

**Board of Selectmen & Assessors Meeting- Agenda  
September 27, 2021 @ 7:00p.m.  
Fire Station Community Room, 86 River Rd.**

**Public Hearing:** General Assistance Ordinance and Appendices

**1. Call to Order**

**2. Pledge of Allegiance**

**3. Amendments to the Agenda (Pending Approval)**

3.1.

**4. Minutes**

4.1 September 13 Meeting Minutes

4.2 September 21 Workshop Minutes

**5. Public Comments On Items Not On The Agenda** The Board requests that public comments are limited to five (5) minutes per subject.

**6. Selectmen Future Agenda Items**

**7. New Business**

7.1 Adopt General Assistance Ordinance and Appendices

7.2 RFP for banking services

7.3 William Brewer Engagement Letter

7.4 October 11<sup>th</sup> Holiday BOS Meeting: move the meeting date?

7.5 Update on the Pumpkin Fest by Larry Sidelinger

7.6 Public Works Update-Seth Hagar

**8. Board of Assessors**

8.1 Supplemental Tax Certificate-Garber, Paul Map 1 Lot 4-2 for **\$642.60** (Board will need to sign the supplemental tax warrant)

8.2 Abatements- Healy, Timothy & Linda (RE 378) for **\$15.30**, Day's Emporium(PP157) for **\$38.25**, Lydecker, K.&C (RE955) for **\$312.12**, and Lincoln Academy, Inc (RE667) for **\$1,537.65**.

8.3 Tree Growth Classification Removal Penalty- Ellis, Kevin & Sara for **\$246.40**

**9. Unfinished Business**

**10. Town Manager Report and Communications**

**11. Fiscal Warrants**

11.1 Town Warrant- \$238,102.34

**12. Executive Session(s)**

**12.1 Personnel-** Conferring with town attorney regarding personnel

**13. Adjournment**

*Executive Session 1 M.R.S.A. Section 405 (6) A – Personnel, C – Real Estate, D - Labor Contracts, E – Legal, H – Consultation With CEO Concerning Enforcement Action*

**Upcoming Events-** 10/4/21- Select Board Executive Session Meeting regarding Personnel at 6:00 p.m. at the town office. This meeting is to allow the Select Board to confer with the town attorney regarding personnel.  
10/5/21- Select Board workshop with Newcastle Fire Company at 7:00 p.m. at the fire station community room.  
10/11/21- Town Hall will be closed for Columbus/Indigenous Peoples Day

**Board of Selectmen & Assessors Meeting- Agenda**

**September 13, 2021 @ 7:00p.m.**

**Fire Station Community Room, 86 River Rd.**

Present: Board Members- Joel Lind, Tor Glendinning, Rob Nelson, Karen Paz, and David Levesque. Staff Members- Sarah Macy-Town Manager, Michelle Cameron-Town Clerk, and Casey Stevens-Interim Fire Chief. Members of Fire Company and other residents. Minutes transcribed by Michelle Cameron-Town Clerk

**Public Hearing:** Liquor License & Extension of License Privileges for: Newcastle Inn, Elizabeth & Carolyn Cooke, located at 60 River Road, Newcastle, tax map 12 lot 49. **Lind opened the public hearing at 7:00 p.m. There were no public comments. Lind closed the hearing at 7:01.**

**1. Call to Order:** Lind opened the meeting at 7:01p.m.

**2. Pledge of Allegiance**

**3. Amendments to the Agenda (Pending Approval)**

3.1. Added item 7.6 Fire Company Discussion

**4. Minutes**

4.1 August 23, 2021, Minutes

4.2 September 1, 2021, Minutes- **Both sets of minutes were voted on in one motion. On motion**

**Glendinning/Nelson moved to approve the August 23 and September 1 minutes. Vote 5-0**

**5. Public Comments On Items Not On The Agenda** The Board requests that public comments are limited to five (5) minutes per subject.

A few residents expressed concern about the road work being done on West Old County road, a section on East Old County road being very narrow and asking for yellow lines to be painted on North Newcastle road.

**6. Selectmen Future Agenda Items: NONE**

**7. New Business**

7.1 Liquor License- Newcastle Inn, Elizabeth & Carolyn Cooke, located at 60 River Road, Newcastle, tax map 12 lot 49- **On motion Paz/Glendinning moved to approve the liquor license for the Newcastle Inn. Vote 5-0**

7.2 Update on the Pumpkin Fest by Larry Sidelinger- **Tabled**

7.3 October 11<sup>th</sup> Holiday BOS Meeting: move the meeting date?-**Tabled**

7.4 Lincoln County Budget Advisory Committee Caucus- **On motion Glendinning/Nelson moved to approve the updating of the Newcastle Select Board members on the caucus documents.**

7.5 Broadband Committee Membership Changes-David Levesque-Levesque updated the Board regarding the new committee members and asked the Board to charge the committee with working with one or more communities in their broadband efforts. **On motion Paz/Nelson moved to charge the Newcastle Broadband Committee to work with one or more communities in their broadband efforts. Vote 5-0**

7.6 Fire Company Discussion-Discussion ensued regarding the relationship between the Newcastle Fire Company and the town as well as the position of the Fire Chief. The Board scheduled a workshop with the Fire Company for Tuesday, September 21 at 7:00 pm. The workshop will be held in the Fire Station community room.

**8. Board of Assessors- NONE**

**9. Unfinished Business- NONE**

*Executive Session 1 M.R.S.A. Section 405 (6) A – Personnel, C – Real Estate, D - Labor Contracts, E – Legal, H – Consultation With CEO Concerning Enforcement Action*

**10. Town Manager Report and Communications:** Macy quickly touched on her Town Manager's report. See Attached.

**11. Fiscal Warrants**

11.1 Town Warrant-\$77,678.75- **On motion Paz/Nelson moved to approve the town warrant for \$77,678.75. Vote 5-0**

**12. Executive Session(s)-NONE**

**13. Adjournment: On motion Glendinning/Nelson moved to adjourn at 8:20 p.m. Vote 5-0**

**Upcoming Events**

Board of Selectmen – Regular Meeting- September 27, 2021, at 7:00 p.m.-Fire Station Community Room-86 River Road



# Town of Newcastle

*Workshop #2 – Newcastle Fire Company*

## Minutes– September 21, 2021

Present: Board members-Joel Lind, Rob Nelson, Tor Glendinning, Karen Paz, and David Levesque. Staff members-Sarah Macy-Town Manager, Michelle Cameron-Town Clerk, and Casey Stevens-Interim Fire Chief. Members and Trustees of the Newcastle Fire Company and their attorney, Stephen Langsdorf, were also present. Minutes transcribed by Michelle Cameron-Town Clerk

Lind opened the workshop at 6:59 p.m.

### 1. Insurance Update and Discussion

- History: Nelson reviewed the history of the Board looking into insurance liabilities regarding the relationship between the Fire Company and the town. The Select Board has concerns about compliance with the Maine Tort Act.

### 2. Ordinance Update and Discussion

- History: Nelson stated that the idea of an ordinance started with the previous Town Manager, Jon Duke. Duke suggested the Board investigate whether the town's relationship with the Fire Company was in compliance with Fire Department models set out in Maine statute.
- Special Town Meeting Timeline: Cameron gave a brief explanation for the timeline for the Board ordering a special town meeting.
- Proposed Edits: Langsdorf presented a new draft fire protection ordinance. The Board stated they had not seen or received a copy of this draft of the fire protection ordinance until it was presented at this meeting. Discussion ensued about the newly presented draft ordinance.

### 3. Discussion Regarding Timeline for Personnel Decisions

- The Select Board will have an executive session meeting to discuss personnel with the town attorney for the evening of October 4, 2021. The meeting will take place at the town office at 6:00 pm. The Board will also hold another workshop with the Newcastle Fire Company on October 5, 2021, at 7:00 pm at the fire station community room.

### 4. Any Other Items for Discussion-NONE

Janet T. Mills  
Governor

Jeanne M. Lambrew, Ph.D.  
Commissioner



Maine Department of Health and Human Services  
Office for Family Independence  
109 Capitol St.  
11 State House Station  
Augusta, Maine 04333-0011  
Tel.: (207) 624-4168; Toll-Free: (800) 442-6003  
TTY: Dial 711 (Maine Relay); Fax: (207) 287-3455

To: Welfare Officials and Contracted Agents  
From: Sara Denson, Program Manager, General Assistance  
Date: September 3, 2021  
Subject: Revision to Updated GA Ordinance and Maximums

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Enclosed please find the following items:

- MMA's updated (September 2021) "**General Assistance Ordinance**"
- MMA's new (October 1, 2021–September 30, 2022) "**General Assistance Ordinance Appendices**" (A – H).
- "**GA Ordinance Adoption Form**" which was developed so that municipalities may easily send DHHS proof of the adoption of any updated or changed GA Ordinance. Once the selectpersons or council adopts the new ordinance, the enclosed form should be signed and submitted to DHHS. (*see "Filing of GA Ordinance and/or Appendices" below for further information*).
- "**GA Maximums Adoption Form**" which was developed so that municipalities may easily send DHHS proof of GA maximums adoption. Once the selectpersons or council adopts the new maximums, the enclosed form should be signed and submitted to DHHS. (*see "Filing of GA Ordinance and/or Appendices" below for further information*).
- "**GA Reference Guide**" which is intended to be a quick reference sheet for use by Administrators when determining eligibility.

### Updates

Please note that updates have been made to the General Assistance Ordinance, Appendix A and Appendix C. A discrepancy was discovered in the calculation of certain maximums and MMA has corrected and updated those appendices. Please use the corrected and attached documents for determination of General Assistance eligibility.

## **MMA GA Model Ordinance**

The enclosed Maine Municipal Association (MMA) GA Model Ordinance has been updated as of September 3, 2021, for use by your municipality. This new ordinance, **once adopted by Municipal Officers**, will replace any existing GA Ordinance used by your municipality. Unlike the Appendices, you are **not** required to adopt the updated MMA Model Ordinance, though you are strongly encouraged to do so as it contains the most current information regarding General Assistance law.

### **Appendix A – H**

The enclosed Appendices A – H have been revised for your municipality's General Assistance Ordinance. These new Appendices, **once adopted**, should replace the existing Appendices A – H. Even if you are not updating your GA Ordinance, **the municipal officers must approve/adopt the new Appendices yearly.**

### **The Adoption Process**

The **municipal officers (i.e., selectpersons/council)** adopt the local General Assistance Ordinance and yearly Appendices, even in town meeting communities. The law requires that the municipal officers conduct a **notice and hearing** prior to the adoption of the Ordinance and/or Appendices. Seven days posted notice is recommended, unless local law (or practice) provides otherwise.

At the hearing, the municipal officers should:

- 1) Allow all interested members of the public an opportunity to comment on the proposed ordinance;
- 2) End public discussion, close the hearing; and
- 3) Move and vote to adopt the ordinance and/or appendices either in its posted form or as amended in light of public discussion.

### **Municipalities May Establish Their Own Maximums**

Municipalities may establish their own maximum levels of assistance provided that the proposed levels of assistance are reasonable and meet adequate standards sufficient to maintain the health and safety of applicants in the municipality. The municipality must submit to the Department documentation to justify these levels of assistance and verify that the figures developed are appropriate to maintain health and decency.

A municipality's maximum assistance level for Food may not be below the Department provided figures which are issued by the USDA and published annually following a study of cost of food for various family sizes. A market basket survey may be used to establish food maximums if the maximums provided by the USDA are insufficient to maintain health in the municipality.

**Filing of GA Ordinance and/or Appendices**

Please remember that General Assistance law requires each municipality to send DHHS a copy of its ordinance once adopted, should that ordinance differ from the MMA Model. Any changes or amendments, such as new Appendices, must also be submitted to DHHS. DHHS will accept the enclosed "adoption sheet" as proof that your Municipal Officers have adopted the current GA maximums and/or ordinance.



[For use when adopting a new version of the GA ordinance or amending the body of the ordinance – not solely adoption of updated appendices]

MUNICIPALITY OF Newcastle  
GENERAL ASSISTANCE ORDINANCE

Pursuant to 22 M.R.S. § 4305(1), the municipal officers of the Municipality of Newcastle, after notice and hearing, hereby enact the attached General Assistance Ordinance with appendices in its entirety. This Ordinance shall supercede and replace all previous Ordinance versions. A copy of this Ordinance will be filed with the Maine Department of Health & Human Services (DHHS) pursuant to 22 M.R.S. § 4305(4), and shall be available for public inspection at the municipal office along with a copy of 22 M.R.S. chapter 1161.

Signed this 27 day of September, 2021, by the municipal officers:

Joel Lind  
(Print Name)

\_\_\_\_\_  
(Signature)

Robert Nelson  
(Print Name)

\_\_\_\_\_  
(Signature)

Tor Glendinning  
(Print Name)

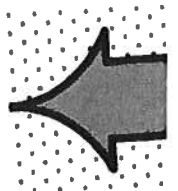
\_\_\_\_\_  
(Signature)

Karen Paz  
(Print Name)

\_\_\_\_\_  
(Signature)

David Levesque  
(Print Name)

\_\_\_\_\_  
(Signature)



[Send a copy of the enactment page and ordinance to DHHS, 109 Capitol Street, SHS 11, Augusta, ME 04330-0011]

[For use when adopting updated appendices only without amending the body of an existing GA ordinance]

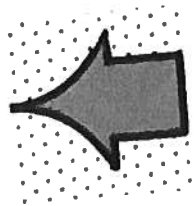
MUNICIPALITY OF Newcastle  
GENERAL ASSISTANCE ORDINANCE

Pursuant to 22 M.R.S. § 4305(1), the municipal officers of the Municipality of Newcastle, after notice and hearing, hereby amend the municipal General Assistance Ordinance by repealing and replacing appendices A through H of the existing ordinance with the attached appendices A through H, which shall be in effect from October 1, 2021 through September 30, 2022. This amendment will be filed with the Maine Department of Health & Human Services (DHHS) pursuant to 22 M.R.S. § 4305(4), and a copy of the ordinance and amended appendices shall be available for public inspection at the municipal office along with a copy of the 22 M.R.S. chapter 1161.

Signed this 27 day of September, 2021, by the municipal officers:

Joel Lind  
(Print Name)

\_\_\_\_\_  
(Signature)



Robert Nelson  
(Print Name)

\_\_\_\_\_  
(Signature)

Tor Glendinning  
(Print Name)

\_\_\_\_\_  
(Signature)

Karen Paz  
(Print Name)

\_\_\_\_\_  
(Signature)

David Levesque  
(Print Name)

\_\_\_\_\_  
(Signature)

[Please send a copy of the enactment page only to DHHS, 109 Capitol Street, SHS 11, Augusta, ME 04330-0011]

2020

last year

General Assistance Maximums Reference Sheet-Lincoln County

2021

Oct 1, 2020 to Sept 30, 2021

**OVERALL MAXIMUMS**

Persons in Household				
1	2	3	4	5
\$868	\$886	\$1,057	\$1,349	\$1,554

Household of 6 = \$1,629  
\* Add \$75 for each additional person

**HOUSING MAXIMUMS**

BEDROOM	UNHEATED		Heated	
	Weekly	Monthly	Weekly	Monthly
0	\$166	\$714	\$190	\$815
1	\$166	\$714	\$192	\$824
2	\$189	\$811	\$229	\$985
3	\$245	\$1,052	\$294	\$1,265
4	\$276	\$1,188	\$337	\$1,451

**ELECTRIC**

NOTE: For an electrically heated dwelling also see "Heating Fuel" maximums below. But remember, an applicant is not automatically entitled to the "maximums" established applicants must demonstrate need.  
1) Electricity Maximums for Households Without Electric Hot Water: The maximum amounts allowed for utilities, for lights, cooking and other electric uses excluding electric hot water and heat.

Number in Household	Weekly	Monthly
1	\$14.00	\$60.00
2	\$15.70	\$67.50
3	\$17.45	\$75.00
4	\$19.90	\$86.00
5	\$23.10	\$99.00
6	\$25.00	\$107.00

NOTE: For each additional person add \$7.50 per month.

**FOOD MAXIMUMS**

Persons	Weekly	Monthly
1	\$47.44	\$204
2	\$86.98	\$374
3	\$124.42	\$535
4	\$158.14	\$680
5	\$187.67	\$807
6	\$225.35	\$969
7	\$249.07	\$1,071
8	\$284.65	\$1,224

Add \$146 per month for each + person

**PERSONAL CARE & HOUSEHOLD SUPPLIES**

Number in Household	Weekly Amount	Monthly Amount
1-2	\$10.50	\$45.00
3-4	\$11.60	\$50.00
5-6	\$12.80	\$55.00
7-8	\$14.00	\$60.00

NOTE: For each additional person add \$1.25 per week or \$5.00 per month.

**HEATING FUEL**

Month	Gallons	Month	Gallons
September	50	January	225
October	100	February	225
November	200	March	125
December	200	April	125
		May	50

NOTE: When the dwelling unit is heated electrically, the maximum amount allowed for heating purposes will be calculated by multiplying the number of gallons of fuel allowed for that month by the current price per gallon. When fuels such as wood, coal and/or natural gas are used for heating purposes, they will be budgeted at actual rates, if they are reasonable. No eligible applicant shall be considered to need more than 7 tons of coal per year, 8 cords of wood per year, 126,000 cubic feet of natural gas per year, or 1000 gallons of propane.

**SUPPLEMENT FOR HOUSEHOLDS WITH CHILDREN UNDER 5**  
When an applicant can verify expenditures for the following items, a special supplement will be budgeted as necessary for households with children under 5 years of age for items such as cloth or disposable diapers, laundry powder, oil, shampoo, and ointment up to the following amounts:

Number of Children	Weekly Amount	Monthly Amount
1	\$12.80	\$55.00
2	\$17.40	\$75.00
3	\$23.30	\$100.00
4	\$27.90	\$120.00

\*\*\*New - Appendix H Revisions

Burial Maximum: \$1,475  
Cremation Maximum: \$1,025

2) Electricity Maximums for Households With Electrically Heated Hot Water: The maximum amounts allowed for utilities, hot water, for lights, cooking and other electric uses excluding heat:

Number in Household	Weekly	Monthly
1	\$20.65	\$89.00
2	\$23.75	\$102.00
3	\$27.70	\$119.00
4	\$32.25	\$139.00
5	\$38.75	\$167.00
6	\$41.00	\$176.00

NOTE: For each additional person add \$10.00 per month.

1-800-442-6003

Revised 7/22/20

**NEW!**

Oct 1, 2021 to Sept 30, 2022

**OVERALL MAXIMUMS**

Persons in Household				
1	2	3	4	5
\$877	\$895	\$1,123	\$1,397	\$1,806

Household of 6 = \$1,881  
\* Add \$75 for each additional person

**HOUSING MAXIMUMS**

BEDROOM	UNHEATED		Heated	
	Weekly	Monthly	Weekly	Monthly
0	\$168	\$724	\$192	\$824
1	\$168	\$724	\$194	\$833
2	\$204	\$877	\$244	\$1,051
3	\$256	\$1,100	\$305	\$1,313
4	\$335	\$1,439	\$396	\$1,703

**FOOD MAXIMUMS**

Persons	Weekly	Monthly
1	\$58.14	\$250
2	\$106.74	\$459
3	\$153.02	\$658
4	\$194.19	\$835
5	\$130.70	\$992
6	\$276.74	\$1,190
7	\$306.05	\$1,316
8	\$349.77	\$1,504

Add \$188 per month for each + person

**PERSONAL CARE & HOUSEHOLD SUPPLIES**

Number in Household	Weekly Amount	Monthly Amount
1-2	\$10.50	\$45.00
3-4	\$11.60	\$50.00
5-6	\$12.80	\$55.00
7-8	\$14.00	\$60.00

NOTE: For each additional person add \$1.25 per week or \$5.00 per month.

**HEATING FUEL**

Month	Gallons	Month	Gallons
September	50	January	225
October	100	February	225
November	200	March	125
December	200	April	125
		May	50

NOTE: When the dwelling unit is heated electrically, the maximum amount allowed for heating purposes will be calculated by multiplying the number of gallons of fuel allowed for that month by the current price per gallon. When fuels such as wood, coal and/or natural gas are used for heating purposes, they will be budgeted at actual rates, if they are reasonable. No eligible applicant shall be considered to need more than 7 tons of coal per year, 8 cords of wood per year, 126,000 cubic feet of natural gas per year, or 1000 gallons of propane.

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Cremation Maximum: \$1,025

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1	\$14.00	\$60.00
2	\$15.70	\$67.50
3	\$17.45	\$75.00
4	\$19.90	\$86.00
5	\$23.10	\$99.00
6	\$25.00	\$107.00

NOTE: For each additional person add \$7.50 per month.

2) Electricity Maximums for Households With Electrically Heated Hot Water: The maximum amounts allowed for utilities, hot water, for lights, cooking and other electric uses excluding heat:

Number in Household	Weekly	Monthly
1	\$20.65	\$89.00
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3	\$27.70	\$119.00
4	\$32.25	\$139.00
5	\$38.75	\$167.00
6	\$41.00	\$176.00

NOTE: For each additional person add \$10.00 per month.

**1-800-442-6003**

Revised 8-18-21

*WILLIAM H. BREWER*  
*Certified Public Accountant*  
*858 Washington Street*  
*P.O. Box 306*  
*Bath, Maine 04530*  
  
*(207) 443-9759*

August 25, 2021

Board of Selectmen  
Town of Newcastle  
P.O. Box 386  
Newcastle, Maine 04553

We are pleased to confirm our understanding of the services we are to provide the Town of Newcastle for the year ended June 30, 2021.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the Town of Newcastle as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America (GAAS) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the Town of Newcastle's 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. As part of our engagement, we will apply certain limited procedures to the Town of Newcastle's RSI in accordance with GAAS. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. generally accepted accounting principles (GAAP) and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Budgetary Comparison Schedule - General Fund

We have also been engaged to report on supplementary information other than RSI that accompanies the Town of Newcastle's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Statement of Cash Receipts and Disbursements
2. Statement of Changes in Unappropriated Surplus
3. Statement of Departmental Operations
4. Valuation, Assessment, and Collections
5. Reconciliation of Treasurer's Cash Balance
6. Tax Liens
7. Taxes Receivable

8. Tax Acquired Property
9. Abatements and Supplementals
10. Cemetery Trust Fund
11. Capital Reserve Funds
12. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

#### **Auditor's Responsibilities for the Audit of the Financial Statements**

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

#### **Audit Procedures - Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures - Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Town of Newcastle's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also prepare the financial statements, adjustments, and depreciation of the Town of Newcastle in conformity with accounting principles generally accepted in the United State of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedures or take any action that could be construed as assuming management responsibilities.

## **Responsibilities of Management for the Financial Statements**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

#### **Engagement Administration and Other**

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

The audit documentation for this engagement is the property of William H. Brewer, CPA and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to management or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of William H. Brewer, CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties or its designee may intend or decide to distribute the copies of information contained therein to others, including other governmental agencies.

William H. Brewer, CPA is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We will begin our audit on a mutually agreed upon date.

To ensure that William H. Brewer, CPA's independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the engagement partner before entering into any substantive employment discussions with any of our personnel.

#### **Reporting**

We will issue a written report upon completion of our audit of the Town of Newcastle's financial statements. Our report will be addressed to management and those charged with governance of the Town of Newcastle. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

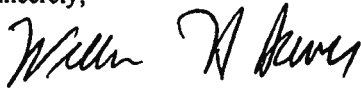


If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

You have engaged us to include in our report a section that discussed key audit matters, if any, identified during our audit. Key audit matters are matters that are communicated or required to be communicated to those charged with governance that were, in the auditor's professional judgment, of most significance to the audit of the financial statements of the current period. Key audit matters may involve, among other things, areas of higher assessed risk of material misstatement or significant identified risks; areas that required significant auditor judgment, such as accounting estimates or other areas subject to a high degree of estimation uncertainty; or the effect of significant events or transactions in the current period. For each key audit matter identified in our report, our report will describe the primary reason(s) we designated it as a key audit matter, how it was addressed in the audit, and refer to the financial statement account(s) or disclosure(s) related to it. The communication of key audit matters does not alter in any way our opinion on the financial statements, taken as a whole. If our audit does not identify any key audit matters, our audit report will state that conclusion.

We appreciate the opportunity to be of service to the Town of Newcastle and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,



William H. Brewer, C.P.A.

WHB/tmt

RESPONSE:

This letter correctly sets forth the understanding of the Town of Newcastle.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_



## Chester M. Kearney

Certified Public Accountants

166 Bangor Street, Houlton, Maine 04730-0744  
207-532-4271 Fax 207-532-4589

Barbara E. McGuire, CPA, CGMA  
Timothy P. Poitras, CPA, CGMA

### **Report on the Firm's System of Quality Control**

March 15, 2021

To the Partners of William H. Brewer, CPA and  
the Peer Review Committee of the New England Peer Review

We have reviewed the system of quality control for the accounting and auditing practice of William H. Brewer, CPA (the firm) in effect for the year ended December 31, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

#### **Firm's Responsibility**

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

#### **Peer Reviewer's Responsibility**

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

#### **Required Selections and Considerations**

Engagements selected for review included engagements performed under *Government Auditing Standards* including a compliance audit under the Single Audit Act and an audit of an employee benefit plan.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

### **Deficiency Identified in the Firm's System of Quality Control**

We noted the following deficiency during our review:

The firm's quality control policies and procedures addressing engagement performance are not complied with on a routine basis. The firm's quality control policies and procedures require all accounting and auditing engagements be properly planned, performed, documented, supervised, reviewed, and reported in accordance with professional standards. Although, the engagement reviews were performed, they were not performed comprehensively enough, and the engagement performance did not include the use of the practical considerations of the firm's third-party practice aid. The QC policy should identify consistent methods to be used by the reviewing partner and the engagement team. During our review, we noted in certain engagements that the planning documentation was insufficient. Specifically, the engagements did not reflect the auditor's evaluation of the design and implementation of internal controls, significant threats when performing multiple non-attest services, consideration of opening balances in an initial audit, analytical procedures, and identification of all federal program clusters. We also noted the financial statements did not include all the reporting language and disclosures required by professional standards. In our opinion, this contributed to audit engagements performed under *Government Auditing Standards* and an audit in another industry that did not conform to professional standards in all material respects.

### **Opinion**

In our opinion, except for the deficiency previously described, the system of quality control for the accounting and auditing practice of William H. Brewer, CPA in effect for the year ended December 31, 2019, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency* or *fail*. William H. Brewer, CPA has received a peer review rating of *pass with deficiency*.

*Chester M Kearney*

**Town of Newcastle  
Office of Assessors  
P.O. Box 386 Newcastle, Me 04553-0386  
207-563-3441**

September 20, 2021

Members of the Board

I have 4 attachments for your signatures for September 20 2021.

1. Tree Growth removal: The property owner requests removal of 2 acres of enrolled land.
2. Abatements: Numbers 1 and 3 are correction of acreage. Day's Emporium closed without a return of the Personal Property request in the spring of 2021.  
Lincoln Academy land value is corrected to a reasonable value. When I changed (all 1500+) land codes to the new zoning code this property is correctly shown in the land code map but the result is not logical given this is a residential use in a zone intended for education structures.

3 and 4. Supplemental Warrant and Certificate: This property owner sold their house in Edgcomb and some of the land in Newcastle but also kept land in Newcastle. I missed this fact as the Maine Transfer Document did not indicate some land was retained.

Revaluation update. There is not much to tell, which is an indicator of the process that I used to implement this multi-year update. There are still many transfers per month but I feel a relaxing of the Covid Market at least when it comes to the pace of sales.

And, we have a really good office staff.

Sincerely,

James Murphy, Jr.  
Town of Newcastle  
Assessors Agent

cc: file copy

**SUPPLEMENTAL TAX CERTIFICATE**  
**36 M.R.S.A., SECTIONS 713, 713-A AND 713-B**

We, the undersigned Assessors for the Town of Newcastle hereby certify that:

The following list of estates and the assessments thereon were omitted from our original valuation and lists made July 27, 2021; that these lists are supplemental to the aforesaid original warrant and are made by virtue of Title 36 M.R.S.A., Section 713 as amended.

Number	Name	Map/Lot	Account	Amount
2020-2021 001	GARBER, PAUL G	001-004-002	RE 1711	642.60

The property owner retained 10+/- acres on a property sale where the property was divided by acreage and by two towns. The Maine transfer documents did not indicate that the property was being divided.

IN WITNESS THEREOF, We have given under our hand September 27, 2021

\_\_\_\_\_  
Joel Lind

\_\_\_\_\_  
Karen Paz

\_\_\_\_\_  
Tor Glendinning

\_\_\_\_\_  
Rob Nelson

\_\_\_\_\_  
David Levesque

**TOWN OF NEWCASTLE  
BOARD OF ASSESSOR ABATEMENT**

WE HEREBY CERTIFY, that the accounts listed, contain a list of the valuations of the estates, Real and Personal, to be abated for the fiscal year 2021-2022, located in the Town of Newcastle.  
(numbering continued from previous abatement lists, if applicable)

<b>Fiscal Year</b>	<b>Name</b>	<b>Acct#</b>	<b>\$ Valuation</b>	<b>\$ Amount</b>
2021-2022 001	Healy, Timothy and Linda Correction of acreage	RE 378	1,000	15.30
2021-2022 002	Day's Emporium Business closed without notification to assessors as requested by written request	PP 157	2,500	38.25
2021-2022 003	Lydecker, K. & C. Correction of acreage	RE 955	20,400	312.12
2021-2022 004	Lincoln Academy, Inc. The new zoning code of SD Campus is correct for the property location but the resulting valuation was inconsistent with a proper land valuation given the actual use of the property as a residence. The corrected land valuation is consistent with the other residential uses of the neighborhood.	RE 667	100,500	1,537.65

Total \$ 1,903.32

Year to Date \$ 1,903.32

IN WITNESS THEREOF, We have given under our hand September 27, 2021

\_\_\_\_\_  
Joel Lind

\_\_\_\_\_  
Karen Paz

\_\_\_\_\_  
Tor Glendinning

\_\_\_\_\_  
Rob Nelson

\_\_\_\_\_  
David Levesque

# Town of Newcastle

TREE GROWTH CLASSIFICATION  
REMOVAL PENALTY  
Supplemental Warrant  
Title 36 M.R.S.A. sec. 581

TO: Michelle Cameron, Tax Collector of the Municipality of Newcastle, County of Lincoln, and the State of Maine

**GREETINGS:**

Hereby is committed to you under our hands granted by Me. Title 36 Sec. 581 the assessment of Tree Growth Classification withdrawal penalty.

You are hereby directed to levy and collect of each of the several persons named in the said list his respective proportion, therein set down of the sum of

Two Hundred Forty Six Dollars and Forty Cents;  
(\$ 246.40),

it being the amount of said list. We do hereby certify that the list of assessments of estates of the persons named in said list is a supplemental assessment made by virtue of Title 36, Section 581 and Title 36 sec. 713-B, as amended.

2021-2022 002 ELLIS, KEVIN W. and SARA M.                      \$246.40

Newcastle Assessors Map 007-015-00C Account # 1314

Property owner requests removal of 2 acres from Tree Growth Classification.

IN WITNESS THEREOF, We have given under our hand September 27, 2021

\_\_\_\_\_  
Joel Lind

\_\_\_\_\_  
Karen Paz

\_\_\_\_\_  
Tor Glendinning

\_\_\_\_\_  
Rob Nelson

\_\_\_\_\_  
David Levesque

**SUPPLEMENTAL TAX WARRANT**  
**36 M.R.S.A., SECTIONS 713, 713-A AND 713-B**

County of Lincoln, State of Maine

To Michelle Cameron, Tax Collector of the Town of Newcastle;

Hereby are committed to you a true list of the assessments of the estates of the persons hereinafter named.

You are hereby directed to levy and collect of each of the several persons named in said lists his respective portion, therein set down, of the sum of

**Six Hundred Forty Two Dollars and Sixty Cents (\$ 642.60)**

It being the amount of said list; and all powers of the previous warrant for the collection of taxes issued by us to you and dated July 26, 2021 and are extended thereto; and we do hereby certify that the list of assessments of estates of the persons named in said list is a supplemental assessment by virtue of Title 36, M.R.S.A. Section 713, as amended, and that the estates and assessments thereon as set forth in said list was omitted from the original list unto you under our warrant dated July 26, 2021.

Number	Name	Map/Lot	Account	Amount
2020-2021 001	GARBER, PAUL G	001-004-002	RE 1711	642.60

The property owner retained 10+/- acres on a property sale where the property was divided by acreage and by two towns. The Maine transfer documents did not indicate that the property was being divided.

IN WITNESS THEREOF, We have given under our hand September 27, 2021

\_\_\_\_\_  
Joel Lind

\_\_\_\_\_  
Karen Paz

\_\_\_\_\_  
Tor Glendinning

\_\_\_\_\_  
Rob Nelson

\_\_\_\_\_  
David Levesque



# **Town Manager's Report**

**September 27, 2021**

- Work on West Old County Road is complete for the year. Next year, paving will be completed on the road.
- Repairs to the Fire Station building began today. This is to replace damaged siding and a rusted door frame on the side of the building. We are also adding slow door closures for the community room, as the new cameras mounted on the wall have been shaking when doors open and close abruptly.
- The next workshop with the Fire Company is scheduled for October 5<sup>th</sup> to discuss the new ordinance that that presented to the town last week.
- Town Hall will be closed for Columbus/Indigenous Peoples Day on Monday, October 11.

Jrnl	Invoice Description	Reference	Proj	Amount	Encumbrance
Description	Account				
<b>01368 ASPLUNDH TREE EXPERT CO</b>					
0155	INV#71N06821/71Z33721	TREE TRIMMING			
	INV#71N06821-REF#11664613	E 107-42-10		900.00	0.00
		PUBLIC WORKS - ANNUAL OPS / TREE WORK			
	INV#71Z33721-REF#11679993	E 107-42-10		2,750.00	0.00
		PUBLIC WORKS - ANNUAL OPS / TREE WORK			
		<b>Vendor Total-</b>		<b>3,650.00</b>	
<b>00277 BANGOR SAVINGS BANK</b>					
0155	Fire Truck Loan Pymt	#117			
	FIRE TRUCK PYMT #117	E 110-30-60		2,256.92	0.00
		DEBT SERVICE - DEBT SERV / LOAN PYMT FT			
		<b>Vendor Total-</b>		<b>2,256.92</b>	
<b>00293 CARDMEMBER SERVICE</b>					
0155	VISA COMMUNITY CARD	ADOBE /GOOGLE			
	ADOBE/GOOGLE SUITE	E 101-25-11		199.28	0.00
		GEN GOVT - OPERATIONS / SOFTWARE			
		<b>Vendor Total-</b>		<b>199.28</b>	
<b>00033 CENTRAL MAINE POWER CO</b>					
0155	VARIOUS ELECTRIC ACCTS				
	35013306861 - FLASHER	E 105-57-03		22.09	0.00
		PUB SAFETY - INFRASTRUCT / FLASHER RT 1			
	35015543313 - BIRD	E 101-67-02		24.28	0.00
		GEN GOVT - BIRD PLAYGR / ELECTRICITY			
	35015543750 - SHPS FD	E 105-68-02		20.21	0.00
		PUB SAFETY - SHEEPSCT STA / ELECTRICITY			
		<b>Vendor Total-</b>		<b>66.58</b>	
<b>00010 GREAT SALT BAY COMM. SCHOOL</b>					
0155	SCHOOL/ELEMENTARY	SEPTEMBER			
	SEPT - SCHOOL/ELEMENTARY	E 116-60-01		143,852.37	0.00
		SCHOOLS - SCHOOLS / ELEMENTARY			
		<b>Vendor Total-</b>		<b>143,852.37</b>	
<b>00897 HAGAR ENTERPRISES, INC</b>					
0155	SNOW PYMT #2	OCTOBER	*** SEPARATE ***		
	Snow removal Roads - Oct	E 107-41-01		29,914.82	0.00
		PUBLIC WORKS - WINTER OPS / SNOW REMOVAL			
	Snow Downtown - Oct	E 107-41-02		5,652.44	0.00
		PUBLIC WORKS - WINTER OPS / SNOW DWNTWN			
		<b>Invoice Total-</b>		<b>35,567.26</b>	
0155	W. Old Cty Rd/Sh FD Basin	Inv's 4869/4870			
	W. Old Co - Labor	E 107-43-01		5,000.00	0.00
		PUBLIC WORKS - GEN CONTRCTR / LABOR			
	W. Old Co - Materials	E 107-43-04		5,000.00	0.00
		PUBLIC WORKS - GEN CONTRCTR / MATERIAL			
	W. Old Co - Equipment	E 107-43-02		5,000.00	0.00
		PUBLIC WORKS - GEN CONTRCTR / EQUIPMENT			
	Sh FD Catch Basin Install	E 202-50-48		5,000.00	0.00
		ROADS RES - ROADS RES / CAPITAL PROJ			
		<b>Invoice Total-</b>		<b>20,000.00</b>	
		<b>Vendor Total-</b>		<b>55,567.26</b>	
<b>00134 KATHARINA KEOUGHAN</b>					
0155	Reimbursement for Flowers	Town Office			
	Reimbursement of Flowers	E 101-65-04		17.98	0.00
		GEN GOVT - TOWN OFFICE / MAINT/REPAIR			
		<b>Vendor Total-</b>		<b>17.98</b>	
<b>00165 KONICA MINOLTA/SYMQUEST</b>					
0155	500-0622968-000	INV#452529977			
	500-0622968-000	E 105-05-55		12.55	0.00

Jrnl	Invoice Description	Reference	Proj	Amount	Encumbrance
Description	Account				
	PUB SAFETY - FIRE DEPT / ADMIN/OFC				
		Vendor Total-		12.55	
00318	LCTV				
0155	VIDEO TAPING FOR BOS	AUG & SEPT			
	BOS MEETING TAPINGS	E 101-25-11		400.00	0.00
	GEN GOVT - OPERATIONS / SOFTWARE				
		Vendor Total-		400.00	
00005	LOCKBOX #936724				
0155	IN3022666/3022667	TRANSCO CONTRAC			
	IN3022666/3022667	E 101-26-01		228.48	0.00
	GEN GOVT - LEASES / COPIER				
		Vendor Total-		228.48	
00317	MAINE LOCAL GOVERNMENT HUMAN RESOURCES ASSOCIATION				
0155	2021-2022 MEMBERSHIP	MICHELLE			
	MEMBERSHIP APPLICATION	E 101-25-80		35.00	0.00
	GEN GOVT - OPERATIONS / PRO.DEV/FEES				
		Vendor Total-		35.00	
00016	MAINE MUNICIPAL EMPL. HEALTH TRUST				
0155	OCTOBER-15110	OCTOBE -15110			
	DEDUC/DENTAL INS/ MPC	G 1-338-00		74.85	0.00
	GEN'L GOV. / DENTAL DED				
	TOWN//INCOME PROT/MPC	E 101-02-05		54.56	0.00
	GEN GOVT - FRINGE BENEF / IPP				
	TWN SHARE-HEALTH INS/MPC	E 101-02-02		2,132.71	0.00
	GEN GOVT - FRINGE BENEF / HEALTH INS				
	DEDUC/VISION INS/ MPC	G 1-334-00		11.15	0.00
	GEN'L GOV. / VISION DED				
	DEDUC/HEALTH INS/MPC	G 1-332-00		256.00	0.00
	GEN'L GOV. / HLTH INS DED				
	DEDUC/DENTAL INS/ CAC	G 1-338-00		74.85	0.00
	GEN'L GOV. / DENTAL DED				
	TOWN//INCOME PROT/CAC	E 101-02-05		44.57	0.00
	GEN GOVT - FRINGE BENEF / IPP				
	TWN SHARE-HEALTH INS/CAC	E 101-02-02		2,132.71	0.00
	GEN GOVT - FRINGE BENEF / HEALTH INS				
	DEDUC/VISION INS/ CAC	G 1-334-00		5.58	0.00
	GEN'L GOV. / VISION DED				
	DEDUC/HEALTH INS/CAC	G 1-332-00		256.00	0.00
	GEN'L GOV. / HLTH INS DED				
	DEDUC/DENTAL INS/ JMK	G 1-338-00		74.85	0.00
	GEN'L GOV. / DENTAL DED				
	TOWN//INCOME PROT/JMK	E 101-02-05		44.57	0.00
	GEN GOVT - FRINGE BENEF / IPP				
	TWN SHARE-HEALTH INS/JMK	E 101-02-02		2,132.71	0.00
	GEN GOVT - FRINGE BENEF / HEALTH INS				
	DEDUC/VISION INS/ JMK	G 1-334-00		11.15	0.00
	GEN'L GOV. / VISION DED				
	DEDUC/HEALTH INS/JMK	G 1-332-00		256.00	0.00
	GEN'L GOV. / HLTH INS DED				
	DEDUC/IPP/JMK	G 1-333-00		12.55	0.00
	GEN'L GOV. / INC PROT DED				
	TOWN/DENTAL/SBM-TM	E 101-02-07		43.36	0.00
	GEN GOVT - FRINGE BENEF / DENTAL IN TM				
	TOWN/IPP/SBM-TM	E 101-02-05		80.32	0.00
	GEN GOVT - FRINGE BENEF / IPP				
	TOWN/HEALTH INS/SMB-TM	E 101-02-02		1,118.55	0.00
	GEN GOVT - FRINGE BENEF / HEALTH INS				
	TOWN/SUP LIFE/SBM-TM	E 101-02-06		20.40	0.00

Jrnl	Invoice Description	Reference	Proj	Amount	Encumbrance
Description	Account				
TOWN/VISION/SBM-TM	GEN GOVT - FRINGE BENEF / LIFE INSURAN E 101-02-04			5.58	0.00
TOWN/DENTAL/SBM-TM	GEN GOVT - FRINGE BENEF / OTHR HLTH TM E 101-02-07			43.36	0.00
TOWN/HEALTH INS/SMB-TM	GEN GOVT - FRINGE BENEF / DENTAL IN TM E 101-02-02			1,118.55	0.00
TOWN/IPP/SBM-TM	GEN GOVT - FRINGE BENEF / HEALTH INS E 101-02-05			80.32	0.00
TOWN/VISION/SBM-TM	GEN GOVT - FRINGE BENEF / IPP E 101-02-04			5.58	0.00
TOWN/SUP LIFE/SBM-TM	GEN GOVT - FRINGE BENEF / OTHR HLTH TM E 101-02-06			20.40	0.00
	GEN GOVT - FRINGE BENEF / LIFE INSURAN				
<b>Vendor Total-</b>				<b>10,111.23</b>	
<b>01495 MAINE TOWN &amp; CITY MANAGEMENT ASSOC.</b>					
0155	Ann. Dues for Sarah Mac	Cust.#239952			
	Ann. Dues for Sarah Macy	E 101-25-80		125.63	0.00
	GEN GOVT - OPERATIONS / PRO.DEV/FEES				
<b>Vendor Total-</b>				<b>125.63</b>	
<b>00109 PROPERTY CARE PLUS, INC</b>					
0155	MOWING SERVICES	OCTOBER			
	OCTOBER TIPPING FEES	E 101-70-02		1,500.00	0.00
	GEN GOVT - CEMETERIES / MOWING				
<b>Vendor Total-</b>				<b>1,500.00</b>	
<b>01510 SYMQUEST GROUP, INC.</b>					
0155	INV#1619446	KON-C3350I			
	INV#1619446	E 105-05-55		461.85	0.00
	PUB SAFETY - FIRE DEPT / ADMIN/OFC				
<b>Vendor Total-</b>				<b>461.85</b>	
<b>00163 SYNCB/AMAZON</b>					
0155	#6045787810505715	AUG & SEPT SUPP			
	AUG SUPPLIES	E 101-25-95		161.57	0.00
	GEN GOVT - OPERATIONS / SUPPLIES				
	SCANNER FOR ELECTIONS	E 101-25-07		299.99	0.00
	GEN GOVT - OPERATIONS / ELECTION SUP				
<b>Vendor Total-</b>				<b>461.56</b>	
<b>00189 TIDEWATER TELECOM INC</b>					
0155	FEASABILTY STUDY	INV#TT088-21			
	FEASABILITY STUDY	E 101-25-11		2,450.00	0.00
	GEN GOVT - OPERATIONS / SOFTWARE				
<b>Vendor Total-</b>				<b>2,450.00</b>	
<b>00354 TOWN OF NOBLEBORO</b>					
0155	TIPPING FEES	(SEPTEMBER)			
	SEPT TIPPING FEES	E 102-10-10		9,033.00	0.00
	PUBLIC SRVCE - WASTE DISP / TRANSFER STA				
<b>Vendor Total-</b>				<b>9,033.00</b>	
<b>00023 TREASURER, STATE OF ME-BMV</b>					
0155	8/27-9/17/2020	BMV REPORTS	*** PAID ***	Check #	1373
	8/27-9/3/21 - BMV REPORT	G 1-345-00		1,851.50	0.00
	GEN'L GOV. / STATE MV FEE				
	9/3-9/10/21 - BMV REPORT	G 1-345-00		1,882.25	0.00
	GEN'L GOV. / STATE MV FEE				
	9/10-9/17/21 - BMV REPORT	G 1-345-00		3,523.31	0.00
	GEN'L GOV. / STATE MV FEE				
<b>Vendor Total-</b>				<b>7,257.06</b>	
<b>01503 U.S. BANK EQUIPMENT FINANCE, INC</b>					
0155	INV#452923113	OCT CONTRACT			

Jrnl	Invoice Description	Reference	Proj	Amount	Encumbrance
Description	Account				
T.O. COPIER LEASE & MAINT	E 101-26-01			198.60	0.00
	GEN GOVT - LEASES / COPIER				
		<b>Vendor Total-</b>		<b>198.60</b>	
01590 W.B. MASON					
0155 FRONT COUNTER INK TONER	INV #223198728				
INV#223198728	E 101-25-95			216.99	0.00
	GEN GOVT - OPERATIONS / SUPPLIES				
		<b>Vendor Total-</b>		<b>216.99</b>	
		<b>Prepaid Total-</b>		<b>7,257.06</b>	
		<b>Current Total-</b>		<b>230,845.28</b>	
		<b>Warrant Total-</b>		<b>238,102.34</b>	

THIS IS TO CERTIFY THAT THERE IS DUE AND CHARGEABLE TO THE APPROPRIATIONS LISTED ABOVE AND YOU ARE DIRECTED TO PAY UNTO THE PARTIES NAMED IN THIS SCHEDULE.

DATE: 9/27, 2021

JOEL LIND  
TOR GLENDINNING  
ROBERT NELSON  
KAREN PAZ  
DAVID LEVESQUE

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Fire Dept. Warrant #4		Journal # _____	
Date--9/22/21			
	VENDOR/DESCRIPTION	\$ AMOUNT	GL ACCOUNT #
1			E 105-05-09
2	Sym Quest	\$461.85	E 105-05-55
3			E 105-05-40
4	Sym Quest - <i>Konica Minolta</i>	\$12.55	E 105-05-55
5			E 105-05-55
6			E 105-05-42
7			E 105-05-55
8			
9			E 105-05-
10			E 105-05-
11			E 105-05-
12			E 105-05-
13			E 105-05-
14			E 105-05-
15			E 105-05-
16	Total	\$474.40	
17			E 105-05-
18			E 105-05-
The above bills are respectfully submitted for payment by the Newcastle Fire Company Inc.		Charges to Accts. Are in Red Credits to Accts. Are in Black	
<i>Casey Stevens</i> Casey Stevens Fire Chief			