

**2020-2021
ANNUAL REPORT**

**FOR THE TOWN OF
ROBBINSTON**
Washington County, Maine

**FOR THE FISCAL YEAR ENDING
FEBRUARY 20, 2021**

**TOWN OF ROBBINSTON
TOWN OFFICERS**

SELECTMEN, ASSESSORS, and OVERSEERS OF THE POOR

Tom Moholland

Jon Stanhope

Kevin Murray

TREASURER

Cathy Footer

TAX COLLECTOR

Cathy Footer

TOWN CLERK

Martha Brickett

REGISTRAR OF VOTERS

Martha Brickett

ROAD COMMISSIONER

Earle Stanhope Jr.

FIRE CHIEF

Robert Merrill

HEALTH OFFICER

Eric Morrell

PLANNING BOARD

Chad Allen

Dan Corbett

Mike Footer

Robert Merrill

Eric Morrell

APPEALS BOARD

Howard Duvall

Cathy Footer

Earle Stanhope Jr.

CODE ENFORCEMENT

Jim Slowe

ANIMAL CONTROL OFFICER

David Townsend

PLUMBING INSPECTOR

Terry Johnson

SUPERINTENDENT OF SCHOOLS

Ron Jenkins

SCHOOL COMMITTEE

Dan Corbett

Julie Murray

James Trainor

Please visit our Town website at:

www.townofrobbinston.org

ANNUAL REPORT

TOWN CLERK

FEBRUARY 19, 2020-FEBRUARY 20, 2021

MARRIAGES BIRTHS DEATHS

5 3 11

2020 INLAND FISHERIES AND WILDLIFE REGISTRATIONS

ATV BOATS SNOWMOBILES

74 42 8

HUNTING AND FISHING LICENSES

27

DOG REGISTRATIONS

FEBRUARY 20, 2019 - FEBRUARY 18, 2020

0-MALE/FEMALE
27-SPAYED/NEUTERED
1 KENNEL

Respectfully submitted,
/s/ Martha Brickett
Clerk-Town of Robbinston

CEMETERY TRUST FUND

Allen, Philip (Brewer)	\$ 400.00	Johnson, Clarence	\$ 300.00
Andrew and Donna Marion	\$ 300.00	Johnson, Dean	\$ 300.00
Ayer, John	\$ 300.00	Johnson, Ernest & Eva	\$ 300.00
Balkam Lot	\$ 101.80	Johnson, Frank	\$ 300.00
Bates, James C.	\$ 300.00	Johnson, George & Marhta	\$ 300.00
Blackwood, William	\$ 300.00	Johnson, Herbert	\$ 350.00
Brewer, John N	\$ 400.00	Johnson, Howard	\$ 300.00
Bridges, Thomas	\$ 500.00	Johnson, Malcom(b)	\$ 400.00
Briggs, Alice	\$ 212.11	Johnson, Nancy	\$ 300.00
Brooks, Ael	\$ 138.10	Johnson, Oscar	\$ 300.00
Brooks, Cliff & Norma	\$ 300.00	Johnson, Robert	\$ 300.00
Brooks, Etta	\$ 300.00	Jones, Clara	\$ 112.82
Brooks, John & Charlotte	\$ 300.00	Kinney, Russell & Blanche	\$ 300.00
Brooks, Mary H	\$ 107.73	Kristie, Kieth	\$ 300.00
Brown, James	\$ 300.00	Lambert, David	\$ 300.00
Brown, William Anna & Ernest	\$ 1,212.00	Lambert, Eleanor	\$ 300.00
Bugbee, William & George	\$ 300.00	Leslie, Sarah	\$ 200.00
Burke, Michael & Fred (rr)	\$ 500.00	MacDonald, Evelyn	\$ 300.00
Calder, Raymond	\$ 300.00	Mains, Jessie	\$ 300.00
Calor Lot	\$ 300.00	Mains, Walter	\$ 300.00
Carlow, Robert(b)	\$ 300.00	Malona, John	\$ 374.14
Carlow, William	\$ 300.00	McNutt, John	\$ 300.00
Carson Lot	\$ 300.00	Merryfield, Perley	\$ 300.00
Carson, Alfred	\$ 303.00	Moholland, Richard	\$ 300.00
Cawley, Foster(b)	\$ 400.00	Morrison, Burton	\$ 300.00
Cawley, Harvey	\$ 300.00	Morrison, Heman & Elizabeth	\$ 300.00
Clark, Roland(b)	\$ 300.00	Morrison, Robert	\$ 300.00
Cleland, Horace	\$ 303.00	Morrison, Sylvania	\$ 353.06
Cleland, Noel	\$ 500.00	Murphy, Norman	\$ 169.39
Cleland, Robert	\$ 485.72	Mulcahy, C.J	\$ 300.00
Cleland, James R	\$ 161.66	Oliver & Dow Lot	\$ 304.34
Cline & Hicks Lot	\$ 300.00	Perry, Dale & Ingersoll, Niaomi	\$ 300.00
Cline, Beulah	\$ 300.00	Phelps Burns Lot	\$ 536.00
Cline, Reginald	\$ 300.00	Quimby, Arnold	\$ 300.00
Cox, Helen	\$ 1,000.00	Quinn, William	\$ 300.00
Cox, Stephen	\$ 411.67	Rafus Lot	\$ 300.00
Davis Lot(r)	\$ 350.00	Rafus, Henry & Nancy	\$ 350.00
Davis, Morris	\$ 102.92	Rafus, William	\$ 350.00
Diffin & Pottle Lot	\$ 252.81	Ramsdell, Walter & Vina	\$ 300.00
Diffin, Albert	\$ 400.00	Ray and Vergie Johnson	\$ 300.00
Diffin, Alvia(b)	\$ 350.00	Ruth and Clyde McNutt	\$ 300.00
Diffin, Darrell(b)	\$ 350.00	Seeley, Edward	\$ 300.00
Diffin, Lucy	\$ 500.00	Seeley, John	\$ 300.00
Diffin, Porter	\$ 300.00	Sherman, Allen	\$ 300.00
Dr. Armstrong Lot	\$ 500.00	Spearin, Deane	\$ 300.00
Enger, Oscar	\$ 300.00	Spearin, Ralph	\$ 300.00
Freeman, George & Harold	\$ 492.00	Stanhope, Harry	\$ 200.00
Galligan, Betty	\$ 300.00	Stanhope, Harry & Marion	\$ 400.00
Gates & Starkey	\$ 222.00	Stevens, George & Mildred	\$ 300.00
Gerry, Louise	\$ 303.37	Streenstra Lot	\$ 350.00
Gerry, Seth & Grace	\$ 400.00	Thompson, Arthur & Dorothy	\$ 300.00
Gould, Florence	\$ 350.00	Trimble, William	\$ 102.35
Goulding & Gouldin Lot	\$ 300.00	Trott Lot (b)	\$ 300.00
Gray, John Lot	\$ 400.00	Turner, Rev. Edward	\$ 202.00
Haanson, Henry	\$ 303.37	Vose, Everett	\$ 350.00
Harley & Mcnutt	\$ 370.85	Vose, Freeman	\$ 300.00
Harvell & Buck Lot	\$ 540.00	Vose, H.E.	\$ 120.69
Harvell, Sarah	\$ 250.00	Vose, Lyman	\$ 106.55
Hayden, Helen	\$ 300.00	Vose, M.L.	\$ 600.87
Hinton, Jospeh	\$ 500.00	Warren, Darrell	\$ 300.00
Hunt, Hiram	\$ 408.37	Wieland, Lula	\$ 300.00
Ingersoll, Edward	\$ 300.00	Wren, Arlene & Mark	\$ 500.00
Jenkins, William	\$ 400.00		

Respectfully submitted,
/s/ Cathy Footer Treasurer

**ROBBINSTON VOL. FIRE DEPT.
2020-21**

Income	
Interest earned	1.44
Town appropriation	38,000.00
Total Income	38,001.44
<hr/>	
Expense	
Telephone	647.06
Administration - Other	114.23
Communications	159.00
Compliance Testing	1,500.00
Personal Protective Gear	431.00
Insurance Expense	4,580.83
Building & Grounds	715.00
Roof	109.85
Truck	80.17
Stipends	13,000.75
Electric	1,190.30
Heat	3,998.98
Fuel	646.42
Total Expense	27,173.59
Balance Carried	10,827.85
<hr/> <hr/>	

ROAD SUMMARY

Revenues:	
Balance Carried	\$ 60,033.43
Raised	\$ 87,934.25
Appropriated	\$ 40,000.00
MDOT Subsidy	\$ 12,820.00
Bond Funds	\$ 761,871.94

Expenses:	
Bond Payment	\$ 3,918.59
Emergency Repair	\$ 1,741.50
Mowing	\$ 5,275.00
Plowing/ Stockpile FY21 Contract	\$ 72,318.00
Salt	\$ 8,418.14

Balance Carried	\$ 870,988.39
-----------------	---------------

TAX COLLECTORS REPORT UNPAID TAXES

CHRIS ALTVATER	\$ 210.26 **	RAYMOND MORRELL HEIRS	\$ 516.22
MARY BAAD HEIRS	\$ 154.22	NRTP NORTH EAST	\$ 26.09
RANDEN BAKER(Partial Pay)	\$ 1,388.31 *	LOUIS PAUL	\$ 169.32
ELETA BARNARD	\$ 559.72	NANCY PAULSON	\$ 323.07 *
LEO & JOAN BLAIS	\$ 1,083.21 *	JAMES WILLIAM PEARSON JR.	\$ 8.57
BRIDGES BROS	\$ 191.05	BLAINE & CARLA POTTLE(2 PARCELS)	\$ 141.17
COLE AND CANDY BRIDGES	\$ 1,569.60	NAOMI RODRIGUEZ	\$ 361.81
DENNIS & THERESA BROWN	\$ 1,851.69	RUTH ROGERS	\$ 1,829.29 *
STEVEN & WENDY CANDELMO(2 PARCELS)	\$ 1,013.04	MARC ROHDE	\$ 1,924.52
ERIC CARSON & ANGELA FRANCIS	\$ 49.42	LEWIS & KAREN SCRIBNER(2 PARCELS)	\$ 1,454.41
NICHOLAS CARSON	\$ 5.92	RAYMOND SIMMONS	\$ 1,129.15 **
THOMAS CRITCHLEY(2 PARCELS)	\$ 1,625.38	JEFF AND KALOUA STANHOPE	\$ 134.53
ELTON & MARY CROSSMAN	\$ 1,245.63	JOHN STEADMAN	\$ 488.94
DELANEY PROPERTIES	\$ 2,642.47	AARON SURLES & KRISTY CALDER	\$ 1,118.93 **
JESSICA DELMONACO/DAN CORBETT	\$ 993.77 **	TERRI & HEATHER TAYLOR	\$ 441.09
SHEILA DENBOW (2 PARCELS)	\$ 551.87	K. TOOLE(MARK KENNEDY)	\$ 216.87
GREGORY DEXTER(PARTIAL PAY)	\$ 2,298.55 *	JOSEPH & DEE DEE TRAVIS(3 PARCELS)	\$ 669.12
ANTHONY DILEO	\$ 847.12 **	TARA WESNOFSKE	\$ 242.76
DIRECTV	\$ 84.52		
GRADY DWELLEY	\$ 100.38	TOTALS	\$ 53,163.40
LYDIA FUNDARO	\$ 666.05	* Partial Payment	
MATTHEW GAGNER(1 PARCEL)	\$ 470.09	**Paid After the Books Closed	
DANIEL GARDNER	\$ 1,018.23		
PETER & REBECCA GARLAND	\$ 1,089.36		
WILLIAM HOWARD(2 Parcels)	\$ 1,479.46		
MARTIN INGHAM(2 PARCELS)	\$ 557.18		
BILLIE JO & SCOTT JOHNSON	\$ 625.77		
ADRIANN KRUIJFF(3 PARCELS)	\$ 2,146.28		
PETER & MARCY KRUIJFF	\$ 482.60		
ROBERT AND SUSAN LLOYD	\$ 7,006.79		
ARTIE AND DIANA MAHAR	\$ 1,023.62 **		
DONNA MARION	\$ 1,301.47		
MICHAEL AND DARLENE MCCONNELL	\$ 1,416.12		
MURIEL MCKINLEY	\$ 49.98		
ROBERT & ELIZABETH MERRILL	\$ 480.01		
RONALD AND ROSE MERRYFIELD	\$ 218.89		
ARTHUR MINGO(5 PARCELS)	\$ 2,213.34		
DEBORAH MORRELL(2 PARCELS)	\$ 1,256.17		

Summary

2019 RE Taxes to Treasurer	\$ 32,270.39
2019 RE Interest	\$ 1,131.13
2020 Tax Commitment	\$ 687,887.69
2020 RE Tax Abatements	\$ 629.09
2020 RE & PP tax Discounts	\$ 7,613.45
2020 Advance Pays RE Taxes	\$ 2,329.80
2020 RE Taxes to Treasurer	\$ 624,996.64
2020 RE Tax Overpay to Treas	\$ 236.23
2020 RE Interest	\$ 700.45
2020 Personal Prop to Treas	\$ 6,754.59
2021 RE ADV Pays to Treasurer	\$ 183.11
Unpaid 2020 Taxes	\$ 53,163.40
Auto Excise	\$ 119,759.05
Boat Excise	\$ 910.70

**Respectfully submitted,
Cathy Footer, Treasurer**

TREASURERS REPORT

Account	Description	Amount
15 Interest	2015 RE Interest	\$ 83.44
15 Tax	2015 RE Taxes	\$ 85.00
16 Interest	2016 RE Interest	\$ 375.61
16 Tax	2016 RE Taxes	\$ 868.30
17 Interest	2017 RE Interest	\$ 551.37
17 Tax	2017 RE Taxes	\$ 3,737.87
18 Interest	2018 RE Interest	\$ 2,106.16
18 Tax	2018 RE Taxes	\$ 16,328.06
19 Interest	2019 RE Interest	\$ 1,495.27
19 Tax	2019 RE Taxes	\$ 38,646.42
20 Discount	2020 RE Discount	\$ (7,613.45)
20 Interest	2020 RE Interest	\$ 700.45
20 Tax	2020 RE Taxes	\$ 624,996.64
20 Tax	2020 Personal Property Taxes	\$ 6,754.59
20 Tax	2020 RE Advance Payments	\$ 2,329.80
21 Tax	2021 RE Advance Payments	\$ 183.11
Administration	Lien Charges	\$ 2,007.00
Administration	Online Revenue	\$ 32.00
Administration	Insufficient Fund and Wire Transfer Fees	\$ 10.00
Administration	Meeting Room Income	\$ 192.00
Administration	Tree Growth	\$ 2,414.85
Administration	Veteran's Exemption	\$ 606.00
Administration	Vital Records	\$ 62.80
Agent Fees	Agent Fees	\$ 1,318.00
Boat Excise	Boat Excise	\$ 910.70
Cemetery	Cemetery Trust Interest	\$ 611.16
Cemetery	Cemetery Perpetual Care	\$ 300.00
Dogs	Dogs	\$ 181.00
Education	Education	\$ 335,324.99
Excise Tax	Auto Excise	\$ 119,759.05
General Assistance	Armstrong Trust Fund	\$ 10,970.00
Homestead	Homestead Exemption	\$ 82,049.00
Inland Fisheries	Inland Fisheries	\$ 10,001.50
Insurance	Fire Dept-Reimb Town Insurance	\$ 4,581.00
Insurance	Insurance Refund	\$ 479.00
Motor Vehicle	Motor Vehicle	\$ 17,279.50
Planning Board	Planning Board Fees	\$ 2,658.84
Plumbing	Plumbing Fees	\$ 3,885.00
Revenue Sharing	State Municipal Revenue Sharing	\$ 41,387.56
Road	Roads	\$ 12,820.00
Road	Road Bond Money	\$ 761,871.94
Snowmobile	Snowmobile Refunds	\$ 72.82
Solid Waste	Solid Waste	\$ 27,141.90
Street Lights	Administration Electricity Credit	\$ 116.16
Tax Relief	Land Bids	\$ 39,061.00
Tax Relief	Money Market Interest	\$ 640.02
Withholdings	Federal Withholding	\$ 2,286.00
Withholdings	Medicare Withholding	\$ 798.72
Withholdings	Social Security Withholding	\$ 3,415.48
Withholdings	State Withholding	\$ 957.00
	TOTAL	\$ 2,177,830.63

Respectfully submitted,	Town Expenditures	\$	395,430.44
Cathy Footer, Treasurer	School Expenditures	\$	949,315.09

ASSESSOR'S REPORT

Total Taxable Valuation of Town \$ 33,719,984.89

GENERAL GOVERNMENT		
Town Officer's Salaries	\$	17,000.00
Tax Collections	\$	12,128.45
Auditing	\$	6,000.00
Insurance	\$	10,000.00
Maine Municipal Association	\$	1,671.00
Animal Control	\$	1,500.00
Code Enforcement Officer	\$	1,600.00
Roads	\$	87,934.25
Legal Counsel	\$	200.00
Tax Discounts	\$	7,815.86
PROTECTION		
Fire Department	\$	38,000.00
Ambulance Service	\$	5,800.00
HEALTH & SANITATION		
Sewage Disposal Site	\$	700.00
Solid Waste Removal	\$	7,500.00
Health Officer	\$	75.00
UNCLASSIFIED		
Boat Excise Tax	\$	(828.10)
Cemetery Maintenance	\$	10,000.00

COMMITMENT SUMMARY		
Municipal Appropriations	\$	207,096.46
School Appropriations	\$	559,618.04
County Tax	\$	81,158.00
Overlay	\$	14,463.54
Less Tax Felief Fund	\$	(70,000.00)
Less Revenue Sharing	\$	(20,000.00)
Less Homestead	\$	(84,448.35)

2020 Tax Commitment to Tax Collector \$ **687,887.69**

SELECTMEN REPORT

Account	Balance Carried	Raised	Transfers	Total Debits	Total Credits	Current balance
15 Interest	\$ 6,213.91	\$ -	\$ -	\$ -	\$ 83.44	\$ 6,297.35
15 Tax	\$ 656,610.60	\$ -	\$ -	\$ -	\$ 85.00	\$ 656,695.60
16 Interest	\$ 5,494.84	\$ -	\$ -	\$ -	\$ 375.61	\$ 5,870.45
16 Tax	\$ 671,900.10	\$ -	\$ -	\$ -	\$ 868.30	\$ 672,768.40
17 Interest	\$ 4,041.46	\$ -	\$ -	\$ -	\$ 551.37	\$ 4,592.83
17 Tax	\$ 631,582.71	\$ -	\$ -	\$ -	\$ 3,737.87	\$ 635,320.58
18 Interest	\$ 1,940.90	\$ -	\$ -	\$ -	\$ 2,106.16	\$ 4,047.06
18 Tax	\$ 631,840.58	\$ -	\$ -	\$ -	\$ 16,328.06	\$ 648,168.64
19 Interest	\$ 734.30	\$ -	\$ -	\$ -	\$ 1,495.27	\$ 2,229.57
19 Tax	\$ 635,634.30	\$ -	\$ -	\$ -	\$ 38,646.42	\$ 674,280.72
20 Discount	\$ -	\$ -	\$ -	\$ -	\$ (7,613.45)	\$ (7,613.45)
20 Interest	\$ -	\$ -	\$ -	\$ -	\$ 700.45	\$ 700.45
20 Tax	\$ 205.00	\$ -	\$ -	\$ (236.23)	\$ 634,081.03	\$ 634,049.80
21 Tax	\$ -	\$ -	\$ -	\$ -	\$ 183.11	\$ 183.11
Administration	\$ 5,072.98	\$ 35,203.45	\$ -	\$ (59,018.25)	\$ 5,324.65	\$ (13,417.17)
Agent Fees	\$ -	\$ -	\$ -	\$ (1,318.00)	\$ 1,318.00	\$ -
Ambulance	\$ -	\$ 5,800.00	\$ 396.32	\$ (6,196.32)	\$ -	\$ -
Boat Excise	\$ 1,393.80	\$ (828.10)	\$ -	\$ -	\$ 910.70	\$ 1,476.40
Boat Landing	\$ 0.00	\$ -	\$ 828.10	\$ (314.96)	\$ -	\$ 513.14
Cemetery	\$ (4,446.80)	\$ 10,000.00	\$ 4,335.64	\$ (10,800.00)	\$ 911.16	\$ -
County Tax	\$ -	\$ -	\$ 81,158.00	\$ (81,158.00)	\$ -	\$ -
Discount	\$ (7,815.86)	\$ 7,815.86	\$ -	\$ -	\$ -	\$ -
Dogs	\$ 4,807.16	\$ 1,500.00	\$ -	\$ (114.00)	\$ 181.00	\$ 6,374.16
Education	\$ 70,382.34	\$ -	\$ 559,618.04	\$ (949,315.09)	\$ 335,324.99	\$ 16,010.28
Excise Tax	\$ 5,709.13	\$ -	\$ (125,335.42)	\$ (132.76)	\$ 119,759.05	\$ -
Fire Department	\$ -	\$ 38,000.00	\$ -	\$ (38,000.00)	\$ -	\$ -
General Assistance	\$ 61,691.49	\$ -	\$ -	\$ (3,698.30)	\$ 10,970.00	\$ 68,963.19
Homestead	\$ (13,545.87)	\$ -	\$ (84,448.35)	\$ -	\$ 82,049.00	\$ (15,945.22)
Inland Fisheries	\$ 25.00	\$ -	\$ -	\$ (10,001.50)	\$ 10,001.50	\$ 25.00
Insurance	\$ (3,027.82)	\$ 10,000.00	\$ 3,554.12	\$ (15,586.30)	\$ 5,060.00	\$ -
Motor Vehicle	\$ 0.50	\$ -	\$ -	\$ (17,279.50)	\$ 17,279.50	\$ 0.50
Overlay	\$ -	\$ 14,463.54	\$ (14,463.54)	\$ -	\$ -	\$ 0.00
Park Fee	\$ 7,368.35	\$ -	\$ -	\$ -	\$ -	\$ 7,368.35
Perpetual Care	\$ 2,600.00	\$ -	\$ -	\$ -	\$ -	\$ 2,600.00
Planning Board	\$ 1,589.22	\$ 1,600.00	\$ -	\$ (3,475.00)	\$ 2,658.84	\$ 2,373.06
Plumbing	\$ 6,281.75	\$ -	\$ -	\$ (2,486.65)	\$ 3,885.00	\$ 7,680.10
Revenue Sharing	\$ (27,027.66)	\$ -	\$ (20,000.00)	\$ -	\$ 41,387.56	\$ (5,640.10)
Road	\$ 60,033.43	\$ 87,934.25	\$ 40,000.00	\$ (91,671.23)	\$ 774,691.94	\$ 870,988.39
Snowmobile	\$ 1,275.07	\$ -	\$ -	\$ -	\$ 72.82	\$ 1,347.89
Solid Waste	\$ (1,557.77)	\$ 7,500.00	\$ 3,474.84	\$ (36,558.97)	\$ 27,141.90	\$ -
Street Lights	\$ (179.01)	\$ -	\$ 2,189.02	\$ (2,126.17)	\$ 116.16	\$ 0.00
Tax Relief	\$ (14,185.92)	\$ -	\$ 15,849.02	\$ (1,013.40)	\$ 39,701.02	\$ 40,350.72
Town Meeting	\$ -	\$ 2,571.00	\$ -	\$ (2,571.00)	\$ -	\$ -
Withholdings	\$ (24,989.63)	\$ -	\$ -	\$ (11,673.90)	\$ 7,457.20	\$ (29,206.33)

James W. Wadman

CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A.
Ronald C. Bean, C.P.A.
Kellie M. Bowden, C.P.A.
Wanese L. Lynch, C.P.A.
Amy E. Atherton, C.P.A.

INDEPENDENT AUDITOR'S REPORT

To the Board of Selectmen
Town of Robbinston
Robbinston, ME 04671

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of Robbinston, Maine as of and for the fiscal year ended February 20, 2020, which collectively comprise the Town's basic financial statements as listed in the table of contents, including the related notes to the financial statements.

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 the 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 of 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.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Town of Robbinston, Maine, as of February 20, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 21 through 24 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Robbinston, Maine's financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The schedule of expenditures of federal awards and supplementary information are the responsibility of management and 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 of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

The information has been subjected to the auditing procedures applied in the 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
May 28, 2020

TOWN OF ROBBINSON, MAINE
STATEMENT OF NET POSITION
FEBRUARY 20, 2020

(Exhibit I)

	<u>Assets</u>	<u>Governmental Activities</u>
<u>Assets</u>		
Cash		\$299,933
Taxes Receivable		\$109,779
Due from Other Governments		\$22,473
<u>Capital Assets</u>		
Land		\$42,850
Other Capital Assets, net of Accumulated Depreciation		\$3,235,160
Total Capital Assets		<u>\$3,278,010</u>
<u>Total Assets</u>		<u><u>\$3,710,195</u></u>
	<u>Liabilities, Deferred Inflows and Net Position</u>	
<u>Liabilities</u>		
Accounts Payable		\$5,870
<u>Notes Payable</u>		
Due within one year		\$79,687
Due in more than one year		\$250,990
Total Liabilities		<u>\$336,547</u>
<u>Deferred Inflows of Resources</u>		
Property Taxes Received in Advance		\$205
Related to Pensions		(\$1)
Total Deferred Inflows of Resources		<u>\$204</u>
<u>Net Position</u>		
Net Investment in Capital Assets		\$2,947,333
Restricted		\$218,843
Unrestricted		\$207,268
Total Net Position		<u>\$3,373,445</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>		<u><u>\$3,710,195</u></u>

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

TOWN OF ROBBINSON, MAINE
STATEMENT OF ACTIVITIES
FOR THE FISCAL YEAR ENDED FEBRUARY 20, 2020

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants</u>	
<u>Primary Government</u>				
<i>Governmental Activities</i>				
General Government	\$72,172	\$13,541		(\$58,631)
Protection	\$61,166	\$215		(\$60,951)
Public Health & Sanitation	\$13,593			(\$13,593)
Public Transportation	\$338,935		\$13,720	(\$325,215)
Education	\$896,261		\$258,643	(\$637,618)
Unclassified	\$37,042	\$828	\$10,096	(\$26,118)
Assessments and Debt Service	\$95,933			(\$95,933)
<u>Total Primary Government</u>	<u>\$1,515,103</u>	<u>\$14,585</u>	<u>\$282,459</u>	<u>(\$1,218,059)</u>
<i>General Revenues</i>				
Property Taxes				\$737,037
Excise Taxes				\$129,523
State Revenue Sharing				\$25,920
Interest and Fees on Taxes				\$5,235
Interest Earned				\$2,247
Other Revenues				\$10,761
<u>Total Revenues and Transfers</u>				<u>\$910,722</u>
<u>Changes in Net Position</u>				<u>(\$307,337)</u>
<u>Net Position - Beginning</u>				<u>\$3,680,782</u>
<u>Net Position - Ending</u>				<u>\$3,373,445</u>

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

TOWN OF ROBBINSON, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
FEBRUARY 20, 2020

(Exhibit III)

<u>Assets</u>	<u>General Fund</u>	<u>Permanent Fund</u>	<u>Total Governmental Funds</u>
Cash	\$256,217	\$43,716	\$299,933
Property Taxes Receivable	\$109,779		\$109,779
Due from Other Governments	\$22,473		\$22,473
Due From Other Funds		\$16,720	\$16,720
<u>Total Assets</u>	<u>\$388,469</u>	<u>\$60,437</u>	<u>\$448,906</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>			
<u>Liabilities:</u>			
Accounts Payable	\$5,870		\$5,870
Due to Other Funds	\$14,511	\$2,209	\$16,720
<u>Total Liabilities</u>	<u>\$20,381</u>	<u>\$2,209</u>	<u>\$22,590</u>
<u>Deferred Inflows of Resources</u>			
Property Taxes Received in Advance	\$205		\$205
Unavailable Property Tax Revenue	\$87,030		\$87,030
<u>Total Deferred Inflows of Resources</u>	<u>\$87,235</u>	<u>\$0</u>	<u>\$87,235</u>
<u>Fund Balances:</u>			
Nonspendable		\$41,311	\$41,311
Restricted	\$177,532		\$177,532
Committed	\$160,654		\$160,654
Assigned		\$16,916	\$16,916
Unassigned (Deficit)	(\$57,333)		(\$57,333)
<u>Total Fund Balances</u>	<u>\$280,853</u>	<u>\$58,227</u>	<u>\$339,081</u>
<u>Total Liabilities, Deferred Inflows & Fund Balances</u>	<u>\$388,469</u>	<u>\$60,437</u>	<u>\$448,906</u>

<u>Total Fund Balance - Governmental Funds</u>	<u>\$339,081</u>
<i>Net position reported for governmental activities in the statement of net position is different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	\$3,278,010
Deferred inflows of resources related to pension plans	\$1
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:	
Bonds Payable	(\$330,677)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds	\$87,030
<u>Net Position of Governmental Activities</u>	<u>\$3,373,445</u>

The Notes to the Financial Statements are an integral part of this statement.

TOWN OF ROBBINSON, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES**IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE FISCAL YEAR ENDED FEBRUARY 20, 2020**

	<i>General Fund</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>			
Property Tax Revenues, Including Homestead Exemption	\$739,949		\$739,949
Excise Taxes	\$129,523		\$129,523
State Revenue Sharing	\$25,920		\$25,920
State Road Assistance	\$13,720		\$13,720
Interest Earned		\$2,247	\$2,247
Interest & Lien Fees	\$5,235		\$5,235
Other Revenues	\$2,777	\$7,984	\$10,761
<u>Total Revenues</u>	<u>\$917,123</u>	<u>\$10,231</u>	<u>\$927,354</u>
<u>Expenditures (Net of Departmental Revenues):</u>			
<i>Current;</i>			
General Government	\$58,631		\$58,631
Protection	\$50,299		\$50,299
Health & Sanitation	\$13,593		\$13,593
Transportation	\$88,294		\$88,294
Education	\$620,947		\$620,947
Unclassified	\$14,341	\$10,227	\$24,568
<i>Assessments and Debt Service;</i>			
Assessments and Debt Service	\$173,704		\$173,704
<i>Capital Outlay;</i>			
Protection	\$15,000		\$15,000
<u>Total Expenditures</u>	<u>\$1,034,809</u>	<u>\$10,227</u>	<u>\$1,045,037</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$117,686)</u>	<u>\$4</u>	<u>(\$117,683)</u>
<u>Beginning Fund Balance</u>	<u>\$398,539</u>	<u>\$58,224</u>	<u>\$456,763</u>
<u>Ending Fund Balance</u>	<u>\$280,853</u>	<u>\$58,227</u>	<u>\$339,081</u>
<u>Reconciliation to Statement of Activities, change in Net Position:</u>			
Net Change in Fund Balances - Above			(\$117,683)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds, including:			
Pension Plan (Deferred Outflows, Net Pension Liability, Deferred Inflows)			\$5,295
Delinquent taxes are recognized as revenue in the period for which levied in the Government-Wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds			(\$2,912)
Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position			
This amount represents long-term debt payments			\$77,770
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets are allocated over the estimated useful lives as depreciation expense.			\$15,000
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.			(\$284,808)
<u>Change in Net Position of Governmental Activities</u>			<u>(\$307,337)</u>

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

**WARRANT FOR ANNUAL TOWN MEETING
TOWN OF ROBBINSON**

Washington, ss.

State of Maine

To: Martha Brickett, a resident of the Town of Robbinston:

You are hereby required in the name of the State of Maine to notify the inhabitants of the Town of Robbinston, qualified to vote in Town affairs, of the Annual Town Meeting described in this warrant.

TO THE VOTERS OF THE TOWN OF ROBBINSON:

You are hereby notified that the Annual Town Meeting in this municipality will be held at the former Robbinston Grade School in Robbinston on Monday, the twenty ninth day of March A.D. 2021 at 12:45 p.m., then and there to act on Article 1. The polls will be opened immediately following the election of the moderator to act on Article 2 and shall be closed at 7:00 p.m. To act on the remaining articles in the Warrant, the meeting will be adjourned following the election of the moderator and resumed at 7:00 o'clock in the evening.

ARTICLE 1

To choose a Moderator to preside at said meeting.

ARTICLE 2

To elect all necessary Town officers by secret ballot, including those who filed nomination papers with the Town Clerk.

ARTICLE 3

To see if the Town will vote to raise and appropriate the sum of \$12,000.00 for the care of the cemeteries. (10,000.00 was raised in 2020)

ARTICLE 4

To see if the Town will vote to raise and appropriate the sum of \$6,000.00 for auditing the Town books. (\$6,000.00 was raised in 2020)

ARTICLE 5

To see if the Town will vote to raise and appropriate the sum of \$40,000.00 for the operation of the Fire Department.(\$38,000.00 was appropriated in 2020)

ARTICLE 6

To see if the Town will vote to raise and appropriate the sum of \$11,000.00 for Insurance (\$10,000.00 was raised in 2020)

ARTICLE 7

To see if the Town will vote to raise and appropriate the sum of \$19,000.00 to pay the various Town Officers for the ensuing year. (\$17,000.00 was raised in 2020) (First Selectmen \$7,000.00; Second Selectmen \$1,500.00; Third Selectmen \$1,500.00; Town Clerk \$4,000.00; Treasurer \$5,000.00)

ARTICLE 8

To see if the Town will vote to raise and appropriate the sum of \$7,500.00 for Solid Waste Removal. (\$7,500.00 was raised in 2020)

ARTICLE 9

To see if the Town will vote to raise and appropriate the sum of \$50,000.00 from Excise Tax for Snowplowing, Sanding, Stockpile, and Repairing town roads for the 2021-22 season. (\$40,000 was appropriated in 2020 from excise tax.)

ARTICLE 10

To see if the Town will vote to raise and appropriate the sum of \$200.00 for Legal Counsel. (\$200.00 was raised in 2020)

ARTICLE 11

To see if the Town will vote to appropriate the sum of \$1,500.00 for the Plumbing Inspector.
(\$1,500.00 was raised in 2020)

ARTICLE 12

To see if the Town will vote to raise and appropriate the sum of \$1,651.00
to purchase the services of the Maine Municipal Association for 2020.
(\$1,671.00 was appropriated on 2020)

ARTICLE 13

To see if the Town will vote to raise and appropriate the sum of \$7,613.45
to take care of Tax discounts allowed by 2020 taxes. (\$7,815.86 was raised in 2020)

ARTICLE 14

To see if the money the Town will vote to appropriate from excise taxes \$2,200.00 for Street
Lights. (\$2,200.00 was appropriated in 2020)

ARTICLE 15

To see if the Town will vote to apply the sum of \$910.70 collected from
boat excise tax and \$85,000.00 collected from excise tax to the tax relief account.

ARTICLE 16

To see if the Town will vote to raise and appropriate the sum of \$1,800.00 for the services of a
Code Enforcement Officer. (\$1,600.00 was raised in 2020)

ARTICLE 17

To see if the Town will vote to raise and appropriate the sum of \$75.00 for the Health Officer.
(\$75.00 was raised in 2020)

ARTICLE 18

To see if the Town will vote to raise and appropriate the sum of \$1,500.00 for the Animal
Control Officer. (\$1,500.00 was raised in 2020)

ARTICLE 19

To see if the Town will vote to raise and appropriate the sum of \$700.00 for the use of a sewage
disposal site.(\$700.00 was appropriated in 2020)

ARTICLE 20

To see if the Town will vote to appropriate \$400.00 from the Armstrong Fund for the Down East
Health Services. (W.I.C) (\$400.00 was appropriated in 2020)

ARTICLE 21

To see if the Town will vote to raise and appropriate the sum of \$500.00 for the Eastern Agency
on Aging from the Armstrong Fund. (\$500.00 was appropriated in 2020)

ARTICLE 22

To see if the Town will vote to appropriate from the Armstrong Trust Fund, the sum of
\$1,877.00 for the Washington-Hancock Community Agency.
(\$1,877.00 was appropriated in 2020)

ARTICLE 23

To see if the Town will vote to raise \$6,000.00 for Emergency Medical Service. (\$5,800.00 was
raised in 2020)

ARTICLE 24

To see what rate of percent (%) the Town will vote to pay the Tax Collector for
collecting taxes, and what sum they will raise and appropriate for that purpose.
(Selectmen recommend 2.00%, 1.75% was used in 2020)

ARTICLE 25

To see if the Town will vote to authorize the Selectmen to borrow money to operate the Town
in anticipation of taxes.

ARTICLE 26

To see if the Town will vote to set a date when taxes are due and payable. (Selectmen recommend thirty (30 days after taxes are committed to the tax collector) and to see if the Town will fix a rate of discount to be allowed on taxes paid before their due date.(Selectmen recommend 2%, 2% was used in 2020)

ARTICLE 27

To see if the Town will vote to set a date when interest will be charged on unpaid taxes. (Selectmen recommend November 1) and to fix a rate of percent (%) of interest to be charged on taxes not paid before said date.
(Selectmen recommend 6.00%)

ARTICLE 28

To see if the Town will vote to set June 30, 2021 as the date when the Tax Collector shall complete and make an account of all collections.
(June 30th was used last year)

ARTICLE 29

To see if the Town will vote to authorize the Selectmen to sell and assign any or all tax mortgages liens owned or held by the Town and to sell, transfer, and convey all real estate, the title to which has accrued to the Town by virtue of expired tax mortgage liens, and to execute the necessary papers to effectuate assignment, sale, or conveyance.

ARTICLE 30

To see if the Town will vote to authorize the Selectmen to accept and expend on behalf of the Town, federal and/or state funds, including C.D.B.G funds, which may be received, from time to time, in the form of grants, or for any other purpose during the period 4/1/21-4/1/22 or act on anything relative thereto.

ARTICLE 31

THE TOWN OF ROBBINSTON, Maine hereby adopts a Moratorium Ordinance to be known as the "Moratorium Ordinance Regarding Subdivisions," as follows:
WHEREAS, developers have expressed interest in developing hundreds of acres of woodland into a community of fifty or more, high-end, "luxury" homes, and the Town reasonably anticipates that interest in other large developments could soon follow; and
WHEREAS, the Town has concerns regarding the existing subdivision ordinance, and has not adopted a rate of growth ordinance, or a growth management program; and
WHEREAS, the Town deems the existing subdivision ordinance, and the lack of a rate of growth ordinance, and/or a growth management program to be inadequate to prevent potential, serious, public harm that could result from the development of largescale subdivisions including, but not limited to, environmental impacts, in the affected geographical area of the Town; and
WHEREAS, development of largescale subdivisions within the Town raises legitimate and substantial questions about the impact of such largescale developments on the Town, including, but not limited to, potential adverse environmental effects; and
WHEREAS, as a result of the foregoing, the development of largescale subdivisions within the Town has potentially serious implications for the health, safety, and welfare of the Town, its residents, and visitors;
WHEREAS, a review of existing ordinances, and the development, recommendation, and enactment of subdivision ordinance amendments, or a rate of growth ordinance, and/or a growth management program, or other ordinances to address this potential public harm, will require public work sessions and/or public hearings/meetings of the Town Planning Board and/or Town Selectmen, as well as a vote on any such subdivision ordinance amendments, rate

of growth ordinance, and/or a growth management program, or other ordinances at a public meeting for such purpose; and

WHEREAS, the Town requires time to evaluate the need for and to prepare reasonable ordinance provisions governing largescale subdivision developments within the Town, and to secure voter approval for such ordinance; and

WHEREAS, it is anticipated that the review, development, and recommendation of any such ordinances or amendments will take more than 180 days from the Effective Date of this Moratorium Ordinance; and

WHEREAS, in the judgment of the Town, these facts create a threat of serious public harm within the meaning of title 30-A M.R.S. § 4356(1) which necessitates immediate enactment of this Moratorium Ordinance for the preservation of the public health, safety, and welfare.

NOW, THEREFORE, the Town of Robbinston hereby ordains that the following Moratorium Ordinance be enacted:

I. AUTHORITY

The Town of Robbinston is authorized to enact this Moratorium Ordinance pursuant to Article VIII, Part Second of the Constitution of the State of Maine, title 30-A M.R.S. §3001, and title 30-A M.R.S. §4356.

II. PURPOSE

The purpose of this Moratorium Ordinance is to allow municipal officials the appropriate time to evaluate and address concerns as they pertain to the adequacy of the Town's existing ordinances, regulations, and plans to provide for the protection of the public health, safety, and welfare of the Town of Robbinston.

III. MORATORIUM

The Town of Robbinston hereby declares and imposes a moratorium, effective immediately and applicable to the maximum extent permitted by law, on the creation and/or development of subdivisions within the Town.

No person or organization shall create or develop a subdivision within the Town on or after the effective date of this Ordinance. During the time this Ordinance is in effect, no officer, official, agent, employee, office, board or agency of the Town shall accept, process, approve, deny, or in any way act upon any application or request for any type of license, permit, or approval related to a subdivision.

IV. SEVERABILITY

If any section or provision of this Ordinance is declared by a court of competent jurisdiction to be invalid, said declaration shall not invalidate the remainder of this Ordinance.

V. INCONSISTENCY

Any provisions of the Town's ordinances that are inconsistent with or conflict with the provisions of this Moratorium Ordinance are hereby repealed to the extent they are applicable for the duration of this Moratorium Ordinance, but not otherwise.

VI. EMERGENCY

In view of the conditions stated in the preamble, the Town declares the existence of an emergency because the Town ordinances are insufficient to prevent serious public harm that could be caused by the development of subdivisions and because the Town needs time to review the potential adverse impacts that may be caused by the development of subdivisions and to develop, consider, and enact ordinances and/or amendments to mitigate any such impacts on the Town, its residents, and visitors. This Moratorium Ordinance shall be effective immediately upon enactment and shall remain in effect for one hundred and eighty days therefrom, unless it is extended, modified, or repealed in accordance with applicable law.

The Registrar of Voters will be in session at the above named location while the polls are open, from 12:45 p.m. to 7:00 p.m. to correct any error in or change a name or address on the voting list, to accept the registration of any person eligible to vote and to accept new enrollments.

A person who is not registered as a voter may not vote in any election.

Signed and dated at the Town of Robbinston, January 18, 2021.

Tom Moholland
Jon Stanhope
Kevin Murray
Municipal Officers of the Town of Robbinston