

G

**From:** Mary Alice Cullen  
**Sent:** Tuesday, November 09, 2021 10:17 AM  
**To:** McNaughton, Dr. Joshua  
**Cc:** Richard Angotti  
**Subject:** RE: follow-up meeting  
**Attachments:** DOC031.pdf

Attached are the two accounts in question.

Pages 1 & 2 -- The first account is the school lunch account at Katahdin Federal Credit Union and the School Lunch Enterprise bank account at Bangor Savings which would replace the KFCU account.

Pages 3 & 4 -- The second account is the school activities account at Bangor Savings and the FY20 audited report which detailed the break down of organizations that have money in this account.

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Tuesday, November 09, 2021 9:45 AM  
**To:** Mary Alice Cullen <treasurer@millinocket.org>  
**Cc:** Richard Angotti <manager@millinocket.org>  
**Subject:** Re: follow-up meeting

Hi Mary Alice,

Today at 1 pm. If that does not work please let me know. Also, do you have a list of the specific accounts? That would be helpful.

Thank you.

On Tue, Nov 9, 2021 at 8:36 AM Mary Alice Cullen <treasurer@millinocket.org> wrote:

Good morning,

As I recall a follow up meeting date was discussed about the bank account situation, however, I cannot

find where I wrote the date down. Please advise as to the next meeting time if this is the case.

Thank you

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Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

--

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

[Attention! This email originates from outside of the organization. Do not open attachments or click links unless you are sure this email comes from a known sender.]

fw

Change Authorized User

School Lunch

G-2

CORPORATION / ORGANIZATION ACCOUNT AGREEMENT



KATAHDIN  
FEDERAL  
CREDIT UNION

A financial institution with a clear vision

Member MILLINOCKET SCHOOL NUTRITION PROGRAM Joint \_\_\_\_\_  
Street P.O. BOX 30 Street \_\_\_\_\_  
City MILLINOCKET State ME Zip Code 04462-0030 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
Account Number \_\_\_\_\_ TIN \_\_\_\_\_ ID Type Unknown ID Number \_\_\_\_\_

Work Telephone \_\_\_\_\_

Type of Entity: ☒ Corporation ☐ Partnership ☐ Association Club ☐ LLC  
☐ Nonprofit Organization ☐ Sole Proprietorship ☐ Other Tax Classification \_\_\_\_\_

Person(s) authorized to receive account information \_\_\_\_\_ Other Name(s) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Number of signatures required to transact business (if more than one) \_\_\_\_\_

AUTHORIZED SIGNATORIES

By signing this authorization, each of the signatories jointly and severally certifies and agrees that the terms of the Account Certification below apply to the Account Owner listed above. The signatories further acknowledge receipt of and agree to the terms of the Truth-In-Savings Rate and Fee Schedule, and Funds Availability Policy Disclosure if applicable, as amended by the Credit Union from time to time. I understand and agree that the USA PATRIOT Act obligates all persons seeking to open an account to fully comply with the identity verification requirements of the Bank Secrecy Act, as amended from time to time. TRANSACTIONS TO/FROM ANY ACCOUNTS MAY BE LIMITED UNTIL ID VERIFICATION OF ALL APPLICABLE PERSONS IS COMPLETED. FAIR AND ACCURATE CREDIT TRANSACTIONS ACT NOTICE: We may report information about your account to credit bureaus. Late or missed payments or other defaults may be reflected in your credit report.

Frances N Boynton \_\_\_\_\_ [Signature] \_\_\_\_\_  
Name SSN Signature  
Rebecca Merry \_\_\_\_\_ [Signature] \_\_\_\_\_  
Name SSN Signature

\_\_\_\_\_  
Name SSN Signature

\_\_\_\_\_  
Name SSN Signature  
This application approved by the Credit Union: [Signature] \_\_\_\_\_ ID verified \_\_\_\_\_  
Authorized Official Date

BEFORE YOU CAN JOIN THE CREDIT UNION YOU MUST COMPLETE THE TAX I.D. CERTIFICATION NOTICE

Certification Instructions: Cross out item 2 if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. Cross out item 3 and complete a W-8 BEN if you are not a U.S. person.

TAXPAYER IDENTIFICATION NUMBER (TIN) CERTIFICATION

UNDER PENALTIES OF PERJURY, I CERTIFY.

- 1 That the number shown on the membership card is my correct taxpayer identification number and;
- 2 That 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
- 3 I am a U.S. person (including a U.S. resident alien).

[Signature]  
Authorized Signature

7/30/14  
Date



Date 10/29/21  
Primary Account  
Enclosures

Page 1  
[REDACTED]

TOWN OF MILLINOCKET  
SCHOOL LUNCH ENTERPRISE  
197 PENOBSCOT AVE  
MILLINOCKET ME 04462-1430

16818 1 AV 0 426

16818



SUMMARY OF ACCOUNTS

ACCOUNT NUMBER	ACCOUNT TITLE	CURRENT BALANCE	ENCLOSURES
4022592826	BUSINESS COMPLETE	.00	

CHECKING ACCOUNTS

ACCOUNT TITLE: TOWN OF MILLINOCKET  
SCHOOL LUNCH ENTERPRISE

BUSINESS COMPLETE		Truncated Items
Account Number	[REDACTED] 826	Statement Dates 10/01/21 thru 10/31/21
Previous Balance	.00	Days In This Statement Period 31
Deposits/Credits	.00	Average Ledger .00
Withdrawals	.00	
Checks	.00	Average Collected .00
Service Charges	.00	
Interest Paid	.00	
Current Balance	.00	

BALANCE BY DATE  
DATE BALANCE  
10/01 .00

Activities Acct? G-4

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 Beneficiary:

OWNERSHIP OF ACCOUNT - BUSINESS PURPOSE

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

BUSINESS: GRANITE ST SCHOOL & AROOSTOOK AVE  
COUNTY: MAINE  
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 Subant* 05/19/00  
(Date)

ACCOUNT NUMBER 367

MAY 23 2000

ACCOUNT OWNER(S) NAME & ADDRESS

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

6001952

☒ NEW ☐ EXISTING  
TYPE OF ☐ CHECKING ☐ SAVINGS  
ACCOUNT ☐ 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 ☒ TTS Disclosure

(1): [x] NOT AUTHORIZED  
GRANITE ST SCHOOL & AROOSTOOK 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. \_\_\_\_\_

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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
<b>Stearns High School</b>			
Air Conditioner	\$ 1,089	-	1,089
Athletic Donations - Don Dow Donations		4,017	4,017
Athletic Boosters - Concessions	11,392	(3,161)	8,231
Athletic Boosters - Scholarships	2,000	500	2,500
Band	640	-	640
Baseball	271	3,379	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	153	(153)	-
Class of 2020	5,973	(5,777)	196
Class of 2021	5,269	2,316	7,587
Class of 2022	1,905	2,029	3,834
Class of 2023	200	2,154	2,354
Class of 2024	200	-	200
Class of 2025	200	(139)	61
College Fund	114	(22)	92
Engineering Supplies	41	-	41
Field Hockey	786	(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	5,199	1,540	6,739
Gris Basketball		20	20
Junior High ELA Seating Grant	47	-	47
Junior High Basketball	15	(35)	-
Junior High Field Hockey	1,865	-	1,865
Junior High Football	760	-	760
JV Field Hockey	250	(150)	100
Library Book Sales	146	-	146
MILL Student Laptop Damage	1,391	(399)	992
Northern Lights Yearbook	81	50	131
Outing Club	937	-	937
Performing Arts Boosters	22,360	(5,660)	16,700
Performing Arts Student Trips	1,900	-	1,900
Past Prom Party	7,613	3,958	11,571
Scholarship Fund	8,369	(3,457)	4,912
Softball	23	(23)	-
Student Council	5,507	(984)	4,523
Sunshine Fund	363	29	392
Theatre/Drama	5,290	(107)	5,183
Weight Room Improvements Grant	415	-	415
<b>Grange Street School</b>			
General Fund	4,915	(130)	4,785
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
Hook Fund	150	-	150
Box Tops	2,024	2,039	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	(61)	1,022
Uncle Bens Donation	5,000	-	5,000
<b>Total</b>	<b>\$ 123,378</b>	<b>6,727</b>	<b>130,105</b>

H

Mary Alice Cullen

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**Subject:** School account meeting  
**Location:** [https://us02web.zoom.us/j/82848900250?](https://us02web.zoom.us/j/82848900250?pwd=M0ZOUmlUMjZuYkpPYU1NTXhZZjBoZz09)  
pwd=M0ZOUmlUMjZuYkpPYU1NTXhZZjBoZz09  
**Start:** Tue 11/9/2021 1:00 PM  
**End:** Tue 11/9/2021 2:00 PM  
**Show Time As:** Tentative  
**Recurrence:** (none)  
**Meeting Status:** Not yet responded  
**Organizer:** Richard Angotti  
**Required Attendees:** McNaughton, Dr Joshua; Mary Alice Cullen  
**zmMeetingNum:** 82848900250

Manager is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/82848900250?pwd=M0ZOUmlUMjZuYkpPYU1NTXhZZjBoZz09>

Meeting ID: 828 4890 0250

Passcode: 996366

One tap mobile

+16465588656,,82848900250# US (New York)

+13017158592,,82848900250# US (Washington DC)

Dial by your location

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 669 900 9128 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 828 4890 0250

Find your local number: <https://us02web.zoom.us/j/82848900250?pwd=M0ZOUmlUMjZuYkpPYU1NTXhZZjBoZz09>

I

**MILLINOCKET SCHOOL COMMITTEE MEETING  
BOARD IN-PERSON; PUBLIC BY ZOOM  
TUESDAY, NOVEMBER 16, 2021  
6:00 PM**

- I. Call to Order
- II. Election of Chair and Vice Chair
- III. Committee Assignments by the Chair
- IV. Adjustments to the Agenda
- V. Public Comment
- VI. Approval of Minutes
- VII. Payroll Warrant
- VIII. Payable Warrant
- IX.

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 .
- X. Board notification of hiring of support staff
- XI. Winter Sports Safety Protocol Information
- XII. OSHA Staff Vaccination Information
- XIII. Adjournment

If you would like to take part in this Zoom Meeting, you can find the link at this location:  
<http://www.millinocketschools.org/school-board.html>.



**MILLINOCKET SCHOOL COMMITTEE MEETING  
BOARD IN-PERSON; PUBLIC BY ZOOM  
TUESDAY, NOVEMBER 16, 2021  
6:00 PM**

Michelle Brundrett	Present
Hilary Emery	Present
Peter Jamieson	Present
Donald Raymond	Present
Warren Steward	Present
Dr. Joshua McNaughton, Superintendent	Present
Jillian Harper, Student Representative	Present

**I. Call to Order**

The meeting was called to order at 6:00 PM by Dr. Joshua McNaughton, Superintendent of Schools.

**II. Election of Chair and Vice Chair**

**Nominations of Board Chair:**

**Names:**

**Nominated By:**

Peter Jamieson  
Michelle Brundrett

Donald Raymond  
Warren Steward

**Motion:** To cease nominations for Board Chair.

**Motioned By:** Warren Steward

**Seconded:** Donald Raymond

**Board Discussion:**

Michelle Brundrett declined.

**Voted:** 4 - Yes      0 - No      1 - Abs (Peter Jamieson)

**Motion:** To elect Peter Jamieson as Board Chair

**Motioned By:** Donald Raymond

**Seconded:** Warren Steward

**Board Discussion:**

None

**Voted:** 4 - Yes      0 - No      0 - Abs (Peter Jamieson)

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**Nomination of Board Vice-Chair:**

**Names:**

Warren Steward

**Nominated By:**

Peter Jamieson

**Motion:** To cease nominations for Board Vice-Chair

**Motioned By:** Hilary Emery

**Seconded:** Michelle Brundrett

**Board Discussion:**

Nominations taken by elected Board Chair Peter Jamieson.

**Voted:** 4 Yes      0 - No      1 - Abs (Warren Steward)

**Motion:** To elect Warren Steward as Board Vice Chair

**Motioned By:** Michelle Brundrett      **Seconded:** Donald Raymond

**Board Discussion:**

None

**Voted:** 4 - Yes      0 - No      1 - Abs (Warren Steward)

**III. Committee Assignments by the Chair**

**Budget & Finance Committee (2 or complete Board):** Entire Board

**Buildings & Grounds Committee (2):** Michelle Brundrett & Peter Jamieson

**Cooperative Committee (2):** Donald Raymond & Warren Steward

**Drop-Out Committee (2):** Michelle Brundrett & Peter Jamieson

**Negotiations Committee (2):** Michelle Brundrett & Warren Steward

**Policy Committee (2):** Peter Jamieson & Donald Raymond

**Region III Committee (5 allowed):**

**Board Members:**

Michelle Brundrett

Donald Raymond

Warren Steward

**Resident:**

Kevin Gregory (will confirm with him)

Michael Jewers (will confirm with him)

**Technology Committee (2):** Peter Jamieson & Donald Raymond

**IV. Adjustments to the Agenda**

None

**V. Public Comment**

Matthew Waite asked to clarify if public comment will be taken on any agenda items. The Chair suggested comment he made now, given the length of the agenda. Mr. Waite has serious concern about the student activity funds going to the Town and run through the warrant process. That money is fundraised and belongs to the students.

Amanda Welch is co-president with Sandy Brooker for the Sports Boosters. If they have to apply for a non-profit status, etc, it would cost time and money. She also likes the checks and balances currently in place.

Stephanie Jamieson thanked Hilary for her service on the School Board. She offered her help to any organization, should they need to organize, since the PIO just went through the process.

**VI. Approval of Minutes**

**Motion:** To approve the minutes of the School Board Meetings November 2, 2021, barring any errors or omissions.

**Motioned by:** Warren Steward

**Seconded by:** Michelle Brundrett

**Board Discussion:**

None

**Voted:** 5 - Yes      0 - No      0 - Abs

**VII. 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 #22-11 in the amount of \$170,014.56 on November 18, 2021 and MainePERS #22-5 in the amount of \$36,395.50 on November 8, 2021.

**Motioned by:** Hilary Emery

**Seconded by:** Michelle Brundrett

**Board Discussion:**

None

**Voted:** 5 - Yes      0 - No      0 - Abs

### VIII. 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 # 22-15 in the amount of \$32,768.91 and #22-16 in the amount of \$89,193.06 on November 18, 2021.

**Motioned by:** Michelle Brundrett

**Seconded by:** Hilary Emery

**Board Discussion:**

None

**Voted:** 5 - Yes      0 - No      0 - Abs

### 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

**Motion:** To 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.

**Motioned by:** Michelle Brundrett

**Seconded by:** Donald Raymond

**Board Discussion:**

Dean Beaupain, Town Attorney, and Mary Alice Cullen, Town Treasurer, approached the Superintendent regarding transferring the student activity funds and the Food Service account to the Town.

After investigating, the Superintendent denied the request. There was a additional meeting that included the new auditors. The request going before the School Board is the next step.

The Superintendent stated to transfer the accounts to the Town, the process would add more work and it would be more time consuming with the warrant process. This change has been requested in the past to at least two other Superintendents. Some of these accounts have been in existence since 1969. Maine School Management stated that there are schools in Maine who manage their own student activity funds. The Town states that the charter requires this to happen.

Mr. Steward said the system is not broken. This is the third time it has come up since he has been on the Board.

Mr. Jamieson doesn't believe this is a good idea. With the effort that goes into fundraising and the warrant process time frame, it doesn't make sense.

Ms. Emery asked if there was a specific concern. The Superintendent stated it was presented to him as related to the Town Charter.

Mr. Jamieson stated that the Town Charter is currently under review. Ms. Emery stated it may make sense to wait until the Charter is reviewed to make a decision on this.

The Superintendent further stated there are checks and balances and a process for withdrawal from these accounts.

**Voted:** 0 - Yes      5 - No      0 - Abs

**X. Board notification of hiring of support staff**

Lorri Cyr has been hired as an Ed Tech I at Stearns at step 8; \$15.80 per hour.

**XI. Winter Sports Safety Protocol Information**

The Penquis Superintendents have been working on a protocol for several weeks. The agreement the Superintendent is presenting is also supported by the Maine Principal's Association.

Indoor sports – universal masking, including officials, coaches, participants and spectators. Home fans will be able to attend our games, given the size of our gymnasium. Fans may not be allowed to attend away games, depending on the capacity of the opposing school. Concessions will be sold and we will have a designated eating area.

Outdoor sports – masking left up to the individual schools.

All schools are expected to follow the home school's expectations. Cheerleaders and Pep Band for home games only. Students are encouraged to get the vaccinations, if possible. Post season and tournament play will be according to MPA rules.

Ms. Peavey, Stearns Principal and Athletic Director, stated that a spreadsheet will be put together by each school so protocols will be known ahead of time. We are fortunate to have a large gym to allow spectators. Many schools will have to limit spectators.

**XII. OSHA Staff Vaccination Information**

The Superintendent provided information regarding OSHA requirements for COVID vaccinations. The Board can ask questions regarding the information, then it will go to the Policy Committee. The Board will have a policy to vote on ultimately.

We need to have a written vaccination policies with either of two choices - 1) mandated vaccination policy, or 2) opt out of vaccination and be tested on a regular basis, which would be weekly. We have until the first of January to make decisions.

J

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Wednesday, November 17, 2021 12:35 PM  
**To:** Richard Angotti <manager@millinocket.org>  
**Subject:** Re: School account meeting

Hi Rick,

I wanted to touch base with you regarding the accounts the town requested to take over. It was brought to our school board last night with a motion to approve the town to take over the foodservice and student activities accounts. The motion was unanimously defeated with a vote of 0 to 5.

On Tue, Nov 9, 2021 at 10:01 AM Richard Angotti <manager@millinocket.org> wrote:

Manager is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/82848900250?pwd=M0ZOUmlUMiZuYkpPYU1NTXhZZlBoZz09>

Meeting ID: 828 4890 0250

Passcode: 996366

K

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

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

**Sent:** Friday November 19th, 2021 13:00

**To:** Dean <dean@bloomerrussell.com>

**Cc:** Steve Golieb <s.golieb@millinocket.org>; pjamieson@millinocketschools.org; Richard Angotti <manager@millinocket.org>; Mary Alice Cullen <treasurer@millinocket.org>; rsmith@rhrsmith.com

**Subject:** Re: FW: School Account

Hi Steve,

I understand that we are working on a time we can meet in person to discuss this issue. I would appreciate that opportunity so that you can hear from the school department. I found it very unprofessional and concerning that Dean would file an illegal use of a tax ID # to freeze our account. To make matters worst, without notification. This same account has been used since the mid-1980s without issue. This is the money we use to feed our students. ?

On Fri, Nov 19, 2021 at 12:44 PM Dean <dean@bloomerrussell.com> wrote:

**Steve - see below and the attachments.**

**The reality is that the school lunch account was not set up property in the first place and has continued without proper authorization since.**

**I was not at the School Board meeting when the issue was discussed and the proposed resolve/order voted down so I cannot comment on that.**

**All I know is 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 time upon receipt of a warrant as with all other town accounts.**

**Maybe we can meet with all concerned on Wednesday in Millinocket to discuss where we go from here.**

**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)

175 Exchange Street  
Suite 200  
Bangor, Maine 04401  
207.942.7110

72 Main Street  
Houlton, Maine 04730  
207.521.5220

**Please Note:** Electronic service will not be accepted at the above email address as it is not constantly monitored. To serve Bloomer Russell

K-1

Beaupain electronically pursuant to M.R.Civ.P. Rule 5, please email any documents to be served to: MeRule5@Bloomerrussell.com.

Please read this carefully. This message (including any attachments) is confidential and may be legally privileged. If you are not the intended recipient, you should not disclose, copy or use any part of it. Please delete all copies immediately and notify Bloomer Russell Beaupain at [info@bloomerrussell.com](mailto:info@bloomerrussell.com). This e mail is not legal advice. Receipt of or an exchange of e mails does not create an attorney-client relationship nor does it create any obligation whatsoever on our behalf to represent you in a legal matter. In accordance with IRS Circular 230, this communication is not to be considered a "covered opinion" or other written tax advice and should not be relied upon for IRS audit, tax dispute, or any other purpose. To ensure compliance with the requirements imposed by the IRS, we inform you that any tax advice contained in our communication (including any attachments) was not intended or written 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.

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

**From:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>

**Sent:** Thursday November 4th, 2021 15:34

**To:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>; Richard Angotti <[manager@millinocket.org](mailto:manager@millinocket.org)>; Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>

**Cc:** [rsmith@rhrsmith.com](mailto:rsmith@rhrsmith.com); [bgilman@rhrsmith.com](mailto:bgilman@rhrsmith.com)

**Subject:** School Account

**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**

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

175 Exchange Street  
Suite 200  
Bangor, Maine 04401  
207.942.7110

72 Main Street  
Houlton, Maine 04730  
207.521.5220

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K-2

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

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Mary Alice Cullen

---

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Friday, November 19, 2021 1:18 PM  
**To:** McNaughton, Dr. Joshua  
**Cc:** Steve Golieb; pjamieson@millinocketschools.org; Richard Angotti; Mary Alice Cullen; rsmith@rhrsmith.com  
**Subject:** RE: FW: School Account

**Josh - I have been an attorney for over 40 years and would appreciate your keeping your opinions of my professionalism to yourself. If you are going to make such comments, please let us know your training and experience to comment on such matters which I suspect you know absolutely nothing about. Feel free to provide me with cites to the Rules of Professional Conduct for attorneys which you believe I have violated.**

**Dean A. Beaupain, Esq.**  
**Attorney-at-Law**



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L

Mary Alice Cullen

---

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Monday, November 29, 2021 10:43 AM  
**To:** Ron Smith  
**Cc:** Steve Golieb; Richard Angotti; Mary Alice Cullen; McNaughton, Dr. Joshua; pjamieson@millinocketschools.org; Brittany Gilman  
**Subject:** RE: School Lunch Account - KFCU and School Activity Accounts - BSB

**Yes the email is to bring you up to date.**  
**Dean A. Beaupain, Esq.**  
**Attorney-at-Law**



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

**From:** Ron Smith <rsmith@rhrsmith.com>  
**Sent:** Monday November 29th, 2021 10:33  
**To:** Dean <dean@bloomerrussell.com>  
**Cc:** Steve Golieb <s.golieb@millinocket.org>; Richard Angotti <manager@millinocket.org>; Mary Alice Cullen <treasurer@millinocket.org>; McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>;

2-1

pjamieson@millinocketschools.org; Brittany Gilman <bgilman@rhrsmith.com>  
**Subject:** RE: School Lunch Account - KFCU and School Activity Accounts - BSB

Thanks for the update Dean

We had discussed a meeting last time Brittany and I were on the zoom call with Town and School parties on sorting out any details

I'll assume this meeting with email details is what was discussed?

If so, as mentioned in the email, we will add our comments as well

**Ron H.R. Smith, CPA, CFE** | Managing Partner  
RHR Smith & Company, CPA's | 207.929.4606

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

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Monday, November 29, 2021 10:22 AM  
**To:** Ron Smith <rsmith@rhrsmith.com>  
**Cc:** Steve Golieb <s.golieb@millinocket.org>; Richard Angotti <manager@millinocket.org>; Mary Alice Cullen <treasurer@millinocket.org>; McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>; pjamieson@millinocketschools.org  
**Subject:** School Lunch Account - KFCU and School Activity Accounts - BSB

**Ron - On November 24, 2021, I met with the Chairman of the Town Council, Town Manager, Town Treasurer, School Superintendent and Chairman of the School Board 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.**

**I believe the meeting was productive and that we have resolved the issues related to those accounts as outlined in this email subject to:**

- 1-any comments by the recipients of this email as to its accuracy; and**
- 2-subsequent votes by the School Board and Town Council.**

**Katahdin Federal Union Account Number [REDACTED] 044 - Millinocket School Nutrition Program (Josh - if this is not the correct account number and name, please provide the correct information from the last monthly statement you have)**

**The School Board will vote to transfer control of this account to the Town Treasurer in the near future and perhaps as soon as its November 30, 2021 meeting.**

7-2

The Treasurer has already set up account [REDACTED] 826 at Bangor Savings Bank for the exclusive use of the school lunch program and the School Department has deposit slips for this account. Once control of the KFCU account has been transferred to the Town Treasurer, the Treasurer will transfer the funds in the account to the new account at Bangor Savings Bank. The parties will take appropriate steps to have all school lunch program revenue deposited to this account . All withdrawals from this account will be by the Town Treasurer as authorized by a School Board warrant for this account. We hope that having all school lunch revenue and expenses to and from this account will facilitate your audit work.

The School Board will also vote to terminate the Heartland K-12 Merchant Processing Agreement which is related to the KFCU account and will not be able to be used once the KFCU account is closed in any event.

The School Board will vote to establish a credit card account in order to provide a method to pay small bills that must be paid before the next School Department warrant can be processed. The limit on this account will be modest, payments on this account will be included on a School Board warrant, and the Town Council will vote to ratify and confirm the authority of the School Board to open the account if necessary. The School Board will establish a policy on charges to the account to document who is authorized to use the account and the purposes for which the account may be used.

We expect the KFCU and Heartland accounts to be terminated and the credit card account to be opened prior to 12/31/21.

Bangor Savings Account Number [REDACTED] 367 (Granite Street School & Aroostook Avenue School) and Number [REDACTED] 459 (Stearns High School) (Josh - if these are not the correct account numbers and names, please provide them)

These student activity accounts involve numerous formal and informal organizations and purposes as detailed in the 2019/2020 audit on page 30.

The School Department needs to go over that list and determine which organizations it wishes to continue to have a formal relationship with and which organizations it does not need any formal relationship with.

It also needs to determine if each organization is formal (Maine non for profit corporation) or informal (unincorporated association) and which organization has 501(c)(3) status with the Internal Revenue Service and which do not. The School Department will encourage informal associations and organizations without 501(c)(3) status to seek formal status with the State of Maine and 501(c)(3) status with the IRS if the organization is to have a relationship with the School Department going forward. Once the School Department has gone through this process, it anticipates distributing the funds for each organization that will not have an ongoing

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relationship with School Department or that wishes to directly control its own funds to each such organization.

Once the accounts have been reduced to the funds that should remain under the School Department going forward, the School Board will vote to transfer control of the accounts to the Town Treasurer and subsequent withdrawals will be by the Treasurer as authorized by a School Board warrant.

The School Department will transfer control of the Bangor Savings Bank accounts to the Treasurer by June 30, 2022.

I am providing this information to you for your consideration as part of preparing the 2020/2021 audit and any comments you might have will be appreciated.

While the resolution with respect to the student activity accounts is not perfect, it is much easier for the School Department to go through the process of dealing with the many organizations than the Treasurer.

**Dean A. Beaupain, Esq.**  
**Attorney-at-Law**

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L-4

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m

**MILLINOCKET SCHOOL COMMITTEE MEETING  
BOARD IN-PERSON; PUBLIC BY ZOOM  
TUESDAY, NOVEMBER 30, 2021  
6:00 PM**

Michelle Brundrett	Present
Peter Jamieson	Present
Donald Raymond	Present
Warren Steward	Excused
Dr. Joshua McNaughton, Superintendent	Present
Jillian Harper, Student Representative	Excused

**I. Call to Order**

The meeting was called to order at 6:00 PM by Peter Jamieson, Chairperson.

**II. Adjustments to the Agenda**

None

**III. Public Comment**

Erica Mackin, representing parents, would like to know if there are any updates to the adopted COVID protocols. When will the protocols change for the vaccinated students? Also asked if the district considered using alternative protocols used by other districts to keep students in school. She asked if pool testing has been looked into and considered. Can there be a consistent newsletter or update to parents regarding the current situation and what the future holds?

The Superintendent stated that once the students 5-11 who are vaccinated, they will not have to quarantine, just as the adults.

Peter Jamieson stated that the Stakeholders Group have reviewed pool testing and decided against it, but it is something we can continue to look into.

**IV. Approval of Minutes**

**Motion:** To approve the minutes of the School Board Meeting November 16, 2021, barring any errors or omissions.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

None

**Voted:** 3 - Yes      0 - No      0 - Abs



m-1

**V. 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 #22-12 in the amount of \$169,097.28 on December 2, 2021.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

None

**Voted:** 3 - Yes      0 - No      0 - Abs

**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 # 22-17 in the amount of \$172,302.61 on December 2, 2021.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

There will be some larger amounts in the payable warrants in the future because of the approval of the ESSER III grant.

**Voted:** 3 - Yes      0 - No      0 - Abs

**VII. To see if the Board will approve updating the signatures associated with the school activity and scholarship accounts.**

**Motion:** To update the signatures associated with the school activity and scholarship accounts. Signatures to be determined by administration.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

We have accounts that have former employee signatures on them. This is needed to update the signatures to current employees.

**Voted:** 3 - Yes      0 - No      0 - Abs

**VIII. 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

M-2

**Motion:** To approve the Town of Millinocket's request to move the Food Service Account to the Town of Millinocket.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

The Superintendent and Peter Jamieson met with representatives from the Town. The Superintendent relayed that the new Town Auditors requested we turn the accounts over to the Town, to align with what they view as appropriate practice. He explained how the Food Service account works and the flow of the funds from parents to the account. We would discontinue this account and it would go into a new account managed by the Town. The Food Service Manager would still have access to the account to.

**Voted:** 3 - Yes      0 - No      0 - Abs

**Motion:** To approve to move the Student Activity Accounts to non-profit status.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

We have many student activity accounts, such as performing arts and athletics boosters, scholarships and class accounts. These accounts are managed by the school and the Town, through the auditors, have requested they be managed by the Town. We have reached an agreement that these accounts will be left alone until June 30, 2022, to give these organization opportunity to establish their own non-profit status. The School Board will then need to approve the transfer of the funds to the organization. That way they will not be under control of the Town or the School Department.

**Voted:** 3 - Yes      0 - No      0 - Abs

**IX. To see if the Board will enter into Executive Session 1 MRSA § 405(6)(D) contract negotiation**

**Motion:** To enter into executive session pursuant to 1 MRSA § 405(6)(D) contract negotiation with Bragdon Bus Service, Inc

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

None

**Voted:** 3 - Yes      0 - No      0 - Abs

**Time In:** 6:29 PM    **Time Out:** 6:58 PM

**Result of executive session:** To increase the Bragdon Bus Service, Inc. pricing by 3% for 2021-2022 and 3% for 2022-2023.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Board Discussion:**

None

**Voted:** 3 - Yes      0 - No      0 - Abs

**X. Adjournment**

Meeting adjourned at 7:00 PM.

**Motioned by:** Michelle Brundrett      **Seconded by:** Donald Raymond

**Voted:** 3 - Yes      0 - No      0 - Abs

**UPCOMING MEETINGS:**

Tuesday, November 30, 2021

Tuesday, December 14, 2021

Tuesday, December 28, 2021

Respectfully submitted,

Joshua McNaughton, Ed.D  
Superintendent of Schools

N

**Mary Alice Cullen**

---

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Tuesday, November 30, 2021 11:50 AM  
**To:** McNaughton, Dr. Joshua  
**Cc:** Ron Smith; Steve Golieb; Richard Angotti; Mary Alice Cullen; pjamieson@millinocketschools.org; Brittany Gilman  
**Subject:** RE: School Lunch Account - KFCU and School Activity Accounts - BSB

Josh – maintaining a system whereby deposits are made for either payment for lunches on a daily basis or for credit to a student's account so that future school lunches can be paid for as purchased is not a problem. Internal accounting for those funds will be yours just as they are for all school funding and disbursements.

I do need to know if deposits to the Heartwood account for a student actually go to the KFCU account or to the Heartwood account at some other financial institution, from your description, it sounds like it is an account at Heartland and money is transferred monthly. If that is the case, the account would need to be reestablished under the control of the Treasurer.

The Treasurer will not be doing any additional financial reporting than she does for any other school financial activity. She will be responsible for the funds deposited by deposit and withdrawals on a warrant as she is for 99+% of schools funds now.

What will be a problem is payments from any account that is not on a school warrant and not disbursed by the Treasurer.

Sent from Mail for Windows

**From:** McNaughton, Dr. Joshua  
**Sent:** Tuesday, November 30, 2021 11:27 AM  
**To:** Dean  
**Cc:** Ron Smith; Steve Golieb; Richard Angotti; Mary Alice Cullen; pjamieson@millinocketschools.org; Brittany Gilman  
**Subject:** Re: School Lunch Account - KFCU and School Activity Accounts - BSB

Hello all,

To ensure clarity, it is important to note that we cannot terminate the Heartland Processing Agreement. Heartland will have to be connected to the new account. This program manages the following:

- Mosaic POS (point of sale): how students and staff pay for food in the cafeteria
- My School Bucks: how parents add money to their student lunch and breakfast accounts
- Nutrikids: how our menus are created and ensure they meet state guidelines
- The town will be responsible for checking that all money is transferred from the Heartland programs into the account (monthly) because the school will no longer have access. This may also involve resolving issues with parents if their payments are not reflected on their accounts.

v-1

- The town will need to provide financial reports aligned with the state Department of Education reporting mandates.

Also during our meeting, we discussed a credit card and checkbook associated with the activities accounts until they can be transferred over to a newly established nonprofit organization.

Please let me know if you have any questions. I want to ensure we are all in agreement and on the same page before any action is taken.

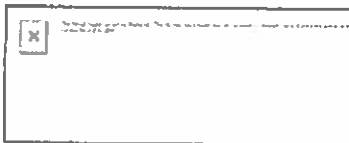
Have a great day. Thank you.

On Mon, Nov 29, 2021 at 10:43 AM Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)> wrote:

**Yes the email is to bring you up to date.**

**Dean A. Beaupain, Esq.**

**Attorney-at-Law**



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

**From:** Ron Smith <[rsmith@rhrsmith.com](mailto:rsmith@rhrsmith.com)>

**Sent:** Monday November 29th, 2021 10:33

Mary Alice Cullen

---

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Wednesday, December 01, 2021 7:55 AM  
**To:** McNaughton, Dr. Joshua; pjamieson@millinocketschools.org  
**Cc:** Richard Angotti; Mary Alice Cullen; Steve Golieb; Ron Smith  
**Subject:** Katahdin Federal Heartwood and Bangor Savings Accounts

**Josh and Peter - thanks for the progress we made last night on moving forward.**

**The next steps should be:**

**1-Mary Alice needs to speak with Heartwood and your representative to:**

**A-allow Heartwood to make deposits to the new Bangor Savings Bank school lunch account;**

**B-confirm that Heartwood does not make withdrawals from the account;**

**C-allow Mary Alice to have access to system as necessary. Access may not be necessary but I do not think we will know until she speaks with Heartwood and determines the scope of the relationship;**

**2-The KFCU account should remain in place until Heartwood is transferred to the new BSB account so that funds due to the School Department from Heartwood can continue to be transferred in a timely manner;**

**3-When Heartwood has been transferred to the new BSB account, the balance in the KFCU account can be transferred to the new BSB account and the KFCU account can be closed. Meanwhile, it makes sense for the School Department to start cash deposits for school lunches to the new BSB account;**

**4-I believe we have agreed that going forward withdrawals from the new BSB account will be authorized by a new separate School Lunch Program warrant, if that is not case, please let us know.**

**5-Mary Alice will take what ever steps are necessary to allow your bookkeeper to have access to the new BSB for accounting purposes.**

**Ron - the School Department will be working with each student activity account organization in order to transfer to each such organization its portion of the student activity fund balance in the accounts at Bangor Savings Bank with a view towards reducing the balance of those accounts to zero by 06/30/22 and then closing those accounts.**

**The time period is necessary in order make sure each organization is an official non profit and has 501(c)(3) status or otherwise to determine that funds can be transferred to each organization.**

**Josh - we can have a call with Mary Alice to discuss these steps if you think that would be helpful or necessary.**

**Dean A. Beaupain, Esq.**

P

Mary Alice Cullen

---

**From:** Mary Alice Cullen  
**Sent:** Wednesday, December 15, 2021 3:56 PM  
**To:** McNaughton, Joshua  
**Subject:** FW: MySchoolBucks Case # 03525628  
**Attachments:** REV HEARTLAND 12.15.21.pdf

Good afternoon,

When I completed the Heartland change request I noted the KFCU bank account number as listed on the bank account statement that was provided by Josh D.

According to Heartland the bank account on file is a Wells Fargo Bank account as noted below. They have sent me a revised

Form that needs to be signed with the bank account information on file. Please sign and return to me via email is fine.

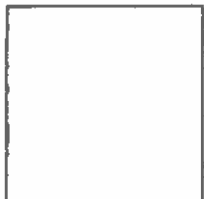
It is confusing, because the revised form still indicates the KFCU routing number.

In speaking with Josh Deakin, he is trying to locate the Wells Fargo Bank information for the auditors, so I have requested that he forward the information to me as well for review.

Thank you

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

**From:** MSB Admin Support <adminsupport@myschoolbucks.com>  
**Sent:** Wednesday, December 15, 2021 1:40 PM  
**To:** Mary Alice Cullen <treasurer@millinocket.org>  
**Subject:** MySchoolBucks Case # 03525628



P-1

Dear Mary Alice,

Thank you for contacting MySchoolBucks.

The bank account ending in \*\*\*4565 that we have on file is a Wells Fargo Bank.

Thank you for using MySchoolBucks! Have a great day.

Sincerely,

Summer  
Online Payments Admin Support Team  
Heartland School Solutions  
800-803-6755  
[Click Here](#) to view the Admin User Guide

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Do not alter this section  
ref: 00D80KYsc 5001E1UuBc0 ref  
<https://heartlandchoolsolutions.my.salesforce.com/5001E00001UuBc0>



----- Original Message -----

**From:** Mary Alice Cullen [treasurer@millinocket.org]  
**Sent:** 12/14/2021 5:49 AM  
**To:** adminsupport@myschoolbucks.com  
**Subject:** RE: MySchoolBucks Case # 03525628

Good morning,

Attached is the bank statement which shows the heartland deposits and the account number for the School Nutrition Program. Please advise if this will suffice.

Thank you



P-2

Dear Mary Alice,

- Thank you for contacting MySchoolBucks.

Upon reviewing the form, the deposit account number doesn't match with the last 4 numbers we have. The numbers we have, the last four are 4565.

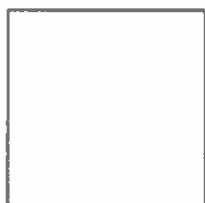
Thank you for using MySchoolBucks! Have a great day.

Sincerely,

Summer  
Online Payments Admin Support Team  
Heartland School Solutions  
800-803-6755  
[Click Here to view the Admin User Guide](#)

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ref: 00D80KYse\_5001E1UuBc0:ref  
<https://heartlandschoolsolutions.my.salesforce.com/5001E00001UuBc0>



----- Original Message -----

**From:** Mary Alice Cullen [treasurer@millinocket.org]  
**Sent:** 12/13/2021 1:40 PM  
**To:** adminsupport@myschoolbucks.com  
**Subject:** RE: Bank Account Change/MID 6692449

Good afternoon,

Attached is the signed change request form. I have also included a copy of the bank statement of the account involved in the

Change.

Please let me know if anything else is required.

P-3

.Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

**From:** MSB Admin Support <adminsupport@myschoolbucks.com>

**Sent:** Wednesday, December 08, 2021 3:08 PM

**To:** Mary Alice Cullen <treasurer@millinocket.org>

**Subject:** Bank Account Change/MID 6692449



P-4

Dear Mary Alice,

Thank you for contacting MySchoolBucks.

To update the bank account we have on file for; MILLINOCKET SCHOOL NUTRITION MID6 [REDACTED] 2449; please review the attached Direct Deposit Account change form. Please have the signer of the documents for your district complete and sign the fields highlighted in yellow. The signer we have on file is JOSHUA MCNAUGHTON.

Please be sure to complete all fields on the form; paying close attention to the credit card, ACH, and Federal Tax ID sections.

Once the form has been completed and signed please send the documentation back to the Admin Support team. In addition to the DDA form, you will also need to include a completed Verification of Bank letter or a voided check with matching account numbers.

Once we have all the necessary forms your documentation will be reviewed and escalated to the appropriate department to complete the change. Please allow 5-7 business days for the change to be processed.

If you have additional questions or concerns please call us at the number below or you may respond to this email.

Thank you for using MySchoolBucks.

Sincerely,

Summer  
Online Payments Admin Support Team  
Heartland School Solutions  
800-803-6755  
[Click Here to view the Admin User Guide](#)

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Do not alter this section  
ref: 00D80K Ysc, 5001E11Uu13c0 ref  
<https://heartlandandschoolsolutions.my.salesforce.com/5001E11Uu13c0>



----- Original Message -----

From: [voicemail@e-hps.com](mailto:voicemail@e-hps.com)

Sent: 12/2/2021 7:16 AM

Q-1

To: Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
Subject: Fwd: Kathadin and Wells Fargo

This is all of the information I have on the Wells Fargo account at this time. Tammy is pulling statements for the account for me, I will send them to you when I get them.

Thank you,

Josh

----- Forwarded message -----  
From: **McLaughlin, Tammy** <[tammy@millinocketschools.org](mailto:tammy@millinocketschools.org)>  
Date: Tue, Dec 14, 2021 at 2:37 PM  
Subject: Re: Kathadin and Wells Fargo  
To: Deakin, Josh <[jdeakin@millinocketschools.org](mailto:jdeakin@millinocketschools.org)>

Hi Josh -

In regards to the scholarship accounts at Katahdin FCU and Wells Fargo:

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. Some scholarships have a certain criteria in order to be received; i.e. a student going into the medical field, student going into education, student with a high math average, etc. The scholarship committee decides these based on the criteria. Some scholarships aren't awarded if there is no student fitting the criteria.

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. This committee selects scholarships each year based on student academics, school involvement and student financial need. Typically, a 4-year and 2-year scholarship are given each year.

If you need more detail than this let me know.

Q-2

Thank you!

Tammy J. McLaughlin

Principal's Secretary

Stearns Junior-Senior High School

Phone (207) 723-6430 ext 6501

Fax (207) 723-6437

On Tue, Dec 14, 2021 at 2:04 PM Deakin, Josh <[jdeakin@millinocketschools.org](mailto:jdeakin@millinocketschools.org)> wrote:

Hey Tammy,

Are you able to answer these questions from the auditor on the Stearns activity account?

Thanks!

Josh

----- Forwarded message -----

From: **Brittany Gilman** <[bgilman@rhrsmith.com](mailto:bgilman@rhrsmith.com)>

Date: Tue, Dec 14, 2021 at 8:12 AM

Subject: Kathadin and Wells Fargo

To: Deakin, Josh <[jdeakin@millinocketschools.org](mailto:jdeakin@millinocketschools.org)>

See attached.

The questions are: Are the funds controlled by the school dept – so are they in the tax ID number of the town/school and who decides who the funds are spent? Separate committee or guidance office/school committee?

Q-3

Thank you!

**Brittany Gilman** | Director of Support Services      | 802 342 2556

**RHR Smith & Company, CPA's**  
Office: 207 929 4606 | Fax: 207 929 4609  
3 Old Orchard Road  
Buxton, Maine 04093

OWNERS: RHR SMITH & COMPANY, CPAs

Josh Deakin

Bookkeeper/Payroll Clerk

Millinocket School Department

199 State Street

Millinocket, ME 04462

Phone (207)723-6400

Fax (207)447-6599

Josh Deakin

Bookkeeper/Payroll Clerk

Millinocket School Department

199 State Street

Millinocket, ME 04462

Mary Alice Cullen

---

**From:** Mary Alice Cullen  
**Sent:** Wednesday, December 22, 2021 9:58 AM  
**To:** Dean  
**Cc:** Richard Angotti  
**Subject:** scholarship accounts

Dean,

We had a phone call with Josh this morning and explained that it was going to be necessary to change these accounts over to Town as soon as possible.

The auditors will require that this money is recorded and they have confirmed with RKO that these accounts were not disclosed in the prior audits.

The problem Josh has now is that these accounts are under a tax ID# that does not exist. Tina is consulting KFCU's legal to determine to what

Process KFCU must follow to transfer this money from an invalid ID# to a valid one.

It was a positive call and concluded with everyone being in agreement as to the path forward to bring these accounts into compliance.

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

**Mary Alice Cullen**

---

**From:** Brittany Gilman <bgilman@rhrsmith.com>  
**Sent:** Thursday, December 16, 2021 9:52 AM  
**To:** Mary Alice Cullen  
**Subject:** Re: School Scholarships

Mary Alice,

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 400k total.

Sent from Samsung Galaxy smartphone.  
Get [Outlook for Android](#)

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**From:** Mary Alice Cullen <treasurer@millinocket.org>  
**Sent:** Thursday, December 16, 2021 9:49:40 AM  
**To:** Brittany Gilman <bgilman@rhrsmith.com>  
**Subject:** School Scholarships

Brittany,  
I am just catching up with the school scholarship accounts which I did not know existed. Where does this money sit on the Town's books?  
Also, is the Wells Fargo account a sweep account from Katahdin Federal CU for the money to stay insured? Trying to determine if the  
Balance is \$200+K or \$400+K.

It seems that these accounts need to be changed as well??

Thank you

mac

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Q

Mary Alice Cullen

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**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Thursday, December 16, 2021 2:46 PM  
**To:** Mary Alice Cullen  
**Cc:** Richard Angotti  
**Subject:** Re: FW: Kathadin and Wells Fargo

Hi Mary Alice,

Yes, we are working to take care of those accounts as well.

On Thu, Dec 16, 2021 at 8:51 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good morning,

According to the email below from Tammy McLaughlin, there are at least two other bank accounts that we were unaware of using the Town's ID that are related to scholarships. Will these accounts be

Discontinued as of 6/30/22 like the student activities account?

Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723 7000 Ext. 4

**From:** Deakin, Josh <[jdeakin@millinocketschools.org](mailto:jdeakin@millinocketschools.org)>  
**Sent:** Thursday, December 16, 2021 7:55 AM

R

Mary Alice Cullen

---

**From:** Mary Alice Cullen  
**Sent:** Wednesday, December 22, 2021 9:58 AM  
**To:** Dean  
**Cc:** Richard Angotti  
**Subject:** scholarship accounts

Dean,

We had a phone call with Josh this morning and explained that it was going to be necessary to change these accounts over to Town as soon as possible

The auditors will require that this money is recorded and they have confirmed with RKO that these accounts were not disclosed in the prior audits

The problem Josh has now is that these accounts are under a tax ID# that does not exist. Tina is consulting KFCU's legal to determine to what

Process KFCU must follow to transfer this money from an invalid ID# to a valid one.

It was a positive call and concluded with everyone being in agreement as to the path forward to bring these accounts into compliance.

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

S

Mary Alice Cullen

---

**From:** Mary Alice Cullen  
**Sent:** Thursday, December 23, 2021 11:26 AM  
**To:** McNaughton, Joshua  
**Cc:** Richard Angotti  
**Subject:** SCHOLARSHIP ACCOUNTS

Josh,

I spoke with Tina. In order to not compound the Tax ID issues, we need to change the account tax ID# on these scholarship accounts so that the 2021 reporting is correct. Therefore, the Accounts will need to be changed before 12/31/21. This will require my name going on the account signer so that the Town's Tax ID number can be used for these accounts.

To correct the KFCU account, it will require Beth Peavey, who is the present account signer, to send a letter to KFCU authorizing the change (1) to my name as the account signer And (2) to change the Tax ID# to the Town's. I will provide the W-9 that verifies the Tax ID# is correct. Tina is on vacation next week, but will be updating Lisa Martin about this problem.

The account signer for the Wells Fargo account will have to find out what process must be followed to make the same change.

I would also suggest that you check the Bangor Savings account to see if there is a problem with the Tax ID# on file there if it is not the Town ID#.

I am on vacation next week, but can be available if necessary.

Please let me know if there are any questions.

Thank you

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

T

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Thursday, December 23, 2021 8:23 PM  
**To:** Tina Jamo  
**Cc:** Mary Alice Cullen  
**Subject:** Account Information

Hi Tina,

I am writing to check in and see if you have received any guidance from the bank regarding the school's account.

I hope you have a great holiday. Thank you.

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

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u

Mary Alice Cullen

---

**From:** Tina Jamo <TJamo@katahdinfcu.org>  
**Sent:** Monday, December 27, 2021 10:41 AM  
**To:** McNaughton, Dr. Joshua  
**Cc:** Mary Alice Cullen; Lisa Martin  
**Subject:** Re: Account Information

Dr Mcnaughton,

I have not heard from our legal counsel and assume it is because of the holiday. He did say if he was one of the signers, he would be concerned about reporting. In my opinion, 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.

I have also ccd Lisa Martin in this email as I am out this week and will have limited access to email. Thank you!

I hope you have a great week!

Tina

Katahdin Federal Credit Union

Sent from my iPhone

> On Dec 23, 2021, at 8:22 PM, McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org> wrote:

>  
>  
> Hi Tina,  
>  
> I am writing to check in and see if you have received any guidance from the bank regarding the school's account.  
>  
> I hope you have a great holiday. Thank you.  
>  
> --  
> Josh McNaughton Ed.D  
> Superintendent & Special Education Director Millinocket School  
> Department

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*Proven Expertise & Integrity*

December 23, 2021

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

### **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Millinocket School Department as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the School Department's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Millinocket School Department's internal control over financial reporting or compliance.

During our audit we became aware of several matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Millinocket School Department. The following pages summarize our comments and suggestions on those matters.

This report is intended solely for the information and use of the School Committee, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2021 where we expressed an unmodified opinion on our independent auditors' report dated March 1, 2022.

### **Cash Disbursements:**

While performing the audit for the above-mentioned fiscal year, several instances of a purchase order being submitted after the invoice was generated were noted, as well as several instances of no purchase order being generated. It is recommended that the entity review their current internal controls and purchasing policies in order to properly set in place controls for purchasing.

While performing the audit for the above mentioned fiscal year, we noted several instances of purchases that included tax. The Entity is not required to pay tax and we recommend management review their procedures and adjust as necessary to avoid unnecessary costs.

### **Benefits:**

While performing the audit for the above-mentioned year end, at the time of the audit fieldwork, the payroll benefit liability accounts had not been reconciled. It is recommended that employee benefits are reconciled to the general ledger on a monthly basis to both prevent and detect any errors in payment, billing and recording of employee and employer portion of benefits.

### **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.

We would like to thank Josh and all the staff at the Millinocket School Department for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The script is cursive and fluid, with the initials "RHR" being particularly prominent.

RHR Smith & Company, CPAs





*Proven Expertise & Integrity*

December 28, 2021

Millinocket Town Council  
Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

### **MANAGEMENT LETTER**

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Millinocket as of and for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Town's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Town's internal control over financial reporting or compliance.

During our audit we became aware of several matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Town. The following pages summarize our comments and suggestions on those matters.

This report is intended solely for the information and use of the Town Council, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2021 where we expressed an unmodified opinion on our independent auditors' report dated February 25, 2022.

### **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.

We would like to thank Mary Alice and all of the staff at the Town of Millinocket for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in black ink that reads "RHR Smith & Company". The signature is written in a cursive, flowing style.

RHR Smith & Company, CPAs

✓

**Mary Alice Cullen**

---

**From:** Mary Alice Cullen  
**Sent:** Monday, January 03, 2022 9:11 AM  
**To:** Dean  
**Subject:** accounts

I spoke with Josh this morning and he is meeting tomorrow afternoon with the School Board Chairman to get approval to

Move forward with the accounts changeover. He also needs to contact Bangor Savings Bank on the school activities accounts

As this was in another ID number from the Town's which is bad assuming it is the same one as the scholarship accounts.

He will have to make a move on this to avoid the other banks reporting on 2021 with a bad ID#.

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

W

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Wednesday, January 05, 2022 8:54 AM  
**To:** Mary Alice Cullen  
**Subject:** Tax ID Number

Hi Mary Alice,

We are going to pursue using the tax ID number that Granite has for the scholarship and Wells Fargo accounts.

Thank you.

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

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X

Mary Alice Cullen

---

**From:** Tina Jamo <TJamo@katahdinfcu.org>  
**Sent:** Thursday, January 06, 2022 10:09 AM  
**To:** McNaughton, Dr. Joshua; Mary Alice Cullen  
**Cc:** Lisa Martin  
**Subject:** School Accounts

Dear Dr. McNaughton,

Good morning. I hope you had a great holiday. I did receive a legal opinion regarding the status of the school accounts. It is our attorney's understanding that the Millinocket schools are "municipal" schools, 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. If there is anything we can do to help you with this process, please let us know.

Thank you and hope you have a great rest of your week!

Tina Jamo  
President/CEO  
Katahdin Federal Credit Union  
800-451-9145  
207-723-9718

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Y

Mary Alice Cullen

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**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Thursday, January 06, 2022 12:42 PM  
**To:** Tina Jamo  
**Cc:** Mary Alice Cullen; Lisa Martin  
**Subject:** Re: School Accounts

Hi Tina,

Is there a time we could talk? I have a few questions regarding authorized signers, appropriate names, etc. Please let me know. Thank you.

On Thu, Jan 6, 2022 at 10:09 AM Tina Jamo <[TJamo@katahdinfcu.org](mailto:TJamo@katahdinfcu.org)> wrote:

Dear Dr. McNaughton,

Good morning. I hope you had a great holiday. I did receive a legal opinion regarding the status of the school accounts. It is our attorney's understanding that the Millinocket schools are "municipal" schools, 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. If there is anything we can do to help you with this process, please let us know.

Thank you and hope you have a great rest of your week!

Tina Jamo

President/CEO

Katahdin Federal Credit Union

800-451-9145

207-723-9718

7

"Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Tuesday, January 11, 2022 1:41 PM  
**To:** Mary Alice Cullen  
**Cc:** Dean  
**Subject:** Re: School Department Accounts

Yes, that is correct.

On Tue, Jan 11, 2022 at 1:25 PM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good afternoon,

Are the same steps being taken for Bangor Savings and Wells Fargo to correct these accounts?

Thank you

mac

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Tuesday, January 11, 2022 1:24 PM  
**To:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>  
**Cc:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Subject:** Re: School Department Accounts

Hi Mary Alice and Dean,

Tina and I spoke yesterday to determine what actions need to be taken to transfer these accounts. The school will be drafting letters with the necessary information to make these changes and sending them to the bank this week.

Please let me know if you have any additional questions.

On Tue, Jan 11, 2022 at 11:48 AM Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)> wrote:

2-1

Josh - can you let me know how your meeting with Tina Jamo went and where you are at in transferring the school lunch, student activities and scholarship accounts to the control of the Treasurer.

I understand that some scholarship funds at the Credit Union are in certificates of deposit at fairly attractive rates as compared to what is available today. Those CDs can remain in place so long as the Treasurer is the only authorized person on those accounts as can the Wells Fargo account.

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.

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)

175 Exchange Street  
Suite 200  
Bangor, Maine 04401  
207.942.7110

72 Main Street  
Houlton, Maine 04730  
207.521.5220

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99

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Friday, January 14, 2022 9:45 AM  
**To:** Mary Alice Cullen  
**Cc:** Dean; Peter Jamieson  
**Subject:** Re: Katahdin Federal Credit Union

Thank you for the update.

On Fri, Jan 14, 2022 at 8:17 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Josh,

Tina was going to call Beth to explain what is required to transfer the account to the Town's ID.

I believe that the attached letter printed on the School's letterhead and signed by Beth will take care of the issue.

Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

--  
Josh McNaughton Ed.D  
Superintendent & Special Education Director

99-1

January 14, 2021

Katahdin Federal Credit Union  
Millinocket, ME 04462

To Whom It May Concern,

Please make the following changes the Town of Millinocket Stearns High School Account Scholarship Accounts (Account [REDACTED] 071) as well as any other related accounts to comply with the State Statute:

- Tax ID will be [REDACTED] 271
- Please remove the current names on the account and transfer signing authority to Mary Alice Cullen, Town Treasurer and Diana Campbell, Deputy Treasurer as representatives for the Town of Millinocket

Please contact Mary Alice Cullen at 447-4092 if there are any questions or if other information is required to make the above changes.

Thank you

bb

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Tuesday, January 18, 2022 12:38 PM  
**To:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Cc:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>; Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>  
**Subject:** Re: School Department Accounts

We have not heard back from Bangor or Wells Fargo. We did get a response that the individual who handles our account at Wells Fargo would be back this week to pull together the necessary forms.

Tina from Katahdin responded about having only your name on the account. To clarify, you will be assuming all responsibility for writing all the scholarship checks, distribution of the checks, and the opening/closing of the individual scholarship subaccounts?

On Tue, Jan 18, 2022 at 7:41 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good morning,

What is the status of the Bangor Savings, Katahdin Federal Credit Union and Wells Fargo bank account changes so that the bank does not continue to report an invalid tax ID #?

I have not received any requests to sign documents or provide the Town's federal tax ID# yet.

Thank you.

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

CC

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Tuesday, January 18, 2022 12:42 PM  
**To:** Mary Alice Cullen  
**Cc:** Dean  
**Subject:** Re: School Department Accounts

Hi Mary Alice,

They already have the letter from us. Did they create this letter? We have not heard back from them yet.

On Thu, Jan 13, 2022 at 3:55 PM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Josh,

I contacted the Millinocket Branch of Bangor Savings Bank to discuss the problem with the incorrect federal ID#, they said a letter from the authorized signer such as attached

Will allow them to transfer the funds.

Please have this printed and signed by the appropriate people. Please correct the account number if I made a mistake.

Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

cc -1

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Tuesday, January 11, 2022 1:41 PM  
**To:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Cc:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>  
**Subject:** Re: School Department Accounts

Yes, that is correct.

On Tue, Jan 11, 2022 at 1:25 PM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good afternoon,

Are the same steps being taken for Bangor Savings and Wells Fargo to correct these accounts?

Thank you

mac

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Tuesday, January 11, 2022 1:24 PM  
**To:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>  
**Cc:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Subject:** Re: School Department Accounts

Hi Mary Alice and Dean,

Tina and I spoke yesterday to determine what actions need to be taken to transfer these accounts. The school will be drafting letters with the necessary information to make these changes and sending them to the bank this week.

Please let me know if you have any additional questions.

On Tue, Jan 11, 2022 at 11:48 AM Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)> wrote:

**Josh - can you let me know how your meeting with Tina Jamo went and where you are at in transferring the school lunch, student activities and scholarship accounts to the control of the Treasurer.**

**I understand that some scholarship funds at the Credit Union are in certificates of deposit at fairly attractive rates as compared to what is available today. Those CDs can remain in place so long as the Treasurer is the only authorized person on those accounts as can the Wells Fargo account.**

**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.**

**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)

175 Exchange Street  
Suite 200  
Bangor, Maine 04401  
207.942.7110

72 Main Street  
Houlton, Maine 04730  
207.521.5220

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dd

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Wednesday, January 19, 2022 2:00 PM  
**To:** Mary Alice Cullen  
**Subject:** Re: School Department Accounts

Thank you, Mary Alice.

On Tue, Jan 18, 2022 at 3:31 PM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

I am not familiar with the KFCU system, but I do not have a problem with them having read access to the account and being able to print the statements.

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Tuesday, January 18, 2022 3:10 PM  
**To:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Cc:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>; Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>  
**Subject:** Re: School Department Accounts

Hi Mary Alice,

I feel like you have a clear understanding. We can arrange a time for you to speak with Tammy and Beth. Not wanting to make any assumptions, with this change Tammy and Beth would still be able to view the accounts, correct?

On Tue, Jan 18, 2022 at 2:21 PM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

The current process has not been explained to me, but in general the process flow would be:

- I would open and close the scholarship subaccounts.
- The checks would require warrant approval by the School Board. This should be a separate warrant.
- Once the checks are signed, they would be returned to the school for distribution
- Any accounting requirements associated with these accounts such as W 9 and 1099 reporting would be handled by the school, I assume the School's bookkeeper who takes care of this for the other school expenditures.

dd-1

Please have the appropriate school employee contact me and we can work through the specifics of this process.

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](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Tuesday, January 18, 2022 12:38 PM  
**To:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Cc:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>; Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>  
**Subject:** Re: School Department Accounts

We have not heard back from Bangor or Wells Fargo. We did get a response that the individual who handles our account at Wells Fargo would be back this week to pull together the necessary forms.

Tina from Katahdin responded about having only your name on the account. To clarify, you will be assuming all responsibility for writing all the scholarship checks, distribution of the checks, and the opening/closing of the individual scholarship subaccounts?

On Tue, Jan 18, 2022 at 7:41 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good morning,



ee

Mary Alice Cullen

---

**From:** Peter Jamieson  
**Sent:** Monday, January 24, 2022 8:16 AM  
**To:** Mary Alice Cullen; Dean ; McNaughton, Dr. Joshua  
**Cc:** Warren Steward  
**Subject:** RE: Bank Accounts

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.

Peter Jamieson  
Town Manager  
Code Enforcement officer  
[manager@millinocket.org](mailto:manager@millinocket.org)  
[code@millinocket.org](mailto:code@millinocket.org)  
Office: 207 723 7000 X5  
197 Penobscot Ave.  
Millinocket, Maine 04462



**From:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Sent:** Monday, January 24, 2022 7:34 AM  
**To:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Cc:** Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>  
**Subject:** RE: Bank Accounts

There was no agreement about the Wells Fargo account. The Wells Fargo account needs to be changed over to the Town Treasurer.

**From:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>  
**Sent:** Sunday, January 23, 2022 8:25 AM  
**To:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>; Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Cc:** Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>  
**Subject:** RE: Bank Accounts

Have the Bangor Savings Account and Wells Fargo accounts added Mary Alice to them the authorized person?

ee-1

Sent from Mail for Windows

**From:** McNaughton, Dr. Joshua  
**Sent:** Friday, January 21, 2022 2:22 PM  
**To:** Mary Alice Cullen  
**Cc:** Dean ; Warren Steward; John Davis  
**Subject:** Bank Accounts

Hi Mary Alice,

I am writing to check in. To my knowledge, all the paperwork is in order for you to sign on to the Katahdin Credit Union account.

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.

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

--

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

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pf

Mary Alice Cullen

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**From:** Peter Jamieson  
**Sent:** Monday, January 24, 2022 10:54 AM  
**To:** McNaughton, Dr. Joshua  
**Cc:** Dean ; Mary Alice Cullen; Warren Steward  
**Subject:** Wells Fargo Account

Josh,

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 this up long standing issue and move forward.

Peter Jamieson  
Town Manager  
Code Enforcement officer  
[manager@millinocket.org](mailto:manager@millinocket.org)  
[code@millinocket.org](mailto:code@millinocket.org)  
Office: 207 723 7000 X5  
197 Penobscot Ave.  
Millinocket, Maine 04462



Mary Alice Cullen

---

**From:** Dean <dean@bloomerrussell.com>  
**Sent:** Monday, January 24, 2022 11:52 AM  
**To:** McNaughton, Dr. Joshua; Peter Jamieson  
**Cc:** Mary Alice Cullen; Warren Steward; Steve Golieb  
**Subject:** RE: Bank Accounts

**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?**

**The reasons for similar delay concerning scholarship accounts escapes me.**

**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 account being brought under not only the control of the Treasurer but also brought into 100% compliance with our warrant process**

**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)

175 Exchange Street  
 Suite 200  
 Bangor, Maine 04401  
 207.942.7110

99-1

72 Main Street  
Houlton, Maine 04730  
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-----Original message-----

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Sent:** Monday January 24th, 2022 8:52  
**To:** Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>  
**Cc:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>; Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>  
**Subject:** Re: Bank Accounts

Hi Peter,

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?

On Mon, Jan 24, 2022 at 8:16 AM Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)> wrote:

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.

Peter Jamieson  
Town Manager  
Code Enforcement officer  
[manager@millinocket.org](mailto:manager@millinocket.org)  
[code@millinocket.org](mailto:code@millinocket.org)  
Office: 207 723 7000 X5  
197 Penobscot Ave.  
Millinocket, Maine 04462

**From:** Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
**Sent:** Monday, January 24, 2022 7:34 AM  
**To:** Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>; McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>

99-2

Cc: Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>  
Subject: RE: Bank Accounts

There was no agreement about the Wells Fargo account. The Wells Fargo account needs to be changed over to the Town Treasurer.

From: Dean <[dean@bloomerrussell.com](mailto:dean@bloomerrussell.com)>  
Sent: Sunday, January 23, 2022 8:25 AM  
To: McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>; Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)>  
Cc: Warren Steward <[wsteward@millinocketschools.org](mailto:wsteward@millinocketschools.org)>; Peter Jamieson <[manager@millinocket.org](mailto:manager@millinocket.org)>  
Subject: RE: Bank Accounts

Have the Bangor Savings Account and Wells Fargo accounts added Mary Alice to them the authorized person?

Sent from Mail for Windows

From: McNaughton, Dr. Joshua  
Sent: Friday, January 21, 2022 2:22 PM  
To: Mary Alice Cullen  
Cc: Dean ; Warren Steward; John Davis  
Subject: Bank Accounts

Hi Mary Alice,

I am writing to check in. To my knowledge, all the paperwork is in order for you to sign on to the Katahdin Credit Union account.

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.

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

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

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hh

Mary Alice Cullen

---

**From:** McLaughlin, Tammy <tammy@millinocketschools.org>  
**Sent:** Monday, January 24, 2022 10:24 AM  
**To:** Mary Alice Cullen  
**Cc:** Dr. Joshua McNaughton  
**Subject:** Re: Bank Accounts

Good morning -

The tax ID# on both those accounts is [REDACTED] 271.

Thanks!

Tammy J. McLaughlin  
Principal's Secretary  
Stearns Junior-Senior High School  
Phone (207) 723-6430 ext 6501  
Fax (207) 723-6437

On Mon, Jan 24, 2022 at 9:40 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good morning,

What is the tax ID# on the Wells Fargo account and the Bangor Savings Scholarship accounts?

Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Tuesday, January 25, 2022 11:47 AM  
**To:** Mary Alice Cullen  
**Cc:** Dean Beaupain; Warren Steward; Peter Jamieson  
**Subject:** Re: Bank Accounts

Hi Mary Alice,

I will reach out to Tina. I know she has a letter from Beth. I will discuss the issue with her regarding that wording of it.

Thank you.

On Tue, Jan 25, 2022 at 7:51 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Good morning,

The credit union has not received the proper letter which authorizes the Treasurer as the only signature on the account. Tina forwarded

To Beth a few weeks ago the letter that needs to be submitted and as of this date it has not been done according to Tina Jamo.

I can instruct Tina to issue a check to the Town so that the scholarship account can be closed out if that is the easiest course of action.

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4



11-1

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Friday, January 21, 2022 2:21 PM  
**To:** Mary Alice Cullen <treasurer@millinocket.org>  
**Cc:** Dean Beaupain <dean@bloomerrussell.com>; Warren Steward <wsteward@millinocketschools.org>; Peter Jamieson <manager@millinocket.org>  
**Subject:** Bank Accounts

Hi Mary Alice,

I am writing to check in. To my knowledge, all the paperwork is in order for you to sign on to the Katahdin Credit Union account.

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.

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

Josh McNaughton Ed.D

Superintendent & Special Education Director

Millinocket School Department

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

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55

Mary Alice Cullen

---

**From:** McNaughton, Dr. Joshua <jmcnaughton@millinocketschools.org>  
**Sent:** Friday, January 28, 2022 8:44 AM  
**To:** Mary Alice Cullen  
**Cc:** Peter Jamieson  
**Subject:** Re: KFCU

Hi Mary Alice,

Yes, I have connected with Tina and Beth. Beth will be sending an updated letter to Tina today.

Have a good day.

On Fri, Jan 28, 2022 at 8:15 AM Mary Alice Cullen <[treasurer@millinocket.org](mailto:treasurer@millinocket.org)> wrote:

Hi Josh,

Are you all set to submit the letter to KFCU today to correct the account?

Thank you

Mary Alice Cullen

Treasurer, Town of Millinocket

197 Penobscot Avenue

Millinocket, ME 04462

(207)723-7000 Ext. 4

Josh McNaughton Ed.D  
Superintendent & Special Education Director

KK

3/14 - Still no response  
3/28 no response  
CD renewed  
automatically

Mary Alice Cullen

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**From:** Mary Alice Cullen  
**Sent:** Thursday, February 17, 2022 1:28 PM  
**To:** McNaughton, Joshua  
**Cc:** Peter Jamieson  
**Subject:** certificate of renewal  
**Attachments:** DOC085.pdf

The attached CD at the credit union will mature and renew 3/28/22. Please advise if this Certificate should not renew or renew for a different length of time.

I will assume the automatic renewal if I do not hear otherwise.

Thank you

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

4/12 NO response  
4/28

Mary Alice Cullen

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**From:** Mary Alice Cullen  
**Sent:** Friday, February 18, 2022 7:31 AM  
**To:** McNaughton, Joshua  
**Cc:** Peter Jamieson  
**Subject:** FW: scholarship

Good morning,

What is the status of the Joyce Given scholarship fund deposit?

Thank you

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

**From:** Mary Alice Cullen  
**Sent:** Tuesday, February 15, 2022 8:05 AM  
**To:** McNaughton, Joshua <jmcnaughton@millinocketschools.org>; Dean <dean@bloomerrussell.com>; Peter Jamieson <manager@millinocket.org>  
**Subject:** scholarship

Good morning,

Please be advised that any balances over \$250,000 are not insured at Katahdin Federal Credit Union, which leaves over \$30K uninsured in the scholarship account. KFCU does not have excess insurance to at this time to cover deposits over this limit. This problem does not exist at Bangor Savings Bank, as they have the necessary programs in place to insure all the Town's 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?

Thank you

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

Kirk D. Bloomer, Esq.

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April 28, 2022

Lia Russell  
Bangor Daily News  
Via email: LRussell@BangorDailyNews

**Re: Freedom of Access Information Request to the Town of Millinocket**

Dear Ms. Russell:

Please be advised I represent the Town of Millinocket and acknowledge your request for information was received on April 27, 2022.

Your first request for communications between the Millinocket town treasurer's office and Dr. Joshua McNaughton from July 1, 2021 to April 27, 2022, concerning the administration of the school department's student activities account and scholarship funds account is attached in two PDF files. BDN FOIA1.pdf and BDN FOIA2.pdf. The redacted portions are confidential bank account numbers, tax identification numbers, and social security numbers.

Your second request for copies of all invoices from RHR Smith & Company to the town of Millinocket from July 1, 2021 to April 27, 2022. They are attached as BDN FOIA3.pdf and BDN FOIA4.pdf

Yours truly,

Kirk D. Bloomer  
cc: Town of Millinocket

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**Bangor**  
175 Exchange Street, Ste. 200  
Bangor, ME 04401  
Tel. 207.942.7110  
Fax. 866.764.6952

**Millinocket**  
96 Central Street  
Millinocket, ME 04462  
Tel. 207.723.9793  
Fax. 207.723.6447

**Houlton**  
72 Main Street  
Houlton, ME 04730  
Tel. 207.521.5220  
Fax. 207.521.5225

**BLOOMER RUSSELL BEAUPAIN**

**P.O. Box 480**

**Millinocket, Maine 04462-0480**

**(207) 723-9793**

\$7700

October 4, 2021

Billed through 10/04/21

Bill number 0012 - 00536 - 43447 DAB

Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

**School Department Bank Accounts**

FOR PROFESSIONAL SERVICES RENDERED

08/17/21 DAB Review of file; Telephone consultation with Josh  
McNaughton

1.00 hrs 225 /hr 225.00

08/25/21 DAB Review of email; Telephone consultations with  
Mary Alice Cullen, Treasurer; Review of  
documents; Preparation of emails

1.00 hrs 225 /hr 225.00

09/03/21 DAB Review of email; Preparation of email

0.40 hrs 225 /hr 90.00

Total fees for this matter

\$540.00

BILLING SUMMARY

Beaupain, Dean A.

2.40 hrs 225 /hr

540.00

TOTAL FEES

2.40 hrs

\$540.00

TOTAL CHARGES FOR THIS BILL

\$540.00

BALANCE DUE

\$540.00

**BLOOMER RUSSELL BEAUPAIN**  
**P.O. Box 480**  
**Millinocket, Maine 04462-0480**  
**(207) 723-9793**

December 16, 2021

Billed through 12/16/21

Bill number 0012 - 00536 - 43540 DAB

Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

**School Department Bank Accounts**

Balance forward as of last bill dated	10/04/21	\$540.00
Payments received since last bill (last payment	11/01/21)	540.00
Net balance forward		<hr/> \$0.00

FOR PROFESSIONAL SERVICES RENDERED

11/04/21 DAB	Review of 2020/2021 response to request for audit information and audit; Telephone consultation with Mary Alice Cullen, Treasurer; Zoom meeting with Joshua McNaughton, Superintendent; Richard Angotti, Town Manager; Mary Alice Cullen, Treasurer, Ron Smith, CPA and Brenda Dilman, CPA; Review of statutes, Review of Charter and Administrative Code; Preparation of email	2.50 hrs 225 /hr	562.50
11/08/21 DAB	Review of email	0.20 hrs 225 /hr	45.00
11/12/21 DAB	Review of email and school board agenda	0.30 hrs 225 /hr	67.50
11/17/21 DAB	Review of emails and documents; Telephone consultations with Richard Angotti, Town Manager, Mary Alice Cullen, Treasurer and Chairman Golieb	1.00 hrs 225 /hr	225.00
11/18/21 DAB	Telephone consultations with Tina Jamo, Credit Union Chief Executive Officer	0.50 hrs 225 /hr	112.50
11/21/21 DAB	Review of emails and documents; Preparation of emails	2.00 hrs 225 /hr	450.00

Millinocket, Town of

11/22/21 DAB	Telephone consultations with Richard Angotti, Town Manager, Mary Alice Cullen, Treasurer, Chairman Golieb and office of Tanous & Snow; Preparation of emails; Review of emails	1.00 hrs 225 /hr	225.00
11/23/21 DAB	Telephone consultation with Nolan Tanous, Esq.; Telephone consultation with Richard Angotti, Town Manager and Mary Alice Cullen, Treasurer	0.80 hrs 225 /hr	180.00
11/24/21 DAB	Review of documents; Consultation with Chairman Steve Golieb, Town Manager Richard Angotti, Treasurer Mary Alice Cullen, School Superintendent Josh McNaughton, and Chairman Peter Jamieson	1.50 hrs 225 /hr	337.50
11/29/21 DAB	Review of notes; Preparation of emails; Review of emails; Telephone consultation with Kamma Michaud	1.00 hrs 225 /hr	225.00
11/29/21 DAB	Review of emails; Preparation of emails; Telephone consultations with Richard Angotti, Town Manager, and Mary Alice Cullen, Treasurer	1.00 hrs 225 /hr	225.00
11/30/21 DAB	Review of emails; Preparation of emails; Telephone consultations with Richard Angotti, Town Manager, Mary Alice Cullen, Treasurer, Josh McNaughton, Superintendent and Chairman Golieb; Attendance at School Board meeting via Zoom	3.00 hrs 225 /hr	675.00
12/01/21 DAB	Preparation of emails; Telephone consultation with Mary Alice Cullen	1.00 hrs 225 /hr	225.00
12/02/21 DAB	Telephone consultation with Mary Alice Cullen, Treasurer	0.30 hrs 225 /hr	67.50
12/07/21 DAB	Review of email; Preparation of email; Telephone consultation with Mary Alice Cullen, Treasurer	0.50 hrs 225 /hr	112.50
12/16/21 DAB	Telephone consultations with Mary Alice Cullen, Treasurer, Chairman Golieb, and Town Manager Angotti; Review of School Department 19/20 audit; Preparation of email; Review of emails	1.50 hrs 225 /hr	337.50

Total fees for this matter

\$4,072.50

BILLING SUMMARY



Bill number 0012 - 00536 - 43540

PAGE 3

Millinocket, Town of

Beaupain, Dean A.	18.10 hrs	225 /hr	4,072.50
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TOTAL FEES	18.10 hrs		\$4,072.50
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TOTAL CHARGES FOR THIS BILL			\$4,072.50
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BALANCE DUE			\$4,072.50
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**BLOOMER RUSSELL BEAUPAIN**  
P.O. Box 480  
Millinocket, Maine 04462-0480  
(207) 723-9793

December 29, 2021

Billed through 12/29/21

Bill number 0012 - 00536 - 43545 DAB

Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

**School Department Bank Accounts**

Balance forward as of last bill dated 12/16/21	\$4,072.50
Payments received since last bill (last payment 11/01/21)	0.00
Net balance forward	<u>\$4,072.50</u>

**FOR PROFESSIONAL SERVICES RENDERED**

12/29/21 DAB Review of file, emails and documents;  
Preparation of emails; Telephone consultations  
with Chairman Golieb

3.50 hrs 225 /hr 787.50

Total fees for this matter \$787.50

**BILLING SUMMARY**

Beaupain, Dean A. 3.50 hrs 225 /hr 787.50

TOTAL FEES 3.50 hrs \$787.50

TOTAL CHARGES FOR THIS BILL \$787.50

NET BALANCE FORWARD \$4,072.50

BALANCE DUE \$4,860.00

**BLOOMER RUSSELL BEAUPAIN**

P.O. Box 480

Millinocket, Maine 04462-0480

(207) 723-9793

April 22, 2022

Billed through 04/22/22

Bill number 0012 - 00536 - 43777 DAB

Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

**School Department Bank Accounts**

Balance forward as of last bill dated	12/29/21	\$4,860.00
Payments received since last bill (last payment	02/01/22)	4,860.00
Net balance forward		<hr/> \$0.00

**FOR PROFESSIONAL SERVICES RENDERED**

01/07/22 DAB	Review of emails; Telephone consultation with Josh McNaughton, Superintendent	
	0.40 hrs 285 /hr	114.00
01/10/22 DAB	Telephone consultation with Mary Alice Cullen, Treasurer	
	0.40 hrs 285 /hr	114.00
01/13/22 DAB	Review of emails and documents; Preparation of emails; Telephone consultation with Mary Alice Cullen, Treasurer	
	0.50 hrs 285 /hr	142.50
01/27/22 DAB	Review of emails; Review of Orders; Preparation of email; Telephone consultations with Mary Alice Cullen, Treasurer, Peter Jamieson, Town Manager and Chairman Golieb	
	2.00 hrs 285 /hr	570.00
03/01/22 DAB	Telephone consultation with Mary Alice Cullen, Treasurer	
	0.30 hrs 285 /hr	85.50
03/07/22 DAB	Telephone consultation with Gregory Im, Esq.	
	0.30 hrs 285 /hr	85.50
03/09/22 DAB	Telephone consultation with Peter Jamieson, Town Manager	
	0.30 hrs 285 /hr	85.50
03/10/22 DAB	Telephone consultation with Mary Alice Cullen, Treasurer; Review of email; Review of statutes;	

Bill number 0012 - 00536 - 43777

PAGE 2

Millinocket, Town of

Preparation of emails

0.70 hrs 285 /hr 199.50

Total fees for this matter

\$1,396.50

BILLING SUMMARY

Beaupain, Dean A.

4.90 hrs 285 /hr 1,396.50

TOTAL FEES

4.90 hrs \$1,396.50

TOTAL CHARGES FOR THIS BILL

\$1,396.50

BALANCE DUE

\$1,396.50

\$7700

Bloomer Russell Beaupain  
175 Exchange Street, Suite 200  
Bangor, Maine 04401  
207-942-7110  
www.bloomerrussellbeaupain.com



Town of Millinocket  
197 Penobscot Avenue  
Millinocket, ME 04462

## Invoice

Invoice Number	35838
Invoice Date	05/01/2022
Payment Due On	05/01/2022
Amount Due	\$909.00

## 7515 - Town of Millinocket

Millinocket School Department Bank Accounts (Juris #12/536)

### Fees

Date	Description	Staff	Rate	Hours	Total
03/24/2022	Services provided on 3/24/2022 - 2 emails sent/reviewed regarding Town of Millinocket - Millinocket School Department Bank Accounts (Juris #12/536) (0.10hrs)	KDB	\$225.00	0.10	\$22.50
04/13/2022	Services provided on 4/13/2022 - 1 email sent/reviewed regarding School activity accounts (0.10hrs)	KDB	\$225.00	0.10	\$22.50
04/14/2022	Services provided on 4/14/2022 - Email attachment reviewed - DOC047 (0.10hrs) - JJF - Student Activities Funds DWM Sample for Maine School Units created (0.10hrs) - CURRENT jif_student_funds created (0.10hrs) - 8 emails sent/reviewed regarding School activity accounts (0.30hrs)	KDB	\$225.00	0.60	\$135.00
04/25/2022	5 emails sent/reviewed regarding School activity accounts	SR	\$135.00	0.40	\$54.00

04/26/2022	Services provided on 4/26/2022 - 3 emails sent/reviewed regarding School Activity Accounts (0.30hrs)	KDB	\$225.00	0.30	\$67.50
04/27/2022	Services provided on 4/27/2022 - 1 email sent/reviewed regarding ATTORNEY CLIENT PRIVILEGED COMMUNICATION (0.20hrs) - 1 email sent/reviewed regarding BDN request (0.10hrs)	KDB	\$225.00	0.30	\$67.50
04/28/2022	Services provided on 4/28/2022 - g-ll created (0.40hrs) - a-f created (0.30hrs) - Letter - Kirk to BDN created (0.60hrs) - 8 emails sent/reviewed regarding BDN request (0.90hrs) - 2 emails sent/reviewed regarding Town of Millinocket - Millinocket School Department Bank Accounts (Juris #12/536) (0.10hrs) - 1 email sent/reviewed regarding Freedom of Access Information Request to the Town of Millinocket (0.10hrs)	KDB	\$225.00	2.40	\$540.00

\$909.00

Subtotal	\$909.00
Total	\$909.00
Total Balance Due	\$909.00

Please make all amounts payable to Bloomer Russell Beaupain - Payment is due upon receipt.

LawPay Automatic Monthly Payment Option and Pay Invoice by Email are available on certain accounts.

Please contact the Bangor Office for more information on LawPay services, ask to speak with Accounts Receivable.

## Peter Jamieson

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**From:** Lori Santerre  
**Sent:** Wednesday, May 4, 2022 1:10 PM  
**To:** Peter Jamieson  
**Subject:** FW: Bangor Daily News Article

Lori Santerre | Human Resource, General Assistance



**Millinocket**

Maine's Biggest Small Town

humanresource@millinocket.org | (207) 723-7000 x5  
197 Penobscot Avenue. Millinocket, ME. 04462

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**From:** Michaud, Kamma <kammamichaud@millinocketschools.org>  
**Sent:** Wednesday, May 4, 2022 9:30 AM  
**To:** Lori Santerre <humanresource@millinocket.org>  
**Subject:** Fwd: Bangor Daily News Article

FYI - Josh McNaughton's email to staff regarding the BDN article. The staff is grateful for his strong leadership and communication.

Kamma P. Michaud  
Administrative Assistant to the  
Superintendent of Schools  
Millinocket School Department  
P.O. Box 30  
Millinocket, ME 04462  
(207) 723-6400  
(207) 447-6599 - Fax  
[www.millinocketschools.org](http://www.millinocketschools.org)

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----- Forwarded message -----

**From:** McNaughton, Dr. Joshua <[jmcnaughton@millinocketschools.org](mailto:jmcnaughton@millinocketschools.org)>  
**Date:** Wed, May 4, 2022 at 9:17 AM  
**Subject:** Bangor Daily News Article  
**To:** staff <[staff@millinocketschools.org](mailto:staff@millinocketschools.org)>

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 and an agreement was reached to allow the town to hold the accounts until June. 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. 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. 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.

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.

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

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You received this message because you are subscribed to the Google Groups "staff" group.

To unsubscribe from this group and stop receiving emails from it, send an email to

[staff+unsubscribe@millinocketschools.org](mailto:staff+unsubscribe@millinocketschools.org).

To view this discussion on the web visit

[https://groups.google.com/a/millinocketschools.org/d/msgid/staff/CABQ2i8pJyQ-chDkVJoEcbULRTP0%2Bb0RL4KORCVvPZq%3DOP\\_mYdQ%40mail.gmail.com](https://groups.google.com/a/millinocketschools.org/d/msgid/staff/CABQ2i8pJyQ-chDkVJoEcbULRTP0%2Bb0RL4KORCVvPZq%3DOP_mYdQ%40mail.gmail.com).

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