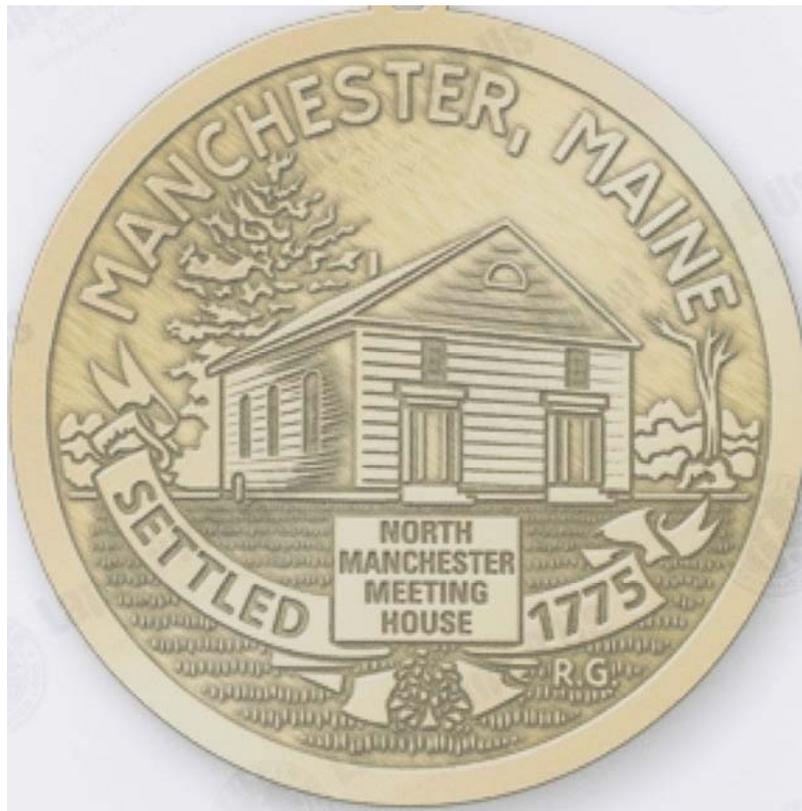


Town of
MANCHESTER



2011 Annual Report

For Fiscal year ending 06/30/2011

Records have been kept since 1861 on when the ice goes out on Cobbosseecontee Lake. We are only missing one year...1994...if anyone has this please call the town office so that we may have a complete record.

DATE OF ICE OUT ON COBBOSSEECONTEE LAKE

<u>YEAR</u>	<u>DATE</u>	<u>YEAR</u>	<u>DATE</u>	<u>YEAR</u>	<u>DATE</u>	<u>YEAR</u>	<u>DATE</u>
1861	April 25	1915	April 14	1969	April 23		
1862	May 6	1916	April 22	1970	April 26		
1863	May 2	1917	April 26	1971	April 30		
1864	April 23	1918	April 24	1972	April 29		
1865	April 13	1919	April 10	1973	April 9		
1866	April 18	1920	April 28	1974	April 1		
1867	April 27	1921	April 1	1975	April 25		
1868	May 1	1922	April 15	1976	April 26		
1869	April 29	1923	April 25	1977	April 21		
1870	April 24	1924	April 18	1978	April 27		
1871	April 9	1925	April 6	1979	April 17		
1872	May 3	1926	May 3	1980	April 18		
1873	May 2	1927	April 16	1981	March 14!!!		
1874	May 4	1928	April 20	1982	Apr 25		
1875	May 2	1929	April 21	1983	" 2		
1876	May 1	1930	April 13	1984	" 16		
1877	April 18	1931	April 12	1985	" 6		
1878	April 14	1932	April 19	1986	" 10		
1879	May 5	1933	April 19	1987	" 9		
1880	April 22	1934	April 22	1988	" 8		
1881	April 21	1935	April 24	1989	" 23		
1882	April 28	1936	April 12	1990	" 15		
1883	May 1	1937	April 22	1991	" 8		
1884	April 26	1938	April 19	1992	" 10		
1885	April 29	1939	May 4	1993	" 21		
1886	April 20	1940	May 2	1994	"		
1887	May 7	1941	April 12	1995	" 8		
1888	May 9	1942	April 13	1996	" 7		
1889	April 15	1943	April 26	1997	" 24		
1890	April 26	1944	April 28	1998	" 5		
1891	April 23	1945	April 3	1999	" 4		
1892	April 18	1946	April 7	2000	" 4		
1893	May 4	1947	April 14	2001	APR 28		
1894	April 24	1948	April 10	2002	" 4		
1895	April 21	1949	April 10	2003	" 21		
1896	April 22	1950	April 21	2004	" 14		
1897	April 27	1951	April 6	2005	" 14		
1898	April 16	1952	April 20	2006	MARCH 28!!		
1899	April 29	1953	March 28	2007	APRIL 24		
1900	April 24	1954	April 19	2008	" 22		
1901	April 20	1955	April 16	2009	" 11		
1902	April 2	1956	April 28	2010	MARCH 17		
1903	April 5	1957	April 13	2011	APRIL 17		
1904	April 28	1958	April 16	2012	MARCH 23		
1905	April 21	1959	April 22				
1906	April 24	1960	April 24				
1907	April 30	1961	April 30				
1908	April 21	1962	April 22				
1909	April 19	1963	April 21				
1910	April 4	1964	April 21				
1911	April 28	1965	April 19				
1912	April 24	1966	April 19				
1913	April 17	1967	April 29				
1914	April 26	1968	April 13				



Ladies Delight Lighthouse



Laughing Stock Farm

We love receiving pictures from our residents. We use them in all types of publications and on our website. If you have a photo or two you would like to share please send them in.

townclerk@manchesterme.org



“Winter Flag” - Kerns Hill Rd

“Ben The Postman”



Turtle Laying eggs on Cobbossee





Manchester, Maine settled in 1775, became a town in 1850. It was made up of parts of five towns —Augusta, Readfield, Hallowell, Litchfield and Winthrop. It was first called Kennebec, but finding that their mail often went to Kennebunk Maine, the townspeople decided in 1854 to change the name to Manchester.

The central part of town was first known as Hallowell Cross Roads, Manchester Cross Roads, Manchester Forks, and finally simply The Forks, a fitting name, since seven roads meet here: Winthrop Road, Pond Road, Kerns Hill Road, Hallowell Road, Augusta Road, Puddledock Road, and Readfield Road.

One side of the medal shows the map of Manchester, a long, narrow town, with the seven roads converging in the center. Beautiful Lake Cobbosseecontee, long and narrow, too, a section of which is in Manchester, is also shown. On the old maps it is labeled Cobbossee Contee Great Pond.

The Town Seal pictures the Town Hall, built in 1852. It was located on the site of the old Fire House, and it housed a school for the center of town, as well as the town office. It burned in 1952.

Boards & Committees List 6
Board of Selectmen 7
Town Manager 8
Treasurer 9
Town Clerk 10
Tax Collector 12
Assessing 13
Codes Enforcement Officer Report..... 15
Recreation Department..... 16
Fire Department..... 17
RSU 38 18
Manchester Healthy Futures..... 20
Senate 21
House of Representatives 25
Kennebec County Sheriff 26
Outstanding Real Estate Taxes 27
Auditors Report 33



Table of Contents

Committee Thanks

Kudos go out to our committee members, whose contributions help make our hometown a better place to work, live and raise a family.

Animal Control Officer

Morang, Howard

Appeals Board

Kozak, Joe
Rogers, Alec
Sechrist, Ben
Smith, Shawn
Lyon, Scott

Budget Committee

Jackson, Brian
Davis, Jed
Worthing, David
Kozak, Joe
Ingraham, John
LeVeen, Thomas
Gasper, Robert

Cemetery Committee

Whitten, Maynard
Gay, Dusty
Ellis, Brandon—Sexton

Cobossee Water Shed Trustee

Sylvester, Brian
Hippler, Charles

Comprehensive Planning Committee

Arbour, Mike
Oliver, Vicki
Gasper, Robert
Holmes, Pia
Plengey, Deborah
Watts, Mike
Manley, Margaret
Daigle, Diane
Hinkley, Garry
Bettis, Theresa
Melcher, Sue
Gilbert, E. Patrick
Hutchinson, Pat
Ide, Doug
Janell, Jeffrey
LaRochelle, Raegan
Kozak, Vicki
Nielsen, Martha
Smith, Donald
Dudley, Lendall
King, Robert
Schrader, John (Jack)
Mattson, Todd
Worthing, Diana
Holmes, Bruce
Shedd, Douglas
Ballard, Carol Ann
Pare, Jeremy

Comprehensive Planning Committee

Welsh, Diane
Strout, Leon
Pelsor, Jim
Van Horn, Carolyn
Worthing, David
Harvey, Barbara
Sprague, Bill
Higgins, A. J.

Conservation Commission

Plengey, Deb
Reiter, Annie
Ouelette, Sylvia
Hinkley, Garry
Janell, Jeffrey
Ide, Doug
Moss, Barbara

Dam Keeper

Hippler, Charles Jr
Hippler, James
Dodge, David

Historic Preservation

Smith, Donald
Silsby, David S.
Harvey, Barbara
Dudley, Lendall
Oliver, Vicki
Worthing, David
Van Horn, Carolyn
Ballard, Carol Ann
Shedd, Douglas
Worthing, Diana
Kozak, Vicki
Schrader, John (Jack)
Welsh, Diane
Holmes, Pia

Planning Board

Hippler, Charles Jr
Pelsor, Jim
Kliphan, Dawn
Davis, Jed
Strout, Leon
Thomas, Paula
Oliver, Tom

Recreation Committee

Carney-Smith, Linda
Daigle, Diane
Manley, Margaret
Wilbur, Tammy
Dubois, Laurie

Road Committee

Smith, David
Gilbert, E. Patrick
Gasper, Robert
Nevins, Jim
Edgecomb, Walter (Chip)
Foster, Warren
Lyon, Scott
Whitten, Maynard

Sanitary District

Lyon, Scott
Nevins, Jim
Fletcher, Clifton
Foster, Warren
Gasper, Robert

Selectboard

Martha Nielsen
McLeod, Donald
Pare, Jeremy
Fuller, Elaine
Whitten, Maynard

Town Forester

Elliot, Steve

Dear Manchester Residents,

It is with great pride that I write this annual report of the Manchester Board of Selectmen given that I have served as Chairman of this great Board over the past year and have been honored to serve you in this role. While the Board has not seen as many of you as we would like to at our bi-monthly board meetings, we understand that life gets busy and thus we hope to serve you as best we can in the positions you have entrusted upon us. We do, however, continue to hold an open invitation to any of our board meetings and truly appreciate it when you let us know your thoughts on a particular issue no matter how pressing. We are here to serve you and your calls and thoughts, while at town hall, our elementary school, or at one of Manchester's great local businesses, are always welcome!

Speaking of businesses, the town was very excited to see a new professional park open over the summer on Route 202 as the tax increment financing district that was approved at last year's town meeting was put to use. With multiple doctors in place and new jobs created for residents' right here in Manchester, the park has been an initial success and we look forward to continually supporting it as plans unfold to expand the park over the years. We certainly thank everyone involved in creation of the district, you know who you are, and we are certain that this investment from the town will continue to show dividends in the future.

On the facilities front, we continually strive to reduce costs at the municipal level and this past year's activities and the budget for 2012/2013 are reflective of this effort. With new solar panels in place on the fire station that we continuously monitor on the town's web site, energy star computers on everyone's desks, and ongoing plans to further reduce energy and overhead costs, the Selectmen are very aware of the need to be economical in our effort to serve you well. At the same time, we realize that to be economical is not always the most effective so we consistently strive to merge the two. To this end, we are recommending a budget for the next year that will minimally raise taxes while providing many new resources and safety measures for our fire department, provide for upgrades to our children's play area at Castle Town, increase funding for road maintenance, and allow the town to provide for safer access to our town hall and elementary school on Route 17.

All in all, the past year has been very successful for the Town of Manchester as audits of our town fiscal affairs attest. We thank the town office staff for allowing for such great results, and look forward to many more years with the current team at the helm. These are hard working professionals and I personally thank them for all the help they provide me from afar when my jobs take me out of town. We also thank all of the volunteers in town that often go above and beyond the call of duty to create social opportunities for our seniors and children and help who guide the Selectmen in making decisions for the town. This was especially evident in the work of the Comprehensive Plan Committee over the past year and we would be remiss not to specifically point out this group. The future of the town depends on such efforts and, as the Board of Selectmen, we will often look to the Comprehensive Plan for guidance over the next decade. On a more immediate note, please remember to vote this June and November in the local and national elections, and we look forward to listening and working with all of you over the course of the next year!

Very respectfully,

Manchester Board of Selectmen

Jeremy Pare, Chair

To the Citizens of Manchester,

It is with pleasure that I submit this report for the 2010/2011 Annual Report. This report presents an overview of the major departmental activities as well as Manchester's detailed financial information and plans for the future.

There are many unsung people that need to be thanked for their dedication and efforts to make Manchester the best place on earth to live.

I would like to thank the Board of Selectmen for their leadership and support. To the many energetic volunteers who serve on the towns various boards and committees, who contribute immense amounts of personal time in making Manchester the best place to live. Next, to the Town employees: Tina Cagle, Ann Young, Chuck Jordan, Karen Bryant, Paul Mitnik. These are the people that make the daily operation of the town look easy. It is a distinct pleasure to be surrounded by so many people who take so much pride in their community and their dedication to make it happen.

I continue to be optimistic about the future of our community. I am certain that by working together as a community and harnessing our collective energy we can meet any of the challenges that come our way. If you have any suggestions on the ways the Town of Manchester can be improved, please contact me directly at townmanaer@manchesterme.org or by phone at 622-1894.

Respectfully Submitted,

E. Patrick Gilbert

Town Manager

Dear Manchester Residents,

As your new Town Treasurer, I would like to introduce myself and give you some information about my background and qualifications. I grew up in Augusta and graduated from Cony High School and the University of Maine. Although new to municipal accounting, I have over 25 years of progressive non-profit accounting experience. I currently live in Fayette with my husband and daughter. With the assistance of the Town Clerk and the Tax Collector, we've taken a look at office procedures and implemented a few changes. We've put into place some new control measures, streamlined a few procedures and are working on cross-training and procedural manuals. We are also on the lookout for ways to save the town money when we can. I would like to personally thank the Town Office staff for all the help and guidance they have provided me. They did a wonderful job of "holding down the fort" while the Town was without a Treasurer for a few months. Thank you and Job Well Done! In addition, I have also had the opportunity to meet a few Manchester residents. Manchester is a great community and I enjoy working for you, the residents. If there is anything I can help you with please do not hesitate to contact me.

Thank you,

Ann Young
Treasurer
622-1894
treasurer@manchesterme.org

Dear Manchester Residents:

The Town Clerk position is really the keeper of the records, and as Town Clerk, I take that responsibility seriously. I have been reorganizing all the old records for the town as well as updating any genealogy information as I see it come in. I just received the latest preservation records back from Brown's River Preservation and all the town reports and school reports from the 1700's and 1800's and they are beautiful. You may come in and see them anytime.

The vital statistics department has gone through some major changes this last year. Death Certificates are now issued through a new on-line program through the state, which eventually will be nationwide. The difference with this new system is that it may take a day or two longer to receive a requested death certificate. The requirements for receiving a vital records have also changed. If you have any questions please do not hesitate to call me.

Dog registrations are usually one of those things that keep getting put on the back burner...Registration is always 10/15—01/31. Late fees always begin February 1st of every year and if your dog is still not registered by March 1st you will receive a summons to court. Don't let this be you. Come in before 12/31 of any year and we will enter your dog's name into a drawing to win a doggie basket that is generously donated to the town by PetSmart.

Inland Fisheries and Wildlife registrations and licenses can be purchased at any town office (with the exception of boats) or on-line.

As always, I look forward to serving you to the best of my ability. If you ever have any questions or concerns please feel free to call me.

Best wishes,

Tina L. Cagle
Town Clerk/Voter Registrar
622-1894
townclerk@manchesterme.org

All data is calculated on our fiscal year.

07/01/2010 - 06/30/2011

VITAL STATISTICS Births - 21 Marriages - 9 Deaths - 18

DEPARTMENT OF AGRICULTURE Dogs - 537

BIG THANKS to PetSmart for their wonderful donation this year of 6 doggie baskets.
Congratulations to our lucky winners:

Sweetie Ellie Lucy Maggie May Maggie Robbie Ann

Animal Control Officer is: Howard Morang - 458-4853

If you have need of assistance with wildlife please call: Game Warden Sue Meyer - 549-7081

INLAND FISHERIES AND WILDLIFE

ATV's -	Snowmobiles -	Boats -	Hunt/Fish License -
87	147	296	358

ELECTIONS

Democrats	Green/Independent	Republican	Un-enrolled	Libertarian
672	78	757	594	0

Dear Manchester Residents,

As your new Tax Collector, I would like to take this opportunity to introduce myself. I was the Tax Collector for the Town of Wayne for 3 1/2 years before coming to Manchester.

As you may or may not know, the Town of Manchester offers a tax club. I think it is a great opportunity for all residents. With the tax club, as long as your taxes are current, you can be a member. Instead of two (2) payments a year, you make 10 monthly payments and interest does NOT accrue. If anyone is interested, please give me a call and I will gladly get a coupon book to you.

Manchester is a great community, and I look forward to working with you. If I can do anything to help you or if I can answer any questions, please don't hesitate to call or email me.

Thank you,

Karen L. Bryant
Tax Collector/Motor Vehicle Agent
207-622-1894
taxcollector@manchesterme.org

REPORT OF THE ASSESSORS

The Assessing Department is charged with the responsibility of evaluating, listing and valuing all property within the town. We maintain tax maps, track all property ownership, review all building permits, administer State current use programs (tree growth, farm and open space) and determine eligibility for homestead, veterans and blind exemptions.

The Geographic Information System (GIS) is currently providing planning and analysis benefits that have exceeded all of our expectations. Manchester's town governmental decision-making has been dramatically advanced with this system. The entire town was part of an aerial photography project in 2008 which was loaded into the GIS software. The Assessing and Code Enforcement Departments are continuing to build the land parcel layer into the GIS software by plotting each land parcel and registering the file image as an overlay to the photographic image. This effort requires a review of deed descriptions, survey details, maps and plans. For this project to be successful and yield benefits for years to come, we need to build the most complete and detailed survey and map inventory possible. Therefore, we are, once again, requesting that taxpayers share information regarding surveys and parcel maps they may be in possession of. We are very much aware of the fact that many surveys are never recorded in the Kennebec Registry of Deeds or placed on file in the town office. Most recently, the GIS platform has proved invaluable in providing a mapping and analysis ability to the Comprehensive Plan Committees' in their endeavors to update the town's Comprehensive Plan.

We also offer many assessing resources on our town website including various forms and publications, valuation listings, a database with zoning, acreage and building square foot living area sorted by map and lot, town tax maps, a link to floodplain maps, a link to Maine Revenue Service's website, the Land Use Ordinance, the E911 Addressing Ordinance, etc.. Please be sure to check it out at www.manchester.govoffice2.com.

2011 TOWN OF MANCHESTER FACTS & NUMBERS (2012 Tax Bills)

Tax Rate \$13.10 (per \$1,000)

1554 parcels (includes residential, commercial and vacant lots)
149 Active (taxable Personal Property Business Accounts)
815 homestead exemptions (at \$10,000 each) were granted.
110 veteran exemptions were granted.

9 parcels are classified in the Tree-Growth Program.
1 parcel is classified in the Farm-Land Program
4 parcels are classified in the Open Space Program

Personal Property Billing Valuation:	\$ 4,722,900.00
Personal Property Taxable (Revenue) Total:	\$ 61,869.99
Personal Property BETE Exempt :	\$ 865,400.00
Bete Reimbursement (Revenue) :	\$ 7,935.72

Real Estate Taxable Valuation Total:	\$ 289,988,900.00
Real Estate Taxable (Revenue) Total:	\$ 3,798,854.59

Maine Revenue Services authorized the Town of Manchester to certify at 100% in 2011 based on sales studies audited by their agents.

As always, the goal of this department is to treat all taxpayers fairly and equitably. If you have any questions or concerns, please feel free to contact me.

We would like to remind residents about the following **TAX RELIEF PROGRAMS:**

If you're a legal resident of the State of Maine, owned homestead property in Maine for at least the past 12 months and you declare your Manchester homestead as your permanent place of residence and the only property for which you have claimed a homestead exemption, you may qualify for a **Homestead Exemption**. Manchester taxpayers who qualified for a homestead exemption in 2011 received a \$10,000 valuation reduction and a tax bill savings of \$131.00. The Homestead Exemption carries over from year to year until there is a change in property ownership. Therefore, you need not reapply every year.

If you are a veteran, or a widow of a veteran, who is or would be 62 years of age or 100% disabled, you may be eligible for a **Veteran's or Veteran's Widow Exemption**.

Applications for the above exemptions must be filed by April 1st in the year for which you are seeking the exemption.

Please take a moment to investigate the **Maine Residents Property Tax and Rent Refund program**. Application deadline was May 31, 2012 for property tax assessed 4/1/2010 (Manchester's 2011 tax bill). More information will be available soon for next year's program. Visit our website or Maine Revenue Services at www.maine.gov/revenue.

Business owners may be eligible for personal property tax exemption or for reimbursement of taxes through the BETE or BETR programs. Please call the Assessor's agent with any questions. Business information on these two programs will be sent to the business personal property taxpayers in March 2012.

Lastly, we **urge all residents to post your street numbers** according to the E911 Addressing Ordinance. Every second counts during a response to a fire, health or safety call. If a number is not posted, emergency services may take additional time locating the residence/business. Listed below are guidelines to help assist you:

A structure/residence **within 50 (fifty) feet** of the edge of the road right-of-way must **display the assigned street number on the residence** in a conspicuous and visible location.

A residence/structure **over 50 (fifty) feet** from the edge of the road right-of-way must display the **assigned street number next to the walk or access drive to the residence/structure on a post, fence, wall, mailbox or other structure at the property line**.

Numbers should be a minimum of 3 (three) inches in height.

Frequently check that your street sign is posted and visible. If it is not posted or visible, please call the Town Office 622 -1894.

Look from an eye of the responder and be sure your street number is CLEARLY and VISIBLY posted.

Many residents display their street number on mailboxes at the end of their driveway, in addition to posting the street number on the residence. Emergency response personnel appreciate the visibility.

For those residents on private ways with mailbox clusters, it is advantageous to display your street number on a post, wall or fence at your property line, though it may not be required by ordinance. During recent audits, it was difficult to locate street numbers of homes on private ways.

For those residents using VONAGE or SKYPE, please verify that the address with VONAGE/SKYPE is the address that you are currently located.

Thank you for your cooperation!

Respectfully submitted,

Charles A. Jordan, CMA - Assessors' Agent, E911 Addressing Officer

My name is Paul Mitnik and I am proud to be your new Code Enforcement Officer and Plumbing Inspector. I previously worked in this capacity in the town of Vassalboro for 3 1/2 years where I also have lived for 28 years . Before that, I worked for the Department of Environmental Protection for 25 years as an Environmental Engineer where I was involved with river cleanup projects. I retired from both of these positions, but when the Manchester position became available, I decided to go back to work again. I work part time, having Mondays and Wednesdays off, and working the regular hours of the Town office on Tuesdays, Thursdays, and Fridays.

You have a very nice town with friendly people who mostly want to do what is right. I hope I can make a difference here as I did in Vassalboro and for the state. If you have any questions pertaining to land use on your property please call me before you do anything. I will let you know whether or not you need a permit and what is allowed and not allowed. I prefer to work in a friendly way and will always collaborate as a first option.

In fiscal year 2011, 54 building permits were issued with a estimated valuation of \$1.43 million. Only four new homes were constructed during this period. There were 68 plumbing permits issued during this period.

I enjoy working with the rest of the Town office staff and Planning Board. Thank you for the opportunity to serve your wonderful town.

Paul Mitnik, P.E.
Codes Officer/Local Plumbing Inspector
CEO@manchesterme.org

The Recreation Committee is busying planning another year of the K-6 Summer Rec Program. We will be hiring a new Rec Director to run the six-week program. We are planning a full-day option, as well as the regular half-day program. Our field trips will include the water park in Waterville, the Discovery Museum in Augusta, and Interstate Bowling. We spend Tuesdays and Thursdays at the beach where we will have volleyball, badminton and sand castle contests. We open the program at the Manchester Elementary School with an ice cream party, and end six weeks later with a carnival. Applications for the program will be available at the Town Office.

The Recreation Committee worked with the Comprehensive Planning Committee for the Town of Manchester. We shared many ideas for recreational activities with the comprehensive planning group. As we seek to expand recreational opportunities in the Town, we have started having Saturday morning gatherings at the fire station. The gatherings are the first Saturday of the month from 9:00 to 10:30 with different themes each week. There is no cost and it is a good chance to learn something new and catch up with your neighbors. We appreciate the Town's support in maintaining our playing fields, tennis court and recreational activities throughout the year.

As always, we welcome you to attend one of our meetings, which are held on the second Thursday of the month at the Town Office. If you are interest in learning more about our committee and would like to participate in our planning for recreational activities, please feel free to contact Margaret Manley, Chair of the Committee, or the Town Manager.

Respectfully submitted,

Margaret Manley, Chair

Diane Daigle

Tammy Wilbur

Lauri Dubois

Doreen Christianson

Melodie Rand

MANCHESTER FIRE DEPARTMENT

ANNUAL REPORT - 2011

We are committed to minimizing pain and loss of life and property thru Fire Prevention and Suppression

Our Motto: Pride-Service-Dedication

Safety Ever – Fire Never

For those of you may not be aware, Allan Hewey retired as Fire Chief on June 30, 2011 after 14 years diligently and honorably serving the Manchester community. Allan decided to retire and to follow his other passion, music. We wish him well in this endeavor and thank him for his dedication to the fire department.

As of July 1st, not only was a new Fire Chief elected but also the 3 other chief officers positions are now being held by other members of the department. Total there is well over 100 years of fire fighting experience in the Chief Officers, let alone the longevity of our members, our longest serving member who is still very active has 50 years in our department. Our roster has 27 members and 4 junior firefighters, their dedication to the department and community is outstanding.

Windstorms weren't our resident's friends in 2011. In April the north end of town had 2 main routes shut down due to trees & wires down. Fire crews directed traffic around these areas and once CMP responded, cut up the tree debris and got the roadways cleared for traffic. In June another windstorm struck along with hail which caused its own issues, again leaving trees & wires down, various house fire alarms going off, a structure fire that was quickly got under control. On August 28th, Hurricane Irene came to visit; again the department was put on call to take care of whatever was needed. Teams of two went out and were stationed throughout the town to take care of the down trees and putting up blockades for those incidents as well as flooded roadways. The Fire Department personnel put in over 200 hours throughout the storm in rotating shifts, not including the preparation the day before to make sure extra fuel was on hand, going over a game plan and discussing safety.

Our Auxiliary continues to be a great support system for this department, making sure that there are refreshments for the crews throughout events, help to prepare for emergencies and emergency shelter setup if we are put into a state of emergency, and their never ending fundraising efforts to help fill this department's equipment needs. Their bi-annual beans suppers in May and September continue to grow in popularity and often are a sellout.

The fire department responded to over 110 calls in 2011, the following is a brief summary:

Accidents/Vehicle Fires	28
Brush/Woods Fires	6
Chimney Fires	4
Fire Alarms/Co Meters	14
Misc Calls	5
Mutual Aide Calls	41
Storm Related	9 <i>(this doesn't include the calls for the 3 windstorms above)</i>
Structure Fires	4

I would like to thank everyone in the department and auxiliary for all their time and dedication to making this an outstanding fire department and also to the community for their continued support.

On Behalf of Manchester Fire,

Bug Cram
Fire Chief

Dear Community Members:

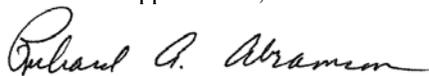
I am writing my last edition of the School District's report as I leave this June to pursue the next chapter of my life. It has been my honor and privilege to serve as your Superintendent for the past 11 years. Hopefully, I'm leaving the district in a better place than where I found it 11 years ago.

There are a number of items that I would like to highlight:

1. For the past 11 years, the school district has met regularly with Town Managers, Selectpersons, neighboring superintendents, and school district employees to improve the communication between the schools and towns, as well as finding many new and innovative ways to reduce costs and improve the quality of services to the schools, towns, and citizens.
2. The school district has been working with Dr. David Silvernail and Erika Stump of the Center for Educational Policy Research at the University of Southern Maine to move our district towards high performance and high efficiency. Over the past two years, we have made progress in most of our schools, and will continue to work with David and Erika to support this improvement.
3. As a district, we have seen significant improvement in our NECAP (New England Common Assessment Program) scores in grades 3-12. Much of this improvement is due to the addition of a Literacy Coach/Coordinator and Math Coach/Coordinator positions.
4. We have implemented two major energy efficiency and improvement programs in all of our schools reducing our reliance upon oil and electricity. We are currently in negotiations over adding additional energy projects that will save the district thousands of dollars in energy costs.
5. We have maintained and followed our Capital Improvement Program to assure that all of our facilities and fields are well-maintained and operating efficiently.
6. A new Safe Routes To Schools and Town of Readfield Sidewalk Project is moving forward and will hopefully be completed by this fall.
7. We continue to hire exceptional staff to serve the needs of our students and have very much appreciated all of the Towns support of our professional development, mentoring of new staff members, and support of all of our schools.
8. Our district is continually recognized locally, statewide, and on the Federal level for its high quality health and wellness services and programs for its students and staff.
9. A Maranacook Education Foundation was started 8 years ago with the vision of Mr. Peter Burbank. The MEF continues to operate, award grants, and support the varied efforts of community and school-based organizations in Wayne, Readfield, Fayette, Manchester, and Mount Vernon.

The list could go on and on. Though certainly not perfect, Maranacook Area Schools maintain a positive reputation in the education community. We receive many noteworthy recognitions for the work of our students and staff. I thank you for the opportunity to serve you for all of these years. I look forward to hearing many, many kudos for our continued work under the leadership of a new superintendent.

With much appreciation,



Rich Abramson
Superintendent of Schools

Enrollment data for the District – October 1, 2011

Resident Town	4YO	K	1	2	3	4	5	6	7	8	9	10	11	12	Grand Total
Manchester	10	31	23	34	24	19	34	23	34	27	28	35	34	34	390
Mt Vernon	17	20	21	14	15	16	15	14	13	22	18	18	19	18	240
Readfield	17	19	24	30	32	23	30	35	30	38	40	36	26	33	413
Wayne	0	11	7	4	5	13	14	10	6	18	7	11	12	11	129
	44	81	75	82	76	71	93	82	83	105	93	100	91	96	1172

Manchester Healthy Futures 2011-2012 Town Report:



Manchester Healthy Futures is a group of neighbors, working together to support and improve the health and quality of life in our town, for ourselves and for our neighbors. You could be an effective partner in that effort and we extend an invitation to you to join us at any time, as we try to help one another in our hometown – for more information, just give one of us a call! Annette Peabody, Pat Hutchinson, Elaine Fuller, Helen McKendry, Doreen Christianson.

CONTINUING ACTIVITIES

*Fall & Spring Blood Pressure screenings at Longfellow's Greenhouses.

*Bookcase information available to all at the town hall & post office. Bookcases also hold the Manchester Lions boxes for eyeglasses to recycle for use by others.

*Daycare reading program continues and is open to any daycare program in town upon request. Give Helen a call.

*Files of Life distribution. Ongoing request calls especially from seniors and other adults with chronic illnesses. FOL can be found on our bookcases or by contacting Annette or Pat. Emergency services look for these, when called, to get current medical and contact information; useful for updating information at annual physician visits, etc.

*Volunteer transportation assistance to medical appointments & other such needs is available. This continues to be a problem in our town and region. Whenever possible, MHF stands ready to provide transportation and other support to our neighbors.

*Collaborate with other groups & activities in Manchester and in neighboring towns.

*Manchester Messenger. Articles & other information submitted to online and print resources within town, as well as local newspapers.

AUGUSTA FOOD BANK

*Manchester representatives on the Board of Directors are Pat Hutchinson – Town of Manchester; Annette Peabody – Manchester Community Church

*Ongoing food collection & efforts on behalf of the Augusta Food Bank, which services our Manchester neighbors in need. Our thanks to all who support this effort. In these very difficult times, this service continues to be CRITICAL.

*The 30th Anniversary Dinner Auction in October, 2011 and the Red Barn Fundraiser, in November, 2011, were very successful for the agency—again, thank you for your support.

MANCHESTER HEAT FUND

*Established in 2008 to support neighbors who may need help heating their homes, the fund continues to be used and we ask you for your ongoing support of this & other Manchester Neighbor 2 Neighbor efforts via the Town Hall. So please think about it when you visit the town hall and donate to the fund.

INDOOR AND OUTDOOR WALKING PATHS

*Safe, measured indoor and outdoor (e.g. Longfellow's, Gardencrest, Ballard Acres, Oakes-Parkhurst area, etc.) walking paths, suitable for all seasons and walking abilities are available in town. Please let us know of any other such measured walking areas so all Manchester neighbors are aware of the opportunities in town. Walking path location materials from Healthy Communities of the Capitol Area are on our bookcases – listing such resources in adjacent towns.

USE OF TOWN FUNDING

*Funds, approved at Town Meeting for our efforts, were used, documented and a report submitted to the Town. At the end of the fiscal year, funds not used are donated to the Manchester Heat Fund and/or the Augusta Food Bank, both of which are so very helpful to our neighbors. Thank you again for your support of our efforts.

UPDATE OUR VOLUNTEER LISTS AND OTHER RESOURCES LISTS

*We are in the process of updating these lists....if you would like to be included and we have not been in touch, please call one of us.

WINTER BLUES SENIOR LUNCHEON

*The third WBS Luncheon was held on 2/18/2012, at the Manchester Lions Club; fifty guests attended; transportation was provided upon request. Again this year, the number attending increased from previous years & we expect the event to continue to grow. Everyone who participated, in any way, gave the event a thumbs up. We look to continue to support our Lions with this project.

SATURDAY MORNING GATHERINGS

*Manchester Healthy Futures & the Manchester Recreation Committee, are focused to recreation opportunities for all neighbors in our town – adults and children. The Saturday Morning Gatherings at the fire station are part of that effort and are scheduled on the first Saturday of the month 9-10:30am. Light refreshments are available, along with a brief information session on a subject of interest, usually presented by one of neighbors. Please join us!

OLYMPIA J. SNOWE
MAINE
154 RUSSELL SENATE OFFICE BUILDING
(202) 224-5344
Web Site: <http://snowe.senate.gov>
DEPUTY WHIP

United States Senate

WASHINGTON, DC 20510-1903

January 3, 2012

COMMITTEES:
COMMERCE, SCIENCE, AND
TRANSPORTATION

OCEANS, ATMOSPHERE, FISHERIES AND
COAST GUARD SUBCOMMITTEE

FINANCE

INTELLIGENCE

RANKING MEMBER, SMALL BUSINESS

Dear Friends:

I want to thank you for the opportunity to extend my warm greetings to the people of Manchester, and take just a moment to offer a few thoughts about the past year as we look ahead to the year to come. Indisputably, as we continue to face historic challenges as a nation, as a state, and as individual towns and cities, our economy remains of paramount concern, and justifiably so, as we are still plagued by the worst economic downturn since World War II. Indeed, as countless Mainers have conveyed to me in roundtable discussions and on Main Street tours, the crushing job creation drought that too many have endured for far too long must not become the new normal.

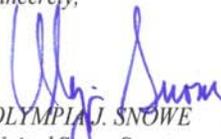
Thankfully, there are steps that Congress and the Administration can take right now to expand our private sector. We can best unleash the genius and innovation that have made our country the most exceptional in human history, I believe, by addressing the following three pro-growth pillars, consisting of a balanced budget amendment, regulatory reform, and tax code overhaul, all of which I have championed in the Senate.

It is long past time that Congress bridge the partisan divide and unite around a pro-growth jobs agenda to pass a balanced budget amendment to the Constitution just as Maine and 48 other states already have, to end the regulatory rampage in Washington that has hamstrung our economy, and to overhaul the far-too-complicated, unwieldy tax code. American taxpayers expend 7.6 billion hours and spend \$140 billion – or one percent of GDP – just struggling to comply with tax filing requirements – and that burden must end.

The fundamental question is, what kind of country do we want America to be? Mainers, like all Americans, are rightly frustrated and angry that we have an expansionist government and a record accumulation of debt, and yet they don't see any positive difference in their own lives. I share that frustration and anger. And I hope you will work with me to forge a brighter future worthy of the greatest nation on Earth, bearing in mind as we move forward that economic and homeland security cannot be mutually exclusive. In that light, we remember today – and every day – the extraordinary service and sacrifice of our brave servicemen and women in Iraq, Afghanistan, and around the world who comprise the finest defense force on the planet.

Please be assured, I will continue to work tirelessly on behalf of the people of Maine and America. I encourage you to visit my Senate website at www.snowe.senate.gov for additional details on how you can join with me in these efforts, obtain helpful government information, and share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at 40 Western Avenue, Room 412 in Augusta or by calling 622-8292 or toll free in Maine at 1-800-432-1599.

Sincerely,


OLYMPIA J. SNOWE
United States Senator

AUBURN
TWO GREAT FALLS PLAZA
SUITE 7B
AUBURN, ME 04210
(207) 786-2451

AUGUSTA
40 WESTERN AVENUE, SUITE 408C
AUGUSTA, ME 04330
(207) 622-8292

BANGOR
202 HARLOW STREET, SUITE 214
BANGOR, ME 04401
(207) 945-0432

BIDDEFORD
227 MAIN STREET
BIDDEFORD, ME 04005
(207) 282-4144

PORTLAND
3 CANAL PLAZA, SUITE 601
PORTLAND, ME 04101
(207) 874-0883
MAINE RELAY SERVICE
TDD 1-955-3323

PRESQUE ISLE
169 ACADEMY STREET, SUITE 3
PRESQUE ISLE, ME 04769
(207) 764-5124

IN MAINE CALL TOLL-FREE 1-800-432-1599

PRINTED ON RECYCLED PAPER

Senator Olympia Snowe

SUSAN M. COLLINS
MAINE

113 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate

WASHINGTON, DC 20510-1904

COMMITTEES:
HOMELAND SECURITY AND
GOVERNMENTAL AFFAIRS,
RANKING MEMBER
APPROPRIATIONS
ARMED SERVICES
SPECIAL COMMITTEE
ON AGING

February 3, 2012

Town of Manchester
PO BOX 18
Manchester, ME 04351

Dear Friends,

As we begin a new year, I welcome this opportunity to share some of my recent work for the people of our great state.

The economy and jobs remain my highest priorities. More efficient transportation is essential to our economic growth. After a years-long, hard-fought battle, I successfully pushed through Congress a bill I wrote to allow the heaviest trucks to travel on Maine's federal interstates, instead of forcing them to use our secondary roads and downtown streets. This will make our streets safer, reduce fuel consumption, and allow our businesses to be more competitive. I was pleased to have the support of many Maine groups, from the Maine State Police and the Parent-Teacher Association to the Maine Motor Transport Association and many others that helped me advocate for this sensible change.

I was also successful in my efforts to prevent the federal government from limiting certain vegetables, including Maine's potatoes, in school meal programs. Nationwide this ill-conceived proposal would have cost our schools, the states, and families an estimated \$6.8 billion over five years. I built support from both sides of the aisle and from across the country to ensure that schools maintain the flexibility they need to serve students healthy and affordable meals. This proposed rule was a prime example of excessive Washington regulation.

In my effort to protect jobs, I also introduced bipartisan legislation to ensure that the proposed EPA regulations known as the "Boiler MACT" rules protect the environment and public health without jeopardizing jobs in our state, particularly in the forest products industry. I also continued to help advance the development of deep water, off-shore wind energy at the University of Maine, which has the potential to provide clean energy and to create thousands of new jobs.

On the Armed Services Committee, I worked to secure funding for shipbuilding at Bath Iron Works, submarine overhauls at Portsmouth Naval Shipyard, and the manufacturing of aircraft engines at Pratt and Whitney, as well as to strengthen the 101st Air Refueling Wing in Bangor and the Maine Military Authority in Limestone. The new defense funding bill also includes my amendment to expedite the claims of veterans with



PRINTED ON RECYCLED PAPER

severe disabilities like the soldier I met who is suffering from ALS, also known as Lou Gehrig's disease.

Last year, the President signed legislation I coauthored creating a national plan for combating Alzheimer's disease, which affects more than five million Americans and their families. In another health-related development, at my urging, the Food and Drug Administration allowed clinical trials to begin on the artificial pancreas, a device that could dramatically improve the health and quality of life for people with Type I diabetes.

Many Mainers have contacted me to express concern about the Postal Service, which is the linchpin of a nearly \$1 trillion mailing industry that employs 8.6 million people. I've sponsored bipartisan legislation to rescue the U.S. Postal Service from financial failure next year. This bill provides flexibility to the USPS to restructure itself in an effort to save billions of dollars and preserve universal postal service for all Americans, no matter where they live.

In December, I cast my 4,825th consecutive vote, making me the longest currently serving Senator never to have missed a vote. I am grateful for the opportunity to serve the Town of Manchester and Maine in the United States Senate.

If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414, or visit my website at <http://collins.senate.gov>. May 2012 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

Senator Susan Collins



Annual Report to Manchester A Message from Senator Earle McCormick

January 2012

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the citizens of Manchester and our region.

When Republicans of the 125th Legislature took their oath of office last December, we promised to move Maine in a new direction and to make our beloved state more prosperous, affordable and responsive to all Mainers. During those first months, lawmakers were burdened with dire budget projections of a billion dollar shortfall created by years of neglect by previous legislatures. Many thought that this would limit our ability to pass significant legislation. Instead, we chose to view the many difficult challenges facing Maine as opportunities to fix long standing problems. Over the months that ensued, the Legislature approved a number of significant reform measures to our health insurance market, tax policies, and state regulations. We worked hard affect the change we promised, and we succeeded.

While the Legislature dealt with some very contentious issues, the most dramatic improvements resulted from working together in a bipartisan fashion. Difficult decisions were made in an atmosphere of respect and consensus building. I am proud to say that the state budgets and the initiative to promote job creation through regulatory reform and fairness passed with overwhelming support from both sides of the aisle. As a result, Maine citizens will see the largest tax cut in Maine history, increased aid to education, pension reform that will protect pensions while reducing the unpaid liability by \$1.7 billion, and welfare reform that promotes greater independence and protects those unable to take care of their own basic needs.

Though great progress has been made, we still face the daunting task of addressing a staggering \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. In terms of all spending, MaineCare accounts for 32 percent of the state budget and enrollment is expected to grow at more than three times the rate of our revenues over the next four years. Difficult structural changes to the MaineCare program must be made soon to ensure that MaineCare returns to a sustainable and quality system that protects Maine's most at-risk citizens.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505.

Sincerely,

Earle McCormick
Maine State Senator

Senator Earle McCormick



STATE OF MAINE
 HOUSE OF REPRESENTATIVES
 CLERK'S OFFICE
 2 State House Station
 Augusta, Maine 04333-0002

HEATHER J.R. PRIEST
Clerk of the House

TO: Town of Manchester
 Municipal Officers
 Editor, Annual Report

FROM: Heather J.R. Priest *Heather J.R. Priest*
 Clerk of the House

DATE: January 2012

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature
 (term exp. Wednesday, December 5, 2012)

District: 83

State Representative: Dennis L. Keschl

Home Address: 1024 Wings Mills Road
 Belgrade, ME 04917

Residence: (207) 495-2973
 Cell Phone: (207) 441-3701
 E-Mail: keschl@yahoo.com

Capitol Address: House of Representatives
 2 State House Station
 Augusta, ME 04333-0002

State House E-Mail: RepDennis.Keschl@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)
 (207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900
 Maine Legislative Internet Web Site - <http://www.maine.gov/legis/house>

Office of the Sheriff
Kennebec County, Maine



Randall A. Liberty, Sheriff

Everett B. Flannery, Jr., Chief Deputy

Captain Daniel C. Davies

Law Enforcement

125 State Street

Augusta, Maine 04330

Telephone (207) 623-3614

Fax (207) 623-6387

Captain Marsha J. Alexander

Corrections Administrator

115 State Street

Augusta, Maine 04330

Telephone (207) 623-2270

Fax (207) 621-0663

January 11, 2012

The Kennebec County Sheriff's Office continues to proudly serve the citizens of Kennebec County. The Sheriff's Office has a long history of service, dating back to 1799. Our agency provides a multitude of services, including Law Enforcement, Corrections, Court Security and Civil Service.

In 2011, Deputy Sheriffs responded to a total of 26,683 calls for service. We answered (464) calls for service involving theft; (827) motor vehicle accidents; (414) alarms; (207) burglaries; (113) assaults and (107) K-9 calls. We also managed (83) registered sex offenders within the County.

During the past year, our Correctional Facility managed 3,339 inmates. The offenses committed by defendants include everything from Burglaries to Homicides. Substance abuse and the proper treatment of citizens with mental illness continue to be two primary concerns at the Correctional Facility. The Criminogenic Addiction Recovery Academy was created this year to provide treatment for both substance abuse and mental illness. We cannot arrest our way out of the growing opiate addiction problem.

Inmates at the Kennebec County Correctional Facility are required to work. Inmates that are considered to be a risk to the community work inside the facility cleaning and cooking, others are supervised on outside projects. For every two days worked, one day is reduced from their sentence, resulting in a \$670,675 bed day savings to the citizens of Kennebec County. Throughout 2011, inmates worked 27,181 community service hours, valued at approximately \$203,856. Our inmates raised 56,738 pounds of produce for the inmate kitchen and area food pantries in 2011.

We are committed to providing innovative programs to reduce crimes, assist victims and to provide enhanced public safety. I acknowledge the ever-growing opiate addiction problem and have committed to partnerships at the Federal, State and Local levels to combat this problem. Our approach is aggressive enforcement, education and treatment for those afflicted.

I will provide the 122,151 citizens of Kennebec County with progressive and professional Law Enforcement and Correctional Services. I welcome any comments or suggestions which improve our service to the citizens of Kennebec County.

Randall A. Liberty

Sheriff, Kennebec County

Non Zero Balance on All Accounts By Year

Complete List

As of: 06/30/2011

Name ----	Year	Original Tax	Amount Due
FOSTER,DOROTHY	2006	726.14	734.35
FOSTER, ROBERT & BRENDA	2007	150.34	164.80
FOSTER,DOROTHY	2007	836.80	845.53
BECKRIS LLC	2008	349.82	363.90
FOSTER, ROBERT & BRENDA	2008	166.22	180.30
FOSTER,DOROTHY	2008	859.83	868.37
RICHARD,GARY L.& CAROLINA M.	2008	1,947.42	1,836.41
BECKRIS LLC	2009	3,441.83	3,472.53
CRAM,ROSE	2009	924.42	932.96
FOSTER, ROBERT & BRENDA	2009	93.86	107.94
FOSTER,DOROTHY, ESTATE OF	2009	808.76	817.30
GAY, LINE G.	2009	1,510.06	459.91
KENNEBEC MORTGAGE CORPORATION	2009	355.52	369.60
RICHARD,GARY L.& CAROLINA M.	2009	2,116.03	2,124.57
ADAMS,MICHAEL	2010	3,422.86	3,422.86
BRICKETT,LELAND E.& BEVERLY A.	2010	600.71	600.71
BUCK,ELAINE E.	2010	690.69	690.69
CRAM, CECIL F & LOUISE	2010	887.91	93.96
CRAM, DAVID & CAROLINE R.	2010	1,365.74	1,365.74
CRAM,ROSE	2010	909.26	909.26
DUMAS,R. & P, TRUSTEES - DUMAS FAMILY TRUST	2010	1,606.33	1,606.33
ELLIS, LINE G.	2010	1,412.38	1,412.38
EQUESTRIAN ESTATES DEVELOPMENT, LLC	2010	1,958.88	1,958.88
FARRINGTON, HARRY C. HEIRS OF	2010	906.60	170.06
FLANDERS, ERIC	2010	1,942.83	1,942.83
FOSTER, ROBERT & BRENDA	2010	66.25	66.25
FOSTER,DOROTHY, ESTATE OF	2010	728.00	728.00
JONES, RICHARD S.	2010	454.75	454.75
JURCZAK,JAMES F.& FRANCES	2010	6,190.44	6,190.44
KENNEBEC MORTGAGE CORPORATION	2010	357.46	357.46
KNOWLES, GRANT M.	2010	124.89	115.35
KNOWLES, HERMAN, JR.	2010	3,563.52	3,563.52
LAVALLEE, AMBER M.	2010	732.76	732.76
LINTON, LINDA A.	2010	2,014.16	1,219.96
MICHAUD, RICKY L.	2010	1,266.03	1,266.03
NAIMAN, FRANK R.	2010	7,230.74	7,230.74
P&F REAL ESTATE, LLC	2010	956.09	956.09
RICHARD,GARY L.	2010	2,090.12	2,090.12
ROBINSON, STEVEN S.	2010	1,343.73	1,343.73
SAVAGE, BEVERLY	2010	1,164.48	241.63
SAWYER, EDITH ADAMS	2010	1,041.18	1,041.18

Outstanding Real Estate Taxes

Non Zero Balance on All Accounts By Year

Complete List
As of: 06/30/2011

Name ----	Year	Original Tax	Amount Due
ADAMS, MICHAEL & LINDA	2011	59.70	59.70
ADAMS, MICHAEL	2011	3,390.04	3,390.04
AMERICAN TOWER CORPORATION	2011	773.35	773.35
BARROWS, JOHN H. & JENNIFER R.	2011	1,965.40	1,965.40
BICKFORD, JAMES	2011	420.22	420.22
BRAWN, PAUL R.	2011	1,556.27	1,556.27
BRICKETT, LELAND E. & BEVERLY A.	2011	649.12	649.12
BROUGHAM, CASEY	2011	868.50	868.50
BUCK, ELAINE E.	2011	704.63	704.63
CRAM, CECIL F & LOUISE	2011	927.96	927.96
CRAM, DAVID & CAROLINE R.	2011	1,368.05	1,368.05
CRAM, STANLEY H. & LINDA	2011	51.74	51.74
CRAM, JENNIFER & JOHN	2011	888.32	888.32
CRAM, ROSE	2011	961.01	961.01
CRAM, STANLEY JR. & LINDA	2011	901.53	901.53
CUNNINGHAM, RYAN & PARQUETTE, F.	2011	371.89	371.89
DESANO, JOAN	2011	1,676.69	1,676.69
DESANO, ROBERT, JOAN, KEVIN	2011	540.17	540.17
DUMAS, R. & P, TRUSTEES - DUMAS FAMILY TRUST	2011	1,612.54	1,612.54
DUNN, ROBERT E. & JUNE G.	2011	656.67	656.67
ELLIS, LINE G.	2011	1,459.54	1,459.54
EQUESTRIAN ESTATES DEVELOPMENT, LLC	2011	1,950.85	1,950.85
FARRINGTON, HARRY C. HEIRS OF	2011	918.72	918.72
FLANDERS, ERIC	2011	2,085.66	2,085.66
FOSTER, ROBERT & BRENDA	2011	66.31	66.31
FOSTER, DOROTHY, ESTATE OF	2011	741.63	741.63
GLEASON, EDWARD D. JR	2011	912.66	912.66
GROVER, ROBERT A. & JO-ELLEN	2011	2,500.01	2,500.01
HALL, JOSHUA D. & JAIME L.	2011	461.75	461.75
HENTSCHEL, LISA	2011	826.28	826.28
HENTSCHEL, LISA & CHRISTOPHER	2011	1,893.99	1,893.99
HILLIARD, LEONARD	2011	432.38	432.38
HYSAN, VINCENT M., PARLIN C.	2011	1,954.82	1,954.82
JONES, RICHARD S.	2011	498.46	498.46
JURCZAK, JAMES F. & FRANCES	2011	6,179.87	6,179.87
KENNEBEC MORTGAGE CORPORATION	2011	590.04	590.04
KNOWLES, GRANT M.	2011	177.32	177.32
KNOWLES, HERMAN, JR.	2011	3,586.95	3,586.95
LANE, SHERYL A.	2011	594.39	594.39
LINTON, LINDA A.	2011	2,016.94	2,016.94
MCEACHEN, JASON R.	2011	987.49	987.49
MICHAUD, RICKY L.	2011	1,613.86	1,613.86
MITTON, JOHN C.	2011	531.50	531.50
NAIMAN, FRANK R.	2011	7,189.54	7,189.54
OMNIAMERICA TOWERS, INC.	2011	662.33	662.33
OMNIAMERICA TOWERS, INC.	2011	478.64	478.64
P&F REAL ESTATE, LLC	2011	1,944.25	1,944.25
PLUMMER, MARK C. & ALISON E.	2011	3,114.32	3,114.32
PLUMMER, MARK C. & ALISON E.	2011	666.51	666.51
QUIRION, PAUL & TAMELA	2011	2,272.00	2,272.00

Non Zero Balance on All Accounts By Year

Complete List

As of: 06/30/2011

<u>Name ----</u>	<u>Year</u>	<u>Original Tax</u>	<u>Amount Due</u>
RICHARD,GARY L.	2011	2,131.91	2,131.91
RKTECHS, LLC	2011	1,949.84	1,949.84
ROBINSON, STEVEN S.	2011	1,379.94	1,379.94
SAVAGE, BEVERLY	2011	1,168.49	1,168.49
SAWYER, EDITH ADAMS	2011	1,079.95	1,079.95
SPINICCI, SYLVIA MAY	2011	694.52	694.52
TIMMS,LEWIS B.	2011	296.26	296.26
TREASURE EQUESTRIAN COMM. CTR., INC.	2011	4,915.13	4,915.13
VIOLETTE, RONALD E.	2011	5,760.93	5,760.93
VIOLETTE,RONALD S.	2011	572.47	572.47
WEBB, WALTER	2011	1,124.88	1,124.88
WEBB, WALTER	2011	2,431.91	2,431.91
WEBB,CHARLES L.& ELAINE	2011	1,900.63	1,900.63
WEISS, BARBARA M.	2011	1,517.75	1,517.75
WHEELER, FRED L.	2011	990.09	990.09
WHEELER,FRED L.	2011	2,294.46	2,294.46
WHEELER,FRED L.	2011	750.88	750.88
WHEELER,TERRY J.	2011	1,561.91	1,561.91
Total for 109 Accounts:		161,490.60	157,224.94

Outstanding Real Estate Taxes

Non Zero Balance on All Accounts By Year

Complete List

As of: 06/30/2011

Name ----	Year	Original Tax	Amount Due
PETROLEUM AND TESTING, INC.	1998	106.67	106.67
SMITH, LLOYD F. & ELAINE	1998	195.16	195.16
VIOLETTE, LEVI	1998	16.40	16.40
FORREST FINANCIAL CORPORATION	1999	42.28	42.28
GREEN ACRES LANDSCAPING, INC.	1999	228.42	114.21
PETROLEUM AND TESTING, INC.	1999	106.67	106.67
SMITH, LLOYD F. & ELAINE	1999	225.83	225.83
UPPER CRUST BAKERY	1999	84.28	49.16
VIOLETTE, LEVI	1999	16.40	16.40
GREEN ACRES LANDSCAPING, INC.	2000	228.42	228.42
SMITH, LLOYD F. & ELAINE	2000	225.83	225.83
WALKER CONSTRUCTION	2000	897.38	808.02
SERVPRO	2001	89.37	89.37
ERA EXCEL	2002	72.57	72.57
GREEN ACRES LANDSCAPING, INC.	2002	201.78	201.78
PROFESSIONAL LEASING SERVICES	2002	47.79	16.37
PROVIDENT LEASE RECEIVABLES CO LLC	2002	2,384.19	2,384.19
BENEDICT, RON	2003	45.88	45.88
GREEN ACRES LANDSCAPING, INC.	2003	313.79	313.79
MANCHESTER PET CARE CENTER	2003	12.85	0.82
PFG GOLF	2003	2,262.56	2,262.56
BENEDICT, RON	2004	45.48	45.48
HILLTOP SKI & BIKE	2004	85.28	42.78
MANCHESTER PET CARE CENTER	2004	13.27	13.27
BENEDICT, RON	2005	43.89	43.89
BENEDICT, RON	2006	32.70	32.70
PATIENT REFERRAL SERVICES	2006	65.40	65.40
UNIFIED MERCHANT SERVICES, INC.	2006	1.64	0.82
BENEDICT, RON	2007	40.25	40.25
KEYSTONE AUTO PARTS	2007	254.15	2.03
LJ'S KIDS CLOSET	2007	24.15	12.70
PATIENT REFERRAL SERVICES	2007	69.00	69.00
THE WICKEDBEAN LLC	2007	171.35	85.68
ALL ABOUT ME	2008	499.96	499.96
BENEDICT, RON	2008	40.60	40.60
NORTHEAST AMUSEMENT	2008	215.76	215.76

Name ----	Year	Original Tax	Amount Due
PATIENT REFERRAL SERVICES	2008	69.60	69.60
VIOLETTE, GARY	2008	74.24	66.14
AUTOMOTIVE DREAMS	2009	69.12	-0.02
BENEDICT, RON	2009	44.80	44.80
EAST MEETS WEST HYPNOTHERAPY	2009	12.80	12.80
NORTHEAST AMUSEMENT	2009	243.20	243.20
RADIO CITY	2009	39.68	3.44
TREASURE EQUESTRIAN	2009	188.16	185.54
COMM. CTR., INC.			
VIOLETTE, GARY	2009	81.92	81.92
BARKS AND MEOWS	2010	76.80	76.80
BEAR-LY WORN	2010	12.80	12.80
BENEDICT, RON	2010	44.80	44.80
GAMEDAY ATHLETIC	2010	92.16	92.16
GE CAPITAL INFORMATION TECH SOL.	2010	304.64	10.35
KENNECOOK REAL ESTATE AGENCY	2010	37.12	18.56
MULLIGAN ENTERPRISES, LLC	2010	689.92	467.55
PATIENT REFERRAL SERVICES	2010	76.80	76.80
PUSHARDS KARATE	2010	25.60	1.12
RADIO CITY	2010	37.12	37.12
TREASURE EQUESTRIAN	2010	166.40	166.40
COMM. CTR., INC.			
VIOLETTE, GARY	2010	81.92	81.92
ACCI - AUGUSTA COMPUTER COPY INC.	2011	10.24	5.28
ARBORE, ANNE	2011	12.80	2.72
AT&T MOBILITY LLC	2011	136.96	136.96
AUGUSTA COUNTRY CLUB	2011	1,587.20	41.70
BARKS AND MEOWS	2011	38.40	38.40
BARNARD, STEPHEN	2011	161.28	0.65
BENEDICT, RON	2011	44.80	44.80
CIT TECHNOLOGY FINANCING SERV, INC	2011	552.96	104.66
COBALT PROPERTIES LIMITED	2011	3,879.68	75.49
DELL FINANCIAL SERVICES, LP	2011	67.84	36.65
FAIRWAY MOTOR LODGE	2011	192.00	0.09
FAIRWAY MOTOR LODGE, INC.	2011	128.00	0.06
FORGOTTEN STONWORKS	2011	160.00	0.88
GAMEDAY ATHLETIC	2011	81.92	81.92
INTERNATIONAL BROTHERHOOD	2011	94.72	1.85
JORGENSEN CONSULTING, LLC	2011	940.80	379.80
KENNECOOK REAL ESTATE AGENCY	2011	34.56	34.56
MAINE MEDICAL ASSOC.	2011	673.28	1.41
MAINE RSA #1, INC	2011	156.16	17.83
MANCHESTER DONUT LLC	2011	341.76	4.65

Outstanding Personal Property Taxes

Outstanding Personal Property Taxes

Name ----	Year	Original Tax	Amount Due
MARKETING IMAGE	2011	25.60	25.60
MULLIGAN ENTERPRISES, LLC	2011	677.12	677.12
MZ CHICK-A-PEAS	2011	12.80	12.80
NEW IDENTITY HAIR & NAIL SALON	2011	24.32	0.13
NORTHERN LEASING SYSTEMS, INC	2011	15.36	0.03
PATIENT REFERRAL SERVICES	2011	76.80	76.80
PIKE INDUSTRIES, INC.	2011	12,035.84	0.43
PITNEY BOWES GLOBAL FINANCIAL SVCS	2011	248.32	0.25
PREMIER MARKETING GROUP	2011	390.40	195.20
PUSHARDS KARATE	2011	25.60	25.60
RKTECHS, LLC	2011	111.36	55.87
SUBWAY	2011	180.48	0.61
THE CAT HOSPITAL	2011	482.56	0.02
TREASURE EQUESTRIAN COMM. CTR., INC.	2011	129.28	129.28
VIOLETTE, GARY	2011	81.92	81.92
WORTHING'S WASTE SYSTEMS	2011	330.24	165.12
Total for 94 Accounts:		36,020.36	12,983.58



Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

October 17, 2011

Board of Selectmen
Town of Manchester
Manchester, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Manchester, Maine, as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Manchester's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Manchester, Maine as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted

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of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Manchester, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RHR Smith & Company

Certified Public Accountants

STATEMENT C

TOWN OF MANCHESTER, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2011

	General Fund	Fire Station Project	All Nonmajor Funds	Total
ASSETS				
Cash	\$ 1,582,795	\$ -	\$ 260,325	\$ 1,843,120
Receivables (net of allowance for uncollectibles):				
Taxes	13,420	-	-	13,420
Liens	149,026	-	-	149,026
Other	-	-	30,791	30,791
Prepaid expenses	4,892	-	-	4,892
Due from other funds	35,663	42,593	102,599	180,855
TOTAL ASSETS	\$ 1,785,796	\$ 42,593	\$ 393,715	\$ 2,222,104
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts payable	\$ 12,403	\$ -	\$ 3,085	\$ 15,488
Accrued payroll	7,788	-	-	7,788
Due to other funds	145,192	-	35,663	180,855
Deferred taxes	133,652	-	-	133,652
Due to other governments	9,284	-	-	9,284
Prepaid taxes	4,410	-	-	4,410
TOTAL LIABILITIES	312,729	-	38,748	351,477
Fund Equity				
Fund Balance:				
Nonspendable	4,892	-	-	4,892
Restricted	9,408	-	17,901	27,309
Committed	142,509	-	209,785	352,294
Assigned	242	42,593	127,281	170,116
Unassigned	1,316,016	-	-	1,316,016
TOTAL FUND EQUITY	1,473,067	42,593	354,967	1,870,627
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,785,796	\$ 42,593	\$ 393,715	\$ 2,222,104

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	Fire Station Project	All Nonmajor Funds	Totals Governmental Funds
REVENUES				
Taxes	\$ 3,776,963	\$ -	\$ -	\$ 3,776,963
Excise taxes	463,764	-	-	463,764
Intergovernmental	260,595	-	41,055	301,650
Charges for services	32,672	-	-	32,672
Miscellaneous revenues	67,248	5	7,300	74,553
TOTAL REVENUES	4,601,242	5	48,355	4,649,602
EXPENDITURES				
Current:				
General government	406,635	-	-	406,635
Public safety	160,557	-	-	160,557
Highways and roads	516,429	-	-	516,429
Sanitation	54,386	-	-	54,386
Rec maintenance	35,950	-	-	35,950
Organizations and social services	17,183	-	-	17,183
Unclassified	31,361	-	-	31,361
Education	2,553,824	-	-	2,553,824
Cobbossee watershed	23,282	-	-	23,282
County tax	304,116	-	-	304,116
First park	29,144	-	-	29,144
Capital expenditures	-	-	269,142	269,142
Debt service:				
Principal	94,478	-	-	94,478
Interest	67,806	-	-	67,806
Overlay	2,862	-	-	2,862
TOTAL EXPENDITURES	4,298,013	-	269,142	4,567,155
EXCESS REVENUES OVER (UNDER) EXPENDITURES	303,229	5	(220,787)	82,447
OTHER FINANCING SOURCES				
Transfers in	-	-	173,553	173,553
Transfers (out)	(173,553)	-	-	(173,553)
TOTAL OTHER FINANCING SOURCES (USES)	(173,553)	-	173,553	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	129,676	5	(47,234)	82,447
FUND BALANCES - JULY 1	1,343,391	42,588	402,201	1,788,180
FUND BALANCES - JUNE 30	\$ 1,473,067	\$ 42,593	\$ 354,967	\$ 1,870,627

See accompanying independent auditors' report and notes to financial statements.

TOWN OF MANCHESTER, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 1,343,391	\$ 1,343,391	\$ 1,343,391	\$ -
Resources (Inflows):				
Property taxes	3,779,585	3,779,585	3,776,963	(2,622)
Excise taxes	430,250	430,250	463,764	33,514
Intergovernmental	248,387	264,598	260,595	(4,003)
Charge for services	29,880	29,880	32,672	2,792
Interest on taxes	12,400	12,400	17,863	5,463
Interest income	3,600	3,600	-	(3,600)
Other revenues	40,440	40,440	49,385	8,945
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>5,887,933</u>	<u>5,904,144</u>	<u>5,944,633</u>	<u>40,489</u>
Charges to Appropriation (Outflows):				
Current:				
General government	499,502	511,226	406,635	104,591
Public safety	168,490	168,490	160,557	7,933
Highways and roads	576,073	530,569	516,429	14,140
Sanitation	57,495	57,495	54,386	3,109
Recreation	40,129	40,129	35,950	4,179
Organizations and social services	18,206	18,206	17,183	1,023
Unclassified	34,790	34,790	31,361	3,429
Education	2,553,824	2,553,824	2,553,824	-
Cobbossee watershed	23,282	23,282	23,282	-
County tax	304,116	304,116	304,116	-
First park	29,144	29,144	29,144	-
Debt service:				
Principal	94,471	94,471	94,478	(7)
Interest	34,514	34,514	67,806	(33,292)
Overlay	40,506	40,506	2,862	37,644
Transfers to other funds	70,000	166,327	173,553	(7,226)
Total Charges to Appropriations	<u>4,544,542</u>	<u>4,607,089</u>	<u>4,471,566</u>	<u>135,523</u>
Budgetary Fund Balance, June 30	<u>\$ 1,343,391</u>	<u>\$ 1,297,055</u>	<u>\$ 1,473,067</u>	<u>\$ 176,012</u>
Utilization of Designated Fund Balance	\$ -	\$ 46,336	\$ -	\$ (46,336)
Utilization of Undesignated Fund Balance	-	-	-	-
	<u>\$ -</u>	<u>\$ 46,336</u>	<u>\$ -</u>	<u>\$ (46,336)</u>

See accompanying independent auditors' report.

Auditors Report

SCHEDULE A

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
EXPENDITURES					
General government:					
Selectmen	\$ 16,500	-	\$ 16,500	\$ 16,500	\$ -
Administration	234,902	-	234,902	187,251	47,651
Assessing	33,255	-	33,255	34,156	(901)
Board of Appeals	50	-	50	-	50
CEO	43,204	-	43,204	30,922	12,282
Planning Board	8,845	-	8,845	4,990	3,855
Clerk	60,461	11,724	72,185	48,419	23,766
Elections	6,525	-	6,525	4,117	2,408
Finance	67,135	-	67,135	51,340	15,795
Legal services	15,000	-	15,000	19,148	(4,148)
Planning	9,700	-	9,700	9,346	354
Conservation Committee	3,925	-	3,925	446	3,479
	<u>499,502</u>	<u>11,724</u>	<u>511,226</u>	<u>406,635</u>	<u>104,591</u>
Public Safety:					
Ambulance	16,023	-	16,023	16,023	-
Animal control	8,011	-	8,011	7,102	909
Cobbossee Outlet Dam	3,300	-	3,300	2,500	800
Emergency preparedness	500	-	500	-	500
E-911 Service	22,928	-	22,928	21,802	1,126
Fire department	63,328	-	63,328	60,863	2,465
Hydrants	39,600	-	39,600	37,440	2,160
Street lights	14,800	-	14,800	14,827	(27)
	<u>168,490</u>	<u>-</u>	<u>168,490</u>	<u>160,557</u>	<u>7,933</u>
First park	29,144	-	29,144	29,144	-

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Highways and roads:					
Administration	10,150	-	10,150	8,179	1,971
Summer roads	339,850	(45,504)	294,346	291,356	2,990
Winter roads	226,073	-	226,073	216,894	9,179
	<u>576,073</u>	<u>(45,504)</u>	<u>530,569</u>	<u>516,429</u>	<u>14,140</u>
Sanitation:					
Solid waste	57,495	-	57,495	54,386	3,109
Cobbossee watershed	23,282	-	23,282	23,282	-
County Tax	304,116	-	304,116	304,116	-
Recreation	40,129	-	40,129	35,950	4,179
Organizations and social service agencies:					
Kennebec Land Trust	250	-	250	250	-
KVCOG	4,892	-	4,892	5,342	(450)
MMA	3,171	-	3,171	3,154	17
WKEDA	3,893	-	3,893	3,892	1
Cobbiseconte Yacht Club	1,000	-	1,000	1,000	-
Manchester Youth Baseball	400	-	400	400	-
Boy Scout Troop #622	400	-	400	400	-
Maranacook Football Inc	400	-	400	400	-
Manchester Healthy Futures	400	-	400	95	305
Sexual Crisis & Support	100	-	100	-	100
Family Violence Project	550	-	550	550	-
Kennebec Community Action	100	-	100	100	-
Kennebec Behavioral Health	1,100	-	1,100	1,100	-
Bread of Life Kitchen	250	-	250	250	-
Crisis & Counseling Services	750	-	750	-	750
Augusta Area Food Bank	250	-	250	250	-
Maranacook Girls Softball	300	-	300	-	300
	<u>18,206</u>	<u>-</u>	<u>18,206</u>	<u>17,183</u>	<u>1,023</u>

Auditors Report

SCHEDULE A (CONTINUED)

TOWN OF MANCHESTER, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2011

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Unclassified:					
Apple festival	7,500	-	7,500	12,447	(4,947)
Tree light	1,465	-	1,465	344	1,121
Computers	1,750	-	1,750	1,601	149
Cemeteries	21,075	-	21,075	16,969	4,106
General assistance	3,000	-	3,000	-	3,000
	<u>34,790</u>	<u>-</u>	<u>34,790</u>	<u>31,361</u>	<u>3,429</u>
Education	2,553,824	-	2,553,824	2,553,824	-
Debt service:					
Principal	94,471	-	94,471	94,478	(7)
Interest	34,514	-	34,514	67,806	(33,292)
	<u>128,985</u>	<u>-</u>	<u>128,985</u>	<u>162,284</u>	<u>(33,299)</u>
Transfers					
Fire truck reserve	20,000	-	20,000	20,000	-
FEMA	-	-	-	7,226	(7,226)
Town Roads	-	96,327	96,327	96,327	-
Cobbossee Dam reserve	50,000	-	50,000	50,000	-
	<u>70,000</u>	<u>96,327</u>	<u>166,327</u>	<u>173,553</u>	<u>(7,226)</u>
Overlay	40,506	-	40,506	2,862	37,644
Total Expenditures	<u>\$ 4,544,542</u>	<u>\$ 62,547</u>	<u>\$ 4,607,089</u>	<u>\$ 4,471,566</u>	<u>\$ 135,523</u>

See accompanying independent auditors' report.

TOWN OF MANCHESTER, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2011

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash	\$ -	\$ 242,424	\$ 17,901	\$ 260,325
Accounts receivable	30,791	-	-	30,791
Due from other funds	2,625	99,974	-	102,599
Total assets	<u>\$ 33,416</u>	<u>\$ 342,398</u>	<u>\$ 17,901</u>	<u>\$ 393,715</u>
LIABILITIES				
Accounts Payable	\$ -	\$ 3,085	\$ -	\$ 3,085
Due to other funds	30,791	4,872	-	35,663
Total liabilities	<u>30,791</u>	<u>7,957</u>	<u>-</u>	<u>38,748</u>
FUND EQUITY				
Fund balance:				
Nonspendable	-	-	-	-
Restricted	-	-	17,901	17,901
Committed	-	209,785	-	209,785
Assigned	2,625	124,656	-	127,281
Unassigned	-	-	-	-
Total fund equity	<u>2,625</u>	<u>334,441</u>	<u>17,901</u>	<u>354,967</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 33,416</u>	<u>\$ 342,398</u>	<u>\$ 17,901</u>	<u>\$ 393,715</u>

See accompanying independent auditors' report.

TOWN OF MANCHESTER, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES – NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental revenue	\$ 41,055	\$ -	\$ -	\$ 41,055
Investment income	-	7,281	18	7,299
Other income	1	-	-	1
TOTAL REVENUES	<u>41,056</u>	<u>7,281</u>	<u>18</u>	<u>48,355</u>
TOTAL EXPENDITURES	<u>48,281</u>	<u>220,861</u>	<u>-</u>	<u>269,142</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(7,225)</u>	<u>(213,580)</u>	<u>18</u>	<u>(220,787)</u>
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	7,226	166,327	-	173,553
Operating Transfers (Out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>7,226</u>	<u>166,327</u>	<u>-</u>	<u>173,553</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	1	(47,253)	18	(47,234)
FUND BALANCE - JULY 1	<u>2,624</u>	<u>381,694</u>	<u>17,883</u>	<u>402,201</u>
FUND BALANCE - JUNE 30	<u>\$ 2,625</u>	<u>\$ 334,441</u>	<u>\$ 17,901</u>	<u>\$ 354,967</u>

See accompanying independent auditors' report.

