

Timeline on School Accounts

In this overview, you will find documentation of the auditor's discovery of accounts holding considerable amounts of money that were not in compliance with the law and not being reported. You will also find legal opinions provided by the town's attorney as well as the legal council for the Katahdin Federal Credit Union, acknowledging the need to bring these accounts into compliance. You will also find multiple attempts to explain the issue and to work together to resolve. The entire Freedom of Information Act request documentation can be found on the Town of Millinocket's website.

August 2021

August 24, 2021

- Email: Treasurer to Superintendent regarding bank accounts and the auditor's instructions on account authorization.
- Email: Superintendent to Treasurer acknowledging the auditor instructions.
- Email: Town Attorney to Superintendent, Treasurer, Interim Town Manager (R. Angotti), explaining the accounts in question and suggesting a meeting with the school Superintendent and Bookkeeper to discuss.

October 2021

October 4, 2021

- Email: Superintendent to Town Attorney, Treasurer, Bookkeeper, Food Service Manager.
 - "Hello all, After Consultation with our accountant and being informed that the school department is not violating any laws holding these accounts, I have made the decision that the accounts will remain in the possession of the school department as they have been."
- Emails: Treasurer, Town Attorney, and others to set up a face-to-face meeting.
- Email: response from Auditor, Ron Smith.
 - "Statute says the Municipal treasurer has the responsibility for all Town funds including a municipal school department and the "school funds" mentioned in this email.
 - Ron is willing to meet.

November 2021

Nov. 4, 2021: Email from Town Attorney to Superintendent (cc: Interim Town Manager, and Treasurer:

- "Attached are copies of State Statutes concerning the duties and authority of the Treasurer, Relevant Millinocket Charter, and Administrative Code provisions. Further stated, "Town funds must be in an account controlled by the Treasurer and funds can only be disbursed on the authority of a warrant."

Nov. 9, 2021 – 1:00pm: Follow-up meeting with Superintendent, Interim Town Manager and Treasurer.

Nov. 16, 2021 - School Board Meeting:

- Agenda Item #IX – “To see if the Board will approve the Town of Millinocket’s request to move the Food Service Account and Student Activity Fund Accounts from Stearns Jr/Sr High School and Granite Street School to the Town of Millinocket. Note: Withdrawal from the food Service Account and Student Activity Funds would go through the warrant approval process.”
- School Board voted 0-5 opposed and would NOT turn over accounts to the Town.

Nov. 17, 2021 - Superintendent informed Interim Town Manager of the school board vote.

Nov. 19, 2021 – Email: Town Attorney to Council Chair explaining the following:

- “The reality is that the school lunch account was not set up properly in the first place and has continued without proper authorization since. ...if the School Department insists on maintaining an illegal account, we cannot ignore that situation any longer and need to close that account and reopen it at Bangor Savings Bank, the Town’s depository per your last Council Order, under the authority of the Town Treasurer who will then disburse funds from time to time upon receipt of a warrant as with all other accounts.”

November 24, 2021 - Meeting with School Board Chairman (Peter Jamieson), Superintendent, Interim Town Manager, Treasurer, Council Chair, Town Attorney.

- According to Town Attorney notes: “This meeting was to discuss the School Department accounts at the Katahdin Federal Credit Union and Bangor Savings Bank that are not under the control of the Town Treasurer. It was agreed to have the School Board to vote to have the School Nutrition Account transferred to the Town Treasurer and SB to vote to terminate the Heartland K-12 Merchant Processing Agreement. Also discussed was establishment of a credit card/checkbook in order to provide a method to pay small bills, review of Student Activity Account and possibility of forming a 501-C-3 status with IRS for these accounts.”

Summary of November 24h meeting:

- This meeting established to resolve issues related to the accounts. Turn over two accounts, School lunch, scholarship accounts and student activity accounts would have 6 months to establish 501-C-3 status to maintain individually within the groups. Nothing would happen until June 30th at which date the Town Treasurer would re-establish the accounts in accordance with Statute.

November 30, 2021 – School Board meeting:

- School Board voted to approve updating the signatures associated with the school activity and scholarship accounts and voted to approve the Town of Millinocket's request to move the Food service Account and Student Activity Fund from the school to the Town of Millinocket.
- Superintendent explained that the auditors had requested the school turn the accounts over to the Town to align with appropriate practice.
- Superintendent also explained the Student Activity accounts would be left in place until June 30, 2022, to give the organizations time to establish their own non-profit status.

Nov. 30, 2021 – Email: Superintendent to Town Attorney, Auditors, Interim Town Manager, Council Chair, Treasurer, School Board Chair.

- "Heartland Processing Agreement will have to be connected to the new account for a number of reasons."
- Town Attorney responded that the Heartland Account would need to be re-established with the Treasurer's name included and that Heartland does not have the ability to make withdrawals from the acct.

December 2021

Dec. 1, 2021 – Email: Town Attorney recapping the Nov. 30th meeting, including that the Treasurer would take steps necessary to allow the school bookkeeper to have access to the new BSB account for accounting purposes.

Dec. 14, 2021 – Email: Auditors to Bookkeeper regarding Scholarship accounts at KFCU and WELLS FARGO.

- "Are the funds controlled by the school department and are they in the tax ID of the Town? Who decides how the funds are spent? Separate committee or guidance office/school committee?"

Dec. 14, 2021 - Email from School Secretary to Bookkeeper in response to the AUDITOR INQUIRY ON THE ACCOUNTS regarding the Wells Fargo and KFCU accounts.

- "The funds are under the name of the Town of Millinocket/Stearns High School and use the town/school tax ID number. For the KFCU scholarships, we have a Stearns Scholarship Committee composed of the Principal, Guidance Counselor, school secretary and teachers from each department (English, Math, Science, Music, etc.) who determine how the scholarship funds will be disbursed to the graduating seniors..... For the Wells Fargo (Sarah Jane Thompson Memorial Scholarship) funds, there is a committee composed of Richard Wilson III (oversees the estate of Sarah Jane Thompson), the Principal, Guidance Counselor and school secretary....."

December 15, 2021 – Email: Treasurer to Superintendent regarding the updated Heartland account and discovering that the bank account listed was a Wells Fargo Bank account.

December 16, 2021 - Auditors to Treasurer.

- Treasurer earlier emailed Auditor noting they was just learning about the school scholarship accounts which the town did not know existed, asked about the Wells Fargo sweep account at KFCU is insured, the suspected balance of \$200,000 or \$400,000.
- Response from Auditor: "I don't believe these accounts currently sit on either the Town or School books which is definitely going to need to be corrected. These will also need to be brought under the Town's umbrella. These accounts are separate and total about \$400,000."

December 22, 2021 – Email: Treasurer to Town Attorney and Interim Town Manager.

- Treasurer and Interim Town Manager had called Superintendent to have the scholarship accounts moved over to the Town ASAP. The auditors require the money to be recorded the new auditors confirmed with former auditors that these accounts were not disclosed in prior audits. The accounts are under a tax ID that does not exist, and KFCU is consulting their legal advisor to determine what process they must follow to transfer this money from an invalid ID to a valid one.
- She stated "It was a positive call and concluded with everyone being in agreement as to the path forward to bring these accounts into compliance"

December 23, 2021 – Email: Treasurer to Superintendent and Interim Town Manager.

- Treasurer informed Superintendent that after speaking with CEO of KFCU and to alleviate the tax ID issues, the accounts need to be changed before 12/31/2021 and that would require Treasurer's name to be on the account so that the Town's tax ID number can be used.
- Also, informed Superintendent of the process to make this change as well as the Wells Fargo account change and the BSB accounts to ensure the tax ID # on file is the Town's tax ID number.

Dec. 23, 2021 – Email: Superintendent to KFCU CEO questioning the validity to Treasurer's email on the bank legal guidance on the accounts.

December 23, 2021: MANAGEMENT LETTER TO THE MILLINOCKET SCHOOL BOARD & SCHOOL DEPARTMENT FROM AUDITOR.

- "Student Activity Funds:

While performing the audit for the above-mentioned fiscal year, we noted that student activity funds under the control and/or administration of the School Department are not being recorded on the School's financial software and have not been subjected to the School's normal processes and procedures regarding oversight and internal control. We recommend that all funds under the control and/or administration of the School Department are recorded on the School's financial software to help reduce the risk of fraud, to help ensure accuracy and completeness of transactions and to help avoid material misstatements in the financial statements."

- "Cash Accounts:

While performing the audit for the above-mentioned fiscal year, we noted that the school lunch bank account, numerous scholarship accounts, and student activity accounts are not under the control of the treasurer for the Town of Millinocket. We recommend that the School Department work with the town to bring all cash accounts under the control of the Town in accordance with Title 30-A of Maine Revised Statutes Annotated. At the time of this writing, it is understood that the School Department has already taken steps to begin this process with an estimated completion date of June 30, 2022."

- Management Letter to Town Council on Dec. 28th, 2021, provided the same comments regarding Cash Accounts.

MANAGEMENT LETTER TO THE SCHOOL WAS NOT GIVEN TO THE SCHOOL BOARD – CONFIRMED BY MEMBERS OF THE SCHOOL BOARD.

Dec. 27, 2021: Email: KFCU CEO to Superintendent and Treasurer.

- "...the best solution would be to change authorized signers to the town (Mary Alyce) and change the tax ID to the Town's EIN before year end. That would assure proper reporting for year end. Then I believe a process could be put into place for the deposits and disbursements that would work for all parties.

January 2022

January 3, 2022 - Email: Treasurer to Town Attorney informing him of a communication with Superintendent who was now seeking Board approval to move forward with the account's changeover.

January 4, 2022 - Peter Jamieson begins as Town Manager.

January 5, 2022 - Email: Superintendent to Treasurer.

- "We are going to pursue using the tax ID number that Granite has for the scholarship and Wells Fargo Accounts"

January 6, 2022 – Email KFCU CEO to Superintendent and Treasurer regarding their legal opinion on the accounts at Katahdin Federal Credit Union.

- “It is our attorney’s understanding that the Millinocket schools are “municipal” school, meaning they are one and the same with the Town. Other places have school districts or unions which may or may not have entities that are distinct from the municipality. This doesn’t appear to be the case with the Millinocket schools. In order to rectify this situation, the accounts need to be “cleaned up” with the proper authorized signers, appropriate name, resolution and tax identification number. I understand that there was an agreement of six months (between the town and the school department) but due to reporting issues, it is recommended that these accounts be remedied by the end of this month.”
- Response: Superintendent to KFCU CEO with Treasurer cc’d asking to talk about KFCU legal recommendation.
- Legal team at KFCU instructed the KFCU to freeze the accounts until they conformed to State Statute.

Jan 11, 2022 – Email: Town Attorney to Superintendent asking about his conversation with KFCU to get clarity of next steps to take. Also providing this reminder.

- “As we have discussed many times, once the accounts are under the control of the Treasurer, withdrawals will be on the authority of a School Board warrant as with all other School Funds. I trust you appreciate the seriousness of the situation and need to transfer the accounts soon.”

January 18, 2022: Emails between the Town and School discussing details on the KFCU scholarship accounts. Treasurer explained in this email to Town Attorney, Town Manager, School Board Chair, and Superintendent, the following process:

- 1.) The Treasurer would open and close the scholarship subaccounts.
- 2.) The checks would require warrant approval by the school board on a separate warrant.
- 3.) Once checks are signed, they would be returned to the school for distribution.
- 4.) Any accounting requirements associated with these accounts such as W-9 and 1099 would be handled by the school.

January 19, 2022 – Email: Superintendent to Treasurer stating he has a “problem with them having read access to the account and being able to print the statements”.

- This continued for some time. Superintended eventually come to town office to meet with Town Manager.
- Town Manager provided emails from Treasurer to Superintendent from a month prior, immediately after the transfer, providing he and the school employees with the login and password as well as directions to these accounts. This information was not shared with the employees until after said meeting, causing more frustration to the situation.

January 21, 2022 – Email: Superintendent to Treasurer, Town Attorney, School Board Chair, and Town Manager.

- “We have verified the validity of the two tax ID numbers associated with the Bangor and Wells Fargo accounts, therefore, as we originally agreed on, we should not need to make any changes to these accounts at this time.”
 - NOTE – The Wells Fargo account was not addressed in the original agreement referenced. The Town staff, Attorney, Council Chair, nor the School Board Chair (Jamieson) at that time we not aware this account existed when we met in November.

January 24, 2022: Email - Town Manager (Jamieson) to Superintendent, new School Board Chair (Warren Steward) and Treasurer.

- “The way I understand this and understood while still on the School Board, this account needs to be transferred over to the Town. The Millinocket School Department is a department of the Town. Yes, it has been done this way a long time, but we need to fix it. As we made clear before, when I was still on the other side of this conversation, the control of the spending is still at the discretion of the school and goes through the School Board’s warrant process. Let’s take care of this before it possibly becomes a much larger issue and each of us have to admit we knew about it all along.”

January 24, 2022: Email – Town Manager to Superintendent (cc’ing Town Attorney, Treasurer, School Board Chair) about correcting the accounts at KFCU.

- “We understand the account at Wells Fargo is under the Town of Millinocket’s tax ID number and the Town Treasurer does not have access to it. This account needs to be transferred into the name of the treasurer of the Town of Millinocket, just as the account at KFCU had been. This absolutely must be resolved. Please include me on communications with Wells Fargo addressing the matter. All spending of funds in that account after the transfer will remain in the discretion of the school, following the School Board warrant process, just like the others.

We are both new in these positions. Let’s just clear up this long-standing issue and move forward.”

Jan. 24, 2022 – Email: Superintendent responding to Town Manager and all cc’d:

- “When we met with the town the Wells Fargo account was not discussed and the Bangor account has a valid tax ID number. Why would we transfer these over at this time and not work to resolve the account issues with the June deadline that we discussed in mind?

Jan. 24, 2022 – Email: Town Attorney to all cc'd above.

- “Josh – The Wells Fargo account was not discussed because the School Department had somehow never informed the Treasurer, auditor, Town Manager, Town Council, or me about the existence of that account or the KFCU scholarship account. It is pretty hard to discuss accounts when we are not even aware that they exist. With respect to those accounts, please keep in mind that each was opened in blatant violation of Maine law and our Charter and for some reason hidden from us for years. With respect to the student activity accounts, the delay was to allow you to work with each organization to allow each to get its act in order as far as being a Maine not for profit corporation and for each, once officially established, to apply for IRS 501(c)(3) status. Can you update us on your progress on accomplishing those tasks?”
- “I certainly hope no funds have been withdrawn from any of these accounts since we met with you and that no funds are withdrawn prior to all of the accounts being brought under not only the control of the Treasurer but also brought into 100% compliance with our warrant process.”

Jan. 28, 2022 – Email: Superintendent confirming corrected letter to be sent to KFCU.

February 2022

Feb. 15, 2022 – Email: Treasurer to Superintendent.

- Advising that balances over \$250,000 are not insured at KFCU, leaving over \$30,000 uninsured in the scholarship account. Recommending that a move to BSB would insure and protect all funds on deposit.
- “I saw in the paper that a scholarship was established for Joyce Given, but I have not received any request yet to set up a subaccount at KFCU. Who will be contacting me to discuss setting up this scholarship?”

Feb 18, 2022: Email asking about the Joyce Given Scholarship account again.

Feb. 17, 2022: Email: Treasurer to Superintendent informing of a CD maturing at KFCU soon and seeking direction.

April 2022

April 28, 2022: Bangor Daily News Freedom of Information request responded to by Town Attorney (now Kirk Bloomer).

This next email from the Superintendent to the entire school staff was not part of the BDN FOIA request but is relevant and its contents need to be addressed. This was sent following the first BDN article released. A school employee forwarded this to a town office employee stating the staff is grateful for the Superintendents strong leadership and communication.

This email will be presented with intermittent commentary providing factual information toward the false statements made in the message.

“Hello all,

By now I am sure that many of you have read the Bangor Daily News article this morning regarding the school activity and scholarship accounts. Needless to say, I am disappointed and frustrated in regards to how the school, school board, and I was portrayed.

The accounts discussed in the article have been in existence for many years. Many are 40+ years old and have been managed by the school department, in collaboration with donors, and the organizations conducting fundraising efforts. When I started in my position this summer I was asked by the town attorney to turn these accounts over. The school board was unanimously opposed to this **This drastically obscures the timeline. The school board was not made aware of the issue until November, 4 months later. When the issue was finally communicated to the School Board, the story was very different from that of the prior conversations between the Superintended and the Town Office staff, completely misleading the group to believe a false narrative.** and an agreement was reached to allow the town to hold the accounts until June. **This is false. It was agreed that the School Lunch and Scholarship accounts would be transferred to the Town immediately and that the Student Activities account would remain as is until June 30th to allow the boosters and others to form 501c3 accounts in an effort to allow them the control of their own funds.** The intention was to allow the organization and scholarship donors time to develop their own non-profit organization to manage the money they had fundraised. **False. The scholarship accounts were not included in that agreement.** This came to a halt when the town's attorney filled an illegal use of tax id numbers with the banks holding the money, thus ceasing control of the accounts. **False. The Town's Attorney did not file an illegal use of tax ID with KFCU and that was made clear at the earlier mentioned meeting in November. The town inquired about the accounts and KFCU handled accordingly.** Following these actions, our board enlisted legal counsel and turned this issue over to the school's attorney to address. Our attorney has been working on this case for a considerable amount of time and we have been waiting for a response for the town's attorney for weeks. **False. The Town's Attorney had responded to the School's Attorney on April 26, over a week prior to this message. The School's Attorney had responded the same day stating that he try to get back to him (the Town's Attorney) in the following day or two. A week later, at the time of this message, the School's Attorney had still not responded.**

When the news reporter reached out asking for a comment regarding the article I provided the statement noted in the article under the direction of our attorney. I also strongly encouraged the reporter to reach out to community members and school staff who represent the organization associated with these accounts. I conveyed the importance of seeking additional comments/feedback regarding these accounts so the information could be accurately presented. Clearly, that did not happen.

I am disgusted that the town council chairman once again publicly made slanderous remarks directed at our school, school board, and now me personally. I am equally disgusted that one of our school board members did the same.

The school department has always taken the high road and remained professional as these same individuals attacked our school board chair, our student accounts, and even most recently our International program. At this point, we have collectively remained silent for far too long.

Next Steps: I am reaching out to the MSBA and MSMA to discuss the next steps. I am also meeting with Mr. Waite, our school Union President tomorrow. We will have some formal direction soon. In the meantime, please know that you have a right to speak out. You have a right to be heard, to express your opinions, and to provide the facts regarding this situation. **The facts the school staff were given in this call to action and encouraged to provide while speaking out are false.**

I appreciate the fact that people have reached out to me to express their support. More to come very soon.

Josh McNaughton Ed.D
Superintendent & Special Education Director
Millinocket School Department”

A

Mary Alice Cullen

From: Mary Alice Cullen
Sent: Tuesday, August 24, 2021 10:51 AM
To: Joshua McNaughton; tmanager
Subject: Bank Accounts
Attachments: DOC055.pdf

Good morning,

As you know, the new auditors which have advised that all 'Town of Millinocket' bank accounts must be under the control of the Town Treasurer, which means that any expenditures drawn from Town bank accounts would require an approved warrant before any checks could be released. This is a State law requirement. There are two school accounts that are Outside of this umbrella that I am aware of – the school lunch and student activity accounts. Attached is the list from the FY21 audit report that details the Student activity accounts.

We are changing ambulance billing services and legal has advised that the Town use a separate bank account for ambulance deposits. Therefore, where I now have to go through the process of Setting up a new ambulance bank account, this would be a good opportunity to address the school accounts issue as well. At a minimum, I would like to set up the school lunch account under Bangor Savings Bank. This would be a depository sweep account. Deposits can be made into the account, and every night the funds would sweep into the General Account. This would eliminate the need for a check to be written And presented to the Town Office for deposit into the general fund. Bank statements can be accessed for this account so that you have the revenue details for any required reporting. The school lunch expenditures are already Presented on a warrant, so there is no issue there.

Assuming we are all in agreement with the school lunch account, what remains is how you would like to proceed with the changeover of the school activity account. Will it be under the Town or will another organization (organizations) take responsibility so that this account can be closed and the funds transferred accordingly.

If there are any questions are if we should meet to discuss this further, please let me know.

Thank you

Mary Alice Cullen
Treasurer, Town of Millinocket
197 Penobscot Avenue
Millinocket, ME 04462
(207)723-7000 Ext. 4

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Schedule 2

TOWN OF MILLINOCKET SCHOOL DEPARTMENT
Schedule of Student Activity Funds
Year ended June 30, 2020

	Balances beginning of year	Net activity	Balances end of year
Stearns High School:			
Air Conditioner	\$ 1,089		1,089
Athletic Donations - Dan Dow Donations		4,017	4,017
Athletic Boosters - Concessions	11,392	(3,121)	8,271
Athletic Boosters - Scholarships	2,000	507	2,507
Band	640		640
Baseball	271	3,179	3,650
Boys Basketball	417	(60)	357
Bus Trips (Fan Bus)	735	-	735
Cheerleading	845	(166)	679
Civil Rights Team - High School	253	-	253
Class of 2019	13	(153)	
Class of 2020	5,973	(5,777)	196
Class of 2021	5,269	2,318	7,587
Class of 2022	1,805	2,029	3,834
Class of 2023	23	2,154	2,354
Class of 2024	23	-	200
Class of 2025	23	(139)	61
College Fund	114	(22)	92
Engineering Supplies	41	-	41
Field Hockey	78	(783)	3
Food Pantry Donations		1,802	1,802
Football	561		561
French Club	2,176	502	2,678
Garden & Compost Grant	-	500	500
General Fund	1,091	897	1,988
General Fund - Athletics Gate	5,399	1,540	6,939
Girls Basketball		21	20
Junior High ELA Seating Grant	47	-	47
Junior High Basketball	35	(15)	
Junior High Field Hockey	1,365		1,365
Junior High Football	760	-	760
JV Field Hockey	250	(150)	100
Library Book Sales	146	-	146
MIT Student Laptop Damage	1,391	(399)	992
Northern Lights Yearbook	81	50	131
O-Ling Club	937	-	937
Performing Arts Boosters	27,36	(5,660)	21,700
Performing Arts Student Trips	1,90	-	1,900
Post Prom Party	7,643	3,958	11,601
Scholarship Fund	8,369	(3,457)	4,912
Softball	23	(23)	
Student Council	5,57	(384)	4,523
Sunshine Fund	363	29	392
Theatre/Drama	5,290	(107)	5,183
Weight Room Improvements Grant	415		415
Grande Street School:			
General Fund	4,915	(930)	3,985
Backpack Fund		2,000	2,000
Community Transformation Grant	732	-	732
Grade 2 Field Trip Fund	921	650	1,571
Book Fair Fund	180	-	180
Nook Fund	150	-	150
Box Tops	7,024	2,019	4,063
Author's Night	1,764	390	2,154
Music Fund	613	72	685
Music Travel Fund	1,996		1,996
Patterson Family Grant	6		6
Steven King Grant	1,085	(63)	1,022
Uncle Bens Donation	5,000		5,000
Total	\$ 123,318	6,727	130,105

A-2

Mary Alice Cullen

From: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>
Sent: Tuesday, August 24, 2021 5:08 PM
To: Mary Alice Cullen
Cc: Richard Angotti
Subject: Re: Bank Accounts

Hi Mary Alice,

I received a call from the town attorney regarding this change. He was planning on sending me the information regarding this change, including the law. I am yet to see this information. It would be helpful to have this information to make a decision. Thank you.

On Tue, Aug 24, 2021 at 10:50 AM Mary Alice Cullen <treasurer@millinocket.org> wrote:

Good morning,

As you know, the new auditors which have advised that all 'Town of Millinocket' bank accounts must be under the control of the Town Treasurer, which means that any expenditures drawn from

Town bank accounts would require an approved warrant before any checks could be released. This is a State law requirement. There are two school accounts that are

Outside of this umbrella that I am aware of – the school lunch and student activity accounts. Attached is the list from the FY21 audit report that details the

Student activity accounts.

We are changing ambulance billing services and legal has advised that the Town use a separate bank account for ambulance deposits. Therefore, where I now have to go through the process of

Setting up a new ambulance bank account, this would be a good opportunity to address the school accounts issue as well. At a minimum, I would like to set up the school lunch account under Bangor Savings Bank.

This would be a depository sweep account. Deposits can be made into the account, and every night the funds would sweep into the General Account. This would eliminate the need for a check to be written

And presented to the Town Office for deposit into the general fund. Bank statements can be accessed for this account so that you have the revenue details for any required reporting. The school lunch expenditures are already

Presented on a warrant, so there is no issue there.

B-1

Mary Alice Cullen

From: Dean <dean@bloomerrussell.com>
Sent: Wednesday, August 25, 2021 8:59 AM
To: jmcnaughton@millinocketschools.org
Cc: Richard Angotti; Mary Alice Cullen
Subject: School Department Bank Accounts
Attachments: 00082283.pdf; 00047181.pdf; 00047179.pdf; 00047177.pdf; 00047175.pdf; 00047174.pdf

Josh - sorry for the delay in getting this information to you.

The Millinocket School Department is the Department of Education under the Town's Charter and it is not a separate legal entity as it would be in most communities.

All town funds must be under the control of the Town Treasurer and attached (00082283) are the treasurer's duties under our Administrative Code and relevant state statutes.

The School Department has two bank accounts that were never authorized or opened or controlled by the Town Treasurer. We have found no documentation of either account being authorized when they were opened by either the School Board or the Town Council. One account is at the Katahdin Federal Credit Union for the school lunch program and one is at Bangor Savings Bank which I understand is for various student activities but total some \$100,000.

I believe expenditures for the school lunch program are placed on school department warrants and appropriately authorized but revenue for the program is deposited to the KFCU account and periodically deposited to the Town general account.

I believe revenue to the student activity account is never deposited to the Town general account and expenditures never are authorized by a warrant. Please review the attached documents.

It appears that the KFCU account should be closed and the revenue deposited to the Town's general account as it is collected and a new student activity account should be opened by the Treasurer and the funds transferred to that account with revenue deposited to that account and expenditures being authorized by a warrant.

Once you have had a chance to digest this information, perhaps we should all meet with you and your bookkeeper to discuss so we can find a resolution before our new auditor does our audits for this fiscal year.

Dean A. Beaupain, Esq.

Attorney-at-Law



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B-2

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Title 30-A: MUNICIPALITIES AND COUNTIES

Part 2: MUNICIPALITIES

Subpart 9: FISCAL MATTERS

Chapter 221: MUNICIPAL TREASURER

§5603. Powers and duties

The treasurer has the following powers and duties. (PL 1987, c. 737, Pt. A, § 2 (NEW); PL 1987, c. 737, Pt. C, § 106 (NEW); PL 1989, c. 5 (AMD); PL 1989, c. 9, § 2 (AMD); PL 1989, c. 104, Pt. C, § 5, 10 (AMD).)

1. Powers. The treasurer may:

A. Make deductions from the salary of a municipal employee and pay the money deducted to the proper payee, when the employee gives the written authority to do so. The treasurer's authority to make a deduction continues until:

(1) The employee revokes the authorization in writing; or

(2) The treasurer knows that the reason for the deduction no longer exists. (PL 1987, c. 737, Pt. A, § 2 (NEW); PL 1987, c. 737, Pt. C, § 106 (NEW); PL 1989, c. 5 (AMD); PL 1989, c. 9, § 2 (AMD); PL 1989, c. 104, Pt. C, § 5, 10 (AMD).)

(PL 1987, c. 737, Pt. A, § 2 (NEW); PL 1987, c. 737, Pt. C, § 106 (NEW); PL 1989, c. 5 (AMD); PL 1989, c. 9, § 2 (AMD); PL 1989, c. 104, Pt. C, § 5, 10 (AMD).)

2. Duties. The treasurer shall:

A. Except as provided in subparagraphs (1) to (3), and except as otherwise provided by charter or ordinance, disburse money only on the authority of a warrant drawn for the purpose, affirmatively voted and signed by a majority of the municipal officers.

(1) The municipal officers may adopt a written policy to permit the disbursement of employees' wages and benefits when a disbursement warrant has been signed by one or more designated municipal officers. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers.

(2) The municipal officers may adopt a written policy to permit the disbursement of payments for municipal education costs when a disbursement warrant has been signed by the school superintendent and approved by a majority of the school board or by a finance committee appointed or duly elected by the school board. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers.

(3) The municipal officers may adopt a written policy to permit the disbursement of state fees when a disbursement warrant has been signed by one or more designated municipal officers. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers.

(2005, c. 5, § 1 (AMD).)

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B. Upon request, provide an account of the finances of the municipality and exhibit the official records to the municipal officers or to any committee appointed by them to examine the accounts. The municipal officers shall examine the treasurer's accounts at least once every 3 months; and PL 1987, c. 737, §2 (NEW); PL 1987, c. 737, §2, PL C, §106 (NEW); PL 1989, c. 6 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, PL C, §108, 10 (AMD) .

C. Maintain a bank account in the municipality's name for the deposit of cash receipts. The treasurer shall deposit all cash receipts in the bank within 10 days. The treasurer may not commingle funds of the municipality with any personal funds or in any personal account of the treasurer. PL 2009, c. 193, §2 (AMD) .

PL 2009, c. 6, §1 (AMD); PL 2009, c. 193, §2 (AMD) .

SECTION HISTORY

PL 1987, c. 737, §5A2,C106 (NEW). PL 1989, c. 6 (AMD). PL 1989, c. 9, §2 (AMD). PL 1989, c. 104, §108, 10 (AMD). PL 1991, c. 271 (AMD). PL 1993, c. 36, §2 (AMD). PL 1995, c. 83, §2 (AMD). PL 1995, c. 549, §1 (AMD). PL 2009, c. 6, §1 (AMD). PL 2009, c. 193, §2 (AMD) .

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.

Office of the Revisor of Statutes (mailto:webmaster_ros@legis.state.me.gov) 1000 Water Street, 2nd Floor, Portland, ME 04101

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Title 30-A: MUNICIPALITIES AND COUNTIES

Part 2: MUNICIPALITIES

Subpart 9: FISCAL MATTERS

Chapter 221: MUNICIPAL TREASURER

§5604. Payment out of treasury

The treasurer of any municipality shall not pay out any funds for an account or claim against the municipality unless the account or claim is itemized and declared to be a public record. Notwithstanding Title 17-A, section 4-A (./17-A/title17-Asec4-A.html), violation of this section is a Class E crime, punishable by a fine of not more than \$300 or by imprisonment for not more than 30 days, or both. PL 1987, c. 737, Pt. A, §2 (NEW); PL 1987, c. 737, Pt. C, §101 (NEW); PL 1989, c. 9, §2 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, Pt. C, §26, 31 (AMD).

SECTION HISTORY

PL 1987, c. 737, §5A2, §101 (NEW); PL 1989, c. 9, §2 (AMD); PL 1989, c. 9, §2 (AMD); PL 1989, c. 104, §26, 31 (AMD).

The Revisor's Office cannot provide legal advice or interpretation of Maine law to the public.
If you need legal advice, please consult a qualified attorney.

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2021-08-25 10:00:00 AM

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§ 3-11

ADMINISTRATION OF GOVERNMENT

§ 3-12

ARTICLE III
Department of Finance

§ 3-11. Duties of Director of Finance.

In all cases where the duty is not expressly charged to any other department or office, it shall be the duty of the Director of Finance to act to promote, secure and preserve the financial and property interests of the town. The Director of Finance shall:

- A. Fiscal supervision over officers. Exercise general supervision over all officers of the town regarding the proper management of the fiscal concerns of their respective offices.
 - (1) Examine books. Examine the books of each department from time to time and see that they are kept in proper form.
 - (2) Report delinquent payments and financial reports. See that officers receiving money pay the same into the town treasury when required and that all delinquent payments are reported to the Administrator or Council.
- B. Duty upon default of officer. Report the default of any officer of the town to the Chief Administrator, who shall direct the Town Attorney to take immediate legal measures for the recovery of the amount for which such officer may be in default.
- C. Responsibility for proceeds of bonds. Deposit the proceeds of all sales of bonds with the Town Treasurer immediately after he shall have received the same, and until such deposit, he shall be responsible for the amount thereof.

§ 3-12. Divisions of Department.

The Department of Finance shall be divided into the following divisions:

- A. Division of the Treasury, headed by the Town Treasurer, who shall:
 - (1) Account for expenditures. Keep in proper books a full and accurate account of all the moneys received and

disbursed, from whom received and to whom disbursed, on what account received and disbursed and how paid.

- (2) Cancellation of evidences of debt. Cancel all warrants and other evidences of debt against the town whenever paid by him, by writing or stamping across the face thereof the words "Paid by the Town Treasurer," with the date of payment written or stamped thereon.
- (3) Disburse money on warrant. Disburse money only on the authority of a warrant drawn for the purpose by the municipal officers.
- (4) Pay town employees. Pay town employees upon presentation of the properly certified payrolls.
- (5) Collect moneys and fees due the town. Demand and receive all moneys and fees owing to the town whenever any person is indebted to the town in any manner and the means of collection of such debt is not otherwise provided for by law. When any claim shall not be collectible by other methods, he shall report the same to the Chief Administrator for action by the Town Attorney.
- (6) Bank accounts. Maintain appropriate bank accounts, subject to the approval of the Chief Administrator, in the name of the municipality, for the deposit of cash receipts. When the cash balance in his possession exceeds one hundred dollars (\$100.), he shall deposit it in the bank within ten (10) days.
- (7) Weekly settlement with Town Auditor. Make a weekly settlement with the Town Auditor of the amounts received and paid out during the week in which settlement is being made, and at such settlements deliver to the Town Auditor, properly canceled, all warrants and other obligations of the town paid by him since his last settlement and take a receipt thereof in duplicate, one to be turned over to the Director of Finance and one to be retained by him, and once a month he shall balance accounts with the Town Auditor, which monthly settlement shall show the balance to the credit of the several funds for which the Treasurer is responsible.

§ 3-12 ADMINISTRATION OF GOVERNMENT § 3-12

- (8) Permits and licenses. Issue all permits and licenses for which money is required to be paid, except those which are required by ordinance or statute to be issued by another department or office.
- (9) Monthly report to Director of Finance. Make a detailed report to the Director of Finance on the fifth day of each month or at such times as the Director of Finance may request, as to the business of his office during the period prescribed, showing the balance on hand to the credit of the different funds at the time of his last report, the amounts received during the period and on what account, together with such other items and facts as the Director of Finance may require.
- (10) Deductions from employee's salary. Make deductions from the salary of a municipal employee and pay the money deducted to the proper payee when the employee gives him the written authority to do so. The authority of the Treasurer to make a deduction continues until it is revoked in writing by the employee or until the reason for the deduction is known by the Treasurer to no longer exist.

B. Division of Accounts, headed by the Town Auditor, who shall:

- (1) Audit accounts. Examine and audit the accounts of all officers and departments, subject to the approval of the Administrator and Council.
- (2) Prescribe form. Prescribe the form of accounts and reports to be rendered to him.
- (3) Budget duties. Prepare estimates of revenue and give such other assistance in the preparation of the budget as may be required of him by the Administrator.
- (4) Financial statements. Transmit to the Administrator at least semimonthly statements of cash on hand and of classified unencumbered appropriation balances for the town as a whole and such other financial statements as the Administrator may from time to time require. He shall keep all departments, boards, commissions or

§ 3-12

MILLINOCKET CODE

§ 3-13

institutions currently informed of their respective classified unencumbered appropriation balances.

- (5) Keep accounts. Keep all general accounts of the town government and of the respective departments, offices, boards, commissions and institutions thereof.
 - (6) Custodian of bonds, contracts, etc. Be charged with the custody of the official bonds of town employees and with the custody of all deeds, mortgages, contracts, judgments, notes, debts and choses in action. He shall keep and administer all securities, bonds or other forms of negotiable instruments owned by or belonging to the town.
- C. Division of Assessments, supervised by the Town Assessor, who shall:
- (1) Prepare assessment rolls. Prepare all work in connection with the assessment of property and the preparation of all assessment and tax rolls and tax notices.
 - (2) Serve as real estate agent. Act as real estate agent and supervise the lease, rental or other use and maintenance of all town property not used by other units of the town.
- D. Division of Tax Collection, supervised by the Tax Collector, who shall collect all taxes in the manner authorized and required by law.
- E. Division of Licenses, supervised by the Town License Officer, who is also the Town Clerk.

ARTICLE IV
Department of Records

§ 3-13. Duties of Town Clerk.

The Department of Records shall consist of a Town Clerk, who shall:

- A. Clerk of Council. Serve as Clerk of the Council and perform such other duties of a like nature as shall be required by that body.



B-10

December 28, 2016

MILLINOCKET SCHOOL DEPARTMENT
ATTN: FRANCIS N. BOYNTON
P.O. BOX 30
MILLINOCKET, ME 04462

Dear Mr. Boynton,

Enclosed is a copy of the original signature card that was used to open the Stearns High School checking account, number [REDACTED] 1459, back on January 1, 1969.

We do not have any other documentation for this account at date of origination. If you need any other information for more recent activity, please let me know and I will research that for you.

In order to follow up on your second request for information I will need a letter of authorization from an individual that is a signer for that particular account.

Sincerely,

Mary-Ellen Thompson
AVP / Branch Manager

Temporary CONSUMER Signature Card

ACCOUNT NO.	DATE OPENED	OPENED BY	CHEX #	BR #
1459	1-1-69			50 2171
ACCOUNT TITLE			SIGNER IDENTIFICATION	
* Stearns High School Terrance Daigle, Principal Paul MacDonald, Vice Principal				
SIGNATURE		TAX I.D. #	CHEX #	
<input checked="" type="checkbox"/> Terrance M. Daigle <input checked="" type="checkbox"/> Paul M. MacDonald				
3.				

THIS APPLICATION INCLUDES TERMS ON REVERSE SIDE.

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Millinocket School Department

199 State Street

P.O. Box 30

Millinocket, Maine 04462

Francis N. Boynton, Superintendent of Schools

Phone: (207) 723-6400

Fax: (207) 447-6599

fboynton@millinocketschools.org

www.millinocketschools.org

December 15, 2016

Mary-Ellen Thompson
Bangor Savings Bank
96 Central Street
Millinocket, ME 04462

Re: Stearns High School
Account # [REDACTED] 459

Dear Ms. Thompson,

In reference to the account listed above, could you please provide copies of any original documentation on file from when the account was set up? Specifically, any paperwork that would show the date of inception and/or School Board Committee minutes giving approval for the account to be set up.

If you have any questions, please feel free to contact me.

Sincerely,

Francis N. Boynton
Superintendent of Schools

B-13

POLICY: STUDENT FUNDS

NEPN/NSBA CODE: JJF

All funds which are raised by the advisors and students of any school for school or class activities become part of the general extra-curricular fund and are subject to review by the Superintending School Board.

The Principal is hereby appointed custodian of all such funds, and no separate funds may be established without his/her consent. He/she shall regulate the handling of these funds and no disbursement nor expenditures therefrom shall be made without his/her approval.

Middle School and Secondary:

Monthly reports will be submitted to the Superintendent's Office (7 copies).

Approved Date: 9/8/70

Reviewed in 1987

Reviewed: 11/13/96

Bangor Savings Bank
MILLINOCKET
P.O. BOX 488
MILLINOCKET, ME 04462
(207) 723-4788

OWNERSHIP OF ACCOUNT - PERSONAL PURPOSE

- ☐ INDIVIDUAL ☐ _____
☐ JOINT - WITH SURVIVORSHIP (and not as tenants in common)
☐ JOINT - NO SURVIVORSHIP (as tenants in common)
☐ TRUST - SEPARATE AGREEMENT:

☐ REVOCABLE TRUST OR ☐ PAY-ON-DEATH
DESIGNATION AS DERIVED IN THIS AGREEMENT
Name and Address of Beneficiaries:

OWNERSHIP OF ACCOUNT - BUSINESS PURPOSE

- ☐ SOLE PROPRIETORSHIP
☐ CORPORATION: ☐ FOR PROFIT ☐ NOT FOR PROFIT
☐ PARTNERSHIP
☒ Non Profit

BUSINESS: GRANITE ST SCHOOL & ARCOOSTOOK AVE
COUNTY & STATE OF ORGANIZATION: _____

AUTHORIZATION DATED: _____

DATE OPENED 05/19/2000 BY 083

INITIAL DEPOSIT \$ 1,000.00

☒ CASH ☐ CHECK ☐ _____

HOME TELEPHONE # _____

BUSINESS PHONE # (207) 723-6414

DRIVER'S LICENSE # _____

EMPLOYER _____

MOTHER'S MAIDEN NAME _____

Name and address of someone who will always know your location: _____

BACKUP WITHHOLDING CERTIFICATIONS

TIN: _____

☒ TAXPAYER I.D. NUMBER - The Taxpayer Identification Number shown above (TIN) is my correct taxpayer identification number.

☒ BACKUP WITHHOLDING - I am not subject to backup withholding either because I have not been notified that I am subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified me that I am no longer subject to backup withholding.

☐ EXEMPT RECIPIENTS - I am an exempt recipient under the Internal Revenue Service Regulations.

☐ NONRESIDENT ALIENS - I am not a United States person, or if I am an individual, I am neither a citizen nor a resident of the United States.

SIGNATURE: I certify under penalties of perjury the statements checked in this section.

[Signature] 05/19/00
(Date)

ACCOUNT NUMBER 3367

ACCOUNT OWNER(S) NAME & ADDRESS

GRANITE ST SCHOOL & ARCOOSTOOK AVE S
GRANITE ST
MILLINOCKET, ME 04462

6001952

- TYPE OF ACCOUNT ☒ NEW ☐ EXISTING
☐ CHECKING ☐ SAVINGS
☐ MONEY MARKET ☐ CERTIFICATE OF DEPOSIT
☒ NOW ☐ NOT FOR PROFIT

This is your (check one):

☐ Permanent ☐ Temporary account agreement.

Number of signatures required for withdrawal 1

FACSIMILE SIGNATURE(S) ALLOWED? ☐ YES ☒ NO

[X]

SIGNATURE(S) - THE UNDERSIGNED AGREE(S) TO THE TERMS STATED ON PAGES 1 AND 2 OF THIS FORM, AND ACKNOWLEDGE(S) RECEIPT OF A COMPLETED COPY ON TODAY'S DATE. THE UNDERSIGNED ALSO ACKNOWLEDGE(S) RECEIPT OF A COPY OF AND AGREE(S) TO THE TERMS OF THE FOLLOWING DISCLOSURE(S):

☒ Deposit Account Disclosure ☒ Funds Availability Disclosure
☒ Electronic Funds Transfer Disclosure ☒ TIS Disclosure

(1): [X] NOT AUTHORIZED
GRANITE ST SCHOOL & ARCOOSTOOK AVE S
I.D. # _____ D.O.B. _____

(2): [X]
I.D. # _____ D.O.B. _____

(3): [X]
I.D. # _____ D.O.B. _____

(4): [X]
I.D. # _____ D.O.B. _____

☐ Authorized Signer (Individual Accounts Only)

[X]
I.D. # _____ D.O.B. _____

RESOLUTION OF LODGE, ASSOCIATION OR OTHER SIMILAR ORGANIZATION

B-15

MAY 3 1 2000

By: GRANITE STREET SCHOOL
(Name of Lodge, Association or Other Organization)

191 Granite St.
(Address)

Millinocket, Me. 04462
(City, State and Zip Code)

A. I. Terrence DuPont

certify that I am Secretary (clerk) of the above-named organization (referred to as the "association") organized under the laws of Maine, Federal Employer I.D. Number _____, and that the following is a correct copy of resolutions adopted at a meeting of the association duly and properly called and held on 5-19-00. These resolutions appear in the minutes of this meeting and have not been rescinded or modified.

B. Be it resolved that,

- (1) The Financial Institution named above is designated as a depository for the funds of this association.
- (2) This resolution shall continue to have effect until express written notice of its rescission or modification has been received and recorded by this Financial Institution.
- (3) All transactions, if any, with respect to any deposits, withdrawals, redemptions and borrowings by or on behalf of this association with this Financial Institution prior to the adoption of this resolution are hereby ratified, approved and confirmed.
- (4) Any of the persons named below, so long as they act in a representative capacity as agents of this association, are authorized to make any and all other contracts, agreements, stipulations and orders which they may deem advisable for the effective exercise of the powers indicated below, from time to time with this Financial Institution, concerning funds deposited in this Financial Institution, moneys borrowed from this Financial Institution or any other business transacted by and between this association and this Financial Institution subject to any restrictions stated below.
- (5) Any and all prior resolutions adopted by this association and certified to this Financial Institution as governing the operation of this association's account(s), are in full force and effect, unless supplemented or modified by this authorization.
- (6) This association agrees to the terms and conditions of any account agreement, properly opened by any authorized representative(s) of this association, and authorizes the Financial Institution named above, at any time, to charge this association for all checks, drafts, or other orders, for the payment of money, that are drawn on this Financial Institution, regardless of by whom or by what means the facsimile signature(s) may have been affixed so long as they resemble the facsimile signature specimens in section C. (or the facsimile signature specimens that this association files with this Financial Institution from time to time) and contain the required number of signatures for this purpose.

C. If indicated, any person listed below (subject to any expressed restrictions) is authorized to:

Name and Title	Signature	Facsimile Signature (if used)
A) <u>Terrence DuPont</u>	<u>Terrence DuPont</u>	
B) <u>Brent Calvey</u>	<u>Brent Calvey</u>	
(C) _____		
(D) _____		

Indicate A, B, C, and/or D

- ☒ (1) Exercise all of the powers listed in (2) through (6).
- _____ (2) Open any deposit or checking account(s) in the name of this association.
- _____ (3) Endorse checks and orders for the payment of money and withdraw funds on deposit with this Financial Institution. Number of authorized signatures required for this purpose 1
- _____ (4) Borrow money on behalf and in the name of this association, sign, execute and deliver promissory notes or other evidences of indebtedness. Number of authorized signatures required for this purpose _____
- _____ (5) Endorse, assign, transfer, mortgage or pledge bills receivable, warehouse receipts, bills of lading, stocks, bonds, real estate or other property now owned or hereafter owned or acquired by this association as security for sums borrowed, and to discount the same, unconditionally guarantee payment of all bills received, negotiated or discounted and to waive demand, presentment, protest, notice of protest and notice of non-payment. Number of authorized signatures required for this purpose _____
- _____ (6) Enter into written lease for the purpose of renting and maintaining a Safe Deposit Box in this Financial Institution. Number of authorized persons required to gain access and to terminate the lease _____

D. I further certify that this association has, and at the time of adoption of this resolution had, full power and lawful authority to adopt the foregoing resolutions and to confer the powers granted to the persons named who have full power and lawful authority to exercise the same.



AFFIX SEAL HERE

E. X Terrence DuPont (Signed by Secretary)

X Brent Calvey (Signed by a Director)

X _____ (Signed by a Director)

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KATAHDIN
FEDERAL
CREDIT UNION

A financial institution with a clear vision

December 19, 2016

Francis N. Boynton
Millinocket School Department
PO Box 30
Millinocket, ME 04462

Re: Millinocket School Nutrition Program
Acct # [REDACTED] 44

Dear Mr. Boynton:

I've enclosed the copies of documentation, you requested. Currently, we have Rebecca L. Merry and yourself as authorized users, on this account. We also received a letter, in February 2013, asking that we allow the release of account information to Kathleen Civiello, if needed.

Should you need any other information, feel free to contact me.

As always, thank you for your continued business and have a Merry Christmas.

Sincerely,



Lisa M. Martin
Financial Service Supervisor

B-17



Millinocket School Department

199 State Street

P.O. Box 30

Millinocket, Maine 04462

Francis N. Boynton, Superintendent of Schools

Phone (207) 723-6400

Fax (207) 447-6599

fboynton@cmimm.org

July 22, 2014

Re: Millinocket School Nutrition Account (Savings & Checking)

To Whom It May Concern:

As of July 1, 2014, I became the Superintendent of Schools of the Millinocket School Department. Attached are the School Board minutes of May 26, 2014, indicating the Millinocket School Committee's vote to hire me as Superintendent.

We wish to change the signatures on both the savings and checking for the Millinocket School Nutrition Account from Dr. N. Kenneth Smith and Rebecca Merry to Francis N. Boynton and Rebecca Merry.

Sincerely,

Francis N. Boynton
Superintendent of Schools

Board Discussion:

None

Voted: 5 - Yes 0 - No 0 - Abs

B-18

VI. Payable Warrant

Motion: It was moved to direct the Superintendent of Schools to authorize payment by the Town Treasurer to each party listed herein, the sum set against each name contained in School Payable Warrant #13-21 in the amount of \$136,808.63 on March 14, 2013.


Motioned by: Matt Farrington **Seconded by:** Don Dow

Board Discussion:

None

Voted: 5 - Yes 0 - No 0 - Abs

- VII. To see if the Board will approve the removal of Vesta Wyman from the Katahdin Federal Credit Union Millinocket Food Service savings account and add Rebecca Merry as an authorized signature. Dr. Kenneth Smith will remain an authorized signature on the account. The Board voted to change the signatures on 1-17-12 for the checking account, but the savings account needs a separate vote.**

 **Motion:** To remove Vesta Wyman as an authorized signature from the Millinocket Food Service savings account at Katahdin Federal Credit Union and add Rebecca Merry as an authorized signature. Dr. Kenneth Smith will remain as an authorized signature on the account.

Motioned by: Don Dow **Seconded by:** Warren Steward

Board Discussion:

None

Voted: 5 - Yes 0 - No 0 - Abs

- VIIa. To see if the Board will vote to purchase 90 MLTI used Apple Mac Computers for \$47 per unit to be used in the 5th and 6th grades.**
Note: These 3 year old devices are being offered by the DOE to MLTI participating schools at this low price. The plan is to make them available to 5th and 6th grade students. Please see the attached memo entitled, "MLTI Device Asset Management Procedures and Buyout Forms".

Motion: To purchase 90 MLTI used Apple Mac Computers for \$47 per unit to be used in the 5th and 6th grades.

Motioned by: Don Dow **Seconded by:** Warren Steward

B-19

**MILLINOCKET SCHOOL COMMITTEE WARRANT MEETING
STEARNS HIGH SCHOOL CONFERENCE ROOM
TUESDAY, JULY 20, 2010**

6:00 P.M.

Mike Jewers	Absent
Shelley Farrington	Present
Tom Malcolm, Chairperson	Present
Arnold Hopkins	Present
Kevin Gregory	Present
Kenneth Smith	Present

I. Call to Order

The meeting was called to order at 6:00 PM by Tom Malcolm, Chairperson.

II. Adjustments to the Agenda

Addition of:

VIIIa. Superintendent's Report

VIIIb. Chair Report

III. Public Comment

None

IV. Payroll Warrant

Motion: It was moved to direct the Superintendent of Schools to authorize payment by the Town Treasurer to each party listed herein, the sum set against each name contained in School Payroll Warrant #11-2 for the amount of \$133,411.92.

Motioned by: Shelley Farrington **Seconded by:** Arnold Hopkins

Board Discussion:

None

Voted: 4 - Yes 0 - No 0 - Abs

V. Payable Warrant

Motion: It was moved to direct the Superintendent of Schools to authorize payment by the Town Treasurer to each party listed herein, the sum set against each name contained in School Payable Warrant #11-1 for the amount of \$36,530.43 and School Payable Warrant #11-2 for the amount of \$181,055.82.

Motioned by: Shelley Farrington **Seconded by:** Arnold Hopkins

Board Discussion:

Question regarding Greenway Equipment bill. It is for the backhoe attachment.

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**MILLINOCKET SCHOOL COMMITTEE WARRANT AND
INFORMATIONAL MEETING
STEARNS HIGH SCHOOL CONFERENCE ROOM
TUESDAY, JANUARY 17, 2012
4:00 P.M.**

Don Dow	Present
Kevin Gregory, Chairman	Present
Mike Jewers, Vice- Chairman	Present
Matthew Farrington	Present
Dr. Kenneth Smith, Superintendent	Present
Lilly Dow, Student Representative	Present(Non-Voting)

I. Call to Order

The meeting was called to order at 4:00 PM by Kevin Gregory, Chairperson.

II. Adjustments to the Agenda

Remove VI. To see if the Board will approve Rebecca Merry as an authorized signature on the International Student Checking Account.

Add VIa. To see if the Board will approve Rebecca Merry as an authorized signature on the Millinocket Food Service Checking Account at Katahdin Federal Credit Union.

Add VIb. To see if the Board will approve a super bowl sub fundraiser for the performing arts students.

III. Public Comment

None

IV. Payroll Warrant

Motion: It was moved to direct the Superintendent of Schools to authorize payment by the Town Treasurer to each party listed herein, the sum set against each name contained in School Payroll Warrant #12-15 in the amount of \$179,928.70.

Motioned by: Mike Jewers **Seconded by:** Don Dow

Board Discussion:

None

Voted: 4 - Yes 0 - No 0 - Abs

V. Payable Warrant

Motion: It was moved to direct the Superintendent of Schools to authorize payment by the Town Treasurer to each party listed herein, the sum set against each name contained in School Payable Warrant #12-16 in the amount of \$182,142.70 and #12-16A in the amount of \$145,399.50.

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Printed by: Kamma Michaud
Title: Re: Checking Account : EMMM

Thursday, July 29, 2010 9:09:50 AM
Page 1 of 1

From: Kathleen Civiello
Subject: Re: Checking Account
To: Kamma Michaud

Thursday, July 29, 2010 8:26:07 AM



Account # [REDACTED] 044 - MLKT SCHOOL DEPT LUNCH PROGRAM, PO Box 30, Millinocket
ME 04462-0030

Please change account name to: Millinocket School Nutrition Program (more accurate).
I spoke with Michelle Jamo the other day. She came out to tell me we needed to make the
name changes on the acct. I told her we were in the process so she is expecting it.
Kathy

Kamma Michaud writes:

Hi Kathy,

I have signed Board minutes stating the checking account signatures can be
changed from Sara Alberts and Tracy Clement to Kenneth Smith and Vesta Wyman,
so I'm going to call the credit union this morning and see how they want us to
proceed from here. They may need you to go up and start the signature card
process, or they may just need the account # and information - I'm not sure. When
you get a chance, would you mind either bringing a copy of the statement to me that
shows the account number and account name, or write it down for me?

Thanks,
Kamma



REF: B-28
Millinocket School Department

70 SPRING STREET
MILLINOCKET, MAINE 04462-1596

BRENT H. COLBRY, Superintendent
(207) 723-6400 Fax: (207) 723-6410

GEORGE C. MONTI, Business Manager
(207) 723-6403 Fax (207) 723-6410

April 8, 1994

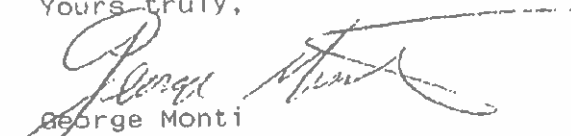
Katahdin Federal Credit Union
Attn: Louise Pelletier
1000 Central Street
Millinocket, Me 04462

RE: Millinocket School Lunch Account

Dear Mrs Pelletier:

This is to inform you that Mrs. Georgia Carroll, former superintendent of Millinocket schools, should be taken off the Millinocket School Lunch checking account. Mr. Brent H. Colbry, superintendent of Millinocket Schools, is now the authorized individual to be on the account along with Mr. George Monti.

Yours truly,


George Monti
Business Manager
Millinocket School Department

B-23

July 10, 1988

Katahdin Federal Credit Union
Central Street
Millinocket, ME 04462

Millinocket School Department would like to open a checking account for the School lunch program. The name on the checking account will be Millinocket School Department Lunch Program. Authorized signature will be Charles Coffin, Business Manager.

Kathleen Ciriello
School Lunch Coordinator

C-1
Mary Alice Cullen

From: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>
Sent: Tuesday, September 07, 2021 12:36 PM
To: Dean
Cc: Richard Angotti; Mary Alice Cullen
Subject: Re: School Department Bank Accounts

Hi Dean,

The documentation regarding the school board was in the documents you provided me. Who can I contact to receive a list of the other school departments with a similar account set up?

If we decided to make this change will the town have someone on school grounds to accept and deposit the collected money? This would be frequent, after business hours, during most school events. We would also need someone from the town available to write us a check on short notice. Is this something the town can commit to?

Thank you for the additional information. Once I receive it I will give additional consideration to your request.

On Fri, Sep 3, 2021 at 3:05 PM Dean <dean@bloomerrussell.com> wrote:

I do not have a list of other schools in the same situation and do not know how many, if any, there are. Our former auditor audited those communities and what other people do is their business and really not relevant to our situation.

If you have school board authorization for these accounts, please share it with me. I sent you all the information Frank sent me and Frank said he could not locate any school board votes other than the few I sent you approving changes in people authorized to deal with the accounts which is not to be confused with authorization for the account itself. In addition, the school board, as a department of the Town, has no authority to authorize an account. The School Board can certainly request the Treasurer to open an account for a specific purpose and we would then consider whether the request can be accommodated with or without Council approval. The Treasurer reports to the Town Manager and Council, not the School Board.

I am not sure when the current auditor will finalize the audits of the Town and School, in past years that has been a January/February time frame. It would be nice to resolve this in time to inform the auditor of changes in the account to avoid her reporting that the accounts are not consistent with Maine law, which they are not since they are not controlled by the Town Treasurer.

Dean A. Beaupain, Esq.

Attorney-at-Law



96 Central Street

Millinocket, Maine 04462
207.723.9793
207.447.4052 (direct line)
207.723.6447 (fax)

C-2

175 Exchange Street
Suite 200
Bangor, Maine 04401
207.942.7110

72 Main Street
Houlton, Maine 04730
207.521.5220

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-----Original message-----

From: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>

Sent: Friday September 3rd, 2021 13:34

To: Dean <dean@bloomerrussell.com>

Cc: Richard Angotti <manager@millinocket.org>; Mary Alice Cullen <treasurer@millinocket.org>

Subject: Re: School Department Bank Accounts

Hi Dean,

During our phone conversation, you stated that there is a handful of other school departments in the state that function with the same current setup as we have regarding student and foodservice accounts. Can you please provide me with a list of those schools?

Also, can you provide additional information to clarify as to why a 52-year-old account opened in 1969, is now an issue? These accounts are school board-approved as well.

Thank you.

On Wed, Aug 25, 2021 at 8:59 AM Dean <dean@bloomerrussell.com> wrote:

Josh - sorry for the delay in getting this information to you.

The Millinocket School Department is the Department of Education under the Town's Charter and it is not a separate legal entity as it would be in most communities.

All town funds must be under the control of the Town Treasurer and attached (00082283) are the treasurer's duties under our Administrative Code and relevant state statutes.

The School Department has two bank accounts that were never authorized or opened or controlled by the Town Treasurer. We have found no documentation of either account being authorized when they were opened by either the School Board or the Town Council. One account is at the Katahdin Federal Credit Union for the school lunch program and one is at Bangor Savings Bank which I understand is for various student activities but total some \$100,000.

I believe expenditures for the school lunch program are placed on school department warrants and appropriately authorized but revenue for the program is deposited to the KFCU account and periodically deposited to the Town general account.

I believe revenue to the student activity account is never deposited to the Town general account and expenditures never are authorized by a warrant. Please review the attached documents.

It appears that the KFCU account should be closed and the revenue deposited to the Town's general account as it is collected and a new student activity account should be opened by the Treasurer and the funds transferred to that account with revenue deposited to that account and expenditures being authorized by a warrant.

Once you have had a chance to digest this information, perhaps we should all meet with you and your bookkeeper to discuss so we can find a resolution before our new auditor does our audits for this fiscal year.

Dean A. Beaupain, Esq.

Attorney-at-Law

96 Central Street
Millinocket, Maine 04462
207.723.9793
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to be used and cannot be used for the purpose of (i) avoiding any tax penalty or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein

--
Josh McNaughton Ed.D
Superintendent & Special Education Director
Millinocket School Department

--
Josh McNaughton Ed.D
Superintendent & Special Education Director
Millinocket School Department

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d-1

Mary Alice Cullen

From: Dean <dean@bloomerrussell.com>
Sent: Monday, October 04, 2021 3:00 PM
To: McNaughton, Dr. Joshua; Richard Angotti
Cc: Mary Alice Cullen
Subject: RE: School Department Bank Accounts

I will be out of state from 10/21/21 to 11/02/21 with limited access to email and internet

Let's look at the 11/3 or 11/4 and maybe Ron can participate via Zoom

Sent from Mail for Windows

From: McNaughton, Dr. Joshua
Sent: Monday, October 4, 2021 1:53 PM
To: Richard Angotti
Cc: Mary Alice Cullen; Dean
Subject: Re: School Department Bank Accounts

Hello all,

I can be available anytime between 9 am and 1 pm on the 26th.

Thank you.

On Mon, Oct 4, 2021 at 1:28 PM Richard Angotti <manager@millinocket.org> wrote:
The 26th is open on My calendar. Just let us know the time and we can have it here in the managers office.

From: Mary Alice Cullen <treasurer@millinocket.org>
Sent: Monday, October 4, 2021 1:23 PM
To: Dean <dean@bloomerrussell.com>; McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>
Cc: Richard Angotti <manager@millinocket.org>
Subject: FW: School Department Bank Accounts

Below is an email from Ron Smith, the owner of the audit firm conducting the FY21 audit. He is suggesting that a meeting be set up the October 26th to discuss the school bank Account issue in person. Please advise if this meeting should be set up on the 26th.

Thank you

Mary Alice Cullen
Treasurer, Town of Millinocket
197 Penobscot Avenue
Millinocket, ME 04462

(207)723-7000 Ext. 4

d-2

From: Ron Smith <rsmith@rhrsmith.com>
Sent: Monday, October 04, 2021 12:33 PM
To: Mary Alice Cullen <treasurer@millinocket.org>; Brittany Gilman <bgilman@rhrsmith.com>
Cc: Richard Angotti <manager@millinocket.org>; Kyle Cole <kcole@rhrsmith.com>
Subject: RE: School Department Bank Accounts

Hey Mary Alice,

Not being privy to whom and what was discussed with us and any officials of the Town and School, may I suggest that we all pick a mutual time to discuss the matter with all parties present

Violating Laws? Violating best practice? I am sure this will be a topic of that conversation.

Statute says the Municipal Treasurer has a responsibility for all Town funds including a municipal school department and the "school funds" mentioned in this email.

My position has not changed on that in 30 years.

So now may I suggest we all decide collectively what is best for the Town and School at this time to manage this long standing practice going forward.

I am physical going to be in you area to attend a council meeting in Aroostook County on the 25th.

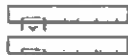
Can we plan on getting together the 26th to discuss this matter in person with all parties.



Ron H.R. Smith, CPA, CFE | Managing Partner
207.671.0742

RHR Smith & Company, CPA's
Office: 207.929.4606 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093

www.buxtonmaine.com



From: Mary Alice Cullen <treasurer@millinocket.org>
Sent: Monday, October 4, 2021 12:14 PM
To: Brittany Gilman <bgilman@rhrsmith.com>; Ron Smith <rsmith@rhrsmith.com>
Cc: Richard Angotti <manager@millinocket.org>
Subject: FW: School Department Bank Accounts

Good morning,

d-3

- I recently took the steps to rectify one of the school bank accounts issues we had discussed earlier. The school lunch account was set up under the Town's federal ID# many years ago at another bank but was not under the Treasurer's control. Based on our earlier
- Conversations, I recently set up a bank account at Bangor Savings Bank under the Treasurer's authority and provided the school with the bank slips for deposits today. This left the issue of what should be done with school activities bank account, which Brittany was going
- To discuss this further with Ron.

Below is the email received from the school superintendent in response to the new school lunch bank account. He is under the impression based on the recent onsite visit of the auditor, that the school is not violating any laws by having bank accounts under their control.

Is this correct?

Thank you

Mary Alice Cullen
Treasurer, Town of Millinocket
197 Penobscot Avenue
Millinocket, ME 04462
(207)723-7000 Ext. 4

From: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>
Sent: Monday, October 04, 2021 11:53 AM
To: Dean <dean@bloomerrussell.com>
Cc: Mary Alice Cullen <treasurer@millinocket.org>; Richard Angotti <manager@millinocket.org>
Subject: Re: School Department Bank Accounts

Hello all,

I spoke with the auditor that was on site recently. I would be glad to meet, however Thursday at 4:30 is not an option for me. I can meet on Friday at 10:30 am, however, based on Dean's last email I am unsure if that is an option for him. If not, please let me know and we can look into it next week.

Thank you.

On Mon, Oct 4, 2021 at 11:37 AM Dean <dean@bloomerrussell.com> wrote:

**The only time I have will be 4:30 pm Thursday afternoon.
We can meet at my office or Josh's or the Town Manager's office.
Dean A. Beaupain, Esq.
Attorney-at-Law**



d-4

96 Central Street
Millinocket, Maine 04462
207.723.9793
207.447.4052 (direct line)
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-----Original message-----

From: Mary Alice Cullen <treasurer@millinocket.org>
Sent: Monday October 4th, 2021 11:26
To: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>; Dean <dean@bloomerrussell.com>
Cc: Richard Angotti <manager@millinocket.org>
Subject: RE: School Department Bank Accounts

The account that is set up under the Town's federal ID number, which is the school lunch account, is the account that was transferred to Bangor Savings Bank.

The auditors were very clear on that issue about accounts under the Town's federal ID #.

The school activity account is that the account not under the Town's federal ID# that is being researched by the auditors.

This will be a transparent change.

If we need to discuss in person, then when are you available?

Thank you

Mary Alice Cullen
Treasurer, Town of Millinocket
197 Penobscot Avenue
Millinocket, ME 04462
(207)723-7000 Ext. 4

d-5

From: McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>
Sent: Monday, October 04, 2021 11:22 AM
To: Dean <dean@bloomerrussell.com>; Mary Alice Cullen <treasurer@millinocket.org>; Josh Deakin <jdeakin@millinocketschools.org>; Campbell, Alicia <acampbell@millinocketschools.org>
Subject: Re: School Department Bank Accounts

Hello all,

After consultation with our accountant and being informed that the school department is not violating any laws holding these accounts, I have made the decision that the accounts will remain in the possession of the school department as they have been.

Please let me know if you have any questions. Thank you.

On Tue, Sep 7, 2021 at 1:38 PM Dean <dean@bloomerrussell.com> wrote:

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Josh McNaughton Ed.D

Superintendent & Special Education Director

Millinocket School Department

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Mary Alice Cullen

From: Ron Smith <rsmith@rhrsmith.com>
Sent: Monday, October 04, 2021 3:42 PM
To: Mary Alice Cullen; Brittany Gilman
Cc: Richard Angotti; Kyle Cole
Subject: RE: School Department Bank Accounts

I can be Mary Alice yes

Either day by zoom



Ron H.R. Smith, CPA, CFE | Managing Partner
RHR Smith & Company, CPA's
Office: 207.929.4606 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093

RHR Smith & Company, CPA's
Office: 207.929.4606 | Fax: 207.929.4609
3 Old Orchard Road
Buxton, Maine 04093

11/4 Zoom Meeting:
Ron Smith
Brittany Gilman } RHR Smith CPA
R. Angotti
Atty Beaupain
M. Cullen
J. McNaughten

From: Mary Alice Cullen <treasurer@millinocket.org>
Sent: Monday, October 4, 2021 3:21 PM
To: Ron Smith <rsmith@rhrsmith.com>; Brittany Gilman <bgilman@rhrsmith.com>
Cc: Richard Angotti <manager@millinocket.org>; Kyle Cole <kcole@rhrsmith.com>
Subject: RE: School Department Bank Accounts

Good afternoon,

I am trying to coordinate this with the Superintendent and the Town Attorney who will be away. Would you be available for a Zoom call on 11/3 or 4?

Mary Alice Cullen
Treasurer, Town of Millinocket
197 Penobscot Avenue
Millinocket, ME 04462
(207)723-7000 Ext. 4

From: Ron Smith <rsmith@rhrsmith.com>
Sent: Monday, October 04, 2021 12:33 PM

f

Mary Alice Cullen

From: Dean <dean@bloomerrussell.com>
Sent: Thursday, November 04, 2021 3:35 PM
To: McNaughton, Dr. Joshua; Richard Angotti; Mary Alice Cullen
Cc: rsmith@rhrsmith.com; bgilman@rhrsmith.com
Subject: School Account
Attachments: 00083810.pdf; 00083811.pdf

Josh - attached are copies of state statutes concerning the duties and authority of the treasurer.

I also attach relevant Charter and Administrative Code provisions.

Town funds must be in an account controlled by the Treasurer and funds can only be disbursed on the authority of a warrant.

The Town Council annually authorizes the exceptions to a regular warrant at Title 30-A Section 5603.2.A(1), (2) and (3)

Please let me know if you need anything further

Dean A. Beaupain, Esq.

Attorney-at-Law



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f-1

Title 30-A: MUNICIPALITIES AND COUNTIES**Part 2: MUNICIPALITIES****Subpart 9: FISCAL MATTERS****Chapter 221: MUNICIPAL TREASURER****§5601. Bond**

Before assuming the duties of office, the treasurer must give a surety bond to the municipality subject to the following provisions:

1. Condition. The bond shall be conditioned on the treasurer's faithful discharge of all the duties of office.**2. Type.** The bond may be a corporate surety bond or an individual surety bond.

A. If the bond is an individual surety bond, the surety shall provide the municipal officers with a detailed sworn statement of the surety's personal financial ability.

3. Amount. The bond need not be for more than twice the amount of taxes to be collected during the municipal year.**4. How paid.** The municipality shall pay for the bond.**5. Sufficiency.** The municipal officers are the sole judges of the sufficiency of the bond and sureties.**6. Recorded.** After the municipal officers approve the bond, the clerk shall record the bond.**A. This record is prima facie evidence of the contents of the bond.****B. Failure to record the bond is not a defense to an action on it.**

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State House, Room 108 Augusta, Maine 04333-0007

last modified: 11/05/2021 14:51:37

F3

Title 30-A: MUNICIPALITIES AND COUNTIES

Part 2: MUNICIPALITIES

Subpart 9: FISCAL MATTERS

Chapter 221: MUNICIPAL TREASURER

§5603. Powers and duties

The treasurer has the following powers and duties:

1. Powers. The treasurer may:

A. Make deductions from the salary of a municipal employee and pay the money deducted to the proper payee, when the employee gives the written authority to do so. The treasurer's authority to make a deduction continues until:

(1) The employee revokes the authorization in writing, or

(2) The treasurer knows that the reason for the deduction no longer exists.

2. Duties. The treasurer shall:

A. Except as provided in subparagraphs (1) to (3), and except as otherwise provided by charter or ordinance, disburse money only on the authority of a warrant drawn for the purpose, affirmatively voted and signed by a majority of the municipal officers:

(1) The municipal officers may adopt a written policy to permit the disbursement of employees' wages and benefits when a disbursement warrant has been signed by one or more designated municipal officers. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers.

(2) The municipal officers may adopt a written policy to permit the disbursement of payments for municipal education costs when a disbursement warrant has been signed by the school superintendent and approved by a majority of the school board or by a finance committee appointed or duly elected by the school board. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers.

(3) The municipal officers may adopt a written policy to permit the disbursement of state fees when a disbursement warrant has been signed by one or more designated municipal officers. The policy must be filed with the town clerk and the municipal treasurer and renewed annually by vote of the municipal officers;

B. Upon request, provide an account of the finances of the municipality and exhibit the official records to the municipal officers or to any committee appointed by them to examine the accounts. The municipal officers shall examine the treasurer's accounts at least once every 3 months; and

C. Maintain a bank account in the municipality's name for the deposit of cash receipts. The treasurer shall deposit all cash receipts in the bank within 10 days. The treasurer may not commingle funds of the municipality with any personal funds or in any personal account of the treasurer.

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Title 30-A: MUNICIPALITIES AND COUNTIES**Part 2: MUNICIPALITIES****Subpart 9: FISCAL MATTERS****Chapter 221: MUNICIPAL TREASURER****§5604. Payment out of treasury**

The treasurer of any municipality shall not pay out any funds for an account or claim against the municipality unless the account or claim is itemized and declared to be a public record. Notwithstanding [Title 17-A, section 4-A \(/17-A/title17-Asec4-A.html\)](#), violation of this section is a Class E crime, punishable by a fine of not more than \$300 or by imprisonment for not more than 30 days, or both.

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F5

Title 30-A: MUNICIPALITIES AND COUNTIES**Part 2: MUNICIPALITIES****Subpart 9: FISCAL MATTERS****Chapter 223: MUNICIPAL FINANCES****Subchapter 3-A: MUNICIPAL INVESTMENTS****Article 1: GENERAL INVESTMENTS****§5706. Deposit or investment of funds**

As directed by the municipal officers, the treasurer shall invest all municipal funds, including reserve funds and trust funds, to the extent that the terms of the instrument, order or article creating the fund do not prohibit the investment, as follows:

1. **Financial institutions.** In accounts or deposits of institutions insured by the Federal Deposit Insurance Corporation, the National Credit Union Share Insurance Fund or the successors to these federal agencies:

A. Accounts and deposits exceeding an amount equal to 25% of the capital, surplus and undivided profits of any trust company or national bank or a sum exceeding an amount equal to 25% of the reserve fund and undivided profit account of a mutual savings bank or state or federal savings and loan association on deposit at any one time must be secured by the pledge of certain securities as collateral, or fully covered by insurance:

(1) The collateral must be in an amount equal to the excess deposit. The municipal officers shall determine the value of the pledged securities on the basis of market value and shall review the value of the pledged securities on the first business day of January and July of each year.

(2) The collateral may consist only of securities in which municipalities may invest, as provided in [article 2 \(/30-A/title30-Achsec0.html\)](#). The securities must be held in a depository institution approved by the municipal officers and pledged to indemnify the municipalities against any loss. The depository institution shall notify the municipal officers of the pledging when the securities are deposited;

2. **Repurchase agreements.** In repurchase agreements with respect to obligations of the United States Government, as defined in [section 5712, subsection 1 \(/30-A/title30-Asec5712.html\)](#), as long as the market value of the underlying obligation is equal to or greater than the amount of the municipality's investment and either the municipality's security entitlement with respect to the underlying obligation is created pursuant to the provisions of [Title 11, Article 8-A \(/11/title11ch8-Asec0.html\)](#) and other applicable law or the municipality's security interest is perfected pursuant to the provisions of [Title 11, Article 9-A \(/11/title11ch9-Asec0.html\)](#) and other applicable law, except that, if the term of the repurchase agreement is not in excess of 96 hours, the municipality's security interest with respect to the underlying obligation need not be perfected as long as an executed Public Securities Association form of master repurchase agreement is on file with the counterparty prior to the date of the transaction;

3. **Mutual funds.** In the shares of an investment company registered under the United States Investment Company Act of 1940, Public Law 76-768, whose shares are registered under the United States Securities Act of 1933, Public Law 73-22, provided that the investments of the fund are limited to bonds and other direct obligations of the United States Government, as defined in [\(/30-A/title30-Asec5712.html\) section 5712, subsection 1 \(/30-A/title30-Asec5712.html\)](#) or repurchase agreements secured by bonds and other direct obligations of the United States Government, as defined in [\(/30-A/title30-Asec5712.html\) section 5712, subsection 1 \(/30-A/title30-Asec5712.html\)](#).

3-A. Mutual funds for trusts governed by the United States Internal Revenue Code, Section 501(c)(3). In the case of a trust fund that is governed by the United States Internal Revenue Code, [Section 501 \(/30-A/title30-Asec501.html\)](#) (c) (3) (1997), in the shares of any investment company registered under the United States Investment Company Act of 1940, Public Law 76-768, whose shares are registered under the United States Securities Act of 1933, Public Law 73-22, as long as:

A. The investment is approved by the municipal officers at a public meeting; and

B. No more than 50% of the assets of the trust are invested in mutual funds under this subsection; or

C. [Section 501 \(/30-A/title30-Asec501.html\)](#)

1. 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646,

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§ C402

resolution appoint any administrative officer of the town to perform the duties of the Manager until he shall return or his disability shall cease.

§ C304. Establishment of departments.

There shall be a Department of Education and such other departments as may be established by ordinance upon the recommendation of the Manager.

§ C305. Appointment of Health Officer.

The Manager shall appoint a Health Officer, who shall serve for such term and exercise such powers and perform such duties as may be prescribed, conferred or imposed by law. The Health Officer shall meet such qualifications as may be specified generally for such positions by the State Commissioner of Human Services.

ARTICLE IV
Department of Education

§ C401. Board of Education.

The Department of Education shall be administered by a Board of Education, hereinafter referred to as the "School Board", which shall consist of five (5) duly qualified electors of the Town of Millinocket, who shall be nominated and elected by the registered voters of the entire town according to the provisions of Article VIII of this Charter for a term of three (3) years and who shall serve until their successors are elected and qualified.

§ C402. Qualifications of Board members.

Members of the School Board shall be qualified electors of the Town and shall reside in the town during their term of office.

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§ C405

They shall hold no office of emolument or profit under the Town Charter or ordinances. If a member of the School Board shall cease to possess any of these qualifications or shall be convicted of a crime involving moral turpitude, his office shall immediately become vacant.

§ C403. Vacancies on Board.

If for any reason a vacancy shall exist in the membership of the School Board, it shall be filled by a majority vote of the Council until the next municipal election.

§ C404. Organization; swearing in; quorum.

The members of the School Board shall meet for organization on the second Monday from the date of their election. The members-elect shall be sworn to the faithful discharge of their duties by a Notary Public or by the Town Clerk, and a record made thereof. The majority of the whole number of the School Board shall be a quorum, and they shall elect their own Chairman.

§ C405. Powers and duties of Board; preparation of budget.

- A. The School Board shall have all the powers conferred and shall perform all the duties imposed by law upon superintending school committees in regard to the care and management of the public schools of the town, except as otherwise provided in this Charter. The School Board shall prepare budget estimates in detail of the several sums required during the ensuing budget year of the support of the public schools. Such budget shall be approved by the Town Council prior to the beginning of the next school year. The Town Council shall prescribe the time and place of presentation of the school budget.

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B. [Amended 1-6-1984 by Ord. No. 1-84] The school budget shall include an itemized statement of revenue from sources other than municipal taxation, together with a statement of the amount of money to be raised by municipal taxation, together with comparative figures from the current and next preceding school budget year. The school budget shall include the School Committee's recommended appropriation for each of the following line item categories of proposed expenditures, the sum of which shall constitute the total proposed appropriation for school purposes, as well as year-to-date expenditures for the previous year and preceding two years.

- (1) Administration.
- (2) Instructional salaries.
- (3) Instructional materials.
- (4) Attendance and health.
- (5) Vocation education.
- (6) Student activities and support service.
- (7) Student transportation.
- (8) Operation and maintenance of plant.
- (9) Debt service and employee benefits.
- (10) Adult education.

C. The Town Council, after reviewing the proposed budget, may change the proposed appropriation in any of the above line categories prior to approving the final budget. Approval of the school budget shall fix the appropriation for each of the line item categories and the School Committee shall not authorize the transfer of approved amounts from one line item category to another without prior approval of the Town Council. The expenditures included within each line item category shall be consistent with the accounting and reporting requirements of the Maine State Department of Education and Cultural Services. The Council may not

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§ C405

CHARTER

§ C502

by ordinance create additional line item categories within the school budget.

- D. The School Board shall review the budget at least quarterly to compare year-to-date expenditures to those amounts as approved by the Town Council. Any documents prepared pursuant to this requirement shall be immediately disseminated to the public and become part of the public record.

ARTICLE V
Budget

§ C501. Fiscal year, budget year.³

The fiscal year of the town government shall begin the first day of July and shall end on the 30th day of June of each calendar year. Such fiscal year shall constitute the budget and accounting year as used in this Charter. The term "budget year" shall mean the fiscal year for which any particular budget is adopted and in which it is administered.

§ C502. Preparation and submission of budget.

- A. The Town Manager shall, not less than 60 days before the beginning of any budget year, submit to the Council a budget and an explanatory budget message. The budget authority of the Council shall be limited to the final determination of the total appropriation to be made to each of the several offices, departments and agencies of the town, including the Department of Education. This budget shall be compiled from detailed information furnished by the administrative officers and boards on blanks, forms of which shall be designated by the Manager and shall contain:

³ Editor's Note: See also § 3-8 of Ch. 3, Administration of Government.

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§ C504

CHARTER

§ C508

purposes of the town in the corresponding tax year. A copy of the budget as finally adopted shall be certified by the Manager and filed by him with the Town Assessor, whose duty it shall be to levy such taxes for the corresponding tax year.

§ C505. Budget summary.

At the head of the budget there shall appear a summary of the budget, which need not be itemized further than by principal sources of anticipated revenue, stating separately the amount to be raised by property tax, and shall be itemized also by departments, including the School Department, and kinds of expenditures, in such a manner as to present to taxpayers a simple and clear summary of the detailed estimates of the budget.

§ C506. Departmental expenditures; gross appropriations.

The budget for all departments, including the School Department, shall include all proposed expenditures, and the Town Council shall make a gross appropriation for each department, including the School Department, for the ensuing municipal year. The gross appropriation for each department shall not be exceeded except by consent of the Council and subject to the provisions of Article IX, but the school budget shall be expended under the direction and control of the School Board.

§ C507. (Reserved)

§ C508. Transfer of unencumbered appropriations.

The Council may by resolution transfer any unencumbered appropriation balance or portion thereof between general classification of expenditures within an office.

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§ C1008

CHARTER

§ C1011

Town Manager and the Town Council within thirty (30) days of notice of dismissal.

§ C1009. Personnel Appeals Board.

There shall be Personnel Appeals Board consisting of three (3) members appointed by the Town Council from among the qualified voters of the town. All appointments shall be made for terms of three (3) years.

§ C1010. (Reserved)

§ C1011. Bonds of officials.⁸

The Town Council shall require a bond with sufficient surety or sureties, satisfactory to the Town Council, from all persons trusted with the collection, custody or disbursement of any of the public moneys and may require such bond from such other officials as it may deem advisable, the premium charges for said bonds to be paid by the town.

⁸ Editor's Note: See also Subsection 3-7 of Ch. 3, Administration of Government.

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§ 3-1

MILLINOCKET CODE

§ 3-2

ARTICLE I
General Provisions

§ 3-1. Title.

This chapter shall be known and may be cited as the "Administrative Code of the Town of Millinocket."

§ 3-2. Scope.

This chapter shall include only those administrative functions and responsibilities not specifically provided for by Charter or by state law and listed in § 3-5 herein and functions related closely thereto. Specific exclusions are:

- A. Department of Education. Administration of this Department is charged to the Board of Education by the Town Charter, Article IV.
- B. Agencies created under state law. General administration of the following agencies is provided for under state law:
 - (1) Board of Appeals.¹
 - (2) Civil Defense Director.
- C. Agencies created by Town Charter. General administration of the following agencies is provided for under the Town Charter:
 - (1) Personnel Appeals Board. See Article X, § C1009, of the Charter.
 - (2) Board of Assessment Review. See Article VI, §§ C602 and C603, of the Charter.
- D. Agencies created by town ordinance. General administration of the following agencies is provided for under other Code chapters:
 - (1) Recreation Commission.²
 - (2) Department of Transportation.³

¹ Editor's Note: See also Ch. 5, Appeals, Board of.

² Editor's Note: See Ch. 26, Recreation Commission.

³ Editor's Note: See Ch. 20, Transportation, Department of.

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§ 3-5

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§ 3-6

§ 3-5. Departmental organization.

The departmental organization of the town shall be as follows:

Department of Law	Town Attorney
Department of Finance	Town Treasurer
Department of Records	Town Clerk
Department of Police	Chief of Police
Department of Fire	Fire Chief
Department of Public Health	Town Health Officer
Department of Public Works	Director of Public Works
Department of Public Welfare	Director of Public Welfare
Department of Purchasing	Purchasing Agent
Department of Community Development [Added 5-11-89 by Ord. No. 1-89]	Director of Community Development

§ 3-6. Oaths of office.⁸

A. Persons required to take oath of office. Each of the following officers and employees in the administrative service shall be required to take an oath of office before entering upon the discharge of his duties, which oath shall be subscribed by the person taking it and shall be filed and preserved in the office of the Town Clerk:

- (1) Officers. The Chief Administrator, each officer and department head.
- (2) Policeman. Every member of the Department of Police, including any private, special, temporary or substitute policeman which the town might find it necessary to appoint.
- (3) Fireman. Every member of the Department of Fire who serves on a full-time basis.
- (4) Any other officer or employee of the town, if required to do so by state law.

B. Form of oath. The form of the oath shall be as follows:

⁸ Editor's Note: See also § C1006 of the Charter, which is included at the beginning of this volume.

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§ 3-6 ADMINISTRATION OF GOVERNMENT § 3-9

"I solemnly swear (or affirm) that I will support the Constitution and will obey the laws of the United States and of the State of Maine; that I will, in all respects, observe the provisions of the Charter and ordinances of the Town of Millinocket, and will faithfully discharge the duties of the office of _____."

§ 3-7. Bonds of officials.¹

The Town Council shall require a bond with sufficient surety or sureties, satisfactory to the Town Council, from all persons trusted with the collection, custody or disbursement of any of the public moneys, and may require such bond from such other officials as it may deem advisable, the premium charges for said bonds to be paid by the town.

§ 3-8. Fiscal year; budget year. [Amended 11-2-1993²]

The fiscal year of the town government shall begin on the first day of July and shall end the 30th day of June of each calendar year, except as applicable law may otherwise require. Such fiscal year shall constitute the budget and accounting year as used in the Charter. The term "budget year" shall mean the fiscal year for which any particular budget is adopted and in which it is administered.

§ 3-9. Administrative policy and procedures.

- A. Officers. Each officer shall perform all duties required of his office by state law, the Town Charter, this chapter, other provisions of the Code and any other ordinances,

¹ Editor's Note: See also § C1011 of the Charter, which is included at the beginning of this volume.

² Editor's Note: See also § C601 of the Charter, which is included at the beginning of this volume.

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and such other duties not in conflict therewith as may be prescribed by the Administrator.

B. Department heads. The heads of departments shall:

- (1) Responsibility to appointing authority. Be immediately responsible to the appointing authority for the effective administration of their respective departments and all activities assigned thereto.
- (2) Inaugurate sound practices. Keep informed as to the latest practices in their particular field and inaugurate, with the approval of the Administrator, such new practices as appear to be of benefit to the town.
- (3) Report to Administrator. Submit monthly and annual reports of the activities of their respective departments to the Administrator.
- (4) Maintain records. Establish and maintain a system of filing and indexing records and reports in sufficient detail to furnish and to form a basis for periodic reports to the Administrator.
- (5) Authority over employees. Have power, when authorized by the Administrator in writing, to appoint and remove, subject to regulations for personnel, all subordinates in their respective departments.
- (6) Maintain equipment. Be responsible for, account for and maintain all town property and equipment used in their respective departments.

C. Departments. Each department shall, upon the direction of the Administrator, furnish any other department such service, labor and materials as may be requisitioned in writing by the head of such department, through the same procedure and subject to the same audit and control as other expenditures are incurred.

D. Operation of administrative service. All units in the administrative service shall:

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§ 3-9 ADMINISTRATION OF GOVERNMENT § 3-9

- (1) Make weekly deposit. Make a weekly deposit with the Town Treasurer of any moneys received directly from the public.
- (2) Payment of moneys. Pay out moneys belonging to the town only in the manner prescribed herein.

(Cont'd on page 311)

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§ 3-11 ADMINISTRATION OF GOVERNMENT § 3-12

ARTICLE III
Department of Finance

§ 3-11. Duties of Director of Finance.

In all cases where the duty is not expressly charged to any other department or office, it shall be the duty of the Director of Finance to act to promote, secure and preserve the financial and property interests of the town. The Director of Finance shall:

- A. Fiscal supervision over officers. Exercise general supervision over all officers of the town regarding the proper management of the fiscal concerns of their respective offices.
 - (1) Examine books. Examine the books of each department from time to time and see that they are kept in proper form.
 - (2) Report delinquent payments and financial reports. See that officers receiving money pay the same into the town treasury when required and that all delinquent payments are reported to the Administrator or Council.
- B. Duty upon default of officer. Report the default of any officer of the town to the Chief Administrator, who shall direct the Town Attorney to take immediate legal measures for the recovery of the amount for which such officer may be in default.
- C. Responsibility for proceeds of bonds. Deposit the proceeds of all sales of bonds with the Town Treasurer immediately after he shall have received the same, and until such deposit, he shall be responsible for the amount thereof.

§ 3-12. Divisions of Department.

The Department of Finance shall be divided into the following divisions:

- A. Division of the Treasury, headed by the Town Treasurer, who shall:
 - (1) Account for expenditures. Keep in proper books a full and accurate account of all the moneys received, and

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disbursed, from whom received and to whom disbursed, on what account received and disbursed and how paid.

- (2) Cancellation of evidences of debt. Cancel all warrants and other evidences of debt against the town whenever paid by him, by writing or stamping across the face thereof the words "Paid by the Town Treasurer," with the date of payment written or stamped thereon.
- (3) Disburse money on warrant. Disburse money only on the authority of a warrant drawn for the purpose by the municipal officers.
- (4) Pay town employees. Pay town employees upon presentation of the properly certified payrolls.
- (5) Collect moneys and fees due the town. Demand and receive all moneys and fees owing to the town whenever any person is indebted to the town in any manner and the means of collection of such debt is not otherwise provided for by law. When any claim shall not be collectible by other methods, he shall report the same to the Chief Administrator for action by the Town Attorney.
- (6) Bank accounts. Maintain appropriate bank accounts, subject to the approval of the Chief Administrator, in the name of the municipality, for the deposit of cash receipts. When the cash balance in his possession exceeds one hundred dollars (\$100.), he shall deposit it in the bank within ten (10) days.
- (7) Weekly settlement with Town Auditor. Make a weekly settlement with the Town Auditor of the amounts received and paid out during the week in which settlement is being made, and at such settlements deliver to the Town Auditor, properly canceled, all warrants and other obligations of the town paid by him since his last settlement and take a receipt thereof in duplicate, one to be turned over to the Director of Finance and one to be retained by him, and once a month he shall balance accounts with the Town Auditor, which monthly settlement shall show the balance to the credit of the several funds for which the Treasurer is responsible.

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§ 3-12

ADMINISTRATION OF GOVERNMENT

§ 3-12

- (8) Permits and licenses. Issue all permits and licenses for which money is required to be paid, except those which are required by ordinance or statute to be issued by another department or office.
- (9) Monthly report to Director of Finance. Make a detailed report to the Director of Finance on the fifth day of each month or at such times as the Director of Finance may request, as to the business of his office during the period prescribed, showing the balance on hand to the credit of the different funds at the time of his last report, the amounts received during the period and on what account, together with such other items and facts as the Director of Finance may require.
- (10) Deductions from employee's salary. Make deductions from the salary of a municipal employee and pay the money deducted to the proper payee when the employee gives him the written authority to do so. The authority of the Treasurer to make a deduction continues until it is revoked in writing by the employee or until the reason for the deduction is known by the Treasurer to no longer exist.

B. Division of Accounts, headed by the Town Auditor, who shall:

- (1) Audit accounts. Examine and audit the accounts of all officers and departments, subject to the approval of the Administrator and Council.
- (2) Prescribe form. Prescribe the form of accounts and reports to be rendered to him.
- (3) Budget duties. Prepare estimates of revenue and give such other assistance in the preparation of the budget as may be required of him by the Administrator.
- (4) Financial statements. Transmit to the Administrator at least semimonthly statements of cash on hand and of classified unencumbered appropriation balances for the town as a whole and such other financial statements as the Administrator may from time to time require. He shall keep all departments, boards, commissions or

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§ 3-13

institutions currently informed of their respective classified unencumbered appropriation balances.

- (5) Keep accounts. Keep all general accounts of the town government and of the respective departments, offices, boards, commissions and institutions thereof.
 - (6) Custodian of bonds, contracts, etc. Be charged with the custody of the official bonds of town employees and with the custody of all deeds, mortgages, contracts, judgments, notes, debts and choses in action. He shall keep and administer all securities, bonds or other forms of negotiable instruments owned by or belonging to the town.
- C. Division of Assessments, supervised by the Town Assessor, who shall:
- (1) Prepare assessment rolls. Prepare all work in connection with the assessment of property and the preparation of all assessment and tax rolls and tax notices.
 - (2) Serve as real estate agent. Act as real estate agent and supervise the lease, rental or other use and maintenance of all town property not used by other units of the town.
- D. Division of Tax Collection, supervised by the Tax Collector, who shall collect all taxes in the manner authorized and required by law.
- E. Division of Licenses, supervised by the Town License Officer, who is also the Town Clerk.

ARTICLE IV
Department of Records

§ 3-13. Duties of Town Clerk.

The Department of Records shall consist of a Town Clerk, who shall:

- A. Clerk of Council. Serve as Clerk of the Council and perform such other duties of a like nature as shall be required by that body.



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Millinocket School Department
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Millinocket, ME 04462

Invoice

Date	Invoice #
3/4/2022	2022-2043

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field work - Final billing on planning and audit of financial statements for the year ended June 30, 2021	8,000.00	7,900.00	100.00
Please remit to:			
RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093		<i>D. Joshua McNaughton</i>	
It's been a pleasure working with you!		Total	\$100.00
		Payments/Credits	\$0.00
		Balance Due	\$100.00

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
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Millinocket School Department
P.O. Box 30
Millinocket, ME 04462

Invoice

Date	Invoice #
1/8/2022	2021-2036

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021	8,000.00	6,500.00	1,400.00
Please remit to:			
RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Dr. Joshua McNaughton	
		Total	\$1,400.00
		Payments/Credits	\$0.00
		Balance Due	\$1,400.00

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

1000-0000-2500-534600-900



Proven Expertise & Integrity

Bill To:

Millinocket School Department
P.O. Box 30
Millinocket, ME 04462

Invoice

Date	Invoice #
12/17/2021	2021-1908

D. Joshua McNaughton

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021	8,000.00	5,000.00	1,500.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$1,500.00
		Payments/Credits	\$0.00
		Balance Due	\$1,500.00

3 Old Orchard Road, Buxton, Maine 04093
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Proven Expertise & Integrity

Bill To:

Millinocket School Department
197 Penobscot Avenue P.O. Box 30
Millinocket, ME 04462
Millinocket

Invoice

Date	Invoice #
9/17/2021	2021-1312

Dr. Joshua McNaughton

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021	8,000.00	3,000.00	2,000.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$2,000.00
		Payments/Credits	\$0.00
		Balance Due	\$2,000.00

3 Old Orchard Road, Buxton, Maine 04093
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F422

1000 - 0000 - 2500 - 534600 - 900 gme

Bill To:

Millinocket School Department
197 Penobscot Avenue
Milford, ME 04462

Invoice

Date	Invoice #
7/16/2021	2021-975

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021	8,000.00		3,000.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$3,000.00
		Payments/Credits	\$0.00
		Balance Due	\$3,000.00

3 Old Orchard Road, Buxton, Maine 04093
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Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
3/4/2022	2022-2044

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field work - Final billing on planning and audit of financial statements for the year ended June 30, 2021 - Town	15,000.00	14,900.00	100.00
Field work - Final billing on planning and audit of financial statements for the year ended June 30, 2021 - Wastewater	1,500.00	1,400.00	100.00
<p>Please remit to:</p> <p>RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093</p>			
It's been a pleasure working with you!		Total	\$200.00
		Payments/Credits	\$0.00
		Balance Due	\$200.00

2083
Vendor 601-119-00 PO 100
Acct 60109-4001 \$ 100
Acct 60109-4001 \$ 100

MA

3 Old Orchard Road, Buxton, Maine 04093
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Proven Expertise & Integrity

Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
1/8/2022	2021-2037

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town	15,000.00	13,100.00	1,800.00
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Wastewater	1,500.00	500.00	900.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$2,700.00
		Payments/Credits	\$0.00
		Balance Due	\$2,700.00

Vendor 2083 PO
601-119-00 \$ 900

Acct \$
E0109-4001 1800

total 2700

MAE

3 Old Orchard Road, Buxton, Maine 04093
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Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
12/10/2021	2021-1864

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town	15,000.00	11,100.00	2,000.00
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Wastewater	1,500.00		500.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$2,500.00
		Payments/Credits	\$0.00
		Balance Due	\$2,500.00

2083
601-119-00 - 500
E0109-4001 - 2000
82500

MHC
R. Smith

3 Old Orchard Road, Buxton, Maine 04093

Tel: (800) 300-7708

(207) 929-4606

Fax: (207) 929-4609

www.rhrsmith.com



Proven Expertise & Integrity

Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
12/3/2021	2021-1815

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town #2083 E0109-4001 MAR RHR Smith	15,000.00 Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093	8,600.00	2,500.00
It's been a pleasure working with you!		Total	\$2,500.00
		Payments/Credits	\$0.00
		Balance Due	\$2,500.00

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**Bill To:**

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
9/17/2021	2021-1313

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town	15,000.00 #2083 E0109-4001 MA Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093	6,100.00	2,500.00
It's been a pleasure working with you!		Total	\$2,500.00
		Payments/Credits	\$0.00
		Balance Due	\$2,500.00

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Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
8/13/2021	2021-1111

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town	15,000.00	4,000.00	2,100.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$2,100.00
		Payments/Credits	\$0.00
		Balance Due	\$2,100.00

Vendor _____ PO 2083
Acct _____ \$ _____
Acct E0109-400 \$ 2100

MAC

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
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Bill To:

Town of Millinocket
197 Penobscot Ave.
Millinocket, ME 04462

Invoice

Date	Invoice #
7/9/2021	2021-947

Description	Estimated Audit Fee	Prior Billings	Amount This Bill
Field Work - Progress billing on planning and audit of financial statements, fiscal year ending June 30, 2021 - Town	15,000.00		4,000.00
Please remit to: RHR Smith & Company Certified Public Accountants 3 Old Orchard Road Buxton, Maine 04093			
It's been a pleasure working with you!		Total	\$4,000.00
E0109-4001 #2083		Payments/Credits	\$0.00
		Balance Due	\$4,000.00

3 Old Orchard Road, Buxton, Maine 04093
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MVA
RHR Smith & Company

Fy22