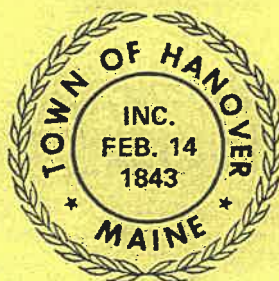


Annual Reports
of the
Officers
of the
Town of Hanover

for the year ending
June 30, 2019

**The Annual Town Meeting will be held on
Tuesday, October 29, 2019 at 6:00 pm at the Town House**



This report is dedicated

*"In memory of the residents who
passed away in 2018/2019"*

Annual Reports of Municipal Officers for the Period

July 1, 2018 through June 30, 2019

Town of Hanover

Settled in 1774

Set off from Bethel and together with Howard's Gore

Incorporated February 14, 1843

Population

1970 Census.....275

1980 Census....256

1990 Census.....272

2000 Census.....251

2010 Census.....238

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Town Officials

Selectpersons, Assessors and Overseers of the Poor

Brenda Lee B. Gross Frank S. Morrison, Jr. Edward A. Kennett

Town Clerk, Tax Collector and Treasurer

Kelly Harrington

Note: Effective at the 2016 Town Meeting these positions are consolidated
into the single position

Town Administrator

Deputy Town Administrator

Elinor Andrews

Registrar of Voters

Kelly Harrington

RSU #10 Director

Linda Beaudoin

Health Officer

Brenda Gross

Sexton

Kelly Harrington

Cemetery Committee

Selectboard

Fire Warden

Kelly Harrington

Civil Emergency Preparedness

Kelly Harrington

Tree Warden

Brian W. Gross

Sealer of Weights and Measures

Steve Giguere, State Appointment

Board of Appeals

Karl Aromaa

John Booth

Plumbing Inspector

Richard Coulombe

Building Inspector/Code Enforcement Officer

Richard Coulombe

Planning Board

Rick Nelson, Dimitrios Handanos,
Peter Holloway, John Kuchta, Rita Aromaa
Alternates:

Recreation Committee

Jane S. Goddard, Brian Gross
Richard Arsenault

Election Clerks

Laird Bean, Herb Adams

Election Warden

Kelly Harrington

Auditor

Municipal Audit Services, PA
233 South Levant road
Levant, Maine 04456

Town Office:	Telephone	207-364-8200
	Fax	207-364-8222
	Email:	hanvoertownof@gmail.com


Selectpersons' Report

Greetings to Hanover Residents and Taxpayers:

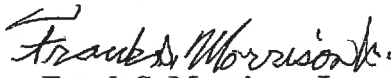
The reports contained herein reflect the financial activities of the Town and the audit of the Town's records. Your attention is directed to the "Management Discussion and Analysis" which highlights the financial health of the Town.

Please address any questions you may have to the Select Board.

Respectfully submitted,



Brenda Lee B. Gross
(Term expires 2021)



Frank S. Morrison, Jr.
(Term expires 2020)



Edward A Kennett
(Term expires 2019)

Board of Selectpersons

128TH STATE LEGISLATURE
2 STATE HOUSE STATION
AUGUSTA, ME 04333-0002



FRANCES M. HEAD
STATE REPRESENTATIVE
OFFICE: (207) 287-1440

Oct 2019

Dear Friends,

I am just beginning my third term in office, and appreciate the interest many residents of Hanover have shown in the legislative process since I was first elected. Please know that I am always available to assist with state-related matters, and welcome your comments and suggestions about pending legislation.

I expect the upcoming legislative session will address many of Maine's toughest challenges—and opportunities—in regard to the drug crisis, improving education, and growing jobs in rural Maine. While our unemployment rate remains the lowest on record, it's no secret that too many of our friends and neighbors can't afford health insurance, and that is a trend we need to address.

While I expect many legislative proposals to be introduced in the coming months, it is imperative that state spending continues to be responsible, and that new programs are financially sustainable.

My legislative office number is (207) 287-1440, and I can also be reached through email at Frances.Head@Legislature.Maine.Gov.

I hope to meet more residents of Hanover in the coming two years, and look forward to advocating for your interests at the State House.

Respectfully submitted,

Frances M. Head

Frances M. Head
State Representative

Proudly serving the residents of House District 117: Andover, Bethel, Byron, Eustis, Gilead, Greenwood, Hanover, Lovell (part), Newry, Rangeley, Stow, Upton, Coplin Plantation, Dallas Plantation, Lincoln Plantation, Magalloway Plantation, Rangeley Plantation, Albany Township, Mason Township

128th Legislature
Senate of
Maine
Senate District 18

Senator Lisa Keim
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505

Judiciary Committee
Government Oversight Committee

A Message from Senator Lisa Keim

Dear Friends and Neighbors:

I would like to thank you for the opportunity to represent you in the Maine Senate. It is an honor to represent your voices at the State House.

The 1st regular session of the 129th Legislature adjourned on June 20, 2019 after pulling an all-nighter at the State House to get all the necessary work completed. The Legislature passed 654 new laws, and though I don't agree with all of them, there are many I am proud to have supported.

One bill especially worthy to be highlighted is LD 1526, "An Act to Increase the Availability of Foster Homes," that I sponsored at a constituent's request. The demand for caring foster families has never been more urgent, the need is critical. This bill will allow for the elimination of unnecessary and obstructive fire code regulations, removing a daunting hurdle in the licensing process. With the passage of this bill, more Maine children will find a loving foster home.

I was also pleased that the 2020-2021 budget provides tens of millions of dollars in property tax relief to Maine citizens and communities, increases General Purpose Aid to local schools by \$81 million, and adds 62 new Child and Family Services staff to better protect Maine children from abuse and neglect and provide relief to caseworkers with unmanageable caseloads.

The Second Regular Session of the 129th Legislature begins in January 2020, and it looks to be as equally heavy as the first. Already on the docket are 410 bills carried over from last session and 39 enacted bills held by Governor Mills that need to be resolved. Additionally, any number of new bills may be introduced that, according to the Maine Constitution, must be of an "emergency" nature.

Again, thank you for putting your trust in me to represent you in Augusta. Please feel free to contact me if you need my help in navigating the state bureaucracy. I can be reached at home, 562-6023, in Augusta at 287-1505, or by email at Lisa.Keim@legislature.maine.gov.

Sincerely,



Lisa Keim
State Senator, District 18

Congress of the United States
House of Representatives
Washington, DC 20515-1902

Dear Friends,

I hope this letter finds you well. As I am settling into my new role as your representative, I wanted to give you an update on what we are doing in D.C. and in Maine this year.

My first priority is to be accessible to you and to our communities, which is why I have opened offices throughout the Second District at the following locations:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

My team and I are here to serve you, so please come meet my staff, voice an opinion, inform us of local events, or seek assistance with federal benefits. I come home to Maine every weekend to hear from you and see what's happening in our communities. I appreciate you keeping us informed.

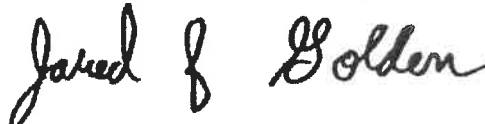
This year, I was proud to be appointed to the House Armed Services and Small Business Committees. On Armed Services, I'm using my experience serving in Iraq and Afghanistan to make sure our servicemembers have the resources and training they need to succeed and keep us safe. Within Armed Services, I was assigned to the Seapower Subcommittee, where I am fighting for our shipyard jobs and making sure our military can count on Bath-built ships for generations to come. Beyond Bath, I will advocate for the entire network of good Maine jobs that support our troops, equipping them to carry out their duties reliably and safely.

Maine would just not be the same without our small, family-owned businesses. On the Small Business Committee, I am working to ensure our small businesses have the tools to grow, look out for their workers, and provide more good jobs to people all over Maine. Within the Small Business Committee, I was honored to be appointed Chairman of the Subcommittee on Contracting and Infrastructure. With this position, I am highlighting the need for infrastructure investment and fighting to level the playing field when small businesses compete for federal contracts.

One thing I love about Maine is that we help each other out. Whether it's ensuring a job well done or lending a hand to a neighbor, I know you are strengthening our communities every day. I am proud to serve alongside you and look forward to all that we will accomplish together.

My wife Isobel and I wish you and your family happiness, health, and success in the year to come.

Sincerely,



Jared F. Golden
Member of Congress

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

June 1, 2019

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September 2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It's often said that Maine is like a big small town (with very long streets)—that's because at our heart, we're one big community. It's not only a pleasure to serve you— it's a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

Best,



Angus S. King
United States Senator

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
(207) 764-5124

SCARBOROUGH
383 US Route 1, Suite 1C
Scarborough, ME 04074
(207) 883-1588

REPORT OF TAX COLLECTOR

2018/2019 Unpaid Taxes as of June 30, 2019

Archer, Susan	159.00	
Axelsson, Michael	644.03	paid
Barker, James	881.20	paid
Barlow, Andrew	600.00	paid
Barlow, Robert	2,396.32	paid
Barlow, Robert	701.75	paid
Bartlett, Gary & Marjorie	3.21	paid
Beaudoin, Mark	2,911.64	partial
Beaudoin, Mark & Linda	385.58	paid
Blake, Holly J	390.93	paid
Booth, John	2,084.57	paid
Booth, John	912.66	paid
Bourgeois, Lisa	212.00	paid
Breen, Kenneth	530.00	paid
Bric, Anka	1,112.22	paid
Brown, Robert	667.80	
Buchanan, Thomas	906.89	paid
Collins & Associates, LLC	1,330.94	paid
Dunning, Gerald	118.43	
Everett Family Trust	302.74	paid
Gobbi, Joseph	1,164.30	paid
Gross, William	1,363.79	paid
Hanover Pines, LLC	1,428.01	paid
Hanover Pines, LLC	545.90	paid
Hanover Pines, LLC	201.82	paid
Hanover Pines, LLC	198.43	paid
Hanover Pines, LLC	200.13	paid
Hanover Pines, LLC	200.13	paid
Hanover Pines, LLC	201.82	paid
Hanover Pines, LLC	197.58	paid
Hanover Pines, LLC	202.67	paid
Harding, Glen	839.47	
Howe, Christopher P	374.55	paid
Howe, Geoffrey	1,477.21	paid
Howe's, Gordie, Inc.	1,604.74	paid
Jonaitis, Louise	470.53	
Kohut, William	523.30	paid
Kohut, William	3,201.81	paid
L&P Pealty, LLC	1,212.15	paid
Little Hayseed Farm, LLC	2,392.04	
Mack, Brian R.	270.93	paid
MacMullen, Gary & Eleanor, Trustees	1,560.74	paid
Miele, Adriane	318.93	partial
Moir, Tracey	305.27	paid
Moir, Tracey	107.48	paid
Moir, Tracey	335.49	paid
Musser, Theodore	393.53	
Penney, Wade	725.74	partial
Pensco Trust Company	973.61	paid
Rodway, Peter	2,295.82	paid
Schlie, Walter & Adelle	305.09	paid
Sessions, Brian	1,021.17	
Smith, Anne	369.84	paid
Taylor, Kennett	1,164.30	paid
Terkelsen, Christine	430.36	paid
Terkelsen, Scott & Christine	317.01	paid
Terkelsen, Scott & Christine	428.88	paid
Turner, Craig	1,033.67	paid
Wensnahan, Regan	532.65	paid
	<u>48,142.80</u>	

2017/2018 Taxes as of June 30, 2019

Archer, Susan	343.91
Blake, Holly	421.47 paid
Dunning, Gerald	160.93
Fortin, Dennis	18.22 paid
L&P Pealty, LLC	197.97 paid
Little Hayseed Farm, LLC	1,572.61
Sessions, Brian	1,021.55
	<u>3,736.66</u>

2016/2017 Taxes as of June 30, 2019

Dunning, Gerald	107.26
-----------------	--------

Reflects Payments through Oct. 22

**Report of Assessors
Year Ended June 30, 2019**

Tax Book Summary (April 1, 2018)

Property Assessed Value

Land	\$25,662,188
Building Assessed Value	22,020,057
Personal Property Assessed Value	<u>109,960</u>
Total	\$47,792,205
Homestead Exemption	(1,559,000)
Veteran's Exemption	<u>(96,000)</u>
Net	\$47,792,205
Property Tax Rate	<u>.0106</u>
Tax Assessment	\$ 506,597

Cemetery Trust Funds
For the Year Ending June 30, 2019

Cemetery Trust General Fund

Principal Balance, June 30, 2018	\$ 800.00
Interest on deposit, June 30, 2018	\$ 47.62
Interest earned	9.29
Balance, June 30, 2019	<u>\$ 856.91</u>

Charles P. Bartlett Fund

Principal Balance, June 30, 2018	\$ 5,000.00
Interest on deposit, June 30, 2018	623.88
Interest earned	61.61
Balance, June 30, 2019	<u>\$ 5,685.49</u>

Stephen & Elhanan Bartlett Fund

Principal Balance, June 30, 2018	\$ 500.00
Interest on deposit, June 30, 2018	298.29
Interest earned	8.74
Balance, June 30, 2019	<u>\$ 807.03</u>

Eva Haywood Fund

Principal Balance, June 30, 2018	\$ 150.00
Interest on deposit, June 30, 2018	328.85
Interest earned	5.25
Balance, June 30, 2019	<u>\$ 484.10</u>

Adelaide Smith Fund

Principal Balance, June 30, 2018	\$ 200.00
Interest on deposit, June 30, 2018	146.93
Interest earned	3.80
Balance, June 30, 2019	<u>\$ 350.73</u>

W.C. and Fannie Holt Fund

Principal Balance, June 30, 2018	\$ 150.00
Interest on deposit, June 30, 2018	328.82
Interest earned	5.25
Balance, June 30, 2019	<u>\$ 484.07</u>

Elnora Wight Fund

Principal Balance, June 30, 2018	\$ 100.00
Interest on deposit, June 30, 2018	149.71
Interest earned	2.74
Balance, June 30, 2019	<u>\$ 252.45</u>

**Orlando P. Russell, Phil & Gladys
Redmond & Russell-Worcester Fund**

Principal Balance, June 30, 2018	\$ 600.00
Interest on deposit, June 30, 2018	362.47
Interest earned	10.54
Balance, June 30, 2019	<u>\$ 973.01</u>

Wilbur & Mary Sanford Fund

Principal Balance, June 30, 2018	\$ 400.00
Interest on deposit, June 30, 2018	299.83
Interest earned	7.67
Balance, June 30, 2019	<u>\$ 707.50</u>

Worcester-Mills Fund

Principal Balance, June 30, 2018	\$ 100.00
Interest on deposit, June 30, 2018	187.35
Interest earned	3.15
Balance, June 30, 2019	<u>\$ 290.50</u>

Norman & Hazel Ferguson Fund

Principal Balance, June 30, 2018	\$ 1,000.00
Interest on deposit, June 30, 2018	553.70
Interest earned	17.02
Balance, June 30, 2019	<u>\$ 1,570.72</u>

Summary

As of June 30, 2019

Principal all funds, June 30, 2019	\$ 9,000.00
Total Expendable Funds June 30, 2019	<u>\$ 3,462.51</u>
	<u>\$ 12,462.51</u>

TOWN WARRANT

Oxford County, ss Town of Hanover

To: Kelly Harrington, Town Clerk in the Town of Hanover, in the County of Oxford and State of Maine:

GREETINGS, In the name of the State of Maine, you are hereby required to notify and warn the voters of the Town of Hanover, in said County, qualified by law to vote in Town affairs, to meet at the Hanover Town House, in said town, on Tuesday the 29th day of October, AD, 2019, at 6:00 p.m., then and there to act on the following articles to wit:

- Article 1:** To choose a Moderator for said meeting.
- Article 2:** To choose one Selectperson for a three (3) year term
- Article 3:** To choose officers for any vacancies that may exist.
- Article 4:** To see if the Town will accept the reports of the town officers or to take action in regard to such reports.
- Article 5:** To see if the Town will vote to continue the existing method of collecting taxes for the ensuing year. (Selectpersons recommend.)
- Article 6:** To see if the Town will vote to authorize the Selectpersons to transfer the Auto Excise, Boat Excise, State Revenue Sharing Funds, Income from Temporary Investments, Interest on the Checking Account, Veteran's Reimbursement and Tree Growth Reimbursement to the Appropriations Account for the coming year.
(Recommended by the Selectpersons for the reduction of the 2019 tax levy.)
- Article 7:** To see if the Town will carry forward unexpended balances in the accounts so listed in Schedule E of the audited financial statements. (Selectpersons recommend.)
- Article 8:** To see what sum the Town will vote to raise for Officers' Salaries, Employee's Payroll and Payroll Taxes for the coming year. (Selectpersons recommend \$38,540.00)
- Article 9:** To see what sum the Town will vote to raise for Worker's Compensation Insurance. (Selectpersons recommend \$1862.00)
- Article 10:** To see what sum the Town will vote to raise for Public Liability, Property & Casualty Insurance. (Selectpersons recommend \$4,310.00)
- Article 11:** To see what sum the Town will vote to raise for Appraising and Mapping. (Selectpersons recommend \$6,250.00)
- Article 12:** To see what sum the Town will vote to raise for memberships in municipal organizations. (Selectpersons recommend \$2,535.00)
- Article 13:** To see what sum the Town will vote to raise for the Code Enforcement Officer. (Selectpersons recommend \$3,500.00)

- Article 14:** To see what sum the Town will vote to raise for the Election Clerks. (Selectpersons recommend \$880.00)
- Article 15:** To see what sum the Town will vote to raise for Office Expense. (Selectpersons recommend \$6,320.00)
- Article 16:** To see what sum the Town will vote to raise for Credit Card Fees. (Selectpersons recommend \$1,000.00)
- Article 17:** To see what sum the Town will vote to raise for Utilities. (Selectpersons recommend \$3,000.00)
- Article 18:** To see what sum the Town will vote to raise for Legal and Audit. (Selectpersons recommend \$4,000.00)
- Article 19:** To see what sum the Town will vote to raise for the Planning Board, other than stipends. (Selectpersons recommend \$100.00)
- Article 20:** To see what sum the Town will vote to raise for Fire Protection. (Selectpersons recommend \$7,000.00)
- Article 21:** To see what sum the Town will vote to raise for Town Roads and Bridges. (Selectpersons recommend \$42,000.00)
- Article 22:** To see what sum the Town will vote to raise for Street Lights. (Selectpersons recommend \$4,800.00)
- Article 23:** To see what sum the Town will vote to raise for General Assistance. (Selectpersons recommend \$100.00)
- Article 24:** To see what sum the Town will vote to raise to cover services available to the Town. (Selectpersons recommend \$3850.00)

<u>Health and Welfare Contributions</u>	<u>2018/2019</u>
Community Concepts	250
Rumford Public Library	250
Age-Friendly	250
Abused Women's Advocacy Project	100
River Valley Chamber of Commerce	100
River Valley Growth Council	500
Maine Public Broadcasting Network	100
River Valley Healthy Communities	250
Seniors Plus	100
Androscoggin Home Care & Hospice	250
Hope Association	100
WWVC Channel 7	500
Sexual Assault Prevention & Response Services	100
Gardner Roberts Memorial Library	1,000
	<u>\$ 3,850</u>

- Article 25:** To see what sum the Town will vote to raise for Solid Waste Disposal. (Selectpersons recommend \$26,000.00)
- Article 26:** To see what sum the Town will vote to raise for Animal Control. (Selectpersons recommend \$100.00)
- Article 27:** To see what sum the Town will vote to raise for Ambulance Services. (Selectpersons recommend \$10,710.00)
- Article 28:** To see what sum the Town will vote to raise for Recreation. (Selectpersons recommend \$1,000.00)
- Article 29:** To see what sum the Town will vote to raise for Cemetery Maintenance. (Selectpersons recommend \$3,200.00)
- Article 30:** To see what sum the Town will vote to raise for County Tax. (Selectpersons recommend \$46,761.00)
- Article 31:** To see what sum the Town will vote to raise for Town Buildings' Maintenance. (Selectpersons recommend \$0.00)
- Article 32:** To see what sum the Town will vote to raise for the Capital Projects Account in the anticipation of improvements to Town roads. (Selectpersons recommend \$15,000.00)
- Article 33:** To see if the Town will authorize the Treasurer, with the approval of the Selectpersons, to dispose of property acquired by the Town through the expiration of tax liens and to issue quit claim deeds for the disposal of said property.
- Article 34:** To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 4/12 of the 2019/2020 approved budget during the period July 1, 2020 to the 2020/2021 annual town meeting. (Selectpersons recommend)

Given under our hand at Hanover, the 15th day of October, A.D. 2019.

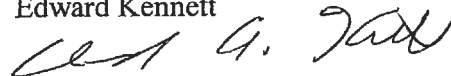
Brenda Lee B. Gross



Frank S. Morrison, Jr.



Edward Kennett



Selectpersons of Hanover

A true copy attest:

Kelly Harrington

State of Maine

Officer's Return

By virtue of the within warrant to me directed, I have duly warned and notified the voters of the Town of Hanover, qualified by law to vote in town affairs, to meet at the time and place and for the purpose within mentioned, by posting attested copies of the within warrant at the Hanover Town Hall, Hanover Town Office and the Gardner Memorial Library, the same being public and conspicuous places within said Town, on the 15th day October, A.D. 2019, the same being at least seven days before the time of said meeting.

Kelly Harrington, Town Clerk



Town of Hanover Municipal Budget

	<u>2018-2019</u> <u>Approved</u>	<u>2019-2020</u> <u>Proposed</u>
Officers Salaries		
1st Selectperson	3,750	3,750
2nd Selectperson	2,550	3,750
3rd Selectperson	2,550	3,750
Town Clerk & Deputy Clerk	} 11,400	} 20,290
Treasurer & Deputy Treasurer		
Tax Collector & Deputy Tax Collector		
Registrar of Voters & Deputy Reg. of Voters		
Planning Board Members and Alternates	1,000	1,000
Payroll, Other & Payroll Taxes	11,000	6,000
Total Officers Salaries, Payroll and Payroll Taxes	32,250	38,540
Workers' compensation insurance	647	1,862
Insurance-Public Officials' Liability, Property & Casualty	4,157	4,310
Appraisal & Mapping	6,250	6,250
Memberships	2,500	2,535
Code Enforcement Officer	3,500	3,500
Election Clerks	800	880
Office Expenses	5,000	6,320
Credit Card Fees	1,000	1,000
Utilities	3,000	3,000
Legal & Audit Fees	5,000	4,000
Planning Board Expenses	100	100
Fire protection	3,000	7,000
Town roads and bridges	42,000	42,000
Street lights	5,300	4,800
General assistance(welfare)	100	100
Health and welfare	3,850	3,850
Solid waste disposal	22,000	26,000
Animal Control	100	100
Ambulance services	6,000	10,710
Recreation	1,800	1,000
Cemetery Maintenance	3,200	3,200
County tax	43,840	46,761
Town buildings maintenance	4,000	0
Capital Projects Fund	25,000	15,000
Disposal of Tax Acquired Property	15,232	0
Total Before Education	239,626	232,818
Education	348,007	415,468
Total appropriations	587,633	648,286
<u>Education</u>		
Estimated Cost	<u>Education</u>	
Use of Carry Forward Balance	357,007	433,604
Net Education appropriation	-9,000	-18,136
	348,007	415,468

TOWN OF HANOVER, MAINE
INDEPENDENT AUDITORS' REPORT AND
FINANCIAL STATEMENTS

JUNE 30, 2019

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Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Board of Selectmen
Town of Hanover
Hanover, Maine

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of Town of Hanover, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

OPINION

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the aggregate remaining fund information of the Town of Hanover, Maine, as of June 30, 2019, and the respective changes in financial position in accordance with accounting principles generally accepted in the United States of America.

3

OTHER MATTERS

Required Supplementary Information

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

The budgetary comparison information on page 17 is required by accounting principles generally accepted in the United States of America. This information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. The budgetary comparison schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements.

Other Information

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

Maine Municipal Audit Services, PA

Levant, Maine
September 11, 2019

Town of Hanover, Maine
Statement of Net Position
June 30, 2019

	Total Governmental Activities	
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 212,363	
Investments	107,906	
Taxes receivable	77,422	
Tax liens receivable	8,568	
<i>Total current assets</i>		406,260
<i>Non-current assets:</i>		
Capital assets, net of accumulated depreciation	152,836	
<i>Total non-current assets</i>		152,836
TOTAL ASSETS	\$ 559,097	
LIABILITIES:		
<i>Current liabilities:</i>		
Accounts payable	\$ 6,119	
<i>Total current liabilities</i>		6,119
 TOTAL LIABILITIES		 6,119
NET POSITION:		
Invested in capital assets, net of related debt	152,836	
Restricted	9,000	
Unrestricted	391,142	
TOTAL NET POSITION		552,978
TOTAL LIABILITIES AND NET POSITION	\$ 559,097	

The accompanying notes are an integral part of this statement.

Town of Hanover, Maine
Statement of Activities
For the Year Ended June 30, 2019

Net (Expense) Revenue and Changes in Net Position			
	Program Revenues		Total Governmental Activities
	Expenses	Charges for Services	Operating Grants and Contributions
Governmental activities:			
General government	\$ 82,938	\$ 1,466	\$ 1,171
Public safety	16,321	-	-
Public works	40,096	-	-
Health, sanitation and welfare	37,468	-	330
Education	357,007	-	-
County tax	43,840	-	-
Recreation	242	-	-
Cemeteries	2,094	-	-
Depreciation	22,285	-	-
Total governmental activities	\$ 602,291	\$ 1,466	\$ 1,502
General revenues:			
Property taxes, levied for general purposes			501,351
Excise taxes			53,924
Grants and contributions not restricted to specific programs:			
Homestead exemption			9,748
State revenue sharing			6,227
Tree growth			3,617
Other			557
Unrestricted investment earnings			4,082
Other income			11,010
Total general revenues and transfers			590,515
		<i>Changes in net position</i>	
			(8,808)
NET POSITION - BEGINNING			561,786
NET POSITION - ENDING		\$	552,978

The accompanying notes are an integral part of this statement.

Town of Hanover, Maine
Balance Sheet
Governmental Funds
June 30, 2019

	General Fund	Major Fund Capital Projects Fund	Other Governmental Funds	2019 Total Governmental Funds	2018 Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 212,363	\$ -	\$ -	212,363	\$ 292,755
Investments	107,906	-	-	107,906	106,735
Due from other governments	-	-	-	-	-
Taxes receivable	77,422	-	-	77,422	65,204
Tax liens receivable	8,568	-	-	8,568	3,376
Tax acquired property	-	-	-	-	3,509
Interfund receivables	-	16,363	12,463	28,826	65,577
TOTAL ASSETS	\$ 406,260	\$ 16,363	\$ 12,463	\$ 435,086	\$ 537,157
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
<i>Liabilities:</i>					
Accounts payable	\$ 6,119	\$ -	\$ -	6,119	\$ 10,160
Due to other governments	-	-	-	-	8,694
Interfund payables	28,826	-	-	28,826	65,577
Total liabilities	34,944	-	-	34,944	84,431
<i>Deferred inflows of resources:</i>					
Deferred property taxes	68,792	-	-	68,792	57,672
Total deferred inflows of resources	68,792	-	-	68,792	57,672
<i>Fund balances:</i>					
Non-spendable	-	-	9,000	9,000	9,000
Assigned	31,548	16,363	3,463	51,374	105,563
Unassigned	270,976	-	-	270,976	280,491
Total fund balances	302,524	16,363	12,463	331,350	395,054
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 406,260	\$ 16,363	\$ 12,463		
<i>Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:</i>					
Depreciable capital assets as reported in Statement 1				152,836	109,060
Deferred property taxes not reported on Statement 1				68,792	57,672
NET POSITION OF GOVERNMENTAL ACTIVITIES			\$	\$ 552,978	\$ 561,786

The accompanying notes are an integral part of this statement.

Town of Hanover, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019

	General Fund	Major Fund Capital Projects Fund	Other Governmental Funds	2019 Total Governmental Funds	2018 Total Governmental Funds
REVENUES:					
Property taxes	\$ 490,231	\$ -	\$ -	\$ 490,231	\$ 446,776
Excise taxes	53,924	-	-	53,924	57,002
Intergovernmental revenue:					
State revenue sharing	6,227	-	-	6,227	5,482
LRAP	-	-	-	-	4,616
Homestead exemption	9,748	-	-	9,748	7,830
Tree growth	3,617	-	-	3,617	3,661
Other intergovernmental revenues	2,058	-	-	2,058	452
Interest income and lien fees	3,408	674	-	4,082	3,766
Charges for services	1,466	-	-	1,466	1,574
Other revenue	11,010	-	-	11,010	8,766
Total revenues	581,689	674	-	582,362	539,924
EXPENDITURES:					
General government	82,938	-	-	82,938	69,538
Public safety	16,321	-	-	16,321	3,981
Public works	106,157	-	-	106,157	88,003
Health and sanitation	37,468	-	-	37,468	34,474
Education	357,007	-	-	357,007	332,945
County tax	43,840	-	-	43,840	36,886
Recreation	242	-	-	242	1,830
Cemeteries	2,094	-	-	2,094	2,384
Total expenditures	646,067	-	-	646,067	570,041
Excess (deficiency) of revenues over (under) expenditures	(64,378)	674	-	(63,705)	(30,117)
OTHER FINANCING SOURCES (USES):					
Operating transfers in	62,550	25,000	-	87,550	53,171
Operating transfers (out)	(25,125)	(62,550)	125	(87,550)	(53,171)
Total other financing sources (uses)	37,425	(37,550)	125	-	-
Net change in fund balances	(26,953)	(36,876)	125	(63,705)	(30,117)
FUND BALANCES - BEGINNING	329,477	53,239	12,338	395,054	425,172
FUND BALANCES - ENDING	\$ 302,524	\$ 16,363	\$ 12,463	\$ 331,350	\$ 395,054

The accompanying notes are an integral part of this statement.

(Continued)

Town of Hanover, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended June 30, 2019

Net change in fund balances - total governmental funds (Statement 4)	\$ (63,705)
Amounts reported for governmental activities in the Statement of Activities (Stmnt. 2) are different due to the following items:	
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds	(22,285)
Revenues in the Statement of Activities (Stmnt 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.	11,120
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)	66,061
<hr/>	
Changes in net position of governmental activities (see Statement 2)	\$ (8,808)

The accompanying notes are an integral part of this statement.

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Hanover, Maine (the Town) was incorporated on February 14, 1843. The Town operates under a selectman form of government, and is incorporated under the laws of the State of Maine.

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

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

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

B. Basis of Presentation

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

Government-Wide Financial Statements

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

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

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Financial Statements

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

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

C. Measurement Focus and Basis of Accounting

Governmental Fund Types

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

Capital Projects Fund – Capital projects funds are used to account for financial resources to be used for the acquisitions or construction of major capital facilities (other than those financed by proprietary funds).

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

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

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

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

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

D. Budgets and Budgetary Accounting

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

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

Cash and Cash Equivalents

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

Interfund Receivables and Payables

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

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The Town defines capital assets as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical costs if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	30
Infrastructure	20-50
Machinery and Equipment	5-10

Net Position and Fund Balances

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

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

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

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

Unassigned – Funds available for any purpose.

Deferred Revenue

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

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property Taxes

Property taxes for the current year were committed on November 14, 2018, on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Payment of taxes was due June 30, 2019, with interest at 8% on all tax bills unpaid as of July 1, 2019.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$ 11,962 for the year ended June 30, 2019.

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

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2019.

Risk Management

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

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

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

Use of Estimates

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

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

1. DEPOSITS AND INVESTMENTS

Deposits

Custodial credit risk of deposits is the risk that, in the event of a bank failure, the Town's deposits may not be returned to it. The Town does not have a formal policy with respect to custodial credit risk.

GASB Statement No. 40 directs that deposits be disclosed as exposed to custodial credit risk if they are not covered by depository insurance and the deposits are either uncollateralized or collateralized by securities held by the pledging financial institution's trust department but not in the Town's name. At June 30, 2019, cash deposits had a carrying value of \$212,363. Of the deposited amounts, \$250,000 for demand deposits and \$250,000 for savings deposits per bank was protected by depository insurance. Accordingly, the Town was not exposed to custodial credit risk at June 30, 2019.

Investments

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements, certificates of deposit and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking accounts, savings accounts, or certificates of deposits. At June 30, 2019, the Town had \$107,906 invested in certificates of deposit, all of which were protected by federal depository insurance.

2. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2019, was as follows:

	Balance 7/1/18	Additions	Deletions	Balance 6/30/19
Governmental activities:				
Capital assets being depreciated:				
Building Improvements	\$ 31,452.00	\$ -	\$-	\$31,452.00
Equipment	14,465.00	-	-	14,465.00
Infrastructure	185,803.00	66,061.00	-	251,864.00
Less accumulated depreciation:				
Building Improvements	(16,798.00)	(1,049.00)	-	(17,847.00)
Equipment	(10,052.00)	(2,542.00)	-	(12,594.00)
Infrastructure	(95,810.00)	(18,694.00)	-	(114,504.00)
Governmental activities -				
Net Capital Assets	\$ 109,060.00	\$ 43,776.00	\$ -	\$ 152,836.00

**TOWN OF HANOVER, MAINE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2019**

3. PENDING LITIGATION

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

4. ASSIGNED BALANCES

The Board of Selectmen has the authority to assign amounts for specific future purposes. Approved assigned balances at June 30, 2019, consist of:

General Fund:

General assistance	\$ 2,362
Ambulance	2,233
Education	18,136
Cemeteries	1,921
Town house maintenance	6,494
Animal control	<u>402</u>

Total \$ 31,548

Capital Projects Fund:

Road reserve	<u>\$ 16,363</u>
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Permanent Fund:

Cemeteries	<u>\$ 3,463</u>
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5. EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures for the year ended June 30, 2019:

Public safety	\$ 648
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6. SUBSEQUENT EVENTS

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

Town of Hanover, Maine
General Fund
Budgetary Comparison Schedule
For the Year Ended June 30, 2019

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 506,597	\$ 506,597	\$ 490,231	\$ (16,367)
Excise taxes	-	-	53,924	53,924
<i>Intergovernmental revenue:</i>				
State revenue sharing	5,000	5,000	6,227	1,227
Homestead exemption	10,328	10,328	9,748	(580)
Tree growth	-	-	3,617	3,617
Other intergovernmental revenues	-	-	2,058	2,058
Interest income	-	-	3,408	3,408
Charges for services	-	-	1,466	1,466
Other revenues	63	63	11,010	10,947
<i>Total revenues</i>	<i>521,989</i>	<i>521,989</i>	<i>581,689</i>	<i>59,700</i>
EXPENDITURES:				
General government	88,836	88,836	82,938	5,898
Public safety	3,000	15,673	16,321	(648)
Public works	47,300	109,850	106,157	3,693
Health, sanitation and welfare	32,113	40,475	37,468	3,007
Education	348,007	375,143	357,007	18,136
County tax	43,840	43,840	43,840	-
Recreation	1,800	1,800	242	1,558
Cemeteries	3,200	4,016	2,094	1,921
<i>Total expenditures</i>	<i>568,096</i>	<i>679,632</i>	<i>646,067</i>	<i>33,565</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(46,107)</i>	<i>(157,643)</i>	<i>(64,378)</i>	<i>93,265</i>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	-	62,550	62,550	-
Operating transfers (out)	(25,000)	(25,000)	(25,125)	125
<i>Total other financing sources</i>	<i>(25,000)</i>	<i>37,550</i>	<i>37,425</i>	<i>125</i>
<i>Net changes in fund balances</i>	<i>(71,107)</i>	<i>(120,093)</i>	<i>(26,953)</i>	
FUND BALANCES - BEGINNING			329,477	
FUND BALANCES - ENDING			\$ 302,524	

Town of Hanover, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
June 30, 2019

	Permanent Funds	Total Other Governmental Funds
ASSETS:		
Due from General Fund	\$ 12,463	\$ 12,463
TOTAL ASSETS	\$ 12,463	\$ 12,463
LIABILITIES AND FUND BALANCE:		
<i>Fund Balance:</i>		
Non-spendable	\$ 9,000	\$ 9,000
Assigned	3,463	3,463
<i>Total fund balance</i>	12,463	12,463
TOTAL LIABILITIES AND FUND BALANCES	\$ 12,463	\$ 12,463

Town of Hanover, Maine
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
All Other Non-Major Governmental Funds
For the Year Ended June 30, 2019

	Permanent Funds	Total Other Governmental Funds
OTHER FINANCING SOURCES (USES) OF FUNDS:		
Transfer (to) General Fund - interest earned	\$ 125	\$ 125
Total other financing sources (uses)	<u>125</u>	<u>125</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES		
	125	125
FUND BALANCE - BEGINNING OF YEAR	<u>12,338</u>	<u>12,338</u>
FUND BALANCE - END OF YEAR	<u><u>\$ 12,463</u></u>	<u><u>\$ 12,463</u></u>

Town of Hanover, Maine
Schedule of Property Valuation, Assessment, and Appropriations
General Fund
For the Year Ended June 30, 2019

Assessed Valuation:

Real estate valuation	\$ 47,682,245
Personal property valuation	<u>109,960</u>

<i>Total valuation</i>	<u>47,792,205</u>
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Tax Commitment:

Tax assessment at \$10.60 per thousand	<u>506,597</u>
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Reconciliation of Commitment with Appropriation:

Current year tax commitment, as above	506,597
Estimated revenues	20,791
Appropriated from fund balance	77,669
Budgeted transfer in (out)	<u>37,550</u>

Appropriations per original budget	<u>642,608</u>
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<i>Overlay</i>	<u>(11,962)</u>
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TOTAL APPROPRIATIONS	<u>\$ 630,646</u>
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Town of Hanover, Maine
Schedule of Departmental Operations
For the Year Ended June 30, 2019

	Balance 7/1/2018	Appropriations	Total Available	Expenditures	Balances	
					Lapsed	Carried
GENERAL GOVERNMENT						
Officers' salaries and payroll taxes	\$ -	\$ 32,250	\$ 32,250	\$ 32,163	\$ 87	\$ -
Insurance	-	4,804	4,804	4,310	494	-
General government	-	5,000	5,000	6,322	(1,322)	-
Credit card fees	-	1,000	1,000	1,333	(333)	-
Appraising and mapping	-	6,250	6,250	6,250	-	-
Utilities	-	3,000	3,000	2,862	138	-
Election clerks	-	800	800	720	80	-
CEO	-	3,500	3,500	2,449	1,051	-
Legal/audit	-	5,000	5,000	3,770	1,230	-
Memberships	-	2,500	2,500	4,397	(1,897)	-
Town house maintenance	-	9,400	9,400	2,906	-	6,494
Disposal of tax acquired property	-	15,232	15,232	15,096	136	-
Planning board	-	100	100	360	(260)	-
<i>Total</i>	-	88,836	88,836	82,938	(596)	6,494
PUBLIC SAFETY						
Fire protection	12,673	3,000	15,673	16,321	(648)	-
<i>Total</i>	12,673	3,000	15,673	16,321	(648)	-
PUBLIC WORKS						
Town roads	-	104,550	104,550	101,405	3,145	-
Street lights	-	5,300	5,300	4,752	548	-
<i>Total</i>	-	109,850	109,850	106,157	3,693	-
HEALTH, SANITATION AND WELFARE						
General assistance	2,262	100	2,362	-	-	2,362
Health services	-	3,850	3,850	3,850	-	-
Solid waste disposal	2,371	22,000	24,371	26,361	(1,990)	-
Animal control	888	163	1,051	648	-	402
Ambulance	2,841	6,000	8,841	6,608	-	2,233
<i>Total</i>	8,362	32,113	40,475	37,468	(1,990)	4,997
EDUCATION						
	27,136	348,007	375,143	357,007	-	18,136
COUNTY TAX						
	-	43,840	43,840	43,840	-	-
RECREATION						
	-	1,800	1,800	242	1,558	-
CEMETERIES						
	816	3,200	4,016	2,094	-	1,921
TOTAL EXPENDITURES	\$ 48,986	\$ 630,646	\$ 679,632	\$ 646,067	\$ 2,016	\$ 31,548

