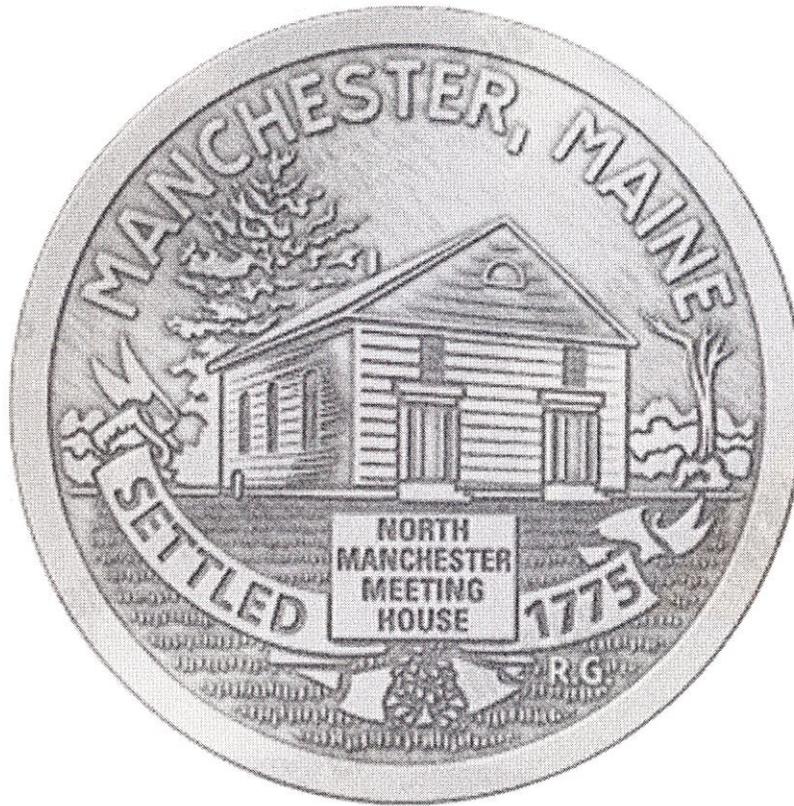


Town of  
**MANCHESTER**



# 2014 Annual Report

For Fiscal year ending 06/30/2014



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MAINE HISTORY: RELIGION

The Old Baptist Church

by David R. Dennett

April 15, 1966

(Written for Dr. Bingley, Farmington State College)

Throughout the State of Maine, many old country churches, unknown to most of us, have unusual and interesting histories. One of these, found on Scribner Hill in Manchester, is the Old Baptist Church, now a community church of no particular denomination.

Built in 1793 in Readfield, the church was first maintained by Isaac Case and his parishioners. However, the geographical center of population began a shift away from this area, and in 1836 the church was moved by a team of oxen to its present location off the Readfield Road about three miles out from Manchester. The only problem now lies in the fact that the population has again shifted, and the church is situated in a rather remote, wooded area. But the church is still loved by those who know it, and although it is not open for Sunday sermons, it is open for both Sunday School and evening Worship Service. The country folk of the area will always long for the day when a full-time pastor will again be at their church.

In the one hundred and seventy-three years of its existence, the Manchester church has been quite active in the community. One annual affair was known as the Old Home Gathering, which began in 1932 and lasted for at least ten years. These, of course, had a great impact on the people of the area, especially the youth, and I would say that, due to the quality of the speakers, the people must have looked forward to these gatherings.

Interestingly printed on the church bulletin for the Old Home Gathering of 1933 was the statement: "owing to heat the program will be shortened." This gives an idea as to the heating system in the church - an old wood stove, a system which is still in use today.

Although the church is small and rather remote in its location, it has had many well known people as speakers and parishioners. Two such men were Professor Whitney of Harvard College, and Dr. Wallace Nutting, a noted Congregationalist minister, an author, and a restorer of antiques. Professor Whitney was for years head of the North Manchester Meeting House Association which was formed in the 1930's for the purpose of taking care of the church and cemetery. (An active Youth Group in the area also is a big help to the church financially and otherwise.) Whitney came often during the summer, and is dearly remembered by those who knew him, for himself and his generosity. He donated the rug that is presently on the floor of the church. He is buried in the cemetery next to the church.

Dr. Wallace Nutting, as mentioned above, had a varied and respectable life. He spoke at the church very often, especially the Old Home Gatherings. On the church bulletin at the tenth annual gathering, I noticed the article which stated: "August 10, 1941, Dr. Wallace Nutting died in Framingham, Massachusetts. He was buried in Forest Grove Cemetery, Augusta." The people in this area loved to hear him speak, loved him as a person, and were truly sorry at his departure.

In 1935 the church had a full time pastor for one year, but unable to keep up his pay, the Reverend Gerald Reedy had to leave. Prior to this one year, the last full time pastor was the Reverend Carl Small who was at the church sometime prior to 1948.

Of interest when discussing the importance of this old church is the number of people who had an introduction to religion, something that they possibly might never have received. And these people took an active part for we see that out of this church in Manchester came new churches in Mt. Vernon, Hallowell, Belgrade, and Winthrop, all organized by members who left the Manchester church just for that purpose.

Also, at least five or six ministers came out of the parishioners of the church. This is quite a record considering its size and location, but as I have said, the people loved it and had a great deal of faith in it.

Before discussing the design of the church and its interior, I would like to mention a particular rock that is found in the wall around the cemetery. (This rock is in the picture, and pointed out on the postcard.) Over one hundred and thirty years ago when the road past the church was constructed, a large rock was turned up that caused curious people to stop and wonder. The reason, as you can see in the picture, was caused by two human like footprints found plainly visible in the side of the rock. One is about ten inches long and six to seven inches wide, the other is about half that size. Now comes the question. What caused this unusual circumstance? Experts who have seen this seem to feel that the prints were not made by any animal or human being, other than by carving. Their theory is that Indians did the work for some kind of ceremonial performance. However, the people of the Manchester area do not like to go along with this, and I can't say that I blame them. For something as unusual and interesting why take a logical answer? (If the carving answer is actually logical, and who knows for sure?)

In talking with different people myself, the two prints in the rock could be anything from the feet of God to prehistoric monsters. And this includes the belief that they were made many years ago by two humans when the rock had not then reached its solid state. Therefore, on their beliefs regarding the prints, I leave the rock of the Manchesterites, an unusual, interesting and, who knows, a possible real unknown discovery.

The Old Baptist Church -4-

The outside of the church, as you can see in the pictures, is very plain with the exception of the fan windows that are found over each window. To me these are unusual as I have seen few. I would say, however, that the most interesting part of the church, other than its history, is its old box pews that still remain. The only thing done to them to alter their original state is a little painting. The numerals on the small side doors are original.

At the front of the church, which I would estimate seats 180 to 200 people is a small white altar that has the beautiful phrase painted on its front: "Behold I stand at the Door and knock". The Bible on the altar, a large new edition, was presented by the Youth Group, the young people who have received so much inspiration from the church, and who have done so much in return.

The Old Baptist Church of Manchester, Maine, certainly has an interesting history with a long background of well known people and incidents. I have had an extremely rewarding time doing this report, the most so, I would say, out of any I have ever done.

As it happens, I had never heard of this church prior to this week, but on Tuesday night, April 12, I called the wife of one of Augusta's local ministers who in turn told me of the church in Manchester. Finding the short story told to me very interesting, I contacted Mrs. Donald Shute of Manchester, who is presently a member of the North Manchester Meeting House Association and is extremely interested in the church. Although not knowing me, she was kind enough to allow me to interview her and use her old records and newspaper articles for reference. She also took me up to the church and showed me inside so that I could adequately tell of the pews and the altar. (An extremely rewarding experience!)

As you can see, this has definitely been interesting for me, as interesting, I imagine, as is the Old Baptist Church to the people of Manchester.

# WREATHS ACROSS AMERICA

12/13/2014



## Historical Character of Manchester

The roughly 25 square miles which now comprises the Town of Manchester is part of a 1,500,000 acre land grant which was originally conveyed from the King of England to the Plymouth Colony in 1629. The purpose of that original conveyance was to establish an area around the Kennebec River where the colonist's agricultural products could be traded for Indian furs. Having paid off its debt to the Crown, the Colony sold the enormous tract in 1661 to private land owners. By 1753, the land was being purchased by such notables as James Bowdoin, Sylvester Gardiner, Benjamin Hallowell, Florentine Vassal and James Pitts.

Settlement commenced in the area, then know as "Hallowell Cross Roads", around 1775. The community, even in its settlement period, was noted for its strategic location on major trading and travel routes. Today, just as it was 200 years ago, Manchester is characterized by its proximity to major trading, employment and transportation centers.

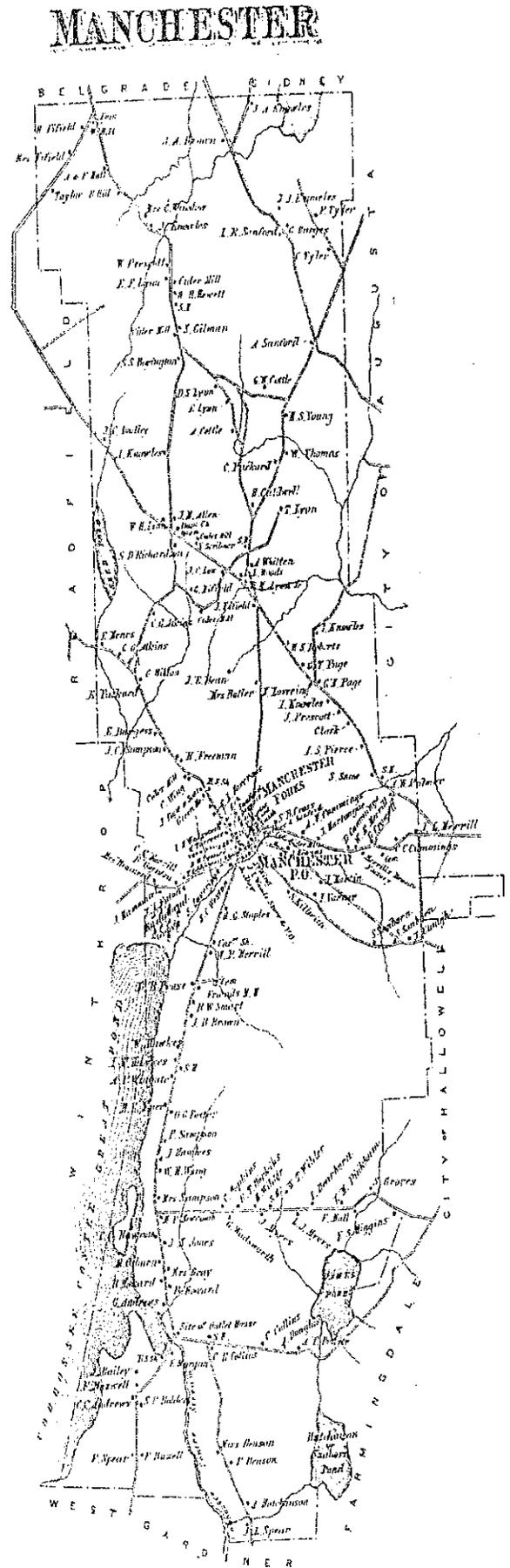
The first attempt on the part of the inhabitants of Hallowell Cross Roads to incorporate a town separate from Hallowell, Augusta, Readfield and Winthrop occurred in 1811. The proposed name for the newly incorporated community was Naples. The request before the then appropriate legislature of Massachusetts was turned down by the force of heavy opposition from Hallowell which was jealous of the valuable trade route "Naples" would come to control.

A post office was first built in Hallowell Cross Roads in 1818 and the Town was eventually incorporated in 1850 as Kennebec, and finally as Manchester in 1854.

Agriculture seems to have been the dominant occupation of Manchester residents in the nineteenth century. An 1893 militia roll lists 74 total militiamen. Sixty of these men listed their occupations as farmers, 4 as stonecutters, 3 as millmen, 3 as teamsters, 2 as merchants and 2 as engineers.

By the early twentieth century, the Town became well known for the beauty and recreational advantages offered by what is clearly is most valuable natural resource—Cobbosseecontee Lake. By the turn of the century, lakeside cottages were beginning to proliferate, summer inns were being built, and in 1901 a trolley was built from Augusta to Winthrop and the Lake was made easily accessible to thousands of people.

From its earliest inception, Manchester—or the Hallowell Cross Roads—has been noted for its beauty and its strategic location both in regard to nearby centers of commerce, travel routes, and natural recreational resources.



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## ELECTED OFFICIALS

| SELECTBOARD          |            |
|----------------------|------------|
| Jeremy Pare—Chairman | 06/30/2015 |
| Thomas Oliver        | 06/30/2016 |
| Paula Thomas         | 06/30/2016 |
| Martha Nielsen       | 06/30/2015 |
| Robert Gasper        | 06/30/2014 |

| SANITARY DISTRICT |            |
|-------------------|------------|
| Clifton Fletcher  | 06/30/2016 |
| Warren Foster     | 06/30/2015 |
| Robert Gasper     | 06/30/2014 |
| Scott Lyon        | 06/30/2016 |
| James Nevins      | 06/30/2015 |

| MANCHESTER ELEMENTARY SCHOOL<br>ADVISORY BOARD |            |
|--|------------|
| Melissa Emerson                                | 06/30/2016 |
| Dawn Kliphan                                   | 06/30/2016 |
| David Guillemette                              | 06/30/2015 |
| Susan Belz                                     | 06/30/2014 |
| Paul Stein                                     | 06/30/2014 |

| RSU 38 SCHOOL BOARD |            |
|---------------------|------------|
| Lisa Montagna       | 06/30/2015 |
| Elizabeth Simcock   | 06/30/2014 |
| David Guillemette   | 06/30/2014 |
| Melissa O'Neal      | 06/30/2015 |

## APPOINTED COMMITTEES

| ANIMAL CONTROL OFFICER |            |
|------------------------|------------|
| Jeff Flannery          | 06/30/2014 |

| APPEALS BOARD |            |
|---------------|------------|
| Joe Kozak     | 06/30/2014 |
| Scott Lyon    | 06/30/2014 |
| Alec Rogers   | 06/30/2015 |
| Ben Sechrist  | 06/30/2016 |
| Shawn Smith   | 06/30/2016 |

| BUDGET COMMITTEE |            |
|------------------|------------|
| Joe Kozak        | 06/30/2016 |
| Jason Simcock    | 06/30/2016 |
| Brian Jackson    | 06/30/2016 |
| Terry Watson     | 06/30/2016 |
| Tom Leveen       | 06/30/2016 |

| CEMETERY COMMITTEE |            |
|--------------------|------------|
| Brandon Ellis      | Sexton     |
| Arlene Gagnon      | 06/30/2014 |
| Dusty Gay          | 06/30/2014 |
| Theresa Gay        | 06/30/2014 |
| Hattie Trask       | 06/30/2014 |
| Carroll Whitman    | 06/30/2014 |
|                    |            |

| COBBOSSEE WATER SHED<br>TRUSTEE |            |
|---------------------------------|------------|
| Brian Sylvester                 | 06/30/2015 |

| COBBOSSEE DAM KEEPERS |            |
|-----------------------|------------|
| David Dodge           | 06/30/2014 |
| Charles Hippler       | 06/30/2014 |
| James Hippler         | 06/30/2014 |

Committee Thanks

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

# Committee Thanks

| CONSERVATION COMMISSION |            |
|-------------------------|------------|
| Deb Plengey             | 06/30/2014 |
| Garry Hinkley           | 06/30/2016 |
| Jeffrey Janell          | 06/30/2016 |
| Anne Reiter             | 06/30/2016 |
| Sylvia Ouelette         | 06/30/2014 |
| Doug Ide                | 06/30/2016 |
| Barbara Moss            | 06/30/2014 |

| FIRST PARK REPRESENTATIVE |            |
|---------------------------|------------|
| Richard Fein              | 06/30/2014 |

| PLANNING BOARD  |            |
|-----------------|------------|
| Charles Hippler | 06/30/2014 |
| Jim Pelsor      | 06/30/2014 |
| Dawn Kliphan    | 06/30/2016 |
| Tom Leveen      | 06/30/2014 |
| Leon Strout     | 06/30/2015 |
| Hattie Trask    | 06/30/2016 |
| Jeff Reardon    | 06/30/2016 |

| RECREATION COMMITTEE |            |
|----------------------|------------|
| Matt Galletta        | 06/30/2014 |
| Melodie Rand         | 06/30/2014 |
|                      | 06/30/2014 |

| ROAD COMMITTEE  |            |
|-----------------|------------|
| Walter Edgecomb | 06/30/2014 |
| Warren Foster   | 06/30/2014 |
| Robert Gasper   | 06/30/2014 |
| Scott Lyon      | 06/30/2014 |
| James Nevins    | 06/30/2014 |
| David Smith     | 06/30/2014 |
| Brian Sylvester | 06/30/2014 |
| James Nevins    | 06/30/2014 |
| Maynard Whitten | 06/30/2014 |

Dear Manchester residents,

It is my great pleasure to have represented you as chair of the Town of the Manchester Select Board in 2014/2015. I do not take this position lightly and I speak for the board when I say thank you to all who have supported the efforts of the Board of Selectmen (BOS) over the past year. The 2015 fiscal year has been a good one for the Town of Manchester as both our external financial audit and internal consensus agree that the town continues to be in a sound financial position. In addition, the community continues to prosper as we increase valuation through growth and support our local businesses from one end of town to the next.

Speaking of businesses, 2014 marked the first year the town has presented a business of the year award. The winner of the 2014 award was Fielders Choice Ice Cream! I think we would all agree that this business has taken the town by storm and they continue this effort well into 2015. Our businesses are various, although sometimes tucked away as hidden jewels, and we appreciate each and every one of them for doing business in Manchester.

On the community front, this year has seen challenges with some of our town residents struggling to pay their taxes and others in need of general assistance to simply stay warm. The BOS is very aware of these issues and has thus presented a budget for the next fiscal year that attempts to strike a balance between the town's needs and the financial impact on the taxpayer. We look forward to a healthy conversation on the budget at our town meeting and hope that you agree that the BOS has worked hard to find compromise.

To end this message I would like to send out a warm thank you to our town staff, select board, planning board, and all of our committee and fire department volunteers who spend countless hours in service to the town. These individuals work tirelessly to make our town better and each should wear a permanent pat upon the back. I would especially like to thank Martha Nielsen as she steps down from the select board after six years to pursue other opportunities. Her leadership and guidance for the town over this time period has been much appreciated and the BOS wishes her well!

All in all, here's to another great year in Manchester.... The way life is!!!!!!

Very respectfully,

Dr. Jeremy Pare

Chair, Manchester Select Board

All data is calculated on our fiscal year.

07/01/2013 - 06/30/2014

| BIRTHS | MARRIAGES | DEATHS |
|--------|-----------|--------|
| 16     | 8         | 28     |

| DEPARTMENT OF AGRICULTURE—TOTAL DOG COUNT—674 |
|---|
| Animal Control Officer: Chris Martinez        |
| Game Warden: Sue Meyer                        |

| INLAND FISHERIES AND WILDLIFE |            |      |                   |
|-------------------------------|------------|------|-------------------|
| ATV                           | SNOWMOBILE | BOAT | HUNT/FISH LICENSE |
| 58                            | 131        | 303  | 235               |

| ELECTIONS—How many are in the party? |                       |            |             |  |
|--------------------------------------|-----------------------|------------|-------------|--|
| DEMOCRATS                            | GREEN/<br>INDEPENDENT | REPUBLICAN | UN-ENROLLED |  |
| 605                                  | 101                   | 719        | 606         |  |
| # of VOTES CAST FOR MANCHESTER       |                       |            |             |  |
| 06/12/2014—387                       | 11/04/2014—1447       |            |             |  |

Report of the Clerk

# ELECTED MUNICIPAL OFFICIALS

## Selectman, Assessors, Overseers of the Poor

|                       | <i>Term Expires</i> |
|-----------------------|---------------------|
| <i>Jeremy Pare</i>    | 2015                |
| <i>Martha Nielsen</i> | 2015                |
| <i>Robert Gasper</i>  | 2017                |
| <i>Thomas Oliver</i>  | 2016                |
| <i>Paula Thomas</i>   | 2016                |

\*\*\*\*\*

## OFFICE STAFF

*Town Manager/Tax Collector.....E. Patrick Gilbert*

*Email – [townmanager@manchesterme.org](mailto:townmanager@manchesterme.org)*

*Town Clerk/Registrar of Voters.....Tina L. Cagle*

*Email – [townclerk@manchesterme.org](mailto:townclerk@manchesterme.org)*

*Treasurer.....Ann Young*

*Email – [treasurer@manchesterme.org](mailto:treasurer@manchesterme.org)*

*Deputy Tax Collector.....Debora Southiere*

*Email – [taxcollector@manchesterme.org](mailto:taxcollector@manchesterme.org)*

*Assessors Agent.....Charles Jordan*

*Email – [assessor@manchesterme.org](mailto:assessor@manchesterme.org)*

*CEO/Plumbing Inspector.....Paul Mitnik*

*Email – [ceo@manchesterme.org](mailto:ceo@manchesterme.org)*

*E-911.....Charles Jordan*

*Office: 207-622-1894 fax: 207-622-1715*

**OUTSTANDING REAL ESTATE TAXES  
AS OF 6/30/2014**

| Acct# | Property Owner                 | Tax Year | Original Tax | Amount Due |
|-------|--------------------------------|----------|--------------|------------|
| 1661  | ADAMS,MICHAEL                  | 2010     |              |            |
| 1661  | ADAMS,MICHAEL                  | 2011     | \$3,249.92   | \$4,617.52 |
| 1661  | ADAMS,MICHAEL                  | 2012     | \$3,249.92   | \$4,097.38 |
| 1661  | ADAMS,MICHAEL                  | 2013     | \$3,326.09   | \$3,326.09 |
| 1661  | ADAMS,MICHAEL                  | 2014     | \$3,503.82   | \$3,907.04 |
| 462   | ARBOUR, MICHAEL E.             | 2013     | \$3,795.81   | \$3,973.05 |
| 462   | ARBOUR, MICHAEL E.             | 2014     | \$2,511.94   | \$2,797.75 |
| 1532  | BARROWS, JOHN H. & JENNIFER R. | 2013     | \$3,628.37   | \$3,800.18 |
| 1532  | BARROWS, JOHN H. & JENNIFER R. | 2014     | \$2,016.18   | \$160.20   |
| 1661  | BECKRIS LLC                    | 2009     | \$1,922.57   | \$2,038.98 |
| 1395  | BEDARD, RICKY R. & ALARICE     | 2014     | \$3,232.00   | \$5,273.63 |
| 1388  | BEDARD, RICKY R.& ALARICE V.   | 2014     | \$1,147.41   | \$1,218.35 |
| 1630  | BICKFORD, JAMES                | 2013     | \$1,405.30   | \$1,480.05 |
| 1630  | BICKFORD, JAMES                | 2014     | \$888.43     | \$116.39   |
| 1303  | BREWSTER, CAROL W., ESTATE OF  | 2014     | \$1,031.55   | \$1,119.02 |
| 152   | BRICKETT,LELAND E.& BEVERLY A. | 2013     | \$2,607.28   | \$2,745.92 |
| 152   | BRICKETT,LELAND E.& BEVERLY A. | 2014     | \$641.70     | \$82.47    |
| 506   | BROUGHAM, CASEY                | 2011     | \$695.18     | \$771.74   |
| 506   | BROUGHAM, CASEY                | 2012     | \$807.68     | \$752.14   |
| 506   | BROUGHAM, CASEY                | 2013     | \$826.61     | \$1,020.65 |
| 506   | BROUGHAM, CASEY                | 2014     | \$735.54     | \$852.67   |
| 824   | BROWN, DARRYL G. & NICOLE L.   | 2014     | \$796.84     | \$876.69   |
| 363   | BURGESS, MAYNARD               | 2014     | \$31.40      | \$86.40    |
| 244   | CRAM, CECIL F & LOUISE         | 2012     | \$541.19     | \$606.85   |
| 244   | CRAM, CECIL F & LOUISE         | 2013     | \$834.47     | \$1,029.87 |
| 244   | CRAM, CECIL F & LOUISE         | 2014     | \$879.06     | \$1,011.02 |
| 1446  | CRAM, DAVID & CAROLINE R.      | 2013     | \$952.32     | \$1,037.22 |
| 1446  | CRAM, DAVID & CAROLINE R.      | 2014     | \$1,254.42   | \$1,222.59 |
| 1447  | CRAM, STANLEY H. & LINDA       | 2013     | \$1,163.11   | \$1,254.86 |
| 1447  | CRAM, STANLEY H. & LINDA       | 2014     | \$2,127.96   | \$2,388.99 |
| 1406  | CRAM,JENNIFER & JOHN           | 2013     | \$2,003.30   | \$2,122.34 |
| 1406  | CRAM,JENNIFER & JOHN           | 2014     | \$850.08     | \$778.70   |
| 248   | CRAM,ROSE                      | 2011     | \$920.92     | \$1,004.81 |
| 248   | CRAM,ROSE, ESTATE OF           | 2012     | \$897.28     | \$46.27    |
| 248   | CRAM,ROSE, ESTATE OF           | 2013     | \$692.99     | \$863.72   |
| 248   | CRAM,ROSE, ESTATE OF           | 2014     | \$730.02     | \$846.58   |
| 249   | CRAM,STANLEY JR. & LINDA       | 2013     | \$790.86     | \$870.52   |
| 249   | CRAM,STANLEY JR. & LINDA       | 2014     | \$905.28     | \$964.68   |
|       |                                |          | \$980.72     | \$1,066.54 |

Outstanding Real Estate Taxes

**OUTSTANDING REAL ESTATE TAXES  
AS OF 6/30/2014**

**Outstanding Real Estate Taxes**

| Acct# | Property Owner                              | Tax Year | Original Tax | Amount Due |
|-------|---|----------|--------------|------------|
| 1389  | DESANO, JOAN                                | 2012     |              |            |
|       |   |          | \$2,102.55   | \$2,251.45 |
| 1389  | DESANO, JOAN                                | 2013     |              |            |
|       |   |          | \$2,214.90   | \$2,484.92 |
| 1389  | DESANO, JOAN                                | 2014     |              |            |
|       |   |          | \$2,399.48   | \$2,531.37 |
| 395   | DH RENTALS LLC                              | 2014     |              |            |
|       |   |          | \$3,429.53   | \$3,594.87 |
| 789   | DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST | 2012     |              |            |
|       |   |          | \$1,448.86   | \$188.85   |
| 789   | DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST | 2013     |              |            |
|       |   |          | \$1,443.48   | \$1,633.77 |
| 789   | DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST | 2014     |              |            |
|       |   |          | \$1,563.77   | \$1,668.52 |
| 218   | EASTMAN,RICHARD & LAAMANN,SVEN              | 2013     |              |            |
|       |   |          | \$1,308.24   | \$1,484.56 |
| 218   | EASTMAN,RICHARD & LAAMANN,SVEN              | 2014     |              |            |
|       |   |          | \$1,387.36   | \$1,486.40 |
| 364   | FARRINGTON, H. EVERIL                       | 2014     |              |            |
|       |   |          | \$475.41     | \$544.82   |
| 364   | FARRINGTON,LILLIAN (HEIRS OF)               | 2013     |              |            |
|       |   |          | \$438.84     | \$525.31   |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2007     |              |            |
|       |   |          | \$112.70     | \$258.54   |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2008     |              |            |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2009     |              |            |
|       |   |          | \$62.72      | \$148.95   |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2010     |              |            |
|       |   |          | \$43.52      | \$102.34   |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2011     |              |            |
|       |   |          | \$30.72      | \$87.61    |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2012     |              |            |
|       |   |          | \$27.51      | \$82.17    |
| 1555  | FOSTER, ROBERT & BRENDA                     | 2013     |              |            |
|       |   |          | \$28.98      | \$73.09    |
| 379   | FOSTER,DOROTHY                              | 2006     |              |            |
|       |   |          | \$676.89     | \$1,092.86 |
| 379   | FOSTER,DOROTHY                              | 2007     |              |            |
|       |   |          | \$769.35     | \$1,450.51 |
| 379   | FOSTER,DOROTHY                              | 2008     |              |            |
|       |   |          | \$776.04     | \$1,393.91 |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2009     |              |            |
|       |   |          | \$748.80     | \$1,241.32 |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2010     |              |            |
|       |   |          | \$684.80     | \$993.06   |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2011     |              |            |
|       |   |          | \$684.80     | \$902.31   |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2012     |              |            |
|       |   |          | \$700.85     | \$872.94   |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2013     |              |            |
|       |   |          | \$738.30     | \$855.71   |
| 379   | FOSTER,DOROTHY, ESTATE OF                   | 2014     |              |            |
|       |   |          | \$357.31     | \$422.90   |
| 398   | GAGNE,JOSEPH & LORRAINE                     | 2013     |              |            |
|       |   |          | \$2,205.24   | \$2,474.26 |
| 398   | GAGNE,JOSEPH & LORRAINE                     | 2014     |              |            |
|       |   |          | \$2,389.01   | \$2,520.56 |
| 1679  | GLEASON,EDWARD D. JR                        | 2014     |              |            |
|       |   |          | \$1,010.82   | \$1,079.74 |
| 429   | GLEASON,EDWARD D.JR                         | 2014     |              |            |
|       |   |          | \$1,569.75   | \$1,646.93 |
| 153   | GRANITE CITY CORP LEONARD NASON             | 2014     |              |            |
|       |   |          | \$254.15     | \$316.38   |
| 1718  | HARWOOD,JULIAN T.                           | 2014     |              |            |
|       |   |          | \$337.87     | \$396.84   |
| 1635  | HENTSCHEL, LISA & CHRISTOPHER               | 2013     |              |            |
|       |   |          | \$3,950.94   | \$4,400.21 |
| 1635  | HENTSCHEL, LISA & CHRISTOPHER               | 2014     |              |            |
|       |   |          | \$4,280.18   | \$4,473.15 |
| 372   | HEWEY, ALLAN & LEEANNE                      | 2014     |              |            |
|       |   |          | \$1,210.95   | \$1,282.83 |
| 534   | HILLIARD, LEONARD, ESTATE OF                | 2012     |              |            |
| 534   | HILLIARD,LEONARD                            | 2011     |              |            |
|       |   |          | \$394.31     | \$512.94   |
| 534   | HILLIARD,LEONARD, ESTATE OF                 | 2013     |              |            |
|       |   |          | \$385.28     | \$529.24   |
| 534   | HILLIARD,LEONARD, ESTATE OF                 | 2014     |              |            |
|       |   |          | \$216.66     | \$280.17   |
|       |   |          | \$234.72     | \$296.32   |

**OUTSTANDING REAL ESTATE TAXES  
AS OF 6/30/2014**

| Acct# | Property Owner                              | Tax Year | Original Tax | Amount Due |
|-------|---|----------|--------------|------------|
| 1398  | JONES, RICHARD S.                           | 2010     |              |            |
|       |   |          | \$410.88     | \$424.25   |
| 1398  | JONES, RICHARD S.                           | 2011     |              |            |
|       |   |          | \$449.28     | \$608.96   |
| 1398  | JONES, RICHARD S.                           | 2012     |              |            |
|       |   |          | \$459.81     | \$589.87   |
| 1398  | JONES, RICHARD S.                           | 2013     |              |            |
|       |   |          | \$484.38     | \$575.54   |
| 1398  | JONES, RICHARD S.                           | 2014     |              |            |
|       |   |          | \$524.75     | \$595.77   |
| 584   | JURCZAK,JAMES F.& FRANCES                   | 2013     |              |            |
|       |   |          | \$6,417.00   | \$7,121.29 |
| 584   | JURCZAK,JAMES F.& FRANCES                   | 2014     |              |            |
|       |   |          | \$6,951.75   | \$7,231.47 |
| 1411  | KNOWLES, GRANT M.                           | 2013     |              |            |
|       |   |          | \$82.80      | \$131.54   |
| 1411  | KNOWLES, GRANT M.                           | 2014     |              |            |
|       |   |          | \$89.70      | \$146.60   |
| 610   | KNOWLES, HERMAN, JR.                        | 2013     |              |            |
|       |   |          | \$3,803.28   | \$4,237.45 |
| 610   | KNOWLES, HERMAN, JR.                        | 2014     |              |            |
|       |   |          | \$4,120.22   | \$4,308.00 |
| 1585  | KNOWLES,DANIEL I.                           | 2012     |              |            |
|       |   |          | \$769.34     | \$723.33   |
| 1585  | KNOWLES,DANIEL I.                           | 2013     |              |            |
|       |   |          | \$1,497.30   | \$1,693.16 |
| 1585  | KNOWLES,DANIEL I.                           | 2014     |              |            |
|       |   |          | \$1,366.43   | \$1,464.78 |
| 675   | LINTON, LINDA A.                            | 2011     |              |            |
|       |   |          | \$1,920.00   | \$1,185.77 |
| 675   | LINTON, LINDA A.                            | 2012     |              |            |
|       |   |          | \$2,161.50   | \$2,588.37 |
| 675   | LINTON, LINDA A.                            | 2013     |              |            |
|       |   |          | \$2,277.00   | \$2,553.43 |
| 675   | LINTON, LINDA A.                            | 2014     |              |            |
|       |   |          | \$2,466.75   | \$2,600.84 |
| 1760  | MCCOLLETT,MICHAEL & JACQUELINE              | 2014     |              |            |
|       |   |          | \$109.14     | \$166.66   |
| 211   | MCEACHEN, JASON R.                          | 2014     |              |            |
|       |   |          | \$2,216.10   | \$2,342.02 |
| 1038  | MCLAUGHLIN,JOHN L. & KARI MULLEN-MCLAUGHLIN | 2014     |              |            |
|       |   |          | \$2,720.90   | \$2,863.24 |
| 1738  | MCLAUGHLIN,KEVIN                            | 2014     |              |            |
|       |   |          | \$346.84     | \$412.08   |
| 1491  | MICHAUD, RICKY L.                           | 2013     |              |            |
| 1491  | MICHAUD, RICKY L.                           | 2014     |              |            |
|       |   |          | \$1,541.35   | \$1,645.38 |
| 1663  | MITTON, JOHN C.                             | 2014     |              |            |
|       |   |          | \$611.46     | \$685.29   |
| 1422  | MOORE,DONNA L                               | 2012     |              |            |
|       |   |          | \$123.14     | \$194.48   |
| 1422  | MOORE,DONNA L                               | 2013     |              |            |
|       |   |          | \$129.72     | \$184.24   |
| 1422  | MOORE,DONNA L                               | 2014     |              |            |
|       |   |          | \$140.53     | \$199.08   |
| 836   | NAIMAN, FRANK R.                            | 2014     |              |            |
|       |   |          | \$7,774.00   | \$8,080.42 |
| 529   | NASON,LEONARD W.                            | 2014     |              |            |
|       |   |          | \$25.42      | \$80.23    |
| 1420  | NORTON, HAROLD & JEANNIE                    | 2014     |              |            |
|       |   |          | \$177.91     | \$237.67   |
| 1419  | NORTON, HAROLD L.& JEANNIE                  | 2014     |              |            |
|       |   |          | \$280.03     | \$353.42   |
| 1423  | NORTON,JEANNE C                             | 2014     |              |            |
|       |   |          | \$215.28     | \$276.26   |

Outstanding Real Estate Taxes

## OUTSTANDING REAL ESTATE TAXES

AS OF 6/30/2014

Outstanding Real Estate Taxes

| Acct# | Property Owner                                   | Tax Year | Original Tax | Amount Due |
|-------|--|----------|--------------|------------|
| 850   | OCONNOR, JOHN J. JR., TRUSTEE OF                 | 2014     |              |            |
| 1108  | OMNIAMERICA TOWERS, INC.                         | 2014     | \$4,149.73   | \$4,259.39 |
| 841   | OMNIAMERICA TOWERS, INC.                         | 2014     | \$474.54     | \$519.76   |
| 739   | PALMER, BRADY R.                                 | 2014     | \$188.29     | \$233.07   |
| 925   | PLUMMER, MARK C. & ALISON E.                     | 2013     | \$1,888.93   | \$1,970.83 |
| 925   | PLUMMER, MARK C. & ALISON E.                     | 2014     | \$774.87     | \$682.28   |
| 926   | PLUMMER, STANLEY, ESTATE OF                      | 2014     | \$1,678.89   | \$1,787.39 |
| 898   | PROVOST, NANCY E. &                              | 2014     | \$1,202.35   | \$1,283.29 |
| 951   | QUIRION, PAUL & TAMELA                           | 2013     | \$2,329.21   | \$2,458.82 |
| 951   | QUIRION, PAUL & TAMELA                           | 2014     | \$2,336.34   | \$2,618.90 |
| 780   | RKTECHS, LLC                                     | 2014     | \$2,531.04   | \$2,667.21 |
| 1179  | ROBINSON, STEVEN S.                              | 2014     | \$2,136.35   | \$2,221.90 |
| 1620  | SAVAGE, BEVERLY                                  | 2010     | \$1,333.54   | \$1,430.83 |
| 1620  | SAVAGE, BEVERLY                                  | 2011     | \$1,098.24   | \$333.21   |
| 1620  | SAVAGE, BEVERLY                                  | 2012     | \$1,123.98   | \$1,369.88 |
| 1620  | SAVAGE, BEVERLY                                  | 2013     | \$1,184.04   | \$1,347.51 |
| 1620  | SAVAGE, BEVERLY                                  | 2014     | \$1,282.71   | \$1,378.34 |
| 1031  | SAWYER, EDITH ADAMS, ESTATE OF                   | 2013     | \$1,312.38   | \$1,445.13 |
| 1031  | SAWYER, EDITH ADAMS, ESTATE OF                   | 2014     | \$1,170.59   | \$1,262.58 |
| 1703  | ST. MICHEL, DONNA J.                             | 2014     | \$2,450.30   | \$2,583.84 |
| 1285  | STOWERS, KATHLEEN A.                             | 2014     | \$986.70     | \$626.46   |
| 1387  | THAYER, MICHAEL, JON F. THAYER, JESSICA FORTIER, | 2014     | \$760.96     | \$839.65   |
| 1531  | THOMPSON, BRUCE                                  | 2013     | \$25.46      | \$68.75    |
| 1531  | THOMPSON, BRUCE                                  | 2014     | \$1,841.84   | \$1,955.62 |
| 1490  | TWIST, EVELYN                                    | 2013     | \$154.56     | \$211.65   |
| 1213  | WEBB, WALTER                                     | 2014     | \$737.74     | \$802.79   |
| 1214  | WEBB, WALTER                                     | 2014     | \$1,133.93   | \$1,204.66 |
| 1211  | WEBB, CHARLES L. & ELAINE                        | 2013     | \$1,948.56   | \$2,191.05 |
| 1211  | WEBB, CHARLES L. & ELAINE                        | 2014     | \$2,110.94   | \$2,233.46 |
| 319   | WIZBE INNOVATIONS, LLC                           | 2014     | \$1,169.84   | \$1,241.11 |
| 863   | ZEEGERS, DONNA L.                                | 2012     | \$3,915.16   | \$349.10   |
| 863   | ZEEGERS, DONNA L.                                | 2013     | \$6,429.42   | \$7,134.99 |
| 863   | ZEEGERS, DONNA L.                                | 2014     | \$7,497.43   | \$7,794.87 |

## OUTSTANDING PERSONAL PROPERTY TAXES

As of:  
06/30/2014

| Name ----                        | Year | Original<br>Tax | Amount<br>Due |
|----------------------------------|------|-----------------|---------------|
| AMERICAN HOME SYSTEMS            | 2013 | \$33.12         | \$17.69       |
| AMERICAN HOME SYSTEMS            | 2014 | \$34.39         | \$34.39       |
| ARBORE, ANNE                     | 2013 | \$9.66          | \$9.66        |
| ARBORE, ANNE                     | 2014 | \$7.48          | \$7.48        |
| B & S PAVING & CONSTR.           | 2014 | \$2,693.99      | \$1,346.99    |
| BARKS AND MEOWS                  | 2011 | \$38.40         | \$38.40       |
| BENEDICT, RON                    | 2011 | \$44.80         | \$44.80       |
| BILLY BLACK INK                  | 2014 | \$7.48          | \$7.48        |
| BLACK CREEK CONSTRUCTION         | 2012 | \$78.60         | \$78.60       |
| BUSINESS COMMUNICATION OF MAINE  | 2012 | \$26.20         | \$13.10       |
| BUSINESS COMMUNICATION OF MAINE  | 2013 | \$27.60         | \$27.60       |
| BUSINESS COMMUNICATION OF MAINE  | 2014 | \$29.90         | \$29.90       |
| BUSINESS SOLUTIONS OF MAINE      | 2014 | \$29.90         | \$29.90       |
| CHIEF-LEE SIGNS                  | 2012 | \$26.20         | \$26.20       |
| CHIEF-LEE SIGNS                  | 2013 | \$27.60         | \$27.60       |
| CIT TECHNOLOGY FINANCING SERV,   | 2014 | \$142.03        | \$117.01      |
| CLARK MARINE                     | 2012 | \$176.85        | \$0.68        |
| CLARK MARINE                     | 2013 | \$186.30        | \$186.30      |
| CLARK MARINE                     | 2014 | \$201.83        | \$201.83      |
| DALE, DAVID                      | 2014 | \$183.89        | \$183.89      |
| DELL FINANCIAL SERVICES, LP      | 2012 | \$49.78         | \$34.71       |
| DOODLES PET CARE                 | 2014 | \$47.84         | \$47.84       |
| DRYWALL UNLIMITED                | 2012 | \$78.60         | \$78.60       |
| DRYWALL UNLIMITED                | 2013 | \$82.80         | \$82.80       |
| DRYWALL UNLIMITED                | 2014 | \$89.70         | \$89.70       |
| GAMEDAY ATHLETIC                 | 2011 | \$81.92         | \$81.92       |
| GAMEDAY ATHLETIC                 | 2012 | \$73.36         | \$73.36       |
| GAMEDAY ATHLETIC                 | 2013 | \$38.64         | \$38.64       |
| JOHN BARROWS CONSTRUCTION        | 2014 | \$89.70         | \$89.70       |
| KEEPSAKES AND HEIRLOOMS          | 2014 | \$20.93         | \$20.93       |
| KENNECOOK REAL ESTATE AGENCY     | 2011 | \$34.56         | \$34.56       |
| LAKESIDE ORCHARDS, INC.          | 2013 | \$271.86        | \$10.52       |
| LAKESIDE ORCHARDS, INC.          | 2014 | \$309.46        | \$309.46      |
| MAINE ISSHINRYU KARATE ACADEMIES | 2014 | \$29.90         | \$29.90       |
| MANCHESTER DONUTS                | 2014 | \$290.03        | \$290.03      |
| MANCHESTER INTERVENTIONAL SPINE  | 2014 | \$2,006.29      | \$1,003.14    |
| MARKETING IMAGE                  | 2011 | \$25.60         | \$25.60       |
| MARKETING IMAGE                  | 2012 | \$26.20         | \$26.20       |
| MARKETING IMAGE                  | 2013 | \$27.60         | \$27.60       |
| MARKETING IMAGE                  | 2014 | \$29.90         | \$29.90       |
| Martial Arts Institute           | 2014 | \$14.95         | \$14.95       |
| MZ CHICK-A-PEAS                  | 2011 | \$12.80         | \$12.80       |

Outstanding Personal Property Taxes

## OUTSTANDING PERSONAL PROPERTY TAXES

As of: 06/30/2014

# Outstanding Personal Property Taxes

| Name ----                            | Year | Original<br>Tax | Amount<br>Due |
|--------------------------------------|------|-----------------|---------------|
| NEW IDENTITY HAIR & NAIL SALON       | 2013 | \$19.32         | \$19.32       |
| NEW IDENTITY HAIR & NAIL SALON       | 2014 | \$20.93         | \$20.93       |
| NORTHERN NEW ENGLAND PRIMARY CARE    | 2014 | \$820.76        | \$410.38      |
| ORIENTAL THERAPY                     | 2014 | \$14.95         | \$7.47        |
| OROFACIAL PAIN CENTER OF AUGUSTA     | 2014 | \$520.26        | \$0.71        |
| PATIENT REFERRAL SERVICES            | 2011 | \$76.80         | \$76.80       |
| PATIENT REFERRAL SERVICES            | 2012 | \$78.60         | \$78.60       |
| PICKLE LAW FIRM, LLC                 | 2012 | \$15.72         | \$15.72       |
| PICKLE LAW FIRM, LLC                 | 2013 | \$22.08         | \$0.69        |
| PINETREE DEVELOPMENT COMPANY LLC     | 2013 | \$13.80         | \$6.90        |
| PUSHARDS KARATE                      | 2012 | \$26.20         | \$1.92        |
| PUSHARDS KARATE                      | 2013 | \$27.60         | \$27.60       |
| SAFETY-KLEEN SYSTEMS, INC.           | 2012 | \$1.31          | \$1.31        |
| Skip's General Contractor            | 2013 | \$11.04         | \$11.04       |
| Sky High Studio                      | 2014 | \$14.95         | \$14.95       |
| STEWART, ZACHARY COMPUTER CONSULTANT | 2014 | \$29.90         | \$29.58       |
| SWEETLAND RETREAT, LLC               | 2013 | \$34.50         | \$34.50       |
| THE BAIT SHOP                        | 2012 | \$5.24          | \$5.24        |
| THE BAIT SHOP                        | 2013 | \$5.52          | \$5.52        |
| TREASURE EQUESTRIAN                  | 2011 | \$129.28        | \$129.28      |
| TRIPLE A DAY CARE                    | 2012 | \$13.10         | \$13.10       |
| TV MAN                               | 2013 | \$27.60         | \$27.60       |
| TV MAN                               | 2014 | \$29.90         | \$29.90       |
| WIZBE INNOVATIONS LLC                | 2014 | \$14.95         | \$7.47        |



*Proven Expertise and Integrity*

## INDEPENDENT AUDITORS' REPORT

Board of Selectmen  
Town of Manchester  
Manchester, Maine

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

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

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

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Auditors Report

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2014, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 11 and budgetary comparison information on page 37 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester, Maine's basic financial statements. The combining and individual non-major fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and

individual nonmajor fund financial statements are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*RHR Smith & Company*

Buxton, Maine  
September 8, 2014

Auditors Report

## TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2014

|   | General<br>Fund     | All<br>Nonmajor<br>Funds | Totals              |
|---|---------------------|--------------------------|---------------------|
| <b>ASSETS</b>   |                     |                          |                     |
| Cash and cash equivalents   | \$ 1,339,473        | \$ 407,058               | \$ 1,746,531        |
| Accounts receivable (net of allowance for uncollectibles):                |                     |                          |                     |
| Taxes   | 9,548               | -                        | 9,548               |
| Liens   | 200,726             | -                        | 200,726             |
| Prepaid expenses  | 99                  | -                        | 99                  |
| Due from other funds  | 5,514               | 40,890                   | 46,404              |
| <b>TOTAL ASSETS</b>   | <b>\$ 1,555,360</b> | <b>\$ 447,948</b>        | <b>\$ 2,003,308</b> |
| <b>LIABILITIES</b>  |                     |                          |                     |
| Accounts payable  | \$ 14,370           | \$ -                     | \$ 14,370           |
| Accrued payroll   | 5,048               | -                        | 5,048               |
| Due to other funds  | 40,890              | 5,514                    | 46,404              |
| <b>TOTAL LIABILITIES</b>  | <b>60,308</b>       | <b>5,514</b>             | <b>65,822</b>       |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                     |                          |                     |
| Deferred tax revenue  | 75,562              | -                        | 75,562              |
| Prepaid taxes   | 9,788               | -                        | 9,788               |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>85,350</b>       | <b>-</b>                 | <b>85,350</b>       |
| <b>FUND BALANCES</b>  |                     |                          |                     |
| Nonspendable  | 99                  | 12,215                   | 12,314              |
| Restricted  | -                   | 5,737                    | 5,737               |
| Committed   | 130,000             | 203,248                  | 333,248             |
| Assigned  | 33,402              | 221,234                  | 254,636             |
| Unassigned  | 1,246,201           | -                        | 1,246,201           |
| <b>TOTAL FUND BALANCES</b>  | <b>1,409,702</b>    | <b>442,434</b>           | <b>1,852,136</b>    |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 1,555,360</b> | <b>\$ 447,948</b>        | <b>\$ 2,003,308</b> |

See accompanying independent auditors' report and notes to financial statements.

## STATEMENT E

## TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2014

|  | General<br>Fund     | All<br>Nonmajor<br>Funds | Totals<br>Governmental<br>Funds |
|--|---------------------|--------------------------|---------------------------------|
| <b>REVENUES</b>                                      |                     |                          |                                 |
| Taxes:   |                     |                          |                                 |
| Property taxes                                       | \$ 4,616,588        | \$ -                     | \$ 4,616,588                    |
| Excise taxes   | 505,337             | -                        | 505,337                         |
| Intergovernmental                                    | 214,803             | 13,000                   | 227,803                         |
| Charges for services                                 | 49,836              | -                        | 49,836                          |
| Miscellaneous revenues                               | 49,979              | 28,410                   | 78,389                          |
| <b>TOTAL REVENUES</b>                                | <b>5,436,543</b>    | <b>41,410</b>            | <b>5,477,953</b>                |
| <b>EXPENDITURES</b>                                  |                     |                          |                                 |
| Current:   |                     |                          |                                 |
| General government                                   | 461,168             | -                        | 461,168                         |
| Public safety  | 192,220             | -                        | 192,220                         |
| Sanitation   | 60,196              | -                        | 60,196                          |
| Rec maintenance                                      | 28,359              | -                        | 28,359                          |
| Organizations and social services                    | 17,517              | -                        | 17,517                          |
| Unclassified   | 62,600              | 363,534                  | 426,134                         |
| Education  | 3,412,905           | -                        | 3,412,905                       |
| Cobbossee watershed                                  | 22,229              | -                        | 22,229                          |
| County tax   | 309,967             | -                        | 309,967                         |
| FirstPark  | 29,158              | -                        | 29,158                          |
| Overlay  | 26,323              | -                        | 26,323                          |
| Debt service:  |                     |                          |                                 |
| Principal  | 80,000              | -                        | 80,000                          |
| Interest   | 57,000              | -                        | 57,000                          |
| Capital outlay                                       | -                   | 397,189                  | 397,189                         |
| <b>TOTAL EXPENDITURES</b>                            | <b>4,759,642</b>    | <b>760,723</b>           | <b>5,520,365</b>                |
| <b>EXCESS REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <b>676,901</b>      | <b>(719,313)</b>         | <b>(42,412)</b>                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                |                     |                          |                                 |
| Operating Transfers In                               | -                   | 677,769                  | 677,769                         |
| Operating Transfers (Out)                            | (677,769)           | -                        | (677,769)                       |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>      | <b>(677,769)</b>    | <b>677,769</b>           | <b>-</b>                        |
| <b>NET CHANGE IN FUND BALANCES</b>                   | <b>(868)</b>        | <b>(41,544)</b>          | <b>(42,412)</b>                 |
| <b>FUND BALANCES - JULY 1</b>                        | <b>1,410,570</b>    | <b>483,978</b>           | <b>1,894,548</b>                |
| <b>FUND BALANCES - JUNE 30</b>                       | <b>\$ 1,409,702</b> | <b>\$ 442,434</b>        | <b>\$ 1,852,136</b>             |

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
 BUDGET AND ACTUAL – GENERAL FUND  
 FOR THE YEAR ENDED JUNE 30, 2014

Auditors Report

|  | Budgeted Amounts    |                     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
|  | Original            | Final               |                     |                                    |
| Budgetary Fund Balance, July 1         | \$ 1,410,570        | \$ 1,410,570        | \$ 1,410,570        | \$ -                               |
| Resources (Inflows):                   |                     |                     |                     |                                    |
| Property taxes                         | 4,538,219           | 4,538,219           | 4,616,588           | 78,369                             |
| Excise taxes                           | 435,000             | 435,000             | 505,337             | 70,337                             |
| Intergovernmental                      | 211,745             | 213,499             | 214,803             | 1,304                              |
| Charge for services                    | 30,895              | 30,895              | 49,836              | 18,941                             |
| Interest on taxes                      | 14,000              | 14,000              | 16,158              | 2,158                              |
| Interest income                        | 1,500               | 1,500               | 1,600               | 100                                |
| Other revenues                         | 30,510              | 30,510              | 32,221              | 1,711                              |
| Transfers from other funds             | -                   | -                   | -                   | -                                  |
| Amounts Available for Appropriation    | <u>6,672,439</u>    | <u>6,674,193</u>    | <u>6,847,113</u>    | <u>172,920</u>                     |
| Charges to Appropriation (Outflows):   |                     |                     |                     |                                    |
| General government                     | 533,926             | 533,926             | 461,168             | 72,758                             |
| Public safety                          | 204,383             | 204,383             | 192,220             | 12,163                             |
| Sanitation                             | 59,250              | 59,250              | 60,196              | (946)                              |
| Cobbossee watershed                    | 24,700              | 24,700              | 22,229              | 2,471                              |
| Recreation                             | 30,400              | 30,400              | 28,359              | 2,041                              |
| Organizations and social services      | 17,549              | 17,549              | 17,517              | 32                                 |
| Unclassified                           | 83,654              | 83,654              | 62,600              | 21,054                             |
| Education                              | 3,412,905           | 3,412,905           | 3,412,905           | -                                  |
| County tax                             | 309,962             | 309,962             | 309,967             | (5)                                |
| FirstPark                              | 28,781              | 28,781              | 29,158              | (377)                              |
| Overlay                                | 40,790              | 40,790              | 26,323              | 14,467                             |
| Debt service:                          |                     |                     |                     |                                    |
| Principal                              | 80,000              | 80,000              | 80,000              | -                                  |
| Interest                               | 57,800              | 57,800              | 57,000              | 800                                |
| Transfers to other funds               | 677,769             | 677,769             | 677,769             | -                                  |
| Total Charges to Appropriations        | <u>5,561,869</u>    | <u>5,561,869</u>    | <u>5,437,411</u>    | <u>124,458</u>                     |
| Budgetary Fund Balance, June 30        | <u>\$ 1,110,570</u> | <u>\$ 1,112,324</u> | <u>\$ 1,409,702</u> | <u>\$ 297,378</u>                  |
| Utilization of Unassigned Fund Balance | <u>\$ 300,000</u>   | <u>\$ 300,000</u>   | <u>\$ -</u>         | <u>\$ (300,000)</u>                |

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE A

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS -- GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

|                         | Original<br>Budget | Budget<br>Adjustments | Final<br>Budget | Actual         | Variance<br>Positive (Negative) |
|-------------------------|--------------------|-----------------------|-----------------|----------------|---------------------------------|
| General government:     |                    |                       |                 |                |                                 |
| General government      | \$ 455,126         | \$ -                  | \$ 455,126      | \$ 415,100     | \$ 40,026                       |
| Selectmen               | 16,500             | -                     | 16,500          | 16,500         | -                               |
| Planning/appeals board  | 8,750              | -                     | 8,750           | 8,189          | 561                             |
| Conservation Committee  | 3,550              | -                     | 3,550           | 1,239          | 2,311                           |
| Selectmen's contingency | 50,000             | -                     | 50,000          | 20,140         | 29,860                          |
|                         | <u>533,926</u>     | <u>-</u>              | <u>533,926</u>  | <u>461,168</u> | <u>72,758</u>                   |
| Public Safety:          |                    |                       |                 |                |                                 |
| Ambulance               | 19,350             | -                     | 19,350          | 19,350         | -                               |
| Fire department         | 92,327             | -                     | 92,327          | 88,046         | 4,281                           |
| Animal control          | 7,325              | -                     | 7,325           | 3,342          | 3,983                           |
| Cobbossee Outlet Dam    | 3,600              | -                     | 3,600           | 1,524          | 2,076                           |
| Emergency preparedness  | 500                | -                     | 500             | 500            | -                               |
| E-911 Service           | 21,481             | -                     | 21,481          | 21,455         | 26                              |
| PSAP                    | 5,160              | -                     | 5,160           | 5,160          | -                               |
| Hydrants                | 39,240             | -                     | 39,240          | 37,906         | 1,334                           |
| Street lights           | 15,400             | -                     | 15,400          | 14,937         | 463                             |
|                         | <u>204,383</u>     | <u>-</u>              | <u>204,383</u>  | <u>192,220</u> | <u>12,163</u>                   |
| FirstPark               | 28,781             | -                     | 28,781          | 29,158         | (377)                           |

# Auditors Report

## SCHEDULE A (CONTINUED)

### TOWN OF MANCHESTER, MAINE

#### SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2014

|  | Original<br>Budget | Budget<br>Adjustments | Final<br>Budget | Actual  | Variance<br>Positive (Negative) |
|--|--------------------|-----------------------|-----------------|---------|---------------------------------|
| Sanitation:                                |                    |                       |                 |         |                                 |
| Solid waste                                | 59,250             | -                     | 59,250          | 60,196  | (946)                           |
| Cobbossee watershed                        | 24,700             | -                     | 24,700          | 22,229  | 2,471                           |
| County Tax                                 | 309,962            | -                     | 309,962         | 309,967 | (5)                             |
| Recreation                                 | 30,400             | -                     | 30,400          | 28,359  | 2,041                           |
| Organizations and social service agencies: |                    |                       |                 |         |                                 |
| Kennebec Land Trust                        | 250                | -                     | 250             | 250     | -                               |
| KVCOG                                      | 4,636              | -                     | 4,636           | 4,636   | -                               |
| MMA  | 3,363              | -                     | 3,363           | 3,331   | 32                              |
| Cobbossee Yacht Club                       | 1,000              | -                     | 1,000           | 1,000   | -                               |
| Manchester Youth Baseball                  | 400                | -                     | 400             | 400     | -                               |
| Boy Scout Troop #622                       | 400                | -                     | 400             | 400     | -                               |
| Manchester Healthy Futures                 | 800                | -                     | 800             | 800     | -                               |
| Manchester Historical Society              | 500                | -                     | 500             | 500     | -                               |
| Sexual Crisis & Support                    | 200                | -                     | 200             | 200     | -                               |
| Family Violence Project                    | 1,100              | -                     | 1,100           | 1,100   | -                               |
| Kennebec Community Action                  | 200                | -                     | 200             | 200     | -                               |
| Kennebec Behavioral Health                 | 2,200              | -                     | 2,200           | 2,200   | -                               |
| Bread of Life Kitchen                      | 500                | -                     | 500             | 500     | -                               |
| Crisis & Counseling Services               | 1,500              | -                     | 1,500           | 1,500   | -                               |
| Augusta Area Food Bank                     | 500                | -                     | 500             | 500     | -                               |
|  | 17,549             | -                     | 17,549          | 17,517  | 32                              |

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2014

|                        | Original Budget     | Budget Adjustments | Final Budget        | Actual              | Variance Positive (Negative) |
|------------------------|---------------------|--------------------|---------------------|---------------------|------------------------------|
| Unclassified:          |                     |                    |                     |                     |                              |
| Recreation maintenance | 12,065              | -                  | 12,065              | 8,499               | 3,566                        |
| TIF                    | 33,989              | -                  | 33,989              | 16,914              | 17,075                       |
| Vets dinner            | 500                 | -                  | 500                 | 254                 | 246                          |
| Auction/Heat           | 900                 | -                  | 900                 | 880                 | 20                           |
| Tree lighting          | 800                 | -                  | 800                 | 230                 | 570                          |
| Apple festival         | 10,600              | -                  | 10,600              | 10,911              | (311)                        |
| Cemeteries             | 21,800              | -                  | 21,800              | 18,504              | 3,296                        |
| General assistance     | 3,000               | -                  | 3,000               | 6,408               | (3,408)                      |
|                        | <u>83,654</u>       | <u>-</u>           | <u>83,654</u>       | <u>62,600</u>       | <u>21,054</u>                |
| Education              | 3,412,905           | -                  | 3,412,905           | 3,412,905           | -                            |
| Debt service:          |                     |                    |                     |                     |                              |
| Principal              | 80,000              | -                  | 80,000              | 80,000              | -                            |
| Interest               | 57,800              | -                  | 57,800              | 57,000              | 800                          |
|                        | <u>137,800</u>      | <u>-</u>           | <u>137,800</u>      | <u>137,000</u>      | <u>800</u>                   |
| Transfers:             |                     |                    |                     |                     |                              |
| Capital project funds  | 677,769             | -                  | 677,769             | 677,769             | -                            |
|                        | <u>677,769</u>      | <u>-</u>           | <u>677,769</u>      | <u>677,769</u>      | <u>-</u>                     |
| Overlay                | 40,790              | -                  | 40,790              | 26,323              | 14,467                       |
| Total Expenditures     | <u>\$ 5,561,869</u> | <u>\$ -</u>        | <u>\$ 5,561,869</u> | <u>\$ 5,437,411</u> | <u>\$ 124,458</u>            |

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2014

|  | Special<br>Revenue<br>Funds | Capital<br>Project<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|--|-----------------------------|-----------------------------|--------------------|---|
| <b>ASSETS</b>                                  |                             |                             |                    |   |
| Cash and cash equivalents                      | \$ -                        | \$ 389,106                  | \$ 17,952          | \$ 407,058                              |
| Due from other funds                           | 509                         | 40,381                      | -                  | 40,890                                  |
| <b>TOTAL ASSETS</b>                            | <b>\$ 509</b>               | <b>\$ 429,487</b>           | <b>\$ 17,952</b>   | <b>\$ 447,948</b>                       |
| <b>LIABILITIES</b>                             |                             |                             |                    |   |
| Accounts payable                               | \$ -                        | \$ -                        | \$ -               | \$ -                                    |
| Due to other funds                             | -                           | 5,514                       | -                  | 5,514                                   |
| <b>TOTAL LIABILITIES</b>                       | <b>-</b>                    | <b>5,514</b>                | <b>-</b>           | <b>5,514</b>                            |
| <b>FUND BALANCES</b>                           |                             |                             |                    |   |
| Nonspendable-principal                         | -                           | -                           | 12,215             | 12,215                                  |
| Restricted                                     | -                           | -                           | 5,737              | 5,737                                   |
| Committed                                      | -                           | 203,248                     | -                  | 203,248                                 |
| Assigned                                       | 509                         | 220,725                     | -                  | 221,234                                 |
| Unassigned                                     | -                           | -                           | -                  | -                                       |
| <b>TOTAL FUND BALANCES</b>                     | <b>509</b>                  | <b>423,973</b>              | <b>17,952</b>      | <b>442,434</b>                          |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 509</b>               | <b>\$ 429,487</b>           | <b>\$ 17,952</b>   | <b>\$ 447,948</b>                       |

Auditors Report

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE C

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2014

|   | Special<br>Revenue<br>Funds | Capital<br>Project<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|---|-----------------------------|-----------------------------|--------------------|---|
| <b>REVENUES</b>   |                             |                             |                    |   |
| Intergovernmental                                       | \$ 13,000                   | \$ -                        | \$ -               | \$ 13,000                               |
| Interest  | -                           | 621                         | 17                 | 638                                     |
| Other   | 4,273                       | 23,499                      | -                  | 27,772                                  |
| <b>TOTAL REVENUES</b>                                   | <u>17,273</u>               | <u>24,120</u>               | <u>17</u>          | <u>41,410</u>                           |
| <b>EXPENDITURES</b>                                     |                             |                             |                    |   |
| Capital outlay  | -                           | 397,189                     | -                  | 397,189                                 |
| Other   | 17,090                      | 346,444                     | -                  | 363,534                                 |
| <b>TOTAL EXPENDITURES</b>                               | <u>17,090</u>               | <u>743,633</u>              | <u>-</u>           | <u>760,723</u>                          |
| <b>EXCESS OF REVENUES OVER<br/>(UNDER) EXPENDITURES</b> | <u>183</u>                  | <u>(719,513)</u>            | <u>17</u>          | <u>(719,313)</u>                        |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                             |                             |                    |   |
| Operating Transfers In                                  | -                           | 677,769                     | -                  | 677,769                                 |
| Operating Transfers (Out)                               | -                           | -                           | -                  | -                                       |
| <b>TOTAL OTHER FINANCING<br/>SOURCES (USES)</b>         | <u>-</u>                    | <u>677,769</u>              | <u>-</u>           | <u>677,769</u>                          |
| <b>NET CHANGE IN FUND BALANCES</b>                      | 183                         | (41,744)                    | 17                 | (41,544)                                |
| <b>FUND BALANCES - JULY 1</b>                           | <u>326</u>                  | <u>465,717</u>              | <u>17,935</u>      | <u>483,978</u>                          |
| <b>FUND BALANCES - JUNE 30</b>                          | <u>\$ 509</u>               | <u>\$ 423,973</u>           | <u>\$ 17,952</u>   | <u>\$ 442,434</u>                       |

Auditors Report

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