2018

Annual Report

Kingsbury Plantation

Please bring this report with you
to the Plantation Meeting

Saturday, April 20, 2019

1:00 p.m.

Abbot Town Hall

Abbot, Maine

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ANNUAL REPORT

OF THE

PLANTATION OFFICERS

OF

KINGSBURY PLANTATION, MAINE

FOR THE YEAR 2018

Please bring this report with you to the Plantation Meeting

PLANTATION MEETING

APRIL 20, 2018 – 1:00 P.M.

THIS REPORT IS DEDICATED TO

ELIZABETH MORIN

Elizabeth Morin has been a valued part of the Kingsbury Plantation community throughout her life. It is no surprise that her first memory of Kingsbury is one of helping a friend—at age 5, she worked for Justin Worcester running lines on the blueberry field. Liz continued to help and stay with the Worcester family for years, and unofficially began helping Kingsbury by assisting Lois Worcester in a variety of roles. She officially began helping Kingsbury Plantation as Assessor's Agent in 1984, and dramatically improved our tax information and assessment. Her first elected position was Moderator in 2000. Liz again served as Moderator in 2013 and was elected Third Assessor in 2013 and 2014 and Second Assessor in 2015. When we lost Lois Worcester in 2015, Liz immediately stepped in to help the Plantation as Plantation Clerk, Treasurer, Tax Collector, Administrative Assistant, Registrar of Voters, Health Officer, and General Assistance Officer. We were so fortunate to have Liz's experience, knowledge, and dedication to help us fill these critical roles.

In addition to her invaluable contribution in her official roles, Liz is a passionate advocate for Kingsbury Plantation's past, present and future. She has a wealth of knowledge about the Plantation, its' property owners and residents. She has eagerly suggested and contributed to our community events—from starting the Independence Day celebration through our Community Potluck.

On a personal level, Liz is a generous friend—the first to welcome you to the neighborhood, the first to offer to help, and the friend and neighbor you call when you want to share a smile, laugh or tears. Liz lives in Kingsbury Plantation with her husband, Jim. She has a wonderful family of three beloved sons, twelve grandchildren, and two great-grandchildren.

Kingsbury Plantation is truly grateful for Elizabeth Morin's dedication to the Plantation and community. We are lucky to know and work with her. Her contributions to the community cannot be overstated or valued.

Thank you, Liz!

PLANTATION OFFICERS

BOARD OF ASSESSORS AND OVERSEERS OF THE POOR

First Assessor	Tamara Wederbrand	Term Expires 2019
Second Assessor	Tammy Bridges	Term Expires 2019
Third Assessor	Christopher Russell	Term Expires 2019

MODERATOR

Paul Davis	Term Expires 2019

PLANTATION CLERK, REGISTRAR OF VOTERS, TAX COLLECTOR AND TREASURER

Elizabeth Morin	Terms Expire 2019

PLANTATION SCHOOL BOARD OF DIRECTORS

BETH LORIGAN – SUPERINTENDENT

Marthalie Furber	Term Expires 2019
Lee Ann Hobgood	Term Expires 2020
Elizabeth Morin	Term Expires 2021

APPOINTED PLANTATION OFFICIALS

PLANNING BOARD

Joshua Morin (Chair)

Richard Clary

Cathy Russell

Marthalie Furber

Wynne Herrick

James Maloy

ADMINISTRATIVE ASSISTANT

Elizabeth Morin

ANIMAL CONTROL OFFICER

Tricia Elderkin

CONSTABLE

Jeff Bridges

DAM ATTENDANTS

Jeff Bridges

Errol Nightingale

GENERAL ASSISTANCE OFFICER

Elizabeth Morin

HEALTH OFFICER

Elizabeth Morin

PLUMBING INSPECTOR

Brian Turner

REGISTRAR OF VOTERS

Elizabeth Morin

ROAD COMMISSIONER

James Morin

SEXTANT

Jeff Bridges

INFORMATION

The Kingsbury Plantation Clerk and records are available by appointment. Please call 207-424-0380 or 207-717-0219; if no one is available to answer the telephone, please leave a message and your call will be returned. Contact email for Plantation business is kingsburyclerk@gmail.com. Our mailing address is PO Box 155, Abbot, ME 04406. Please be sure to visit our web site at www.kingsburyplantation.com. This site is like any a work in progress, so feedback is most welcome.

The Plantation Assessors meet once a month. If you have a concern and would like to meet with the Assessors, please call a week in advance so you can be placed on the agenda.

Voting for State and Federal Elections is done at the Guilford Town Office. Polls open at 8:00 a.m. and close at 8:00 p.m. Absentee ballots may be obtained from the Guilford Town Office by the Thursday before an election. Vehicles, boats, ATV's, snow sleds and motorcycles need to be registered and excise tax paid at the Guilford Town Office. To register a vehicle for the first time, you will need a bill of sale, original title signed over to you or a certificate of application for title and proof of insurance. Vehicles from 1994 and older do not need a title. Vehicles aged 1995 and newer will need a title. Utility trailers may be registered for two years at the Guilford Town Office—please note that longer term registrations are available for a reduced price at the Augusta Department of Motor Vehicles. Hunting and fishing licenses may also be obtained at the Guilford Town Office.

As we are currently consolidated with Brighton Plantation for Solid Waste disposal, please keep in mind that the transfer station is open Sundays 1:00 p.m. to 4:00 p.m. and from May through September on Wednesdays from 4:00 p.m. to 7:00 p.m.

All emergency calls should be directed to 911. The dispatcher will ask for your 911 address, so if you are unsure of your structure number(s) please contact the Plantation Clerk at 207-424-0380.

Fire permits may be obtained by calling the Greenville Forestry Office at 207-695-3712, week days or on line at www.maine.gov.

KINGSBURY PLANTATION
WELCOMES YOU

WARRANT

Piscataquis:

To Constable of Kingsbury Plantation, County of Piscataquis, State of Maine.

GREETINGS,

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of said KINGSBURY PLANTATION, qualified to vote in Plantation affairs to meet at the Abbot Town Hall in Abbot Maine on the 20th day of April A.D. 2019 at one o'clock in the afternoon to act on the following articles to wit:

ART. 1 To choose a Moderator to preside at said meeting.

ART. 2 To choose all other Plantation Officers as required by law to be chosen at the Annual Plantation Meeting.

First Assessor and Overseer of the Poor	1 Year Term
Second Assessor and Overseer of the Poor	1 Year Term
Third Assessor and Overseer of the Poor	1 Year Term
Plantation Clerk	1 Year Term
Plantation Treasurer	1 Year Term
Collector of Taxes and Excise Taxes	1 Year Term
Kingsbury Plantation School Board Member	3 Year Term

Any office that may become vacant due to any of the above elections.

ART. 3 To fix Compensation of the Plantation Officers, equipment/labor and appointed positions.

ASSESSORS RECOMMEND THE FOLLOWING

First Assessor	$4,000.00
Second Assessor	$2,400.00
Third Assessor	$2,400.00
Plantation Clerk	$1,200.00
Plantation Treasurer	$1,200.00
Administrative Assistant	$900.00
Collector of Taxes	Total Compensation $30.00 / Hour
Road Commissioner	Current State Wage
Deputy Road Commissioner	Current State Wage
Equipment and Labor	Current State Wage
Moderator	$30.00
Planning Board Member, per meeting attended	$20.00
School Board Members, per meeting attended	$10.00
Sextant	Current State Wage
Constable	$100.00

ART. 4 To see what sum of money the Plantation will vote to raise or appropriate for Plantation Charges to pay the Plantation Officers for the ensuing year and to authorize the Assessors to give approval of the expenditures and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax	$40,000.00
Transfer from Reserve Account	$40,000.00

ART. 5 To see what sum of money the Plantation will vote to raise and appropriate for Winter Roads for the ensuing year and allow Assessors to give approval of expenditures and to carry forward the balance at the end of the fiscal year. This amount will include sand and salt.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $90,000.00

ART. 6 To see what sum of money the Plantation will vote to raise or appropriate for construction and maintenance of roads, and to allow Assessors to give approval of expenditures and to carry forward the balance at the end of the fiscal year. This article incorporates the former Bush Account.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $186,000.00

ART. 7 To see what sum of money the Plantation will raise or appropriate for the care of Cemeteries for the ensuing year and allow Assessors to give approval of expenditures and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $15,000.00

ART. 8 To see what sum of money the Plantation will raise or appropriate for the Solid Waste Account for the ensuing year and to allow Assessors to give approval of expenditure and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $8,000.00

ART. 9 To see what sum of money the Plantation will raise or appropriate for Hamlin Associates, Inc. (Assessor's Agents) for updating of Plantation Tax Rolls, update tax maps, provide tax bills, map and lot analysis, printed and bound Valuation and Commitment Books, all legal papers for commitment of taxes, and answer questions from tax payers and all State agencies regarding the valuation of Plantation properties and to allow Assessors to give approval of the expenditures and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $8,100.00

ART. 10 To see what sum of money the Plantation will raise or appropriate to fund the General Government Account. This is formerly the Town Office account and will be used to pay expenditures relating to postage, printing of Plantation Reports, dues, workshops, travel reimbursements, supplies and any other expenditure deemed necessary for Plantation expenses, and to allow Assessors to give approval of expenditures and to carry forward the balance at the end of fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $20,000.00

ART. 11 To see what sum of money the Plantation will raise or appropriate for the Insurance Account for the ensuing year and to allow Assessors to give approval of expenditures.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $10,000.00

ART. 12 To see what sum of money the Plantation will raise or appropriate for the Plantation Grounds Improvement Account and to allow Assessors to give approval of expenditures and carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $5,000.00

ART. 13 To see what sum of money the Plantation will raise or appropriate for any labor and/or repairs to the Robert Furber Dam, also known as Kingsbury Dam, and allow Assessors to give approval of expenditures and carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $40,000.00

Transfer from Community Benefit Agreement $100,000.00

ART. 14 To see what sum of money the Plantation will raise or appropriate for the General Assistance Account and allow Assessors to give approval of expenditures and carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $500.00

ART. 15 To see what sum of money the Plantation will raise or appropriate for the purpose of paying the County Tax and allow Assessors to give approval of expenditures.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $39,574.00

ART. 16 To see what sum of money the Plantation will raise or appropriate for the Land Use Planning Commission and allow Assessors to give approval of expenditures and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $21,000.00

ART. 17 To see what sum of money the Plantation will vote to raise or appropriate for the installation of Street Signs within the Plantation and allow Assessors to give approval of expenditures and carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $3,000.00

ART. 18 To see what sum of money the Plantation will vote to raise or appropriate in support of the Planning Board and allow Assessors to give approval of expenditures and carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $8,000.00

ART. 19 To see if the Plantation will allow the Assessors to appoint the following:

Animal Control Officer
Administrative Assistant
Constable
Deputy Road Commissioner
General Assistance Director
Health Officer
Plumbing Inspector
Road Commissioner
Sextant
Any other appointments that may be required.

ART. 20 To see what sum the Plantation will vote to raise and appropriate for the Plantation Audit and allow Assessors to give approval of expenditure.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $3,100.00

ART. 21 To see what sum of money Kingsbury Plantation will raise and appropriate for the total cost of funding Public Education from Kindergarten through grade 12 as described in The Essential Programs and Services Funding Act, (Recommended $12,000.00 to cover the Plantation's contribution to the total cost of funding Public Education from Kindergarten through grade 12 as described in MRS, Title 20A, § 15688).

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $12,000.00

ART. 22 To see what sum of money the Plantation will authorize the Board of School Directors to expend for the fiscal year July 1, 2019 to June 30, 2020 from Kingsbury Plantation's contribution to the total cost of funding Public Education from Kindergarten through Grade 12, as described in the Essential Programs and Services Funding Act, non-State funded school construction projects, additional local funds for school unexpended balances, tuition receipts, State Subsidy and other receipts for the support of schools.

ASSESSORS RECOMMEND $12,000.00

ART. 23 To see what sum of money the Plantation will vote to raise or appropriate for the construction of a Municipal Garage and allow Assessors to give approval of expenditures and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND

Raise from 2019 Property Tax $10,000.00

ART. 24 To see if the Plantation will raise or appropriate $5,000.00 for fire protection to be provided by the Town of Guilford Fire Department and allow the Assessors to give approval of the expenditure and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND:

Appropriate from Reserve $5,000.00

ART. 25 To see what sum of money the Plantation will vote to raise or appropriate for the Independence Day Committee's Celebration to be held on or near the Fourth of July, and to allow the Assessors to give approval of the expenditure and to carry forward the balance at the end of the fiscal year.

ASSESSORS RECOMMEND:

Appropriate from Reserve $1,200.00

ART. 26 To see if the Plantation will vote to authorize the Assessors, on behalf of the Plantation, to dispose of tax acquired property in any manner which the Assessors deem to be in the best interests of the Plantation and to execute Quit Claim Deeds for such property except that the Assessors shall use the special sale process required by 36 M.R.S. § 943-C for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

ART. 27 To see if the Plantation will vote to authorize the Assessors, on behalf of the Plantation, to sell or dispose of the Plantation equipment on such terms and conditions as they deem in the best interests of the Plantation.

ART. 28 To see if the Plantation will vote to accept the categories of funds listed below as provided by the Maine State Legislature:

Municipal Revenue Sharing
Local Road Assistance
State Aid to Education including Federal pass through funds and property tax relief.
Civil Emergency Funds
Snowmobile Registration Refunds
Tree Growth Reimbursement
Veteran's Exemption Refunds
Homestead Exemption Reimbursement Funds
General Assistance Refund
Property Tax Relief
State Grants or other funds received from the State that are not included above, including funds received as a result of selling agreements and grants.

ART. 29 To see if the Plantation will vote to authorize the Tax Collector to accept prepayments of taxes not yet committed.

ART. 30 To see if the Plantation will vote to authorize the municipal officers to spend an amount not to exceed 3/12, (25%), of the budget amount in each budget category of the 2019 annual budget during the period from January 31, 2020 to the 2020 annual Plantation meeting.

ART. 31 To see if the Plantation will vote to allow a 2% discount on all taxes paid in full by September 30th, 2019.

ART. 32 To see if the Plantation will vote to approve an annual interest rate of 9% on all real and personal property taxes that become delinquent during the taxable year 2019 until those taxes are paid in full, effective October 1, 2019.

ART. 33 To see if the Plantation will vote to authorize the Assessors and Treasurer to produce a temporary loan or loans within the 2019 taxable year in anticipation of taxes or other means covered by security, for the purpose of paying obligations of the Plantation, or when other security as reimbursements are received by the Plantation.

ART. 34 To see if the Plantation will vote to authorize the Assessors to transfer and designate funds from the Reserve Account as needed.

ASSESSORS RECOMMEND TO DO SO

ART. 35 To see what sum the Plantation will vote to raise for the support of the listed organizations:

Maine Public Radio Raised:
Requested: $100.00
Assessors Recommend: $100.00

ART. 36 To see if the Plantation will vote to adjourn the meeting.

The Registrar of Voters will be at the Abbot Town Hall at 12:30 PM in the afternoon of said meeting for the purpose of revising the list of voters.

Given under our hands this ____20_____day of April A.D. 2019. Hereof fail not and have you then and there this warrant with your doings hereon.

/s/ Tamara Wederbrand
Tammy Bridges
Christopher Russell
Board of Assessors

ANNUAL REPORT FROM THE BOARD OF ASSESSORS

BUILDING COMMUNITY

2018 has been a growth year for Kingsbury Plantation. The Board of Assessors entered the year with three main goals: focus on community, strategy, and accountability. Throughout the year, the Assessors have worked together to host new community events, and create and improve information, documentation, process, records, and strategic plans.

Photos by Tami Wederbrand

Kingsbury Plantation hosted the **Second Annual Community Pot Luck** on Labor Day Weekend 2018. Thank you to everyone who joined the fun! The **Third Annual Kingsbury Plantation Community Potluck** will be held on Saturday, August 31, 2019 (Labor Day Weekend). We look forward to seeing you there!

We hosted the first Community Market in August. Residents and visitors had fun in the rain and helped set up a second market in October. The Community Market will return Memorial Day 2019.

STRATEGIC PLANS

In 2018, the Board of Assessors updated:

- The ***Kingsbury Plantation Job Description Booklet*** to solve current and future personnel, on-boarding, and training issues and ensure clear understanding of jobs and performance standards.

- The ***Kingsbury Plantation Robert C. Furber Dam Operation and Maintenance Manual*** to solve current and potential issues through a strategic plan for repairs, maintenance, and operation.
- The ***Kingsbury Plantation Five Year Plan: Roads*** to design a strategy for maintaining roads and containing expenses while keeping an on-going archive of key information and costs.

We updated these resources and created additional documentation to ensure Kingsbury Plantation has a clear and strategic plan and is accountable to taxpayers. The documents are available on our website and at our Records Office. We welcome your suggestions—please call, email, or come to our meetings.

ENVIRONMENT AND COMMUNITY CHANGES

The Board of Assessors created and executed several strategic plans and repairs for the Kingsbury Dam (aka Robert Furber Dam) in 2018. We worked with contractors and engineers to plan and execute priority repairs:

- **New Gate**: We replaced the main gate and added a manual hoist to resolve leaks and ensure we could safely raise, lower, and maintain the gate. The new gate was installed in front of the old gate to reduce risk, decrease cost, and minimize the impact on the water level and recreation. We added a metal plate and cover for the hoist for added safety.
- **Leak Detection and Repair**: Our contractors found and repaired a leak around the gate.
- **Erosion Damage Repair**: We repaired and replaced the rip-rap and bank damaged by erosion.

To foster community awareness and assistance, we hosted public meetings to discuss the costs, timelines, and plans for current and future repairs to minimize impact on Kingsbury Pond recreation while ensuring the safety of the dam. We will be hosting additional meetings in 2019 to review the next priority work: repairing the wall of the first gate, removing the trees from the spillway, and repairing the cement in the spillways.

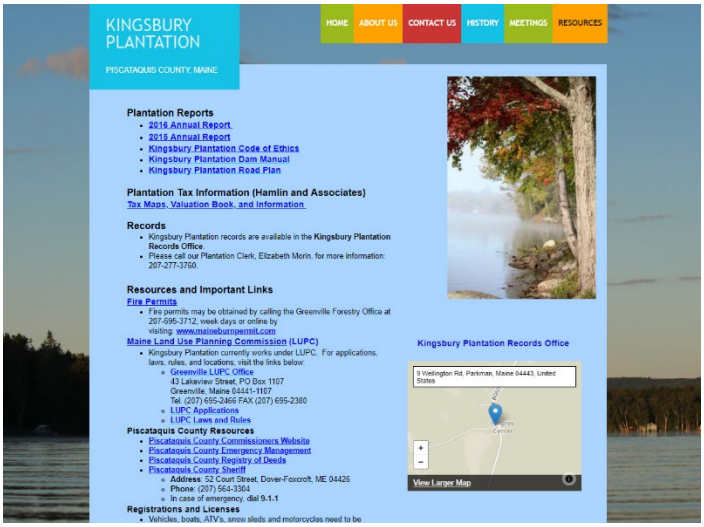
CEMETERY

The Board of Assessors has worked closely with our Sextant and volunteers on a sustainable plan for maintaining our cemeteries. We are working with Mainely Handrails to replace the front fence and gate of Foss Hill Cemetery. To control costs, we are replacing the rest of the fence with cost-effective fencing from Lowes. This approach will allow us to quickly and inexpensively repair any sections damaged by weather, fallen trees, or other issues. We will be using repairable sections of the old fence on our other cemeteries. The Plantation is also creating a digital, searchable archive of our cemeteries. Spring 2019, we will be working with a specialist to create an inexpensive plan for mapping and improving our cemeteries. If you are interested in volunteering to help with any of our work, please contact the Sextant, Jeff Bridges, or the Board of Assessors.

FINANCES AND RECORDS

We are especially proud of the financial results—in the 2018 fiscal year, Kingsbury Plantation taxpayers enjoyed a lower tax rate for the third year in a row, while our financial stability dramatically improved. Kingsbury Plantation's move to Skowhegan Savings provided insurance, a 4,000% increase in our improved statements and organization of accounts, and an enhanced partnership with a local bank. We are very proud that for the second year in recorded history, all accounts stayed within budget during the 2018 fiscal year. We have adopted new written policies for purchasing and debit card use to follow the latest audit standards.

We also improved the resources available through our website. Please visit www.kingsburyplantation.com for historical and current information, images, and public records for Kingsbury Plantation. Please let us know if you have any suggestions for improving the website!



HISTORY

The Board of Assessors appointed Tami Wederbrand as the Plantation Historian to enable her to research and write a history of Kingsbury Plantation. We will be hosting special events throughout the year to obtain stories, images, and more! Please let us know if you are interested in helping us research or would like to share stories, images, or artifacts.

The Assessors are currently holding meetings at 10:00 a.m. on the second Sunday of each month. Please check the website for the latest information on the location, day, and time of each meeting.

2019-2020 will bring more changes and potential financial challenges to Kingsbury Plantation. The Assessors will continue to respond to protect the Plantation's community, culture, and assets.

In closing, 2018-2019 has been an extraordinary year in Kingsbury Plantation. The Assessors thanks the many residents, landowners, and friends who contributed their time to serve Kingsbury Plantation throughout the year. With the help of the dedicated residents, landowners, and community, we look forward to a great future.

Respectfully submitted,

Tamara Wederbrand

Tammy Bridges

Christopher Russell

ROAD COMMISSIONERS REPORT

Photo by Tami Wederbrand

For the year 2018 the Board of Assessors appointed me, Jim Morin, as Road Commissioner for the Plantation. I wish to thank them for the opportunity to serve Kingsbury Plantation and for their trust in me to perform the duties of the position.

During the summer months, we rock raked the Wellington Road and filled in some pot holes, continued ditching on the Campbell Road, as well as cutting some trees that were hanging over the roads. The Board of Assessors is considering the purchase of a chipper to be used on road side brush clean up. The Plantation also purchased a new tractor with attachments. It is anticipated that with this machinery the Plantation will be able to accomplish some of the smaller road repairs while saving the Plantation money. In January and February, we plowed snow at the boat landing to allow easier and safe access to Kingsbury Pond and removed snow from around the hydrant near the dam. Many thanks to Jeff Bridges and Tim Emerson for their assistance with this project. Additionally, many thanks to Tim and Chris Emerson for keeping the area in front of the dam clean and mowed and keeping the boat landing in great condition.

I go out and check the roads, particularly after huge rain and snow storms looking the make sure the roads are passable and that tree branches are not blocking travel.

It is with immense sadness that I mention the passing of long-time contractor, Travis Herrick. Travis worked for Kingsbury Plantation many years. He was good at his job, kind to all and had a genuine concern for the Plantation and its people. He will be greatly missed.

Should you have issues with the roads you may call 207-424-0380, if no one answers please leave a message.

Respectfully
Jim Morin, Road Commissioner

KINGSBURY DAM

also known as the

ROBERT C. FURBER DAM

In 2018, the Assessors addressed several key issues with Kingsbury Dam expressed by residents and landowners and prioritized in the engineering reports. We worked with H.E. Callahan on the priority repairs to the dam:

- Replacing the main gate with a new gate and hoist system to control leaks and ensure we can safely raise and lower the gate.
- Finding and repairing a leak on the side of the gate
- Repairing erosion damage
- Adding a hoist cover to protect the new equipment and a metal cover between the deck and new gate for safety.

In 2019, we plan to repair the gate wall, remove trees and roots from the spillway, and repair the cement in the spillways. The Assessors will continue to host public meetings to discuss timelines, costs, and review plans to minimize impact on the community while ensuring the safety and maintenance of the dam.

The Assessors thank Dam Operators Jeff Bridges and Errol Nightingale for their diligent work addressing maintenance needs and strategic plans for the dam.

Please let us know if you have questions or suggestions regarding dam operation and management, and if you are interested in participating in dam projects.

Respectfully submitted,

Tamara Wederbrand, Tammy Bridges, and Christopher Russell

Photos by Tami Wederbrand

INDEPENDENCE DAY FIREWORKS

Hello Friends and Neighbors,

For the past years we, a private group, have funded a firework display centered on the 4th of July Holiday and as we are conscious of possible fire hazards, we have held the display at the Furber Dam. As it goes many of the folks from Kingsbury have come to observe the display and join in the celebration and we are pleased to welcome one and all. This past year we asked, as a group of individual citizens and not affiliated with the Plantation government, if the Assessors would make a donation to the cause. They graciously voted to do so, and we were able, along with private donations, to provide a grand display for all to enjoy. We would welcome any monetary donations for this display. Funds may be made out to the Independence Day Celebration Committee and sent to P.O. Box 155, Abbot, ME 04406.

Photo by Tami Wederbrand

For 2019, we will try to have the fireworks on July 4th, weather permitting.

Please check the Plantation website at www.kingsburyplantation.com for updates and more information. We hope to see you there!

Sincerely,

Justin Taylor and Danny Grant

CEMETERY REPORT

Our Cemetery work begins each year by planting flags on the graves of veterans on Memorial Day. Throughout the summer and fall, Jeff Bridges mows the grass, removes debris, and completes repairs on the fences, grounds, and tombstones. Fall 2018, Jeff and Tammy Bridges, Jim Maloy, and Tami Wederbrand toured the cemeteries, took photographs, and discussed plans for needed repairs on Foss, Titcomb, Kelly, and Stone Cemeteries.

In the Fall and Winter, Mainely Handrails created a replacement front fence and gate for Foss Hill Cemetery. The new fence will be installed in Spring 2019. To control costs, we are replacing the rest of the fence with cost-effective fencing from Lowes. This approach will allow us to quickly and inexpensively repair any sections damaged by weather, fallen trees, or other issues. We will be using repairable sections of the old fence on our other cemeteries. Spring 2019, we will be working with a specialist to create an inexpensive plan for mapping and improving our cemeteries.

Tami Wederbrand is finalizing a digital, searchable archive of our cemeteries, and will be adding updated images and maps to our archive in 2019.

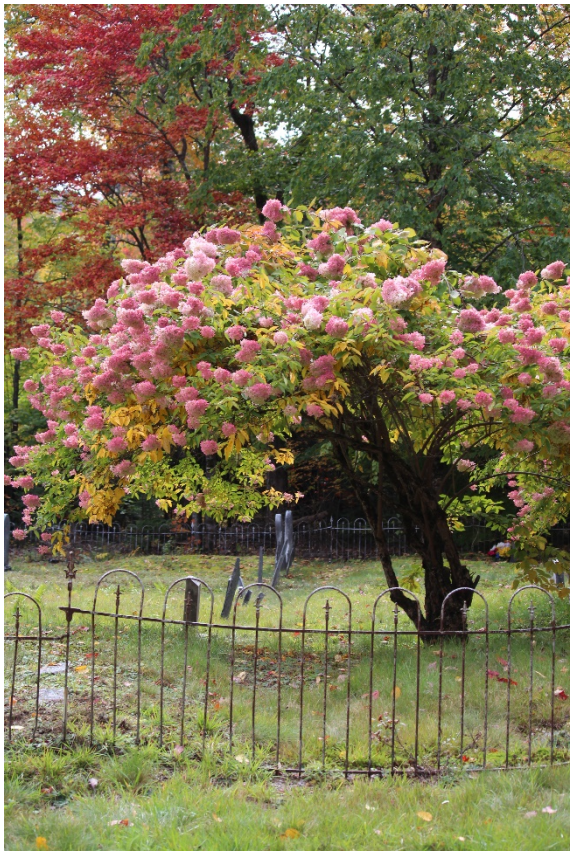


Photo by Tami Wederbrand

Would you like to help with any planned cemetery projects? Please contact our Sextant, Jeff Bridges, or any Plantation Official if you would like to help with any of the repairs or administrative projects.

Respectfully submitted,

Jeff Bridges, Tamara Wederbrand, Tammy Bridges, and Christopher Russell

KINGSBURY PLANTATION PLANNING COMMITTEE REPORT

MEMBERS

Josh Morin, Chair
Richard Clary
Marthalie Furber
Wynne Herrick
James Maloy
Catherine Russell

We have been working on getting the comprehensive plan and ordinances ready for submission. This has been a process that has taken some time, but we have been diligent in our efforts and I am pleased to have a very good team to work with. The planning board committee meeting times are on the Plantation's web site and we welcome anybody to please stop in and visit our meeting. If you have an interest in being on the Planning Board, please come on in and let us know, we are always looking for new interest and ideas.

We will be working on the final drafts of the plan and ordinances with the State. We especially want to thank Ben and Marcia—they have been a big help and continue to help us through this process. We plan to have something for the citizens of Kingsbury Plantation to review and vote on as soon as possible. Our team continues to work vigorously on the project. We hope to have a couple of members from the committee at the annual Plantation meeting. If you have any questions, please feel free to contact us before, at, or after the meeting.

I want to thank Marthalie Furber for all the work she has done, without her, this process would have been much more challenging. Thank you to Cathy Russell, Rick Clary, Wynne Herrick and our newest member, James Maloy--without your help we would not be as far along as we are. They all have put in many hours and given up many Sundays, so again I want to say thank you. Please take the time and talk with one of us if you have any issue or concerns, we would like to see and hear from all of you.

Sincerely,

Joshua Morin

Planning Board Committee Chair

LETTER FROM TAX COLLECTOR AND TREASURER

Hello Friends and Neighbors,

The 2018 taxes were committed to me on August 13, 2018 and totaled $547,863.25. To date there is $2,385.35 of unpaid taxes and 30-day notices will be mailed the first week of May.

I have made every effort to collect current and back taxes. The Plantation offers a 2% discount on all taxes paid in full no later than September 30th, 2019 and charges interest of 9% beginning October 1, 2019. If you are unsure of your discount or interest, please contact me by email or leave a phone message. The new phone number is **207-424-0380**. If I am not available, please leave a message and I will get back to you. My email address is **kingburyclerk@gmail.com**.

In past years, I have used the date on your checks to calculate your discount or interest. Unfortunately, I have received some payments three months after September 30th with no interest attached, and I am therefore discontinuing that practice. Moving forward, the postmark date on any mailed payments will be considered the payment date.

Respectfully

Elizabeth Morin

REPORT FROM THE ASSESSOR'S DESK

Hello Friends and Neighbors,

Greetings! It is that time of year again for your annual Plantation Meeting. I have a few things to mention and discuss with you today. Please take the time and call your Assessor's Agent for an appointment if you feel your house is overvalued. Other reasons to call would be if you have buildings that may be gone or dilapidated. As assessors of your community, we would like to have the corrected information before we send out tax bills and reduce the need for abatements. Personnel from Hamlin Associates will be out to review properties in your community; we strive to get the correct information for your home. The owner's cooperation does make for a better assessment and a better result in fair and equitable assessment.

If you are a resident and have not applied for the homestead exemption, please fill the paperwork out and get it to your Plantation Tax Collector or Hamlin Associates by April 1st. The Homestead Exemption reduces the value of your home by $20,000 before the taxes are calculated. For example, if your home is valued at $120,000.00, your tax bill will be calculated on $100,000.00--it sure does help on your tax bill.

Tree Growth, Open Space and Farm Land classifications must also be filled out by the April 1st date, so please contact me if you need guidance or want information on these programs. Veterans who served in a Federally Recognized war period and reached the age of 62 or may be disabled may qualify for the Veteran's Exemption. We will need a completed application and a copy of your DD214. Send it to your Tax Collector or my office by April 1st so we can process this for your tax bill. You may also qualify if you are an unmarried spouse of a qualified veteran that has passed, so please contact me if you have any questions.

If you need help with any of these programs or if you have any Assessing questions, please call (207) 876-3300. I have copies of the applications for you to fill out, or you can go to www.Maine.gov Property Tax Division for the forms. To obtain or submit the applications or ask questions in person, please visit us at our office located at 625 State Highway 150, Parkman, ME 04443. To ask any questions or request forms via email, please send an email to: hamlinassociatesinc@gmail.com.

Respectfully,

Joshua Morin

Joshua Morin C.M.A. and
The crew of Hamlin Associates Inc.
Phone: (207) 876-3300
Website: hamlinassociates.net

TOWN CLERK'S REPORT

Births	0
Marriages	0
Deaths	0

Photo by Tami Wederbrand

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Chad Wayne Grignon
181 Fox Hill Road
Athens, ME 04912
Cell Phone: (207) 612-6499
Chad.Grignon@legislature.maine.gov

March 2019

Kingsbury Plantation
PO Box 155
Abbot, ME 04406

Dear Friends and Neighbors,

It is an honor and privilege to continue serving as your State Representative for House District 118. I'm proud of the progress made over the past 8 years under the previous administration. As a state we're in a good financial standing and we've promoted a culture of work rather than welfare. It's my goal to work hard this session to ensure that we continue moving forward without raising our tax burden on Mainers and protecting our rights as citizens.

This session I've been appointed by Legislative Leadership to serve on the Joint Standing Committee on Energy, Utilities and Technology. This committee focuses on a number of areas including energy policy, electric industry, telecommunications industry, telephone, Internet, broadband and cable television services, water and sewer utilities, Public Utilities Commission, Office of the Public Advocate, and much more.

Our energy and utility costs are impactful on all Mainers, including those on fixed incomes and our small businesses. I look forward to this opportunity will always work in the best interests of the rate payers and work to find solutions for addressing ongoing reliability with our electricity.

This session I will continue to be a voice for our community at the State level; advocating for our Jackman Health Center and ensuring that rural Maine receives the resources we need.

I continue to send weekly updates via e-mail and facebook throughout the year regarding current state news. If you wish to receive these updates, please contact me at Chad.Grignon@legislature.maine.gov

Again, thank you for giving me the opportunity to serve you at our State Capitol.

Sincerely,

Chad Grignon
State Representative

District 118 Athens, Bingham, Caratunk, Cornville, Embden, Harmony, Jackman, Moose River, Moscow, Wellington, and Plantations of Brighton, Dennistown, Highland, Kingsbury, Pleasant Ridge, The Forks and West Forks, plus the unorganized territories of Concord, Lexington and Wyman Townships, Northeast Somerset (including Rockwood Strip), Northwest Somerset and Seboomook Lake

REPORT FROM THE FIRE CHIEF

2018 Over View

2018 Has been a great year for us and the community. We have a full roster of firefighters. Our cost recovery policy is working well adding revenue back into the general fund. We added three interior attack members to our roster and one paramedic to our EMS crew.

Fire Prevention Week

Prevention Week is a fun week for us at Guilford Fire. It gives us a chance to meet with your young ones and show them some Do's and Don'ts, plus have some fun with them. This is the second year we have purchased tee shirts for the third graders. Sangerville Fire chipped in for half of them this year. We want something that will stay with the kids to be a reminder beyond the fire prevention day itself.

New Additions & Fire Tips

Fire Tips: Routinely check the hose connecting your dryer to its vent. This overlooked item is the cause of many house fires. Lint and dust build up can be highly flammable. Speaking of lint and dust, remember to check your smoke detectors! Lint and dust can build up on and inside them making them less effective. The average life span of a smoke detector is approximately 10 years. A carbon dioxide detector's is only 5 years. You can find the manufacturing date on the back of the detector. Hard wired detectors are the same as battery operated ones. We have received higher than normal calls involving detectors. Two main causes are batteries and age. Do you have a fire extinguisher at home? If so you should inspect it monthly. Make sure the gauge is in the green if it has one. Turn the extinguisher upside down and shake it to keep the retardant from packing and not coming out upon discharge. This especially happens to extinguishers' that are mounted in vehicles. If you need to use one remember PASS. **P**ull the pin, **A**im, **S**queeze the handle and **S**weep across the fire. Do Not run back into a burning structure. The smoke from all the burning materials is super toxic. One breath can knock you down and cost you or others their lives.

New Addition: We were able to purchase 19 Scott 4.5 SCBA's for $4500 this past month. We sold our old packs to the Rockwood Fire Department that was in real need of an upgrade, for $2000, making our final cost $2500. The resale value of

these new 4.5 packs, should we have decided to resell them, is approximately $14000. These packs are smaller and lighter. They have composite / fiberglass bottles compared to the old 2.2 aluminum bottles. They aren't a big technical upgrade, rather they are a huge safety improvement towards firefighter back and stress injuries. These new packs reduce weight on a fully dressed firefighter's body by nearly 22 pounds. Guilford Fire hosted a fire attack school this year where Guilford gained 3 interior certified firefighters and Sangerville gained 9. The $3000 cost was high but the community gains far beyond the cost. Thank you for all that put the time in to make this happen

Just A Yearly Reminder. Help Us Find You!

When we receive a fire or EMS call it's very important that we get there as quickly and safely as possible. To help us do so, please have your house number plainly marked. Again this year we responded to several calls with no house numbers. These numbers are inexpensive and can be found at the local hardware store. This is more important to us and to the ambulance service then you may realize.

I would like to thank every member of the department for all the hours of service they have given to the community this year. From yearly training to emergency calls, from Fire Prevention Week, to River Fest.

Sincerely,

Chief Libby

Guilford Fire Department Call Summary

December 2017 thru November 2018

	Structure	Chimney	False	Car Accident or Fire	Grass or Forest	Other	Fire Total 2018	2017	2016	2015	2014	2013	First Responder 2018	2017	2016	2015	2014	2013
Guilford	2	1	1	10	6		20	35	22	30	42	32	27	11	17	36	17	36
Parkman	4	0	0	5	3		12	19	16	8	11	21	7	2	11	4	6	6
Abbot	1	5	1	4	6		17	14	17	13	13	17	12	4	3	10	7	10
	Mutual Aid																	
Monson	1						1	4	5	3	8	3	0					
Dover-Foxcroft	4						4	7	4	2	3	7	0					
Sangerville	1						1	3	2	3	3	4	0	0	1	1	1	
Kingsbury	0						0	2	3	0	5	0	0					
Other	4						4	4	9	0	0	2	0	3				1
						Total	59	88	78	59	85	86	46	20	32	51	31	53

First Responders Man Hours

	2018	2017	2016	2016	2015	2014
Guilford	**69.5**	36.5	33.5	33.5	53	147
Abbot	**31.5**	59.5	12.5	12.5	6	26
Parkman	**25**	45	5	5	35	14
Sangerville	**0**	0	0	0	3	2
Other	**0**	3	8.5	8.5	0	0
Total Hrs	**126**	**144**	**59.5**	**59.5**	**97**	**189**

TAX COLLECTOR'S REPORT

2018 TAX COMMITMENT

Commitment	$547,863.25
Abatement	$23,839.51
Discounts	$6,068.61
Interest	$393.80
Supplement	$49.30
Adjustments	$294.51
Collected through 01/31/19	$539,542.87
Uncollected 01/31/2019	$2,385.35

UNCOLLECTED 2018 TAXES

**BREWER, ANGEL	$418.70
KELLER, DONALD & PATRICIA	$47.70
*LAWLER-CATES, LINDA	$263.20
**MAYNARD, PAUL	$143.05
MESARIC-DAVIS, LINNEA	$267.55
MOULTON, KEITH ET ALS	$416.45
**OLIVER, DANNY	$26.50
PRIDE, JOSEPH & DENISE	$291.50
RENEWABLE LAND HOLDINGS, LLC	$61.85
RENEWABLE LAND HOLDINGS, LLC	$310.00
SNOWDEN, CRAIG & DEBRA	$68.00
***WAUGH, NOLAN AND TIMOTHY	$70.85
TOTAL	$2,385.35

*Partial Payment after books closed
**Paid in full after books closed
***Partial Payment

TREASURER'S REPORT

REVENUES COLLECTED IN 2018

2016 Taxes	$226.37
2017 Taxes	$9,550.81
2018 Taxes	$515,703.36
Boat Excise	$84.60
Community Benefit Agreement	$168,000.00
State Revenue Sharing	$325.97
Veteran's Reimbursement	$20.00
Homestead Exemption	$674.00
Other Interest on Taxes and Lien Fees	$927.93
Excise Taxes	$8,851.55
LARP Funds	$4,480.00
Tree Growth Penalties and Reimbursement	$96,305.55
Plantation Tractor Sale	$2,702.00
Unrestricted Interest	$4,550.37
Other Adjustments and Income	$5,034.49
Snowmobile Refund	$19.86
Total Revenues	$817,456.86
Total Expenditures	$442,738.46
Beginning Fund Balance	$885,949.31
Ending Fund Balance	$1,260,667.71

PLANTATION BANK ACCOUNTS AS OF 01/31/2019

Business Checking Balance	$100,000.00
Checking Sweep Account Balance	$611,431.11
Money Market	$18,202.71
Certificate of Deposit	$21,160.66
Dedicated Accounts:	
Dam	$49,452.85
Cemeteries	$27,161.16
General Assistance	$3,254.80
School	$18,594.25
Community Benefit Agreement	$409,020.17
Independence Celebration	$1,351.06
	$1,259,628.77

UNCOLLECTED 2017 TAXES

KELLER, DONALD & PATRICIA	$48.65
KENNEDY, MICHAEL	$63.14
LAWLER-CATES, LINDA	$83.34
RENEWABLE LAND HOLDINGS	$64.77
RENEWABLE LAND HOLDINGS	$316.20
TOTAL	$576.10

2016 TAX ACQUIRED

RENEWABLE LAND HOLDINGS, LLC	$73.84
RENEWABLE LAND HOLDINGS, LLC	$384.40
TOTAL	$458.24

ASSESSORS REPORT

MUNICIPAL APPROPRIATIONS

PLANTATION MEETING APRIL 21, 2018

Cemeteries	$25,000.00
General Assistance	$500.00
Hamlin Associates	$8,000.00
Highways & Bridges	$206,400.00
Insurance	$7,000.00
Kingsbury Schools	$12,000.00
LUPC	$4,608.00
Municipal Garage	$10,000.00
Piscataquis County Tax	$28,473.00
Planning Board	$8,000.00
Plantation Audit	$3,100.00
Plantation Charges	$80,000.00
Plantation Grounds Improvement Account	$12,000.00
Robert Furber Dam	$40,000.00
Solid Waste Account	$8,000.00
Street Signs	$3,000.00
Winter Roads	$71,000.00
Total	$527,081.00

TOTAL VALUATION OF KINGSBURY PLANTATION AS OF APRIL 1, 2018

$109,572,650

MIL RATE FOR 2018 TAX YEAR .00500

PLANTATION CAPITAL ASSETS AS OF 01/31/2019

Cash and Cash Equivalents	$1,238,468.36
Investments (Certificate of Deposit)	$21,160.66
	$1,259,629.02
Taxes receivable:	$3,419.69
Total current assets	$1,263,048.71
Capital assets:	$268,739.57
TOTAL ASSETS	$1,531,788.28

2018 BALANCES AND EXPENDITURES

PLANTATION CHARGES

BALANCE 2/1/2018	$10,397.72
RAISED AT PLANTATION MEETING	$80,000.00
EXPENDED	$(21,428.32)
BALANCE 1/31/2019	$68,969.40

LUPC ACCOUNT

BALANCE 1/31/2018	$45.00
TRANSFER TO RESERVE FUND	$(45.00)
BALANCE 2/1/2018	$0.00
RAISED AT PLANTATION MEETING	$4,608.00
EXPENDED	$(4,666.93)
TRANSFER FROM RESERVE	$58.93
BALANCE 1/31/2019	$0.00

PLANNING BOARD

BALANCE 2/1/2018	$2,606.59
RAISED AT PLANTATION MEETING	$8,000.00
EXPENDED	$(4,537.81)
BALANCE 1/31/2018	$6,068.78

SOLID WASTE ACCOUNT (SANITATION)

BALANCE 2/1/2018	$8,133.07
RAISED AT PLANTATION MEETING	$8,000.00
EXPENDED	$(12,900.02)
BALANCE 1/31/2019	$3,233.05

INSURANCE

BALANCE 1/31/2018	$4,020.00
TRANSFER TO RESERVE FUND	$(4,020.00)
BALANCE 2/1/2018	$0.00
RAISED AT PLANTATION MEETING	$7,000.00
EXPENDED	$(4,230.00)
BALANCE 1/31/2019	$2,770.00

TAX ASSESSING

BALANCE 2/1/2018	$130.00
RAISED AT PLANTATION MEETING	$8,000.00
EXPENDED	$(8,000.00)
BALANCE 1/31/2019	$130.00

GENERAL ASSISTANCE

BALANCE 2/1/2018	$2,750.00
RAISED AT PLANTATION MEETING	$500.00
EXPENDED	$(0.00)
INTEREST	$4.80
BALANCE 1/31/2019	$3,254.80

GENERAL GOVERNMENT

BALANCE 2/1/2018	$8,429.68
TRANSFER FROM RESERVE	$20,000.00
EXPENDED	$(26,108.73)
BALANCE 1/31/2019	$2,320.95

PLANTATION AUDIT

BALANCE 2/1/2018	$75.00
RAISED AT PLANTATION MEETING	$3,100.00
EXPENDED	$(3,100.00)
BALANCE 1/31/2019	$75.00

PLANTATION GROUNDS IMPROVEMENT

BALANCE 2/1/2018	$10,400.00
RAISED AT PLANTATION MEETING	$12,000.00
EXPENDED	$(508.12)
BALANCE 1/31/2019	$21,891.88

CEMETERIES

BALANCE 2/1/2018	$27,113.88
RAISED AT PLANTATION MEETING	$25,000.00
EXPENDED	$(11,438.50)
BALANCE 1/31/2019	$40,675.38

HIGHWAYS & BRIDGES

BALANCE 2/1/2018	$193,608.93
RAISED AT PLANTATION MEETING	$206,400.00
EXPENDED	$(104,157.58)
BALANCE 1/31/2019	$295,851.35

WINTER ROADS

BALANCE 2/1/2018	$0.00
RAISED AT PLANTATION MEETING	$71,000.00
EXPENDED	$(52,001.50)
BALANCE 1/31/2019	$18,998.50

STREET SIGNS

BALANCE 2/1/2018	$6,260.47
RAISED AT PLANTATION MEETING	$3,000.00
EXPENDED	$(383.41)
BALANCE 1/31/2019	$8,877.06

DAM ACCOUNT

BALANCE 2/1/2018	$19,418.50
RAISED AT PLANTATION MEETING	$40,000.00
TRANSFER FROM COMMUNITY BENEFIT	$100,000.00
EXPENDED	$(108,540.84)
BALANCE 1/31/2019	$50,877.66

COUNTY TAX

BALANCE 2/1/2018	$0.00
RAISED AT PLANTATION MEETING	$28,473.00
EXPENDED	$(28,473.00)
BALANCE 1/31/2019	$0.00

SCHOOL ACCOUNT

BALANCE 2/1/2018	$6,582.58
RAISED AT PLANTATION MEETING	$12,000.00
EXPENDED	$(10.00)
INTEREST	$21.67
BALANCE 1/31/2019	$18,594.25

BOAT RAMP

BALANCE 2/1/2018	$2,085.00
RAISED AT PLANTATION MEETING	$0.00
EXPENDED	$(0.00)
BALANCE 1/31/2019	$2,085.00

FIRE FIGHTING ACCOUNT

BALANCE 2/1/2018	$5,024.00
TRANSFER FROM RESERVE	$4,000.00
EXPENDED	$(7,000.00)
BALANCE 1/31/2019	$2,024.00

INDEPENDENCE DAY ACCOUNT

BALANCE 2/1/2018	$350.00
TRANSFER FROM RESERVE	$1,200.00
EXPENDED	$(0.00)
BALANCE 1/31/2019	$1,550.00

PLANTATION GROUNDS WELL AND SEPTIC

BALANCE 2/1/2018	$15,000.00
RAISED AT PLANTATION MEETING	$15,000.00
EXPENDED	$(0.00)
BALANCE 1/31/2019	$15,000.00

MUNICIPAL GARAGE

BALANCE 2/1/2018	$70,000.00
RAISED AT PLANTATION MEETING	$10,000.00
EXPENDED	$(0.00)
BALANCE 1/31/2019	$80,000.00

PLANTATION TRACTOR

BALANCE 2/1/2018	$70,000.00
RAISED AT TOWN MEETING	$0.00
EXPENDED	$(45,253.70)
BALANCE 1/31/2019	$24,746.30

RESERVE ACCOUNT

BALANCE 1/31/2018	$36,812.01
TRANSFERRED TO RESERVE:	
From Insurance Account	$4,020.00
BALANCE 2/1/2018	$40,832.01
RAISED AT PLANTATION MEETING	$0.00
TRANSFERRED TO RESERVE:	
From LUPC	$45.00
Boat Excise	$84.60
Tree Growth Reimbursement	$96,305.55
State Revenue Sharing	$374.53
Veteran's Reimbursement	$20.00
Homestead Exemption	$674.00
Snowmobile Refund	$19.86
Tax Interest, Lien Costs & Recording Fees	$485.23
Unrestricted Investment Earnings	$4,550.37
Plantation Tractor Sale	$2,702.00
TRANSFERRED FROM RESERVE TO:	
General Government	$(20,000.00)
Firefighting	$(4,000.00)
Independence Day	$(1,200.00)
LUPC	$(58.93)
BALANCE 1/31/2019	$120,834.22

COMMUNITY BENEFIT AGREEMENT

BALANCE 2/1/2018	$336,000.00
RECEIVED	$168,000.00
EXPENDED ON DAM	$(100,000.00)
MISCELLANEOUS	$5,002.17
BALANCE 1/31/2019	$409,002.17

KINGSBURY PLANTATION EXPENDITURES SUMMARY

Employees and Vendors	Total 2018 Fiscal	Purpose
H E Callahan	$108,547.54	Dam
Herrick Construction	$97,655.86	Town Lot, Roads
Ingraham Ford	$45,111.45	Plantation Tractor purchase and supplies
Lawson Landscape	$40,166.24	Winter Roads
Piscataquis County	$28,473.00	County Tax
Brighton Plantation	$12,900.02	Dump
New England Salt Co	$12,367.23	Winter Roads Salt
Mainely Handrails	$11,250.00	Cemetery Fence
Liz Morin	$10,823.75	Salary, Tax Commission
Hamlin Associates	$8,550.00	Assessors Agents
Jim Morin	$7,592.05	Salary, Wages, Tax Commission
Town of Guilford	$7,000.00	Fire Protection
Kent Nelson	$7,000.00	Plantation Lot
MMA	$6,643.00	Dues, Insurance
Maine LUPC	$5,186.93	LUPC Fees
IRS	$3,794.07	Federal Tax Deductions
ME Municipal Audit	$3,100.00	Audit
Central Maine Power	$2,899.58	Records Office
Diversified Drafting	$2,500.00	Maps for Planning Committee
Tami Wederbrand	$1,846.91	Salary
True Value	$1,754.38	Equipment and Supplies
Thomas Logging	$1,450.00	Tree Removal Plantation Roads
Walter Curtis	$1,420.77	Salary, wages, mileage
Tammy Bridges	$1,239.59	Salary and wages
Snowman Group	$1,131.76	Printing Town Report
Chris Russell	$1,110.00	Salary
Tim Emerson	$1,060.05	Wages, Equipment, Mileage
TDS	$1,033.22	Phone, Internet Town Office
Todd Mitchell	$800.00	Fireworks
White Signs	$766.82	Street Signs for Plantation
Chris Emerson	$716.02	Wages, Equipment
Melanie Furber	$650.00	Planning Board Comprehensive Plan work
ME Treasury	$559.44	Maine Tax Deductions
Staples	$494.16	Office Supplies
Jeff Bridges	$449.09	Wages
Nannette Redmond	$330.00	Town Meeting recording and transcript
HughesNet	$329.34	Plantation Internet

Name	Total 2018 Fiscal	Purpose
Joshua Morin	$320.00	Planning Board
Ryan Worcester	$300.00	Barn rental
Harland Checks	$271.26	Checks
Foss Enterprises	$255.00	Portable Toilet Community Events
Martie Furber	$230.00	Planning Board
Cathy Russell	$200.00	Planning Board
Rick Clary	$200.00	Planning Board
US Postal Service	$158.77	Postage, PO Box
Dexter Print Shop	$152.30	Printing
Wynne Herrick	$120.00	Planning Board, Gift
Macomber Electric	$120.00	Records Office
Eastern Area Aging	$100.00	Donation Authorized at 2018 Annual Meeting
Maine Public Radio	$100.00	Donation Authorized at 2018 Annual Meeting
Lovells Hardware	$95.99	Supplies and Equipment for Public Works
McKusick Petroleum	$77.50	Fuel
Spring Street	$60.00	Flowers for Travis Herrick
Piscataquis Registry	$51.20	Deeds, Liens
Michelle Nichols	$50.00	Deputy Clerk gift
Diane Cookson	$50.00	Deputy Clerk gift
Colton Tibbets	$48.00	Wages
Mark's Printing House	$46.00	Printing
Jim Maloy	$40.00	Planning Board
Paul Davis	$30.00	Moderator, Town Meeting
MTCCA	$30.00	Dues
Donnel Bou	$25.00	General Government
Whitney's	$20.91	Supplies
Skowhegan Savings	$10.00	Debit Card Fee
Expense Reimbursement to:	**Amount**	**Purpose**
Martie Furber	$487.81	Reimbursement for planning board copying and supplies
Tami Wederbrand	$324.32	Reimbursement for copying and supplies
Cabela's	$235.86	Credit card payment for office supplies
Cabela's	$205.75	Credit card payment for office supplies
Tami Wederbrand	$192.20	Reimbursement for website
Tami Wederbrand	$117.03	Reimbursement for copying and supplies
Tami Wederbrand	$80.00	Reimbursement for MMA Convention
Walmart Mastercard	$67.41	Credit card payment for office supplies
Tami Wederbrand	$41.40	Reimbursement for Registry of Deeds

Tax Refunds to:	Amount	Purpose
Blue Sky West	$28,555.99	Refund for abatement and overpayment of taxes
Daniel Roy	$544.10	Refund for overpayment of taxes
Amy Justice	$43.96	Refund for overpayment of taxes
Jean Viollette	$27.31	Refund for overpayment of taxes
Janet Plourde	$19.46	Refund for overpayment of taxes
Victor Lettie	$16.97	Refund for overpayment of taxes
Leon Knox	$14.21	Refund for overpayment of taxes
Jenifer McCubbin	$12.17	Refund for overpayment of taxes
Jinsong Polinski	$9.53	Refund for overpayment of taxes
Terry Sadler	$9.27	Refund for overpayment of taxes
Roy Normand	$9.03	Refund for overpayment of taxes
Paul Gass	$8.22	Refund for overpayment of taxes
Robert Pettengill	$8.14	Refund for overpayment of taxes
Geraldine Bigelow	$6.53	Refund for overpayment of taxes
Thomas Pacheco	$6.24	Refund for overpayment of taxes
Lisa Crowell	$5.41	Refund for overpayment of taxes
Al Grant	$5.37	Refund for overpayment of taxes
Joseph Triolio	$4.40	Refund for overpayment of taxes
Timothy Wood	$3.63	Refund for overpayment of taxes
Vernon Hamelett	$3.53	Refund for overpayment of taxes
Shawn Bouchard	$3.42	Refund for overpayment of taxes
Eugene Beauchain	$3.11	Refund for overpayment of taxes
Gregory Merrill	$2.87	Refund for overpayment of taxes
Judith Whyte	$2.79	Refund for overpayment of taxes
Paul Navarro	$2.32	Refund for overpayment of taxes
Larry Richards	$2.28	Refund for overpayment of taxes
David Kenney	$2.17	Refund for overpayment of taxes
Ronald Gajdos	$1.63	Refund for overpayment of taxes
Charles Deane	$1.56	Refund for overpayment of taxes
Lynn Young	$1.38	Refund for overpayment of taxes
David Hagel	$1.32	Refund for overpayment of taxes

KINGSBURY PLANTATION, MAINE

INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

JANUARY 31, 2019

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Independent Auditors' Report

To the Board of Assessors
Kingsbury Plantation
Kingsbury Plantation, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Kingsbury Plantation, Maine, as of and for the year ended January 31, 2019, and the related notes to the financial statements, which collectively comprise the Plantation's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including 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 evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Kingsbury Plantation, Maine, as of January 31, 2019, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

OTHER MATTERS

Required Supplementary Information

The Plantation has not presented the Management's Discussion and Analysis that the accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be a part of, the basic financial statements.

The budgetary comparison information on page 17 is required by accounting principles generally accepted in the United States of America. This 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. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

The other supplemental information section is the responsibility of management and the schedules were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit to the basic financial statements. In our opinion, the other supplemental information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
March 4, 2019

Kingsbury Plantation, Maine
Statement of Net Position
January 31, 2019

		Total Governmental Activities
ASSETS:		
Current assets:		
Cash and cash equivalents	$ 1,238,468.36	
Investments	21,160.66	
Taxes receivable	3,419.69	
Total current assets		$ 1,263,048.71
Non-current assets:		
Capital assets, net of accumulated depreciation	268,739.57	
Total non-current assets		268,739.57
TOTAL ASSETS		**$ 1,531,788.28**
NET POSITION:		
Invested in capital assets, net of related debt	$ 268,739.57	
Restricted	427,596.42	
Unrestricted	835,452.29	
TOTAL NET POSITION		1,531,788.28
TOTAL LIABILITIES AND NET POSITION		**$ 1,531,788.28**

The accompanying notes are an integral part of this statement.

Kingsbury Plantation, Maine
Statement of Activities
For the Year Ended January 31, 2019

	Expenses	Program Revenues Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position Primary Government Governmental Activities	Total
Governmental activities:				
General government	$ 63,375.17	$ -	$ (63,375.17)	$ (63,375.17)
Protection	7,000.00	-	(7,000.00)	(7,000.00)
Sanitation	12,900.02	-	(12,900.02)	(12,900.02)
Public works	156,996.19	4,480.00	(152,516.19)	(152,516.19)
County tax	28,473.00	-	(28,473.00)	(28,473.00)
Education	10.00	-	(10.00)	(10.00)
Other	20,097.08	-	(20,097.08)	(20,097.08)
Depreciation	12,545.10	-	(12,545.10)	(12,545.10)
Total government activities	301,396.56	4,480.00	(296,916.56)	(296,916.56)
Total primary government	301,396.56	4,480.00	(296,916.56)	(296,916.56)
General revenues:				
Property taxes, levied for general purposes			520,463.66	520,463.66
Excise taxes			8,936.15	8,936.15
Interest and lien fees			927.93	927.93
Grants and contributions not restricted to specific programs:				
Homestead exemption			674.00	674.00
State revenue sharing			325.97	325.97
Other			96,345.41	96,345.41
Unrestricted investment earnings			4,550.37	4,550.37
Miscellaneous revenues			173,809.37	173,809.37
Total general revenues and transfers			806,032.86	806,032.86
Change in net position			509,116.30	509,116.30
NET POSITION - BEGINNING			1,022,671.98	1,022,671.98
NET POSITION - ENDING			**$ 1,531,788.28**	**$ 1,531,788.28**

The accompanying notes are an integral part of this statement.

Kingsbury Plantation, Maine
Balance Sheet
Governmental Funds
January 31, 2019

	General Fund	Total Governmental Funds
ASSETS		
Cash and cash equivalents	$ 1,238,468.36	$ 1,238,468.36
Investments	21,160.66	21,160.66
Taxes receivable, net	3,419.69	3,419.69
TOTAL ASSETS	**$ 1,263,048.71**	**$ 1,263,048.71**
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES		
Deferred inflows of resources:		
Deferred property tax revenue	$ 2,381.00	$ 2,381.00
Total deferred inflows of resources	2,381.00	2,381.00
Fund balances:		
Committed	18,594.25	18,594.25
Restricted	409,002.17	409,002.17
Assigned	767,463.33	767,463.33
Unassigned	65,607.96	65,607.96
Total fund balances	1,260,667.71	1,260,667.71
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	**$ 1,263,048.71**	
Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:		
Depreciable and non-depreciable capital assets as reported in Stmt. 1		268,739.57
Deferred property taxes not reported on Stmt. 1		2,381.00
NET POSITION OF GOVERNMENTAL ACTIVITIES		**$ 1,531,788.28**

The accompanying notes are an integral part of this statement.

Kingsbury Plantation, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended January 31, 2019

	General Fund	Total Governmental Funds
REVENUES:		
Property taxes	$ 527,407.66	$ 527,407.66
Excise taxes	8,936.15	8,936.15
Intergovernmental revenue	101,825.38	101,825.38
Investment income	4,550.37	4,550.37
Interest on taxes and lien fees	927.93	927.93
Other revenue	173,809.37	173,809.37
Total revenues	817,456.86	817,456.86
EXPENDITURES:		
General government	63,375.17	63,375.17
Protection	7,000.00	7,000.00
Sanitation	12,900.02	12,900.02
Public works	201,796.19	201,796.19
County tax	28,473.00	28,473.00
Education	10.00	10.00
Unclassified	129,184.08	129,184.08
Total expenditures	442,738.46	442,738.46
Excess (deficiency) of revenues over (under) expenditures	374,718.40	374,718.40
Net change in fund balances	374,718.40	374,718.40
FUND BALANCES - BEGINNING	885,949.31	885,949.31
FUND BALANCES - ENDING	**$ 1,260,667.71**	**$ 1,260,667.71**

The accompanying notes are an integral part of this statement.

(Continued)

Kingsbury Plantation, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended January 31, 2019

Net change in fund balances - total governmental funds (Statement 4)	$	374,718.40
Amounts reported for governmental activities in the statement of activities (Stmt. 2) are different due to the following items:		
Depreciation expense recorded on statement of activities, yet not required to be recorded as an expenditure on governmental funds		(12,545.10)
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of the Statement of Activities (Stmt. 2)		153,887.00
Revenues in the Statement of Activities (Stmt 2) that do not provide current financial resources are not reported as revenues in funds. More specifically, this amount represents the change in deferred property taxes		(6,944.00)
Changes in net assets of governmental activities (see Stmt. 2)	**$**	**509,116.30**

The accompanying notes are an integral part of this statement.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

Kingsbury Plantation, Maine (the Plantation) was incorporated in 1886. The Plantation operates under an assessor – Plantation meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Plantation conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments,* and its amendments, established new financial reporting requirements for governments and caused the Plantation to restructure much of the information presented in the past. The more significant of the government's accounting policies are described below.

In evaluating how to define the Plantation for financial purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity is made by applying the criteria set forth in GASB Statement No. 14 *The Financial Reporting Entity* as amended by GASB Statement No. 39. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. Based on the criteria, it was determined that no other entities should be included in the Plantation's financial statements.

B. Basis of Presentation

The Plantation's basic financial statements include both government-wide (reporting the Plantation as a whole) and fund financial statements (reporting the Plantation's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Plantation as a whole.

The Statement of Net Position reports all financial and capital resources of the Plantation and reports the difference between assets and liabilities, as "net position" not fund balance or equity. The Statement of Activities shows the degree to which the direct expenses of a given function or segment are offset by program revenue and reflects the "net (expense) revenue" of the Plantation's individual functions before applying general revenues. The Plantation has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

General Fund – The general fund is the general operating fund of the Plantation. It is used to account for all financial resources except those required to be accounted for in another fund.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting is a conceptual description of the timing of the accounting measurements made.

The Government-wide financial statements use the economic resources measurement focus and the accrual basis of accounting, in accordance with GASB #34. Revenues are recorded when earned, and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

As a general rule, the effect of interfund activity has been eliminated from the Government-wide financial statements.

Governmental Fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis concept, revenues are recognized when they become measurable (estimable as to the net amount to be collected) and available as current assets. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

When both restricted and unrestricted resources are available, it is the government's policy to use restricted resources first, and then unrestricted resources as they are needed.

D. Budgets and Budgetary Accounting

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

E. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair value.

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Plantation as assets with an initial, individual cost of more than $2,500 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets	Years
Buildings & improvements	20-50
Equipment	7-20
Infrastructure	15

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Position and Fund Balances

In the Government-wide financial statements, the difference between the Plantation's total assets and total liabilities represents net position. Net position displays three components – invested in capital assets, net of related debt; restricted (distinguished between major categories of restrictions); and unrestricted. Unrestricted net position represents the net assets available for future operations.

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Committed – Funds that can only be used for a specific purpose pursuant to constraints imposed by residents through voting for the articles proposed during a Plantation meeting. The constraints on these amounts may only be modified or rescinded by a vote of the residents at a Plantation meeting.

Assigned – Funds intended to be used for specific purposes set by the Board of Assessors.

Unassigned – Funds available for any purpose.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Plantation before it has legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the Plantation has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended January 31, 2019.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on July 16, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Plantation. Payment of taxes was due October 1, 2018, with interest at 7% on all tax bills unpaid as of the due date.

The Plantation is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to $21,919.75 for the year ended January 31, 2019.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Plantation has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

Risk Management

The Plantation pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Plantation purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

The Plantation is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker compensation coverage and develop a comprehensive loss control program. The Plantation pays an annual premium to the Fund for its workers compensation coverage. The Plantation's agreement with the Fund provides that the Fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Plantations' claims in excess of $400,000, with an excess limit of $2,000,000.

The Plantation is a member of the Maine Municipal Association – Property Casualty Pool ("Pool"). The Pool was created to obtain lower rates for its members. The Plantation pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided, after the deductible is met, to $200,000,000. Under the liability portion of the Pool, coverage is provided, after the deductible is met, to $1,000,000.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that in the event of a bank failure, the Plantation's deposits may not be returned to it. GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Plantation's name. At January 31, 2019, cash deposits had a carrying value of $1,238,468.36. Of the deposited amounts, $250,000 of demand deposits, and $250,000 of time deposits per bank was protected by depository insurance. Accordingly, the Plantation was not exposed to custodial credit risk at January 31, 2019.

Investments

The Plantation's investment policies, which follow state statutes, authorize the Plantation to invest in certificates of deposit with financial institutions. The Plantation had $21,160.66 invested in certificates of deposit with Skowhegan Savings Bank. All invested funds were protected by depository insurance.

3. CAPITAL ASSETS

Governmental activities:	**Balance 2/1/18**	**Additions**	**Deletions**	**Balance 1/31/19**
Capital assets being depreciated:				
Buildings & improvements	$36,189.00	$ -	$ -	$ 36,189.00
Infrastructure	114,986.00	109,087.00	-	224,073.00
Equipment	8,013.00	44,800.00	-	52,813.00
	159,188.00	153,887.00	-	313,075.00
Less accumulated depreciation	(31,790.33)	(12,545.10)	-	(44,335.43)
Governmental activities Capital assets, net	**$ 127,397.67**	**$ 141,341.90**	**$ -**	**$ 268,739.57**

4. PENDING LITIGATION

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

5. FUND BALANCES

Committed balances:

Education	**$ 18,594.25**

5. FUND BALANCES (CONTINUED)

Restricted balances:

Community benefit	**$ 409,002.17**

Assigned balances – General fund:

Audit	$ 75.00
Boat ramp	2,085.00
Municipal garage	80,000.00
Plantation tractor	24,746.30
Dam	50,877.66
Solid waste	3,233.05
Firefighting account	2,024.00
General assistance	3,254.80
Highways and bridges	295,851.35
Plantation grounds – well & septic	15,000.00
Plantation grounds improvements	21,891.88
Planning board	6,068.78
Plantation charges	68,969.40
Independence Day celebration	1,550.00
Reserve account	120,834.22
Street signs	8,877.06
Winter roads	18,998.50
General government	2,320.95
Cemetery	40,675.38
Tax assessing	130.00
Total	**$ 767,463.33**

6. SIGNIFICANT TAXPAYERS

Approximately 15.34% of the Plantation's total tax valuation is billed to a single taxpayer – Linkletter & Sons.

Approximately 15.7% of the Plantation's total tax valuation is billed to a single taxpayer – Blue Sky West.

7. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

Schedule A

Kingsbury Plantation, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended January 31, 2019

	Budgeted Amounts			Variance with Final Budget-
	Original	Final	Actual Amounts	Positive (negative)
REVENUES:				
Property taxes	$ 547,863.25	$ 547,863.25	$ 527,407.66	$ (20,455.59)
Excise taxes	-	84.60	8,936.15	8,851.55
Intergovernmental revenue	1,137.50	97,857.44	101,825.38	3,967.94
Investment income	-	5,741.25	4,550.37	(1,190.88)
Interest on taxes and lien fees	-	485.23	927.93	442.70
Other revenues	-	171,837.76	173,809.37	1,971.61
Total revenues	549,000.75	823,869.53	817,456.86	(6,412.67)
EXPENDITURES:				
General government	130,100.00	174,532.40	63,375.17	111,157.23
Protection	4,000.00	9,024.00	7,000.00	2,024.00
Sanitation	8,000.00	16,133.07	12,900.02	3,233.05
Public works	290,400.00	630,269.40	201,796.19	428,473.21
County tax	28,473.00	28,473.00	28,473.00	-
Education	12,000.00	18,604.25	10.00	18,594.25
Social services	500.00	3,254.80	-	3,254.80
Unclassified	53,608.00	760,277.29	129,184.08	631,093.21
Total expenditures	527,081.00	1,640,568.21	442,738.46	1,197,829.75
Excess (deficiency) of revenues over (under) expenditures	21,919.75	(816,698.68)	374,718.40	(1,204,242.42)
Net changes in fund balances	21,919.75	(816,698.68)	374,718.40	(1,204,242.42)
FUND BALANCES - BEGINNING			885,949.31	
FUND BALANCES - ENDING			**$ 1,260,667.71**	

Schedule B

Kingsbury Plantation, Maine
Schedule of Property Valuation, Assessment, and Appropriations
General Fund
For the Year Ended January 31, 2019

Assessed Valuation	
Real estate valuation	$ 109,571,850.00
Personal property valuation	800.00
Total valuation	109,572,650.00
Tax Commitment	
Tax assessment at $5.00 per thousand	547,863.25
Reconciliation of Commitment with Appropriation	
Current year tax commitment, as above	547,863.25
Appropriated from fund balances	25,200.00
Estimated revenues	1,137.50
Appropriations per original budget	574,200.75
Overlay	(21,919.75)
TOTAL APPROPRIATIONS	**$ 552,281.00**

Schedule C

Kingsbury Plantation, Maine
Schedule of Taxes Receivable
General Fund
January 31, 2019

Taxes receivable:		
2018	$ 2,385.35	
2017	576.10	
		$ 2,961.45
Tax liens receivable:		
2016	458.24	
		458.24
TOTAL TAXES AND TAX LIENS RECEIVABLE		**$ 3,419.69**

Schedule D

Kingsbury Plantation, Maine
Schedule of Departmental Operations
For the Year Ended January 31, 2019

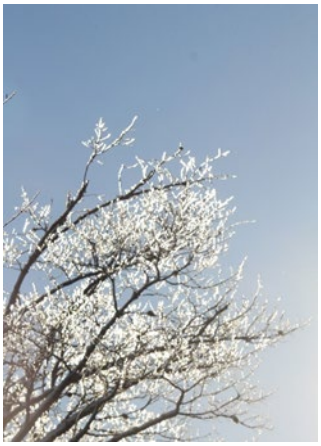
	Balance 2/1/2018	Appropriations	Other Sources (Uses)	Total Available	Expenditures	Balances Lapsed	Balances Carried
GENERAL GOVERNMENT							
Plantation charges & salaries	$ 10,397.72	$ 80,000.00	$ -	$ 90,397.72	$ 21,428.32	$ -	$ 68,969.40
General government	8,429.68	20,000.00	-	28,429.68	26,108.73	-	2,320.95
Plantation audit	75.00	3,100.00	-	3,175.00	3,100.00	-	75.00
Plantation grounds improvements	10,400.00	12,000.00	-	22,400.00	508.12	-	21,891.88
Plantation grounds improvements - well & septic	15,000.00	-	-	15,000.00	-	-	15,000.00
Assessing services	130.00	8,000.00	-	8,130.00	8,000.00	-	130.00
Insurance	-	7,000.00	-	7,000.00	4,230.00	2,770.00	-
Total	44,432.40	130,100.00	-	174,532.40	63,375.17	2,770.00	108,387.23
PROTECTION							
Fire fighting account	5,024.00	4,000.00	-	9,024.00	7,000.00	-	2,024.00
Total	5,024.00	4,000.00	-	9,024.00	7,000.00	-	2,024.00
SANITATION							
Solid waste disposal	8,133.07	8,000.00	-	16,133.07	12,900.02	-	3,233.05
Total	8,133.07	8,000.00	-	16,133.07	12,900.02	-	3,233.05
PUBLIC WORKS							
Winter roads	-	71,000.00	-	71,000.00	52,001.50	-	18,998.50
Highways and bridges	193,608.93	206,400.00	-	400,008.93	104,157.58	-	295,851.35
Municipal garage	70,000.00	10,000.00	-	80,000.00	-	-	80,000.00
Plantation tractor	70,000.00	-	-	70,000.00	45,253.70	-	24,746.30
Street signs	6,260.47	3,000.00	-	9,260.47	383.41	-	8,877.06
Total	339,869.40	290,400.00	-	630,269.40	201,796.19	-	428,473.21
COUNTY TAX	-	28,473.00	-	28,473.00	28,473.00	-	-
EDUCATION	6,582.58	12,000.00	21.67	18,604.25	10.00	-	18,594.25
SOCIAL SERVICES							
General assistance	2,750.00	500.00	4.80	3,254.80	-	-	3,254.80
Total	2,750.00	500.00	4.80	3,254.80	-	-	3,254.80
UNCLASSIFIED							
Planning board	2,606.59	8,000.00	-	10,606.59	4,537.81	-	6,068.78
Cemetery maintenance	27,113.88	25,000.00	-	52,113.88	11,438.50	-	40,675.38
Independence Day celebration	350.00	1,200.00	-	1,550.00	-	-	1,550.00
Reserve account	40,832.01	(25,200.00)	105,202.21	120,834.22	-	-	120,834.22
Community benefit	336,000.00	(100,000.00)	173,002.17	409,002.17	-	-	409,002.17
LUPC assessment	-	4,608.00	58.93	4,666.93	4,666.93	-	-
Boat ramp	2,085.00	-	-	2,085.00	-	-	2,085.00
Dam	19,418.50	140,000.00	-	159,418.50	108,540.84	-	50,877.66
Total	428,405.98	53,608.00	278,263.31	760,277.29	129,184.08	-	631,093.21
TOTAL EXPENDITURES	**$ 835,197.43**	**$ 527,081.00**	**$ 278,289.78**	**$ 1,640,568.21**	**$ 442,738.46**	**$ 2,770.00**	**$ 1,195,059.75**

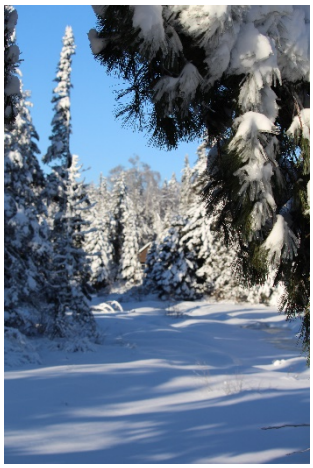
SCHEDULE E

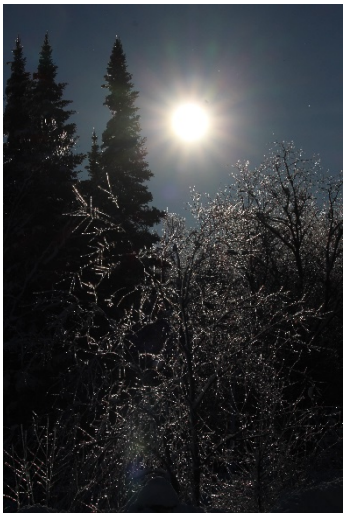
Kingsbury Plantation, Maine
Schedule of Expenditures of Federal Awards
For the Year Ended January 31, 2019

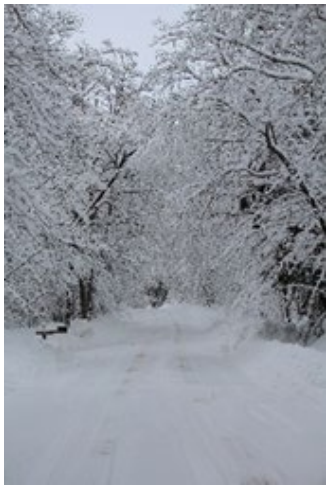
FEDERAL / PASS THROUGH GRANTOR PROGRAM	FEDERAL CFDA NUMBER		FEDERAL EXPENDITURES
United States Department of Education			
Special education - grants to states (IDEA part B)	84.027	$ -	
Preschool grant	84.173	-	
Total United States Department of Education			-
Total federal programs			$ -

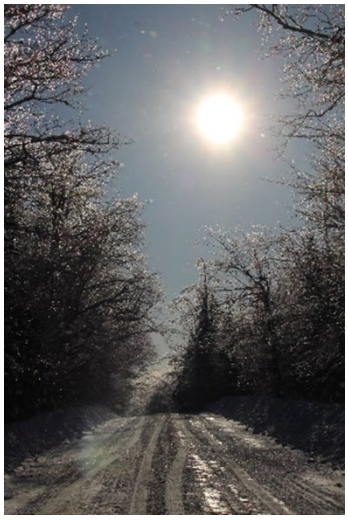
Winter 2018: Snow to Remember





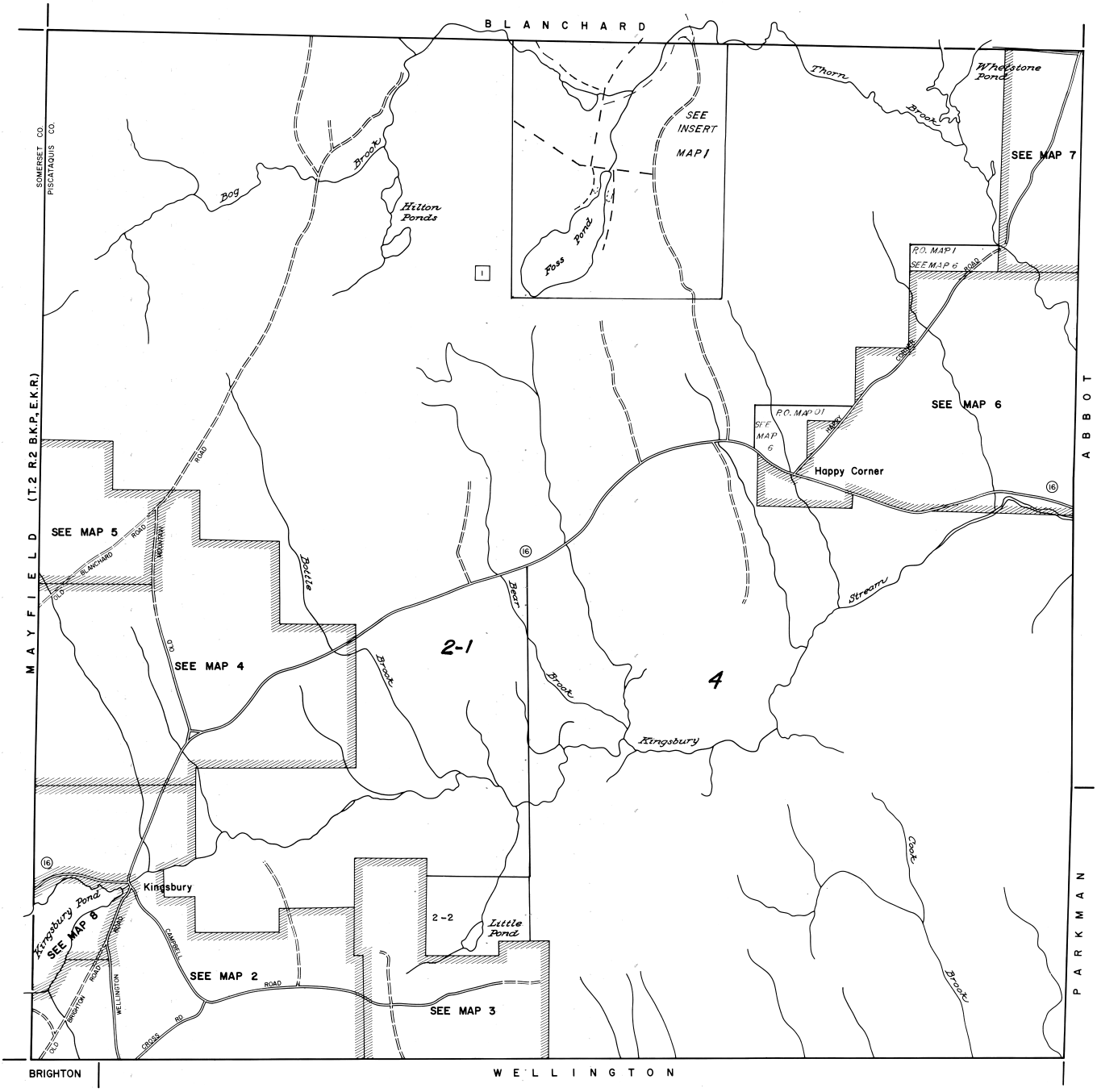






Kingsbury Plantation Maps

Kingsbury Plantation is updating our E911 maps and creating new reference maps. Please contact the Planning Board or Board of Assessors if you have any questions or suggestions for improving our maps.



SHARE YOUR HISTORY

We want to hear your stories!

Kingsbury Plantation is pulling together our stories, photos, maps, and artifacts to share our history. We want to hear from you!

Please contact our Plantation Historian, Tami Wederbrand, or any Plantation Official if you have any questions, suggestions, and hopefully, stories to share!

Here are a few questions we are asking to jumpstart the archives. Please share your answers with our team:

- ❑ What is your first memory of Kingsbury Plantation?
- ❑ What is your favorite story from Kingsbury Plantation?
- ❑ What stories, places, and people come to mind when you think of Kingsbury Plantation?
- ❑ What is a funny story from Kingsbury Plantation?
- ❑ When did you first come to Kingsbury Plantation?

Thank you, Chris and Tim Emerson, for sharing the first clapboard manufactured at the W. S. Hilton Clapboard Mill in Kingsbury, Maine!

KINGSBURY HISTORY

1833

- On February 26, the Maine Legislature passed a Resolve authorizing an Agent to lay out a road from Brighton to Moosehead Lake.
- Later that year, the Honorable Sanford Kingsbury purchased land along the proposed route for $4,000.

1834

- The Hilton brothers moved from Mayfield as the first settlers.

1835

- On February 24, the Maine Legislature funded and authorized work on the Brighton to Moosehead road to encourage settling. The Stage Coach Road ran through the land purchased by Kingsbury.
- Judge Kingsbury began clearing the outlet of Ford Pond in the summer. He quickly added a dam, sawmill, gristmill, and a clapboard and shingle machine to foster growth.

1836

- Kingsbury was incorporated as a Town.

1862

- Kingsbury's population was decimated by diphtheria and the Civil War.

1885

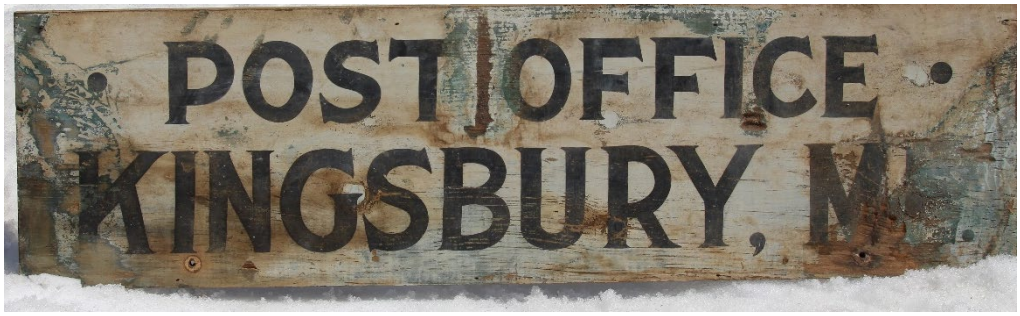
- Kingsbury's incorporation as a Town was repealed.

1886

- Kingsbury was reorganized as Plantation.

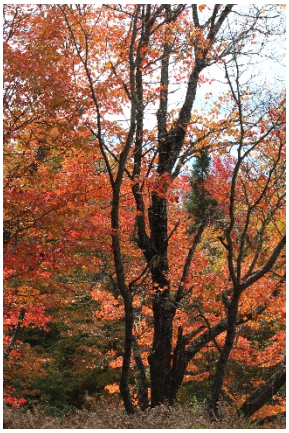
1953

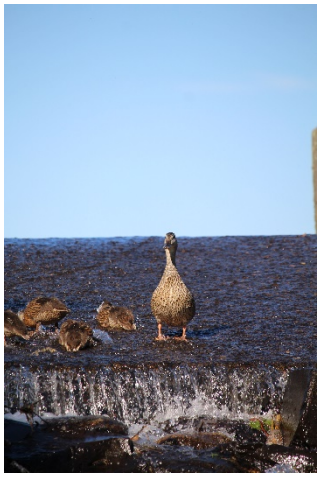
- The last year Kingsbury maintained a Post Office. Kingsbury had a Post Office in operation from 1839-1917, and from 1931-1953.



Thank you to Chris and Tim Emerson for sharing the Kingsbury Post Office Sign!

Town Report Cover Photo by Tim Emerson, Back Cover Photos by Tami Wederbrand





www.kingsburyplantation.com