



**Mid-Coast Solid Waste Corporation  
Board of Directors Meeting  
February 8, 2023 – 6:30 p.m.**

**Agenda**

This meeting will be held in person in the French Room in the  
Camden Town Office and streamed at:

[www.youtube.com/TownofCamdenMaine](https://www.youtube.com/TownofCamdenMaine).

Hybrid Option:  
Join Zoom Meeting  
<https://us02web.zoom.us/j/86943917866>  
Meeting ID: 869 4391 7866

One tap mobile  
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+13017158592,,86943917866# US (Washington  
DC)

- 1. Public & Director Comments** *(please limit public comment to non-agenda items)*
- 2. Review and Approval of October 26, 2022 Meeting Minutes**
- 3. Facility Manager Report**
- 4. Rockport CDD Landfill Remediation Eligibility Determination Letter**
- 5. Finance Committee Report**
  - a. Recommendation of Budget for Fiscal Year 2023-2024: Review & Vote
  - b. Motion to establish and or transfer reserve account funds as needed based on Board budget votes.
- 6. Financials**
- 7. Adjourn**



**MIDCOAST SOLID WASTE CORPORATION  
BOARD OF DIRECTORS MEETING  
October 26, 2022**

**MEMBERS PRESENT:** Bob Falciani (Chair) – Camden, Alison McKellar (Treasurer) – Camden, Michael Brown – Hope, Brian Powers, Jr – Hope, Josh Gerritsen– Lincolnville, Keryn Laite (Vice-Chair) – Lincolnville, James Annis – Rockport

**MEMBERS ABSENT:** Eric Boucher – Rockport,

**REPRESENTATIVES PRESENT:** David St. Laurent, MCSWC Interim Manager

Robert Falciani, Chair, called the meeting to order at 6:30 pm.

Falciani welcomed James Annis to the Board as the new Rockport representative. Annis will serve a three-year term ending in June 2025.

**1. PUBLIC & DIRECTOR COMMENTS:** None

**2. REVIEW AND APPROVAL JULY 27, 2022 MEETING MINUTES:**

**Chair Falciani entertained a motion to approve the minutes of July 27, 2022. *Keryn Laite moved to accept the meeting minutes as written. McKellar seconded. Motion passed (80.02% in favor (Annis voted in favor for Boucher – two abstentions, Powers and Annis due to absence.***

**3. FACILITY MANAGER REPORT:**

Chair Falciani asked if members of the board had any questions on the content of the Manager's report. There were no questions. Falciani asked St. Laurent if there were any issues the Board be apprised of regarding MCSWC. St. Laurent continues work on the hybrid design model for the recycling building recently cutting entry holes through the cement walls for recycling placement. The improvements will be expanded through a trial process that will move some recycling processes into the recycling building. Changes then reviewed to see how they work for customers and facility traffic patterns. The goals are to make the program safer by changing the way customers distribute recycling and its movement on site by staff. Discussions on equipment needs, traffic patterns, associated costs and possible movement of the scale were held. Laite asked about a timeline. St. Laurent is finalizing the work needed for the program in the next few months. Annis inquired on the status of the baler with regard to repair or replacement. St. Laurent is reviewing quotes obtained to refurbishing wearable parts vs. past replacement quotes for the machine. An update will be forthcoming.

#### **4. COMMITTEE ASSIGNMENTS:**

- a. Finance Committee: Alison McKellar, Chair, David Kinney Administrator of Lincolnville, Jonathan Duke, Rockport Town Manager, David St. Laurent, Interim Manager and Eric Boucher will be asked if he is interested in joining this committee.
- b. Governance Committee: Keryn Laite, Robert Falciani, Chair, Brian Powers was added. Falciani noted a Chairperson should be chosen when the committee meets.
- c. Personnel Committee: Falciani noted a chairperson should be chosen when the committee meets next and a Board Member should be added if available. Laite added that having town managers on the Personnel Committee is beneficial adding experienced to these types of discussions. Falciani added discussion on better direction for grievances from employees is in need of review in the personnel handbook to determine best first steps for contacting the right person(s). This committee will retain the same membership with one addition, Audra Caler, Town Manager of Camden, Samantha Mank, Administrator of Hope, Josh Gerritsen, Lincolnville, Eric Boucher, Rockport and Alison McKellar, Camden added. David St. Laurent, Interim Manager.
- d. Capital & Strategic Planning Committee: The committee will remain as assigned. Bob Falciani, Chair, Eric Boucher, Rockport, Keryn Laite, Alison McKellar, David St. Laurent, Interim Manager. Annis and Gerritsen expressed interest in joining; in order to balance town representation, Annis will ask Boucher if he would agree to a switch. Falciani suggested that committee membership criteria be discussed during the next By-Law review.

#### **5. DRUMLIN MEMORANDUM ON JACOBS QUARRY MONITORING WELL:**

Chair Falciani asked St. Laurent to review the information provided from Drumlin. St. Laurent informed the Board that the automation of the well is working as planned and he is able to control the flow from his phone at this time. However, the well that pumps leachate to the wastewater treatment plant is in need of replacement. The casing on the production well has been repaired in the past and discussion on installing a new and final well for use through the closure process and for long term pumping needs is necessary. St. Laurent asked Drumlin to provide information on completing a new well installation that will support MCSWC compliance from the standpoint of the DEP. St. Laurent will ask the DEP to review the plans and weigh in on providing closure funding for the new well project. St. Laurent discussed existing well uses and remediation based on the proposed installation of a new well. The estimated total cost for the new well is between \$84,800 and \$104,000 in the proposal presented. St. Laurent noted these were cautious estimates from Drumlin; and his experience on historical projects with the vendor has been very good. St. Laurent offered that the DEP might be able to provide some funding for this project and will look into the matter. Laite asked what the timeline was for this project. St. Laurent noted that the well was discussed during the most recent DEP inspection. He would like to move forward with the project this winter. If plans and funding can be put in place the well would be a welcome change in the spring when the water is higher and additional testing done in the past would possibly not be needed. Discussions on the equipment under consideration, types of wells on site and pumping abilities of the new well were held. St. Laurent presented three-funding avenues under consideration: 1) get approval from the DEP to have closure funds available for the project (usually paid over time), 2) use of MCSWC Closure

Reserve Funds and, 3) the possibility of some funds from the healthy unassigned fund balance from last fiscal year. McKellar noted the Board has the ability to direct the unassigned fund balance when the figure is made final in the current audit underway. Discussions on the bidding needs, possible life span for the new well and the landscape of the landfill were held.

**Chair Falciani motioned to entertain a vote that would include a guaranteed maximum price (GMP) to move forward with contracting priorities and working with the DEP to determine plans and funding. Alison McKellar moved that the Board direct the Facility Manager to negotiate a contract for the replacement of the extraction well and new pizometer not to exceed \$120,000 GMP; and to pursue reimbursement options from the DEP first with the remainder to be funded from either the closure reserves or unassigned fund balance pending approval of the use of any closure funds. Laite seconded. Motion passed (100% in favor and 0 opposed).**

#### **6. FINANCIALS:**

Falciani noted the financials appear to be in good shape. A brief discussion on the landfill revenue in FY23 vs FY22 was held. McKellar added that the coming FY23-24 budget will base projections more conservatively with regard to landfill income.

Laite opened a discussion on the continued work to add credit card services to the facility. St.

Laurent provided an overview of activities and funding spent to date and expressed his continued review of the direct needs of the facility vs. a complete system upgrade including computers, phones and internet needs. A discussion on the need to possibly simplify the project and change vendors for these services was held. St. Laurent will determine the best independent credit card system to bring on line to allow use of cards by customers in the near future.

#### **7. ADJOURN:**

**Chair Falciani entertained a motion to adjourn the meeting at 7:40 p.m. Keryn late moved to adjourn the meeting. Annis seconded. Motion passed (100% in favor and 0 opposed).**

Respectfully Submitted,  
Beth Kwiatkowski  
Recording Secretary

*If there are any questions regarding the decisions made at the meeting please refer to the meeting video found at [www.youtube.com/TownofCamdenMaine](http://www.youtube.com/TownofCamdenMaine)*

#### **SCHEDULED MEETINGS:**

##### **Board of Directors Meetings:**

November 16, 2022 at 6:30 p.m., John French Jr. Conference Room – Camden Town Office

January 25, 2023 at 6:30 p.m., Annual Budget Meeting, John French Jr. Conference Room – Camden Town Office



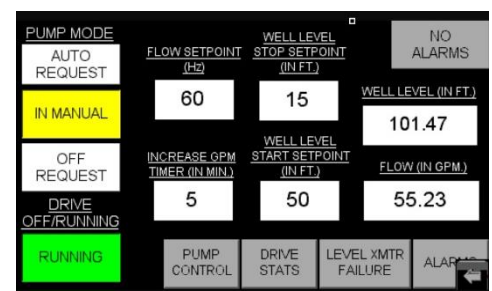
# **MID-COAST SOLID WASTE CORPORATION** **BOARD OF DIRECTORS MEETING** *Manager's report: 1/25/23*

## **Facility**

- The “hybrid” recycling collection has moved one step forward. We have cased out and installed doors on 2 of the 4 wall access holes in the recycling building. This undertaking is an effort to limit the shuttling of dumpsters back and forth from the point of generation to the point of baling. The shuttling of the roll-off containers and self-dumping dumpsters from outside to inside the recycling building is extremely labor intensive, inefficient, and a safety issue.
- We met with Deirdre Berglund from Tyler Technologies regarding credit card implementation at MCSWC. The credit card system is called Maine PayPort/Informe. Maine PayPort is the municipal over the counter credit card payment solution created by InforME, the State of Maine’s eGovernment services provider. We will be moving forward this option rather than the more complex system originally envisioned. This option is already used by many other transfer stations in Maine and is a more manageable and less expensive path forward for us at this time.
- I met with Kyle Sheridan the Loss Control Consultant from Maine Municipal Association. We reviewed our current safety program and how we are complying with the Workers Compensation Safety Incentive Program (WCSIP). The WCSIP program requires certain safety training and policy objectives. We reviewed the requirements and made notes of what was not complete. We have until September 1<sup>st</sup> 2023 to complete the tier 2 obligations to continue to receive the 7.5% workers compensation rate reduction. With a few other additional tier 3 obligations we could receive a 10% rate reduction. I signed us up for the tier 3 program requirements which we will work to have done by September 1<sup>st</sup> 2023 so we can take advantage of the 10% workers compensation rate reduction.
- I attended a meeting with Swap Shop and Waste Watch committee volunteers to discuss how the season went and improvements needed for next year. We are exploring the potential for other reuse opportunities in order to offer more year round diversion opportunities.

## **Landfill**

- The leachate level in Jacob’s Quarry South has now risen above the regulatory limit of 98 feet mean sea level. On the display you can see that we are currently at 101.47 feet mean seal level. We are still well under the elevation that would result in leachate potentially overflowing toward Lily Pond (107ft) but we are required to do testing of additional monitoring wells in the event that we exceed 98ft. The graphic is a screenshot from the program that now allows for remote monitoring of the water/leachate level. The program also allows me to turn the pump on and off from my phone.



- Since the completion of the Gut Project in 2016, the level of the North Quarry has risen significantly. The rate of increase has, however, been slowing, indicating possible migration of clean stormwater outside the North Quarry. While this does not pose an environmental hazard, it may contribute to increased need for pumping from the South Quarry. I have begun discussions with our hydrogeologists and MDEP to review options for discharge of stormwater.
- Landfill leachate costs have been significantly under budgeted for the past two years.

- Since our last meeting we have had serious flow issues with the production well (the well responsible for pumping leachate out of the quarry to the Camden Wastewater Treatment Plant). Working with the well contractor we removed the pump and realized that the entire vertical extraction line (46') was partially obstructed with a type of material build up, constricting the diameter of the extraction line. It is believed that iron bacteria are forming a biofilm which is somewhat sticky, allowing iron deposits and/or media from the synthetic gravel pack to restrict the line. This limits the flow capacity of the line. I have attached a photo showing the restriction. The pump itself was also restricted with the same material. The entire line was hydro-jetted and the wet end of the pump was replaced. The pump repair company had never seen build up occur in the pump or the line during previous maintenance activities performed on it. The good news is that this measure has resulted in increased flow rates and will hopefully allow us to continue bringing the leachate down to target elevations.



- As a follow up action item from the last Board meeting, I was tasked with trying to see if MCSWC was eligible for reimbursement of costs associated with replacement of the production well. I drafted a request to Christopher Redmond of Maine DEP outlining the reasoning and received a response citing the numerous similar requests that MCSWC has made for this project (and others like it) and the Department's continued position that we are ineligible for reimbursement. Once reading the denial, it seemed that further clarification was necessary to demonstrate how the proposed work differs from normal maintenance. I called Mr. Redmond and we had a productive conversation. I also did some further research into language in the Consent Agreement. I drafted a second request to Mr. Redmond and on 12/12/22 received a letter stating that upon further review we were now approved for the 90% reimbursement costs associated with new Jacob's Quarry South Extraction/Production well. The total well replacement cost are estimated to be around \$140,000 which we will be reimbursed 90% of. Remediation reimbursements are made quarterly and estimated to be \$10,000 per quarter. I have attached the three letters from Chris Redmond.
- I have been working with Rich Fortin from Drumlin Environmental on the well replacement project planning. The designs will need to be reviewed by MDEP prior to installation.

## Budget and Fees

- Another action item from the prior board meeting was to evaluate our current fee schedule for items other than landfill/MSW disposal and adjust as needed to be sure that fees were keeping up with the cost to MCSWC. Our costs have increased and an updated fee schedule reflects that. See attached fee schedule with new fees. We have also posted a new sign at the gatehouse with updated fees.
- The proposed FY 2024 Manager's Budget has been presented to the Finance Committee and approved for consideration by the MCSWC board for final adoption. Each line was carefully reviewed. It has been over 5 years since the

 <b>MINIMUM FEE CHARGE:</b> <b>\$1.00 to drop off</b> <b>any debris</b>	
NOTICE OF FEE CHANGES EFFECTIVE - JANUARY 17, 2023	
Weighed & Item Charges	Price/lb.
Weighed Yard Waste (Leaves & Grass Only)	\$0.04
Stump Disposal	\$0.20
Brush	\$0.04
Charges per Item	Per Item
Scale Fee	\$20.00
White Goods/Appliances (washer/dryer microwave, etc.)	\$5.00
<b>FREON APPLIANCES:</b>	
Refrigerators and Freezers (ALL DOORS MUST BE REMOVED)	\$20.00
Air Conditioners, Dehumidifiers (ALL)	\$15.00
Tire 20" over	\$20.00
TV - ALL SIZES	\$10.00
Printers - ALL SIZES	\$5.00
Computer CPU Unit Only	\$10.00
Monitors	\$10.00
* Florescent Light Bulbs (Commercial)	\$0.30/ft.

last bag increase. With increases in waste transportation cost, disposal costs and operational costs a bag increase is being proposed. Small bags will increase from \$1.50 to \$2.00 and large bags will increase from \$2.50 to \$3.00. The corresponding per ton fee will increase from \$160 per ton to \$225 per ton. A fee calculation slide has been provided. The Waste Management 3 year long term contract tipping rate was used when determining the bag and per ton increases.

- As part of the budget process MCSWC needed to look at municipal solid waste disposal (MSW) options and future costs. Our disposal contract with Waste Management ends June 30, 2024. The 4 potential disposal options were contacted.
  - PERC was not able to provide any long-term contract (just a “gate rate” which means it could become unavailable or change without notice).
  - Ecomaine said they were at capacity, and we would need to convert our recycling to single stream to even be considered.
  - Municipal Review Committee (MRC) is consortium of many towns that negotiates disposal contracts as a group. They provided disposal tipping rate estimates of \$88 to \$98 per ton with an annual increase tied to CPI.
  - Waste Management (WM) Landfill who MCSWC currently has a contract with gave a 10-year option as the longest possible contract due to the fact the landfill’s existence beyond that date is unknown. Our current WM contracted disposal rate is \$67.93 and set to increase to \$70.99 as of June 30 2023. Waste Management’s 10-year contract proposal increases the last year of our current contract to \$73.12 and has progressive increases over the next 10 years. We have until 4/30/23 to accept the WM proposal, if we do not accept the proposal, we would continue to finish up our current contract and be subject to different unknown terms on June 30, 2024. The difference between MRC and WM is very close when you consider trucking rate differences (MRC would be closer). More in depth analysis is ongoing and I will provide the board a more detailed analysis of options in the future. At this time, what the board **should be aware of is that all future disposal options will have significant increased costs.**
- The 2022 MCSWC Audit was completed by William H Brewer, CPA and has been provided in this packet for board review. Fred Brewer, the accountant who completed the audit, has been asked to come in to one of our next board meeting to go over the audit in more detail.





## Fee Schedule 2022-2023

AS OF JANUARY 17 , 2023

**MINIMUM FEE CHARGE IS \$1.00 to drop off any debris**

<b>Weighed &amp; Item Charges</b>	<b>Price/lb.</b>
Construction and Demolition Debris	\$0.10
Mixed Load; MSW, Metal, Sheetrock, CDD	\$0.10
Bagged Yard Waste; Leaves & Grass Only	\$1.50
<b>Weighed Yard Waste; Leaves &amp; Grass Only</b>	<b>\$0.04</b>
Sheetrock	\$0.15
Couch/Recliner/Sleep Couch/LG Furniture	\$0.10
<b>Stump Disposal</b>	<b>\$0.20</b>
<b>Brush</b>	<b>\$0.04</b>
Commercial Trash	\$0.08
<b>Scale Fee</b>	<b>\$20.00</b>
	<b>Per Item</b>
Large Yellow Bags (5 per package)	\$12.50
Small Yellow Bags (10 per package)	\$15.00
Contractor Bag (per bag)	\$5.00
White Goods/Appliances (washer/dryer microwave, etc.)	\$5.00
<b>FREON APPLIANCES:</b>	
Refrigerators and Freezers <u>ALL DOORS MUST BE REMOVED</u>	\$20.00
<b>Air Conditioners, Dehumidifiers - ALL</b>	<b>\$15.00</b>
Tire Up to 20"	\$5.00
Tire 20" over	\$20.00
<b>TV - ALL SIZES</b>	<b>\$10.00</b>
<b>Printers - ALL SIZES</b>	<b>\$5.00</b>
<b>Computer CPU Unit Only</b>	<b>\$10.00</b>
<b>Monitors &amp; Accessories</b>	<b>\$10.00</b>
Mattress/Box Spring Twin	\$14ea/28set
Mattress/Box Spring Double	\$21ea/42set
Mattress/Box Spring Queen	\$28ea/56set
Mattress/Box Spring King	\$35ea/70set
Lead Acid Batteries/Rechargeable (Non-Universal Waste): NO FEE	No Fee
Florescent Light Bulbs - Residential	No Fee
<b>Florescent Light Bulbs - Commercial</b>	<b>0.30/ft.</b>
<b>CFL Bulbs - Residential ONLY</b>	<b>No Fee</b>



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Mid-Coast Solid Waste Corporation  
Rockport, Maine

### **Opinions**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Mid-Coast Solid Waste Corporation, as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Mid-Coast Solid Waste Corporation's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Mid-Coast Solid Waste Corporation as of June 30, 2022 and 2021, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Mid-Coast Solid Waste Corporation, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Financial Statements**

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mid-Coast Solid Waste Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## **Auditor's Responsibilities for the audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Mid-Coast Solid Waste Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Mid-Coast Solid Waste Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, and Schedules A-1 through A-4 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Mid-Coast Solid Waste Corporation's basic financial statements. The budgetary comparison schedule - revenues are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information on the budgetary comparison schedule - revenues is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## **Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated December 27, 2022, on our consideration of Mid-Coast Solid Waste Corporation's internal control over financial reporting and on our test of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Mid-Coast Solid Waste Corporation's internal control over financial reporting and compliance.

Bath, Maine

December 27, 2022

**WILLIAM H. BREWER**  
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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

Board of Directors  
Mid-Coast Solid Waste Corporation  
Rockport, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities of the Mid-Coast Solid Waste Corporation as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the Mid-Coast Solid Waste Corporation's basic financial statements, and have issued our report thereon dated December 27, 2022.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Mid-Coast Solid Waste Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Mid-Coast Solid Waste Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of Mid-Coast Solid Waste Corporation's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a 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 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.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Mid-Coast Solid Waste Corporation's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Bath, Maine

December 27, 2022

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2022**

The following management's discussion and analysis of Mid-Coast Solid Waste Corporation's financial performance provides an overview of the Corporation's financial activities for the fiscal year ended June 30, 2022. Please read it in conjunction with the Corporation's financial statements.

**Financial Statement Overview**

The Mid-Coast Solid Waste Corporation's basic financial statements include the following components: (1) government-wide financial statements and (2) notes to the financial statements. This report also includes required supplementary information which consists of OPEB schedules.

**Basic Financial Statements**

The basic financial statements include financial information in the government-wide financial statements. There are no fund financial statements as the Corporation only has one fund. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Corporation's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Corporation's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents all of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities - this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

**Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows.

**Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes the Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, Schedule of Contributions - OPEB, Notes to Required Supplementary Information, and Budgetary Comparison Schedule - Cash Basis.

**Financial Analysis of the Corporation as a Whole**

Our analysis below focuses on the net position and changes in net position of the Corporation's activities. The Corporation's total net position decreased by \$2,802,373 from a balance of \$720,122 to a balance of (\$2,082,251).

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased to a balance of \$590,276 at the end of this year.



**Table 1**  
**Mid-Coast Solid Waste Corporation**  
**Net Position**  
**June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Assets:</b>		
Current Assets	\$ 756,971	\$ 901,967
Noncurrent Assets	1,271,488	1,293,675
Other Assets	3,392,689	3,458,052
Total Assets	<u>\$ 5,421,148</u>	<u>\$ 5,653,694</u>
 <b>Deferred Outflows of Resources:</b>		
Deferred Outflows Related to OPEB	<u>\$ 4,389</u>	<u>\$ 7,859</u>
 <b>Liabilities:</b>		
Current Liabilities	\$ 132,091	\$ 115,019
Noncurrent Liabilities	7,318,441	4,811,480
Total Liabilities	<u>\$ 7,450,532</u>	<u>\$ 4,926,499</u>
 <b>Deferred Inflows of Resources:</b>		
Deferred Inflows Related to OPEB	<u>\$ 57,256</u>	<u>\$ 14,932</u>
 <b>Net Position:</b>		
Net Invested in Capital Assets	\$ 1,267,564	\$ 1,251,520
Restricted	(3,940,091)	(1,293,090)
Unrestricted	590,276	761,692
Total Net Position	<u><u>\$ (2,082,251)</u></u>	<u><u>\$ 720,122</u></u>

#### **Revenues and Expenses**

Revenues for the Corporation's increased by 2%, while total expenses increased by 9.80%. The largest increase in expenses were in operational costs.

**Table 2**  
**Mid-Coast Solid Waste Corporation**  
**Change in Net Position**  
**For the Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
<b>Revenues:</b>		
Town Assessments	\$ 554,165	\$ 564,958
MSW Related Income	1,031,347	1,045,588
Recycling Income	214,941	123,430
CDD Related Income	322,366	431,822
Investment Income (Expense)	(161,645)	9,906
Post-Closure Landfill Cost Adjustment	(2,581,605)	98,003
OPEB Adjustment	6,171	1,349
Miscellaneous	65,800	18,496
Total Revenues	<u>\$ (548,460)</u>	<u>\$ 2,293,552</u>
<b>Expenses:</b>		
General Administration	\$ 218,937	\$ 74,850
Salaries	408,052	519,557
Fringe Benefits	235,033	289,963
Insurance	19,437	17,464
Facility	59,341	46,965
Operational Costs - MSW	745,464	609,008
Recycling	92,087	95,244
Operational Costs - CDD	361,596	275,986
Interest Expense	(699)	188
Accrued Benefits Adjustment	(21,117)	7,013
Grants	1,314	812
Depreciation	134,468	142,765
Total Expenses	<u>\$ 2,253,913</u>	<u>\$ 2,079,815</u>
Change in Net Position	<u>\$ (2,802,373)</u>	<u>\$ 213,737</u>
Net Position - July 1	<u>\$ 720,122</u>	<u>\$ 506,385</u>
Net Position - June 30	<u><u>\$ (2,082,251)</u></u>	<u><u>\$ 720,122</u></u>

### Capital Asset and Debt Administration

#### Capital Assets

As of June 30, 2022, the net book value of capital assets recorded by the Corporation decreased by \$22,187 from the prior year. This decrease is the result of additions of \$112,281, less current year depreciation expense of \$134,468.

**Table 3**  
**Mid-Coast Solid Waste Corporation**  
**Capital Assets (Net of Depreciation)**  
**For the Years Ended June 30, 2022 and 2021**

	<b>2022</b>	<b>2021</b>
Land	\$ 208,369	\$ 208,369
Land Improvements	370,492	391,256
Buildings	424,825	456,760
Vehicles, Machinery and Equipment	267,802	237,290
Total	<u>\$ 1,271,488</u>	<u>\$ 1,293,675</u>

### **Debt**

As of June 30, 2022, the Corporation has no direct borrowing payables outstanding. Refer to Note D of Notes to Financial Statements for detailed information.

### **Contacting the Corporation's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Corporation's finances and to show the Corporation's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Corporation's Treasurer at P.O. Box 1016, Rockport, Maine 04856.

MID-COAST SOLID WASTE CORPORATION  
STATEMENTS OF NET POSITION  
JUNE 30, 2022 AND 2021

ASSETS AND DEFERRED OUTFLOWS

	2022	2021
CURRENT ASSETS:		
Cash and Investments (Note B)	\$ 659,202	\$ 790,842
Accounts Receivable	97,769	111,125
Total Current Assets	<u>\$ 756,971</u>	<u>\$ 901,967</u>
NONCURRENT ASSETS:		
Capital Assets:		
Building and Equipment, Net of Accumulated Depreciation	<u>\$ 1,271,488</u>	<u>\$ 1,293,675</u>
OTHER ASSETS:		
Restricted Cash	\$ 110,160	\$ 110,058
Restricted Investments	1,883,761	1,884,524
Due from Other Governments (Member Share Closure and Post-Closure)	1,398,768	1,463,470
Total Other Assets	<u>\$ 3,392,689</u>	<u>\$ 3,458,052</u>
DEFERRED OUTFLOWS OF RESOURCES:		
Deferred Outflows Related to OPEB	\$ 4,389	\$ 7,859
Total Assets and Deferred Outflows	<u><u>\$ 5,425,537</u></u>	<u><u>\$ 5,661,553</u></u>

LIABILITIES, DEFERRED INFLOWS, AND NET POSITION

CURRENT LIABILITIES:		
Accounts Payable	\$ 125,065	\$ 75,108
Accrued Liabilities	5,465	1,679
Current Portion of Long-Term Obligations	1,561	38,232
Total Current Liabilities	<u>\$ 132,091</u>	<u>\$ 115,019</u>
NONCURRENT LIABILITIES:		
Lease Payable	\$ 2,362	\$ 3,923
Landfill Closure	2,551,955	2,237,453
Landfill Post-Closure	4,706,000	2,438,898
Accrued Compensated Absences	35,598	56,715
Net OPEB Liability	22,526	74,491
Total Noncurrent Liabilities	<u>\$ 7,318,441</u>	<u>\$ 4,811,480</u>
Total Liabilities	<u>\$ 7,450,532</u>	<u>\$ 4,926,499</u>
DEFERRED INFLOWS OF RESOURCES:		
Deferred Inflows Related to OPEB	<u>\$ 57,256</u>	<u>\$ 14,932</u>
NET POSITION:		
Net Invested in Capital Assets	\$ 1,267,564	\$ 1,251,520
Restricted (Deficit)	(3,940,091)	(1,293,090)
Unrestricted	590,276	761,692
Total Net Position	<u>\$ (2,082,251)</u>	<u>\$ 720,122</u>
Total Liabilities, Deferred Inflows of Resources, and Net Position	<u><u>\$ 5,425,537</u></u>	<u><u>\$ 5,661,553</u></u>

MID-COAST SOLID WASTE CORPORATION  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
OPERATING REVENUES:		
Town Assessments	\$ 554,165	\$ 564,958
MSW Related Income	1,031,347	1,045,588
Recycling Income	214,941	123,430
CDD Related Income	322,366	431,822
Other Income	65,800	18,496
Total Operating Revenues	<u>\$ 2,188,619</u>	<u>\$ 2,184,294</u>
OPERATING EXPENSES:		
General Administration	\$ 218,937	\$ 74,850
Salaries	408,052	519,557
Fringe Benefits	235,033	289,963
Insurance	19,437	17,464
Facility	59,341	46,965
Operational Costs - MSW	745,464	609,008
Recycling	92,087	95,244
Operational Costs - CDD	361,596	275,986
Depreciation	134,468	142,765
Grants	1,314	812
Total Operating Expenses	<u>\$ 2,275,729</u>	<u>\$ 2,072,614</u>
Operating Income (Loss)	<u>\$ (87,110)</u>	<u>\$ 111,680</u>
NON-OPERATING REVENUES (EXPENSES):		
Interest Income	\$ (161,645)	\$ 9,906
Post Closure Landfill Cost Adjustment	(2,581,605)	98,003
OPEB Adjustment	6,171	1,349
Interest Expense	699	(188)
Accrued Benefits Adjustment	21,117	(7,013)
Total Non-Operating Revenues (Expenses)	<u>\$ (2,715,263)</u>	<u>\$ 102,057</u>
Change in Net Position	<u>\$ (2,802,373)</u>	<u>\$ 213,737</u>
Net Position, July 1	720,122	506,385
Net Position, June 30	<u><u>\$ (2,082,251)</u></u>	<u><u>\$ 720,122</u></u>

MID-COAST SOLID WASTE CORPORATION  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Receipts from Town Assessments	\$ 554,165	\$ 564,958
Receipts from Customers	1,582,010	1,604,242
Other Receipts	65,800	18,496
Payments to Employees	(643,085)	(809,803)
Payments to Suppliers	(1,444,433)	(1,126,184)
Interest Paid on Debt	699	(188)
Net Cash Provided by Operating Activities	<u>\$ 115,156</u>	<u>\$ 251,521</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Interest Income (Loss)	\$ (161,645)	\$ 9,906
Transfer (to) from Reserves	65,362	(100,397)
Capital Asset Purchases	(112,281)	(34,786)
Net Cash Used in Investing Activities	<u>\$ (208,564)</u>	<u>\$ (125,277)</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>		
Principal Paid on Capital Debt	\$ (38,232)	\$ (37,382)
Increase (Decrease) in Cash	<u>\$ (131,640)</u>	<u>\$ 88,862</u>
Cash Balance, July 1	<u>790,842</u>	<u>701,980</u>
Cash Balance, June 30	<u><u>\$ 659,202</u></u>	<u><u>\$ 790,842</u></u>
Increase (Decrease) in Net Assets (Exhibit B)	\$ (2,802,373)	\$ 213,737
Adjustments to Reconcile Net Income (Loss) to Net Cash		
Provided by Operating Activities:		
Depreciation	134,468	142,765
Post-Closure Landfill Adjustment	2,581,605	(98,003)
Investment Income for Reserves	161,645	(9,906)
Change in OPEB Liability	(6,171)	(1,349)
Changes in Operating Assets and Liabilities:		
Decrease in Accounts Receivable	13,356	3,402
Increase (Decrease) in Accounts Payable	49,957	(5,855)
(Decrease) Increase in Accrued Compensated Absences	(21,117)	7,013
(Decrease) Increase in Accrued Liabilities	3,786	(283)
Net Cash Provided by Operating Activities	<u><u>\$ 115,156</u></u>	<u><u>\$ 251,521</u></u>

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization

Mid-Coast Solid Waste Corporation (the Corporation) was organized in 1994 as a quasi-municipal corporation under the laws of the State of Maine for the purpose of providing for the planning, development, acquisition, operation and the closure of a cost-effective, environmentally sound and reliable solid waste management and disposal facility and for the collection, transportation, storage, processing, salvaging and disposal of solid waste. The charter municipalities of the Corporation are Rockport, Camden, Lincolnville, and Hope.

Reporting Entity

The Corporation's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Corporation's combined financial statements include all accounts and all operations of the Corporation. We have determined that the Corporation has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Basic Financial Statements - Government-Wide Statements

The Corporation's basic financial statements include the government-wide (reporting the Corporation as a whole). Both the government-wide and fund financial statements categorize primary activities as governmental.

In the government-wide Statements of Net Position, the total columns are presented on a consolidated basis by column, and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Corporation's net position is reported in three parts - net invested in capital assets; restricted; and unrestricted. The Corporation first utilizes restricted resources to finance qualifying activities.

Basic Financial Statements

Proprietary Funds - The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the enterprise activity.

Non-Operating revenues are any revenues which are generated outside of the general enterprise activity, i.e. interest income. The following is a description of the enterprise funds of the Corporation:

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

Basis of Presentation

The accompanying financial statements of the Mid-Coast Solid Waste Corporation account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the costs of providing a service to the general public be recovered primarily through charges to the users of such services.



MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

Method of Accounting

The Corporation follows the accrual method of accounting. Under the accrual method of accounting, revenue is recorded when earned, rather than when received, and expenses are recorded when incurred, rather than when paid.

Deposits and Investments

The Corporation's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

It is the Corporation's policy to value investments at fair value. None of the Corporation's investments are reported at amortized cost. For purposes of the statement of cash flows, all highly liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. The Corporation Treasurer is authorized by State Statutes to invest all excess funds in the following:

1. Obligations of the U.S. Government, its agencies and instrumentals.
2. Certificates of deposits and other evidences of deposits at banks, savings and loan associates and credit unions.
3. Repurchase agreements.
4. Money market mutual funds.

The Mid-Coast Solid Waste Corporation has no formal investment policy but instead follows the State of Maine Statutes.

Accounts Receivable

Receivables include amounts due from governmental agencies and customers. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectible. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$97,769 for the year ended June 30, 2022. There was no allowance for uncollectible accounts as of June 30, 2022.

Capital Assets

Capital assets purchased or acquired with an original cost of \$7,500 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Land Improvements	15 - 25 years
Machinery and Equipment	3 - 10 years
Vehicles	3 - 10 years

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, management relied on an actuarial report provided to them by the Maine Municipal Employees Health Trust (MMEHT), which determined the Corporation's fiduciary net position as a single employer defined plan based on information provided solely by MMEHT to complete the actuarial report. Additions to/deductions from the MMEHT OPEB Plan's fiduciary net purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

Deferred Inflows and Outflows of Resources

In addition to assets, the statement of net position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Corporation's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Corporation contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the statement of net position will at times report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Corporation contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Contributions in Aid of Construction

Money received from member municipalities and governmental agencies to help defray construction and other capital costs is added directly to this account and is not recorded as income. Depreciation on assets acquired with these monies is charged to current operations and subsequently subtracted from this account.

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

Implementation of New Accounting Standards

- a. Statement No 87, "Leases" is effective for the fiscal year ending June 30, 2022. The objective of this statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined that the impact of this statement is not material to the financial statements.
- b. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", is effective for the fiscal year ending June 30, 2022. The objectives of this statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this statement is not material to the financial statements.
- c. Statement No. 91, "Conduit Debt Obligations" is effective for the fiscal year ending June 30, 2022. The objective of the statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required disclosures. Management has determined that this statement is not applicable.
- d. Statement No. 93, "Replacement of Interbank Offered Rates" is effective for the fiscal year ending June 30, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

Implementation of New Accounting Standards (Cont'd)

- e. Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" is effective for the fiscal year ending June 30, 2022. This statement requires that for purposes of determining whether a primary government is financially accountable for a potential component unit, except for a potential component unit that is a defined contribution pension plan, a defined contribution OPEB plan, or another employee benefit plan (for example, certain Section 457 Plans), the absence of a governing board should be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform. Management has implemented this statement in the current year.
- f. Statement No. 98, "The Annual Comprehensive Financial Report" is effective for the fiscal year ending June 30, 2022. This statement establishes the term *annual comprehensive financial report* and its acronym ACFR. That new term and acronym replace instances of *comprehensive annual financial report* and its acronym in generally accepted accounting principles for state and local governments. Management has determined that this statement is not applicable.

Future Accounting Pronouncements

- a. Statement No. 94, "Public Private Partnerships" is effective for the fiscal year ending June 30, 2023. The primary objective of this statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.
- b. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the fiscal year ending June 30, 2023. This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended. Management has determined that this statement is not applicable.
- c. Statement No. 99, "Omnibus 2022" portions of the Omnibus 2022 is effective for the fiscal year ending June 30, 2023 and portions are effective for the fiscal year ending June 30, 2024. The objectives of this statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. Management has determined that some portions of this statement will be applicable.

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D):

Future Accounting Pronouncements (Cont'd)

- d. Statement No. 100, "Accounting Changes and Error Corrections" is effective for the fiscal year ending June 30, 2024. The primary objective of this statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. Management has determined that this statement is applicable based on certain circumstances that change from year to year.
- e. Statement No. 101, "Compensated Absences" is effective for the fiscal year ending June 30, 2025. The objective of this statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. Management has determined that this statement will not be applicable.

Subsequent Events

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

NOTE B - CASH AND INVESTMENTS:

Cash

The Corporation's cash is categorized to give an indication of the level of risk assumed by the Corporation at year-end. These categories are defined as follows:

Category #1 - Insured or collateralized with securities held by the Corporation or by its agent in the Corporation's name.

Category #2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Corporation's name.

Category #3 - Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Corporation's name).

At June 30, 2022 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	\$ 768,781	\$ 770,157	\$ 250,000	\$ 520,157	\$
Non-Interest Bearing Accounts	581				
	<u>\$ 769,362</u>	<u>\$ 770,157</u>	<u>\$ 250,000</u>	<u>\$ 520,157</u>	<u>\$</u>

MID-COAST SOLID WASTE CORPORATION  
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NOTE B - CASH AND INVESTMENTS (CONT'D):

Investments

The Corporation's investments are categorized to give an indication of the level of risk assumed by the Corporation at year-end. These categories are defined as follows:

Category #1 - Investments that are insured or registered, or securities held by the Corporation or its agent in the Corporation's name.

Category #2 - Uninsured and unregistered investments with securities held by the Counterparty's trust department or agent in the Corporation's name.

Category #3 - Uninsured and unregistered investments with securities held by the Counterparty, or by its trust department or agent but not in the Corporation's name.

At June 30, 2022 investments consisted of:

INVESTMENT TYPE	CARRYING AMOUNT	FAIR VALUE	CATEGORY		
			#1	#2	#3
Cash and Equivalents	\$ 195,754	\$ 195,754	\$ 195,754	\$	\$
Fixed Income	1,688,007	1,688,007		1,688,007	
	<u>\$ 1,883,761</u>	<u>\$ 1,883,761</u>	<u>\$ 195,754</u>	<u>\$ 1,688,007</u>	<u>\$</u>

NOTE C - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes to the fixed asset accounts:

	BALANCE JULY 1, 2021	ADDITIONS	SUBTRACTIONS	BALANCE JUNE 30, 2022
Non-Depreciable Assets:				
Land and Improvements	\$ 208,369	\$	\$	\$ 208,369
Depreciable Assets:				
Land Improvements	\$ 1,565,988	\$ 19,519	\$	\$ 1,585,507
Buildings	1,326,863			1,326,863
Vehicles, Machinery and Equipment	1,114,948	92,762		1,207,710
Total Depreciable Assets	\$ 4,007,799	\$ 112,281	\$	\$ 4,120,080
Total Property, Plant, and Equipment	\$ 4,216,168	\$ 112,281	\$	\$ 4,328,449
Accumulated Depreciation	(2,922,493)	(134,468)		(3,056,961)
Net Book Value of Property, Plant, and Equipment	<u>\$ 1,293,675</u>	<u>\$ (22,187)</u>	<u>\$</u>	<u>\$ 1,271,488</u>

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE D - NOTES PAYABLE:

Notes payable for the year ended June 30, 2022 consists of the following:

	BALANCE JULY 1, 2021	ADDITIONS	SUBTRACTIONS	BALANCE JUNE 30, 2022
First National Bank	\$ 36,754	\$	\$ 36,754	\$

The note payable to the First National Bank dated January 2017 is for the purchase of a bulldozer. It is a five year note with annual principal and interest payments of \$35,570 due in October with a fixed interest rate of 2.16%. The note was paid off during the current fiscal year.

NOTE E - LEASES PAYABLE:

Leases payable for the year ended June 30, 2022 consists of the following:

	BALANCE JULY 1, 2021	ADDITIONS	SUBTRACTIONS	BALANCE JUNE 30, 2022
US Bank	\$ 5,401	\$	\$ 1,478	\$ 3,923

The estimated annual principal and interest to amortize the lease are as follows:

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2023	\$ 1,561	\$ 176	\$ 1,737
2024	1,649	88	1,737
2025	713	10	723
	<u>\$ 3,923</u>	<u>\$ 274</u>	<u>\$ 4,197</u>

The lease payable to US Bank dated November 26, 2019 is for the purchase of a copier. It is a five-year lease with monthly payments of \$145 beginning in December. The interest rate is fixed at 5.47%.

NOTE F - OTHER LONG-TERM OBLIGATIONS:

Other long-term obligations for the year ended June 30, 2022 are as follows:

	BALANCE JULY 1, 2021	ADDITIONS	SUBTRACTIONS	BALANCE JUNE 30, 2022
Landfill Closure	\$ 2,438,898	\$ 113,057	\$	\$ 2,551,955
Landfill Post-Closure	2,237,453	2,468,547		4,706,000
Accrued Compensated Absences	56,715		21,117	35,598
Net OPEB Liability	81,564		6,171	75,393
	<u>\$ 4,814,630</u>	<u>\$ 2,581,604</u>	<u>\$ 27,288</u>	<u>\$ 7,368,946</u>



MID-COAST SOLID WASTE CORPORATION  
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NOTE G - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS:

State and Federal laws and regulations require the Corporation to place a final cover on its landfill when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and post closure care costs will be paid only near or after the dates the landfill stops accepting waste, the Corporation reports a portion of these closure and post closure costs as an operating expense in each year based on landfill capacity used as of each balance sheet date. The Corporation will recognize the remaining estimated cost of closure and post closure care for the site as the remaining estimated capacity is filled.

Mid-Coast Solid Waste Corporation first estimated the cost to perform all closure and post-closure care in 2006 and adjusted their estimates in 2009, 2011, and 2014. In fiscal years 2015, 2016 and again in 2018, the Corporation engineers revisited the estimates again, and based on actual costs incurred to date and estimated remaining capacity, calculated a new estimated closure and post closure cost of \$7,257,955. The estimated remaining life of the landfill as of June 30, 2022 is 6.7 to 15.2 years.

Actual costs may be higher due to inflation, changes in technology or changes in regulations. The Corporation anticipates financing closure costs by funding and using reserves and/or state grants and local assessments at the time of closure.

In accordance with stipulations of the Interlocal Agreement to Establish a Joint Solid Waste Facility for the municipalities of Camden, Rockport, Lincolnville, and Hope (as Amended March 2002), specifically concerning costs incurred by Mid-Coast Solid Waste Corporation, the Towns of Camden, Rockport, and Lincolnville passed warrant articles during their annual town meeting, on or prior to June 2018, to allow each municipality to establish Landfill Closure and Post Closure reserve accounts. These warrant articles also allow the appropriation of funds received by each municipality for their respective equity interest in Penobscot Energy Recovery Company (PERC), for the Town's share of the MCSWC Landfill Closure and Post-Closure costs. As of June 30, 2022, there were balances in the reserve accounts for Camden, Rockport, Lincolnville, and Hope for a total of \$1,398,768.

A summary of estimated landfill closure and post-closure care cost is as follows:

	2021	2020
Total Estimated Future Landfill Closure and Post Closure Care Costs	\$ 7,287,103	\$ 4,832,545
Estimated Capacity Used	99.60%	99.81%
Estimated Gross Landfill Closure and Post-Closure Care Costs - End of Year	\$ 7,257,955	\$ 4,676,351
Actual Costs Expended		
Estimated Liability for Landfill Closure and Post Closure Care Costs - End of Year	\$ 7,257,955	\$ 4,676,351
Estimated Remaining Landfill Closure Costs and Post Closure Care Cost	<u>\$ 29,148</u>	<u>\$ 156,194</u>

A summary of the estimated landfill closure and post-closure care funding resources and cost allocations for each member municipality as of June 30, 2022 is as follows:

	MCSW	MEMBER SHARE				
	2022	42.82%	9.97%	17.37%	29.84%	2022
	TOTAL	CAMDEN	HOPE	LINCOLNVILLE	ROCKPORT	TOTAL
Total Estimated Future Landfill Closure and Post-Closure Care Costs	\$ 7,257,955	\$ 2,301,230	\$ 535,808	\$ 933,497	\$ 1,603,659	\$ 5,374,194
Landfill Closure and Post-Closure Care Costs Reserve	1,883,761	614,282	141,721	238,851	403,914	1,398,768
Estimated Liability for Landfill Closure and Post-Closure Care Costs	<u>\$ 5,374,194</u>	<u>\$ 1,686,948</u>	<u>\$ 394,087</u>	<u>\$ 694,646</u>	<u>\$ 1,199,745</u>	<u>\$ 3,975,426</u>

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
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NOTE G - LANDFILL CLOSURE AND POST-CLOSURE CARE COSTS (CONT'D):

Total Estimated Future Landfill Closure and Post Closure Care Costs	\$7,257,955
Total in Reserves MCSW and Member Share	3,282,529
Total Unfunded Estimated Liability for Landfill Closure and Post-Closure Care Costs	<u>\$3,975,426</u>

NOTE H - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN:

**Plan Description** - Employees of the Corporation are provided with post employment benefits through the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan with a special funding situation, administered by the Municipal Employees Health Trust.

**Other Post-Employment Benefits (OPEB)**

The Maine Municipal Employee Health Trust (the Trust) provides insurance benefits during retirement, to retirees who participated in the Plans prior to retirement.

**Funding Policy**

Premium rates are those determined by the Corporation's Board of Directors to be actuarially sufficient to pay anticipated claims. For Corporation employees, the premiums for retiree insurance coverage are factored into the premiums paid for basic coverage while participants are active members.

**Revenue Recognition**

The Schedule of Employer Allocations for the Plan reflects current year employer and non-employer contributing entity premium contributions to the Plan.

**Collective Net OPEB Liability**

The collective net OPEB liability for the Plan, measured as of January 1, 2022 is as follows:

	<b><u>Total Plan</u></b>
Collective Total OPEB Liability	\$ 22,526
Less: Plan Net Fiduciary Position	
Collective Net OPEB Liability	<u>\$ 22,526</u>

**Actuarial Methods and Assumptions**

The collective total OPEB liability for the Plans was determined by an actuarial valuation as of January 1, 2022, using the following methods and assumptions, applied to all periods included in the measurement:

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
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NOTE H - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONT'D):

**Actuarial Cost Method**

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the funding methodologies.

Costs are developed using the individual entry age normal cost method based on a level percentage of payroll.

Experience gains and losses, i.e., actual decreases or increases in liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

At June 30, 2022, the Corporation reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences between Expected and Actual Experience	\$	\$ 55,641
Changes in Assumptions	4,389	1,615
Total	<u>\$ 4,389</u>	<u>\$ 57,256</u>

As of June 30, 2022, the current balances of deferred outflows and deferred inflows of resources along with net recognition over the next 5 years, and thereafter are as follows:

Year End June 30:	
2023	\$(11,111)
2024	\$ (6,192)
2025	\$ (7,113)
2026	\$ (7,113)
2027	\$ (7,113)
Thereafter	\$(14,225)

The actuarial assumptions used in the December 31, 2022 actuarial valuations were based on the results of an actuarial experience study conducted on January 1, 2022.

**Components of Schedules of OPEB Amounts to Employer**

**Collective Net OPEB Liability**

Each employer's share of the collective net OPEB liability is equal to the collective net OPEB liability multiplied by the employer's proportionate share as of December 31, 2022 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net OPEB liability are recognized in OPEB expense for the year ended December 31, 2022 with the following exceptions.

MID-COAST SOLID WASTE CORPORATION  
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NOTE H - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONT'D):

**Differences between Expected and Actual Experience**

The difference between expected and actual experience with regard to economic or demographic factors are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no differences between expected and actual experience as of June 30, 2022.

**Differences between Projected and Actual Investment Earnings**

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

**Changes in Assumptions**

The discount rate was updated to reflect the December 31, 2021 Bond Buyer 20-Bond Go Index. The ultimate trend assumption was reduced to reflect the reduction in the Bond Buyer 20-Bond Go Index.

**Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions**

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2022.

**Allocable Collective OPEB Expense**

The calculation of collective OPEB expense for the year ended June 30, 2022 is as follows:

	<b><u>OPEB Plan</u></b>
Service Cost (BOY)	\$ 5,375
Interest Cost	1,671
Amortization of Differences in Actual and Expected Experience	(55,057)
Changes of Benefits	
Changes in Assumptions	(1,846)
Benefit Payments, Including Refunds of Member Contributions	(2,108)
Allocable OPEB Expense	
Total OPEB Liability - Beginning	74,491
Total OPEB Liability - Ending	<u>\$ 22,526</u>

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE H - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONT'D):

**Plan Fiduciary Net Position**

Contributions - Employer	\$ 2,108
Contributions - Member	
Net Investment Income	
Benefit Payments, Including Refunds of Member Contributions	(2,108)
Administrative Expense	
Net Change in Plan Fiduciary Net Position	<u>\$ -0-</u>
Plan Fiduciary Net Position - Beginning	
Plan Fiduciary Net Position - Ending	
Net OPEB Liability - Ending	<u><u>\$ 22,256</u></u>
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.0%
Covered Employee Payroll	\$ 328,016
Net OPEB Liability as a Percentage of Covered Employee Payroll	6.9%

Each employer's proportionate share of the collective OPEB expense is equal to the total collective OPEB expense multiplied by the employer's proportionate share percentage as of June 30, 2022.

**Deferred Outflows (Inflows) of Resources**

Differences between expected and actual experience with regard to economic and demographic assumptions are recognized in OPEB expense over a closed period equal to the expected remaining service lives of both active and inactive members, beginning in the period in which the difference arose. Differences between actual and expected investment income is recognized over a closed five-year period. Amounts not recognized in the current period are reflected in collective deferred outflows and inflows of resources related to OPEB.

**Sensitivity of the Mid-Coast Solid Waste Corporation's proportionate share of the net pension liabilities to changes in the discount rate** - The following presents the Mid-Coast Solid Waste Corporation's proportionate share of the net pension liability calculated using the discount rate of 2.06% for the Plan as well as what the Mid-Coast Solid Waste Corporation's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage-point lower (1.06%) or 1 percentage-point higher (3.06%) than the current rate:

	<b>1% Decrease (1.06%)</b>	<b>Current Discount Rate (2.06%)</b>	<b>1% Increase (3.06%)</b>
Corporation's proportionate share of the net pension liability	\$26,579	\$22,526	\$19,259

**Plan Fiduciary Net Position** - Detailed information about the plan's fiduciary net position is available in the separately issued Cherion financial report.

**Payables to the Plan** - None as of June 30, 2022.

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE I - DEFERRED COMPENSATION PLAN:

Plan Description

The Mid-Coast Solid Waste Corporation offers its employees a deferred compensation plan created in accordance with Internal Revenue Code 457 and maintained by Mission Square Retirement. The Plan permits all regular full-time employees to defer a portion of their salary until future years. Participation in the plan is voluntary. The deferred amount and the vested portion of the employer match are not available to employees until their termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are solely the property and rights of the participants. All assets are protected by a trust agreement from any claims on the Corporation and from any use by the Corporation other than paying benefits to employees and their beneficiaries in accordance with the plan.

It is the opinion of the Corporation's management that the Corporation has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

Funding Policy

The contribution requirements of plan members and the Corporation are established and may be amended by the Corporation's Board of Directors. The Corporation will contribute a maximum of 4.5% of annual salary for all regular full-time employees who voluntarily opt out of the Corporation's defined benefit plan. Employees participating in both the defined benefit and deferred compensation plans will not be eligible for employer matching contributions under the deferred compensation plan. The employee's contribution is tax deferred for federal and state taxes until the withdrawal date and vested 100% with the employee when contributed. The Corporation's matching contribution vests immediately and therefore there is no forfeiture provision. The Corporation's contributions to the plan for the years ended June 30, 2022, 2021, 2020, 2019, and 2018 were \$19,047, \$19,858, \$15,403, \$17,895, and \$16,757, respectively. At June 30, 2022 the fair market value of the account was \$394,091.

NOTE J - RESTRICTED NET POSITION:

The Corporation's restricted net position at June 30, 2022 was as follows:

Restricted:	
Lily Pond Escrow	\$ 43,671
Landfill Closure	(7,257,955)
Member Reserves (Closure and	
Post-Closure)	3,282,529
Total Restricted	<u>\$ (3,931,755)</u>

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE K - UNRESTRICTED NET POSITION:

The Corporation has established reserves for various purposes. At June 30, 2022 the balances were as follows:

Unrestricted - Assigned:	
FY 22/23 Budget	\$ 150,511
MRC Municipal Refund Reserve	66,489
Total Unrestricted - Assigned	<u>\$ 217,000</u>
Unrestricted - Committed:	
Accrued Compensated Absences	\$ 78,008
Bag Free Stabilizer	626
Equipment Replacement	55,138
Facility Reserve	26,953
Total Unrestricted - Committed	<u>\$ 160,725</u>

NOTE L - RISK MANAGEMENT:

The Corporation is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year. The Corporation self-insures for unemployment compensation purposes.

NOTE M - DEP ADMINISTRATIVE CONSENT AGREEMENT AND ENFORCEMENT ORDER:

In April 1993, the Towns of Camden, Rockport, Lincolnville, and Hope entered into an agreement with the Maine Department of Environmental Protection. Under the agreement, the Towns agreed, among other things, to immediately cease disposal of certain types of solid waste in Jacob's Quarry, keep records of the operational revenues and expenses of the quarry, establish certain escrow and reserve accounts, and develop monitoring and leachate mitigation plans within certain time periods. At the time of organization, the Corporation assumed the assets and liabilities of Jacob's Quarry and therefore, the Corporation is now responsible for the terms and conditions stated above.

The following is a summary of the activity in the Corporation's various restricted accounts for the last fifteen fiscal years ending June 30:

LILY POND ESCROW				
YEAR	BEGINNING BALANCE	INTEREST	ENDING BALANCE	
2008	\$ 38,718	\$ 969	\$ 39,687	
2009	\$ 39,687	\$ 1,065	\$ 40,752	
2010	\$ 40,752	\$ 763	\$ 41,515	
2011	\$ 41,515	\$ 390	\$ 41,905	
2012	\$ 41,905	\$ 189	\$ 42,094	
2013	\$ 42,094	\$ 121	\$ 42,215	
2014	\$ 42,215	\$ 63	\$ 42,278	
2015	\$ 42,278	\$ 64	\$ 42,342	
2016	\$ 42,342	\$ 306	\$ 42,648	
2017	\$ 42,648	\$ 484	\$ 43,132	
2018	\$ 43,132	\$ 101	\$ 43,233	
2019	\$ 43,233	\$ 92	\$ 43,325	
2020	\$ 43,325	\$ 168	\$ 43,493	
2021	\$ 43,493	\$ 109	\$ 43,602	
2022	\$ 43,602	\$ 69	\$ 43,671	

MID-COAST SOLID WASTE CORPORATION  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2022

NOTE M - DEP ADMINISTRATIVE CONSENT AGREEMENT AND ENFORCEMENT ORDER (CONT'D):

CLOSURE RESERVE					
YEAR	BEGINNING BALANCE	INTEREST	PRINCIPAL ADDITIONS	PRINCIPAL REDUCTIONS	ENDING BALANCE
2008	\$ 1,052,841	\$ 39,879	\$ 100,000	\$	\$ 1,192,720
2009	\$ 1,192,720	\$ 16,548	\$ 100,000	\$	\$ 1,309,268
2010	\$ 1,309,268	\$ 14,158	\$ 100,000	\$	\$ 1,423,426
2011	\$ 1,423,426	\$ 11,384	\$ 100,000	\$	\$ 1,534,810
2012	\$ 1,534,810	\$ 8,054	\$ 100,000	\$	\$ 1,642,864
2013	\$ 1,642,864	\$ 3,873	\$ 100,000	\$	\$ 1,746,737
2014	\$ 1,746,737	\$ 2,698	\$ 100,000	\$	\$ 1,849,435
2015	\$ 1,849,435	\$ 2,742	\$ 100,000	\$ (133,432)	\$ 1,818,745
2016	\$ 1,818,745	\$ 3,982	\$ 100,000	\$ (8,333)	\$ 1,914,394
2017	\$ 1,914,394	\$ 20,403	\$ 100,000	\$ (619,490)	\$ 1,415,307
2018	\$ 1,415,307	\$ 16,454	\$ 100,000	\$ (26,454)	\$ 1,505,307
2019	\$ 1,505,307	\$ 18,956	\$ 100,000	\$ (233)	\$ 1,624,030
2020	\$ 1,624,030	\$ 60,239	\$ 100,000	\$	\$ 1,784,269
2021	\$ 1,784,269	\$ 29,239	\$ 100,000	\$ (28,984)	\$ 1,884,524
2022	\$ 1,884,524	\$ 35,007	\$ 100,000	\$ (135,770)	\$ 1,883,761

NOTE N - BUDGETARY COMPARISON SCHEDULE RECONCILIATION:

The following table reconciles the Budgetary Comparison Schedule and the Change in Net Position:

Excess Revenues Over (Under) Expenditures (Schedule A-4)	\$ (138,747)
Add:	
Purchase of Fixed Assets	112,277
Interest Expense	38,232
Reserve Activity - Closure/Post Closure	(2,647,070)
Reserve Activity - Lily Pond Escrow	69
Reserve Activity - Municipal Refund	33
OPEB Adjustment	6,171
Reserve Activity - Bag Fee Stabilization	3
Reserve Activity - Compensated Absences	89,445
Less:	
Depreciation Expense	(134,468)
Reserve Activity - Equipment Replacement	(128,318)
Change in Net Position (Exhibit B)	<u>\$ (2,802,373)</u>



MID-COAST SOLID WASTE CORPORATION  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2022

	NET OPEB LIABILITY (a)	PLAN FIDUCIARY NET POSITION (b)	NET OPEB LIABILITY (a) - (b)
Balances at Beginning of Year	\$ 74,491	\$ -	\$ 74,491
CHANGES FOR THE YEAR:			
Service Cost	\$ 5,375		\$ 5,375
Interest Income	1,671	\$ -	1,671
Differences between expected and actual experience	(55,057)		(55,057)
Changes of Assumptions	(1,846)		(1,846)
Contributions - Employer		2,108	(2,108)
Benefit Payments	(2,108)	(2,108)	-
Net Changes	\$ (51,965)	\$ -	\$ (51,965)
Balances at End of Year	\$ 22,526	\$ -	\$ 22,526

MID-COAST SOLID WASTE CORPORATION  
SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS  
LAST TEN FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2022

	2022	2021	2020	2019	2018
<b>TOTAL OPEB LIABILITY:</b>					
Service Cost	\$ 5,375	\$ 4,753	\$ 4,703	\$ 5,081	\$ 4,460
Interest (Includes Interest on Service Costs)	1,671	1,916	3,492	2,967	2,556
Changes of Benefit Items			(1,399)		
Differences between Expected and Actual Experience	(55,057)		(29,864)		4,467
Changes of Assumptions	(1,846)	3,684	10,194	(5,987)	8,322
Benefit Payments (Including Refunds of Member Contributions)	(2,108)	(2,027)	(2,819)	(2,711)	(900)
Net Change in Total OPEB Liability	\$ (51,965)	\$ 8,326	\$ (15,693)	\$ (650)	\$ 18,905
Total OPEB Liability - Beginning of Year	74,491	66,165	81,858	82,508	63,603
Total OPEB Liability - End of Year	\$ 22,526	\$ 74,491	\$ 66,165	\$ 81,858	\$ 82,508
<b>PLAN FIDUCIARY NET POSITION:</b>					
Contributions - Employer	\$ 2,108	\$ 2,027	\$ 2,819	\$ 2,711	\$ 900
Benefit Payments (Including Refunds of Member Contributions)	(2,108)	(2,027)	(2,819)	(2,711)	(900)
Net Change in Fiduciary Net Position	\$ -	\$ -	\$ -	\$ -	\$ -
Plan Fiduciary Net Position - Beginning of Year					
Plan Fiduciary Net Position - End of Year			\$ -	\$ -	\$ -
Net OPEB Liability - Ending	\$ 22,526	\$ 74,491	\$ 66,165	\$ 81,858	\$ 82,508
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	0.00%	0.00%	0.00%	0.00%	0.00%
Covered Employee Payroll	\$ 328,016	\$ 330,824	\$ 389,167	\$ 389,167	\$ 389,167
Net OPEB Liability as a Percentage of Covered Payroll	6.90%	22.50%	20.00%	21.00%	21.20%

\*Only five years of information available

## Schedule A-3

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST TEN FISCAL YEARS\*  
FOR THE YEAR ENDED JUNE 30, 2022

	2022	2021	2020	2019	2018
<b>MMEHT:</b>					
Employer Contributions	\$ 2,108	\$ 2,027	\$ 2,819	\$ 2,711	\$ 900
Benefit Payments	(2,108)	(2,027)	(2,819)	(2,711)	(900)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered-Employee Payroll	\$ 328,016	\$ 330,824	\$ 389,167	\$ 389,167	\$ 389,167
Contributions as a Percentage of Covered-Employee Payroll	0%	0%	0%	0%	0%

\*The amounts presented for each fiscal year are for those years for which information is available.

MID-COAST SOLID WASTE CORPORATION  
BUDGETARY COMPARISON SCHEDULE - CASH BASIS  
FOR THE YEAR ENDED JUNE 30, 2022

	BUDGET	ACTUAL	VARIANCE
REVENUES:			
Town Assessments	\$ 554,164	\$ 554,165	\$ 1
MSW Related Income	963,500	1,031,347	67,847
Recycling Income	90,000	214,941	124,941
CDD Related Income	498,200	322,366	(175,834)
Other Income	16,000	65,804	49,804
Interest Income	5,000	2,826	(2,174)
Total Revenues	<u>\$ 2,126,864</u>	<u>\$ 2,191,449</u>	<u>\$ 64,585</u>
EXPENDITURES:			
OPERATING EXPENSES:			
General Administration	\$ 260,598	\$ 218,937	\$ 41,661
Operations - Wages	407,963	408,052	(89)
Employee Benefits and Insurance	332,680	235,033	97,647
Insurance	18,500	19,437	(937)
Facility	85,900	59,341	26,559
Operational Costs - MSW	649,223	745,464	(96,241)
Recycling	78,800	92,087	(13,287)
Operational Costs - CDD	308,631	381,115	(72,484)
Debt Service	37,569	37,533	36
Grants	-	1,314	(1,314)
	<u>\$ 2,179,864</u>	<u>\$ 2,198,313</u>	<u>\$ (18,449)</u>
CAPITAL APPROPRIATIONS AND CONTINGENCY:			
Capital Expenditures	30,000	51,032	(21,032)
Total Expenditures	<u>\$ 2,209,864</u>	<u>\$ 2,249,345</u>	<u>\$ (39,481)</u>
Excess Revenues Over (Under) Expenditures	<u>\$ (83,000)</u>	<u>\$ (57,896)</u>	<u>\$ 25,104</u>
OTHER FINANCING SOURCES (USES):			
Transfers In	\$ 138,000	\$ 129,032	\$ (8,968)
Transfers Out	(100,000)	(209,883)	(109,883)
Total Other Financing Sources (Uses)	<u>\$ 38,000</u>	<u>\$ (80,851)</u>	<u>\$ (118,851)</u>
Excess Revenues Over (Under) Expenditures and Other Financing Sources and Uses	<u>\$ (45,000)</u>	<u>\$ (138,747)</u>	<u>\$ (93,747)</u>
Budgetary Fund Balance, July 1, 2021	577,202	577,202	-
Budgetary Fund Balance, June 30, 2022	<u>\$ 532,202</u>	<u>\$ 438,455</u>	<u>\$ (93,747)</u>
Reduction of July 1, 2022 through June 30, 2023 Budget		(150,511)	
Unassigned Fund Balance, June 30, 2022		<u>\$ 287,944</u>	

MID-COAST SOLID WASTE CORPORATION  
BUDGETARY COMPARISON SCHEDULE - REVENUES  
FOR THE YEAR ENDED JUNE 30, 2022

	BUDGET	ACTUAL	VARIANCE
MSW RELATED INCOME:			
Pay Per Bag	\$ 475,000	\$ 480,084	\$ 5,084
Pay Ton Fee	475,000	532,083	57,083
UHW	5,500	7,787	2,287
Valve and Freon Removal	6,000	7,287	1,287
HHW Day-Unit Fees	2,000	4,106	2,106
	<u>\$ 963,500</u>	<u>\$ 1,031,347</u>	<u>\$ 67,847</u>
RECYCLING INCOME:			
Bales Sales	\$ 40,000	\$ 131,530	\$ 91,530
Recyclable Metal Disposal Fees	50,000	83,411	33,411
	<u>\$ 90,000</u>	<u>\$ 214,941</u>	<u>\$ 124,941</u>
CDD RELATED INCOME:			
Sheetrock	\$ 43,200	\$ 36,026	\$ (7,174)
4 Town Demo Debris	420,000	222,896	(197,104)
Brush Disposal	25,000	22,871	(2,129)
Brush Chip Sales	10,000		(10,000)
Mixed Loads		40,573	40,573
	<u>\$ 498,200</u>	<u>\$ 322,366</u>	<u>\$ (175,834)</u>



STATE OF MAINE  
DEPARTMENT OF ENVIRONMENTAL PROTECTION



JANET T. MILLS  
GOVERNOR

MELANIE LOYZIM  
COMMISSIONER

December 5, 2022

VIA EMAIL

Mid-Coast Solid Waste Corporation  
Attn: David St. Laurent  
PO Box 1016  
90 Union Street  
Rockport, ME 04856  
mcswcmanager@roadrunner.com  
dstlaurent@camdenmaine.gov

RE: Jacobs Quarry Landfill, Rockport  
Eligibility for Remediation Cost Share Participation – Leachate Well Installation

Dear David St. Laurent:

I am writing in response to your emails of November 28, 2022 and December 5, 2022 inquiring about potential reimbursement of costs associated with replacement of a leachate extraction/production well at the “Jacobs Quarry Landfill” site in Rockport (“Site”). A copy of those emails are attached for reference. The Site is an active, unlicensed landfill serving the Towns of Camden, Rockport, Lincolnville and Hope, which is operated by the Mid-Coast Solid Waste Corporation (“Mid-Coast”), a public corporation. Your current questions relate to potential reimbursement of eligible remediation costs, as contemplated in the April 15, 1993 Board of Environmental Protection Administrative Consent Agreement for the Site.

As background, the Department of Environmental Protection (“Department”) previously determined that the Site does not qualify for state cost share of closure costs under 38 M.R.S. § 1310-F (August 15, 2017 Department letter to Mid-Coast).

On December 5, 2022, I issued a letter indicating that costs associated with the existing leachate extraction/production well would not be eligible for 90% reimbursement, since they would be considered maintenance activities. Maintenance costs related to existing remediation infrastructure at the landfill is the responsibility of the owner/operator and is not eligible for reimbursement. On December 5, 2022, you provided additional information and requested that the Department revisit that determination.

Efforts to repair and maintain the existing leachate extraction well have failed. In order to effectively manage and remediate leachate at the Site, a new extraction well must be constructed in a new location; this is beyond the scope of a maintenance or repair activity. After further

AUGUSTA  
17 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0017  
(207) 287-7688 FAX: (207) 287-7826

BANGOR  
106 HOGAN ROAD, SUITE 6  
BANGOR, MAINE 04401  
(207) 941-4570 FAX: (207) 941-4584

PORTLAND  
312 CANCO ROAD  
PORTLAND, MAINE 04103  
(207) 822-6300 FAX: (207) 822-6303

PRESQUE ISLE  
1235 CENTRAL DRIVE, SKYWAY PARK  
PRESQUE ISLE, MAINE 04769  
(207) 764-0477 FAX: (207) 760-3143

consideration and review of the information submitted, the Department has determined that the installation of a new leachate extraction well would be eligible for 90% reimbursement.

Plans and estimated costs associated with the new leachate extraction well must be reviewed and approved by Department staff prior to construction. Please continue to coordinate that review with Department Project Manager Vera Maheu. This is necessary to ensure that the new extraction well is both a durable and cost-effective installation, and that all parties are in agreement regarding the construction details and costs eligible for reimbursement.

The Department will not begin reimbursement payments until the remedial work has been completed and approved; at that time the attached application should be submitted. Currently, landfill cost share reimbursements are funded from a fee on the disposal of construction and demolition debris (CDD) collected throughout the year. The Department will pay the balance of the state's share to municipalities subject to the availability of funds and other cost share obligations. As the fee does not meet the current obligations of the cost share program, the state's share will be paid in installments. Payments are made quarterly installments, corresponding with receipt of the CDD fee by the Department.

Please feel free to call me or email me if you have further questions regarding this matter. I can be reached at 207-215-8597 or by email at [christopher.redmond@maine.gov](mailto:christopher.redmond@maine.gov).

Sincerely,



Chris Redmond, Manager  
Landfill Closure and Remediation Program  
Bureau of Remediation and Waste Management

Enc: 11/28/2022 and 12/5/2022 Emails from David St. Laurent, Mid-Coast, to DEP  
Remediation Reimbursement Application

cc: Vera Maheu, DEP Project Manager (via email)

**From:** David St Laurent <[dstlaurent@camdenmaine.gov](mailto:dstlaurent@camdenmaine.gov)>

**Sent:** Monday, November 28, 2022 6:25 PM

**To:** Maheu, Vera A <[Vera.A.Maheu@maine.gov](mailto:Vera.A.Maheu@maine.gov)>

**Cc:** Langley, Jason S <[Jason.S.Langley@maine.gov](mailto:Jason.S.Langley@maine.gov)>; LeBlanc, Sarah K <[Sarah.K.LeBlanc@maine.gov](mailto:Sarah.K.LeBlanc@maine.gov)>;

King, Molly <[Molly.King@maine.gov](mailto:Molly.King@maine.gov)>; Beneski, Brian <[Brian.Beneski@maine.gov](mailto:Brian.Beneski@maine.gov)>

**Subject:** RE: 2021 Water Quality Review Memo-MCSWC

**EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hello Vera, I hope you had a good Thanksgiving.

In an effort to resolve and replace the B5 monitoring well with a improperly installed with a new Piezometer and a new production well I have obtained quotes for the required work to make these improvements.

I will need to have the questions below answered so I can continue to move forward.

- One question is: The original production well had construction flaws which have made its functionality and life span prematurely shortened. Due to the material type used and the wall thickness of the production well, settlement has created a restriction in the well casing. The pump can no longer be placed below approximately 56' feet the landfill surface. The reason is the well casing has a reduced inside diameter due to the thickness of the HDPE casing. Once there was settlement and the well casing bent slightly the pump can no longer be placed below the 56' mark. This has reduced the ability to bring down the quarry leachate levels to give adequate capacity for spring and fall ground water influx. I recall that this well was part of an original corrective action reimbursement and if those types of remediation fail, the corrective action to fix the problem is reimbursable up to 90% by statute. So would the replacement of the production well be reimbursable under that statute?
- The second question is: The attached consent agreement number 15 discusses the State's financial obligation, and it does seem that expenses are eligible for reimbursement. Would the replacement of the production well costs be reimbursable under this part of the consent agreement?

I am hoping my questions are not confusing but if you need to talk about it feel free to call me. I want to move forward with these fixes and will need to know if any of the costs will be covered under any of the provisions listed above. Just an FYI the cost of replacing both B5 and the production leachate well are estimated to be approximately \$120,000.

I look forward to hearing from you,

Thanks,

Dave

*David St Laurent*

*Town of Camden*

*Public Works Director/*

*Road Commissioner/Tree Warden/*

*MCSWC Manager*

*Tel. (207)236-7954*

*Cell (207)975-2385*

**From:** Maheu, Vera A <[Vera.A.Maheu@maine.gov](mailto:Vera.A.Maheu@maine.gov)>

**Sent:** Tuesday, July 26, 2022 10:07 AM

**To:** David St Laurent <[dstlaurent@camdenmaine.gov](mailto:dstlaurent@camdenmaine.gov)>

**Cc:** Langley, Jason S <[Jason.S.Langley@maine.gov](mailto:Jason.S.Langley@maine.gov)>; LeBlanc, Sarah K <[Sarah.K.LeBlanc@maine.gov](mailto:Sarah.K.LeBlanc@maine.gov)>;  
King, Molly <[Molly.King@maine.gov](mailto:Molly.King@maine.gov)>

**Subject:** 2021 Water Quality Review Memo-MCSWC

Good Morning Dave,



I have attached a memo with the Department's comments and recommendations relating to the 2021 water quality review for the Jacob's Quarry Landfill. Please contact me should you have any questions or concerns.

Vera

Vera A. Maheu

Environmental Specialist III

Bureau of Remediation and Waste Management

Maine Department of Environmental Protection

Cell 207-451-2294

[vera.a.maheu@maine.gov](mailto:vera.a.maheu@maine.gov)

**From:** [David St Laurent](#)  
**To:** [Redmond, Christopher](#)  
**Subject:** RE: Rockport Jacob's Quarry Landfill - DEP Reimbursement Eligibility Determination Letter  
**Date:** Monday, December 5, 2022 7:56:18 PM

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**EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hi Chris,

Thanks for reviewing the funding reimbursement request for the replacement of the failed production well at MCSWC. I understand and agree that maintenance items such as pump replacement or line cleaning, or well rehabilitation would not be covered under the terms of the consent agreement or the State statute. I do think this is very different. The production well which was funded by the DEP/State is not in need of maintenance but in need of replacement due to several factors:

- Improper sizing of the inside diameter of the well casing which it appears to be the result of using a thick-walled HDPE 6" pipe resulted in an inside diameter only allowing 1/8<sup>th</sup> of an inch clearance on each side of the smallest pump available. Now that some landfill settlement has occurred, it has caused some bending of the well casing. The pump now can no longer be placed at the required depth to maintain the required leachate levels. Normally leachate levels are pumped lower anticipating spring and fall water influx, that is not possible now. This pump runs pretty much 24/7.
- A second development has also occurred since my request was submitted. Lower than normal flow from the pump which was attributed to high head from the low leachate levels form a dry summer was investigated last week. The pump which is only 56 feet down (should be 70 but due to the obstruction it is perched above the casing bend) was removed. The entire pump vertical extraction line (46') was restricted with a type of debris from the landfill. I have attached a photo. The pump was also restricted with the same material. The entire line was hydro jetted, and the wet end of the pump was replaced. The pump repair company had never seen that pump, or the extraction line have any type of restriction or buildup. The 46' extraction line was cleaned, and wet end was replaced, this maintenance and was carried out to help resolve the problem. The hydrogeologists'/well drillers' belief is that screen and or gravel pack has also failed allowing such solids into the well. The well is in definite need of replacement not maintenance.

This well is an important part of keeping the leachate levels below the required levels. The compromised well is not a result of lack of maintenance but a combination of settlement and undersized well casing in addition screen failure and or gravel pack failure.

MCSWC has been contributing to the state fees for landfilled waste that are used for some of these types of reimbursement. Current increases across the board have driven operating cost up significantly and \$120,000 is going to be a hardship for the facility. The State reimbursement will make that a much easier pill to swallow for the 4 Towns.

Your willingness to revisit this is much appreciated.

Respectfully,

Dave

*David St Laurent  
Town of Camden  
Public Works Director/  
Road Commissioner/Tree Warden  
MCSWC Interim Manager  
Tel. (207)236-7954  
Cell (207)975-2385*

---

**From:** Redmond, Christopher <Christopher.Redmond@maine.gov>  
**Sent:** Monday, December 5, 2022 9:49 AM  
**To:** David St Laurent <dstlaurent@camdenmaine.gov>  
**Cc:** mcswcmanager@roadrunner.com; Maheu, Vera A <Vera.A.Maheu@maine.gov>; Langley, Jason S <Jason.S.Langley@maine.gov>; LeBlanc, Sarah K <Sarah.K.LeBlanc@maine.gov>; King, Molly <Molly.King@maine.gov>  
**Subject:** Rockport Jakob's Quarry Landfill - DEP Reimbursement Eligibility Determination Letter

You don't often get email from [christopher.redmond@maine.gov](mailto:christopher.redmond@maine.gov). [Learn why this is important](#)

Hi David,

Vera Maheu at DEP forwarded me a recent email in which you had several questions related to eligibility for reimbursement of repairs that will be needed at the Rockport/Jacob's Quarry Landfill. Please see the attached letter. For your records, I'm also attaching a letter related to a somewhat similar question that came up in 2020.

Thanks,

**Chris Redmond, Manager**  
Uncontrolled Sites Program  
Landfill Closure & Remediation Program  
Division of Remediation  
Maine Department of Environmental Protection  
207-215-8597 (cell)  
[www.maine.gov/dep](http://www.maine.gov/dep)





Maine Department of Environmental Protection  
Landfill Cost Sharing Program  
**Application for Reimbursement of Closed Landfill Remediation Costs**

Maine law at 38 MRSA §1310-F requires the Commissioner of Environmental Protection to administer a cost-sharing program to assist municipalities in planning and implementation of remediation measures at closed landfills. "Remediation" as defined under the law means:

Actions, other than closure activities, taken at or near a solid waste landfill to prevent or minimize public health impacts or environmental impacts and to prevent or minimize the release of pollutants beyond the boundary of the property on which the landfill is located. The term "remediation" includes but is not limited to installation of landfill leachate collection and treatment systems; vapor extraction systems; ground water collection and treatment; or slurry walls. Other measures such as property purchases and water supply replacements may be defined as remediation only if they are determined to be cost-effective and as protective of public health and the environment as measures defined above as "remediation". See 38 MRSA §1310-C(4)(J)

In most cases, the department share of eligible remediation costs is 90% but drops to 50% in the case of remedial actions related to wells or other structures constructed after December 31, 1999. In cases where the remediation is undertaken in part to abate a threat posed by a municipal landfill and in part to abate threats from other sources (e.g., oil spills; septic systems), the reimbursement rate is subject to negotiation.

This form is for use by municipalities when submitting requests for reimbursement of remediation costs. Use of the form is optional. In order to receive reimbursement, however, the municipality must provide reasonable proof of municipal expenditures and must certify that the work was performed with the approval of the department.

## INSTRUCTIONS

1. Complete the general application information on page 2, and have the application signed by an authorized municipal official.
2. Provide as **Attachment A** a description and chronology of the remediation work completed by the municipality.
3. Provide as **Attachment B** copies of invoices or other documentation of the expenses incurred by the municipality to develop the remediation plan and carry it out. Include a spread sheet identifying each expense, the amount paid by the municipality, date paid, invoice number and payee.
4. If, by prior agreement with the department, some portion of the costs documented in Attachment B is eligible for less than full State reimbursement at the 90% level, provide a reference to the agreement as **Attachment C**.
5. Submit the completed application via regular mail or via email:

Chris Redmond ([Christopher.redmond@maine.gov](mailto:Christopher.redmond@maine.gov))

Division of Remediation Maine DEP

17 SHS, Augusta ME 04333

Landfill Cost Sharing Program



## GENERAL INFORMATION

Municipality: \_\_\_\_\_

Mail address: \_\_\_\_\_

\_\_\_\_\_

Municipal contact for this application: \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

## COST SUMMARY

Total remediation costs documented in this application: \_\_\_\_\_

x 90% = amount of this request for reimbursement of remediation costs: \_\_\_\_\_

## CERTIFICATION

By signing this application, you certify that the information provided is complete and accurate to the best of your knowledge.

\_\_\_\_\_  
Signature of authorized municipal official

\_\_\_\_\_  
Printed name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

QUESTIONS? Contact Chris Redmond. (207) 215-8597, [Christopher.redmond@maine.gov](mailto:Christopher.redmond@maine.gov)



STATE OF MAINE  
DEPARTMENT OF ENVIRONMENTAL PROTECTION



JANET T. MILLS  
GOVERNOR

MELANIE LOYZIM  
COMMISSIONER

December 5, 2022

VIA EMAIL

Town of Camden  
Attn: David St. Laurent, Public Works Director  
PO Box 1207  
29 Elm Street  
Camden, ME 04843

RE: Jacobs Quarry Construction & Demolition Debris Landfill, Rockport  
Eligibility for Remediation Cost Share Participation

Dear David St. Laurent:

I am writing in response to your email of November 28, 2022 inquiring about potential reimbursement of costs associated with replacement of a leachate extraction/production well at the “Jacobs Quarry Landfill” site in Rockport (“Site”). A copy of that email is attached for reference. The Site is an active, unlicensed landfill serving the Towns of Camden, Rockport, Lincolnville and Hope, which is operated by the Mid-Coast Solid Waste Corporation (“Mid-Coast”), a public corporation.

As background, the Department of Environmental Protection (“Department”) previously determined that the Site does not qualify for state cost share of closure costs under 38 M.R.S. § 1310-F (August 15, 2017 Department letter to Mid-Coast).

Your current questions relate to potential reimbursement of eligible remediation costs, as contemplated in the April 15, 1993 Board of Environmental Protection Administrative Consent Agreement for the Site.

The Department has determined that costs associated with the replacement or repair of an existing leachate extraction/production well would not be eligible for reimbursement. The initial installation of such infrastructure was eligible for reimbursement, but the replacement or repair of the existing infrastructure is considered a maintenance cost, which is not eligible for reimbursement. This determination is consistent with a similar determination the Department made on a separate issue (December 18, 2020 Department letter to Mid-Coast).

AUGUSTA  
17 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0017  
(207) 287-7688 FAX: (207) 287-7826

BANGOR  
106 HOGAN ROAD, SUITE 6  
BANGOR, MAINE 04401  
(207) 941-4570 FAX: (207) 941-4584

PORTLAND  
312 CANCO ROAD  
PORTLAND, MAINE 04103  
(207) 822-6300 FAX: (207) 822-6303

PRESQUE ISLE  
1235 CENTRAL DRIVE, SKYWAY PARK  
PRESQUE ISLE, MAINE 04769  
(207) 764-0477 FAX: (207) 760-3143

Please feel free to call me or email me if you have further questions regarding this matter. I can be reached at 207-215-8597 or by email at [christopher.redmond@maine.gov](mailto:christopher.redmond@maine.gov).

Sincerely,



Chris Redmond, Manager  
Landfill Closure and Remediation Program  
Bureau of Remediation and Waste Management

Enc: 11/28/2022 Email from David St. Laurent, Camden Public Works, to Vera Maheu, DEP

cc: Michael Martunas, Manager Mid-Coast Solid Waste Corporation  
Vera Maheu, DEP



**From:** David St Laurent <[dstlaurent@camdenmaine.gov](mailto:dstlaurent@camdenmaine.gov)>

**Sent:** Monday, November 28, 2022 6:25 PM

**To:** Maheu, Vera A <[Vera.A.Maheu@maine.gov](mailto:Vera.A.Maheu@maine.gov)>

**Cc:** Langley, Jason S <[Jason.S.Langley@maine.gov](mailto:Jason.S.Langley@maine.gov)>; LeBlanc, Sarah K <[Sarah.K.LeBlanc@maine.gov](mailto:Sarah.K.LeBlanc@maine.gov)>;

King, Molly <[Molly.King@maine.gov](mailto:Molly.King@maine.gov)>; Beneski, Brian <[Brian.Beneski@maine.gov](mailto:Brian.Beneski@maine.gov)>

**Subject:** RE: 2021 Water Quality Review Memo-MCSWC

**EXTERNAL: This email originated from outside of the State of Maine Mail System. Do not click links or open attachments unless you recognize the sender and know the content is safe.**

Hello Vera, I hope you had a good Thanksgiving.

In an effort to resolve and replace the B5 monitoring well with a improperly installed with a new Piezometer and a new production well I have obtained quotes for the required work to make these improvements.

I will need to have the questions below answered so I can continue to move forward.

- One question is: The original production well had construction flaws which have made its functionality and life span prematurely shortened. Due to the material type used and the wall thickness of the production well, settlement has created a restriction in the well casing. The pump can no longer be placed below approximately 56' feet the landfill surface. The reason is the well casing has a reduced inside diameter due to the thickness of the HDPE casing. Once there was settlement and the well casing bent slightly the pump can no longer be placed below the 56' mark. This has reduced the ability to bring down the quarry leachate levels to give adequate capacity for spring and fall ground water influx. I recall that this well was part of an original corrective action reimbursement and if those types of remediation fail, the corrective action to fix the problem is reimbursable up to 90% by statute. So would the replacement of the production well be reimbursable under that statute?
- The second question is: The attached consent agreement number 15 discusses the State's financial obligation, and it does seem that expenses are eligible for reimbursement. Would the replacement of the production well costs be reimbursable under this part of the consent agreement?

I am hoping my questions are not confusing but if you need to talk about it feel free to call me. I want to move forward with these fixes and will need to know if any of the costs will be covered under any of the provisions listed above. Just an FYI the cost of replacing both B5 and the production leachate well are estimated to be approximately \$120,000.

I look forward to hearing from you,

Thanks,

Dave

*David St Laurent*

*Town of Camden*

*Public Works Director/*

*Road Commissioner/Tree Warden/*

*MCSWC Manager*

*Tel. (207)236-7954*

*Cell (207)975-2385*

**From:** Maheu, Vera A <[Vera.A.Maheu@maine.gov](mailto:Vera.A.Maheu@maine.gov)>

**Sent:** Tuesday, July 26, 2022 10:07 AM

**To:** David St Laurent <[dstlaurent@camdenmaine.gov](mailto:dstlaurent@camdenmaine.gov)>

**Cc:** Langley, Jason S <[Jason.S.Langley@maine.gov](mailto:Jason.S.Langley@maine.gov)>; LeBlanc, Sarah K <[Sarah.K.LeBlanc@maine.gov](mailto:Sarah.K.LeBlanc@maine.gov)>;  
King, Molly <[Molly.King@maine.gov](mailto:Molly.King@maine.gov)>

**Subject:** 2021 Water Quality Review Memo-MCSWC

Good Morning Dave,

I have attached a memo with the Department's comments and recommendations relating to the 2021 water quality review for the Jacob's Quarry Landfill. Please contact me should you have any questions or concerns.

Vera

Vera A. Maheu

Environmental Specialist III

Bureau of Remediation and Waste Management

Maine Department of Environmental Protection

Cell 207-451-2294

[vera.a.maheu@maine.gov](mailto:vera.a.maheu@maine.gov)



STATE OF MAINE  
DEPARTMENT OF ENVIRONMENTAL PROTECTION



JANET T. MILLS  
GOVERNOR

MELANIE LOYZIM  
ACTING COMMISSIONER

December 18, 2020

**VIA EMAIL**

Mid-Coast Solid Waste Corporation  
Attn: Michael Martunas, Manager  
P.O. Box 1016  
Rockport, ME 04856  
mcswcmanager@roadrunner.com

RE: Jacobs Quarry Construction & Demolition Debris Landfill, Rockport  
Eligibility for Remediation Cost Share Participation

Dear Mr. Martunas:

I am writing in response to your December 3, 2020 email inquiring about potential reimbursement of costs associated with replacement of a leachate line at the “Jacobs Quarry Landfill” site in Rockport (“Site”). The Site is an active, unlicensed landfill currently operated by Mid-Coast Solid Waste Corporation (“Mid-Coast”).

As background, the Department of Environmental Protection (“Department”) previously determined that the Site does not qualify for State cost share of closure costs under 38 M.R.S. § 1310-F (August 15, 2017 letter to Mid-Coast). Mid-Coast’s current request relates to potential reimbursement of eligible remediation costs, as contemplated in the April 15, 1993 Board of Environmental Protection Administrative Consent Agreement for the Site.

After consulting with the Office of the Maine Attorney General, the Department has determined that costs associated with the replacement or repair of the existing leachate line, or of other leachate pumping system components, would not be eligible for reimbursement. Such costs are considered operational and maintenance costs, which are not eligible for reimbursement.

AUGUSTA  
17 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0017  
(207) 287-7688 FAX: (207) 287-7826

BANGOR  
106 HOGAN ROAD, SUITE 6  
BANGOR, MAINE 04401  
(207) 941-4570 FAX: (207) 941-4584

PORTLAND  
312 CANCO ROAD  
PORTLAND, MAINE 04103  
(207) 822-6300 FAX: (207) 822-6303

PRESQUE ISLE  
1235 CENTRAL DRIVE, SKYWAY PARK  
PRESQUE ISLE, MAINE 04769  
(207) 764-0477 FAX: (207) 760-3143

Please call me or email me if you have further questions regarding this matter. I can be reached at 207-215-8597 or by email at [christopher.redmond@maine.gov](mailto:christopher.redmond@maine.gov).

Sincerely,

*Chris Redmond*

Chris Redmond, Manager  
Landfill Closure and Remediation Program  
Bureau of Remediation and Waste Management

cc: Lou Pizzuti, MEDEP  
Victoria Eleftheriou, MEDEP  
Kate Tierney, Maine Office of the Attorney General

## **MCSWC Finance Committee Minutes & Treasurer's Report**

Consolidated minutes

*1/13/23*

*10:30-12:30 French Conference Room*

*Members present: Alison McKellar, Jon Duke, David Kinney, David St. Laurent*

*2/1/2023*

*10:00AM-1:00PM Richardson Room, Rockport Town Office*

*Members present: Eric Boucher, Alison McKellar, Jon Duke, David Kinney, David St. Laurent*

The Manager's budget was initially reviewed by the Finance Committee on January 13<sup>th</sup> as a four person committee. After reviewing the minutes from the most recent MCSWC Board meeting it was noted that the Board had wished to add Eric Boucher to the Committee if he was willing. Alison reached out to him and shared the draft budget information and audit prior to the February 1<sup>st</sup> Finance Committee meeting and Eric agreed to join the committee and participate in the meeting.

The Finance Committee began the meeting clarifying that our most important job is to assist the manager in providing a recommended budget that is consistent with Board policy and allows for meaningful review by the full Board.

The Manager's and Finance Committee columns of the budget reflect collective agreement on one reasonable path forward given the information available. The Board may still wish to identify areas for modification and this report will highlight areas where the full board may wish to have additional discussion.

### **USER FEES VS TAX ASSESSMENTS**

The amended by-laws of the corporation (July 2020) state that the Corporation will strive to provide "a set of reasonable user charges which reflect the cost of providing the service."

The FY23 budget (July 2022-June 2023) was kept at no increase to the towns by allocating \$150,000 from the undesignated fund balance to offset taxes. At the time, it was discussed that some fees were not keeping up with increasing operating costs. Over the past year, the Board reaffirmed the policy objective of maintaining either flat or decreasing assessments to the member towns by continuing the trajectory of shifting the cost of the facility to user fees as much as possible.

As a result, the Board directed the manager to review all fees. Landfill tipping fees were increased to cover the operating costs after being reviewed and voted on by the Board. The Board also directed the facility manager to adjust miscellaneous fees as needed to cover costs.

### **FEE INCREASE REVIEW**

The remaining portion of the fee review was the bag and per ton MSW fees. The Board directed the manager and finance committee with review of the Pay As You Throw (PAYT) fee and these recommendations are part of the budget presented by the Manager.

*Yellow bag fees would increase by 50 cents:*

*2.00 for a small bag and 3.00 for a large bag.*

*Per ton prices for weighed trash would increase to 225/ton.*

- The Manager explained that he calculated the new proposed bag fees in a similar way to the landfill fees. He went through each part of the budget and assigned a percentage of the expense to MSW. All of our costs associated with the handling and transfer of municipal solid waste have increased and will continue to increase. The fee calculations do not include capital costs associated with the facility and handling of MSW. They also do not include the cost of the recycling program.
- If the Board wishes to not increase fees, we must increase tax assessments to the four towns to make up for the lost revenue or dramatically reduce the level of service/staffing currently provided. Without bag and per ton fee increases as proposed, we are looking at a revenue deficit of a little over \$250,000. The options for funding that would involve either raising assessments to the towns or significantly reducing the operating hours of the facility.

## **STAFFING**

- The proposed budget assumes the same level of staffing that is currently employed and allows for some flexibility to meet the need for more supervision in the metal/sheetrock/brush area.
- The proposed COLA reflects the union contract for all employees except the manager which will remain flat at \$50,000. This budget assumes that the Board and the manager intend to maintain the current arrangement through FY24. Salary and health benefits for this line would likely need to change in the event of needing to hire another manager.
- Total wages for non-administrative staff: The FC noted the significant increase in full and part time wages when comparing the board approved FY23 amount with the proposed FY24 number. We discussed that the Board approved the Union contract AFTER the FY23 budget had already been finalized and it was known at the time that actual costs would be higher than budgeted for wages. Employee retention during the pandemic was especially challenging which drove the need to increase wages, pay the longevity-based increases already promised, and increase staffing of some areas for safety reasons.
- Administrative wages have decreased over the same period which is part of the plan to create more of a hierarchy within the organization through the creation of a foreman position who takes on more responsibilities for day-to-day management.

## **WASTE**

- The total tonnage of waste fluctuates only slightly and has hovered around 6000 tons for many years.
- Some preliminary review of options was conducted for future waste contracts for when the Waste Management landfill contract expires. See Manager's report.
- Bag and per ton fee increases reflect projected costs to the corporation over the next 3-5 years not including capital improvements or recycling.

## **LANDFILL**

- Significant continued cost increase for managing leachate is a major driver for current and future budgets.
- Landfill revenue projections have been brought down to a more realistic number.
- Remaining landfill capacity estimated at 7-15 years according to latest engineer's report.

## **WELL REPLACEMENT**

- With news that the MDEP plans to fund 90% of the new production well, we are still faced with the need to fund up to \$140,000k initially. MDEP suggested that we could plan for about \$40,000 in reimbursement the first year and in each year thereafter.

- The Corporation currently holds \$1.8 million in the landfill closure reserve fund held by Camden National Wealth management. There are bonds that have recently matured sitting in cash. Currently there is \$137k in cash that could be used to fund the well replacement. There is another \$200K in bonds coming due in May and June of this year.
- The Finance Committee recommends we use this money to fund the well and/or piezometer (pending MDEP agreement that this is a closure related expense, much like the grout wall that was installed in 2017).
- The FC further recommends that the Board establish a policy that all future reimbursements from MDEP be transferred to the landfill closure fund.

## RESERVE FUNDS

- Equipment Replacement Reserve: The Manager noted that the Equipment Replacement Reserve Fund will be very low by the end of FY23. The facility has several pieces of aging equipment. The hope is that they can continue along with minor repairs, but some replenishment of this reserve is prudent. We recommend \$30,500
- The FC recommends that the Diversion/Waste Reduction Education line be moved from the operating budget to a reserve fund officially established by the Board.  
*This was added to the budget when the Board voted to not renew a waste contract with ecomaine due to the significant cost savings of contracting with Waste Management/Crossroads Landfill. A recognition was made that this option was not the preferred option according to the Maine Waste Hierarchy and that it would also eliminate small grant options from ecomaine that had been available to member municipalities. The funds are to be used for Board approved waste reduction activities and programs. It may be used for programs administered by the facility or to fund the work of community groups. Any unused funds will remain in a reserve fund rather than rolling over into the unassigned fund balance.*
- Need to review recommendations from auditor on policy surrounding undesignated fund balance. Is 12% of the total operating budget enough cash to have on hand? What do other transfer stations do?
- The FC does not recommend any funding from the UFB this year. The audited balanced at the end of FY2022 was \$287,000, putting us roughly 40K below the policy if things remain unchanged going into FY24.



### ***General recommendations for follow up by Board and/or committees***

The Finance Committee had a general conversation about past practices, the role of the Town Managers/Administrators as defined in the interlocal agreement (Executive Committee) and by-laws (ex-officio members).

The interlocal agreement states that the assessments should be available to the Towns by January 1<sup>st</sup> of each year. The Finance Committee recognizes that this deadline may need further discussion and potential amendment. However, ***there was consensus that Finance Committee review needs to happen earlier and that the Board should either meet the deadline set in the interlocal agreement or propose amending the interlocal agreement.***

Since recent bylaw changes have eliminated the requirement that two of the four town managers be present to have a board meeting, the Board has generally not insisted on Town manager attendance at meetings. However, we have continued to rely on their input on committees such as this one.

The level of review that the MCSWC expects from the Town Managers/Administrators via the Finance Committee should be better understood. Are we looking for full endorsement of every line? Town Managers are not board members and don't set policy, but are in the role of reviewing the budget. Reviewing the budget and checking numbers should not necessarily indicate full endorsement of all practices.

We discussed the need to:

- make updates to the budget template
- develop a policy surrounding the use of reserve funds and a description of each
- review the updates needed to the capital improvement plan and the role of the strategic and capital planning committee
-

Mid-Coast Solid Waste Corporation  
DRAFT FY 2024 Budget

**Budget Summary**

Expense Summary	FY 17 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY 24 Finance Committee	FY 24 Board of Directors
Administration	171,548	188,750	185,899	211,414.82	260,598	254,095	215,721	215,721	
Wages	322,375	401,735	366,483	383,929	407,963	388,783	545,928	545,928	
Benefits	231,102	297,425	265,410	290,752	332,680	285,924	298,522	298,522	
Insurance	17,210	17,682	17,195	17,464	18,500	20,000	19,720	19,720	
Facility	34,753	46,240	42,438	46,965	85,900	49,500	59,360	59,360	
Operational - Municipal Solid Waste	688,561	591,558	624,114	609,008	649,223	740,520	777,467	777,467	
Operational - Recycling	53,005	61,439	70,168	95,244	78,800	96,200	116,676	116,676	
Operational - CD & D	246,418	255,226	215,336	296,272	308,631	331,200	420,380	420,380	
Debt Service - Principal	-	37,570	34,445	35,972	36,764	-	-	-	
Debt Service - Interest	-	3,118	3,125	1,597	805	-	-	-	
Capital Expenditures	770,618	-	-	14,500	30,000	60,000	150,000	150,000	
Capital Reserve	89,022	144,312	145,855	100,000	100,000	168,153	100,000	100,000	
<b>TOTAL EXPENDITURES</b>	<b>2,624,612</b>	<b>2,045,055</b>	<b>1,970,468</b>	<b>2,103,118</b>	<b>2,309,864</b>	<b>2,394,375</b>	<b>2,703,774</b>	<b>2,703,774</b>	<b>-</b>
									11.44%
									-100.00%
% Change from FY 2023									

Revenue Summary	FY 17 Actuals	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY 24 Finance Committee	FY 24 Board of Directors
Operation Income	1,369,404	#REF!	1,573,011	1,614,868	1,567,700	1,684,700	2,026,581	2,026,581	
Other Financing Sources	45,529	#REF!	105,577	142,571	188,000	155,511	175,000	175,000	
Town Assessments	498,510	#REF!	554,164	564,958	554,164	554,164	532,694	532,694	
<b>TOTAL REVENUE</b>	<b>1,913,443</b>	<b>#REF!</b>	<b>2,232,752</b>	<b>2,322,397</b>	<b>2,309,864</b>	<b>2,394,375</b>	<b>2,734,274</b>	<b>2,734,274</b>	
									12.43%
									3.66%
% Change from FY 2023									

**Mid-Coast Solid Waste Corporation**  
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**Administration**

Account	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
101-01 Manager	74,330	98,014.01	92,375	89,642.32	91,376	50,000	50,000	
101-03 Administrative Assistant	48,765	45,093.83	44,172	47,109	53,640	57,165	57,165	
101-04 Contract Bookkeeping	10,046	10,247.00	25,000	25,000	25,000	25,000	25,000	
Community Committee Projects - Swap								
101-06 Shop	1,507	457.00	5,691	217	6,000	6,000	6,000	
101-07 Waste Reduction Education	-	-	184	835	20,000			
101-10 Office/Custodial Supplies/Equipment	5,387	6,684.62	6,600	5,158	6,700	6,610	6,610	
101-11 Software License/Support/PCs	3,026	9,746.92	3,773	9,804	6,000	7,837	7,837	
101-12 Legal - General	20,098	1,710.20	459	7,497	10,000	7,953	7,953	
101-16 Audit	2,500	5,300.00	10,300	10,200	10,500	9,800	9,800	
101-17 Communications-Public Advertising	4,658	6,332.45	3,269	3,298	5,000	5,000	5,000	
101-18 Seminar/Training	2,669	1,423.89	2,435	2,959	2,500	2,100	2,100	
101-19 Safety Training & Equipment	2,805	4,848.46	6,961	7,631	7,000	8,000	8,000	
101-20 Dues/Memberships/Reg Fees	4,108	4,039.11	5,816	5,206	6,000	5,877	5,877	
101-21 Payment in Lieu of Taxes	6,000	4,130.00	4,379	4,380	4,379	4,379	4,379	
<b>Department Totals</b>	<b>185,899</b>	<b>198,027</b>	<b>211,415</b>	<b>218,936</b>	<b>254,095</b>	<b>195,721</b>	<b>195,721</b>	<b>0</b>
					29.83%	-22.97%		-100.00%

*Change from FY 2023*

**101-01 Manager**

Salary for Facility Manager

**101-03 Administrative Assistant**

Full time wages for Office Administrator with 3% COLA

**101-04 Contract Bookkeeping**

Bookkeeping/Payroll Services

Cost to Town of Camden: Wages: \$36/hour Benefits: \$8/hour = \$528/week \$27,456/year

Provided by Town of Camden Dept. of Finance

**101-06 Swap Shop**

Related expenses, e.g. solid waste diversion, education outreach & events, advertisement.

**101-07 Waste Reduction Education**

Moved to a Reserve Fund

Expenditures

**Mid-Coast Solid Waste Corporation**  
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101-10 **Office administration/BOD/office Equipment/custodial Supplies**

Housekeeping Supplies	300.00	Postage	2,120.00
Office computers/monitors	600.00	Post Office Box	140.00
Photocopier paper	400.00	Checks/Dep	700.00
Photocopier maintenance/repair	2,350.00	Total	6610.00

101-11 **Software License/Support/PCs**

QuickBooks™ accounting software	-	Running old software could need to purchase new \$2,400 (not budgeted)	
Trio Upgrade	-	Harbor Digital IT	3,832.00
Website Hosting/TRIO™	1,800.00	VOIP (4 phones \$30/ea phone/mo)	1,441.00
PCs - Gatehouse & Admin*	250.00	PCs & equipment old could need upgrade (not budgeted)	
Latham Time Clock	448.00	Office 360	66.00
		Total	7,837.00

Harbor digital has a \$400 onboarding fee and charge \$150 per hour for IT services + \$186 per month for monitoring & Budgeted \$1200 IT Service

101-12 **Legal - General**

Legal: this line includes all legal services for the corporation including labor negotiations, hauling and disposal contracts, personnel matters, litigation, municipal warrant questions, etc (average use)

101-16 **Audit**

Annual financial audit - Quote from Brewer on 12/19/22

101-17 **Communications - Public Outreach**

Public Hearing Advertising x 4	1,600.00
Employment Ads	1,700.00
RFP Ads	1,700.00
	5,000.00

101-18 **Seminar/Training**

MRRA Conference (6 x \$195.00)	870.00
Travel	1,000.00
Discretionary	230.00
	2,100.00

101-19 **Safety Training & Equipment**

Workplace hazards assessment/safety training/safety committee implementation/Forklift training  
Equipment/supplies e.g. traffic cones/ PPE's

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101-20 **Dues/Memberships/Reg Fees**

Group Dynamics	385.00
Maine Municipal Association	625.00
Maine Resource Recovery Assn.	500.00
Lily Pond Assn. 2 lots \$1500 ea	3,000.00
Annual Report - Transfer License	515.00
License - Scale Master	175.00
ME Ind. Stormwater Permit	677.00
	<b>5,877</b>

101-21 **Payment in Lieu of Taxes**

Rockport Assessor  
"represents the municipal and county portions of the taxes, leaving out the schools. Here that would be \$4,371  
\$856,200 x 0.01705 = \$14,598.21  
\$14598.21 X 0.3 = \$4379.46

101-New **Merchant Services Fees**

**Wages**

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Director	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Director
105-02	Labor - Full Time / BU	278,724	283,663	278,314	307,249	282,830	398,404	398,404	
105-03	Labor - Part Time	85,478	77,616	99,300	88,724	95,953	135,523	135,523	
105-04	Labor - Overtime	2,281	3,111	6,315	12,078	10,000	12,000	12,000	
<b>Department Totals</b>		<b>366,483</b>	<b>364,390</b>	<b>383,929</b>	<b>408,052</b>	<b>388,783</b>	<b>545,928</b>	<b>545,928</b>	<b>-</b>
						-4.72%	40.42%		

%Change from 2022 % Change from 2023

105-02 **Labor - 7 Full Time**

1 Foreman  
6 Operators

105-03 **Labor - 6 Part Time Operators**

3 Part Time @ 24 Hrs  
1 Part Time @ 16 Hrs  
2 Part Time @ 8 Hrs

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Job Title	New	6 Mo.s	2 YRS	4 YRS	6 YRS	10 YRS
Operator	19	20	22.5	23.25	24.5	25.75
Mechanics	21	22	24	25.25	26.5	27.75
Facility Manager	24.5	25.5	26	28	30	32.5

105-04   **Labor - Overtime**  
Landfill, Metal & Sheetrock, Snow plowing, after-hour work/msw containers swap/training/ staff meetings/sessions

**Benefits**

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
110-01	Health Insurance	173,279	136,474	168,468	116,578	160,000	151,157	151,157	
110-02	FICA & Medicare	37,882	38,055	37,733	41,619	40,071	50,498	50,498	
110-03	Unemployment	-	229	1,140	2,029	1,200	3,200	3,200	
110-04	Workers' Comp	29,200	36,479	39,051	44,286	40,000	46,417	46,417	
110-05	ICMA Retirement	17,812	15,403	19,858	19,047	19,253	21,100	21,100	
110-06	Income Protection	3,191	2,903	3,774	3,436	4,500	5,150	5,150	
110-07	Clothing/Boot Allowance	4,046	3,052	4,003	3,838	6,500	6,600	6,600	
110-08	Health Insurance Buyout		15,597	16,725	4,200	14,400	14,400	14,400	
<b>Department Totals</b>		<b>265,410</b>	<b>248,192</b>	<b>274,027</b>	<b>235,033</b>	<b>285,924</b>	<b>298,522</b>	<b>298,522</b>	<b>-</b>
						21.65%	4.41%		

% Change from FY 202: Change from FY 2023

110-01   **Health Insurance**

		Share	Jul-Dec 23	Jun 24
KA 1	E/100%	14,807.87	7,153.56	7,654.31
CC, VK, JW, JT, 4	E/S85	50,346.72	205,414.62	219,793.64
BK 1	E/S100/85%	29,534.64	14,267.94	15,266.70
VM, TBD, 2	E/Fam85/15%	56,467.78	27,279.12	29,188.66
Total		151,157		

110-02   **FICA & Medicare**  
Required 7.65% employer contribution to Social Security & Medicare

110-03   **Unemployment**  
Unemployment is paid on the first \$12,000 of wages per employee  
Estimate based on previous bill per Maine Municipal Assn.

110-04   **Workers Comp**  
MMA Calculation FY24 1&2 Quarter payments \$ 6,791.70 each at 15% of total = 30% of total 2023 premium (set at \$45,288)

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FY 24 3rd Quarter payment \$ 18,567 estimated equals 40% of total Premium and FY24 4th Quarter payment \$13,925.10 equals 30% of premium

**110-05 ICMA Retirement**

Employees enrolled in ICMA received up to a 4.5% match from MCSWC

**110-06 Income Protection**

Full Time Wages	\$355,000
Highest IPP Rate (.70):	X .70
Per 100/month (.0204)	X .0204
Total Premium	475,313
MCSW's Share (75%)	X 75%
<b>Total Appropriation:</b>	<b>6,337</b>

Full Time Wages	Full Time Wages
Highest IPP Rate (.70):	Highest IPP Rate (.70):
Per 100/month (.0204)	Per 100/month (.0204)
Total Premium	Total Premium
MCSW's Share (75%)	MCSW's Share (75%)
<b>Total Appropriation:</b>	<b>Total Appropriation:</b>


**110-07 Clothing/Boot Allowance**

Full time employees receive up to \$200 for clothing and \$200 for boots annually as a reimbursement.

Part time employees' stipends are prorated

	<b>Boots</b>	<b>Clothing</b>
7 Full Time Employees @ 40 Hours	1,400	1,400
3 Part Time Employees @24 Hours	600	600
1 Part Time Employee @ 16 Hours	200	200
2 Part Time Employees @ 8 Hours	400	400
Raingear	1,400	
<b>Total</b>		<b>6,600</b>

**110-08 Health Insurance buyout in Lieu of MMEHT**

\$600 per month stipend in lieu of MCSWC Health Plan (2 Employees) (600x12x2)= \$14400

**Insurance**

Account	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Directors
115-01 Public Officials & Property/Casualty	17,195	17,327	18,000	19,437	20,000	19,720	19,720	
<b>Department Totals</b>	<b>17,195</b>	<b>17,327</b>	<b>18,000</b>	<b>19,437</b>	<b>20,000</b>	<b>19,720</b>	<b>19,720</b>	
					2.90%	-1.40%	0.00%	

% Change from FY 202: Change from FY 2023

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115-01 **Public Official & Property/Casualty Insurance**  
 Estimate provided by Maine Municipal Assn. YTD FY22 \$19,437

**Facility**

	<b>Account</b>	<b>FY 19 Actuals</b>	<b>FY 20 Actuals</b>	<b>FY 21 Actuals</b>	<b>FY 22 Actuals</b>	<b>FY 23 board or Directors</b>	<b>FY 24 Manager</b>	<b>FY24 Finance Committee</b>	<b>FY 24 board or Directors</b>
120-01	Water, Phone & Security	7,776	8,325	8,129	9,946	8,500	11,830	11,830	
120-05	Station Maintenance	10,572	32,789	23,676	25,480	25,000	17,400	17,400	
120-07	Communication - Onsite	604	94	3,656	975	1,500	130	130	
120-08	Portable Toilet Service	1,962	1,140	880	880	1,000	1,000	1,000	
120-10	Pick-Up/Plow Truck Fuel & Maint.	767	1,668	2,802	1,261	4,000	4,000	4,000	
120-14	Break/Restroom Supplies	2,088	1,974	2,098	3,150	2,500	2,500	2,500	
120-15	Traffic Control/Sign Replacement	1,570	4,497	3,809	5,292	5,000	2,500	2,500	
120-18	Transfer Redesign - Engineering	-	-			-	-	-	
120-19	Steel & Fabrication	17,099	26,387	1,915	12,357	2,000	20,000	20,000	
<b>Department Totals</b>		<b>42,438</b>	<b>76,874</b>	<b>46,965</b>	<b>59,341</b>	<b>49,500</b>	<b>59,360</b>	<b>59,360</b>	<b>-</b>
						-16.58%	19.92%	-42.37%	-42.37%

*% Change from FY 202. Change from FY 2023*

120-01 **Water, Phone & Security**

Maine Water - Onsite Hydrants/water	5,860
US Cellular	600
Consolidated Communications	1,670
Security Alarm System (4)	2,000
Credit card device & reader	500
Spectrum internet upgrade	1,200
	11,830

120-05 **Station Maintenance**

Pests/disease control @ \$72/12-month	1,200
Cintas™ Floor mats & runners	1,300
Fire Extinguishers	400
Portable hand/power tools	500
Oil dry absorbent/fasteners/grease	800
Roadway Maintenance	5,000
Custodial services @ 1x wk @\$100/wk	5,200
Equipment Rental/Contingency	1,000
Landscaping/grounds keeping	2,000
	17,400

120-07 **Communication - Onsite**

Maintenance, batteries, and parts on 2 way radios used at facility.  
 6 radio replacements



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120-08    **Portable Toilet Service**

Sanitation/maintenance fee of \$80/month

120-10    **Pick-Up/Plow Truck Fuel & Maintenance**

Fuel @ \$3.80/gal	1,480
Maintenance	2,520

120-14    **Break & Restroom Supplies**

Paper products/water cooler/coffee/deodorizer

120-15    **Traffic Control/Signage purchase/replacement**

Parking/directional traffic/pedestrian/safety signage dealing with deferred maintenance.

120-19    **Steel & Fabrication**

Materials and labor for repairs/fabrication/mechanized equipment and machinery (the historic spending last 134,739)

Mid-Coast Solid Waste Corporation  
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Operational - Municipal Solid Waste

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
125-04	Municipal Review Comm. Dues	-	-	-	-	-	-	-	-
125-05	Equipment Maint./Supplies	29,901	12,001	12,504	27,962	15,000	19,000	19,000	
125-06	Private Hauler	-	-			-			
125-07	Food Waste Collection/Compost program			189	216	200	200	200	
125-08	Waste Oil		-	953	743	2,000	2,000	2,000	
125-10	Purchase of Bags	32,430	40,608	29,198	105,895	50,000	50,000	50,000	
125-12	Universal Household Waste	288	403	396	1,640	1,000	2,000	2,000	
125-13	HHW Day Cost	6,075	7,502	10,716	12,265	10,000	12,500	12,500	
125-14	Roll-Off Truck Maint. Repairs	6,468	7,415	3,423	5,157	10,000	3,000	3,000	
125-15	Scale Calibration & Maint.	1,913	4,734	514	3,227	1,000	2,000	2,000	
125-16	MSW Hauling	213,657	220,201	199,492	195,769	231,000	235,745	235,745	
125-17	MSW Tipping	326,801	328,358	345,831	383,809	413,820	437,940	437,940	
125-18	Electricity	6,581	6,448	5,793	8,780	6,500	13,082	13,082	
Department Totals		624,114	627,670	609,008	745,464	740,520	777,467	777,467	-
						-0.66%	4.99%		

125-04 **Municipal Review Comm. Dues**  
MCSWC no longer a member

125-05 <b>Equipment Maint./Supplies</b>	
Compactor Area & Repair/Supplies	7,500.00
UHW Building Maint. & Repair	2,500.00
Jetting & Pump Out	2,000.00
WWFS Pressure Wash	3,000.00
	19,000.00

MSW Building Modifications for r	2000
Metal Recycling Improvements	2000

125-06 **Private Hauler Tipping**

125-07 **Food Waste Collection/Compost Program**

**DRAFT FY 2024 Budget**

125-08

2 pump outs of 1000 tank @ \$1K/ea	\$2,000.00
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125-10

One order of small bags @ \$8,948 & Two orders of large bags @ \$38,280  
 $\$8,948 + \$38,280 = \$47,228$

\$ per package	# of bags	\$ per bag	Bag cost
\$15.00	15750	0.24595	3873.713
\$2.50	2460	0.3902	959.892
\$10.00	85712	0.3902	33444.82
			38,278.43

**\*Need to explore the use of tags or stickers as a cost saving measure**

125-12

A mix of CPUs and TVs to Fluorescent Tubes. CPUs and TVs generate a rebate. FY 2023 actual \$1,176 slight increase projected with	\$2,000
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125-13

EPI Setup	1,500
Unit Cost	30
Units	300
	\$10,500

May want to double this to have 2 events per year?

125-14

<b>Roll-Off Truck Maint. &amp; Repairs</b>	
--	--

125-15

<b>Scale Calibration &amp; Maintenance</b>	
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125-16

<b>MSW Hauling</b>	
MSW Generation Trends (tons)	FY 24 Est
Haul trips	6000
Haul Cost	362
	\$235,745.45

[illegible]

Mid-Coast Solid Waste Corporation  
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125-17 **MSW Tipping**

Tipping Fee	Estimated tons	Total Cost
\$70.99	6000	425,940
\$2.00	6,000	12,000

FY23 Waste Management tipping

125-18 **Electricity**

FY 2022 actuals \$8780 x CMP Rate Increase of 49% (\$8780 x 49% = \$4302), (FY 21 \$8780 + Projected 49% increase \$4302 = \$13,082.00

**Operational - Recycling**

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Directors
130-02	Bulky Metal Transport	19,600	24,400	30,895	30,560	34,200	37,960	37,960	
130-05	Tire Disposal	-	-	-	2,707	-	5,123	5,123	
130-06	Sales Expense	5,825	5,825	8,442	-	8,500	7,500	7,500	
130-07	Freon Collection & Removal	5,565	3,683	4,635	6,008	5,000	6,018	6,018	
130-08	Recycling Supplies	8,039	3,989	8,953	8,337	9,000	10,120	10,120	
130-09	Equipment Maintenance & Repair	11,036	11,394	18,872	13,444	12,500	12,500	12,500	
130-10	Building Maintenance & Repair	2,644	2,953	7,424	6,777	8,000	8,000	8,000	
130-18	Electricity	9,018	8,650	8,214	11,835	9,500	17,635	17,635	
130-19	Fuel/Oil Products	8,441	7,130	7,810	12,420	9,500	11,820	11,820	
<b>Department Totals</b>		<b>70,168</b>	<b>68,024</b>	<b>95,244</b>	<b>92,087</b>	<b>96,200</b>	<b>116,676</b>	<b>116,676</b>	
						4.47%	21.28%		

% Change from FY 2022. Change from FY 2023

130-02 **Bulky Metal Transport**

73 trips @ 450.00/trip +70 FSC = \$37,960

130-03 **Composting/Recycle Bins**

Currently not being sold

130-05 **Tire Disposal**

In FY 22 we collected 1,401 car tires @ \$3.00 and 11 tires over 20" @ \$15 each = \$4,368. we are expecting an increase from BDS to \$3.50 & \$20 which would = \$5,123

130-06 **Sales Expense**

This line off sets costs for recycled materials (sometimes commodities have a negative balance based on market)

130-07 **Freon Collection & Removal**

In 2022 we recycled 708 units and the rate to remove the freon was \$6.50/unit. The freon removal rate has gone up to \$8.50 per unit x historic # of units of 708 = \$6,018

130-08 **Recycling Supplies**

Units	\$/Unit	Total
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**Mid-Coast Solid Waste Corporation**  
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Baling Wire	60	152.00	9,120
Small Tools, Paint, etc.	6	70.00	1,000
			10,120

130-09 **Equipment Maintenance & Repair**

Baler	3,000
Bobcat	2,000
Service Fork	2,500
R O Cans	5,000
	12,500

130-10 **Building Maintenance & Repair**

Sprinkler Inspection	-
Building Maintenance	6000
Furnace Maintenance	2,000
	8,000

130-18 **Electricity**

CMP meter 9001

FY electrical usage was \$11,835 x 49% CMP expected rate increase = \$17,635

130-19 **Fuel/Oil Products**

	Total Gals	\$/Gal	Total \$
Heating - Gallons #2 Oil	2,000	3.83	5,620
Propane	863	6.95	6,000
Lubricants, Grease, Filters, etc.			200
			11,820

**Mid-Coast Solid Waste Corporation**  
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**Operational - CD & D**

Account	FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Directors
135-01 Jacob's Quarry Leachate	107,175	118,176	127,511	174,204	130,000	188,500	188,500	
135-03 JQS & N Water - Analytical	24,736	31,140	27,205	44,779	40,800	40,700	40,700	
135-04 Landfill Development	3,679	53,795	38,016	40,208	45,000	45,000	45,000	
135-05 Hydro Geological Consultation	30	-	6,366	0	-	6,000	6,000	
135-06 Surveying	-	-	-					
135-07 Engineering Consultation	15,872	16,495	14,405	12,841	10,000	17,350	17,350	
135-08 Equipment Fuel	9,898	12,388	7,007	8,745	17,500	19,475	19,475	
135-09 Landfill Equipment	19,622	22,443	16,803	15,033	20,000	7,500	7,500	
135-10 Odor Control	537	424	-	-	-	-	-	
135-11 OCB Maintenance & Repair	489	257	1,068	0	500	500	500	
135-12 Sheetrock Diversion	22,986	37,209	46,864	48,917	50,000	55,000	55,000	
135-13 Grinding and hauling Expense	-	-	4,500	6,687	5,000	6,630	6,630	
135-14 Gut Closure/Remediation	-	330	-	-	-			
135-15 DEP Landfill Fee	8,999	4,574	4,252	3,354	4,500	10,000	10,000	
135-16 Fire Related Expenses-Landfill		43,761						
135-18 Electricity - JQS Pump	1,313	1,174	1,069	2,483	1,900	3,725	3,725	
135-19 Mattress Diversion			#REF!	23,864	6,000	20,000	20,000	
<b>Department Totals</b>	<b>215,336</b>	<b>342,166</b>	<b>295,066</b>	<b>381,115</b>	<b>331,200</b>	<b>420,380</b>	<b>420,380</b>	<b>-</b>
					-13.10%	26.93%		

% Change from FY 2022. Change from FY 2023

135-01 **Jacob's Quarry Leachate**

	Gallons	Gal/cf	Bill Unit	\$/Unit	\$/Unit	Total \$
2020	13,200,000	7.48	100	6.23	6.23	123,656
2021	10,200,000	7.48	100	8.23	8.23	117,132
2022	14,580,000	7.48	100	9.75	9.75	
2024	14,500,000	7.48	100	9.75	9.75	188,500

Cost from the Camden Wastewater Treatment to process the leachate have been increasing every year and are projected to continue to increase.

135-03 **JQS & N. Water -Sevee & Maher**

Annual water quality sampling/analyses/reporting \$40,700.00 w/projected increase \$37,000

135-04 **Landfill Development**

Mowing 3x per yr @\$500	1,500
Aggregate/Roadway	15,000
Intermediate cover	28,500
Shaping landfill slope and seeding	4,000

49,000

Expenditures

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135-05    **Hydro Geological Consultation**  
For potential well installation work \$6,000

135-06    **Surveying**  
Now included in Engineering Consultation

135-07 <b>Engineering Consultation</b>		
Annual Report-Landfill/Volume Calcs	2,200	
Closure & Post Closure Calculations	2,000	
Consult & Survey	5,350	
Cell Development and Closure, etc.	4,000	
Stability and settlement analysis	3,800	
	17,350	

135-08 <b>Equipment Fuel (off-road diesel)</b>		
Gallons	\$/Gal	Total
4,100	4.74	19,475

135-09 <b>Landfill Equipment</b>	
Bulldozer	3,000
Loader	4,500
	7,500

135-10    **Odor Control**  
No peroxide currently being used

135-11 <b>OCB Maintenance &amp; Repair</b>	
For annual totalizer calibration \$500	

135-12 <b>Sheetrock Diversion</b>							
\$125/ton disposal, (\$570/trip+\$70/trip=	FY 2022 Tons	Trips	rock tipping + to	Cost/ton	Cost/pound		
6 Months YTD FY 23 = \$23,473.60	327	32					
290 Tons are estimated	327 x 125 = \$40,875	2 x \$640 = \$20,480	\$40,875 + \$20,480 = \$61,355	\$61,355/327 tons=	\$187.62/2000=.0938		
FY 24 \$55,000							

135-13    **Grinding and Hauling Expense**  
Maine Custom Woodlands is the contractor that did the grinding and the total tonnage ground was 602.71 @ \$11/Ton = \$6,630

135-14    **Gut Closure/Remediation**  
Complete

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- 135-15 **DEP Landfill Fee**  
2,000 Tons @ \$5.00/Tn = \$10,000
- 135-18 **Electricity - JQS Pump**  
Based on Actual
- 135-19 **Mattress Diversion**  
2022 Actuals \$23,864  
2023 YTD \$9,750 Estimate = \$20,000

Debt Service - Principal

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
140-14	Equipment Lease/Purchase (5 yr.)	34,445	35,205	35,972	36,754	-	-	-	-
140-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-
140-12	Freightliner Roll-Off	-	-	-	-	-	-	-	-
Department Totals		34,445	35,205	35,972	36,754	-	-	-	-
						-100.00%	#DIV/0!	-100.00%	-100.00%
% Change from FY 202: Change from FY 2022									

- 140-14 **Equipment Bond**  
Dozer as per First National Bank
- 140-10 **Cover/Odor/Stm**
- 140-12 **Freightliner Roll-Off**

Debt Service - Interest

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
142-14	Equipment Lease/Purchase (5 yr.)	3,125	2,364	1,597	779	-	-	-	-
142-10	Cover/Odor/Stm Bond (5 Yr.)	-	-	-	-	-	-	-	-
142-12	Freightliner Roll-Off	-	-	-	-	-	-	-	-
Department Totals		3,125	2,364	1,597	779	-	-	-	-
						-100.00%	#DIV/0!	-100.00%	-100.00%
% Change from FY 202: Change from FY 2022									

- 142-14 **Equipment Bond**  
Dozer as per First National Bank FY21 Final payment
- 142-10 **Cover/Odor/Stm**



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142-12 **Freightliner Roll-Off**

**Capital Expenditures**

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Directors
145-16	Roll-Off Containers	-	-	30,000	50,032	-	-	-	-
145-14	Loader		55,805			-	-	-	-
new	Baler Rebuild			-		60,000			
new	Production well & Piezometer Replacement			-			150,000	150,000	
		-	-	-	0	-	-	-	-
<b>Department Totals</b>		<b>-</b>	<b>55,805</b>	<b>30,000</b>	<b>50,032</b>	<b>60,000</b>	<b>150,000</b>		
						19.92%	150.00%		

% Change from FY 202: Change from FY 2022

145-16 **Roll-Off Containers**                      4 @ \$7,500 =                      30,000

new **Production Well**

The production/extraction well allows for the pumping of leachate from Jacobs Quarry South landfill to the Camden Wastewater Treatment Plant and is in need of replacement. Maine DEP will reimburse MCSWC for 90% of the cost but we will have to fund it initially. Manager recommends budgeting \$140,000 based on estimates.

The piezometer is used to measure the level of water in the quarry in order to prevent contamination of Lilly Pond and groundwater. No DEP reimbursement. Estimate \$10,000

Recommended funding source is the MCSWC Landfill closure fund. DEP funds will reimburse closure funds.

**Capital Reserve**

Account		FY 19 Actuals	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board or Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board or Directors
148-01	Jacob's Quarry Closure Reserve	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
148-05	Accrued Benefit Liability Reserve	1,543	12,390			68,153			
148-07	Equipment Replacement Reserve	23,312	23,312		1,730	-	30,500	30,500	
148-08	Bag Fee Stabilization Reserve	21,000	11,000			-			
148-09	Facility Improvement Reserve	-	-	-	70,000	-			
149-02	Grant expenditures	-	-	-	1,314	-			
new	Waste Reduction Reserve						20,000	20,000	
<b>Department Totals</b>		<b>145,855</b>	<b>146,702</b>	<b>100,000</b>	<b>173,044</b>	<b>168,153</b>	<b>150,500</b>	<b>150,500</b>	
						-2.83%	-10.50%		

% Change from FY 202: Change from FY 2022

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148-01 **Jacob's Quarry Closure Reserve held by MCSWC** #7689642

Latest Closure Cost Estimate	2,551,955
Estimated post closure costs (30 years)	4,706,000
Audited Balance at 6/30/22	<b>1,889,565</b>

**Restricted Landfill Closure funds held by towns**

Camden	614,282
Rockport	403,914.00
Lincolnton	238,851.29
Hope	141,721
Restricted funds held by towns	<b>1,398,768</b>

**Total funds restricted for closure 3,288,333**

Funds for JQ closure are set aside annually in a reserve for closure costs.

148-05 **Accrued Benefit Liability Reserve** #9305113

Audited liability as of June 30 2022	35,598
Recommended minimum balance per Audit	40,000
Audited Balance at June 30, 2022	78,008
Audited Balance at June 30, 2021	70,000

148-07 **Equipment Replacement Reserve**

Audited Balance June 30 2022	55,138
Use of reserve in FY23	30,500
Anticipated balance end of FY23	24,638
Proposed addition to fund for FY24	30,500

*\$60000 budgeted for baler but expected to be closer to \$30500*

148-09 **Facility Reserve**

Audited Balance June 30 2022	26,953
Use of fund in FY23	0
Anticipated balance end of FY23	26,953
Use of fund in FY24	-

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	FY 19	FY 20	FY 21	FY 22	FY 23	FY 24	FY 24	FY 24
<b>TOTAL EXPENDITURES</b>	<b>1,970,468</b>	<b>2,182,746</b>	<b>2,101,223</b>	<b>2,420,075</b>	<b>2,394,375</b>	<b>2,734,274</b>	<b>2,734,274</b>	<b>2,734,274</b>
					-1.06%	14.20%		

% Change from FY 2022. Change from FY 2023

Undesignated Fund Balance Info

Total Unrestricted - Undesignated Audited balance from FY22 audit	287,325
Manager's Proposed Budget FY24	2,734,274
<b>12% of FYE 23 Managers proposed budget*</b>	328,113
*Historical Board policy for minimum balance to be maintained in the Unassigned Fund Balance. It is not clear where the policy came from but it has been the practice to maintain at least 12% of the operating budget in the UFB	
Difference between board policy and actual undesignated fund balance	(40,788)

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Mid-Coast Solid Waste Corporation  
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**Revenues - Operational Income**

Account		FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
	MSW Related Income							
1-01	Pay Per Bag	506,667	559,729	480,084	540,000	585,700	585,700	
1-02	Per Ton Fee	542,931	470,885	545,440	475,000	675,000	675,000	
7-09	Private Hauler Fee	-	-					
7-03	PERC Distribution	-	-		-			
1-11	Universal Waste Fee	5,520	6,638	7,787	6,000	6,000	6,000	
1-12	Freon Removal Fee	5,919	5,706	7,287	6,000	6,000	6,000	
1-14	HHW Day - Unit Fees	2,311	2,630	4,106	2,500	4,000	4,000	
	Recycling Income							
1-07	Baled Commodities Sales	22,976	55,364	131,530.10	55,000	55,000	55,000	
1-09	Bulky Metal Sales/Gate	47,215	68,066	83,411	65,000	75,000	75,000	
	CDD & Related Income							
1-17	4 town Demo Tip Fee	267,229	260,005	222,896	420,000	400,000	400,000	
1-18	Regional Demo Tip Fee	89,035	86,419		-			
1-06	Sheetrock	28,025	39,331	36,026	50,000	87,000	87,000	
1-19	Brush Tip Fee	32,721	27,434	22,871	30,000	48,160	48,160	
1-05	Sorted Demo Wood Tip Fee	-	2		-			
1-20	Brush Chip Sales	6,031	5,890		-			
1-21	Demo Chip Sales	-	-		-			
445-84	Mixed Load	-	8,279	40,573	8,500	30,000	30,000	
445-85	Yard Waste			2,711				
	Other Income				6,000			
1-04	Miscellaneous Income	3,741	5,997	13,746	1,200	6,000	6,000	
1-03	Scale Fees	1,220	1,210	2,437	12,000	3,000	3,000	
1-10	Bottle Returns	11,471	11,283	14,570	-	15,000	15,000	
1-16	Sale of Compost Bins		-		-			
1-15	Diversion Income (Regeneration)		-	1,857		4,000	4,000	
1-18	Mattress Diversion		#REF!	22,690	7,500	24,000	24,000	
1 25	Swap Shop			423		500	500	
1 26	Tire Div			2,220.80		2,221	2,221	
1 40	Waste Div Gr			5,145.00				
Total Operation Income		1,573,011	1,614,868	1,647,810	1,684,700	2,026,581	2,026,581	2,026,581
					2.24%	20.29%		
Change from FY 2023								

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1-01

<b>Pay Per Bag with \$185/ton increase</b>				
FY22 Bag Revenue = \$480,083 (1 year)	85% large bags	15% small	Combined	Annual combined PAYT bag total revenue
Calculated number of bags sold	163,228	48,008	Large & Small	using new fees
Current bag cost is \$2.78/large & \$1.69/small	\$453,773.84	\$81,133.52	\$534,907.36	<b>FY24 Projected \$534,907</b>
Current cost per ton is \$160				
FY 20 annual tonnage 5553.71				
FY 21 annual tonnage 5901.55				
Fy 22 annual tonnage 5796.28				
FY 23 1/2 year Tonnage 3037.01				

<b>Pay Per Bag with \$225/ton increase</b>				
FY22 = \$480083 (1 year)	85% large bags	15% small	Combined	Annual combined PAYT bag total revenue
Calculated number of bags sold	163,228	48,008	Large & Small	using new fees
Current bag cost is \$3.00/large & \$2.00/small	\$489,684.00	\$96,016.00	\$585,700.00	<b>FY24 Projected \$585,700</b>
Current cost per ton is \$160				
FY 20 annual tonnage 5553.71				
FY 21 annual tonnage 5901.55				
Fy 22 annual tonnage 5796.28				
FY 23 1/2 year Tonnage 3037.01				


1-02

<b>Per Ton Fee</b>				
1/2 annual tonnage is commercial 3000 tons up	Per Ton Fee Calculation @ current cost	Per Ton Fee Calculation @ 4 year cost		
Current cost per ton is \$160	Per ton fee estimated using \$180	Per ton fee estimated using \$200/Ton		
FY 20 annual tonnage 5553.71	3000 tons/year @ 185/ton	3000 tons/year @ 225/ton		
FY 21 annual tonnage 5901.55	<b>FY24 Projected = \$555,000</b>	<b>FY24 Projected = \$675,000</b>		
Fy 22 annual tonnage 5796.28				
FY 23 1/2 year Tonnage 3037.01				

7-09

<b>Private Hauler Fee</b>				
No longer applies. Note drop in expenses (see line 125-06)				


**Mid-Coast Solid Waste Corporation**  
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[illegible]

**Mid-Coast Solid Waste Corporation**  
**DRAFT FY 2024 Budget**

1-06

Sheetrock							
(\$125/ton disposal), (\$570/trip + \$70/trip = \$640)	Cost/ton	Cost/pound	Labor Costs (see PAYT tab Sheetrock )	Total cost based on FY 22 (327 tons+32 hauls+1yr labor+area improvements)	Total Cost/FY22 tonnage = Labored cost/ton	Total Cost Per Pound	Estimated annual tons x new sheetrock fee
135-12 =\$55,000 Budgeted Expense	\$61,355/327 tons=\$187.62	\$187.62/2000 =.0938	\$29,226/year	\$40,875+\$20,480+\$29,226=\$20,581+ \$7,000= \$97,581	\$97,581/327 tons=\$298/ton	\$300 per ton/2000=0.15 cents per pound	290 tons x \$300/ton= \$87,000
Estimated 290 tons for FY 24							
Disposal Cost increase of \$114 to \$125 per ton		Sheetrock disposal fee increase to \$300 per ton			87,000		

1-19

<b>Brush Tip Fee</b>					
Annual Brush Tons 602 (last round)	Chipping cost	Labor Cost (PAYT tab)	Total Cost	Cost/Ton	Cost/Pound
FY23 YTD = \$11,573.35	\$6,630	\$12,388	\$19,018	\$19,018/602=\$32	\$32/2000=1.6 or 2 cents/pound
Brush = (250 lbs./yd loose) 250 x .04 cents = \$5 per load		truck/1 cu yd			
<b>\$19,264.00</b>					

1-05

<b>Sorted Demo Wood Tip Fee</b>					
This program is currently on hold due to ever changing quality requirements.					
Half year revenue = 0					

1-20

<b>Brush Chip Sales</b>					
MCSWC No longer sells chips					

1-21

<b>Demo Chip Sales</b>					
This program is currently on hold due to ever changing quality requirements.					
Half year revenue = \$0					

1-04

<b>Miscellaneous Income</b>					
Collected finance charges, various rebates, over charges, workers comp, etc.					

1-03

<b>Scale Fee</b>					
Private entities pay \$20 to use the scale					

Mid-Coast Solid Waste Corporation  
DRAFT FY 2024 Budget

1-10	<b>Bottle Returns</b>						
	Returns from this program have been increasing over the past several years.						

**Revenues - Other Financing Sources**

	Account	FY 20 Actuals	FY 21 Actuals	FY 22 Actuals	FY 23 Board of Directors	FY 24 Manager	FY24 Finance Committee	FY 24 Board of Directors
1-61	Interest Income	4,772	5,538	2,571	5,000	5,000	5,000	
1-63	Fund Balance	45,000	35,000	45,000	150,511			
1-65	Sale of Surplus Equipment	-			-	-	-	-
1-68	Equipment Replacement Fund	55,805	63,000	68,000	-	-	-	-
1-67	Carry Forward	-	-	-	-	-	-	-
1-71	Use of Bag Fee Stabilization Fund	-	40,617	-				
1-72	Use of Facility Reserve	-	12,000					
1-70	Bond Proceeds	-	-	-	-	-	-	-
277-60	Use of Accrued Liability Reserve			27,000		-	-	-
new	Use of Waste Reduction Reserve Fund					20,000	20,000	
new	Use of Closure Fund					150000	150000	-
	<b>Total Other Financing Sources</b>	<b>#REF!</b>	<b>105,577</b>	<b>142,571</b>	<b>155,511</b>	<b>175,000</b>	<b>175,000</b>	<b>175,000</b>
						12.53%		

% Change from FY 2023

8-01	<b>Interest Income</b>	Excludes Closure Fund which is maintained within the fund.					
	FY23 YTD = \$1040						

8-03 **Use of Fund Balance**

None proposed. The unassigned/undesignated fund balance is uncommitted cash on hand. The Board policy is to keep the fund balance at a minimum of 12% of the annual operating budget. Audited fund Balance June 30 2022 is \$287K

8-08 **Use of Equipment Replacement Fund**

None proposed

8-07 **Carry Forward**

8-11 **Use of Bag Fee Stabilization Fund**

Left over from PERC contract. Not used now.

8-12 **Use of Facility Improvement Reserve**

Reserve fund for general facility improvements or major repairs. None proposed for FY24

new **Production Well Project Funding Source**



Mid-Coast Solid Waste Corporation  
DRAFT FY 2024 Budget

**Town Assessment Calculation**

	2023 Proposed State Valuation	Percentage of Valuation	2020 Census Population	Percentage Total of Population	Average of Valuation and Population	Bd. of Directors Be Raised- Bd. Of Dir.	Town Share Based on Avg. Percentage
Camden	1,660,500,000	44.14%	5,232	40.60%	42.37%		225,700
Hope	266,300,000	7.08%	1,698	13.18%	10.13%		53,950
Lincolnton	622,400,000	16.54%	2,312	17.94%	17.24%		91,852
Rockport	1,212,950,000	32.24%	3,644	28.28%	30.26%		161,192
	<b>3,762,150,000</b>	<b>100.00%</b>	<b>12,886</b>	<b>100.00%</b>	<b>100.00%</b>	<b>532,694</b>	<b>532,694</b>

*The percentage values shown in the table are rounded for presentation purposes only. The Town Assessments are calculated using the actual percentage values and then rounded to the nearest dollar.*



# Municipal Solid Waste Options, Breakdown & Waste Increase Calculations

MSW Costs FY 24 & Future	
Estimated Tons	6000

Waste Management FY 24	
Current Contract	\$425,940.00
Future Contract	\$438,720.00

Total cost using MRC proposal	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
MRC Pricing	\$528,000.00
Hauling to MRC	\$191,898.18
Total MSW Expense	\$1,170,439.88
Total Cost Per Ton	\$195
Cost Per large Bag	\$2.79
Cost per small bag	\$1.77

↓  
Cents/  
pound

\$0.098  
\$0.089

Total cost using WM current contract	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
WM Current Pricing	\$425,940.00
Hauling to Landfill	\$235,745.45
Total MSW Expense	\$1,112,227.15
Total Cost Per Ton	\$185
Cost Per large Bag	\$2.78
Cost per small bag	\$1.69

↓  
Cents/  
pound

\$0.093  
\$0.084

Total cost using WM 10-yr contract	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
WM Long Term Pricing	\$438,720.00
Hauling to Landfill	\$235,745.45
Total MSW Expense	\$1,125,007.15
Total Cost Per Ton	\$188
Cost Per large Bag	\$2.82
Cost per small bag	\$1.70

↓  
Cents/  
pound

\$0.094  
\$0.085

Manager Proposed	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
3 Year WM price/ton	\$529,200.00
Hauling to landfill	\$235,745.45
Total MSW Expense	\$1,215,487.15
Total Cost Per Ton	\$225
Cost Per large Bag	\$3.00
Cost per small bag	\$2.05

↓  
Cents/  
pound

\$0.113  
\$0.102

7/1/2026 - 6/30/2027	
3 year future cost if WM long term contract is accepted	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
WM Long Term Pricing Year 3	\$529,200.00
Hauling to Landfill	\$265,492.81
Total MSW Expense	\$1,245,234.50
Total Cost Per Ton	\$207.54

10 years future if WM long term contract is accepted	
Total Labor MSW	\$312,533.39
Total Expenses Ops	\$138,008.30
WM Long Term Pricing Year 10	\$744,660.00
Hauling to Landfill	\$354,424.85
Total MSW Expense	\$1,549,626.54
Total Cost Per Ton	\$258.27
Labor costs and operational expense are based on current year	



Note: Proposed WM pricing expires 4/30/2023

# Mid-Coast Solid Waste Corporation

## A/R Aging Summary

As of January 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
91 ELM LLC	128.00	237.50	49.53	76.48	100.61	592.12
AHP CAMDEN LLC	11.70	24.00	0.00	0.00	0.00	35.70
ALBERTSON BUILDERS	100.00	0.00	0.00	0.00	0.00	100.00
ALFORD LAKE CAMP	20.00	0.00	0.00	0.00	0.00	20.00
AMERICAN DREAM COMPANY	0.00	251.10	7.72	213.57	300.68	773.07
AMES LANDSCAPE	0.00	56.00	1.69	56.00	4.40	118.09
ANDREW EAST CARPENTRY	25.00	0.00	0.00	0.00	0.00	25.00
ANTHONY SIMAITIS MASONRY	0.00	0.00	378.27	164.00	0.00	542.27
APPLETON FAMILY LLC	19.20	0.00	0.00	0.00	0.00	19.20
ASHWOOD WALDORF SCHOOL	0.00	0.00	0.00	0.00	-21.00	-21.00
BAY VIEW REAL ESTATE	0.00	53.00	0.00	0.00	0.00	53.00
BAYVIEW MANAGEMENT	12.80	0.00	0.00	0.00	0.00	12.80
BEAUCHAMP PROPERTIES LLC	31.00	0.00	0.00	0.00	0.00	31.00
BELL CHRISTEN STONE	0.00	1.00	12.05	3.00	0.00	16.05
BENNETT TREE SERVICE	0.00	0.00	0.00	0.00	-80.49	-80.49
BLEMASTER ROOFING	604.00	0.00	1,471.34	438.00	0.00	2,513.34
BOWMAN WOODWORKING LLC	316.00	0.00	0.00	0.00	0.00	316.00
BROOKSIDE PLUMBING	4.00	0.00	4.00	0.00	0.00	8.00
CAMDEN PARKS & REC	0.00	0.00	-36.82	0.00	0.00	-36.82
CAMDEN PUBLIC WORKS	97.60	0.00	0.00	0.00	0.00	97.60
CAMDEN REAL ESTATE	35.00	0.00	0.00	0.00	0.00	35.00
CAMDEN RIVER HOUSE HOTEL	12.00	0.00	16.58	1.03	38.00	67.61
CAMP BISHOPSWOOD	0.00	0.00	148.00	0.00	0.00	148.00
CAUTELA EXCAVATION LANDSCAPE	40.20	65.35	5.94	0.00	0.00	111.49
CENTER FOR FURNITURE	111.00	0.00	0.00	0.00	0.00	111.00
COASTAL BAY BUILDERS	25.00	0.00	0.00	0.00	0.00	25.00
COLD MOUNTAIN BUILDERS	24.00	0.00	0.00	0.00	0.00	24.00
CONSIDER IT CARPENTRY	0.00	60.00	0.72	0.72	46.90	108.34
COUNTRY-WAY CARPENTRY	83.00	0.00	0.00	0.00	0.00	83.00
CTCA LLC	13.00	0.00	0.00	0.00	0.00	13.00
DAGGETT BUILDERS	124.00	560.00	0.00	0.00	0.00	684.00
DOWNEAST HOMES	339.80	0.00	0.00	0.00	0.00	339.80
FARLEY INC	0.00	0.00	0.00	0.00	0.21	0.21
FITZY LLC	366.00	0.00	0.00	0.00	0.00	366.00
FRENCH & BROWN	1,003.00	500.00	0.00	0.00	0.00	1,503.00
FROST & BRYANT	105.03	0.00	0.00	0.00	0.00	105.03
GEE LANDSCAPING	20.50	0.00	0.00	0.00	0.00	20.50
GRANTS TREE CARE	43.20	0.00	0.00	0.00	0.00	43.20
GUINI RIDGE FARM	0.00	40.00	0.00	0.00	0.00	40.00
GUITE PROPERTY	67.20	0.00	0.00	0.00	0.00	67.20
HAMMER DOWN CONSTRUCTION	0.00	64.00	0.00	0.00	0.00	64.00
HANNAFORD BROTHERS	5,000.00	8,000.00	0.00	658.68	5,000.00	18,658.68
HARLEY COMPANY	82.60	23.20	0.00	0.00	0.00	105.80
HARTSTONE ENTERPRISES	0.00	2.00	0.00	0.00	0.00	2.00
HATCHET MOUNTAIN BUILDERS	5.00	34.00	0.00	0.00	0.00	39.00

# Mid-Coast Solid Waste Corporation

## A/R Aging Summary

As of January 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
HEAL'S RUBBISH REMOVAL	26,984.40	0.00	0.00	0.00	0.00	26,984.40
HEAL DEMO REMOVAL	51.20	0.00	0.00	0.00	0.00	51.20
HERITAGE BUILDERS	364.80	0.00	0.00	0.00	0.00	364.80
HERITAGE CARETAKING	34.28	0.00	0.00	0.00	0.00	34.28
HOOPER MASONRY INC	0.00	0.00	0.00	0.00	-51.40	-51.40
HOPKINS LANDSCAPING	0.00	11.57	0.00	0.00	0.00	11.57
Hospitality House/Knox County Coalition	84.00	0.00	0.00	0.00	0.00	84.00
IMY LANDSCAPING	9.60	0.00	0.00	0.00	0.00	9.60
IRV'S DRYWALL	1,893.20	0.00	0.00	0.00	0.00	1,893.20
JED PATTEN TRASH REMOVAL	3,101.60	3,482.60	2,331.40	0.00	0.00	8,915.60
JOHN EASTMAN	0.00	0.00	9.07	183.30	6.24	198.61
JOHN KELLY PAINTING, INC.	0.00	0.00	0.23	0.22	15.38	15.83
KATHERYN MCKAY GARDENS	0.00	2.00	38.20	78.16	238.82	357.18
KNOWLTON MOVING & STORAGE	51.00	0.00	0.00	0.00	0.00	51.00
LIMOGES BUILDERS	353.00	0.00	0.00	0.00	0.00	353.00
LORRAINE CONSTRUCTION	114.00	0.00	272.83	46.12	249.40	682.35
MACCOOLE CONSTRUCTION	0.00	67.50	5.00	0.00	0.00	72.50
MAINE COAST CONSTRUCTION	1,951.48	0.00	0.00	0.00	0.00	1,951.48
MAINE STATE FERRY SERVICE	0.00	500.00	0.00	0.00	0.00	500.00
MAINE WINDJAMMER CRUISES	0.00	0.00	0.00	0.00	-75.00	-75.00
MARDENS LAWN & GARDEN CARE	0.00	17.60	0.00	0.00	0.00	17.60
MAXWELL & MICHAEL MACCOOLE	322.10	1,115.00	311.70	114.00	0.00	1,862.80
MAYNARD TOLMAN INC	0.00	0.00	2.50	0.00	0.00	2.50
McCORMICK & ASSOCIATES	598.00	0.00	0.00	0.00	0.00	598.00
MCKENZIE BRUCE	0.00	0.00	-6.68	0.00	0.00	-6.68
MCWILLIAMS JESSE	88.80	0.00	0.00	0.00	0.00	88.80
MEG MARKET	2,000.00	0.00	0.00	0.00	0.00	2,000.00
MEGUNTICOOK MANAGEMENT	135.60	2.00	0.00	0.00	0.00	137.60
MICHELLE BIANCHI	131.50	0.00	0.00	0.00	0.00	131.50
MIDCOAST ENTERPRISES LLC	33.00	0.00	0.00	0.00	0.00	33.00
MIDCOAST SITE DEVELOPMENT	0.00	62.50	0.00	0.00	0.00	62.50
MILL STREET COMPANY LLC	37.50	0.00	0.00	0.00	0.00	37.50
MJOLNIR CONSTRUCTION	684.70	78.00	0.00	0.00	0.00	762.70
NASH PLUMBING	8.00	10.00	0.00	0.00	0.00	18.00
NEW LEAF CONSTRUCTION	14.40	0.00	0.00	0.00	0.00	14.40
NORTH ATLANTIC PAINTING COMPANY	72.20	42.00	0.00	0.00	0.00	114.20
O.B. & SONS, INC.	22.00	0.00	0.00	0.00	0.00	22.00
ONE STOP BUILDERS	35.00	0.00	0.00	0.00	0.00	35.00
OTHF CONSTRUCTION LLC	77.40	0.00	0.00	0.00	0.00	77.40
PARKER HOUSE LLC	11.20	213.00	7.60	0.00	0.00	231.80
PENOBSCOT BAY Y.M.C.A.	5.00	0.00	0.00	0.00	0.00	5.00
PHI HOME DESIGNS, LLC	559.20	0.00	0.00	0.00	0.00	559.20
PINE RIDGE CARPENTRY	300.40	0.00	0.00	0.00	0.00	300.40
PORT HARBOR MARINE, INC.	0.00	140.80	0.00	0.00	0.00	140.80
POTTER BUILDING COMPANY	142.00	131.40	0.00	0.00	0.00	273.40

# Mid-Coast Solid Waste Corporation

## A/R Aging Summary

As of January 31, 2023

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
PROPERTY SERVICES & CARETAKING	0.00	0.00	232.01	60.77	72.00	364.78
QUARRY HILL	86.00	106.00	14.00	0.11	0.00	206.11
RANDY FROST ROOFING	192.00	0.00	0.00	0.00	0.00	192.00
RANKIN'S INC.	1,006.00	1,000.00	0.00	0.00	0.00	2,006.00
Ray Lemieux	0.00	0.00	0.75	45.00	0.00	45.75
RICHARD LERMOND	0.00	12.50	0.00	0.00	0.00	12.50
Rock Harbor Management	96.90	0.00	0.00	0.00	-49.20	47.70
ROCKPORT GRANITE	80.00	0.00	0.00	0.00	0.00	80.00
ROCKPORT HOMES, INC.	70.00	0.00	0.00	0.00	0.00	70.00
ROCKPORT LANDSCAPE & DESIGN	0.00	150.00	68.40	0.00	0.00	218.40
ROCKPORT PUBLIC WORKS	217.00	35.00	0.00	0.00	0.00	252.00
SAD #28 and FIVE TOWN CSD	46.00	0.00	110.00	14.00	596.00	766.00
SAMOSET RESORT	996.80	0.00	0.00	0.00	0.00	996.80
SCOTTYOUNG HOME SOLUTIONS	105.00	0.00	0.00	0.00	0.00	105.00
SCRAPDOGS COMMUNITY COMPOST	3.00	4.00	0.00	0.00	0.00	7.00
SEABORN BUILDERS	80.00	119.00	0.00	0.00	0.00	199.00
SEACOAST PLUMBING	5.00	0.00	0.00	0.00	-59.64	-54.64
SEACOAST SECURITY	0.00	65.00	0.00	0.00	0.00	65.00
SEASON'S DOWNEAST DESIGNS	148.00	0.00	0.00	0.00	0.00	148.00
STRONG YOUNG MEN	239.00	478.90	0.00	0.00	0.00	717.90
SUPERIOR RESTORATION	362.00	432.80	0.00	0.00	0.00	794.80
TANGLEWOOD 4-H CAMP	0.00	50.00	3.25	7.08	211.86	272.19
THOMAS BLAND BUILDER	60.20	0.00	0.00	0.00	0.00	60.20
TOWN OF LINCOLNVILLE	800.00	0.00	0.00	0.00	0.00	800.00
TOWN OF ROCKPORT	15.00	0.00	0.00	0.00	0.00	15.00
TREE TRIMMERS LLC	29.60	0.00	0.00	0.00	0.00	29.60
TREEKEEPERS, LLC	256.40	0.00	0.00	0.00	0.00	256.40
TREEWISE	0.00	0.00	0.00	0.00	0.00	0.00
VILLAGE BUILDERS&REMODELING	93.80	76.80	0.00	0.00	0.00	170.60
VISION BUILDERS	5.00	0.00	0.00	0.00	0.00	5.00
WALK-IN	0.00	21.20	0.00	0.00	0.00	21.20
Walk IN	0.00	24.00	0.00	0.00	0.00	24.00
WATERFRONT RESTAURANT	65.00	0.00	0.00	0.00	0.00	65.00
WESTERN AUTO	522.80	0.00	0.00	0.00	0.00	522.80
WHITE CONSTRUCTION CO	0.00	0.00	0.00	0.00	-117.80	-117.80
WHITMAN PROPERTIES LLC	148.00	0.00	0.00	0.00	0.00	148.00
WJR CARPENTRY	402.00	0.00	0.00	0.00	0.00	402.00
2023 COMMERCIALTRASH ROCKPORT	43.20	0.00	0.00	0.00	0.00	43.20
<b>TOTAL</b>	<b>55,313.09</b>	<b>18,422.32</b>	<b>5,459.28</b>	<b>2,160.24</b>	<b>6,425.97</b>	<b>87,780.90</b>

## Expense Summary Report

Accounts: E 1-01-01 - E 7-99-99

July to June

Account	Budget Original	Budget Adjustments	----- Y T D -----		Net	Unexpended Balance	Percent Spent
			Debits	Credits			
1 - General	2,394,375.00	0.00	1,255,769.54	1,508.75	1,254,260.79	1,140,114.21	52.38
<b>01 - General Administration</b>	<b>254,095.00</b>	<b>0.00</b>	<b>99,114.02</b>	<b>0.00</b>	<b>99,114.02</b>	<b>154,980.98</b>	<b>39.01</b>
01 - Manager	91,376.00	0.00	35,846.05	0.00	35,846.05	55,529.95	39.23
03 - Admin Asst	53,640.00	0.00	33,639.88	0.00	33,639.88	20,000.12	62.71
04 - Contract Bookkeeping	25,000.00	0.00	12,500.00	0.00	12,500.00	12,500.00	50.00
06 - Community Committee Projects	6,000.00	0.00	329.23	0.00	329.23	5,670.77	5.49
07 - Waste Reduction Education	20,000.00	0.00	51.90	0.00	51.90	19,948.10	0.26
10 - Office Supplies & Equipment	6,700.00	0.00	3,798.38	0.00	3,798.38	2,901.62	56.69
11 - Software License & Support	6,000.00	0.00	126.00	0.00	126.00	5,874.00	2.10
12 - General Legal	10,000.00	0.00	272.00	0.00	272.00	9,728.00	2.72
16 - Audit	10,500.00	0.00	0.00	0.00	0.00	10,500.00	0.00
17 - Communications-Pub. Advert.	5,000.00	0.00	790.52	0.00	790.52	4,209.48	15.81
18 - Seminar & Training Expense	2,500.00	0.00	807.68	0.00	807.68	1,692.32	32.31
19 - Safety Training & Equipment	7,000.00	0.00	3,849.75	0.00	3,849.75	3,150.25	55.00
20 - Dues	6,000.00	0.00	7,102.63	0.00	7,102.63	-1,102.63	118.38
21 - In Lieu of Taxes/Payment	4,379.00	0.00	0.00	0.00	0.00	4,379.00	0.00
<b>05 - Operations - Wages</b>	<b>388,783.00</b>	<b>0.00</b>	<b>284,710.60</b>	<b>0.00</b>	<b>284,710.60</b>	<b>104,072.40</b>	<b>73.23</b>
02 - Full Time Labor	282,830.00	0.00	213,278.59	0.00	213,278.59	69,551.41	75.41
03 - Part Time Labor	95,953.00	0.00	59,981.19	0.00	59,981.19	35,971.81	62.51
04 - Overtime	10,000.00	0.00	11,450.82	0.00	11,450.82	-1,450.82	114.51
<b>10 - Employee Benefits &amp; Insurance</b>	<b>285,924.00</b>	<b>0.00</b>	<b>124,649.06</b>	<b>1,500.54</b>	<b>123,148.52</b>	<b>162,775.48</b>	<b>43.07</b>
01 - Health Insurance	160,000.00	0.00	53,929.20	0.00	53,929.20	106,070.80	33.71
02 - FICA	40,071.00	0.00	27,896.52	0.00	27,896.52	12,174.48	69.62
03 - Unemployment	1,200.00	0.00	1,117.98	0.00	1,117.98	82.02	93.17
04 - Workers Compensation	40,000.00	0.00	13,800.90	0.00	13,800.90	26,199.10	34.50
05 - ICMA Retirement	19,253.00	0.00	12,622.05	1,500.54	11,121.51	8,131.49	57.77
06 - Income Protection	4,500.00	0.00	2,268.19	0.00	2,268.19	2,231.81	50.40
07 - Clothing	6,500.00	0.00	3,414.22	0.00	3,414.22	3,085.78	52.53
08 - Health Insurance Buyout	14,400.00	0.00	9,600.00	0.00	9,600.00	4,800.00	66.67
<b>15 - Insurance</b>	<b>20,000.00</b>	<b>0.00</b>	<b>17,837.00</b>	<b>0.00</b>	<b>17,837.00</b>	<b>2,163.00</b>	<b>89.19</b>
01 - Public Official Liability/Prop	20,000.00	0.00	17,837.00	0.00	17,837.00	2,163.00	89.19
<b>20 - Facility</b>	<b>49,500.00</b>	<b>0.00</b>	<b>23,019.13</b>	<b>0.00</b>	<b>23,019.13</b>	<b>26,480.87</b>	<b>46.50</b>
01 - Utilities	8,500.00	0.00	5,736.07	0.00	5,736.07	2,763.93	67.48
05 - Station Maintenance	25,000.00	0.00	10,928.23	0.00	10,928.23	14,071.77	43.71
07 - Communication - on site	1,500.00	0.00	262.98	0.00	262.98	1,237.02	17.53
08 - Portable Toilet Service	1,000.00	0.00	480.00	0.00	480.00	520.00	48.00
10 - Equipment Maintenance & Fuel	4,000.00	0.00	2,801.12	0.00	2,801.12	1,198.88	70.03
14 - Break/Rest Supplies	2,500.00	0.00	1,991.03	0.00	1,991.03	508.97	79.64

## Expense Summary Report

Accounts: E 1-01-01 - E 7-99-99

July to June

Account	Budget Original	Budget Adjustments	----- Y T D -----			Unexpended Balance	Percent Spent
			Debits	Credits	Net		
1 - General CONT'D							
15 - Traffic Control/Replace Signs	5,000.00	0.00	819.70	0.00	819.70	4,180.30	16.39
19 - Steel & Fabrication	2,000.00	0.00	0.00	0.00	0.00	2,000.00	0.00
25 - Operational Costs-MSW	740,520.00	0.00	393,582.86	0.00	393,582.86	346,937.14	53.15
05 - Equipment Maintenance/Supplies	15,000.00	0.00	19,016.93	0.00	19,016.93	-4,016.93	126.78
07 - Compost Pilot	200.00	0.00	0.00	0.00	0.00	200.00	0.00
08 - Waste Oil	2,000.00	0.00	2,494.22	0.00	2,494.22	-494.22	124.71
10 - Purchase of Bags	50,000.00	0.00	49,323.90	0.00	49,323.90	676.10	98.65
12 - Universal Household Waste	1,000.00	0.00	2,342.44	0.00	2,342.44	-1,342.44	234.24
13 - HHW Day Cost	10,000.00	0.00	0.00	0.00	0.00	10,000.00	0.00
14 - Roll-off Truck Maint/Repair	10,000.00	0.00	3,052.88	0.00	3,052.88	6,947.12	30.53
15 - Scale	1,000.00	0.00	0.00	0.00	0.00	1,000.00	0.00
16 - Hauling to ecomaine	231,000.00	0.00	102,774.74	0.00	102,774.74	128,225.26	44.49
17 - Tipping at ecomaine	413,820.00	0.00	211,715.38	0.00	211,715.38	202,104.62	51.16
18 - Electricity	6,500.00	0.00	2,862.37	0.00	2,862.37	3,637.63	44.04
30 - Recycling	96,200.00	0.00	59,086.67	8.21	59,078.46	37,121.54	61.41
02 - Recycle Metal Transportation	34,200.00	0.00	20,850.00	0.00	20,850.00	13,350.00	60.96
05 - Tire Disposal	0.00	0.00	1,614.00	0.00	1,614.00	-1,614.00	----
06 - Sales Expense	8,500.00	0.00	2,731.55	0.00	2,731.55	5,768.45	32.14
07 - Freon Removal	5,000.00	0.00	3,722.00	0.00	3,722.00	1,278.00	74.44
08 - Recycling Supplies	9,000.00	0.00	4,417.79	8.21	4,409.58	4,590.42	49.00
09 - Equipment Maintenance & Repair	12,500.00	0.00	12,826.72	0.00	12,826.72	-326.72	102.61
10 - Building Maintenance & Repair	8,000.00	0.00	3,774.08	0.00	3,774.08	4,225.92	47.18
18 - Electricity	9,500.00	0.00	4,709.20	0.00	4,709.20	4,790.80	49.57
19 - Fuel/Oil	9,500.00	0.00	4,441.33	0.00	4,441.33	5,058.67	46.75
35 - Operational Costs-CDD	331,200.00	0.00	231,723.51	0.00	231,723.51	99,476.49	69.96
01 - Leachate	130,000.00	0.00	108,537.44	0.00	108,537.44	21,462.56	83.49
03 - Analytical	40,800.00	0.00	33,272.13	0.00	33,272.13	7,527.87	81.55
04 - Landfill Development	45,000.00	0.00	9,896.53	0.00	9,896.53	35,103.47	21.99
07 - Engineering Consultation	10,000.00	0.00	13,190.77	0.00	13,190.77	-3,190.77	131.91
08 - Dozer Fuel/Maintenance	17,500.00	0.00	10,142.34	0.00	10,142.34	7,357.66	57.96
09 - Landfill Equipment	20,000.00	0.00	9,445.37	0.00	9,445.37	10,554.63	47.23
11 - OCB Maintenance & Repair	500.00	0.00	419.00	0.00	419.00	81.00	83.80
12 - Sheetrock Diversion	50,000.00	0.00	25,373.60	0.00	25,373.60	24,626.40	50.75
13 - Brush Diversion & Hauling	5,000.00	0.00	6,629.81	0.00	6,629.81	-1,629.81	132.60
15 - DEP Landfill Fee	4,500.00	0.00	1,908.09	0.00	1,908.09	2,591.91	42.40
18 - Electricity	1,900.00	0.00	1,735.58	0.00	1,735.58	164.42	91.35
19 - Mattress Diversion	6,000.00	0.00	11,172.85	0.00	11,172.85	-5,172.85	186.21

Expense Summary Report  
Accounts: E 1-01-01 - E 7-99-99  
July to June

Account	Budget Original	Budget Adjustments	----- Y T D -----		Net	Unexpended Balance	Percent Spent
			Debits	Credits			
1 - General CONT'D							
45 - Capital Expenditures	60,000.00	0.00	21,427.00	0.00	21,427.00	38,573.00	35.71
26 - Baler Rebuild	60,000.00	0.00	21,427.00	0.00	21,427.00	38,573.00	35.71
48 - Capital Reserves	168,153.00	0.00	0.00	0.00	0.00	168,153.00	0.00
01 - Jacobs Quarry Closure Reserve	100,000.00	0.00	0.00	0.00	0.00	100,000.00	0.00
05 - Accrued Benefits	68,153.00	0.00	0.00	0.00	0.00	68,153.00	0.00
49 - Grants	0.00	0.00	619.69	0.00	619.69	-619.69	----
02 - Waste Diversion Grant	0.00	0.00	619.69	0.00	619.69	-619.69	----
Final Totals	2,394,375.00	0.00	1,255,769.54	1,508.75	1,254,260.79	1,140,114.21	52.38



## Revenue Summary Report

Accounts: R 1-01 - R 1-94

July to June

Account	Budget Original	Budget Net	----- C U R R M O N T H ----- Debits	Credits	Net	YTD Net	Uncollected Balance	Percent Collected
1 - General	2,394,375.00	2,394,375.00	134.34	1,371,375.94	1,371,241.60	1,371,241.60	1,023,133.40	57.27
01 - Pay Per Bag	540,000.00	540,000.00	0.00	275,848.72	275,848.72	275,848.72	264,151.28	51.08
02 - Per Ton Fee	475,000.00	475,000.00	0.00	324,734.57	324,734.57	324,734.57	150,265.43	68.37
03 - Scale Fee	1,200.00	1,200.00	0.00	961.00	961.00	961.00	239.00	80.08
04 - Misc Income	6,000.00	6,000.00	0.34	1,699.34	1,699.00	1,699.00	4,301.00	28.32
06 - Sheetrock	50,000.00	50,000.00	0.00	26,997.74	26,997.74	26,997.74	23,002.26	54.00
07 - Baled Sales	55,000.00	55,000.00	0.00	34,083.44	34,083.44	34,083.44	20,916.56	61.97
09 - Metal Disp	65,000.00	65,000.00	0.00	36,025.90	36,025.90	36,025.90	28,974.10	55.42
10 - Bottle Ret	12,000.00	12,000.00	0.00	9,924.20	9,924.20	9,924.20	2,075.80	82.70
11 - UHW	6,000.00	6,000.00	0.00	3,887.20	3,887.20	3,887.20	2,112.80	64.79
12 - Valve/Freon	6,000.00	6,000.00	0.00	4,653.00	4,653.00	4,653.00	1,347.00	77.55
14 - HHW Day	2,500.00	2,500.00	0.00	195.00	195.00	195.00	2,305.00	7.80
15 - Div Inc Rege	0.00	0.00	0.00	2,164.60	2,164.60	2,164.60	-2,164.60	----
17 - 4 Town Demo	420,000.00	420,000.00	94.00	180,500.43	180,406.43	180,406.43	239,593.57	42.95
19 - Brush Disp	30,000.00	30,000.00	0.00	13,016.85	13,016.85	13,016.85	16,983.15	43.39
22 - Mattress Div	7,500.00	7,500.00	0.00	15,384.00	15,384.00	15,384.00	-7,884.00	205.12
23 - Mixed Load	8,500.00	8,500.00	40.00	14,442.27	14,402.27	14,402.27	-5,902.27	169.44
24 - Yard Waste	0.00	0.00	0.00	2,929.50	2,929.50	2,929.50	-2,929.50	----
25 - Swap Shop	0.00	0.00	0.00	241.00	241.00	241.00	-241.00	----
26 - Tire Div	0.00	0.00	0.00	2,425.00	2,425.00	2,425.00	-2,425.00	----
61 - Interest	5,000.00	5,000.00	0.00	5,639.18	5,639.18	5,639.18	-639.18	112.78
63 - Use of UFB	150,511.00	150,511.00	0.00	0.00	0.00	0.00	150,511.00	0.00
91 - Camden	237,007.00	237,007.00	0.00	177,755.25	177,755.25	177,755.25	59,251.75	75.00
92 - Rockport	165,012.00	165,012.00	0.00	123,759.00	123,759.00	123,759.00	41,253.00	75.00
93 - Lincolnville	95,802.00	95,802.00	0.00	71,851.50	71,851.50	71,851.50	23,950.50	75.00
94 - Hope	56,343.00	56,343.00	0.00	42,257.25	42,257.25	42,257.25	14,085.75	75.00
Final Totals	2,394,375.00	2,394,375.00	134.34	1,371,375.94	1,371,241.60	1,371,241.60	1,023,133.40	57.27