



Town of Camden Select Board Meeting

September 20, 2016 – 6:30 PM

Washington Street Conference Room

Select Board meetings are broadcast live on cable TV Channel 22
and web streamed at www.townhallstreams.com/locations/camden-me

A. Call to Order

B. Communications, Presentations, and Recognitions

- 1) Coastal Mountain Land Trust Presentation – Ian Stewart, Executive Director
- 2) Camden Conservation Commission – Roger Rittmaster
- 3) Camden Fire Department - Chief Chris Farley and department Members
 - Grant Application
 - Fire Prevention Week Activities
 - Fire fighter Recruitment video
- 4) Citizen’s Public Safety Academy - - Members of the Police and Fire Departments
- 5) Police Department Update – Chief Randy Gagne
- 6) Request by the Camden Public Library to close Atlantic Avenue on Friday, September 30th at 11:00 a.m. to Sunday, October 2nd at 7:00 p.m. for the Harbor Arts & Book Fair

C. Citizen Comments for items *not* on the agenda

This time is set aside for the public to comment on any town-related issue that is not on the agenda.

D. Approval of Select Board Minutes dated September 6, 2016

E. Select Board Member Reports

F. Town Manager Report

G. New Business

1. Set Public Hearing date to consider amendments to Camden Police Ordinance Chapter VIII, Part XII “Public Noise and Conduct Ordinance” as follows:

Section 2.5 – Unacceptable Noise Levels

Any sound level exceeding 65 dBA when measured at the property line and persisting for 5 minutes or more, after 11:00 p.m. and before 7:00 a.m., is considered prohibited unless a permit has been obtained in advance for a specific event.

Section 4 - Designated Area, as follows:

The provisions of this ordinance shall apply to all areas of the Town of Camden. ~~set forth in Exhibit A, attached to this ordinance and incorporated by reference herein.~~

Background: *Camden currently has a noise ordinance that applies to the downtown area. This amendment establishes a noise ordinance for the entire town. It establishes a*

measureable noise standard of 65 decibels, and prohibits noise that exceeds that level from 11:00 p.m. to 7:00 a.m.

Action: Motion to set October 4 as the public hearing date for the proposed noise ordinance amendment.

2. Consideration of whether to lease the Town docks to commercial vessel operators and to seek proposals from commercial passenger vessel operators wishing to rent or lease commercial float space or berthing slips for the upcoming year (Harbor Ordinance Article V Section 3.C)

Background: The Harbor Ordinance requires the Select Board to determine each September whether the Board wants to allow the Town docks to be rented or leased to commercial passenger vessels, such as the day sailers or windjammers. If the Select Board wishes to lease the dock space, the Town is required to accept proposals and enter into agreements by December 31.

Action: Motion to provide public notice that the Select Board will accept applications from commercial passenger vessels to rent the public docks.

3. Bid Award: 2016 Salt Bids

Background: This is the annual bid for road salt. Knox County issues the bid package for all towns in Knox County in order to allow for joint purchasing and to get the best prices due to volume. This year the County received bids from four companies with bids that ranged from \$62.49/ton to \$79.50/ton.

Action: Motion to award the bid to Morton Salt for the bid amount of 62.49 per ton.

4. Bid Award: 2016 Sand Bids

Background: This is the annual bid for winter sand salt. Knox County issues the bid package for all towns in Knox County in order to allow for joint purchasing and to get the best prices due to volume. This year the County received bids from five companies with bids that ranged from \$10/ton to 13.50/ton.

Action: Motion to award the bid to Hartland for the bid amount of \$10 per ton.

5. Bid Award: Annual Financial Audit

Background: It is good practice to bid out financial auditing services every 3 to 5 years. This year in requested bids for a 3-year contract. We received responses from firms which proposed prices from a total of \$39,400 for the 3 years to \$72,720 for 3 years.

Action: Motion to award the bid to RHR Smith & Company for auditing services for 3 years for a total contract amount of \$51,000.

6. Designation of the Registrar of Voters' office hours for the November 8 State Election: Maine General/Referendum Election, Camden Special Town Meeting, and Region 8 Midcoast School of Technology Referendum.

Background: The hours to accept voter registrations, applications for absentee ballots, and to cast absentee ballots are the regular business hours of the Town Clerk/Finance Office: Monday through Friday 8:00a to 3:30 p.m. Residents are also allowed to register to vote at the polls on Election Day during voting hours: 8:00 a.m. to 8:00 p.m.

Action: Motion to set the Registrar of Voters office hours as Monday through Friday from 8:00 .m. to 3:30 p.m.

7. Confirmation of Town Clerk's appointment of Peter Gross as Election Warden for the State of Maine General/Referendum Election, Camden Special Town Meeting, and Region 8 Midcoast School of Technology Referendum to be held on November 8, 2016.

Action: Motion to confirm the Town Clerk's appointment of Peter Gross as Election Warden for the November 8 elections and Special Town Meeting.

8. Adoption of vote regarding Maine Municipal Bond Bank Fall Issue for Camden's 2016 General Obligation Bond for \$500,000 for Harden Avenue drainage, sewer line replacement, inner harbor floats, Town Clock/Steeple rehabilitation and air compressor equipment

Background: This bond issue was approved by the voters at the June 2016 Town Meeting. The Maine Municipal Bond Bank will be issuing the bonds. This vote authorizes the Select Board Chair and the Town Treasurer to sign the loan documents.

Action: Motion to approve the attached vote regarding the Town's fall bond issuance with the Maine Municipal Bond Bank.

9. Approval of pole location permits for Fairpoint Communications for Molyneaux Road and Washington Street.

Action: Motion to approve Fairpoint Communications' pole location requests.

Adjourn

Break

Workshop

Topic: Capital Improvement Program and Plan

Adjourn

Upcoming Meetings & Events:

Note: Some dates are subject to change; please check)

September

Sept. 28 Mid-Coast Solid Waste Board
6:00 p.m. WSCR

October

Oct. 4 Select Board Meeting

Oct. 11 Public Meeting re: Mid Coast School of Technology (Region 8)
6:00 p.m. WSCR.

Oct. 18 Select Board Workshop - tentative

Oct. 20 Mid- Coast Regional Planning Commission (FMI: www.midcoastplanning.org)
6:00 p.m. Hutchinson Center (Belfast)

Oct. 24 State Senate Candidates Forum
6:30 p.m. WSCR.

Oct. 26 State Legislature Candidates Forum
6:30 p.m. WSCR.

Oct. 27 MDOT Meeting re: Rte 1 South sidewalk
6:00 p.m. WSCR.

November

Nov. 1 Select Board Meeting
6:30 p.m. WSCR.

Nov. 8 Election Day!
Polls open from 8:00 am. to 8:00 p.m.

ROUND THE MOUNTAIN



Clean water. Recreation. Open Space. *Forever.*

PART OF THE CAMPAIGN FOR BALD & RAGGED MOUNTAINS



A view of Grassy Pond and Mirror Lake from Ragged Mountain~Photo by Jim Dugan

Coastal Mountains Land Trust and Maine Coast Heritage Trust are working together to protect 1,405 acres of land through the purchase of two easements from the Maine Water Company, which is also a major donor to this effort. The land includes two undeveloped bodies of water that supply seven local towns, including Camden, Rockport, and Rockland. This conservation opportunity promises to enhance the Round the Mountain Trail already under construction and offers panoramic views to the White Mountains and Acadia National Park. Part of a larger campaign to conserve 3,500 acres on Bald & Ragged Mountains, this initiative will bring that campaign to 85% of its land acquisition goal.

The first easement (Mirror Lake) needs to be purchased by December 31, 2017; the second (Grassy Pond) by December 31st, 2019:

| | |
|---|---------------------|
| Purchase two conservation easements to protect Mirror Lake and Grassy Pond | \$ 2,650,000 |
| Round the Mountain Trail planning and construction | \$ 750,000 |
| Stewardship & trail fund | \$ 250,000 |
| Land acquisitions fund critical to Round the Mountain Trail completion | \$ 550,000 |
| TOTAL PROJECT BUDGET | \$ 4,200,000 |

We need your help! Your financial support will help conserve vital natural resources and enhance public access to special places. **Together we can make this happen!**

Please contact us for more information:



Ian Stewart
Executive Director
Coastal Mountains Land Trust
ians@coastalmountains.org
(207) 236-7091



Ciona Ulbrich
Senior Project Manager
Maine Coast Heritage Trust
culbrich@mcht.org
(207) 244-5100

ROUND THE MOUNTAIN COLLABORATION

What is the opportunity?

Coastal Mountains Land Trust has negotiated to purchase two conservation easements on 1,405 acres surrounding Mirror Lake and much of Grassy Pond from the landowner, the Maine Water Company. Through generous lead gift pledges, the seller has committed to sell Grassy Pond at half of its appraised value and will provide \$200,000 toward construction of the Round the Mountain Trail at the conclusion of the first easement purchase.

“Rockport’s 2004 Comprehensive Plan put special emphasis on the need to preserve and protect Grassy Pond’s and Mirror Lake’s watershed. The Maine Water Company and Coastal Mountains Land Trust are doing the local citizens a great service by securing the future of such an important asset for the Town and the region.”

–Charlton Ames, Chairman of the Rockport Comprehensive Plan Committee

Why is this important?

This land will remain open and wild with public access in perpetuity. Conservation easements are permanent restrictions upheld by state and federal laws. They restrict development while keeping land in private ownership and on the property tax rolls. Coastal Mountains Land Trust will hold the easements on the Mirror Lake and Grassy Pond properties and will monitor and enforce the easements forever – no matter who owns the land.

“Partnering with the Land Trust to forever protect this land not only ensures the natural habitat and beauty will always be available for the communities to enjoy, but also provides long term protection of the watershed around the area’s drinking water resources. It is a win-win-win for the communities, the land, and the water.”

–Judy Wallingford, President, Maine Water Company

What is the threat?

Advances in water treatment and filtration systems mean the quality of drinking water no longer depends on the natural filtration offered by the surrounding land. If sold for development, this extensive acreage could be developed for commercial and residential use, eliminating recreational possibilities.

“The Ragged Mountain project will have a solid impact on the local economy, bringing in visitors and providing recreational opportunities for locals. Great public spaces offer an excellent quality of life which positively impacts on attraction and retention of businesses. The desirability of this project cannot be overstated.”

– Thomas Peaco, Executive Director of Penobscot Bay Chamber of Commerce

We are grateful to the leadership, shareholders, and bondholders of Maine Water Company and the Maine Public Utilities Commission for their vision and willingness to work with us to protect the natural and recreational resources of these magnificent properties. We also acknowledge all of our partners and collaborators, including: Camden Snow Bowl, the Midcoast Chapter of the New England Mountain Bike Association, Georges River Land Trust, the Penobscot Bay Regional Chamber of Commerce, Beginning with Habitat, the Towns of Camden and Rockport, Ragged Mountain Recreation Area, and S.A.Ds 28 & 13.

Coastal Mountains Land Trust has conserved 10,000 acres in the western Penobscot Bay region, with a special focus since 2003 on protecting Bald and Ragged Mountains. They constitute an area of statewide ecological significance and are a popular recreation destination for those who cherish this landscape.

Maine Coast Heritage Trust protects the character of Maine's coast by conserving more than 142,000 acres, maintaining more than 120 public preserves, providing access to the land through community programs and field trips, and supporting the statewide conservation efforts of Maine's 90-member land trust community.



ROUND THE MOUNTAIN TRAIL PROJECT

QUICK FACTS



T R A I L

Length: Appx. 9 miles around the mountain connected to additional Ragged Mountain Preserve and Snow Bowl trail systems

Uses: Four seasons: walking, hiking, trail running, mountain biking, snowshoeing, groomed and backcountry Nordic skiing

Width: Variable up to 12 feet

Surface: Earthen



Project Scope: The *Round the Mountain Trail* is a nine-mile outdoor adventure on one of the two highest mountains being conserved in the Camden Hills. The trail will serve as an artery for an expanded system of trails for a range of activities including hiking, mountain biking, snowshoeing, and cross-country skiing. The trail will help convert the Camden Snow Bowl into a true four-season recreational destination.

Purpose: To provide recreational access for a wide range of users on Ragged Mountain through the development of a user-friendly arterial trail around the mountain that will link into an existing network of trails specific for hiking, mountain biking and skiing at the Camden Snow Bowl and Ragged Mountain Preserve.

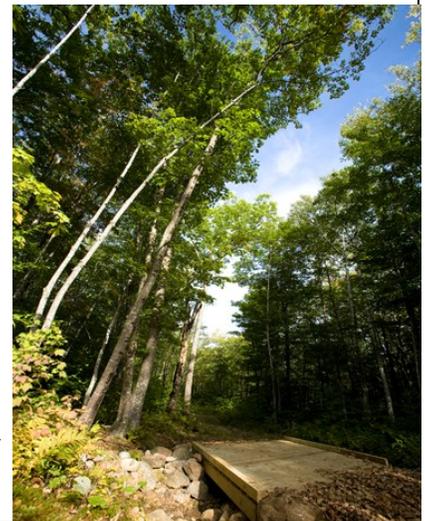
Community Benefits:

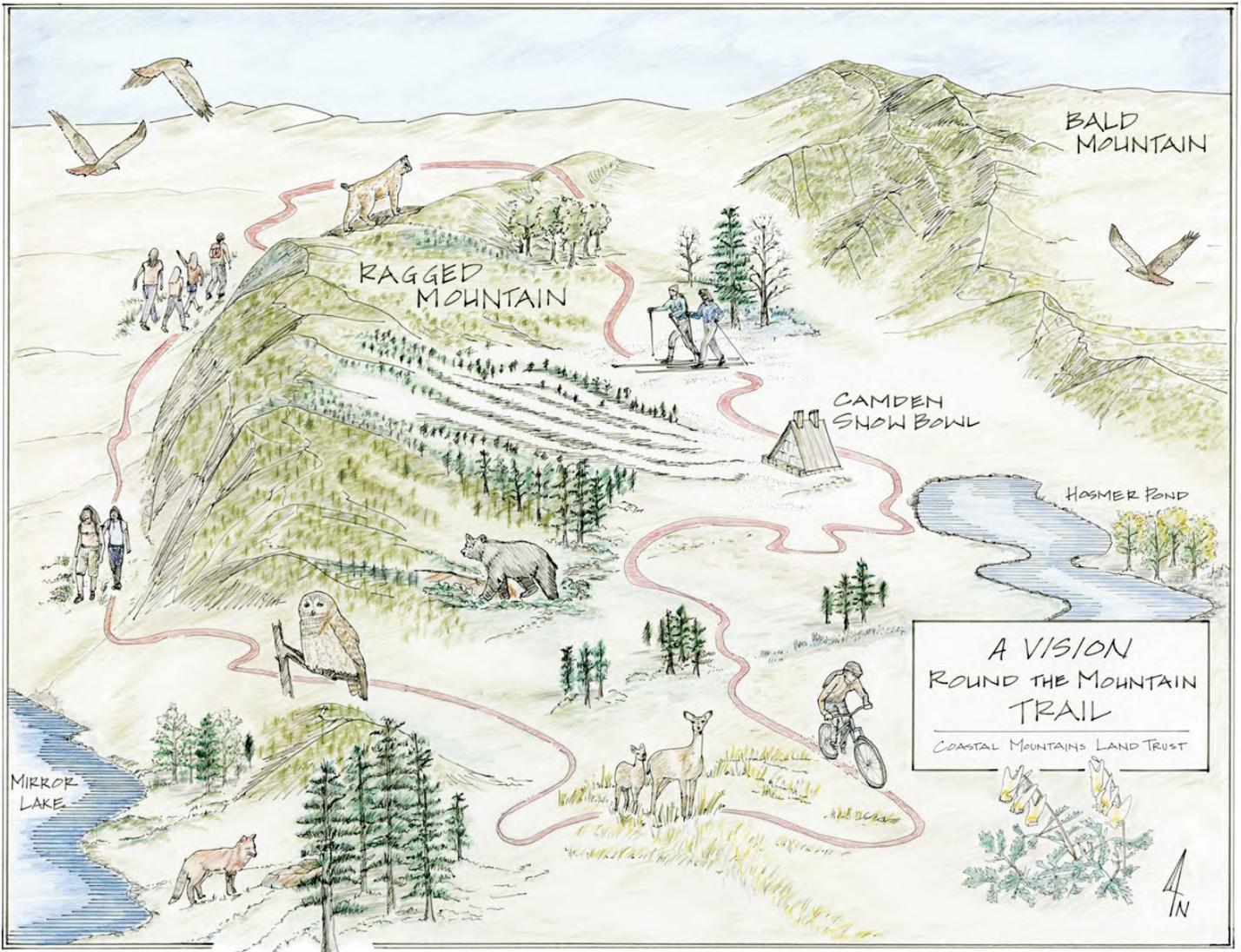
COMMUNITY WELLNESS: The trail network will offer a range of experiences for a wide range of users wishing to stay in shape and improve their fitness.

EXPANDED FOUR-SEASON ACCESS: Year-round recreation.

MULTI-SPORT COMPETITION TRAIL: The trail should make a wonderful location for hosting multi-sport outdoor competition such as running and mountain bike races.

Timing and Costs: The initial 1.5-mile segment of the trail has been completed. The Land Trust is currently planning connector trails that will tie the Round the Mountain Trail to the Georges Highland Path. Continued construction of the Round the Mountain Trail is anticipated to begin again in the spring of 2018. At the closing of the Mirror Lake conservation easement purchase, the Maine Water Company will donate \$200,000 towards the continued construction of the Round the Mountain Trail. The estimated cost for the construction and long-term stewardship of the nine-mile trail is \$1,000,000.







MIRROR LAKE AND GRASSY POND CONSERVATION EASEMENTS

Project Scope: The Maine Water Company has agreed to sell Coastal Mountains Land Trust two permanent conservation easements protecting 1,405 acres of land surrounding two undeveloped bodies of water, Mirror Lake and Grassy Pond, in the towns of Rockport and Hope. The easements will prevent future development on these lands ensuring the long-term protection of the community’s water supply, securing public access and providing for four-season outdoor recreational opportunities.

Community Benefits:

- **WATERSHED PROTECTION:** Conservation will protect water quality for the seven coastal communities whose water supply is provided by these lands: Camden, Rockport, Rockland, Union, Thomaston, Warren and Owls Head;
- **OUTDOOR RECREATION:** The easements will provide for four-season outdoor recreation on a multi-purpose trail corridor that traverses wild terrain and offers spectacular views from Acadia National Park to the White Mountains;
- **COMMUNITY INFRASTRUCTURE:** 1,405 acres of protected land adjacent to the Camden Snow Bowl will help transform the popular community facility into a pre-eminent four-season recreational destination;
- **WILDLIFE HABITAT:** Conservation will preserve a large block of unfragmented wildlife habitat containing exemplary natural communities, rare plants, wading bird and waterfowl habitat, and deer wintering areas;
- **QUALITY OF PLACE / ECONOMIC ENGINE:** These lakes and mountains will remain a community asset that preserves the region’s natural quality of life, a keystone to the local economy and one of the foremost reasons all of us choose to live, work and play here.

Timing and Costs: The agreement is structured over five years as follows:

- The Land Trust will purchase a conservation easement on 855 acres around Mirror Lake on the east side of Route 17 for \$2,005,000, by Dec. 31st, 2017.
- Upon purchase of the Mirror Lake Easement, the Maine Water Company will donate \$200,000 toward the cost of planning and building the Round the Mountain Trail.
- The Land Trust will purchase a conservation easement on 550 acres around Grassy Pond on the west side of Route 17 for \$645,000, half the appraised value, by Dec. 31, 2019.

QUICK FACTS

Mirror Lake

Conservation Easement

- 855 acres
- \$2,005,000 project cost
- \$200,000 donation from the Maine Water Company for Round the Mountain Trail

Grassy Pond

Conservation Easement

- 550 acres
- \$600,000 in appraised value donated by the Maine Water Company
- \$645,000 project cost



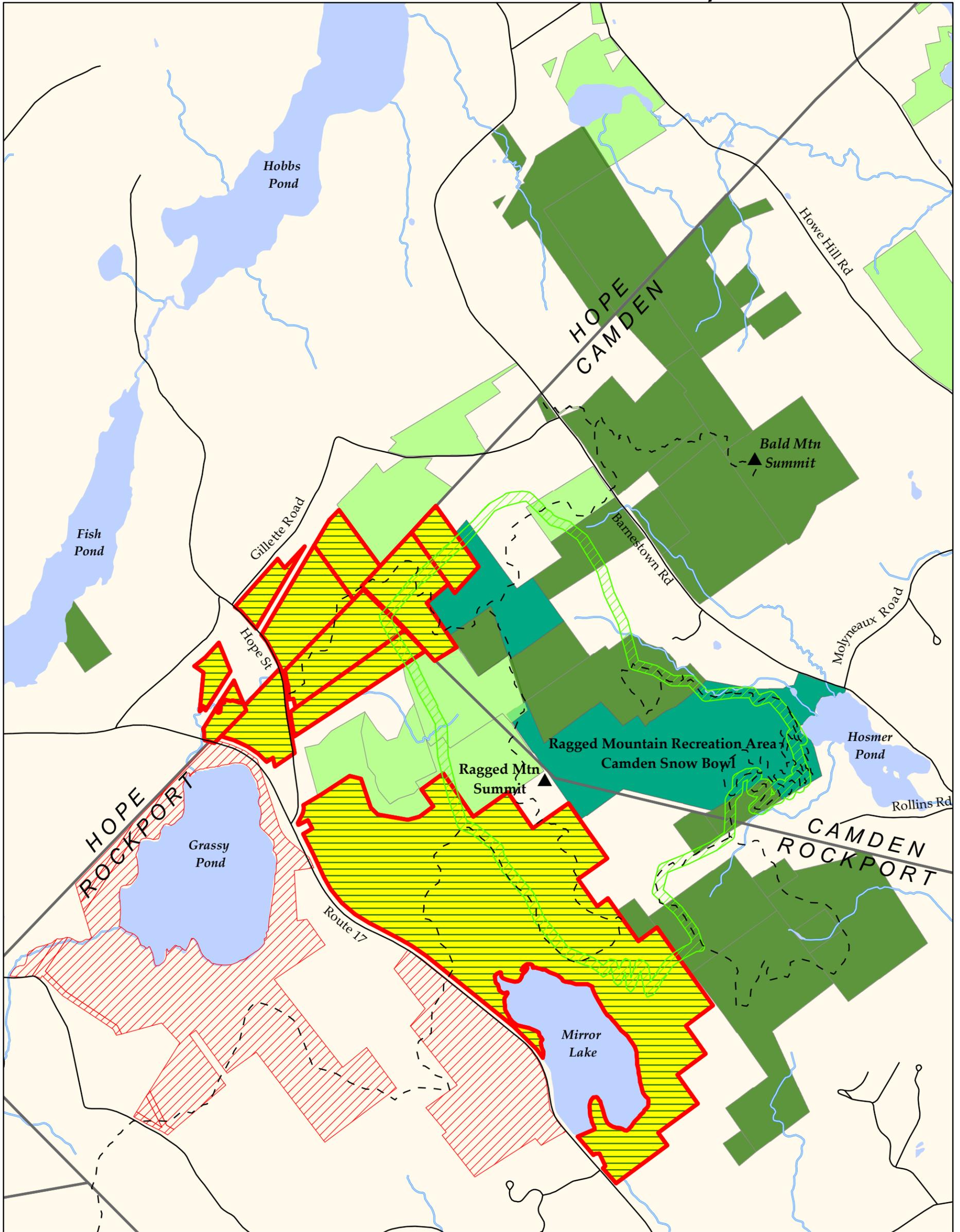
Clean water. Recreation. Open Space. Forever.

Part of the Campaign for Bald & Ragged Mountains



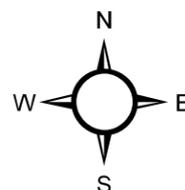
Bald & Ragged Mountains Campaign

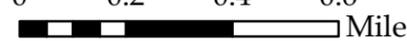
Conservation Focus Area Map



LEGEND

- | | |
|---|--|
|  Land Trust Preserve |  Proposed Round the Mountain Trail Corridor |
|  Conservation Easement | Maine Water Co. Easements Under Contract: |
|  Town of Camden |  Mirror Lake Parcels |
|  Public Access Trails |  Grassy Pond Parcels |



0 0.2 0.4 0.6
 Mile



Source file: B&RCampaign1.15.16.mxd
 Date: March 24, 2016



CAMDEN FIRE & RESCUE

31 Washington Street
PO Box 1207
Camden, Maine 04843
207.236.7950
cfarley@camdenmaine.gov



Date: September 14, 2016

To: Select Board Members & Patricia Finnigan, Town Manager

From: Chris Farley, Fire Chief

Reference: September 20, 2016 meeting

1. We propose to submit an application under the FEMA Assistance to Firefighters Grant program. The current application period runs from mid-October to mid-November. We have applied to this program for a variety of items during previous grant periods. To date, our grant proposals have not been approved but we think it is a worthwhile use of our time to continue applying. Our proposal this year will be under two grant categories:
 - a. The complete replacement of Self-Contained Breathing Apparatus initially purchased in 2002. This will include the equipment necessary for a compressor and associated bottles for re-filling. Approximate cost is \$150,000.00.
 - b. The replacement of the back-up generator for the public safety building. The current generator does not provide power to the whole building which prompted moving the town's EOC from the building. Approximate cost is \$30,000.00.
 - c. If approved, both of these grants require a 5% local match.
2. We have been working on ideas to promote Fire Prevention Week. This year Fire Prevention Week is October 9 -15 and the theme is *'Don't Wait – Check the Date! Replace Smoke Alarms Every 10 Years!'* This year we are collaborating with students at CRMS and the Children's House Montessori School to promote safety messages. We have proposed a student art contest at both schools. The students will design art projects using fire safety messages. These art projects will be evaluated by a group of people. The student art will then be transferred to graphics which will be applied to Engine 4. Our hope is to engage more of the community in promoting safety messages. The administrations of both schools have enthusiastically embraced the proposal.
3. The Camden Fire & Police Departments are cooperatively hosting a Citizens Public Safety Academy. The program is open to all area residents. It will run for 7 weeks, meeting once week starting on October 5th. The goal is to engage more residents in the operations of our public safety services.
4. As you know, Recruiting & Retention of Firefighters is part of my annual budget message. We have been very resourceful and diverse in our recruiting efforts. We are fortunate to be the recipient Firefighter Alex Winn's creativity. As part of his senior project (Alex is a 2016 CHRHS graduate) he produced a video to aid in our recruiting efforts. His short video is a result of filming our Department and personnel in action during the winter and spring of this year. The video is on the Department's Facebook page and has been viewed over 5,000 times.



October 16th, 1pm at the Snow Bowl Athletic Field – Camden Fire & Rockport Fire



August 3, 2016

Ms. Finnigan,

I would like to inform you of a project that Officer Tim Davis and I are working on. We are starting a Citizen's Public Safety Academy this fall during which we will be covering an assortment of fire and police subjects. These subjects include home fire safety, traffic stops, rescue operations, use of force and much more. We plan on meeting every Wednesday from 1800-2100 starting on October 5, 2016. The academy will last seven weeks from this date, ending before the holidays. The age we are looking to attract is sixteen and over, with parental consent from those under eighteen. Attached is a parental consent form for those under eighteen. Also attached is the registration form we have created for the academy. We plan on doing background checks on the participants to make sure that no one who is potentially unsafe takes the course. We would like to know if you think these forms will work, or if we need to show them to the Town's Attorney. The class size will be a minimum of six for us to run, and a maximum of fifteen. We hope to get this information out to the public and start registrations as soon as possible. If you have any questions or comments please feel free to contact me.

Thank you!

Best,
Matthew Heath

Come, Join Us!

Camden is offering its first Public Safety Academy, starting October 5. Come and experience the following:

- See the services your local Fire and Police Departments provide
- Participate in hands-on learning of basic Fire and Police skills
- Talk with Emergency Service personnel



Come to the Public Safety building at 31 Washington Street, or call 207-236-7950 for more information.

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Section 3. Commercial Passenger Float and Berthing Slips

A. Town Daysailer Float

The Select Board may elect to rent or lease space on the Town Daysailer Float and may elect to rent or lease berthing slips. Any such rent or lease of those Town facilities shall be set forth in a written lease agreement for a duration not to exceed three years in length. In deciding on the amount of the rental, the Select Board is authorized to negotiate a rental, which is less than the fair market value if the Select Board determines that a category of use of the renter has other economic benefits to the town, which justify a less than fair market value rental.

A float adjacent to the Town Landing shall be designated by the Select Board as the Town Daysailer Float (see Appendix G). Use of that float by a daysailer shall occur only upon negotiation of a lease or rental agreement with the owner of that daysailer in accordance with the authority granted to the Select Board in the previous paragraph. The Select Board shall not accept or grant leases or rental agreements in excess of 7 such leases or rental agreements to the owners of 7 separate daysailers.

B. Windjammer Berthing Slips

The harbor area immediately easterly of the floats extending easterly from the Town Landing shall be designated as Windjammer Berthing Slips and shall not exceed 3 slips. The harbor area immediately adjacent to the Harbor Park at the head of the harbor shall be designated as windjammer berthing slips and shall not exceed 3 in number. Windjammer Berthing Slips by lease shall be used only for sailing vessels, which are not operated as daysailer operations from those slips. The Select Board may elect to permit the use of these slips by windjammers by a lease or written rental agreement for a term not to exceed 3 years. In the event that the berthing slip is not being used by the vessel to which the slip has been leased, then the town can rent that berthing slip temporarily to other vessels as long as those other vessels do not unreasonably interfere with use by the vessel that has a lease on that slip.

C. Criteria For Application Approval

In September of each year, the Select Board will make a decision whether to lease or rent any of the commercial passenger vessel float space or berthing slips which are available and vacant and, in the event of such an election, the Select Board shall cause a request for proposals for rental of use to be published in a newspaper of general circulation no later than October 15th of each year. The notice shall indicate that proposals shall be submitted in writing to the Town Manager and shall contain such reasonable information as requested by the Select Board no later than November 15th. Lease agreements or rental agreements with such provisions as the Select Board choose shall be negotiated and such written agreements fully signed and submitted to the Town Office no later than December 30th of the year in advance of the first season of proposed use.

The written leases or written rental agreements shall contain such provisions as the Select Board deem appropriate and consistent with the best interests of the Town of Camden. In each written lease or rental agreement, the particular vessel to be used shall be described specifically and only that vessel shall be operated from that space or from that slip under the terms of that lease or rental agreement.

The Select Board shall not lease or rent to a daysailer with an LOA in excess of 48 feet or a beam in excess of 14 feet, except as stated below. Any vessel that has an LOA of 48 feet may have in addition an extension from the bow not longer than 8 feet and an extension from the stern not longer than 4 feet for the TVL of not more than 60 feet. Any vessel that is less than 48 feet LOA may increase the bow extension and the stern extension so long as the bow extension is not longer than 8 feet, and the stern extension is not more than 50 percent of the bow extension and the TVL does not exceed 60 feet.

The Harbor Committee will make recommendations about daysailer licenses and windjammer berths based on the characteristics of the vessels, and the ability of the Public Landing Facility to accommodate the vessel's operations, such as:

1. Parking;
2. Number of Passengers;
3. Navigation;
4. Use of the Daysailer Float; and
5. Other Pertinent Considerations.

In reviewing and acting upon any application for lease or rental agreement, the Select Board may among other things consider:

- A. The current uses and users of the facility for which the application applies. Preference will be given to current daysailer owners who have abided by the Ordinance.
- B. The size of the vessel.
- C. The number of passengers, which the vessel will carry, and its schedule.
- D. The availability of and effect on parking and traffic.
- E. The availability of and need for public utilities.
- F. Access to the facility by the vessel.
- G. The Select Board may consider the Harbor Committee recommendations for permits.

Road Salt Bid Results: FY 2016 - 2017

Knox County, Maine

| | Price Per Ton | |
|----------------------------|---------------|-----------|
| | Delivered | Picked Up |
| Morton Salt | \$62.49 | \$62.00 |
| Harcros Chemicals, Inc. | \$63.56 | \$62.26 |
| New England Salt Co., LLC | \$64.35 | \$63.00 |
| Eastern Salt Company, Inc. | \$79.50 | \$79.50 |

Responded but chose not to bid:

American Rock Salt

Cargill, Inc. Deicing

Road Sand Bid Results: FY2016 - 2017

1. Price Delivered to Municipality

| | | Hartland | | JBI | | Lucas Const. | | B. Aitken | | GCH | |
|---------------|-------|------------|----------|------------|----------|--------------|----------|------------|----------|------------|----------|
| Quantity | | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total |
| Camden | 1,000 | \$10.00 | \$10,000 | \$12.00 | \$12,000 | NO BID | | \$13.50 | \$13,500 | \$11.00 | \$11,000 |
| Cushing | 800 | \$10.50 | \$8,400 | \$11.00 | \$8,800 | NO BID | | \$13.25 | \$10,600 | \$11.50 | \$9,200 |
| Hope | 2,400 | \$12.50 | \$30,000 | \$11.50 | \$27,600 | \$10.00 | \$24,000 | \$12.50 | \$30,000 | \$11.00 | \$26,400 |
| Owls Head | 750 | \$12.00 | \$9,000 | \$11.50 | \$8,625 | NO BID | | \$14.00 | \$10,500 | \$12.00 | \$9,000 |
| Rockland | 3,000 | \$12.00 | \$36,000 | \$11.50 | \$34,500 | NO BID | | \$13.50 | \$40,500 | \$11.00 | \$33,000 |
| Rockport | 1,800 | \$10.00 | \$18,000 | \$11.50 | \$20,700 | NO BID | | \$13.00 | \$23,400 | \$11.00 | \$19,800 |
| Searsmont | 3,400 | \$13.00 | \$44,200 | \$11.50 | \$39,100 | \$10.00 | \$34,000 | \$9.50 | \$32,300 | \$12.00 | \$40,800 |
| St. George | 800 | \$12.50 | \$10,000 | \$12.50 | \$10,000 | NO BID | | \$12.50 | \$10,000 | \$12.00 | \$9,600 |
| So. Thomaston | 1,000 | \$12.00 | \$12,000 | \$11.50 | \$11,500 | NO BID | | \$14.00 | \$14,000 | \$11.00 | \$11,000 |
| Thomaston | 1,200 | \$11.00 | \$13,200 | \$11.00 | \$13,200 | NO BID | | \$13.50 | \$16,200 | \$11.00 | \$13,200 |
| Union | 3,000 | \$8.75 | \$26,250 | \$11.00 | \$33,000 | NO BID | | \$13.00 | \$39,000 | \$10.00 | \$30,000 |
| Vinalhaven | 1,000 | NO BID | | \$11.00 | \$11,000 | NO BID | | \$29.50 | \$29,500 | NO BID | |

2. Price Picked Up w/ Contractor furnishing labor and equipment to load sand

| | | Hartland | | JBI | | Lucas Const. | | B. Aitken | | GCH | |
|---------------|-------|------------|----------|------------|-------|--------------|-------|------------|-------|------------|-------|
| Quantity | | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total |
| Camden | 1,000 | \$8.00 | \$8,000 | NO BID | | NO BID | | NO BID | | NO BID | |
| Cushing | 800 | \$8.00 | \$6,400 | NO BID | | NO BID | | NO BID | | NO BID | |
| Hope | 2,400 | \$8.00 | \$19,200 | NO BID | | NO BID | | NO BID | | NO BID | |
| Owls Head | 750 | \$8.00 | \$6,000 | NO BID | | NO BID | | NO BID | | NO BID | |
| Rockland | 3,000 | \$8.00 | \$24,000 | NO BID | | NO BID | | NO BID | | NO BID | |
| Rockport | 1,800 | \$8.00 | \$14,400 | NO BID | | NO BID | | NO BID | | NO BID | |
| Searsmont | 3,400 | \$8.00 | \$27,200 | NO BID | | NO BID | | NO BID | | NO BID | |
| St. George | 800 | \$8.00 | \$6,400 | NO BID | | NO BID | | NO BID | | NO BID | |
| So. Thomaston | 1,000 | \$8.00 | \$8,000 | NO BID | | NO BID | | NO BID | | NO BID | |
| Thomaston | 1,200 | \$8.00 | \$9,600 | NO BID | | NO BID | | NO BID | | NO BID | |
| Union | 3,000 | \$8.00 | \$24,000 | NO BID | | NO BID | | NO BID | | NO BID | |
| Vinalhaven | 1,000 | \$8.00 | \$8,000 | NO BID | | NO BID | | NO BID | | NO BID | |

3. Price Picked Up w/ Municipality furnishing labor and equipment to load sand

| | | Hartland | | JBI | | Lucas Const. | | B. Aitken | | GCH | |
|---------------|-------|------------|-------|------------|-------|--------------|-------|------------|-------|------------|-------|
| Quantity | | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total | Unit Price | Total |
| Camden | 1,000 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Cushing | 800 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Hope | 2,400 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Owls Head | 750 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Rockland | 3,000 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Rockport | 1,800 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Searsmont | 3,400 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| St. George | 800 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| So. Thomaston | 1,000 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Thomaston | 1,200 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Union | 3,000 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |
| Vinalhaven | 1,000 | NO BID | | NO BID | | NO BID | | NO BID | | NO BID | |

Town of Camden, Maine

Audit Bids Received

August 30, 2016 - 2:00 p.m.

No bidders present. The results of the bids are listed below in the order in which they were opened by the Finance Director.

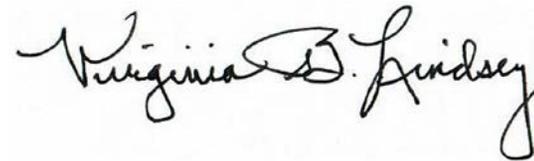
Four bids were received for the Town of Camden and Mid-Coast Solid Waste Corporation as follows:

| TOWN OF CAMDEN | | Option 1-One Year | | | Option 2 - Three Years | | |
|---|----------------|-------------------|--------------|-------|------------------------|-----------------|----------------|
| Auditing Firm Name | | Bid Price | Single Audit | TOTAL | Bid Price | Single Audit | TOTAL |
| 1 Brantner, Thibodeau & Associates | Bangor | \$12,000 | \$1,600 | | FY 16 | \$11,600 | \$1,400 |
| | | | | | FY 17 | \$11,600 | \$1,400 |
| | | | | | FY 18 | \$11,800 | \$1,600 |
| | | | | | | \$12,000 | \$1,600 |
| 2 Runyon Kersteen Ouellette | South Portland | \$22,500 | \$1,500 | | FY 16 | \$22,050 | \$1,475 |
| | | | | | FY 17 | \$22,715 | \$1,520 |
| | | | | | FY 18 | \$23,395 | \$1,565 |
| | | | | | | \$22,500 | \$1,500 |
| 3 James W. Wadman CPA (all bids are "not to exceed") | Ellsworth | No bid | | | FY 16 | \$18,915 | \$1,400 |
| | | | | | FY 17 | \$18,005 | \$1,435 |
| | | | | | FY 18 | \$18,455 | \$1,475 |
| | | | | | | No bid | |
| 4 RHR Smith & Company | Buxton | \$15,500 | \$1,500 | | FY 16 | \$15,500 | \$1,500 |
| | | | | | FY 17 | \$15,500 | \$1,500 |
| | | | | | FY 18 | \$15,500 | \$1,500 |
| | | | | | | \$15,500 | \$1,500 |

Virginia B. Lindsey
Finance Director

Town of Camden, Maine

| MID-COAST SOLID WASTE CORP. | | Option 1-One Year | | Option 2 - Three Years | |
|---|----------------|-------------------|----------------|------------------------|-----------------|
| Auditing Firm Name | | Bid Price | TOTAL | Bid Price | TOTAL |
| 1 Brantner, Thibodeau & Associates | Bangor | \$6,200 | | FY 16 | \$6,100 |
| | | | | FY 17 | \$6,100 |
| | | | | FY 18 | \$6,160 |
| | | | | | |
| | | \$6,200 | \$6,200 | \$18,360 | \$18,360 |
| 2 Runyon Kersteen Ouellette | South Portland | \$7,500 | | FY 16 | \$7,350 |
| | | | | FY 17 | \$7,570 |
| | | | | FY 18 | \$7,800 |
| | | | | | |
| | | \$7,500 | \$7,500 | \$22,720 | \$22,720 |
| 3 James W. Wadman CPA (all bids are "not to exceed") | Ellsworth | No bid | | FY 16 | \$5,745 |
| | | | | FY 17 | \$5,470 |
| | | | | FY 18 | \$5,605 |
| | | | | | |
| | | | No bid | \$16,820 | \$16,820 |
| 4 RHR Smith & Company | Buxton | \$5,500 | | FY 16 | \$5,500 |
| | | | | FY 17 | \$5,500 |
| | | | | FY 18 | \$5,500 |
| | | | | | |
| | | \$5,500 | \$5,500 | \$16,500 | \$16,500 |



Virginia B. Lindsey, Finance Director 8/30/16

PROPOSAL TO SERVE – AUDIT SERVICES

Town of Camden, Maine

and

Mid-Coast Solid Waste Corp.

Submitted by: Brantner, Thibodeau & Associates
674 Mt Hope Ave Suite 1
Bangor, ME 04401
Telephone – 1-800-564-2727
August 26, 2016

Contact person: Craig S. Costello, CPA

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674 Mt. Hope Avenue • Suite 1 • Bangor, ME 04401-5662 • (207) 947-3325 • FAX (207) 945-3400
Email: bta@btacpa.com

August 26, 2016

Finance Director
Town of Camden
29 Elm St
Camden ME 04843

Dear Ms. Lindsey:

Brantner, Thibodeau & Associates (BT&A) is pleased to offer this proposal to provide auditing services to the Town of Camden and Mid Coast Solid Waste Corp. for the year ended June 30, 2016 or the years ended June 30, 2016, 2017, and 2018.

SCOPE OF SERVICE

Scope

The scope of our services will include all of the scope specifications listed in your Request For Proposal. These services include but are not limited to: reporting on the fairness of the Town's general purpose financial statements; reviewing internal controls; and reporting to the appropriate agencies.

Standards

The auditing standards to be adhered to for these services will be in conformance with all of the standards as listed in your Request For Proposal including the standards established by: the American Institute of Certified Public Accountants; the U.S. General Accounting Office's *Government Auditing Standards*, with amendments, Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Maine.

Timing

The services will be performed on or before your time requirements provided that the records are ready for audit within a week after year end.

Insurance

The firm agrees to carry the levels of insurance that the Town determines to be critical to completion of the audit.

WHY BRANTNER, THIBODEAU & ASSOCIATES

We believe that Brantner, Thibodeau & Associates possesses certain attributes that enable us to provide you with the best in auditing services. These attributes include:

- * A professional staff trained and experienced in municipal accounting and budgets.
- * Highly qualified professional certified public accountants who have significant experience in serving numerous governmental and non-profit agencies.
- * A commitment to quality client service through well planned, well supervised, efficient and effective audits.
- * Receiving the American Institute of CPA's highest peer review rating.

These attributes combined with low turnover among our employees allows us to provide a continuity of service to meet your needs. Our goal is to provide auditing service that benefits you.

We appreciate the opportunity to present this proposal and look forward to the possibility of being of service to your Town. If we can be of further assistance in responding to your Request For Proposal, please contact me at your convenience.

Yours truly,

BRANTNER, THIBODEAU & ASSOCIATES



Craig S. Costello, CPA
Shareholder
674 Mt. Hope Ave Suite 1, Bangor, Maine, 04401
1-800-564-2727

TECHNICAL AUDIT APPROACH

Our specific audit approach for the Town of Camden will include the following major steps:

- * Understanding your accounting system and internal control structure
- * Identification and assessment of risk
- * Evaluation and test considerations of controls
- * Substantiation of account balances
- * Preparation of financial statements and reporting to management

Audit planning considerations require obtaining knowledge and understanding of the accounting system and internal control structure. BT&A makes extensive use of questionnaires and system walk-throughs to document the internal control environment and to assess control risk. We will discuss the Town's various systems with client personnel and review any procedural manuals and organizational charts that are available. Audit programs are then developed in the light of the internal control environment and the control risk. We use sampling techniques where appropriate. Our extensive experience in governmental auditing and our use of analytical review procedures enable us to identify key relationships and unusual fluctuations in your records and financial statements.

Proposed Segmentation of the Engagement

A brief summary of the audit segmentation is as follows:

- 1) Planning and preliminary fieldwork procedures including surveying the accounting system; studying and evaluating the system of internal control; risk assessment; developing a tailored audit program for the entity; testing of transactions; and confirmation procedures.
- 2) Final fieldwork procedures including the analysis and verification of all assets and liabilities and the application of analytical review procedures. The basic objective of this phase is the formation of an opinion on the financial statements of the organization.
- 3) The report phase includes a review of the entire audit and financial statements, preparation of auditor's opinions, and obtaining standard attorney letters and management's representation letter. During this phase, a letter to management is issued identifying weaknesses in the financial internal control system and providing recommendations to improve the identified weaknesses.

We place great emphasis on a constructive audit approach which seeks to improve your overall accounting system. During the audit we identify problem areas and discuss them with management as they are identified. Prior to the formal issuance of a management letter, if applicable, the findings and recommendations are reviewed with management to obtain their comments and to assure that the letter is fairly presented.

Understanding Internal Control

Responsibility under Generally Accepted Auditing Standards (GAAS)

We will obtain an understanding of the internal control structure sufficient to plan the audit and to determine the nature, timing and extent of tests to be performed. In obtaining an understanding of the internal control structure, we perform procedures to understand the design of policies and procedures relevant to planning the audit and whether those policies and procedures have been put into operation.

TECHNICAL AUDIT APPROACH (CONTINUED)

Understanding Internal Control (Continued)

Responsibility under Generally Accepted Auditing Standards (GAAS) (Continued)

After this understanding is obtained, we assess control risk – the risk a material misstatement could occur in an assertion that will not be prevented or detected on a timely basis by your Organization's internal control structure. The knowledge our understanding provides of the internal control structure and the assessed level of control risk enables us to determine the nature, timing and extent of substantive tests for financial statement assertions.

The procedures we perform under GAAS do not provide sufficient evidence to enable us to express an opinion or any other assurance relative to the internal control structure's design or effectiveness. The purpose of our consideration of the internal control structure is to plan the audit and to determine the nature, timing and extent of the substantive tests necessary to enable us to form an opinion as to the fairness of your organization's financial statements.

Responsibility under Government Auditing Standards

Government Auditing Standards does not require us to perform any procedures with respect to the internal control structure beyond those required by GAAS. However, we are required to issue a written report on our consideration of the internal control structure. Our report must disclose significant deficiencies and material weaknesses, if any, that we identify as a result of the procedures we performed. The report does not provide any assurance on the internal control structure's design or effectiveness.

Responsibility under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

In addition to the procedures performed to meet GAAS and Government Auditing Standards requirements, the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards requires that we specifically consider the internal control structure over federal financial assistance programs and perform tests of those controls. The tests of controls must cover the controls used to administer at least 20% of the expenditures for a low risk auditee, and 40% if an auditee is not low risk, under all federal financial assistance programs. We are required to issue a report on our consideration of the internal control structure over federal financial assistance programs, including tests of those controls. Our report must disclose any significant deficiencies and material weaknesses that we identify as a result of the procedures we performed. This report does not provide any assurance on the design or the effectiveness of the internal control structure used to administer federal financial assistance programs.

Compliance with Laws and Regulations

Responsibility under Generally Accepted Auditing Standards (GAAS)

We are required to design the audit to provide reasonable assurance of detecting irregularities material to the financial statements and illegal acts having a direct and material effect on financial statement amounts.

With respect to illegal acts that could have a material indirect effect on the financial statements, if information comes to our attention that provides evidence of the existence of possible indirect effects of illegal acts, we must apply procedures directed to ascertaining whether an illegal act has occurred. The results of these procedures are considered by us in forming an opinion on the financial statements.

TECHNICAL AUDIT APPROACH (CONTINUED)

Responsibility under Government Auditing Standards

In addition to the responsibilities under GAAS, we are required to design the audit to provide reasonable assurance of detecting material misstatements resulting from noncompliance with provisions of contracts or grant agreements with a direct and material effect on the determination of financial statement amounts. Government Auditing Standards requires that if specific information comes to our attention providing evidence of possible noncompliance that could have a material indirect effect on the financial statements, we must apply audit procedures directed to ascertaining whether that noncompliance has occurred.

Responsibility under the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards

In addition to the requirements of GAAS and Government Auditing Standards, the Uniform Single Audit Act require auditors to perform procedures to provide sufficient evidence to express an opinion on whether your organization has administered its major federal financial assistance programs in compliance with applicable laws and regulations. We will perform sufficient procedures to express an opinion on whether the programs have been administered in compliance with applicable laws and regulations.

QUALIFICATIONS AND EXPERIENCE OF AUDITORS

Engagement Staffing

An important aspect of any professional relationship is the development of a professional relationship with the individuals who serve you. The engagement team consists of professionals who have significant experience serving municipalities. This unique team of professionals insures that expertise is available to respond to the needs of management of your municipality.

We currently provide auditing services to over forty governmental units. During 2015, our staff dedicated over 9,000 hours in service to governmental and non-profit audits.

No complaints have been leveled against any member of your team by the State Board of Accountancy or other regulatory authority.

QUALIFICATIONS OF THE FIRM

Firm Profile

Background

The firm of Brantner, Thibodeau & Associates (BT&A) was established in Bangor in 1980 to provide quality auditing and accounting services in Maine. BT&A is a local firm that has enjoyed a history of controlled growth and currently has a staff of eleven. The partner in charge assigned to the audit is a Certified Public Accountant with more than thirty years of governmental audit experience. BT&A maintains a suite of offices on Mt. Hope Ave in Bangor. While large enough to serve many of Maine's larger organizations and institutions, the firm maintains personal client contacts by its partners, and a continuity of staff from year to year.

Firm Expertise

Brantner, Thibodeau & Associates has extensive experience in the specialized field of governmental and non-profit auditing. While BT&A is a full service CPA firm providing auditing, accounting, tax and consultation service, governmental auditing constitutes a significant portion of our practice. We currently provide auditing services to over thirty governmental units.

Our commitment to governmental and non-profit auditing has led to dynamic growth in our auditing practice.

Governmental and non-profit auditing is not a side line with our firm – it is our specialty. As illustrated in a following partial listing of our clients, our expertise includes school districts, non-profit corporations, counties, municipalities, sanitary districts and water districts.

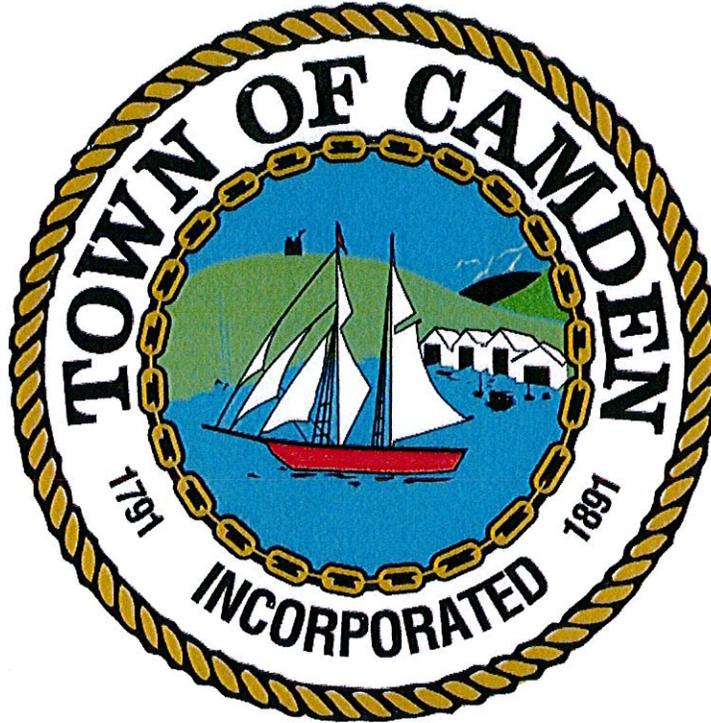
Commitment to Quality

BT&A is committed to the highest levels of quality for governmental and non-profit auditing both on a firm and individual level. All professional staff are required to obtain a minimum of forty hours annually of continuing education, including twenty-four hours of governmental and non-profit auditing education for each two year period.

The firm is a participant in AICPA's quality (peer) review program for governmental audits and our practice is reviewed every three years. We have received the highest peer review rating of pass on the quality control of our accounting and auditing practice from the firm of Chester M. Kearney, CPAs. Our October 21, 2015 system review report can be found in Appendix A.

To further demonstrate our commitment to achieving the highest quality audits possible, we are members of the [AICPA's Governmental Audit Quality Center](#) to help ensure the quality of our governmental audit services, particularly our services performed under *Government Auditing Standards* and *Uniform Administrative, Cost Principles, and Audit Requirements for Federal Awards*.

TOWN OF CAMDEN, MAINE



Proposal to Provide Audit Services

SUBMISSION DATE:

AUGUST 26, 2016

SUBMITTED BY:

CASEY LEONARD, CPA

PARTNER

cleonard@rko-cpas.com

RUNYON KERSTEEN OUELLETTE

20 LONG CREEK DRIVE

SOUTH PORTLAND, MAINE 04106

PHONE: (207) 773-2986

FAX: (207) 772-3361



www.rko-cpas.com

TOWN OF CAMDEN
Audit Proposal

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Certified Public Accountants and Business Consultants

August 26, 2016

Virginia Lindsey, Finance Director
Town of Camden
29 Elm St.
Camden, ME 04843

Dear Ms. Lindsey:

Thank you for this opportunity to continue to provide professional services to the Town of Camden (including the Mid-Coast Solid Waste Corp. (MCSWC)). As auditors for the Town of Camden, we believe that we work well with Town staff and will continue to provide the Town with an efficient, thorough, well-presented audit. You can be assured that Runyon Kersteen Ouellette (RKO) is the right firm to help the Town with its financial responsibilities.

Runyon Kersteen Ouellette is proud of its distinguished reputation in governmental auditing and consulting. RKO has provided audit services to many of Maine's largest municipalities and currently serves the Cities of Auburn, Augusta, Bangor, Biddeford, Portland and South Portland as well as many smaller local governments in the State. These communities have retained RKO because of our expertise in the governmental sector. We believe in an efficient audit approach, which is carried out by well-trained governmental audit specialists. We feel RKO is unique among public accounting firms because we have a dedicated governmental audit group that works solely with local governments and quasi-governmental entities.

Our audit procedures and reports will be in conformance with generally accepted auditing standards (GAAS), as approved and adopted by the membership of the American Institute of Certified Public Accountants, with the standards contained in Government Auditing Standards (the yellow book), and, if necessary, with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

It is our understanding that the period covered by this proposal is for the audit for the years ending June 30, 2016, June 30, 2017, and June 30, 2018.

**We commit to meeting all deadlines outlined in the request for proposal.
This proposal is a firm and irrevocable offer for three months.**

RUNYON KERSTEEN OUELLETTE

20 Long Creek Drive, South Portland, ME 04106-2437 | PH. 207-773-2986 | FAX 207-772-3361 | www.rko-cpas.com

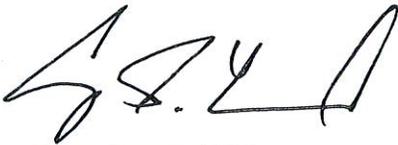
Virginia Lindsey, Finance Director
Town of Camden
August 26, 2016
Page 2

In the following sections of this proposal, we will elaborate on our previous experience and the specific qualifications which we can provide to you. All required information is presented herein in accordance with the request for proposal. The relationship between a client and its accounting firm must be based on trust and mutual respect. Trust and respect should be present initially, and should continue to be enhanced throughout the relationship.

You may also be interested in viewing our web site at www.rko-cpas.com which not only provides an introduction to the firm, but provides links to other informational web sites. Service is the attribute which we at RKO most highly regard, and if we can be of any further assistance in responding to your request for proposal, or if you have any questions, please contact us. We look forward to working with you in the future.

I certify that I am entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract agreement with the Town of Camden.

Very truly yours,

A handwritten signature in black ink, appearing to read 'Casey Leonard', written over a horizontal line.

Casey Leonard, CPA

Runyon Kersteen Ouellette
20 Long Creek Drive
South Portland, ME 04106
cleonard@rko-cpas.com

AUDIT APPROACH

AUDIT APPROACH

Our audit of the Town of Camden and MCSW will be conducted under different groups of auditing standards as follows:

- Generally accepted auditing standards (GAAS)
- *Government Auditing Standards* (the yellow book), issued by the Comptroller General of the United States
- The requirements of the Single Audit Act Amendments of 1996 and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). (if required)
- American Institute of Certified Public Accountants, *Statements on Auditing Standards and the Audit and Accounting Guide*
- Governmental Accounting Standards Board Pronouncements

Our audit objectives consider all of the above standards. Ultimately, the objective is to determine whether the opinion units included in the financial report prepared under GASB standards, present fairly the financial position, results of operations, and cash flows, as applicable. In addition, overarching objectives include determining whether financial information is presented in accordance with stated criteria and whether the Town has adhered to specific financial compliance requirements which are covered by the above standards.

We follow a systematic, efficient audit approach. On the following pages, we have provided an outline of our approach. The focus of our approach is in the planning phase. Proper planning ensures an efficient audit with adequate levels of testing in appropriate areas.

Planning the Audit

Our planning process involves gaining an understanding of the government, the accounting standards applied and transaction processes, and financial reporting practices. We will apply analytical procedures and gain an understanding of the internal control applied to both financial reporting and to federal programs. Based on the information obtained, we will assess the risk that fraud could occur and subsequently design our audit procedures to ensure areas in which risk is higher have been adequately tested. Typically as part of this process, we solicit information from key Town finance and accounting staff and plan unique tests each year in any areas in which these individuals feel might need a closer look.

Additionally, we would plan our testing of financial transactions, which is aimed at ensuring that there is effective control over revenues, expenditures, expenses, assets, and liabilities, that resources are properly accounted for and that periodic reports are being properly submitted.

Finally, we would plan our testing required to meet the objectives of *Government Auditing Standards* and the Single Audit act as required by Uniform Guidance, if applicable. Generally, this entails the testing of internal control over both financial reporting and compliance (general laws, regulations, contracts, and grant agreements). An important element in the planning in this area is ensuring proper coverage is met with respect to the rules under the Uniform Guidance.

AUDIT APPROACH, CONTINUED

Internal Controls and Approach to Financial Audits

Statements on Auditing Standards (SAS) #104 through #111, more commonly known as the Risk Assessment Standards, requires auditors to consider the following in order to broaden their understanding of the client and its operating environment:

- Industry, regulatory and other external factors
- The nature of the entity including its application of accounting policies
- Organizational objectives, strategies, and the related risks
- Measurement and review of the entity's financial performance
- Internal control, including the control environment, the entity's risk assessment process, information systems related to financial reporting, control procedures, and monitoring of controls

As such, our approach will be to inquire of appropriate personnel, inspect, and review documents and records such as written policies, etc. and to observe activities and operations. Inquiries will be made, as necessary, to gain an understanding of various controls dependent on IT functions. After an understanding is obtained of the Town and its environment, RKO will assess the risks of material misstatements at the financial statement level. These assessments will determine the level and type of auditing procedures to be employed. We will then design an audit program tailored to concentrate our specific auditing procedures in the areas where control risk is high and to test compliance in areas of apparent strong internal control. Each procedure is based upon certain audit objectives associated with the particular areas under examination. Our procedures in testing internal controls and financial transactions are aimed at ensuring that there is effective control over revenues, expenses, assets, and liabilities, that resources are properly accounted for, that any required periodic reports are being properly submitted, that restrictive grant provisions are being complied with, and that applicable laws and regulations are being met. Once this audit program is developed, we will discuss the plan with the Town of Camden's management and confer on its content.

AUDIT APPROACH, CONTINUED

Statement on Auditing Standards #112 and #115

The Accounting Standards Board has issued Statement on Auditing Standards #112 and revised in #115 *"Communicating Internal Control Related Matters Identified in an Audit"*. This standard assigns the ultimate responsibility for financial reporting with management, including the preparation of financial statements and related footnotes in accordance with U.S. generally accepted accounting principles (GAAP). During the course of our audit, we will assess whether management has the knowledge and ability to generate GAAP basis financial statements, in determining whether a weakness exists in your internal control over financial reporting.

Many organizations are simply unable to maintain such financial expertise in-house, either because of staffing or budgetary constraints. In those situations, we will prepare the financial statements and related footnotes, and will most likely issue a letter of recommendations with either a significant deficiency or material weakness in internal control over financial reporting. Other organizations may clearly have the knowledge and ability to generate their own GAAP basis financial statements, but for purely convenience purposes, may ask their auditors to prepare their financial statements for them. In those situations, we do not deem our preparation of the financial statements to be a significant deficiency or material weakness in internal controls over financial reporting. In either situation, we work closely with our clients to provide them with best practice ideas on how to prepare for the audit more effectively and efficiently and how to improve their overall financial reporting controls.

Analytical Procedures

We use analytical procedures for the following purposes:

- To assist in planning the nature, timing and extent of other auditing procedures
- As a substantive test to obtain evidential matter about particular assertions related to account balances or classes of transactions
- As an overall review of the financial information in the final review stage of the audit

Audit Sampling and Materiality

RKO utilizes a number of audit tests and procedures in auditing the financial statements. Upon completing our risk assessment of the Town of Camden, RKO first attempts to meet audit objectives by identifying and examining individually significant items. We then determine if additional testing through audit sampling is necessary to accomplish audit objectives. Materiality plays a key role in the determination of the need for additional testing especially in the cases of substantive tests of balances. For the Town of Camden's financial statement audit, materiality will be determined based on the total of all assets and/or revenues.

AUDIT APPROACH, CONTINUED

Audit Sampling and Materiality, Continued

If materiality levels and other factors indicate sampling is necessary to meet audit objectives, RKO generally employs non-statistical sampling techniques following guidance given in various AICPA publications. Specifically, the tolerable misstatement is calculated and a risk factor determined. The sample size is then estimated using the following formula:

$$\begin{array}{l} \text{Dollar value} \\ \text{of population} \\ \text{to be tested} \\ \text{Tolerable} \\ \text{misstatement} \end{array} \times \begin{array}{l} \text{Risk} \\ \text{factor} \end{array} = \text{Sample size}$$

As always, if the auditor feels warranted to do so, sample sizes can be increased.

Once materiality and sample size have been determined, we will apply auditing procedures which will include tests of documentary evidence supporting the transactions recorded in the accounts, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will request certain written representations from you about the financial statements and related matters.

Testing of Laws and Regulations and Reports on Compliance

As required by Government Auditing Standards (GAS) and the Single Audit Act we will test compliance with laws and regulations applicable to the Town. We will evaluate compliance at the entity-level and at the Single Audit level (if applicable).

At the entity-level, we will determine which laws and regulations have a direct and material effect on the financial statements. We will evaluate these areas and then test for compliance. Examples of entity-level laws and regulations consist of budgeting requirements, debt restrictions, various other charter requirements, and state and federal laws.

At the Single Audit level, if required, we will determine what federal programs of the Town are 'major' programs as defined by the Single Audit Act. For these programs, requirements of each will be identified and tested for compliance. Generally, at the Single Audit level, sampling will be used for the purposes of testing for compliance, RKO uses what is known as dual purpose testing, one which can be utilized to test both internal controls (accounting and administrative) and compliance requirements. Other compliance requirements not covered by Uniform Guidance, such as additional requirements of federal or pass-through entities, would be performed as supplemental engagements.

We would expect to issue a number of reports as a result of this compliance testing. The first reports on the 'entity-level' laws and regulations. The other reports report on compliance with requirements applicable to federal and state financial assistance programs. If any instances of noncompliance are noted as part of our tests, they would be included in a Schedule of Findings and Questioned Costs which would be referred to as part of these reports.

AUDIT APPROACH, CONTINUED

Entrance, Progress and Exit Conference

RKO will schedule periodic entrance and progress conferences to keep the Select Board and Board of Directors apprised of the status of the audit and any problems encountered. At the conclusion of the audit, an exit conference will be held to discuss our audit findings and to obtain our client's comments on the correctness and completeness of the facts presented, their concurrence or nonconcurrence with the recommendations made, and the course of action to be taken on each recommendation. These procedures will ensure that there will be no misunderstanding of the findings presented and that corrective action is feasible. We will be available to assist implementing any desired corrective action.

Audit Results

At the conclusion of our audit, we will be prepared to present the results of the audit to the Select Board. We will discuss the financial statements and interpret the results of the current year's operations. This procedure would include identifying any financial "red flags", evaluating financial interrelationships, and discussing budget variances. We would also use this forum to inform the Select Board of the following as required by auditing standards:

- . The auditor's responsibility under generally accepted auditing standards;
- . Significant accounting policies;
- . Management judgments and accounting estimates;
- . Significant audit adjustments;
- . Other information in documents containing audited financial statements;
- . Disagreements with management;
- . Consultation with other accountants;
- . Major items discussed with management prior to retention; and
- . Difficulties encountered in performing the audit.

Finally, we would review the comments and findings presented in the reports on internal controls and the management letter to ensure the comments are understood, their significance is appreciated, and corrective action is implemented. We also welcome questions and/or general discussion regarding the financial statements and management letter.

The Management Letter

As part of every audit engagement, we expect to issue a management letter presenting our comments and recommendations for improving less significant deficiencies noted in the accounting systems. We also use this forum for making suggestions which we feel are meaningful in the overall management of our clients' financial affairs. During our audit, we frequently identify inefficiencies, duplications and other impediments to a streamlined operation. We accumulate these observations and prepare recommendations on how to resolve them. Our suggestions are discussed with the appropriate members of the organization as they are developed.

Report Format

Our reports follow the requirements of generally accepted auditing standards (GAAS), as approved and adopted by the membership of the American Institute of Certified Public Accountants, with the standards contained in Government Auditing Standards (the yellow book), and, if necessary, with the provisions of the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

***QUALIFICATIONS AND EXPERIENCE OF
AUDITORS***

QUALIFICATIONS AND EXPERIENCE OF AUDITORS

The following individuals would be assigned to the audit of the Town of Camden. Resumes of each are presented on pages 22 and 23 of this proposal. Resumes include information on relevant continuing professional education.

Engagement Partner (Both Engagements)

CASEY LEONARD, CPA, MBA is one of RKO's partners specializing in governmental audits. As engagement partner, he will be responsible for the overall planning and supervision of the engagements. As engagement partner, he will assist the staff in resolving potential problems and review the audit workpapers. His direct involvement will ensure a continued smooth, efficient, and thorough audit. His resume follows with more information regarding relevant experience.

Engagement Manager (Town of Camden)

TIM GILL, CPA, MBA will serve as the engagement manager. He will be actively involved in the planning, organization and implementation of the audit program. He will report directly to the engagement partner and will be on site throughout the course of the audit work. His resume follows with more information regarding relevant experience.

Engagement Partner (Mid-Coast Solid Waste Corp.)

AMY CHASSE, CPA is one of RKO's partners specializing in governmental audits. As engagement partner, she will be responsible for the overall planning and supervision of the engagement. As engagement partner, she will assist the staff in resolving potential problems and review the audit workpapers. Her direct involvement will ensure a continued smooth, efficient, and thorough audit. Her resume follows with more information regarding relevant experience.

TOWN OF CAMDEN, MAINE
MID-COAST SOLID WASTE CORP.
PROPOSAL FOR AUDITING SERVICES
FOR THE FISCAL YEARS ENDED
JUNE 30, 2016, 2017 AND 2018

PROPOSAL SUBMITTED BY:
JAMES W. WADMAN, C.P.A.
295 MAIN STREET
ELLSWORTH, ME 04605
TEL 207-667-6500
FAX 207-667-3636
Email jim@wadmancpa.com
Contact: Jim Wadman



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LETTER OF TRANSMITTAL

August 25, 2016

Town of Camden
Mid-Coast Solid Waste Corp.
P.O. Box 1207
Camden, ME 04856

The following is our audit proposal for the Town of Camden and Mid-Coast Solid Waste Corp. for a three year period. We understand that the period of the audit will be for the 12 month periods ending June 30, 2016, 2017 and 2018. Our firm presently maintains an independent status and will continue to maintain an independent status with the Town of Camden and Mid-Coast Solid Waste Corp.

We will perform our audit in accordance with generally accepted governmental auditing standards established by the American Institute of Certified Public Accountants, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and the Governmental Accounting Standards Board. Our audits will also be in compliance with Maine State Statutes as well as Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards at 2 CFR 200 (Uniform Guidance), if applicable. We understand that the financial statements will be presented in accordance with the financial model described in Governmental Auditing Standards Board Statement number 34 and related subsequent statements. Our audits will be a financial and compliance audit of all accounts and funds and will contain written opinions of the financial statements of the Town of Camden and Mid-Coast Solid Waste Corp.

We will be available to management for consultation regarding matters that arise during the course of the year and we will keep management informed of current developments affecting its operation. If necessary, we will submit a management letter, which will identify internal control and management weaknesses and suggest corrective steps to be taken. Our audits will include an exit conference in which we will review the audit reports, the management letters and any other questions or comments that management may have. Our audits will also include providing opening balances for the following fiscal year. We will submit 30 bound copies of the audited financial statements as well as requested electronic copies by December 30th of each year.

The contact person for the audit engagement will be James W. Wadman, C.P.A., owner of the firm.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

TECHNICAL APPROACH TO ENGAGEMENT

Our audits will include obtaining an understanding of the accounting system, internal accounting controls and the flow of transactions of the entity. This process will begin with preliminary fieldwork and continue through the audit engagement. We will interview entity personnel, as well as review accounting information and document our understanding of the accounting system and internal control structure.

Our audits will include confirmation of account balances, as well as tests of samples of random and individually significant transactions. Testing procedures will be conducted on both revenues and expenditures for the fiscal year. We will identify areas of risk associated with the entity's operation, and will design our testing procedures based on our assessment of this risk.

Our audit engagement will consist of three phases:

Phase 1 – Preliminary Procedures – This phase will involve interview of entity personnel to obtain an understanding of the accounting system, the internal control structure and search for contingencies, related party transactions, fraud, risk assessment, etc. In addition, we will prepare cash and debt confirmations, legal representation information, obtain opening balances, selected substantive testing and budgetary information.

Phase 2 – Year-end Procedures – This phase will include the conclusion of testing procedures, account reconciliation and confirmation, conclusion of the search for contingencies and subsequent events, submission of adjusting journal entries and opening balances, the exit conference and the draft of the financial statements and management letter for management review. If applicable, compliance and internal control procedures related to Federal grant programs will be performed at this phase.

Phase 3 – Audit Conclusion – This phase will involve the final report preparation, the inclusion of the "Management Discussion and Analysis", submission of reports to State and Federal recipients, the attendance at any public meetings requested and assistance with any opening balances, etc.

We will require that the accounting staff have available for us, the following information and financial records prior to commencement of the audits:

1. Summary and Detailed general ledgers, receipts, warrants, invoices, purchase orders, bank statements with canceled checks, savings account records, investment account statements, employee contracts, and insurance policies.
2. Reconciliation of all cash accounts with bank statements and the general ledger.
3. Reconciliation of all unpaid property tax receivables with unpaid property tax listings and the general ledger.
4. Copies of Assessor's Certificate, Municipal Valuation Return and LD-1 calculation for the year being audited.
5. Details of all customer billings, accounts receivable and accounts payable, which agree to the general ledger.
6. Minutes of all Town and board meetings.

7. Payroll records, including payroll tax returns and W-2 forms, as well as 1099 Forms for contracted services.
8. Copies of all State and Federal grant applications, award letters, receipts of grant funds, expenditures, drawdown requests and applicable adopted policies as stated in grant applications. Revenue and expense detail reports for all grants which agree with the general ledger control accounts.
9. Fixed asset records to comply with Governmental Accounting Standards Board Statement No. 34. These records will contain beginning balances that agree to the previous year audit report, additions, retirements and depreciation computations for the current fiscal year.

In addition, we will require that the opening balances in the general ledger agree to the opening balances from the prior year audit. Receipts, invoices and payroll records selected for testing will be provided by entity personnel.

FIRM QUALIFICATIONS

James W. Wadman, C.P.A. is a local accounting firm with five licensed professionals and two staff members. Our firm has been auditing a wide range of municipalities, school districts and non-profit organizations for 27 years. We presently audit over 100 municipalities, school systems, and non-profit organizations. Our office is located at 295 Main Street, in Ellsworth.

The senior personnel assigned to the audit will be James W. Wadman, C.P.A., a 1986 graduate of the University of Southern Maine with 27 years of governmental audit experience. Other staff to be involved in all aspects of the audit include; Wanese L. Lynch, C.P.A., a 1992 graduate of the University of Maine with 19 years of governmental audit experience; Kellie M. Bowden, C.P.A., a 1995 graduate of Husson University with 20 years of governmental audit experience; Ronald C. Bean, C.P.A., a 1992 graduate of Husson University with 15 years of governmental audit experience; Amy E. Atherton, C.P.A., a 2000 graduate of the University of Southern Maine with 16 years of accounting experience; and Daniel R. Gray, a 1991 graduate of Husson University with 18 years of governmental audit experience.

Approximately 16 hours per year of governmental auditing and accounting continued professional education are obtained by all personnel assigned to the engagement. The majority of this professional education is obtained through seminar participation with nationally renowned experts in governmental auditing.

Enclosed is a copy of our most recent unqualified peer review report on our accounting and auditing practice. The unqualified report signifies that our firm has met the objectives of quality control in accounting and auditing practice.

The Town of Camden and Mid-Coast Solid Waste Corp. will be notified prior to the commencement of audit fieldwork of any changes in key personnel assigned to the audit engagement. It will be our intention for the benefit of both the firm and the Town to keep the same personnel assigned to the engagement year after year.

JAMES W. WADMAN, C.P.A.
MUNICIPAL AUDIT REFERENCES
(CONTACT INFORMATION FOR ANY REFERENCE AVAILABLE)

School Systems:

A.O.S. #43 (Milo / Enfield area)
A.O.S. #77 (Eastport area)
A.O.S. #91 (Mount Desert Island)
M.S.A.D. #15 (Gray / New Gloucester)
M.S.A.D. #31 (Howland / Enfield and area Towns)
M.S.A.D. #41 (Milo / Brownville and area Towns)
R.S.U. #67 (Lincoln and area Towns)
M.S.A.D. #76 (Swans Island)
Deer Isle / Stonington CSD
Mount Desert Island CSD
Moosabec CSD
Northern Penobscot Tech Region III

Municipal School Departments:

Alexander
Bar Harbor
Baring
Beals
Blue Hill
Brooklin
Brooksville
Charlotte
Cranberry Isles
Dedham
East Machias
Frenchboro
Greenbush
Isle Au Haut
Jonesport
Marshfield
Mount Desert
Otis
Pembroke
Penobscot
Robbinston
Sedgwick
Southwest Harbor
Surry
Tremont
Trenton
Wesley
Whiting

Other Municipal Engagements:

City of Rockland
County of Knox
Eastport Port Authority
Town of Addison
Town of Alexander

Other Municipal Engagements (continued):

Town of Amherst
Town of Aurora
Town of Bar Harbor
Town of Beddington
Town of Beals
Town of Blue Hill
Town of Brooklin
Town of Brooksville
Town of Brownville
Town of Charlotte
Town of Columbia
Town of Cooper
Town of Cranberry Isles
Town of Crawford
Town of Dedham
Town of Deer Isle
Town of Eastbrook
Town of East Machias
Town of Edinburg
Town of Enfield
Town of Frankfort
Town of Franklin
Town of Frenchboro
Town of Great Pond
Town of Greenbush
Town of Hampden
Town of Hancock
Town of Isle Au Haut
Town of Jonesport
Town of Lamoine
Town of Liberty
Lucerne-in-Maine Village Corporation
Town of Marshfield
Town of Maxfield
Town of Milo
Town of Montville
Town of Mount Desert
Town of Orland
Town of Osborn
Town of Otis
Town of Owls Head
Town of Passadumkeag
Town of Pembroke
Town of Penobscot
Town of Prospect
Town of Robbinston
Town of Rockport
Town of Roque Blufs
Town of Searsmont
Town of Sebec
Town of Sedgwick

Town of Sorrento
Town of Sullivan
Town of Surry
Town of Swans Island
Town of Tremont
Town of Trenton
Town of Verona Island
Town of Waltham
Town of Wesley
Town of Whiting
Town of Winter Harbor
Town of Winterport

Solid Waste Entities / Facilities:

Acadia Disposal District
Blue Hill / Surry Transfer Station
Coastal Recycling Corporation
Marion Transfer Station

CONFLICT OF INTEREST DISCLOSURE FORM

For purposes of determining any possible conflict of interest, all responders, must disclose if the Town of Camden and/or MCSW, or its employee(s), are owners, corporate officers, employees, etc. of their business.

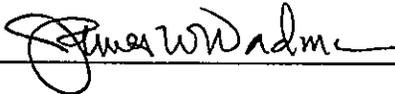
Indicate either "Yes" (if a Town employee is also associated with your business), or "No". If "Yes", give person(s) name(s) and position(s) with your business.

YES NO

| NAME(S) | POSITION(S) |
|---------|-------------|
| | |
| | |
| | |
| | |

FIRM NAME: James W. Wadman, C.P.A.

BY (Printed Name): James Wadman

BY (Signature): 

TITLE: Owner

ADDRESS: 295 Main St.
Ellsworth, ME 04605

PHONE NUMBER: 207-667-6500

E-MAIL ADDRESS: jimewadmancpa.com

(7)

James W. Wadman

Certified Public Accountant

Telephone 207-667-6500

Facsimile 207-667-3636

James W. Wadman, C.P.A.

Ronald C. Bean, C.P.A.

Kellie M. Bowden, C.P.A.

Wanese L. Lynch, C.P.A.

Amy E. Atherton, C.P.A.

EQUAL EMPLOYMENT OPPORTUNITY POLICY STATEMENT

August 25, 2016

It is the policy of James W. Wadman, C.P.A. not to discriminate against any applicant for employment, or any employee because of age, color, sex, disability, national origin, race, religion, or veteran status.

James W. Wadman, C.P.A. will take affirmative action to ensure that the EEO Policy is implemented, with particular regard to: advertising, application procedures, compensation, demotion, employment, fringe benefits, job assignment, job classification, layoff, leave, promotion, recruitment, rehire, social activities, training, termination, transfer, upgrade, and working conditions.

James W. Wadman, C.P.A. will continue to make it understood by the employment entities with which it deals, and in employment opportunity announcements that the foregoing is company policy and all employment decisions are based on individual merit only.

All current employees of James W. Wadman, C.P.A. are requested to encourage qualified disabled persons, minorities, special disabled veterans, and Vietnam Era veterans to apply for employment, on the job training or for union accommodations for qualified disabled individuals.

It is the policy of James W. Wadman, C.P.A. that all company activities, facilities, and job sites are non-segregated. Separate or single user toilet and changing facilities are provided to assure privacy.

It is the policy of James W. Wadman, C.P.A. to ensure and maintain a working environment free of coercion, harassment, and intimidation at all job sites, and in all facilities at which employees are assigned to work. Any violation of the policy should be immediately reported to your supervisor or the company EEO officer.

EEO Officer: James W. Wadman
Address: 295 Main Street, Ellsworth, ME 04605
Telephone: 207-667-6500

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

OFFICIAL BID RESPONSE FORM- TOWN OF CAMDEN

In accordance with the Request for Proposals, Instructions, and General Conditions to Bidders, Specifications, and Official Bid Form, all of which we recognize as part of the AUDITING SERVICES PROPOSAL, we hereby submit the following:

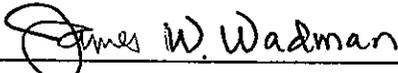
OPTION 1

| Annual Audit | Bid Price | Single Audit Price |
|-------------------|-----------|--------------------|
| FYE June 30, 2016 | — | — |

OPTION 2

| Annual Audit | Bid Price | Single Audit Price |
|-----------------------------------|---------------|--------------------|
| FYE June 30, 2016 | 18,915 | 1,400 |
| FYE June 30, 2017 | 18,005 | 1,435 |
| FYE June 30, 2018 | 18,455 | 1,475 |
| Total Three-Year Bid Price | 55,375 | 4,310 |

Auditing Firm Name James W. Wadman, C.P.A.

Authorized Signature 

Printed Name James W. Wadman

Position Owner

E-mail Address jimewadmancpa.com

Date 8/25/16

UPON ACCEPTANCE BY THE
TOWN OF CAMDEN AND
SIGNED BY THE TOWN
MANAGER, THIS
**OFFICIAL BID
RESPONSE FORM** AND
SUCH OTHER DOCUMENTS AS
STATED IN THE
INSTRUCTIONS AND
GENERAL CONDITION TO
BIDDERS, SHALL SERVE AS
THE CONTRACT.

Signature _____

Patricia A. Finnigan

Typed Name _____

Town Manager

Title _____

Date _____

**OFFICIAL BID RESPONSE FORM-
MIDCOAST SOLID WASTE CORP.**

In accordance with the Request for Proposals, Instructions, and General Conditions to Bidders, Specifications, and Official Bid Form, all of which we recognize as part of the AUDITING SERVICES PROPOSAL, we hereby submit the following:

OPTION 1

| Annual Audit | Bid Price |
|-------------------|-----------|
| FYE June 30, 2016 | — |

OPTION 2

| Annual Audit | Bid Price |
|-----------------------------------|-----------|
| FYE June 30, 2016 | 5,745 |
| FYE June 30, 2017 | 5,470 |
| FYE June 30, 2018 | 5,605 |
| Total Three-Year Bid Price | 16,820 |

Auditing Firm Name James W. Wadman, C.P.A.
 Authorized Signature *James W. Wadman*
 Printed Name James W. Wadman
 Position Owner
 E-mail Address jimewadman@cpa.com
 Date 8/25/16

UPON ACCEPTANCE BY THE
 MCSW AND SIGNED BY THE
 MCSW DIRECTOR,
 THIS
**OFFICIAL BID
 RESPONSE FORM AND
 SUCH OTHER DOCUMENTS AS
 STATED IN THE
 INSTRUCTIONS AND
 GENERAL CONDITION TO
 BIDDERS, SHALL SERVE AS
 THE CONTRACT.**

Signature _____

 James Geurra
 Typed Name _____
 MCSW Director
 Title _____
 Date _____

(10)

COMPENSATION

Our fees for these engagements include all costs involved such as report production, postage, telephone, travel, etc. Should the entity require additional accounting and consultation services, services will be provided at a our standard hourly rates. These services will be agreed to prior to commencement of the services. Our annual fees would be as follows:

| <u>Town of Camden;</u> | <u>Bid Price;</u> | <u>Single Audit;</u> |
|---|--------------------------|-----------------------------|
| 2015-2016 Audit Estimated professional hours - 195 | not to exceed \$18,915 | not to exceed \$ 1,400 |
| 2016-2017 Audit Estimated professional hours - 183 | not to exceed \$18,005 | not to exceed \$ 1,435 |
| 2016-2018 Audit Estimated professional hours - 183 | not to exceed \$18,455 | not to exceed \$ 1,475 |

| <u>Mid-Coast Solid Waste Corp.;</u> | <u>Bid Price;</u> |
|--|--------------------------|
| 2015-2016 Audit Estimated professional hours - 55 | not to exceed \$5,745 |
| 2016-2017 Audit Estimated professional hours - 51 | not to exceed \$5,470 |
| 2016-2018 Audit Estimated professional hours - 51 | not to exceed \$5,605 |

System Review Report

June 23, 2015

To the Owner of James W. Wadman, CPA
and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of James W. Wadman, CPA (the firm) in effect for the year ended March 31, 2015. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. As a part of our peer review, we considered reviews by regulatory entities, if applicable, in determining the nature and extent of our procedures. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards*.

In our opinion, the system of quality control for the accounting and auditing practice of James W. Wadman, CPA in effect for the year ended March 31, 2015, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. James W. Wadman, CPA has received a peer review rating of *pass*.

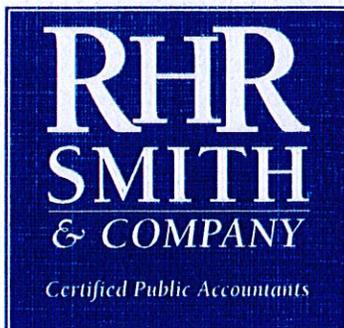
Vachon Clukay & Company, PC

PROPOSAL
FOR
FINANCIAL STATEMENT AUDIT

Town of Camden, Maine

and

Mid-Coast Solid Waste Corp.



Proven Expertise & Integrity



Proven Expertise and Integrity

August 30, 2016

Ms. Virginia B. Lindsey
Finance Director
Town of Camden
29 Elm Street
Camden, Maine 04843

Dear Ms. Lindsey:

Thank you for giving us the opportunity to submit the following proposal to perform the audit for the Town of Camden and the Mid-Coast Solid Waste Corp. (MCSW). Information you requested about our firm and the services we provide is enclosed.

We have read, understand and agree to all the conditions as outlined in the request for proposal. The firm is committed to meeting the audit specifications within the stated time frame.

Greg Chabot, CPA, MBA, as the Partner, has signed where required and has the authority to bind the firm in agreements and contracts, and is authorized to make representations for the firm.

If we can be of any further assistance to you, or if there are any questions concerning these statements, please contact us at (207) 929-4606 or by email to gchabot@rhrsmith.com.

Very Best,

A handwritten signature in blue ink, appearing to read 'Ron', is written over the typed name.

Ron H.R. Smith, C.P.A.
Principal

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Proven Expertise and Integrity

August 30, 2016

Ms. Virginia B. Lindsey
Finance Director
Town of Camden
29 Elm Street
Camden, Maine 04843

Dear Ms. Lindsey:

We propose to audit the financial statements of the Town of Camden and the Mid-Coast Solid Waste Corp. (MCSW) for the year ending June 30, 2016 and the years ending June 30, 2016, 2017, 2018. We will conduct the audits in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, *Government Auditing Standards*, issued by the Comptroller General of the United States, *Maine Uniform Accounting and Auditing Practices for Community Agencies*, the Single Audit Act Amendments of 1996, if applicable, the provisions of the Uniform Guidance, and other auditing standards applicable to state and local governments. All work will be completed according to required schedules.

RHR Smith & Company specializes in governmental audits, serving over 25% of Maine's municipal, county and tribal governments, as well schools, sewer and water utilities, and nonprofit corporations. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent accounting firm will give you access to talented, experienced professionals who meet all your audit and accounting needs and will be valuable resources to the Town of Camden and the Mid-Coast Solid Waste Corp. (MCSW).

Please do not hesitate to call if you have any questions about this proposal and our services. We welcome the opportunity to meet with you and your staff.

Very Best,

A handwritten signature in blue ink that reads "Greg Chabot".

Greg Chabot, CPA, MBA
Partner/Audit Manager

AUDIT APPROACH

General Audit Approach

We believe the audit process should be an integral part of how a government entity can achieve continuing organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding about the financial position of the entity.

Our technical approach is to use audit programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide thorough conversations with management, document procedures and tests of controls, and gather valuable information during the audit.

All our audit processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with clients of every imaginable size, level of wealth and sophistication, scope of public services and programs, staff experience, and history.

We view our engagements as ongoing, professional relationships, in which we are available to provide consultation services, on auditing, accounting, financial reporting, taxes and operating matters as they arise during the course of the contract. We also provide our clients with information on current developments which would affect their financial operations and management, including GASB pronouncements, and assist with data interpretation, financial statement presentation, and footnote disclosures.

We will conduct the audit in accordance with generally accepted auditing standards as set forth by the American Institute of Certified Public Accountants, *Government Auditing Standards*, issued by the Comptroller General of the United States, and other auditing standards applicable to state and local governments. The audit will include financial and compliance reviews of all major accounts and funds of the Town and MCSW. Financial statements and schedules will be prepared from internal financial statements as of June 30.

If applicable, a Single Audit will be performed in accordance with the Single Audit Act of 1996, and Uniform Guidance. The financial statements will be presented in accordance with generally accepted accounting principles and Uniform Guidance. All required footnote disclosures will also be included.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT APPROACH

Scope of Work

The objective of our audit is the expression of opinion as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with appropriate auditing standards. Our audit will be conducted in accordance with standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States. They will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

We will also express an opinion on the fair presentation of the Town of Camden's and the MCSW's governmental activities, business type activities, each major fund, and the aggregated remaining fund information, in conformity with accounting principles generally accepted in the United States. We will also perform certain limited procedures involving required supplementary information, including the Management Discussion & Analysis, required by the Governmental Accounting Standards Board and by auditing standards generally accepted in the United States.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures and compliance with budgetary, regulatory, and legal requirements of the Town of Camden and the MCSW, in accordance with Government Auditing Standards. The review of internal controls will include an annual review of the related EDP controls within our Management Information Systems Division which should include but not be limited to the areas of physical security, systems and program documentation, input/output controls, control over use and retention of disk files and the adequacy and testing of a disaster recovery plan.

If applicable, we will perform a financial and compliance audit for all federally assisted programs in accordance with the Single Audit Act Amendments of 1996, Uniform Guidance and U.S. Office of Management and Budget (OMB) *Compliance Supplement*, as well as for all state assisted programs in accordance with the Maine Uniform Accounting and Auditing Practices Act for Community Agencies.

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AUDIT APPROACH

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audits will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit sampling is in accordance with the American Institute of Certified Public Accountants *Audit and Accounting Guide-Audit Sampling*.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which allows us to design our field work and tests based on individual client structure, individual needs, and real time information as we progress. As we adjust audit designs, we will identify additional test work that may be needed based on the level of risk.

An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

We will perform certain limited procedures involving required supplementary information required by GASB, according to generally accepted auditing standards.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment, and discussing any management issues that may arise during the audit. The Auditor will issue a letter to Management setting forth any identified material weaknesses in internal controls and may propose methods of correcting such weaknesses. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Audit Standards

The audits performed by our firm will be performed in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and procedures applicable to governmental units, and prescribed in the following documents:

- American Institute of Certified Public Accounts (AICPA) *Audits of State and Local Governmental Units, and Statements on Auditing Standards.*
- Government Finance Officers Association *Accounting, Auditing and Financial Reporting.*
- U.S. General Accounting Office (GAO) *Government Auditing Standards and Guidelines for Financial and Compliance Audits of Federally Assisted Programs.*
- Statements of the Government Accounting Standards Board (GASB).
- The Single Audit Act Amendments of 1996, if applicable.
- Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).*
- *Maine Uniform Accounting and Auditing Practices Act for Community Agencies, if applicable.*
- Other standards applicable to units of governments and nonprofit organizations.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

Engagement Outline

The engagement will include the following:

1. Audit plans developed and reviewed with the Town Manager, Finance Director, MCSW Director and appointed staff, and cognizant federal agencies if necessary.
2. Audits of the Town's and MCSW's basic financial statements in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the general Accounting Office Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), Maine Uniform Accounting and Auditing Practices for Community Agencies and related pronouncements regarding the Town's and MCSW's Federal assistance awards.
3. Audits of the Town and MCSW's departments, individual funds and component units.
4. An Independent Auditors Report containing an expression of opinion that financial statements are fairly stated, or, if a qualified, adverse or disclaimer of opinion is necessary, the reasons therefore.
5. A management letter addressed to the Town's Select Board and MCSW's Board in which we communicate any deficiencies found during the audit. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a control deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. The management letter will include a report on the internal controls based on our understanding of the control structure and assessment of control risk. We will assess the effects of observed weaknesses, if any, and propose initial steps to eliminate them. It will include a report on compliance with applicable laws and regulations, which will include all material instances of noncompliance.
6. Separate reports on supplementary information required by Government Auditing Standards and Uniform Guidance which will include:
 - a. An Independent Auditors' Report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*;
 - b. An Independent Auditors' Report on compliance for each major program and on internal control over compliance required by Uniform Guidance.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

AUDIT APPROACH

7. A separate report as required by Maine Uniform Accounting and Auditing Practices Act for Community Agencies (MAAP), if applicable, which will include a Schedule of Agreement Operations and Agreement Settlement Forms.

8. A separate report to the Town's Select Board and MCSW's Board informing it of each of the following:
 - a. The auditor's responsibility under auditing standards generally accepted in the United States;
 - b. Significant accounting policies;
 - c. Management judgments and accounting estimates;
 - d. Significant audit adjustments;
 - e. Other information in documents containing audited financial statements;
 - f. Disagreements with management;
 - g. Management consultation with other accountants;
 - h. Major issues discussed with management prior to retention or reappointment;
 - i. Difficulties encountered in performing the audit.

9. Preparation and filing of the Municipal Audit Procedural Form and a copy of the auditor's report with the Office of the State Auditor within thirty (30) days after completion of the audits.

10. Reports on any irregularities and illegal acts.

11. Entrance, exit and progress conferences.

RHR SMITH & COMPANY
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AUDIT APPROACH

Milestones

1. Entrance conference with key Town and MCSW officials to discuss prior audit problems, interim work to be performed, and other planning items, will be conducted as soon as possible based on discussions with management.
2. Interim field work will be completed as soon as possible based on discussions with management.
3. Detailed audit plan and a list of all schedules to be prepared by the Town of Camden and the MCSW will be completed as soon as possible based on discussions with management.
4. Progress conference with key personnel to summarize the results of the preliminary review, identify the key internal controls or other matters to be tested, and discuss the year-end work to be performed, conducted as soon as possible based on discussions with management.
5. Entrance conference with key Town and MCSW personnel to commence the year-end audit work by the date agreed upon based on discussions with management.
6. Oral reports on the progress of the audit at regular intervals.
7. Field work will be completed by the date agreed upon based on discussions with management.
8. Recommendation, revisions and suggestions for improvement related to trial balances and supplemental schedules prepared by Management will be made to the Town Manager, Finance Director and MCSW's Board at the conclusion of the audit field work.
9. Exit conference with the Town Manager, Finance Director and MCSW's Board to summarize the results of the fieldwork and to review significant findings.
10. Drafts of required reports, financial statements and management letters will be made available for review by the Town Manager, Finance Director and MCSW's Board at conclusion of audit fieldwork.
11. The Engagement Partner and/or Audit Manager will be available to attend all public meetings at which the audit report may be discussed. The Engagement Partner and/or Audit Manager will be available to discuss any reports with the Town Manager, Finance Director and MCSW's Board as required.
12. Thirty (30) bound, one (1) unbound and electronic copies of the auditor's opinion, compliance reports and Management Letter delivered to the Finance Director and MCSW's Board on or before December 30.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
AUDIT APPROACH

13. A presentation of audit results will be made to the key Town and MCSW officials as soon as possible based on discussions with management.

QUALIFICATIONS AND EXPERIENCE OF AUDITORS

Audit Team

The team selected to serve the Town of Camden and the MCSW includes two auditors with a minimum of 25 years of audit experience. The following table lists all professional staff assigned to this audit, and outlines their responsibilities and experience.

| NAME | TITLE | YEARS EXPERIENCE | ROLE & RESPONSIBILITY |
|-----------------------------|---------------------------------|---------------------|--|
| Greg J. Chabot, CPA, MBA | Partner/Audit Manager | 25 | <i>Engagement Partner</i> Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed. |
| Christina A. Howe | Senior Accountant/Audit Manager | 8 | <i>Audit Supervisor</i> Coordinates engagement staff, plans audit including type and level of test work, coordinates field work, assesses need for accounting work to be audit-ready. |
| Bruce R. Nadeau, CPA | Senior Accountant/Audit Manager | 11 | <i>Audit Manager</i> Implements work plan, supervises and reviews field work, coordinates with client. Performs tests of internal controls, substantiates all balance sheet accounts. |
| Charemon A. Davis, CPA | Senior Accountant/Audit Manager | 27 | <i>Audit Manager</i> Implements work plan, supervises and reviews field work, coordinates with client. Performs tests of internal controls, substantiates all balance sheet accounts. |

Staff Reassignment

At RHR Smith & Company, we are proud of the experience and longevity of our employees and take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management, and should be approved in writing by the client.

QUALIFICATIONS AND EXPERIENCE OF AUDITORS

Continuing Education

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the Town's and MCSW's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Quality Assurance

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the Town's and MCSW's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently. Regular training is provided by the firm to ensure all staff are current on GASB and FASB pronouncements, AICPA and other standards applicable to governmental audits. In addition, our Quality Control Manager is tasked with monitoring all updates and pronouncements concerning financial statement formats, audit guidelines and government laws and regulations, notifying staff of changes, and ensuring all requirements are met.

Our Quality Control Manager monitors all GASB pronouncements and coordinates staff training to familiarize auditors with changes that affect our clients. Field work procedures are continually updated to include examination of information needed for GASB compliance. Financial statement notes and disclosures are reviewed to ensure they comply with any recent GASB requirements, such as by disclosing Other Post-Employment Benefits and Pensions. We discuss changes with clients, assist them with developing strategies for compliance, and will conduct free client training workshops in GASB pronouncements if necessary.

QUALIFICATIONSS AND EXPERIENCE OF FIRM; REFERENCESHistory

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H. R. Smith in 1997. Since August of 2001, Ronald has been the sole shareholder of the Company. It is a Maine based firm headquartered in Buxton and holds its license to practice in the states of Maine, New Hampshire, Vermont and Massachusetts. Together, Ronald H. R. Smith, CPA, CFE and his staff have over 150 years combined experience providing professional accounting, auditing, computer consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H. R. Smith, CPA, CFE, Christina M. Smith, CPA, Bruce R. Nadeau, CPA, Charemon A. Davis, CPA, Greg J. Chabot, CPA, MBA and Julie M. Laplume, CIA, CPA, CFE, CGMA. Professional accounting and auditing experience is provided by a staff of 22 accountants. All of our accountants are dedicated solely for our governmental auditing practice which makes us able to handle not only audit matters but complexed accounting or industry matters which may need to be understood during the relationship. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 22 individuals pride and commit themselves to the governmental industry.

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
 - Audit
 - Review
 - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements.
- Accounting system design.
- Internal control system design.
- Electronic data processing system study, including assistance in implementation
- Assistance in budgeting procedures, forecasts, and cash flow analysis.
- Tax and bond anticipation requests.
- Lease and bargain purchase financing.
- IRS Section 125 plan design and implementation.
- Assistance and preparation of GFOA Comprehensive Annual Financial Report.
- Other non-attest accounting and consulting services.
- Free client training workshops.

RHR SMITH & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

QUALIFICATIONS AND EXPERIENCE OF FIRM; REFERENCES

Firm Experience

RHR Smith & Company currently conducts over 290 audits for government and nonprofit clients. All audit work is overseen by the Managing Partner, Ronald H. R. Smith, CPA, CFE. The audit and client types are profiled below for audits performed during our fiscal year ending September 30, 2014:

| <u>AUDIT TYPE</u> | <u>Number</u> | <u>CLIENT TYPE</u> | <u>Number</u> |
|----------------------|---------------|--------------------|---------------|
| GAAS | 161 | Governmental | 166 |
| GAS (Yellow Book) | 37 | School Districts | 54 |
| Single Audit | 49 | Nonprofits | 22 |
| ERISA | 1 | Utilities | 9 |
| Compilation & Review | 7 | Other | 4 |
| | 255 | | 255 |

We assist three of our clients in preparing CAFR reports, and one of our CPAs serves on the CAFR review team.

A list of our governmental clients is included in this document.

Solid Waste Entity Experience

The firm currently audits several solid waste/transfer station entities located throughout the State of Maine and has past experience with solid waste districts in the State of Vermont. As is the case in the State of Maine, these business-type entities typically operate through an inter-local between municipalities. Vermont solid waste districts are generally state chartered. As such, the firm including all members of the engagement team listed herein, have many years of experience auditing solid waste entities. Specifically, Greg Chabot as engagement partner, has previously audited the Mid Coast Solid Waste Corporation spanning a large portion of his career.

Desk Reviews

The firm has had no federal or state desk reviews or field reviews of its audits during the past three years. None of the employees of the firm are, or have been, the subject of disciplinary action taken or pending with state regulatory bodies or professional organizations.

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QUALIFICATIONS AND EXPERIENCE OF FIRM; REFERENCES

Quality Control Reviews

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. Our quality control reviews include reviews of specific government engagements. Our most recent quality control review was performed in 2015 for the year ended September 30, 2014, and is included in this document

Peer Review documents are made available for public access on the AICPA website, and the RHR Smith & Company CPAs website. The firm of RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants. Our Quality Control document is available for viewing on our website.

Independence

Our firm adheres to the most rigid standards, including those of *Government Auditing Standards*, issued by U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence, and conduct annual training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent from the Town of Camden and the Mid-Coast Solid Waste Corp. No professional relationship exists between our firm and employees or agencies affiliated with the Town of Camden and the Mid-Coast Solid Waste Corp.

Licensing

The firm is registered in the state of Maine, its managing partner, Ronald H.R. Smith, CPA, CFE, is licensed in Maine, and all personnel are duly authorized to practice in the State of Maine according to applicable state statutes. License numbers are provided for each CPA assigned to this audit team as part of their biographical information.

Contracted Services

Only employees of RHR Smith will be assigned to work on the Town of Camden's and the MCSW's audit.

MEMO

Date: September 8, 2016

To: Camden Select Board
Town Manager, Patricia Finnigan

From: Katrina Oakes, Town Clerk

Re: November 8, 2016 Election- Registrar hours

Would you please set the schedule for the Registrar's office hours as the **regular business hours** of the finance office for the upcoming November 8, 2016 State of Maine General/Referendum Election, Camden Special Town Meeting, and Region 8 Mid Coast School of Technology Referendum.

As a reminder, residents may also register to vote at the polls 8am to 8pm on Election day.

Note: If the Select Board does not set a schedule, the Registrar must hold office hours for 2 hours between 5-9pm on at least 3 of the 5 business days before the election.

MEMO

To: Camden Select Board
Town Manager, Patricia Finnigan

From: Katrina Oakes, Town Clerk

Date: September 8, 2016

Re: Election Warden

Please confirm my appointment of **Peter Gross** as **Election Warden** for the November 8, 2016 State of Maine General/Referendum Election.

A Moderator will be elected at the polls for local elections.

Thank You.

PROPOSED VOTE

VOTED by the Select Board of the Town of Camden, Maine as follows:

- VOTED: (1) That capital projects consisting of Harden Avenue drainage, sewer line replacement, inner harbor floats, Town clock/steeple rehabilitation and air compressor equipment, transaction costs and all related expenses is hereby approved.
- (2) That the Town Treasurer and Chair of the Select Board be authorized to issue a general obligation bond or bonds to the Maine Municipal Bond Bank in an amount not to exceed \$500,000, for the purpose of funding the project.
- (3) That the Treasurer and Chair be further authorized to fix the dates, maturities, denominations, interest rate, place of payment, form and other details of said securities, including the execution, sale and delivery of said securities against payment therefore.
- (4) That the Treasurer and Chair be further authorized to execute a Loan Agreement with the Maine Municipal Bond Bank in such form as the Bank may require; that the Clerk is directed to affix the corporate seal thereto and attest the signatures of the Treasurer and Chair, and to file a copy of said Loan Agreement, when signed, with the records of this meeting, although the attesting and affixing of the corporate seal thereto shall not be deemed essential to the validity of the Loan Agreement; and that the bonds are hereby sold to the Maine Municipal Bond Bank at par.
- (5) That the Select Board hereby confirms its determination that the term of the Bond does not exceed 120% of the economic life of the Project.
- (6) That the bonds are designated "qualified tax-exempt obligations" of the Town under the provisions of Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.
- (7) That the Treasurer and Chair of the Select Board are hereby authorized to execute and deliver any and all documents and certificates, and to take any and all actions, including affixing the seal of the Town, as may be necessary or convenient to carry out the full purpose and intent of the foregoing vote.

LOAN AGREEMENT

AGREEMENT, dated the ____ day of _____ 20__, between the MAINE MUNICIPAL BOND BANK, a public body corporate and politic constituted as an instrumentality of the State of Maine exercising public and essential government functions (hereinafter referred to as the "Bank"), created pursuant to the provisions of Chapter 225 of Title 30-A of the Maine Revised Statutes, as amended (hereinafter referred to as the "Act"), having its principal place of business in Augusta, Maine, and Town of Camden (hereinafter referred to as the "Governmental Unit"):

WITNESSETH:

WHEREAS, pursuant to the Act, the Bank is authorized to make loans of money (hereinafter referred to as the "Loans") to governmental units and the governmental units are authorized to contract with the Bank with respect to such Loans to be evidenced by its municipal securities (as defined in the Act) to be purchased by the Bank; and

WHEREAS, the Governmental Unit is desirous of borrowing money from the Bank and has requested a loan from the Bank in the amount of \$500,000 (hereinafter referred to as the "Loan") and to evidence the indebtedness to be thereby incurred, has duly authorized the issuance of bonds in the principal amount of \$500,000 of which \$500,000 principal amount (the "Municipal Bonds"), the form of which is attached hereto as Exhibit B, are to be purchased by the Bank in accordance with this Loan Agreement; and

WHEREAS, the Bank has adopted or will adopt a General Bond Resolution (herein referred to as the "Bond Resolution") authorizing the issuance of its bonds from time to time, a portion of the proceeds of which will be expended for the purpose of making the Loan, and will adopt a resolution authorizing the making of the Loan to the Governmental Unit and the purchase of the Municipal Bonds,

NOW, THEREFORE, the parties agree:

I. The following words or terms used herein shall have the following meanings:

(a) "Fees and Charges" shall mean all fees and charges authorized to be charged by the Bank for the use of its services or facilities pursuant to subsection I(h) of section 5954 of the Act.

(b) "Governmental Unit's Allocable Proportion" shall mean the proportionate amount of the total requirement in respect of which the term is used determined by the ratio that the Loan then outstanding bears to the total of all Loans which are then outstanding as certified by the Bank.

(c) "Loan Obligation" shall mean that amount of bonds issued by the Bank which shall be equal to the principal amount of Municipal Bonds outstanding.

(d) "Municipal Bonds Interest Payments" shall mean the amount to be paid by the Governmental Unit pursuant to this Loan Agreement representing interest due or to become due on its Municipal Bonds.

(e) "Municipal Bonds Principal Payments" shall mean the amount to be paid by the Governmental Unit pursuant to this Loan Agreement representing principal due or to become due on its Municipal Bonds.

2. The Bank hereby agrees to make the Loan and the Governmental Unit hereby agrees to accept the Loan in the amount of \$500,000. As evidence of the Loan made to the Governmental Unit, the Governmental Unit hereby agrees to sell to the Bank the Municipal Bonds in the principal amount of \$500,000. The Municipal Bonds shall bear interest from the date of their delivery to the Bank at such rate or rates per annum as will result in an interest cost rate to the Governmental Unit of six per centum per annum (6%) (as calculated by the "Interest Cost Per Annum" method) or at such rate or rates per annum as will result in a lesser interest cost rate to the Governmental Unit as determined by the Bank. The interest cost rate for purposes of this Loan Agreement will be computed as if the Municipal Bonds bore interest from the delivery date of the Bank's bonds, and without regard to Sections 4 and 5 hereof which require that the Governmental Unit make funds available to the Bank for the payment of principal and interest at least thirty (30) calendar days prior to each respective principal and interest payment date. Subject to any applicable legal limitations, the rate or rates of interest borne by the Municipal Bonds shall be not less than the rate or rates of interest borne by the bonds issued by the Bank (for corresponding maturities) the proceeds of sale of which were used to make the Loan and to purchase the Municipal Bonds. Notwithstanding the above, the obligation of the Bank to make the Loan shall be conditioned upon receipt by the Bank of the proceeds of bonds issued by the Bank both for the purposes set forth herein and to create the reserves required by the Bond Resolution.

3. The Governmental Unit has duly adopted or will adopt all necessary resolutions and has taken or will take all proceedings required by law to enable it to enter into this Loan Agreement and issue its Municipal Bonds for purchase by the Bank.

4. The Municipal Bonds Interest Payments shall not be less than the total amount of interest the Bank is required to pay on the Loan Obligation and shall be scheduled by the Bank in such manner and at such times as to provide funds sufficient to pay interest as the same becomes due on the Loan Obligation and the Governmental Unit shall make such funds available to the Bank at least thirty (30) calendar days prior to each interest payment date.

5. The Municipal Bonds Principal Payments shall be scheduled by the Bank in such manner and at such times as to provide funds sufficient to pay the principal of the Loan Obligation as the same matures (based upon the maturity schedule provided by and for the Governmental Unit and appended hereto as Exhibit A) and the Governmental Unit shall make such funds available to the Bank at least thirty (30) calendar days prior to each principal payment date.

6. The Governmental Unit agrees to be obligated to pay Fees and Charges to the Bank. The Fees and Charges, if any, collected from the Governmental Unit shall be in an amount sufficient, together with the Governmental Unit's Allocable Proportion of other monies available therefore, including any grants made by the United States of America or any agency or instrumentality thereof or by the State or any agency or instrumentality thereof, to pay on a semi-annual basis:

(a) as the same become due, the Governmental Unit's Allocable Proportion of the administrative expenses of the Bank; and

(b) as the same become due, the Governmental Unit's Allocable Proportion of the fees and expenses of the trustee and paying agents for the bonds of the Bank.

7. The Governmental Unit agrees to be obligated to make the Municipal Bonds Principal Payments scheduled by the Bank on an annual basis and agrees to be obligated to make the Municipal Bonds Interest Payments scheduled by the Bank and to pay the Fees and Charges imposed by the Bank on a semi-annual basis.

8. The Bank shall not sell and the Governmental Unit shall not redeem prior to maturity any of the Municipal Bonds with respect to which the Loan is made by the Bank prior to the date on which all outstanding bonds issued by the Bank with respect to such Loan are redeemable, and shall not after such date sell any such Municipal Bonds unless the sales price thereof received by the Bank shall not be less than the aggregate of (i) the principal amount of the Loan Obligation so to be redeemed, (ii) the interest to accrue on the Loan Obligation so to be redeemed to the next redemption date thereof not previously paid, (iii) the applicable premium, if any, payable on the Loan Obligation so to be redeemed, (iv) the costs and expenses of the Bank in effecting the redemption of the Loan Obligation so to be redeemed, and (v) at the direction of the Bank, an amount equal to the proportionate amount of bonds so to be redeemed which were issued by the Bank with respect to the Loan Obligation and necessary to fund a portion of the reserve fund authorized by Section 6006 of the Act, less the amount of monies or investments available for withdrawal from such reserve fund and for application to the redemption of such bonds issued by the Bank in accordance with the terms and provisions of the Bond Resolution, as determined by the Bank; provided, however, that, in the event the Loan Obligation has been refunded and the refunding bonds issued by the Bank were issued in a principal amount in excess of or less than the Loan Obligation remaining unpaid at the date of issuance of such refunding bonds, the amount which the Governmental Unit shall be obligated to pay under item (i) hereof shall be the principal

amount of such refunding bonds then outstanding. In the event the Loan Obligation has been refunded and the interest the Bank is required to pay on the refunding bonds is less than the interest the Bank was required to pay on such Loan Obligation, the amount which the Governmental Unit shall be obligated to pay under item (ii) above shall be the amount of interest to accrue on such refunding bonds then outstanding.

In no event shall any such sale or redemption of Municipal Bonds be effected without the prior written agreement and consent of both parties hereto.

9. Simultaneously with the delivery to the Bank of the Municipal Bonds, which Municipal Bonds shall be in a form acceptable to the Bank, the Governmental Unit shall furnish to the Bank an opinion in a form acceptable to the Bank of bond counsel satisfactory to the Bank which shall set forth, among other things, the unqualified approval of said Municipal Bonds then being delivered to the Bank and that said Municipal Bonds will constitute valid obligations of the Governmental Unit as required by the Act.

10. The Governmental Unit shall be obligated to notify the Bank and the corporate trust office of the trustee for the bonds of the Bank in writing at least 30 days prior to each interest payment date of the name of the official of the Governmental Unit to whom invoices for the payment of interest and principal should be addressed, provided, however, that no such notice shall be required if the name of the official of the Governmental Unit has not changed.

11. The Governmental Unit and the Bank agree that the Municipal Bonds Principal Payments, the Municipal Bonds Interest Payments and the Municipal Bonds or a portion thereof may be pledged or assigned by the Bank under and pursuant to the Bond Resolution.

12. The Governmental Unit agrees upon surrender to it of the Municipal Bonds by the Bank it will, at the option of the Bank, cause there to be delivered to the Bank either registered or coupon Municipal Bonds as the case may be.

13. Prior to payment of the amount of the Loan, or any portion thereof, and the delivery of the Governmental Unit's Municipal Bonds to the Bank or its designee, the Bank shall have the right to cancel all or any part of its obligations hereunder if:

(a) Any representation made by the Governmental Unit to the Bank in connection with application for Bank assistance shall be incorrect or incomplete in any material respect; or

(b) The Governmental Unit has violated commitments made by it in its application and supporting documents or has violated any terms of this Loan Agreement.

14. The Governmental Unit agrees to submit to the Bank and to such other persons as directed by the Bank (including, without limitation, securities information repositories) from time to time such information relating to the Governmental Unit (including, without limitation, annual financial reports as they become available) as the Bank requests as being necessary or desirable to

comply with securities laws and rules relating to the Municipal Bonds or to the bonds of the Bank. Such request may take the form of a general direction to supply certain types of information in the event that certain types of events occur (for example, to submit information relating to material adverse changes to the financial condition of the Governmental Unit).

15. If any provision of this Loan Agreement shall for any reason be held to be invalid or unenforceable, the invalidity or unenforceability of such provision shall not affect any of the remaining provisions of this Loan Agreement and this Loan Agreement shall be construed and enforced as if such invalid or unenforceable provision had not been contained herein.

16. This Loan Agreement may be executed in one or more counterparts, any of which shall be regarded for all purposes as an original and all of which constitute but one and the same instrument. Each party agrees that it will execute any and all documents or other instruments, and take such other actions as may be necessary to give effect to the terms of this Loan Agreement.

17. No waiver by either party of any term or condition of this Loan Agreement shall be deemed or construed as a waiver of any other terms or conditions, nor shall a waiver of any breach be deemed to constitute a waiver of any subsequent breach, whether of the same or of a different section, subsection, paragraph, clause, phrase, or other provision of this Loan Agreement.

18. This Loan Agreement merges and supersedes all prior negotiations, representations, and agreements between the parties hereto relating to the subject matter hereof and constitutes the entire agreement between the parties hereto in respect thereof.

19. The Governmental Unit agrees to provide such information about such Governmental Unit as the Bank shall request in connection with the preparation of the official statement of the Bank relating to the offering of the Bank's bonds with respect to the Loan, including but not limited to financial statements, litigation and the project being financed or refinanced with the proceeds of the Loan. The Governmental Unit understands and agrees that the Bank may include such information (or a part thereof) in such official statement, and the Governmental Unit agrees to execute and deliver or cause to be delivered to the Bank such certificates and opinions as the Bank shall reasonably request to confirm and verify the adequacy and accuracy of such information.

EXHIBIT A

TOWN OF CAMDEN

MATURITY SCHEDULE

Governmental Unit's Bonds
Due November 1*,

Principal Amount

| | | |
|------|----|-----------|
| 2017 | \$ | 50,000.00 |
| 2018 | \$ | 50,000.00 |
| 2019 | \$ | 50,000.00 |
| 2020 | \$ | 50,000.00 |
| 2021 | \$ | 50,000.00 |
| 2022 | \$ | 50,000.00 |
| 2023 | \$ | 50,000.00 |
| 2024 | \$ | 50,000.00 |
| 2025 | \$ | 50,000.00 |
| 2026 | \$ | 50,000.00 |

Total Due

500,000.00

* Bond payments are due 30 days prior to the November due date



Attn: Danielle Godin
5 Davis Farm Road
Portland, Maine 04103

July 20, 2016

Municipal Officers
P.O. Box 1207
Camden, ME 04843-1207

Dear Sir/Madam,

We present herewith an application for a pole location on Molyneaux Road in Camden.

As provided by law, (Maine Revised Statutes Annotated, Title 35A, Section 2503) we do not propose to give public notice of this application.

When approved by a majority of the Board of Selectmen, please return the permit marked "Telco Copy", duly signed, dated, recorded in the Town Records, and attested by the Town Clerk.

If you have any questions or desire further information, please call us at (207)797-1745.

Very truly yours,

For James D. Mclean

JDM/dsg
enclosure

APPLICATION FOR POLE LOCATIONS

July 20, 2016

To the Board of Selectmen
of Camden, Maine

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY respectfully request(s) permission for a location for poles and cables and wires thereon, including the necessary sustaining, supporting and protecting fixtures in, along, upon and across the following named public streets and highways:

IN THE TOWN OF CAMDEN:

Molynsaur Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

THIS APPLICATION IS BEING SUBMITTED WITHOUT PUBLIC NOTICE BY PUBLICATION

Said poles to be erected substantially in accordance with the plan filed herewith marked NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC No. 299849 dated July 20, 2016 and shall be of wood or other suitable material, and the cables and wires shall be run at the height of not less than 18 feet from the ground at highway crossings and not less than 15 feet from the ground elsewhere for electric cables and wires, and (or) not less than 8 feet elsewhere for telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code.

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC

By Danielle Godin
For Manager - Right of Way

CENTRAL MAINE POWER COMPANY

By _____
Joint Use of Plant

PERMIT FOR POLE LOCATIONS

In Board of Selectmen
Camden, Maine

ORDERED: That NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY be and is/are hereby authorized and permitted to erect and maintain poles and cables and wires to be placed thereon, together with such sustaining, supporting and protecting fixtures as said Companies may deem requisite, in, along, upon and across the public streets and highways of said Town as hereinafter designated, as requested in application of said Companies dated the 20th day of July 2016.

All construction under this permit shall be in accordance with the following specifications: The poles shall be located between the vehicular traveled section of the way and the limits of the highway, shall be set firmly in the ground, substantially at locations indicated upon the plan marked NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC. No. 299849 dated July 20, 2016 filed with said application, and shall be of wood or other suitable material, and the cables and wires shall be run at the height of not less than 18 feet from the ground at highway crossings and not less than 15 feet from the ground elsewhere for electric cables and wires and/or not less than 8 feet elsewhere telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code. Following are the public streets and highways above referred to:

Molyneaux Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

THIS PERMIT IS BEING GRANTED WITHOUT PUBLIC NOTICE BY PUBLICATION

It is further adjudged and voted that satisfactory proof of validity of the applicant's notice or procedures required by statute has been given upon the application of said Companies to erect poles with the cables and wires thereon in, along, upon and across the public streets and highways of Camden, Maine, designated by this permit.

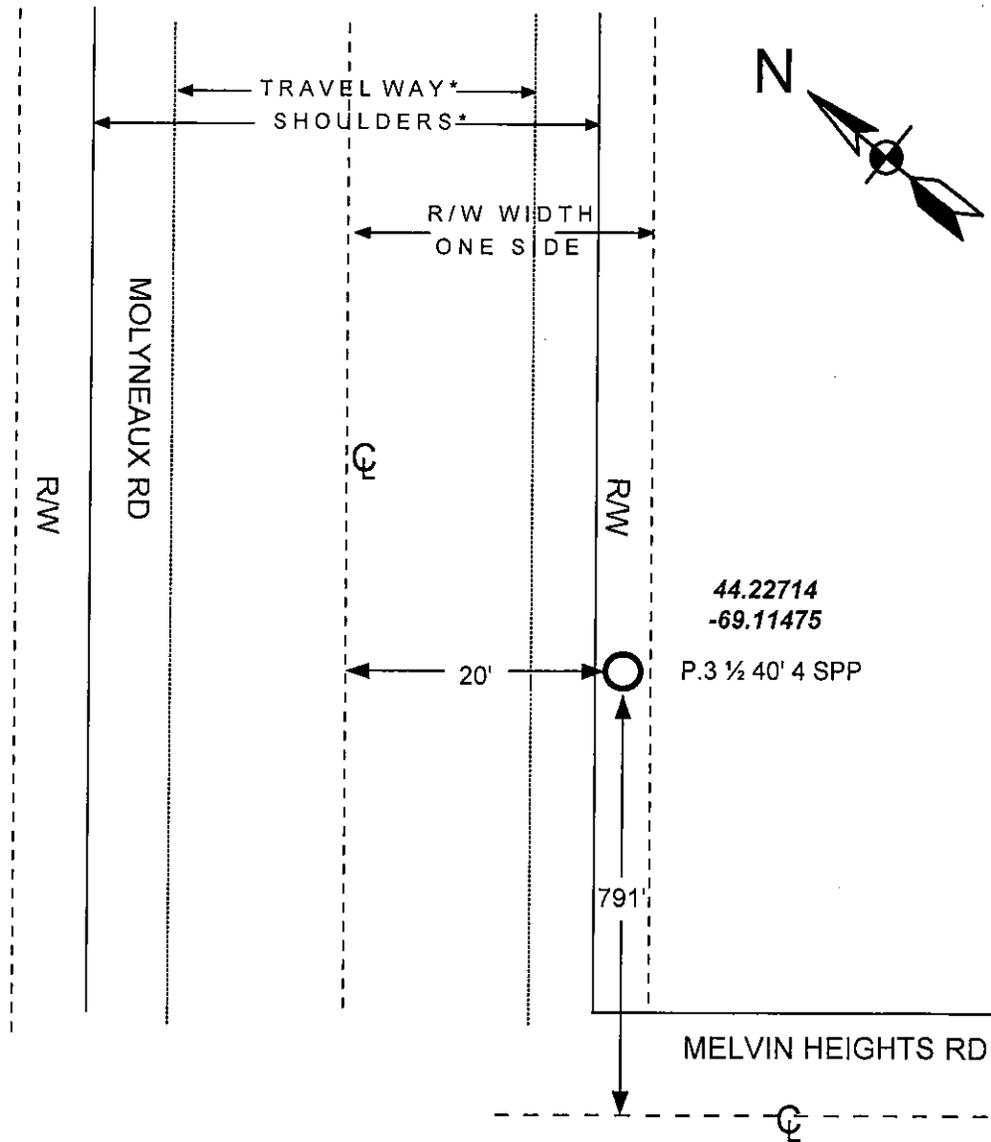
BOARD OF SELECTMEN, CAMDEN, MAINE

PERMIT GRANTED

_____, 2016
This permit is recorded in the Records of the _____ of _____,
Book _____, Page _____

Clerk

PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

LEGEND

- = POLE LOCATION
- ⊗ = POLE LOCATION-JOINT WITH CMP
- X = CMP POLE
- Ⓢ = CENTER LINE
- ⊠ = PEDISTAL POST LOCATION
- WS = WARNING SIGN LOCATION
- MH = MANHOLE LOCATION
- = BURIED CABLE/CONDUIT LOCATION

INITIAL PROPOSED FACILITIES TO BE:

POWER CO. = 7200 VOLTS SINGLE PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS

DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE

NO SCALE

DOT NO. _____

NO. _____

PREPARED BY J.C. SCHEID

CHECKED BY _____

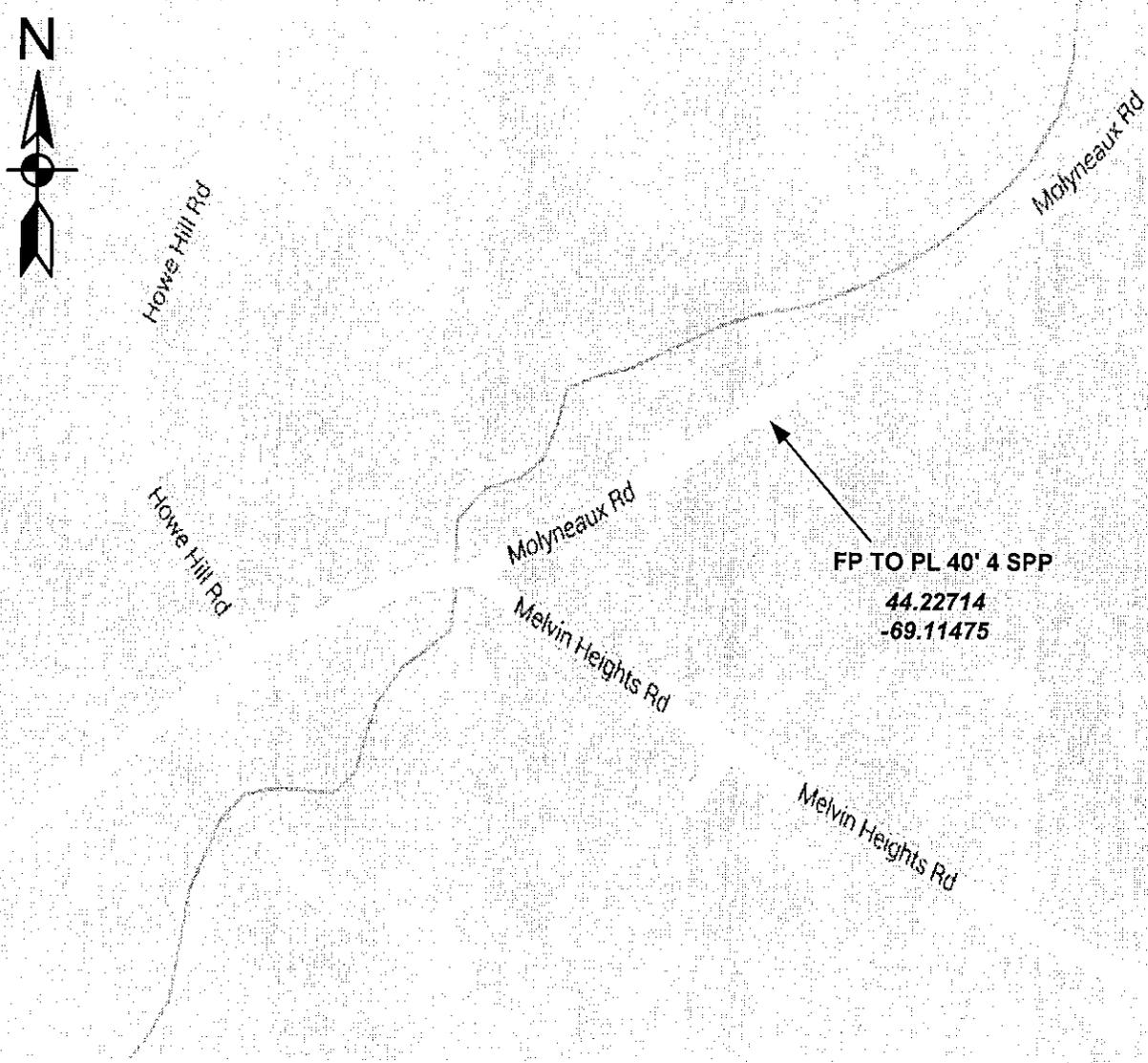
PUBLISH _____

NON-PUBLISH _____

PUBLISH
 NON-PUBLISH

PERMIT BY RULE
STATUTORY PROCEDURE

N. E. T. & T. Co. No. 299849 MUNICIPALITY CAMDEN 2016
 PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

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- ⊕ = CENTER LINE
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- = BURIED CABLE/CONDUIT LOCATION

NO SCALE

DOT NO. _____
 NO. _____
 PREPARED BY J.C. SCHEID
 CHECKED BY _____
 PUBLISH _____
 NON-PUBLISH _____

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POWER CO. = 7200 VOLTS SINGLE PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS

DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE

PERMIT BY RULE
 STATUTORY PROCEDURE

APPLICATION FOR POLE LOCATIONS

July 20, 2016

To the Board of Selectmen
of Camden, Maine

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY respectfully request(s) permission for a location for poles and cables and wires thereon, including the necessary sustaining, supporting and protecting fixtures in, along, upon and across the following named public streets and highways:

IN THE TOWN OF CAMDEN:

Molyneaux Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

THIS APPLICATION IS BEING SUBMITTED WITHOUT PUBLIC NOTICE BY PUBLICATION

Said poles to be erected substantially in accordance with the plan filed herewith marked NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC No. 299849 dated July 20, 2016 and shall be of wood or other suitable material, and the cables and wires shall be run at the height of not less than 18 feet from the ground at highway crossings and not less than 15 feet from the ground elsewhere for electric cables and wires, and (or) not less than 8 feet elsewhere for telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code.

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC

By Danielle Godin
For Manager - Right of Way

CENTRAL MAINE POWER COMPANY

By [Signature]
Joint Use of Plant

PERMIT FOR POLE LOCATIONS

In Board of Selectmen
Camden, Maine

ORDERED: That NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY be and is/are hereby authorized and permitted to erect and maintain poles and cables and wires to be placed thereon, together with such sustaining, supporting and protecting fixtures as said Companies may deem requisite, in, along, upon and across the public streets and highways of said Town as hereinafter designated, as requested in application of said Companies dated the 20th day of July 2016.

All construction under this permit shall be in accordance with the following specifications: The poles shall be located between the vehicular traveled section of the way and the limits of the highway, shall be set firmly in the ground, substantially at locations indicated upon the plan marked NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC. No. 299849 dated July 20, 2016 filed with said application, and shall be of wood or other suitable material, and the cables and wires shall be run at the height of not less than 18 feet from the ground at highway crossings and not less than 15 feet from the ground elsewhere for electric cables and wires and/or not less than 8 feet elsewhere telephone cables and wires. All cables and wires to be maintained in accordance with standards of the National Electrical Safety Code. Following are the public streets and highways above referred to:

Molyneaux Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

THIS PERMIT IS BEING GRANTED WITHOUT PUBLIC NOTICE BY PUBLICATION

It is further adjudged and voted that satisfactory proof of validity of the applicant's notice or procedures required by statute has been given upon the application of said Companies to erect poles with the cables and wires thereon in, along, upon and across the public streets and highways of Camden, Maine, designated by this permit.

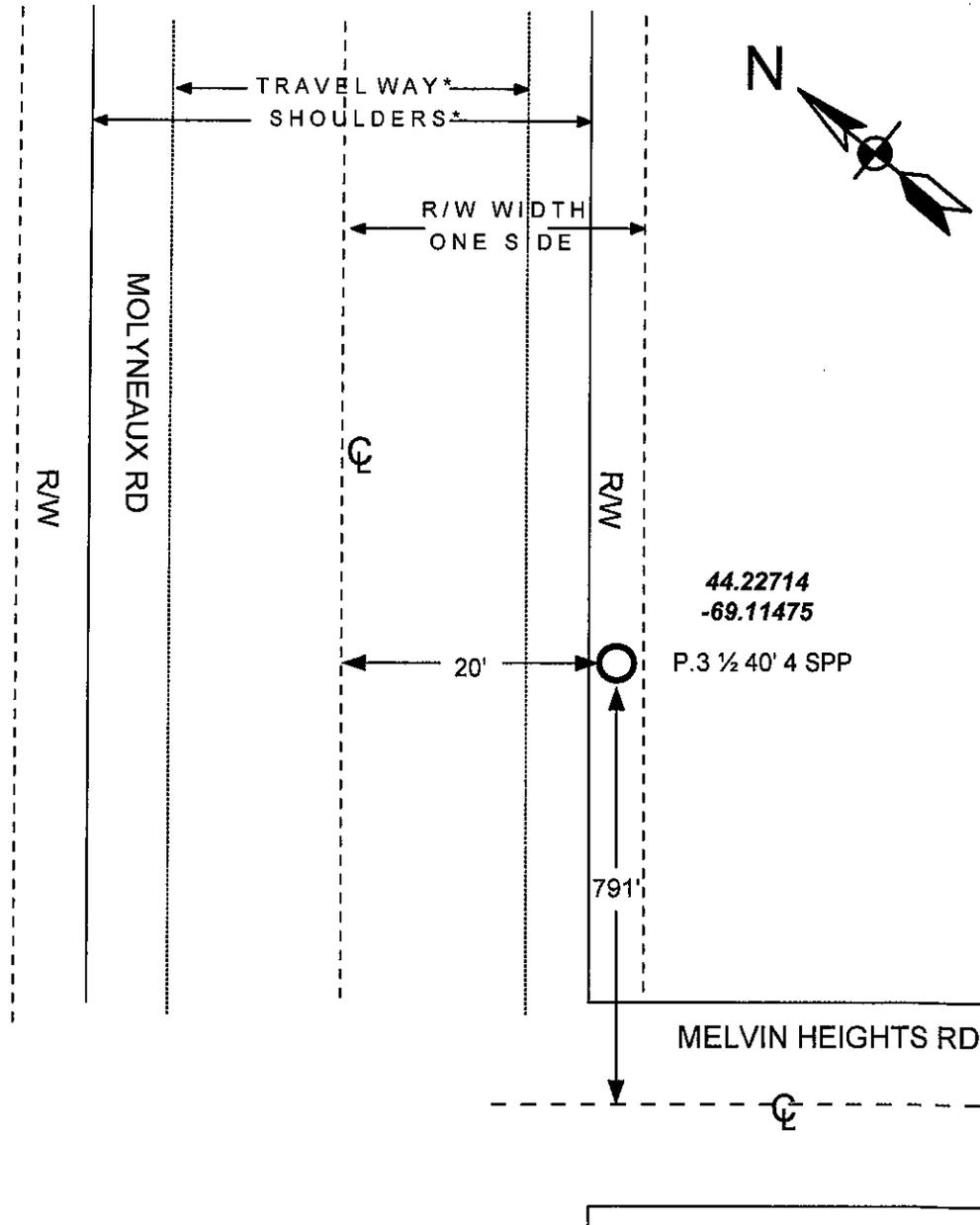
BOARD OF SELECTMEN, CAMDEN, MAINE

PERMIT GRANTED

_____, 2016
This permit is recorded in the Records of the _____ of _____,
Book _____, Page _____

Clerk

PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

LEGEND

- = POLE LOCATION
- ⊗ = POLE LOCATION-JOINT WITH CMP
- X = CMP POLE
- ⊕ = CENTER LINE
- ⊗ (with X) = PEDISTAL POST LOCATION
- WS = WARNING SIGN LOCATION
- MH = MANHOLE LOCATION
- = BURIED CABLE/CONDUIT LOCATION

NO SCALE

DOT NO. _____
NO. _____
PREPARED BY J.C. SCHEID
CHECKED BY _____
PUBLISH _____
NON-PUBLISH _____

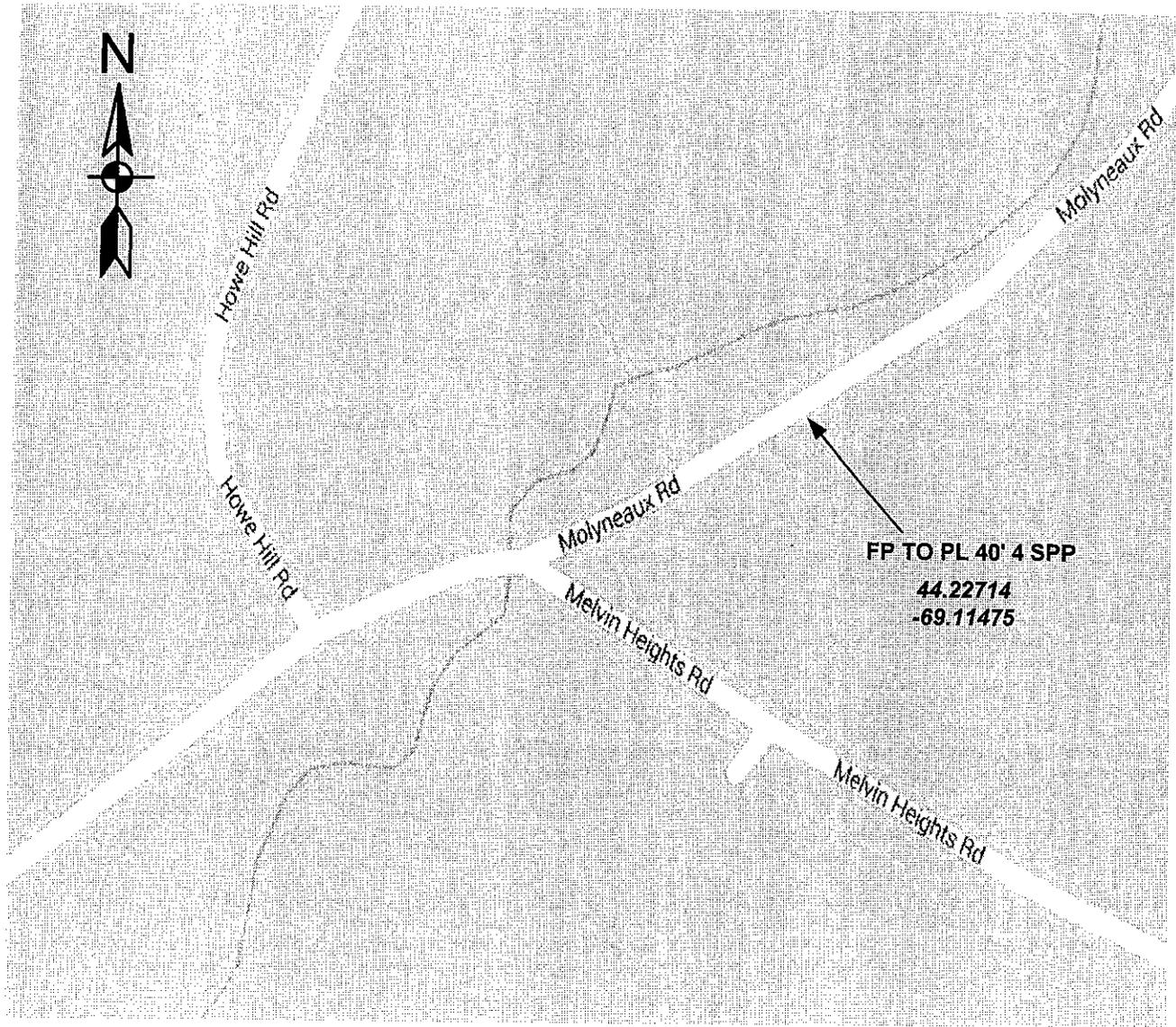
INITIAL PROPOSED FACILITIES TO BE:

POWER CO. = 7200 VOLTS SINGLE PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS

DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE

PERMIT BY RULE
STATUTORY PROCEDURE

N. E. T. & T. Co. No. 299849 MUNICIPALITY CAMDEN 2016
 PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

| | | |
|--|-----------------------------------|--|
| LEGEND | | NO SCALE DOT NO. _____ NO. _____ PREPARED BY <u>J.C. SCHEID</u> CHECKED BY _____ PUBLISH _____ NON-PUBLISH <input checked="" type="checkbox"/> |
| ● = POLE LOCATION | ⊠ = PEDISTAL POST LOCATION | |
| ⊗ = POLE LOCATION-- JOINT WITH <u>CMP</u> | WS = WARNING SIGN LOCATION | |
| X = <u>CMP</u> POLE | MH = MANHOLE LOACTION | |
| Ⓢ = CENTER LINE | — = BURIED CABLE/CONDUIT LOCATION | |
| INITIAL PROPOSED FACILITIES TO BE: | | |
| POWER CO. = 7200 VOLTS <u>SINGLE</u> PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS | | |
| DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE | | |

PERMIT BY RULE
 STATUTORY PROCEDURE



FairPoint
communications

Attn: Danielle Godin
5 Davis Farm Road
Portland, Maine 04103

June 29, 2016

Municipal Officers
P.O. Box 1207
Camden, ME 04843-1207

Dear Sir/Madam:

As provided by Title 35A, Section 2503 of the Revised Statutes of Maine Annotated - 1987, we enclose for your records, a copy of an application for telephone facilities within the public ways on Washington Street in Camden.

This application has been filed with the State of Maine Department of Transportation in Augusta.

Please feel free to contact me on (207)745-4130, with any questions or concerns.

Very truly yours,

Danielle Godin

For Stephen J. Polyot

SJP/dsg
enclosure

**Maine Department of Transportation
Utility Location Permit Application**

| |
|--------------------------------|
| Utility Job/W.O. No. 298833 |
|--------------------------------|

14 Day Permit by Rule (PBR) 30 Day Permit by Rule (PBR) Statutory Application MaineDOT Project

Applicant Information: Date: 06/29/2016

Utility Name: Fairpoint Communications PBR #:: _____

Joint Utility: _____ Joint PBR #:: _____

Primary Contact Information:

Name: Stephen J. Polyot Phone: _____ Cell: 745-4130

Address: 645 Odlin Road Email: spolyot@gmail.com

Town: Bangor State: Maine ZIP 04401

Proposed Installation: **Please attach a Location Map and Sketch Plan**

Town: Camden MaineDOT PIN (if applicable): _____

Type of Installation Proposed: buried concrete encased conduit

Minimum Depth of Cover: 36 inches (if applicable) Maximum PSI: 3500

GPS Coordinates: **Decimal Degrees**

| | Latitude (ex: 44.3074199) | Longitude (ex: -69.7775613) |
|-----------------|---------------------------|-----------------------------|
| Starting Point: | <u>44.21004</u> | <u>-69.06647</u> |
| Ending Point: | <u>44.20969</u> | <u>-69.06593</u> |

Comments: _____

Location Description:

On State Highway 105, beginning at a point approximately 16 feet
Route #, I.R. # or Name shown on Location Map Distance (including units - feet, meters)

southeasterly of the intersection of Mechanic Street and extending in a
Direction (North, South, etc...) Ref. Point (Intersection of major road, Route Number, Town Line, Bridge)

southeasterly direction for a distance of 135 feet
Direction (i.e. Northerly, Southerly, Easterly or Westerly) Distance (including units - i.e. feet, meters, etc...)

Expected Construction Schedule: Start: _____ Completion: _____

Do you intend to provide public notice? Yes No * Reference *Public Notice Supplement*

Date Published: 07/05/2016 Name of Newspaper: Bangor Daily News

By signing this Application for Utility Location Permit, the undersigned hereby certifies: a) that he/she is a duly authorized employee and representative of the utility/entity identified above ("Applicant"); b) that the information provided herein is true and accurate; c) that the Application is understood to be for a limited period and that the Applicant, at its sole expense, may have to adjust, remove, or relocate its facilities in the future; and d) that the Applicant will maintain its facilities in accordance with MaineDOT's Utility Accommodation Rules (17-229 C.M.R. Chapter 205) and all other applicable laws.

Signature: Danielle Gordin Joint Utility: _____

Printed Name: Stephen J. Polyot Printed Name: _____

Title: R/W Manager Title: _____

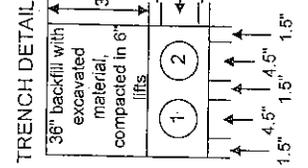
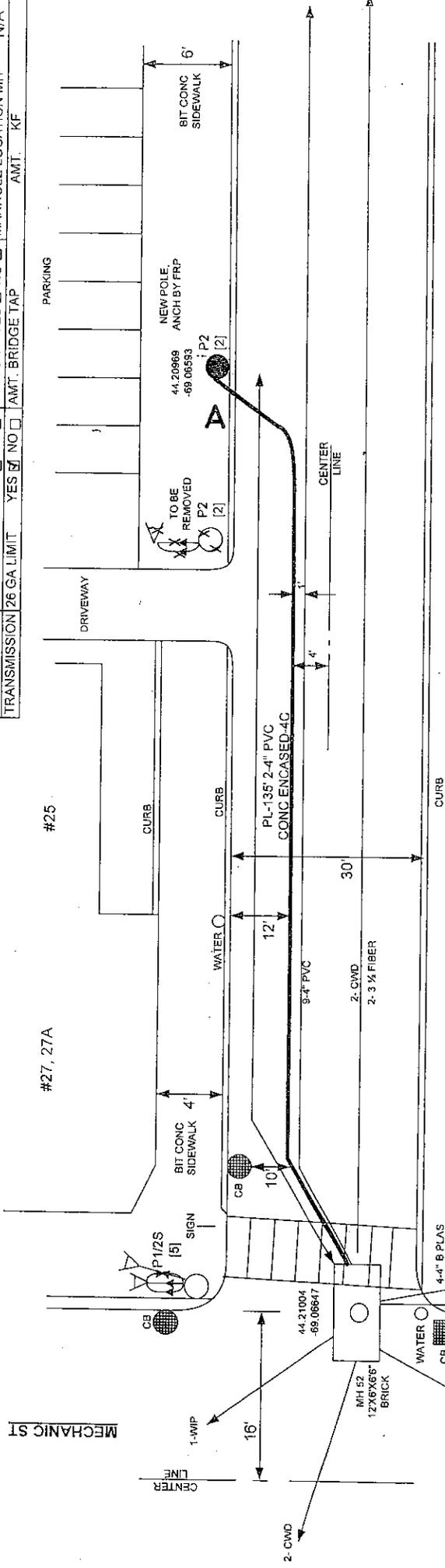
*** A copy of this application shall be sent to the applicable municipality in which the facility is proposed to be installed ***

WORK ORDER PLAN



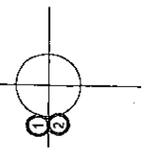
| | | | | | |
|--|--|-------------------------------|------|---------|--------|
| SAFETY NOTES: | | MOD/REV NO | DATE | EWO NO. | 298833 |
| BEWARE OF TRAFFIC | | PRINT | 1 | OF | 1 |
| SIGNATURE: 6/10/2016 | | PREPARED BY: MARTIN PEASE | | | |
| DATE: 6/10/2016 | | C. O. / EXCHANGE NAME: CAMDEN | | | |
| PRE CT YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> | | RECORD REF: N/A | | | |
| PRIMARY VOLTAGE TO GROUND 7.2 KV | | C. O. / EXCHANGE CODE: 7282 | | | |
| MGN SYSTEM | | MUNICIPALITY: CAMDEN | | | |
| CABLE PRESS UNDER PRESS YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> | | MANHOLE LOCATION MH N/A | | | |
| TRANSMISSION 26 GA LIMIT YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> | | AMT. BRIDGE TAP AMT. KF | | | |

WASHINGTON ST



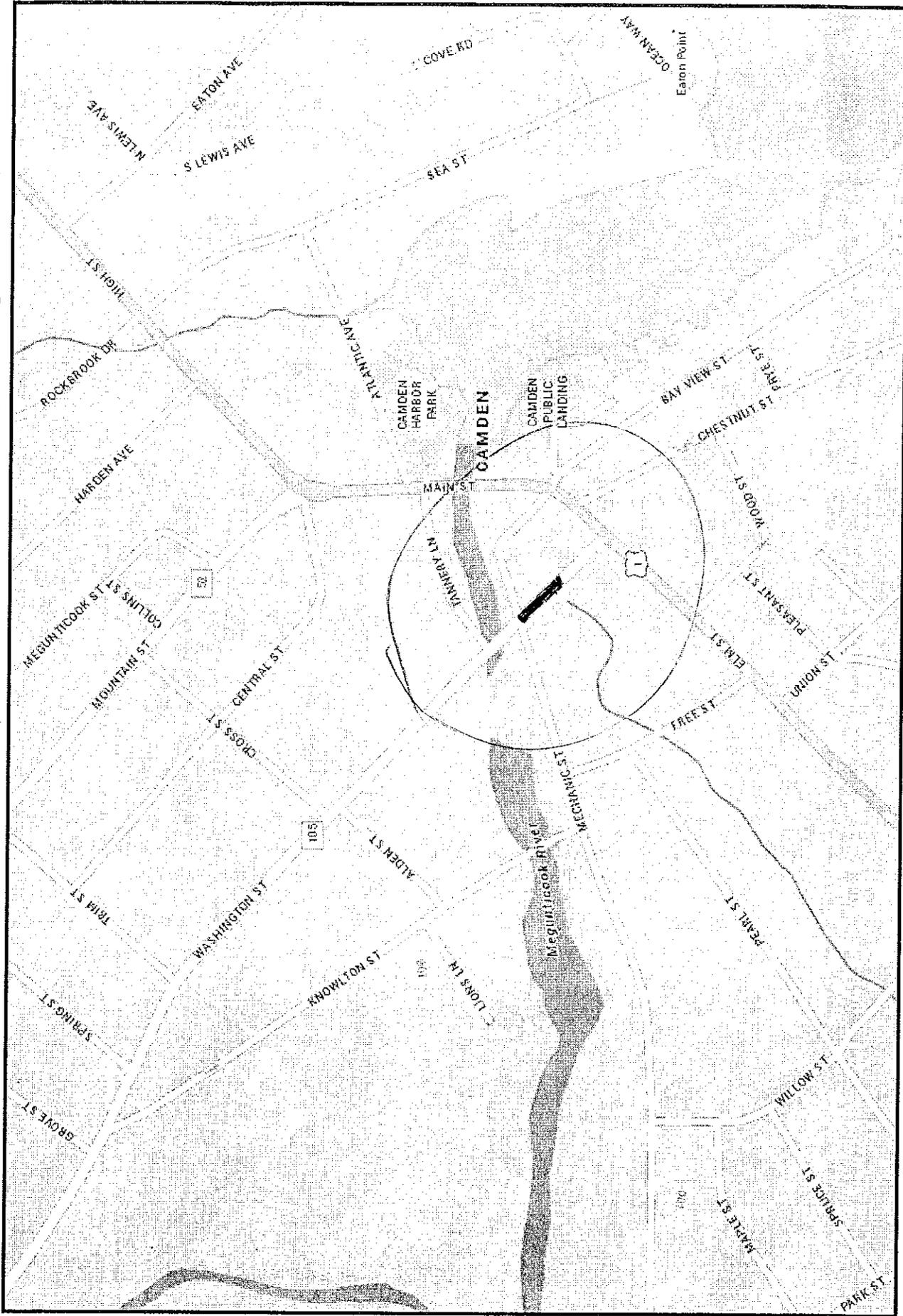
CONSTRUCTION NOTES:

1. CONTRACTOR PROVIDE ALL CONDUIT, COUPLINGS, BENDS, SPACERS AND ALL ASSOCIATED MATERIALS INCLUDING CONCRETE, GRAVEL BACKFILL AND FLAGGERS.
2. SAW CUT ALL PAVEMENT, RESTORE TO ORIGINAL CONDITION. BREAK INTO EXISTING BRICK MH, GROUT EXISTING OPENING.
3. ALL WORK TO BE COMPLETED UNDER SUPERVISION OF CWI CHARLIE ROSCOE -653-2622
4. ROD, ROPE AND PLACE MULE TAPE IN EACH CONDUIT
5. FORM 51 REQUIRED



AT P.2 - PL 2-4\"/>

DEFAULT TITLE FROM MAP DOCUMENT



The Maine Department of Transportation provides this publication for information only. Reliance upon this information is at user risk. It is subject to revision and may be incomplete depending upon changing conditions. The Department assumes no liability for injuries or damages result from this information. This map is not intended to support emergency dispatch.

http://arcgisserver.maine.gov/arcgis/rest/directories/arcgisoutput/m do/ExportWebMap_GFServer/_ags_053cd2863099424925121d6beba5a90f.png

0.15 Miles
 1 inch = 0.11 miles

Date: 6/27/2016
 Time: 9:50:14 AM

APPLICATION FOR POLE LOCATIONS

July 20, 2016

To the Board of Selectmen
of Camden, Maine

NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY respectfully request(s) permission for a location for poles and cables and wires thereon, including the necessary sustaining, supporting and protecting fixtures in, along, upon and across the following named public streets and highways:

IN THE TOWN OF CAMDEN:

Molyneux Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

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NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC

By Danielle Godin
For Manager - Right of Way

CENTRAL MAINE POWER COMPANY

By [Signature]
Joint Use of Plant

PERMIT FOR POLE LOCATIONS

In Board of Selectmen
Camden, Maine

ORDERED: That NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC and CENTRAL MAINE POWER COMPANY be and is/are hereby authorized and permitted to erect and maintain poles and cables and wires to be placed thereon, together with such sustaining, supporting and protecting fixtures as said Companies may deem requisite, in, along, upon and across the public streets and highways of said Town as hereinafter designated, as requested in application of said Companies dated the 20th day of July 2016.

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Molyneaux Road, beginning at a point approximately 791 feet
northeasterly of Melvin Heights Road... -1 mid span pole

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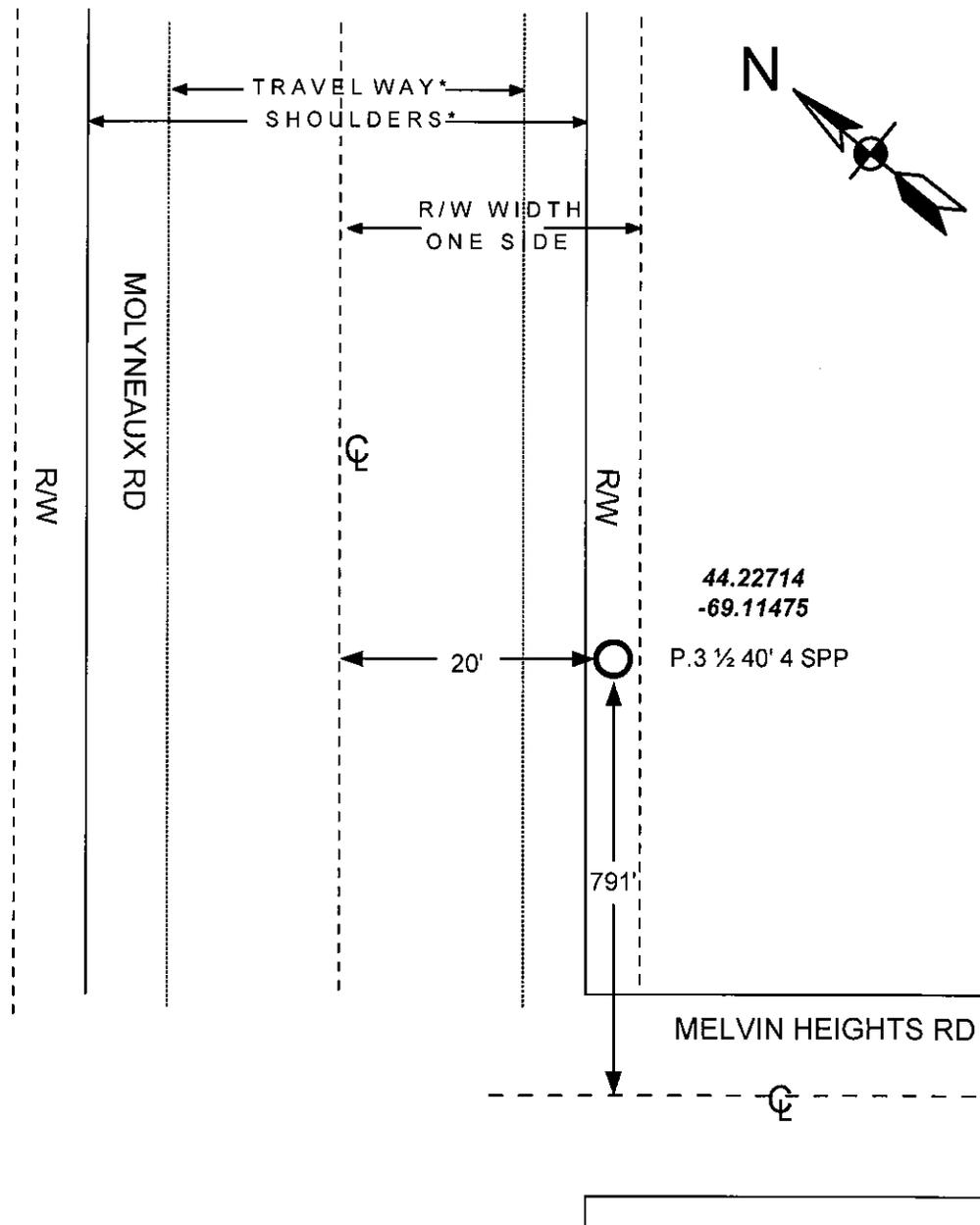
BOARD OF SELECTMEN, CAMDEN, MAINE

PERMIT GRANTED

_____, 2016
This permit is recorded in the Records of the _____ of _____,
Book _____, Page _____

Clerk

N. E. T. & T. Co. No. 299849 MUNICIPALITY CAMDEN 2016
 PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

LEGEND

- = POLE LOCATION
- ⊗ = POLE LOCATION-- JOINT WITH CMP
- X = CMP POLE
- Ⓞ = CENTER LINE
- ⊠ = PEDISTAL POST LOCATION
- WS = WARNING SIGN LOCATION
- MH = MANHOLE LOCATION
- = BURIED CABLE/CONDUIT LOCATION

INITIAL PROPOSED FACILITIES TO BE:

POWER CO. = 7200 VOLTS SINGLE PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS

DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE

NO SCALE

DOT NO. _____
 NO. _____
 PREPARED BY J.C. SCHEID
 CHECKED BY _____
 PUBLISH _____
 NON-PUBLISH _____

PERMIT BY RULE
 STATUTORY PROCEDURE

N. E. T. & T. Co. No. 299849 MUNICIPALITY CAMDEN 2016
 PLAN FOR POLE 3 1/2 RT 232, MOLYNEAUX ROAD



Howe Hill Rd

Howe Hill Rd

Molyneaux Rd

Melvin Heights Rd

Melvin Heights Rd

Molyneaux Rd

FP TO PL 40' 4 SPP
 44.22714
 -69.11475

ALL PLANT IS LOCATED WITHIN HIGHWAY LIMITS

LEGEND

● = POLE LOCATION

⊗ = POLE LOCATION-
 JOINT WITH CMP

X = CMP POLE

⊕ = CENTER LINE

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NO SCALE

DOT NO. _____

NO. _____

PREPARED BY J.C. SCHEID

CHECKED BY _____

PUBLISH

NON-PUBLISH

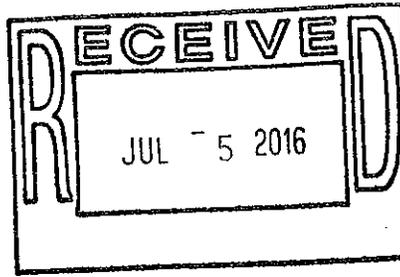
INITIAL PROPOSED FACILITIES TO BE:

POWER CO. = 7200 VOLTS SINGLE PHASE. TEL. CO. = FAIRPOINT COMMUNICATIONS

DISTANCES SHOWN ARE APPROXIMATE AND ALL SPANS MEASURED ALONG APPLICANT'S CONSTRUCTION CENTERLINE

PERMIT BY RULE

STATUTORY PROCEDURE



FairPoint
communications

Attn: Danielle Godin
5 Davis Farm Road
Portland, Maine 04103

June 29, 2016

Municipal Officers
P.O. Box 1207
Camden, ME 04843-1207

Dear Sir/Madam:

As provided by Title 35A, Section 2503 of the Revised Statutes of Maine Annotated - 1987, we enclose for your records, a copy of an application for telephone facilities within the public ways on Washington Street in Camden.

This application has been filed with the State of Maine Department of Transportation in Augusta.

Please feel free to contact me on (207)745-4130, with any questions or concerns.

Very truly yours,

A handwritten signature in cursive script that reads "Danielle Godin".

For Stephen J. Polyot

SJP/dsg
enclosure

**Maine Department of Transportation
Utility Location Permit Application**

Utility Job/W.O. No.
298833

14 Day Permit by Rule (PBR) 30 Day Permit by Rule (PBR) Statutory Application MaineDOT Project

Applicant Information: Date: 06/29/2016
 Utility Name: Fairpoint Communications PBR #:: _____
 Joint Utility: _____ Joint PBR #:: _____

Primary Contact Information:
 Name: Stephen J. Polyot Phone: _____ Cell: 745-4130
 Address: 645 Odlin Road Email: spolyot@gmail.com
 Town: Bangor State: Maine ZIP 04401

Proposed Installation: **Please attach a Location Map and Sketch Plan**
 Town: Camden MaineDOT PIN (if applicable): _____
 Type of Installation Proposed: buried concrete encased conduit
 Minimum Depth of Cover: 36 inches (if applicable) Maximum PSI: 3500
 GPS Coordinates: **Decimal Degrees**

| | Latitude (ex: 44.3074199) | Longitude (ex: -69.7775613) |
|-----------------|---------------------------|-----------------------------|
| Starting Point: | 44.21004 | -69.06647 |
| Ending Point: | 44.20969 | -69.06593 |

Comments: _____

Location Description:
 On State Highway 105, beginning at a point approximately 16 feet
Route #, I.R. # or Name shown on Location Map Distance (including units - feet, meters)
southeasterly of the intersection of Mechanic Street and extending in a
Direction (North, South, etc...) Ref. Point (Intersection of major road, Route Number, Town Line, Bridge)
southeasterly direction for a distance of 135 feet
Direction (i.e. Northerly, Southerly, Easterly or Westerly) Distance (including units - i.e. feet, meters, etc...)
Expected Construction Schedule: Start: _____ Completion: _____

Do you intend to provide public notice? * Yes No: * Reference Public Notice Supplement
 Date Published: 07/05/2016 Name of Newspaper: Bangor Daily News

By signing this Application for Utility Location Permit, the undersigned hereby certifies: a) that he/she is a duly authorized employee and representative of the utility/entity identified above ("Applicant"); b) that the information provided herein is true and accurate; c) that the Application is understood to be for a limited period and that the Applicant, at its sole expense, may have to adjust, remove, or relocate its facilities in the future; and d) that the Applicant will maintain its facilities in accordance with MaineDOT's Utility Accommodation Rules (17-229 C.M.R. Chapter 205) and all other applicable laws.

Signature: Danielle Godin Joint Utility: _____
 Printed Name: Stephen J. Polyot Printed Name: _____
 Title: R/W Manager Title: _____

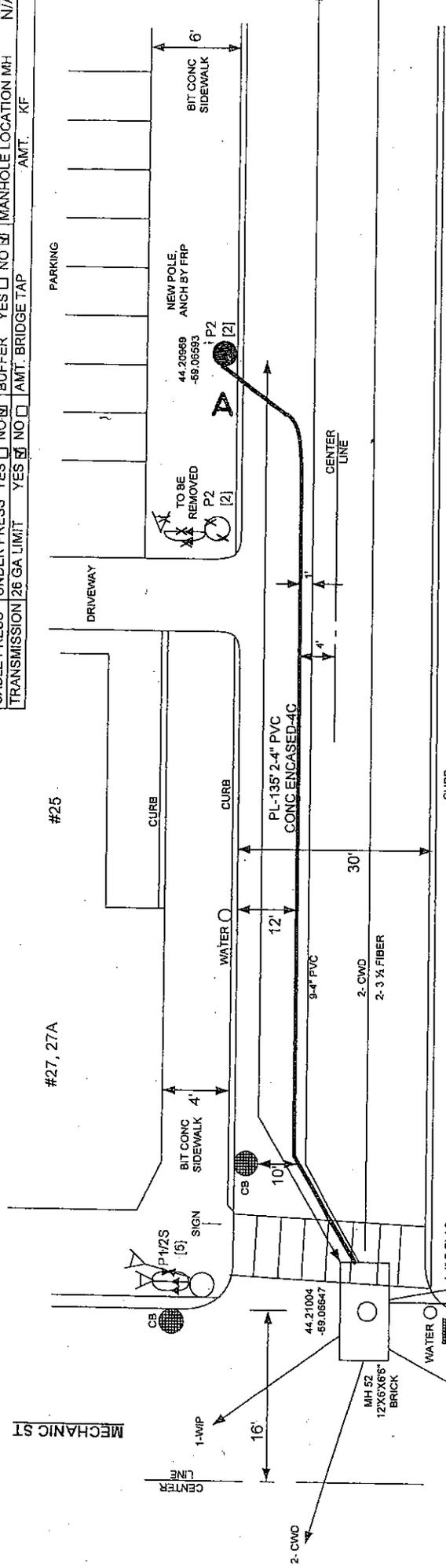
*** A copy of this application shall be sent to the applicable municipality in which the facility is proposed to be installed ***
Ver. 0806

WORK ORDER PLAN



| | | | | | |
|---------------------------|---|-------------------------------|-------------|-----------------------------|--------|
| SAFETY NOTES: | | MOD/REV NO | DATE | EWO NO. | 298833 |
| BEWARE OF TRAFFIC | | | | PRINT | 1 OF |
| SIGNATURE: | | PREPARED BY: MARTIN PEASE | | | |
| DATE: 6/10/2016 | | C. O. / EXCHANGE NAME: CAMDEN | | | |
| PRE CT | YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> | TYPE | RECORD REF. | C. O. / EXCHANGE CODE: 7282 | |
| PRIMARY VOLTAGE TO GROUND | N/A | AERIAL | N/A | MUNICIPALITY: CAMDEN | |
| 7.2 KV | MGN SYSTEM | UNDERGROUND | N/A | BLOCK (NYT): N/A | |
| CABLE PRESS | UNDER PRESS YES <input type="checkbox"/> NO <input checked="" type="checkbox"/> | CONDUIT | 2 | MANHOLE LOCATION MH N/A | |
| TRANSMISSION | 25 GA LIMIT YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> | AMT. BRIDGE TAP | | AMT. KF | |

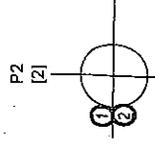
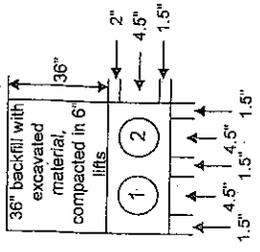
WASHINGTON ST



CONSTRUCTION NOTES:

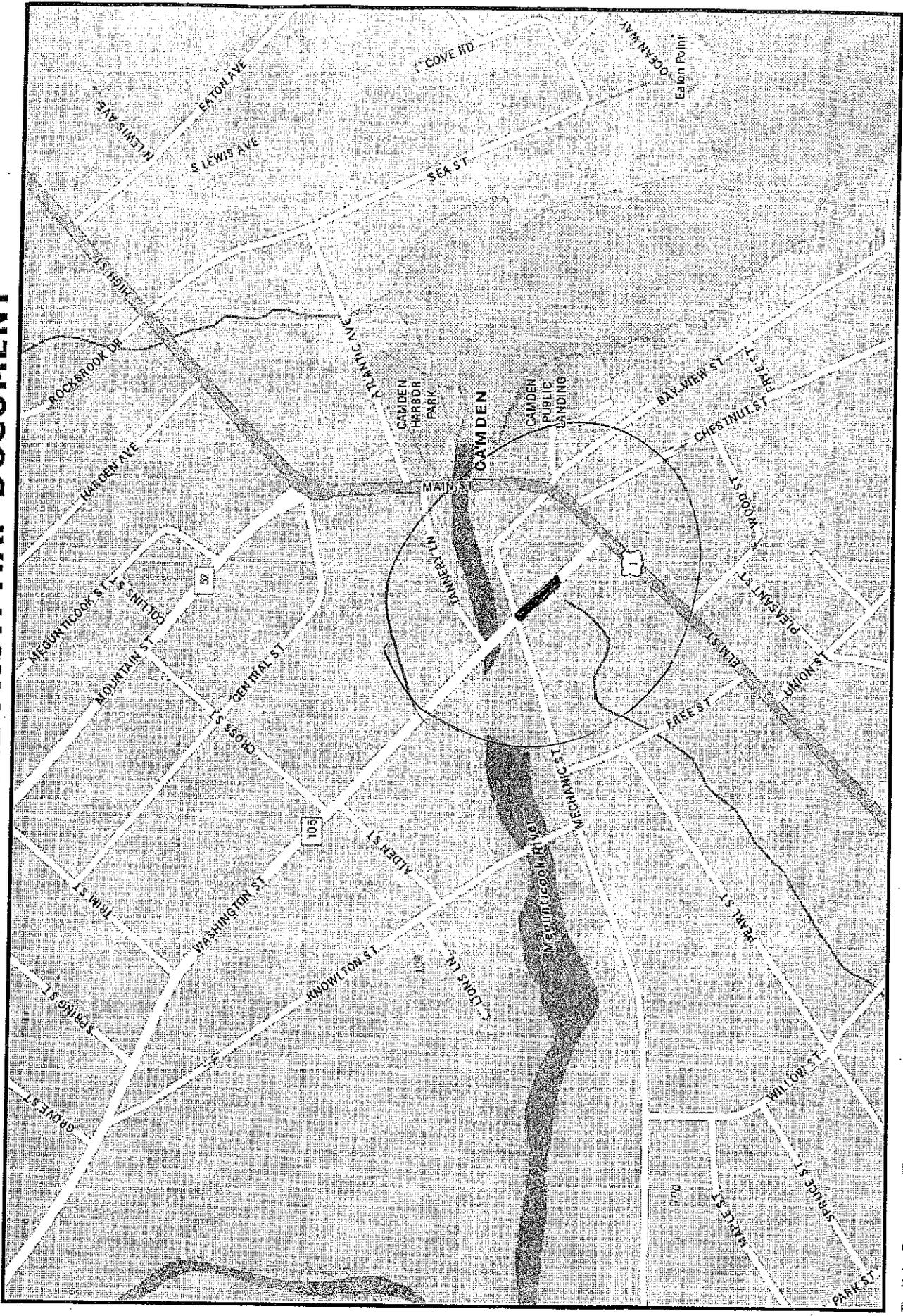
1. CONTRACTOR PROVIDE ALL CONDUIT, COUPLINGS, BENDS, SPACERS AND ALL ASSOCIATED MATERIALS INCLUDING CONCRETE, GRAVEL BACKFILL AND FLAGGERS.
2. SAW CUT ALL PAVEMENT, RESTORE TO ORIGINAL CONDITION. BREAK INTO EXISTING BRICK MH, GROUT EXISTING OPENING.
3. ALL WORK TO BE COMPLETED UNDER SUPERVISION OF CWI CHARLIE ROSCOE -663-2622
4. ROD, ROPE AND PLACE MULE TAPE IN EACH CONDUIT
5. FORM 51 REQUIRED

TRENCH DETAIL



AT P 2 - PL 2-4" 90 DEGREE
3/8 GALV. STEEL POLE
BENDS - 4C

DEFAULT TITLE FROM MAP DOCUMENT



Date: 6/27/2016
Time: 9:50:14 AM

0.15 Miles
1 inch = 0.11 miles

The Maine Department of Transportation provides this publication for information only. Reliance upon this information is at user risk. It is subject to revision and may be incomplete depending upon changing conditions. The Department assumes no liability for injuries or damages result from this information. This map is not intended to support emergency dispatch.