

2012

Annual Report, Town of North Berwick, Maine for the Fiscal Year Beginning July 1, 2011 and Ending June 30, 2012

North Berwick (Me.)

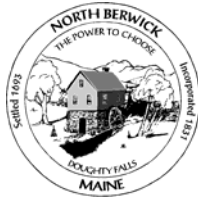
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ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



“CABBAGE HILL”

For the Fiscal Year beginning July 1, 2011
and ending June 30, 2012

and the

2013 BUDGET MEETING WARRANT

On The Cover

Cabbage Hill Historic Area

As part of the Central Maine Power Reliability upgrades, CMP was required to review the entire length of their transmission corridor to determine potential impacts on areas of Historical significance and significant vistas. The Cabbage Hill area was determined to be an area of Historical significance and important vistas and as part of the study, CMP was required to install signs to denote the significance.

CMP worked in conjunction with the North Berwick Historical Society, Old Berwick Historical Society and the Town of North Berwick to develop and install the sign on Cabbage Hill. It will stand as a reminder to the significance of Cabbage Hill and the historical significance and loveliest vistas in York County.

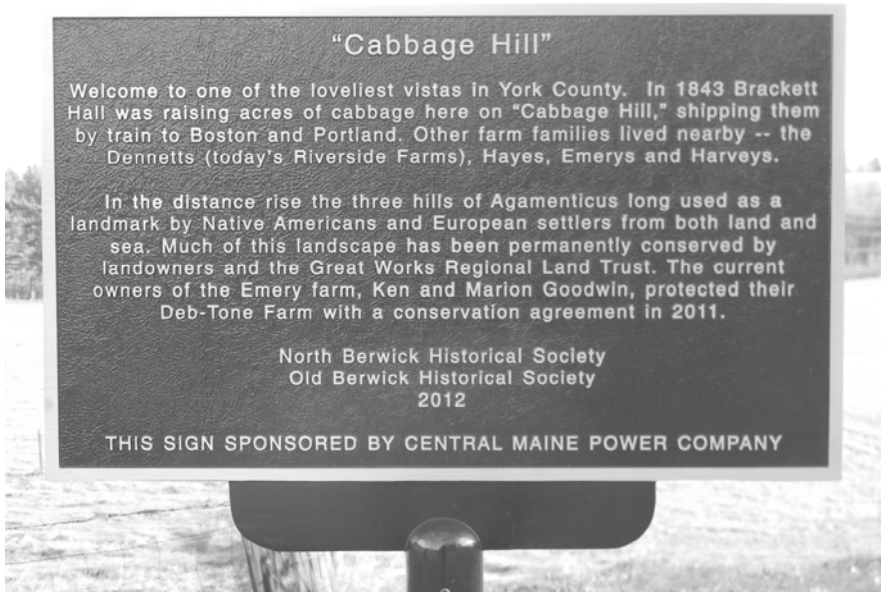


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DEDICATION



Dorothy Linscott

Dorothy Linscott was born in the Northern Maine Town of Lee on March 21, 1929. While attending Lee Academy, she worked on potato farms in the area, however, during the summer between high school and attending Farmington Teachers College, she decided to work in the resort town of Ogunquit, where she met her future husband, Freeman Linscott of North Berwick.

After their marriage in 1948, she spent the rest of her life in North Berwick, where she grew to love the town and its residents. Freeman and Dorothy had four children; sons John, Michael and Craig and daughter Cynthia.

While raising her family, she spent many years working at the North Berwick Elementary School hot lunch program and as a substitute teacher. Later, she volunteered for several town committees, including the Zoning Board of Appeals and the Historical Society.

Her most gratifying work, however, was participating for many years on the administrative committees and working for her beloved North Berwick Baptist Church. She treasured the fellowship, mutual sharing of the spiritual experience and the lasting friendships she developed as a lifelong member.

Dorothy passed away on December 23, 2012, surrounded by her loving family, at the age of 83. She is remembered by fellow residents as a caring, loving and compassionate person who always managed to work with a tremendous sense of humor. She was a great neighbor to all who knew her.

She would have been humbled and honored to know tha the 2013 Town Report is being dedicated to her.

(Written by Craig Linscott)

**TOWN OF NORTH BERWICK, MAINE
OFFICERS AND TOWN OFFICIALS**

**For the Fiscal year Ending
June 30, 2013**

ELECTED OFFICIALS

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Elaine Folsom, Elected to 2013
Lawrence Hart, Elected to 2013
Charles Galemmo, Elected to 2014
Paul Danforth, Elected to 2015
Gregg Drew, Elected to 2015

M.S.A.D. #60 SCHOOL DIRECTORS

Jaqueline Alwin, Elected to 2013
David Lentini, Elected to 2014
Stan Cowan, Elected to 2015

SANITARY DISTRICT TRUSTEES

Jay Randall, Elected to 2013
John Randall, Jr., Elected to 2013
Maurice Dolbec, Elected to 2014
Owen Thyng, Elected to 2015
Daniel Burbank, Elected to 2015

WATER DISTRICT TRUSTEES

Edwin Amerman, Elected to 2013
Carl L. Works, Elected to 2014
Charles Galemmo, Elected to 2014
Sid Canfield, Elected to 2015
Michael D. Johnson, Jr., Elected to 2015

MODERATOR

William Bourbon

CEMETARY TRUSTEES

Dale Clock, Elected to 2013
Michael Johnson, Sr., Appointed to 2013
Meredith Kleinschmidt, Elected to 2014
Amelia Rowell, Elected to 2014
William Wyman, Jr., Elected to 2015

BUDGET COMMITTEE MEMBERS

Anthony Bourbon, Elected to 2013
Wendy Cowan, Elected to 2013
Maurice Dolbec, Elected to 2013
Matthew Pomerleau, Elected to to 2013
Barry Abbott, Elected to 2014
Kerry Briggs, Elected to 20114
Julie Fernee, Elected to 2014
Michael Johnson, Sr., Elected to 2014
Lynn Manley, Elected to 2015
Stephen Dumont, Elected to 2015
David Bentley, Elected to 2015
Christopher Rosen, Elected to 2015

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Mark Cahoon, Appointed to 2013
Barry Chase, Appointed to 2014
Shaun Dewolf, Appointed to 2015
Richard Reynolds, Appointed to 2016
Geoffrey Aleva, Appointed to 2016
Alternates:
Jon Morse, Appointed to 2014
Anne Whitten, Appointed to 2017

ZONING BOARD OF APPEALS

Craig Linscott, Appointed to 2015
Glenn Gobeille, Appointed to 2015
Kevin Mayberry, Appointed to 2013
Louis Thibodeau, Appointed to 2013
Vacant, Appointed to 2014

Alternates:
Vacant, Appointed to 2015
Vacant, Appointed to 2015

HEALTH OFFICER

Dr. Charles Hintermeister

PARKS AND RECREATION COMMITTEE

Denise Patterson, Appointed to 2013
Beau Lambert, Appointed to 2013
Lincoln Harrison, Appointed to 2013
Amiee Metz-Jordan, Appointed to 2014
Open, Appointed to 2013
Alternates:
Open, Appointed to 2014
Open, Appointed to 2015

CABLE T.V. REGULATORY COMMISSION

Nicholas Salata, Appointed to 2013

ADVISOR TO THE SOUTHERN MAINE REGIONAL PLANNING COMMISSION

Lawrence Huntley, Appointed to 2013

ADMINISTRATIVE OFFICIALS

TOWN MANAGER

Dwayne G. Morin

TOWN CLERK

Christine Dudley

DEPUTY TREASURER/ WELFARE DIRECTOR

Marianne Benedict

CODE ENFORCEMENT OFFICER

Lawrence Huntley

DEPUTY TOWN CLERK

Kathryn Miller Jacques

TRANSFER STATION

Richard Anderson, Supervisor
Gerry Schulmaier

RESCUE SQUAD

Mike Barker, Chief
Daniel Staples, Asst. Chief

PARKS AND RECREATION COORDINATOR

Kristie Michaud

DEPUTY TAX COLLECTOR

Kathryn Miller Jacques

ASSESSOR'S AGENT

Craig Skelton

PUBLIC WORKS DEPARTMENT

Mike Dunn, Road Foreman
Ernest Rose
Robert Moulton
Everett Smith

POLICE DEPARTMENT

Stephen Peasley, Chief
Leo Harriman, Captain
James Moulton, Lieutenant
Robert Kearns, Sargeant
Ricky Varney, School Resource Officer
Timothy Niehoff
Matthew Begin
Daniel Pelkey
Jonathan Koelker
Wendi Daudelin, Secretary
Martin Harmon, Animal Control

FIRE DEPARTMENT

Brian Gosselin, Chief
Larry Straffin, Deputy Chief
Mark Kelewae, Captain
Bob Robbins, Captain
Mike Kelewae, Lieutenant
Jason Coffin, Lieutenant

STATE OF MAINE ELECTED OFFICIALS

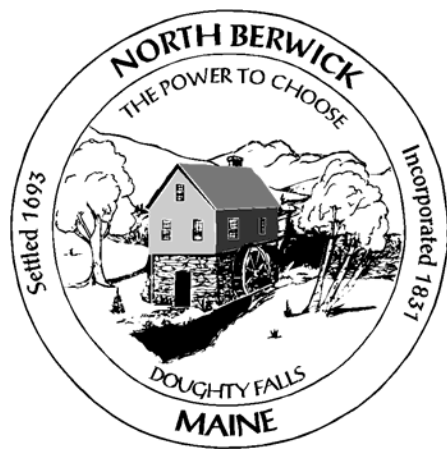
STATE REPRESENTATIVE

Mark Eves
29 Acorn Lane
North Berwick, ME 03903
504-3837
markeves@yahoo.com

STATE SENATOR

Ron Collins
401 Harriseckett Road
Wells, Maine 04090
287-1505
rcollins7@maine.rr.com

**REPORTS OF THE NORTH BERWICK DEPARTMENTS,
COMMITTEES AND BOARDS**



**FY2012 Annual Report
Town of North Berwick, Maine**



BOARD OF SELECTMEN

To the Citizens of North Berwick:

On behalf of the Board of Selectmen, it is my pleasure and privilege to report to the citizens of North Berwick some of the significant events and issues that were before us during the 2013 fiscal year beginning on July 2012 and ending on June 30, 2013.

This year, FY12, we saw our tax rate increase from 10.85 to 11.40. The entire increase in the tax rate was due to increases in the MSAD 60 school budget. In the coming year, FY13, we are faced with one of the largest tax increases in Town history. While the Town of North Berwick municipal budget did increase in FY13, approximately 95 percent of the anticipated increase is due to the 5.6 percent increase in the MSAD 60 school budget. This large of an increase was a surprise, and passed with a very small number of voters going to the polls. The Town of North Berwick proposed budget for the upcoming 2014 fiscal year has a proposed 3.5 percent decrease from the previous year. While this will not erase the increase from last year, we have made responsible reductions while retaining the most essential programs and services.

At Town Meeting, the citizens voted to approve a highway bond for one million dollars. This bond will enable us to catch up for the years that we cut back on our highway budgets to minimize the tax increases to our citizens. We have several major road projects scheduled for this year to help get us back on track towards maintaining our roads in good shape and effecting repairs before our roads need to be completely rebuilt at significantly higher costs. We were able to reduce the cost of this lending when bond rates dropped to historic lows.

The voters approved the purchase of a new fire engine to replace our 25 year old front line pumper. This new engine is scheduled to deliver in March. The original town warrant article specifically authorized the Town to obtain a loan for this purchase. Subsequent to voter approval, bond rates dropped, making more financially attractive to obtain funding through a bond. A special Town Meeting was held which approved the alternate financing, ultimately saving the taxpayers \$40,000.00 in finance charges. We were also able to combine the highway bond with the fire truck bond, thus eliminating the origination fees for two bonds, saving us even more. Subsequent to Town Meeting, our forestry unit was found to require significant repairs to continue to use it as a front line unit. Due to its age, it was determined to not be cost effective to make those repairs, and the best alternative was to sell the forestry unit. We will no longer be retiring the 25 year old engine and will instead be using it as a replacement for the forestry unit, as the number of times we need an off-road vehicle is very limited. The engine also

carries more water and equipment, and should prove to be more useful and versatile than the forestry unit has been.

The State of Maine recently approved the sale and use of fireworks within the State. Many towns and cities opted to merely allow the state law to take effect with no local action. The Town of North Berwick decided to err on the side of caution and added some limited restrictions. A permit must be obtained from the fire department to ensure the conditions are acceptable for their use and the fireworks must be used on one's own property. Increasing dollar value fines would be incurred for those who violate the ordinance. There are also restrictions on the hours that fireworks may be used to minimize the disruption to other citizens.

The Rescue Squad is now a separate entity from the Town of North Berwick. The Town will still contribute to the finances of the Rescue Squad, as approved at Town Meeting, but they are now self-governing. The previous arrangement with the Chief and a few contract employees being employees of the Town was not in the best interest of the Town or the Rescue Squad.

The Board would like to thank Dwayne Morin, the Town Manager, all of the Police, Fire, Rescue, Highway, Administrative, Parks and Recreation, Maintenance and Transfer Station employees. We would also like to express our sincere appreciation to all of those who serve on the various boards of volunteer their time for other community enrichment activities. We are a much better community for all of their efforts. We could not be the welcoming town we are without you.

I would like to thank my fellow board members: Elaine Folsom, Paul Danforth, Charlie Galemme and Greg Drew for their time, mentoring and insight as we worked together to maintain a community we can all afford and be proud to live in. It has been a pleasure serving the citizens of North Berwick.

Respectfully submitted,
Larry Hart, Chairman
Board of Selectmen



To the Citizens of North Berwick:

I am pleased to present to you the reports of the various committees, departments and boards for fiscal year 2012 which covers the period from July 1, 2011 to June 30, 2012.

Here are a few other highlights from the past fiscal year:

Highlights

Tax Rate: The tax rate increased to \$11.40. The Town saw an increase in the municipal valuation of \$414,490.00. The Town portion of the tax rate decreased by \$24,298.05.00, the SAD #60 portion increased by \$346,812.00, and County Taxes increased by \$6,021.30.00 over the previous year.

Road Work: The Town accomplished three (3) major projects and three (3) paving projects:

Reconstruction Projects:

Card Mill Road: The Town reclaimed the pavement, upgraded the base gravel and drainage and repave the entire length of Card Mill Road. In addition, the Town repaved Middle Street as part of the project.

Prospect Street: The Town reclaimed the pavement and repave the entire length of Prospect Street. The Town coordinated these improvements with the North Berwick Water District as they replaced the 100 year old water main located under Prospect Street.

Little River Road: The Town reclaimed the pavement, upgraded the base gravel and drainage and repaved the section of Little River Road from the Little River Bridge to the Berwick Town Line. Severe weather over the past few years had degraded this section of road and there was a need to raise the elevation of the road in certain locations to channel storm water into newly installed culverts. This project was partially funded through FEMA funds received from damage to the Road in the March 2010 flooding.

Paving Projects:

Maple Street: The section of Maple Street from Route 4 to Puffin Lane had begun to delaminate. In an effort to save this section of Road without a large reconstruction expenditure, the Town removed an inch of pavement off the road and resurfaced this section with new surface pavement

Morrell's Mill Road: The section of Morrell's Mill Road from Route 4 to the Bauneg Beg Lake Bridge was resurfaced.

Lebanon Road: The town shimmed and overlaid the section of Lebanon Road from Five Corners to Clark Road. The Town also worked with the land owners on Lebanon Road to remove some of the trees in an effort to improve the condition of the roadway especially during the winter months.

Bond Proposal: Voters approved the proposed \$1,000,000.00 bond to improve the Town's roads at the last Town Meeting. The roads to be repaired with the bond proceeds included Lebanon Road, Maple Street and Turkey Street. By using the road bond for the repair of the major arterial and long collector roads in town, this will allow the town to use the annual appropriation to tackle smaller projects and divide the larger projects into multi-year projects. The Board also wanted to insure that the road bond would not outpace the life expectancy of the repair of the roads. The town has been experiencing a 12-15 year life expectancy for shim and overlay projects and a 15-20 life from reconstruction projects. Since the projects planned are mainly shim and overlay projects, the Board decided that they did not want the term of the bond to be longer than 10 years which is less than the life expectancy of the proposed projects.

Police Canine Unit: Voters approved the creation of a canine unit within the Town of North Berwick Police Department to combat the ever increasing illicit drug problem; act as a deterrent to decrease all other forms of criminal activity; increase positive community relations; increase arrest activity and clearance rates; increase civilian and Officer safety and locate lost/missing persons or fleeing criminals. The majority of the \$25,000.00 startup costs for the program were raised by grants and other donations resulting in the Town only spending approximately \$4,000.00 for the program. The yearly costs for the first three years will be covered by a grant and it is anticipated the annual cost for the program after the three year grant period will be \$1,000.00 a year.

One of the donations received by the town was Hoki, a three year old German Shepherd from the Von Woden Kennels of Weld, Maine. Hoki becomes the latest edition to the North Berwick Police Department and is being handled by Officer Dan Pelkey.

Ordinance changes: With the passage of the new State fireworks law, voters passed a local fireworks ordinance to ensure the safe usage of consumer fireworks within the Town of North Berwick. In addition, the Town enacted an ordinance that provided an excise tax exemption for active military personnel who are stationed outside the State of Maine. Prior to this ordinance only active military personnel stationed within the State received the exemption and this ordinance provided the exemption to all active military personnel.

The past year has been a difficult year for many residents and the upcoming year will produce many trials as budget increases from all levels of government continue to place more tax burden on the taxpayers of North Berwick. With the struggling economy, it will be incumbent on us as a community to seek out different ways to ease these burdens by controlling expenses, increasing economic opportunities and seeking other avenues to accomplish the services demanded by the residents. This will not been an easy task, but as Town Manager I will strive to meet these challenges head on with the help of the Board of Selectmen, staff and citizens of our great community.

Every year I express my sincerely gratitude to all the Department heads, employees, volunteer boards and committees who bring a high degree of enthusiasm, teamwork, and resolve to the Town's business and this year is no exception. Their hard work and dedication is the backbone of our community and I never cease to marvel at their unceasing dedication and commitment to the needs of our community and the excellent work they perform on a daily basis.

I again want to thank the members of the Board of Selectmen for their leadership and support of the Town staff and myself. I would also like to thank my wife, Shannon, two daughters, Ali and Paige and son Ethan whose unending love and support I truly cherish. I am truly blessed.

Respectfully submitted,

Dwayne G. Morin, Town Manager



IN MEMORIAM

For the year July 1, 2011 to June 30, 2012

<u>Date</u>	<u>Name</u>	<u>Age</u>
July 1, 2011	Linda Amerman	64
July 11, 2011	Peter T. Barnum	35
July 16, 2011	Bernice I. Lowell	73
July 25, 2011	Pauline Sanborn	89
August 2, 2011	Marion Voorhis	83
August 7, 2011	Michael Jack McAtee	59
August 27, 2011	Scott David Labrie	48
September 3, 2011	Carol H. Hollis	54
September 25, 2011	Joseph H. Henri	91
September 22, 2011	Sandra Lee Burrows	53
October 4, 2011	Thomas Edward Craig	78
October 25, 2011	Helen A. Johnson	90
October 25, 2011	Gladys Lyman White	90
November 13, 2011	Cicely Kennedy Tufts	88
November 14, 2011	Kevin Thomas King	47
November 19, 2011	Becky Ann Johnson	39
November 24, 2011	Richard Walter Wood	77
December 12, 2011	Robert Spencer Pickett	94
December 18, 2011	Lillian Ruth Riffe	91
December 30, 2011	Lillian E. Goulet	89
January 1, 2012	Glenna Ethel Young	74
January 6, 2012	James Edward LaFleur	51
January 8, 2012	Suwonneh Wood	64
January 17, 2012	Carole Elizabeth Desrochers	69
January 18, 2012	Nola Jane Swett	77
January 28, 2012	Lorraine K. Kimball	69
February 13, 2012	Andrew Joel Duprey	69
February 15, 2012	Virginia Faye Hocking	86
March 10, 2012	Eric John Jacobsen	64
March 13, 2012	Russell Newell Eldridge	78
March 19, 2012	Eugenia Ann Shute	80
March 21, 2012	Virginia Arlene Price	85
April 1, 2012	Marie Giselle Charland	84

<u>Date</u>	<u>Name</u>	<u>Age</u>
April 12, 2012	Robert Carleton Boston	82
April 13, 2012	George W. Sias	96
April 16, 2012	Madalene Minnie Cole	81
April 16, 2012	Ethel W. Whiting	95
April 18, 2012	Eleanor Marion VanPelt	101
April 22, 2012	Juanne Talbot Hanscom	81
May 3, 2012	Colombo Semprini	96
May 4, 2012	Elizabeth Adell Nicoletti	89
May 5, 2012	Joy A Raptis	76
May 12, 2012	Brenda Louise Blaisdell	91
May 19, 2012	Ong Luy Pot	61
May 26, 2012	Raymond Bird Smith	58
June 3, 2012	Donald Edwin Staples	100
June 5, 2012	Claire Luciele Fife	75
June 6, 2012	Elaine M. Thompson	75
June 6, 2012	Thomas E. Neal	55
June 27, 2012	Lorraine H. Poliakoff	76
June 27, 2012	Phyllis Ellen Staples	83
June 28, 2012	Gertrude Sarah Thomley	89

Other Town Clerk Statistics

Vital Statistics

Licensed Dogs

Marriages:	21 recorded	Male/Female	18
Births:	25 recorded	Neutered/Spayed	253

Election Results:

New registered voters 60

<u>Date</u>	<u>Election</u>	<u>Voters</u>
November 8, 2011	State Referendum	1351 ballots cast
March 30, 2012	Town Meeting	208 ballots cast
	Budget Meeting	96 reg. voters present
May 17, 2012	SAD 60 Budget Meeting	38 reg. voters present
May 22, 2012	SAD 60 Budget Referendum	138 ballots cast
June 12, 2012	State Primary	265 ballots cast

Attest: /s/ *Christine Dudley*, Town Clerk



The Mission of North Berwick Rescue is to serve and render excellent health care to the residents, those who work here, and the many visitors of North Berwick; to provide service with the highest level of professionalism and compassion to the sick and injured.

Without a doubt it has been another busy year for the North Berwick Rescue Squad and we continue to respond to just around 500 calls for service annually. We continue to receive tremendous support from the Town Manager, Selectman, and citizens of North Berwick. On behalf of all the employees and volunteers of the squad we would like to say Thank You for the continued support in all that we do.

Throughout the country and especially here in the State of Maine, the face of Emergency Medical Services (EMS) is changing, and we will need that continued support from the citizens and government of North Berwick. Our members are staying on the forefront of these changes in order to deliver a very high level of emergency medicine to you and your family in a time of need. North Berwick Rescue Squad continues to partner with other area agencies and ensures our people are well trained on the leading edge of these changes. We strive for excellence and do not lower our standards.

We are though, always looking at making the squad better in order to meet the needs for increasing service demands here in town in regards to EMS. Each year we see our call volume slowly increasing, and we do this on the backbone of our volunteer force. Yes, we have a few shifts that are covered by Part Time paid personnel (Mon- Fri 6 AM to 6 PM), but all the rest is by a group of dedicated citizens that give freely of themselves, and put their lives on hold for an emergency call in order to tend to the needs of the citizens. This is not an easy task, and we want to make sure that it continues in this fashion so your families still can receive high quality EMS without drastically increasing the budget. In order to do this we need a sustainable volunteer force at all levels. We offer many incentives for our volunteer force, which include free education/training, the ability to take some of the paid shifts for some extra money, uniform allowances, and many other benefits. Give us a call or stop by the station for more information. We look forward to hearing from you, and we look forward to continuing to serve the Town of North Berwick. Thank you for the support.

Respectfully submitted,

Michael Barker, Rescue Chief and

Dan Staples, Asst. Chief



To The Citizens of North Berwick:

As we reflect over the past fiscal year the police department has worked hard to move in a positive direction and continues to strive to provide the greatest level of service possible for the people of North Berwick. At last April's town meeting the town voted in favor of a K-9 position to the police department. We went to work immediately obtaining grants from many different resources and started the program with very little cost to the town. K-9 "Hoki" was obtained on a grant shortly after town meeting and he and Officer Pelkey became certified through the Maine State Police K-9 Academy. Our K-9 team will be an incredible resource as we move forward.

Property crimes continue to rise with burglaries almost doubling since the previous year. The detective, assisted by the patrol officers has spent a great deal of time investigating these complaints, solving many. The police department has also been active working closely with our 3 schools in town developing plans on how to make this environment as safe as it possibly can be for our children.

I feel privileged as Chief of Police to have such a well trained, experienced team of officers all working toward the same goal. The average years of experience of the fulltime North Berwick Police Officers is 17 years. In addition they hold many certifications in different areas of expertise. This experience and training is put to work every day to better serve the Town of North Berwick.

In closing on behalf of the men and women of the North Berwick Police Department I would like to thank you for your continued support. We look forward to serving you for many years to come.

The following is a summary of the calls handled over the past fiscal year July 01, 2011 to June 30, 2012. A complete list can be obtained at the police station.

Abuse/Neglect	1	Theft/Fraud/Forgery	107	Civil Disputes	11
Disorderly Disturb	99	Assist Citizen	256	Emotionally Disturbed	52
Assaults	16	Assist Other Agency	119	Drug Offenses	20
Domestic Disputes	51	Warrant Arrest	18	Parking Violations	58
M/V Crash PD	113	Burglary	41	Bomb Scare	4
Sex Offenses	8	Burglar Alarms	74	Burglary of M/V	7
M/V Crash PI	62	M/V Stops	2,761		
Sudden Death	3	Harassment	114		
Assist Fire Dept.	49	Found/Lost Property	121		
Threatening	26	M/V Complaints	219		
Assist Rescue	266	Trespass	18		

Respectfully submitted,

Stephen C. Peasley, Chief of Police



To the Citizens of North Berwick:

I would like to thank the town's people of North Berwick for their continuing support of the North Berwick Fire Department. It is due to this support that we are able to provide better emergency services to the town by training our volunteer firefighters and making necessary equipment purchases that aid in the providing of the emergency service.

If you are interested in joining the Fire Department, please feel free to come by the station and talk to me or any of the fire fighters that are present. If no one is there, please feel free to call and set up a time to meet.

Once again, I would like to thank all the citizens of North Berwick.

The North Berwick Fire Department responded to the following number and types of calls for the fiscal year July 2011 - June 2012:

Ice Water Rescues	1	Mutual Aid	29
Assist other town	20	Fire/smoke alarms	15
Carbon Monoxide calls	8	Outside fire/investigations	22
Chimney Fires	3	Structure Fires	7
Electrical/Severe weather	26	Hazardous Materials	3
Odor Investigations	0	Misc.	15
Motor Vehicle Accidents	58		
		TOTAL CALLS	207

Respectfully submitted,

Brian Gosselin, Fire Chief



PLANNING BOARD

This past year, the Planning Board met on the second and fourth Thursday of every month to fulfill its obligations to review permits and policies of the towns land use ordinances.

Most of the Planning Board's time is spent reviewing and approving subdivisions and conditional use permits. This includes reviewing engineers' plans and reports, taking time outside of the regular meetings to do site walks (when the board feels it necessary), and conducting public hearings on the various applications.

This year, the Board spent quite some time in work sessions to review the Comprehensive Plan. After thorough review, the Board decided to take action by recommending zoning adjustments, clarifications and updates to the town ordinances and land use tables. Trying to make them comply with the Comprehensive plan, and encourage reasonable business growth along Rts. 4 & 9. The Comprehensive Plan actions, that the Board deemed appropriate for the town, had much discussion and a public hearing. The Board then decided to forward them to the Board of Selectmen, so they could be added to the town warrant, for approval by the citizens.

Julie Fernee , a long time Planning Board member , stepped down from the board this past December at the end of her current term. I would like to take this opportunity to thank Julie for her many years of service to the Town of North Berwick , with her work on the Planning Board.

I would also like to recognize and thank the current members of the Board that volunteer many hours of their time; Vice Chair - Shaun DeWolf, Mark Cahoon, Rick Reynolds, Geoff Aleva, John Morse and Anne Whitten. The Board is currently full with five full time members and two alternates.

Respectfully submitted,
Barry Chase, Chairman
Planning Board



CODE ENFORCEMENT OFFICER

To the Citizens of North Berwick:

The Town of North Berwick Code Enforcement Office had the following statistics for the period July 1, 2011 through June 30, 2012.

	Number	Value
<u>Building Permits</u>		
One and Two Family Homes	9	1,462,180.00
Additions: Sheds, Barns, Garages, Signs, Swim Pools	49	982,900.00
Commercial, Industrial	2	360,000.00
Building Fees Collected		\$17,760.00
Final Inspections/ Certificates of Occupancy	52	
<u>Growth Management Permits</u>		
Growth Management Permits	5	
Growth Management Fees Collected		\$250.00
<u>Impact Fees Collected</u>		
Recreation		\$7,999.99
Open Space		\$4,000.01
<u>Interior/ Exterior Plumbing Permits</u>		
Subsurface Wastewater Disposal Systems Inspected	14	
Interior Inspections/ Plumbing	26	
Plumbing Fees Collected Interior/ Exterior		\$4,550.00
75% Fees to Town		\$3,421.50
25% Fees to State		\$1,137.50
<u>Electrical Permits</u>		
Electrical Inspections	52	
Electrical Fees Collected		\$1,760.00

Respectfully submitted,

Laurence Huntley

Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

To the Citizens of North Berwick:

During the fiscal year 2012, General Assistance was granted to the citizens of North Berwick in the amount of \$10,518.47. The majority of this assistance was for rent and heat. Other forms of assistance included electricity, food, household supplies, and burials. The State of Maine reimbursed the Town of North Berwick \$5,259.25 of the total expended. General Assistance is expended in the form of Purchase Orders to the vendors. No money is given directly to the recipients.

Applicants are sometimes denied assistance because they do not meet the guidelines set by the State of Maine. These guidelines include, but are not limited to income, age, use of income and work search requirements.

There are times when applicants are referred to other agencies such as Low Income Home Energy Assistance Program and York County Community Action Corp. for heating and electrical assistance and Job Service for employment. Applicants have also been referred to the Town Fuel Assistance program when applicable. Some applicants take advantage of the “aspire” program, run by the Department of Human Services, to gain new job skills and further their education. Clients are referred to the local food pantry and GED program when appropriate.

If a person expects to return for future assistance, in most cases, he or she must prove they have been job searching or provide proof from a doctor that they are unable to work. It is also necessary for return applicants to be able to show how all money received for the previous 30 days has been spent.

The Town of North Berwick is able to help, due to the generosity of all the taxpayers in town. You can be assured that the recipients are very thankful for the help in their time of need. The hope is that the day will come when they can reciprocate and help others.

Respectfully submitted,

Marianne J. Benedict

General Assistance Administrator



To the Citizens of North Berwick:

The Town of North Berwick and South Berwick share the use of an Assessing Agent with the agent being on site at each municipal office according to the following schedule: Tuesday and Wednesday in North Berwick and Monday, Thursday and Friday in South Berwick. The two towns share the cost of this position with South Berwick contributing 3/5 and North Berwick contributing 2/5 of the annual cost.

In preparation for the fiscal year beginning July 1, 2011 there were 17 mapping changes. Field inspections resulted in 171 value changes. Those adjustments recognized changes resulting from home additions or alterations, construction of decks, shed and garages and new home construction.

The Sales Analysis Return, which is the annual audit of tax assessments by the Maine Revenue Service, resulted in certification of an average assessed ratio of 100%.

Applications for any current use program such as the Tree Growth or Open Space program or exemption programs such as the Homestead, Veteran or Blind Exemption must be submitted on or before April 1st in order to be effective for the upcoming tax year. Forms for these programs or exemptions are available at Town Hall or at <http://www.maine.gov/revenue/forms/>.

Respectfully submitted,

Craig Skelton
Assessing Agent



PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

It has been another great and productive year for the Parks & Recreation Department. We added the Easter Egg Hunt Event and it was very well attended. Everyone got lots of eggs with goodies and prizes. We also added Skate Nights in the downtown area on Friday Nights. The skaters really enjoyed the portable ramps and rails and many others enjoyed watching them ride. We are hoping to add more skate times but we do need volunteers. We held an Earth Day Camp for the first time this year and the kids learned a lot of neat recycling crafts, etc. We started a North Berwick Runner's Club on Thursday Nights too. If you see a bunch of little neon yellow shirts running through the town, that is probably them.

The North Berwick Summer Camp was a tremendous success with 80 campers signing up last summer. I am looking forward to this summer with much anticipation. The staff always does a great job and the campers truly enjoy their time.

The programs that we continue to support are Noble Youth Lacrosse, Babe Ruth Baseball, N.B.A.A. Baseball and Softball, Adult Volleyball, and the largest program Fall Youth Soccer. We also held the annual Halloween Howler, Mill Field Festival and the Tree Lighting. All of which were very successful. This year I also answered the most Santa Letters ever, a total of 143.

The Senior Citizens enjoyed a trip to Stars on Ice and Indian Head Resort. We also have a "Pot Luck Lunch" the first Monday of each month. It is a fun time for all. The Community Center was very busy with several meetings and rentals. Yoga, Zumba and the Toddler Playgroup continues to be held there as well.

I would like to end by saying "Thank You" to the Parks and Recreation Commission for all of their help with many of the activities. To all the citizens who helped support the Parks and Recreation Department, also a big "thank you". For more general information and events visit the Parks and Recreation section on the town website at www.townofnorthberwick.org

Respectfully submitted,

Kristie L. Michaud, Parks & Recreation Director

TRANSFER STATION - RECYCLING CENTER

The following is a breakdown of the municipal solid waste disposed at the Maine Energy Recovery Corporation:

North Berwick Transfer Station	602.65 Tons
Troiano Waste	<u>272.94 Tons</u>
Total to MERC:	875.59 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2011 to June 30, 2012:

Demolition Debris	82.19 Tons	Glass	26.05 Tons
Plastics	21.25 Tons	Clothes	46.50 Tons
Scrap metal	55.15 Tons	Shingles	15.09 Tons
Cardboard/Mixed Paper	162.97 Tons	TV's & monitors	11.43 Tons
Aluminum	2.60 Tons	Income Generated	\$16,975.00
Returnables	292,120 Returns		

In addition, on October, 2011, the Town held it's Annual Hazardous Waste Day in conjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

The adoption of the Pay As You Throw Program has resulted in a decrease of waste being sent to Maine Energy Recovery Company and an increase in the amount of recyclables that the Town is handling at the Transfers Station. Below is a table representing the PAYT program:

<u>Revenues:</u>		<u>Expenditures:</u>	
Balance FY 11	\$86,617.98	Disposal(MERC)	\$75,234.83
Bags	\$81,570.00	Transportation (S. Berwick)	\$33,985.58
Third Party Billing	\$20,535.75	Hazardous Waste Day	\$4,455.84
Misc.	\$18,712.11	Bag Purchase	\$11,396.78
Interest Income	<u>\$77.84</u>	Misc.	<u>\$144.90</u>
Subtotal	\$207,513.68	Subtotal	\$125,217.93
	<u>Balance profit/(loss)</u>		<u>\$82,295.75</u>

Respectfully submitted,
Richard Anderson, Supervisor



D.A. HURD LIBRARY

The D.A. Hurd Library provides information services to the residents of North Berwick, and to all of the students and faculty in MSAD #60. The Library is governed by twelve volunteer members of a Board of Trustees. The library director is responsible for the daily operation of the library. Two full time and three part-time employees, including the library's director work to provide library visitors with free access to a wide range of information in multiple formats. The library's collection of nearly 35,000 items includes a wide variety books in print and on compact disc, and current magazines and area newspapers for people of all ages, interests, and reading abilities. The library also offers a large selection of DVDs. Library cardholders have access to over 7000 downloadable audio- and e-books through the library's participation in the Maine Infonet Download Library. Several public access computers and free WiFi for personal laptop use provide a gateway to online services and e-mail.

The library's programs and services are supported with funds provided, in large part, by the town of North Berwick. Supplemental monies from grants, memorial donations, and endowments provide additional financial support for special projects and programs.

Our partnership with Cornerstones of Science, a national citizen science initiative, enabled us to obtain an Orion StarBlast 4.5-inch telescope. The telescope, ideal for searching the night sky, is available for borrowing by adults with a current Hurd Library card and no outstanding fines. The telescope program is supported in part by the Southern Maine Astronomy Society.

The Hurd Library offers museum passes for free or discounted admission to eleven regional museums. The museum pass program is partially funded through a grant from the Kennebunk Savings Bank.

The library reaches out to the community through collaborative borrowing with the schools in our district and the summer recreation program. All kindergarteners receive a Hurd Library card. Classes from the elementary and primary schools have begun making regular visits to the library to check out books. The children's librarian provides read aloud programs upon request to local nursery and elementary schools.

Members of the library staff and a core of dedicated volunteers continue to provide regular outreach services to residents at Simpson Meadows and the Olde Mill apartments. Any elderly or housebound residents who would like to discuss library services to your doorstep should contact the library.

In the fall of 2012, the Board of Trustees moved forward with an expansion and renovation of the library fully funded through corporate and private donations. The project is expected to be completed in 2013. It will include the addition of approximately 1500 square feet of space. An elevator will provide accessibility to all levels of the building for everyone. Energy efficient windows were installed in the original building.

The library is open Monday, Wednesday, and Friday 9:30-5:00; Tuesday and Thursday 1:00-7:00; and Saturday 9:30-1:00. Preschool story hour is Monday at 10:30 in the Children's Room. Tuesday Tales at 2:00 targets 4- and 5-year-olds. Further information about library services and programs is available online at <http://www.da-hurd.lib.me.us> or via phone at 676-2215.

Respectfully submitted,

Beth Sweet, Library Director

Report of the  _____ 
ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals reviewed the following appeals during the period July 1, 2011 to June 30, 2012:

October 24, 2011	Robert and Katie Moore	Map 3 Lot 51
	Approved	Single Family Dwelling Setback Variance
October 24, 2011	Patricia Day	Map 6 Lot 2-5
	Withdrawn	Single Family Dwelling Setback Variance
April 16, 2012	Michael and Tanya Gosselin	Map 3 Lot 58-3
	Approved	Variance Other than Setbacks

The Zoning Board of Appeals members for this time period were; Glenn Gobielle, Craig Linscott and Louis Thibodeau.

Respectfully submitted,

Kevin Mayfield, Chairman Zoning Board of Appeals



S.A.D. #60 SUPERINTENDENT

Dear North Berwick Residents,

We are happy to have this opportunity to address the residents of North Berwick and share the many good things that are happening in your school district, MSAD #60.

The year has brought many changes with the retirement of long time Superintendent Paul Andrade in July and the installment of interim Superintendent, James Ashe. Mr. Ashe enjoyed his short time in the district immensely and commented frequently on what an outstanding staff and students we had. He felt the three communities worked well together and enjoyed taking the opportunity to meet with the select people in all three towns as part of his role in keeping the district leadership moving forward. In December, Steve Connolly joined the system as the permanent Superintendent arriving in MSAD #60 from many years in education throughout the Cumberland County systems. His most recent position was as Principal at Cape Elizabeth Middle School and he has held positions throughout the grade levels as both a teacher and as an administrator. Steve has found his transition into the superintendent position to be action packed as he jumped into the role right in the beginning of the budget process. He was able to spend some time in schools and in the community on a “Listen and Learn” tour, meeting with students, staff, parents and community members to get a feel for where our system is and strategize about where we’re going. This was a whirlwind time for him and he felt invigorated by the work. Moving forward into the new year, news of the state curtailment and concerns about meeting fiscal responsibilities have taken over his time and he has spent the past two and a half months communicating with our board, the public and staff on how to determine the best steps forward in these difficult financial times.

Our focus this year in terms of **curriculum** has been on the newly released Common Core Standards which are a set of standards that have been adopted throughout the United States as a common basis for educating students. Teachers have been working diligently on reviewing the standards and developing appropriate scope and sequences for each grade level in math and language arts. Next year we will pilot the units of study that are developed and they will be analyzed carefully to ensure that the units meet the standards that are laid out. This is a lengthy process which will ultimately impact our curricula in both math and language arts in a positive way. The standards are providing consistency and benchmarks for teachers to measure student progress. Next year we will be focusing on the science standards that are just being released this spring.

In **Technology**, we are focusing on developing curriculum and programs that will help students become better consumers of the technology that has become such an integral part of the lives of all of us. Our goal is to create better global citizens through increased responsibility of students as they utilize these advanced technologies at earlier ages. We continue to update and upgrade our websites as well to provide easier access for parents and other members of the public to the day to day operations of the schools.

Our major decision last year of moving the 8th grade to Noble High School has created a myriad of changes throughout the district. The Knowlton School became the 4th and 5th grade school for our Berwick Schools and it also provides space for continued professional development for our teaching staff. Noble Middle School is now 6th and 7th grades and there is a touch of the elementary air in the building with younger age levels and students being visibly more enthusiastic and involved in their learning. Incorporating the 8th grade into the high school has brought on some challenges that were anticipated, but there were also some significant benefits to the group as well. As we move forward in the year ahead the goal is to integrate the students more fully into the high school setting while still maintaining a separate team feel so that students feel safe and receive personalized attention.

Our **facilities** are in good shape with continuous maintenance and upgrades to ensure that students and staff are safe at all times. Safety is of prime concern in our district. Although the horrible act at Sandy Hook elementary school in CT has brought school safety to the forefront nationwide, we have had buzzer systems, video cameras and have kept our doors locked for many years. Our focus in the coming year will be to update the systems for better clarity of image and an increased coverage of doors with cameras and safe access. We want our parents, students, staff and community to know that safety is of the utmost importance and we take it seriously for our children.

We are pleased to report that the district's most recent NECAP scores continue the positive trend of recent years. The district was above the state average in every grade in math while each grade in reading was at or above the state average. A significant advantage of the NECAP is that since it is given in the fall we now get the data back during the year in time to make improvements.

Fall 2011 NECAP Results

Reading	State	MSAD#60	Berwick	Lebanon	No. Berwick
Grade 3	345	346	345	343	350
Grade 4	445	444	445	442	447
Grade 5	546	546	547	544	549
Grade 6	645	645			
Grade 7	746	747			
Grade 8	848	846			

Math	State	MSAD#60	Berwick	Lebanon	No. Berwick
Grade 3	343	345	344	343	349
Grade 4	444	446	446	444	449
Grade 5	543	547	547	545	549
Grade 6	646	646			
Grade 7	743	746			
Grade 8	842	842			

Writing	State	MSAD#60	Berwick	Lebanon	No. Berwick
Grade 5	539	540	539	537	543
Grade 8	841	839			

In closing, thank you for your support of our schools and the passion which our community members and town officials put in to ensuring that school is viewed as a priority in these challenging times. We welcome your involvement, support and suggestions to help us continue to improve. Please remember that the schools rely on the support of our families and the whole community. We ask that you get involved with your schools... as a parent, grandparent, aunt, uncle, community member or mentor. Form a partnership with us and we will be able to support the children of the North Berwick Community in countless ways. Again, thank you!

Steve Connolly
Superintendent of Schools

Sue Austin
Assistant Superintendent

Mark Westwood Eves
SPEAKER OF THE HOUSE
29 Acorn Lane
North Berwick, ME 03906
Home: (207)-850-0516
E-MAIL:

HOUSE OF REPRESENTATIVES
SPEAKER'S OFFICE
AUGUSTA, MAINE 04333-0002
(207)-284-1300

RepMark.Eves@legislature.maine.gov

Dear Neighbors:

It is an honor and a privilege to serve as your representative in Augusta in the Maine House of Representatives. As the new Speaker of the House I am working hard to ensure that your voices are heard. I have spoken with many of you over the years about many issues, both at your doors and through phone calls and emails. I would like to thank you all for your input and support. Those conversations have shaped my work in Augusta and helped make me a better legislator.

Our greatest challenge this year, as it has been for the last several, will be balancing the state budget. The slow economic recovery has forced all of us to do more with less, whether it is at home, at our jobs or in Augusta. We are facing difficult decisions and there are no easy answers.

As we work on the state budget we must ensure that the quality of children's education does not suffer, that our families remain safe and healthy and that all Maine citizens have access to vital services during these tough times. At the same time we must work hard to improve our economy and get people back to work while ensuring that the money we spend is spent wisely and effectively.

While we have many challenges before us, we will move Maine forward by setting priorities based on our shared Maine values and simple common sense. Please feel free to contact me to share your thoughts on state issues or if you need assistance with state services. I can be reached by e-mail at RepMark.Eves@legislature.maine.gov or by phone at 287-1300, or at the State Capitol message line: 1-800-423-2900.

Once again, I am honored to have the opportunity to serve you.

Sincerely,

Mark Eves
State Representative

Annual Report to the Town of North Berwick

A Message from Senator Ron Collins

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate for a second term, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

Looking back at the results of the past two-year session, I am proud of the work accomplished by lawmakers during an extremely difficult fiscal climate. We increased state funding to local schools, brought solvency to the retiree pension system, created more transparency and accountability at state agencies, and paid back our local hospitals millions of dollars. We worked hard to deliver the changes we promised, and we succeeded. It is imperative that we do not roll back the steps taken during the 125th Legislature to set Maine on better financial footing and toward a brighter future.

Lawmakers have had a great deal of work on their plates since the session kicked into full swing in January. The most daunting task has been addressing a \$120 million shortfall within the Department of Health and Human Services and its MaineCare program. We must also address a \$35 million revenue shortfall in the budget that ends June 30 and a projected \$880 million gap in the next two-year budget.

Maine continues to be hampered by high energy costs and an aging population. It is a priority of mine to find a way to lower energy costs to help preserve the jobs we have in our state and encourage new job growth. Maine has the oldest state population in the nation. We must work in Augusta to pass legislation that will help grow our economy so that our youth can find opportunities here at home to work and live. Until we address these issues, Maine will continue to lag behind other states.

During the 126th Legislature, I will serve as Republican Senate Lead on the Joint Standing Committee on Transportation. As the previous Chair and former House member on this committee, I have strongly advocated for ensuring our roads and bridges, particularly in York County, receive sufficient funding. Having a quality transportation system in place is a key factor in attracting new jobs to Maine.

Again, thank you for entrusting me to represent you in Augusta. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to help in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at rcollins7@maine.rr.com.

Sincerely,



Ron Collins, Maine State Senator

CHELLIE PINGREE - HOUSE OF REPRESENTATIVES

Dear Friend,

I hope this letter finds you and your family well. It continues to be an honor to represent you, and I *wanted* to take a moment to share with you some of the work I've done in Washington and Maine over the last year and look ahead to the rest of this year.

Given the partisan environment and lack of compromise in Washington, I have been looking for ways to help Maine people and the Maine economy that rise above those partisan differences.

One issue I worked hard on last year was local food and local farming. Farming—particularly smaller, sustainable farms—is a growing part of Maine's economy. For too long national farm policy has primarily benefitted giant agribusinesses in other parts of the country. So I introduced the Local Farms, Food and Jobs Act to bring local farmers the resources they need to keep growing.

Every five years, Congress is supposed to pass a farm bill, which sets the nation's farm policy. As we debated a farm bill last year, we were able to get most of the provisions in the Local Farms, Food and Jobs Act included in the legislation. Congress has yet to pass that farm bill, however, but we are working to make sure those important provisions that will help local farms in Maine remain included when they do.

Sometimes the most practical solutions don't even involve legislation or Washington. For example, as the lobster industry struggled with low prices and an oversupply of lobster last summer, I wrote to the heads of all the cruise ship companies that visit Maine. I was surprised to learn that none of them were buying local, fresh lobster for their passengers and I asked the CEO's of each company to consider doing so. I'm happy to say that a number of them agreed to buy lobster locally when their cruise ships made stops in Portland, and ordered thousands of pounds of Maine lobster for their passengers.

I am beginning this year with a new assignment to the House Appropriations Committee. This is a big responsibility, since it is the committee where virtually all the spending decisions are made. These decisions can have a real impact on Maine, from how much funding is available to shipbuilding to things like funding for first responders and schools.

Everyone agrees we need to reduce the deficit, but how we go about that is a matter of great debate. I believe we need to cut unnecessary spending but at the same time keep investing in the things that will grow our economy and provide a bright future for our children. And I'm sure we will debate those issues on the Appropriations Committee.

I want to also take this opportunity to remind you that I am always ready and willing to help you out if are having an issue with a federal agency. My office can make inquiries to a federal agency on your behalf; connect you with resources and more. No question is too small and we are always happy to hear from you. If there is anything I can do, please don't hesitate to contact me at (888) 862-6500 or www.pingree.house.gov.

Hope to see you in Maine soon,

Chellie Pingree, Member of Congress

ANGUS S. KING JR. - UNITED STATES SENATE

Dear Friends,

As I begin my service as your new Senator, I wanted to report to you on my first days in Washington. I have been assigned to four committees: Armed Services, Budget, Intelligence, and Rules. These appointments provide a great opportunity for me to take important and substantial action on behalf of Maine.

My position on the Armed Services Committee will allow me to honor our obligations to servicemen and veterans, as well as ensure the strength, efficiency, and sustainability of our military. Serving on the Intelligence Committee will similarly allow me to help guarantee the continued safety of all Americans. Our intelligence community plays a pivotal role in identifying and understanding security threats around the world, and I welcome the chance to engage in this vital process.

Without question, the expanding federal debt must be addressed in a significant and timely manner. Our federal government's systems of revenue and spending are out of balance; we cannot continue to spend beyond our means and pass on debt to future generations. As a new member of the Budget Committee, I will work to ensure that necessary spending is tempered with fiscal responsibility. There is no single solution to this multi-faceted problem, and any realistic budget plan must include both increased revenues and decreased spending.

And finally, one of the most pressing issues that we face is the inability of Congress to get things done. Our Government has been slowed by bitter partisan gridlock, and this level of inaction is inexcusable. From my position on the Rules Committee, I intend to push for procedural reforms - including changes to the filibuster and requiring the disclosure of all political campaign donors. Our citizens deserve to know who is funding the outside expenditures that are now such a big part of political campaigns, even here in Maine.

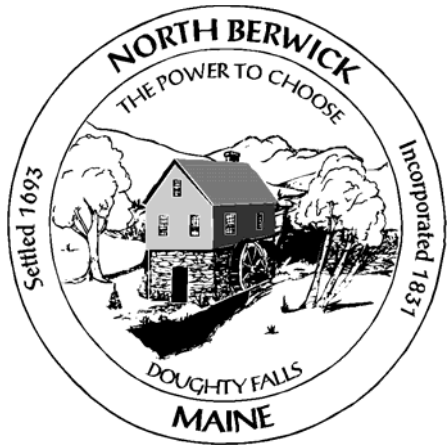
Please remember that your individual perspectives are critical in helping me represent the diverse interests of Maine. Do not hesitate to share any thoughts, questions, or concerns that you may have. You can visit my website at <http://www.king.senate.gov> and provide your input there, or call my Washington office at (202) 224-5344. I also encourage you to visit or contact any of my six state offices, which are listed on the website. Finally, you can keep in touch with me on Facebook at <https://www.facebook.com/SenatorAngusSKing/>

Again, I appreciate this opportunity to let you know what I am working on, in all of these matters, I am determined to be a strong voice for the people of Maine.

Sincerely,

Angus S. King, Jr., UNITED STATES SENATOR

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2012 Annual Report
Town of North Berwick, Maine**



July 1, 2011 through June 30, 2012

<u>BANK/FUND/Account</u>	<u>Account #</u>	<u>Balance</u>
KENNEBUNK SAVINGS BANK		
Municipal account	24239952	\$2,999,060.69
Checking Account	66122452	\$53,880.11
Rapid Renewal	33834352	\$318.84
Town Fuel Fund	2066252	\$6,500.34
 Trust Funds/Cemeteries:		
Friends Account	24238252	\$ 81,739.26
Hillside Account	24238352	\$103,945.17
Mt. Pleasant Account	24238452	\$11,766.44
Neal Account	24238552	\$20,202.96
Private Account	24238652	\$11,342.90
Cole - restricted - CD	24261352	\$352.32
 Other Trust Funds :		
Lucia Hanson Fund	8000115020	\$1,283.98
 Escrow Accounts:		
Joseph C. Putnam gravel pit escrow	24262352	\$3,506.26
Quint Escrow	1925352	\$4,223.15
Douston Construction Escrow	20009750	\$1,001.51
Osgood Subdivision Escrow	20009933	\$5,055.72
Goldmark LLC	20010072	\$5,035.12
Quint Pit 2011	2127952	\$5,011.14
Hussey Sinking Fund	24248552	\$253.10
Pay As You Throw Enterprise Fund	24247952	\$19,910.07
Equipment Fund	24240152	\$229,362.95
Town Hall Fund	24261252	\$22,782.82
Caleb Foundation	24262252	\$33.39

PEOPLES UNITED BANK

Other Trust Funds:		
Ella Greenleaf Endowment Fund	5703082215	\$4,024.11
Judge Hobbs Fund	4960956572	\$17,635.94

As of June 30, 2012, \$4,500,000.00 was pledged by Kennebunk Savings Bank through the Federal Reserve Bank of Boston to collateralize our investments; therefore, all monies up to that amount, deposited by the Town of North Berwick in any account, are insured against unforeseen losses over and above the regular FDIC \$100,000.

Respectfully submitted,
Marianne J. Benedict
 Deputy Treasurer

Report of the  _____ 
TAX COLLECTOR

The following tax collection information is for the 2012 Fiscal year:

Original Commitment	\$6,504,525.36
Homestead Exemption	\$59,907.00
BETE Reimbursement	\$152,113.96
Supplementals	<u>\$0.00</u>
Total	\$6,716,546.32

Taxes Collected	\$6,241,814.88
Homestead Exemption Revenue	\$58,440.00
BETE Reimbursement	\$152,168.00
Abatements	\$2,159.24
Outstanding Taxes	<u>\$261,964.40</u>
Total	\$6,716,546.32

Respectfully submitted,
Katie Miller Jacques.
 Deputy Tax Collector

**VALUATION OF THE TOWN OF NORTH BERWICK
2012 BREAKDOWN OF ASSESSMENTS**

TAX RATE SET AT \$11.40 PER THOUSAND

VALUATION

Real Estate Valuation	\$536,796,900.00
Personal Property	\$85,834,200.00
Homestead Exemption	\$10,510,000.00
BETE Value	<u>\$13,343,330.00</u>
Subtotal	\$646,484,430.00

EXEMPTIONS

Municipal Properties	\$41,179,700.00
State of Maine Property	\$239,700.00
Veterans	\$882,000.00
Blind	\$20,000.00
Pollution control exempt	\$1,685,900.00
Non-profit Organizations	<u>\$5,511,700.00</u>
Subtotal	\$52,058,700.00

TOTAL VALUATION **\$589,180,730.00**

Appropriations:

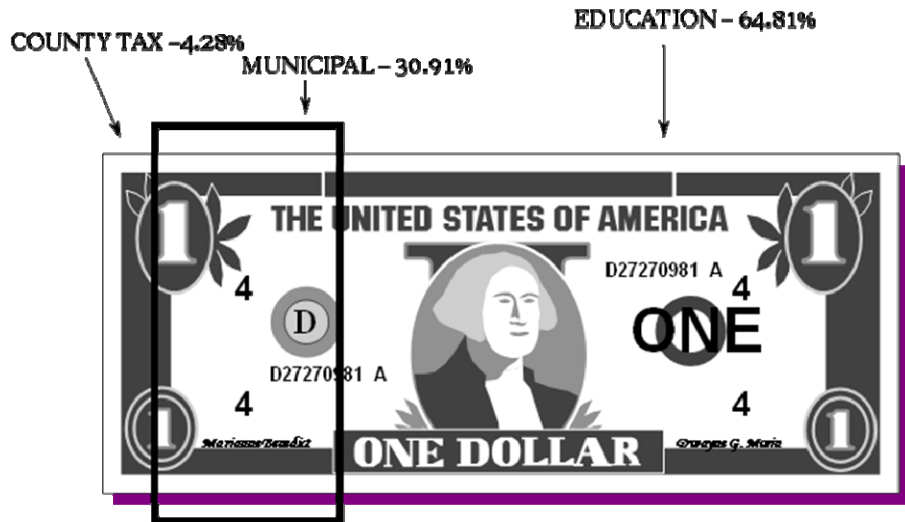
County Tax	\$313,611.30
Municipal	\$2,252,925.00
TIF	\$22,853.58
S.A.D. #60	\$4,208,057.00

Deductions:

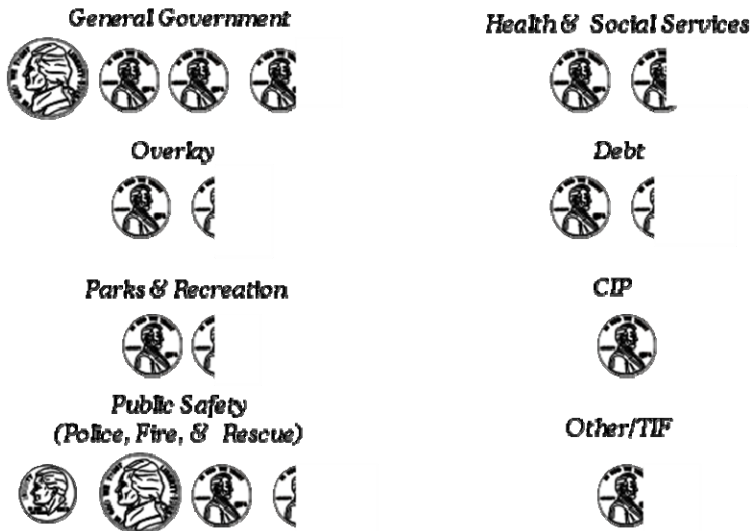
State Revenue Sharing	\$225,000.00
Homestead Exemption	\$59,907.00
BETE Reimbursement	\$152,113.96
Subtotal	\$6,360,425.92
Overlay	\$144,099.44

TOTAL COMMITMENT TO TAX COLLECTOR **\$6,504,525.32**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2012



MUNICIPAL BUDGET BREAKDOWN - \$0.3091



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2012

DEPARTMENT			Pre-Accrued	Accrued		Percent
Account	Budget	Expenses	Balance	Expenses	Balance	Expended
TOWNWIDE						
COMM APP	\$4,000.00	\$3,020.98	\$979.02		\$979.02	75.52%
MF FESTIVAL	\$13,531.54	\$10,365.50	\$3,166.04		\$3,166.04	76.60%
SCHOLARSHIP	\$0.00	\$1,500.00	-\$1,500.00		-\$1,500.00	
INSURANCES	\$98,850.00	\$69,820.70	\$29,029.30		\$29,029.30	70.63%
UNANTEXPENSE	\$5,000.00	\$544.00	\$4,456.00	\$2,000.00	\$2,456.00	50.88%
FICA/MEDICAR	\$102,000.00	\$99,324.03	\$2,675.97	\$1,886.20	\$789.77	99.23%
HUSSEY TIF	\$71,550.00	\$2,425.25	\$69,124.75		\$69,124.75	3.39%
CALEB TIF	\$0.00	\$20,368.38	-\$20,368.38		-\$20,368.38	
COUNTY TAX	\$313,612.00	\$313,611.30	\$0.70		\$0.70	100.00%
ABATEMENTS	\$0.00	\$248.52	-\$248.52		-\$248.52	
LIENS	\$0.00	\$3,854.57	-\$3,854.57	\$35.50	-\$3,890.07	
NSF CHECKS	\$0.00	\$2,636.96	-\$2,636.96		-\$2,636.96	
SUBTOTAL	\$608,543.54	\$527,720.19	\$80,823.35	\$3,921.70	\$76,901.65	87.36%
CAPITAL IMPROVEMENTS						
RADIO	\$15,000.00	\$14,896.42	\$103.58		\$103.58	99.31%
ROAD PROJECT	\$63,425.00	\$49,505.63	\$13,919.37	\$49,168.65	-\$35,249.28	155.58%
FIRE VEHICLE	\$40,000.00	\$0.00	\$40,000.00		\$40,000.00	0.00%
HWY VEHICLE	\$64,000.00	\$26,797.41	\$37,202.59		\$37,202.59	41.87%
TS VEHICLE	\$5,850.00	\$6,200.00	-\$350.00		-\$350.00	105.98%
FIRE BUILD	\$4,000.00	\$1,797.00	\$2,203.00		\$2,203.00	44.93%
RESC BUILD	\$4,300.00	\$2,520.00	\$1,780.00		\$1,780.00	58.60%
TOWN HALL	\$95,515.00	\$95,915.00	-\$400.00		-\$400.00	100.42%
COMPLEX	\$288.04	\$0.00	\$288.04		\$288.04	0.00%
SUBTOTAL	\$292,378.04	\$197,631.46	\$94,746.58	\$49,168.65	\$45,577.93	84.41%
SELECTMEN						
OFFICER STPD	\$5,200.00	\$4,200.00	\$1,000.00		\$1,000.00	80.77%
SUBTOTAL	\$5,200.00	\$4,200.00	\$1,000.00	\$0.00	\$1,000.00	80.77%
TOWN MANAGER						
TRAIN/EDUC	\$250.00	\$190.14	\$59.86		\$59.86	76.06%
TELEPHONE	\$800.00	\$585.82	\$214.18	\$52.62	\$161.56	79.81%
MILEAGE	\$2,100.00	\$2,100.00	\$0.00		\$0.00	100.00%
NSURANCE	\$21,660.00	\$19,354.17	\$2,305.83		\$2,305.83	89.35%
MSRS	\$1,640.00	\$1,630.51	\$9.49	\$185.16	-\$175.67	110.71%
REG SALARY 1	\$91,025.00	\$89,270.40	\$1,754.60	\$1,820.40	-\$65.80	100.07%
SUBTOTAL	\$117,475.00	\$113,131.04	\$4,343.96	\$2,058.18	\$2,285.78	98.05%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Balance</u>	<u>Expenses</u>	<u>Balance</u>	<u>Expended</u>

TOWN OFFICE

OPERATION	\$0.00	\$427.50	-\$427.50	\$14.11	-\$441.61	
NEWSLETTER	\$3,000.00	\$2,945.31	\$54.69		\$54.69	98.18%
TRAIN/EDUC	\$1,000.00	\$219.66	\$780.34		\$780.34	21.97%
MF FESTIVAL	\$0.00	\$734.31	-\$734.31		-\$734.31	
CABLE TV	\$0.00	\$3,948.71	-\$3,948.71		-\$3,948.71	
COMPUTER	\$12,820.66	\$10,185.40	\$2,635.26	\$302.50	\$2,332.76	81.80%
DUES/FEES	\$5,500.00	\$5,388.00	\$112.00		\$112.00	97.96%
SUPPLIES	\$8,000.00	\$7,796.47	\$203.53	\$54.60	\$148.93	98.14%
EQUIPMENT	\$7,000.00	\$6,174.60	\$825.40	\$273.85	\$551.55	92.12%
POSTAGE	\$10,000.00	\$9,691.51	\$308.49		\$308.49	96.92%
UTILITIES	\$20,900.00	\$14,356.33	\$6,543.67	\$661.13	\$5,882.54	71.85%
ELECTRIC	\$8,600.00	\$13,244.72	-\$4,644.72	\$1,438.42	-\$6,083.14	170.73%
SEWER/TOILET	\$0.00	\$853.35	-\$853.35	\$284.45	-\$1,137.80	
HEATING OIL	\$0.00	\$16,750.38	-\$16,750.38		-\$16,750.38	
WATER	\$0.00	\$1,074.00	-\$1,074.00	\$358.00	-\$1,432.00	
TELEPHONE	\$5,600.00	\$3,138.53	\$2,461.47	\$326.69	\$2,134.78	61.88%
TOWN REPORTS	\$4,500.00	\$4,437.00	\$63.00		\$63.00	98.60%
UNANTEXPENSE	\$0.00	\$15,560.40	-\$15,560.40		-\$15,560.40	
LEGAL	\$20,000.00	\$11,789.24	\$8,210.76	\$887.19	\$7,323.57	63.38%
ELECTIONS	\$12,000.00	\$8,030.19	\$3,969.81		\$3,969.81	66.92%
INSURANCE	\$12,100.00	\$10,810.76	\$1,289.24		\$1,289.24	89.35%
MSRS	\$3,025.00	\$2,759.17	\$265.83	\$198.23	\$67.60	97.77%
REG SALARY 1	\$36,000.00	\$28,128.03	\$7,871.97	\$539.92	\$7,332.05	79.63%
AUDIT	\$7,000.00	\$7,000.00	\$0.00		\$0.00	100.00%
JANITORIAL	\$10,500.00	\$20,307.56	-\$9,807.56	\$428.16	-\$10,235.72	197.48%
SUBTOTAL	\$187,545.66	\$206,361.62	-\$18,815.96	\$5,767.25	-\$24,583.21	113.11%

OFFICE SALARIES

REG SALARY 1	\$45,765.00	\$43,819.20	\$1,945.80	\$884.80	\$1,061.00	97.68%
REG SALARY 2	\$44,670.00	\$43,819.20	\$850.80	\$884.80	-\$34.00	100.08%
REG SALARY 3	\$44,670.00	\$39,876.10	\$4,793.90	\$906.40	\$3,887.50	91.30%
SUBTOTAL	\$135,105.00	\$127,514.50	\$7,590.50	\$2,676.00	\$4,914.50	96.36%

LIBRARY

OPERATION	\$77,333.00	\$75,382.66	\$1,950.34	\$1,978.27	-\$27.93	100.04%
HEATING OIL	\$0.00	\$1,560.34	-\$1,560.34		-\$1,560.34	
FICA/MEDICAR	\$8,439.00	\$6,843.40	\$1,595.60	\$130.86	\$1,464.74	82.64%
REG SALARY 1	\$108,196.00	\$104,374.32	\$3,821.68	\$1,998.85	\$1,822.83	98.32%
SUBTOTAL	\$193,968.00	\$188,160.72	\$5,807.28	\$4,107.98	\$1,699.30	99.12%

DEPARTMENT Account	Budget	Expenses	Pre-Accrued Balance	Accrued Expenses	Balance	Percent Expended
CODE ENFORCEMENT						
FEES	\$1,008.50	\$1,008.50	\$0.00		\$0.00	
TRAIN/EDUC	\$150.00	\$137.36	\$12.64		\$12.64	91.57%
HEATING OIL	\$0.00	\$39.45	-\$39.45		-\$39.45	
HYDRANT RNT	\$0.00	\$78.00	-\$78.00		-\$78.00	
FUEL/GAS	\$1,500.00	\$1,079.88	\$420.12	\$70.16	\$349.96	76.67%
INSURANCE	\$9,565.00	\$8,357.28	\$1,207.72		\$1,207.72	87.37%
MSRS	\$1,040.00	\$997.23	\$42.77	\$68.64	-\$25.87	102.49%
REG SALARY 1	\$49,675.00	\$48,715.20	\$959.80	\$984.00	-\$24.20	100.05%
SUBTOTAL	\$62,938.50	\$60,412.90	\$2,525.60	\$1,122.80	\$1,402.80	97.77%
TAX ASSESSING						
ASSESSING	\$44,000.00	\$31,029.65	\$12,970.35	\$12,191.86	\$778.49	98.23%
TAX MAPPING	\$3,000.00	\$1,187.06	\$1,812.94		\$1,812.94	39.57%
SUBTOTAL	\$47,000.00	\$32,216.71	\$14,783.29	\$12,191.86	\$2,591.43	94.49%
PLANNING BOARD						
OPERATION	\$3,000.00	\$19.91	\$2,980.09	\$3,000.00	-\$19.91	100.66%
REG SALARY 1	\$4,000.00	\$6,964.38	-\$2,964.38	\$175.38	-\$3,139.76	178.49%
REG SALARY 2	\$6,000.00	\$2,777.89	\$3,222.11	\$528.85	\$2,693.26	55.11%
OFFICER STPD	\$1,000.00	\$300.00	\$700.00	\$15.00	\$685.00	31.50%
SUBTOTAL	\$14,000.00	\$10,062.18	\$3,937.82	\$3,719.23	\$218.59	98.44%
ZONING BOARD OF APPEALS						
OPERATION	\$4,500.00	\$69.30	\$4,430.70	\$181.32	\$4,249.38	5.57%
SUBTOTAL	\$4,500.00	\$69.30	\$4,430.70	\$181.32	\$4,249.38	5.57%
HISTORICAL SOCIETY						
OPERATION	\$2,000.00	\$303.97	\$1,696.03		\$1,696.03	15.20%
CEMETERIES	\$6,000.00	\$3,800.00	\$2,200.00	\$312.00	\$1,888.00	68.53%
SUBTOTAL	\$8,000.00	\$4,103.97	\$3,896.03	\$312.00	\$3,584.03	55.20%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued</u> <u>Balance</u>	<u>Accrued</u> <u>Expenses</u>	<u>Percent</u> <u>Balance Expended</u>
GRANTS					
SMRPC	\$1,562.00	\$1,562.00	\$0.00		\$0.00 100.00%
ATHLASSOC	\$6,600.00	\$6,600.00	\$0.00		\$0.00 100.00%
SHIPYARD	\$500.00	\$500.00	\$0.00		\$0.00 100.00%
LEGION	\$2,500.00	\$2,500.00	\$0.00		\$0.00 100.00%
YCSHELTER	\$2,100.00	\$2,100.00	\$0.00		\$0.00 100.00%
CAREUNLIM	\$1,208.00	\$1,208.00	\$0.00		\$0.00 100.00%
VISITNURSE	\$5,272.00	\$5,272.00	\$0.00		\$0.00 100.00%
YCCAP	\$2,250.00	\$2,250.00	\$0.00		\$0.00 100.00%
YCCHILDABUSE	\$600.00	\$600.00	\$0.00		\$0.00 100.00%
SOMEAGING	\$3,300.00	\$0.00	\$3,300.00		\$3,300.00 0.00%
YCPARENTABSE	\$500.00	\$0.00	\$500.00		\$500.00 0.00%
YCCNSLSERVIC	\$3,000.00	\$3,000.00	\$0.00		\$0.00 100.00%
RED CROSS	\$4,000.00	\$0.00	\$4,000.00		\$4,000.00 0.00%
WOODFORDS	\$1,300.00	\$1,300.00	\$0.00		\$0.00 100.00%
AIDS RESPONS	\$750.00	\$750.00	\$0.00		\$0.00 100.00%
SEXUAL ASSRS	\$300.00	\$300.00	\$0.00		\$0.00 100.00%
BBLAKE ASSOC	\$4,000.00	\$4,000.00	\$0.00		\$0.00 100.00%
SUBTOTAL	\$39,742.00	\$31,942.00	\$7,800.00	\$0.00	\$7,800.00 80.37%
GENERAL ASSISTANCE					
OPERATION	\$26,337.52	\$10,578.47	\$15,759.05		\$15,759.05 40.17%
SUBTOTAL	\$26,337.52	\$10,578.47	\$15,759.05	\$0.00	\$15,759.05 40.17%
HEALTH OFFICER					
OPERATION	\$500.00	\$0.00	\$500.00		\$500.00 0.00%
SUBTOTAL	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00 0.00%
MSAD 60					
OPERATION	\$4,208,057.00	\$4,208,074.00	-\$17.00		-\$17.00 100.00%
SUBTOTAL	\$4,208,057.00	\$4,208,074.00	-\$17.00	\$0.00	-\$17.00 100.00%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>

PARKS & RECREATION

OPERATION	\$18,520.06	\$2,577.16	\$15,942.90		\$15,942.90	13.92%
TRAIN/EDUC	\$300.00	\$0.00	\$300.00		\$300.00	0.00%
MISC.	\$450.00	\$178.77	\$271.23		\$271.23	39.73%
SUPPLIES	\$450.00	\$0.00	\$450.00		\$450.00	0.00%
ELECTRIC	\$0.00	\$184.63	-\$184.63		-\$184.63	
SEWER/TOILET	\$2,250.00	\$2,597.65	-\$347.65	\$105.57	-\$453.22	120.14%
WATER	\$750.00	\$360.73	\$389.27	\$370.80	\$18.47	97.54%
TELEPHONE	\$0.00	\$884.26	-\$884.26	\$46.15	-\$930.41	
INSURANCE	\$16,345.00	\$14,336.40	\$2,008.60		\$2,008.60	87.71%
MSRS	\$635.00	\$0.00	\$635.00		\$635.00	0.00%
REG SALARY 1	\$35,050.00	\$31,290.76	\$3,759.24	\$694.00	\$3,065.24	91.25%
B&G MAINT	\$500.00	\$99.40	\$400.60		\$400.60	19.88%
SENIORS	\$3,535.00	\$1,797.89	\$1,737.11		\$1,737.11	50.86%
BABE RUTH	\$1,940.00	\$1,200.00	\$740.00		\$740.00	61.86%
SOCCER	\$4,206.00	\$3,653.34	\$552.66		\$552.66	86.86%
WRESTLING	\$750.00	\$0.00	\$750.00		\$750.00	0.00%
PROGRAMS	\$8,158.00	\$7,145.20	\$1,012.80	\$180.21	\$832.59	89.79%
LACROSSE	\$14,547.00	\$8,772.65	\$5,774.35	\$1,391.44	\$4,382.91	69.87%
SUMMER PROG	\$63,753.70	\$38,126.96	\$25,626.74	\$1,406.34	\$24,220.40	62.01%
ADULT PROGRM	\$300.00	\$42.76	\$257.24		\$257.24	14.25%
MOWING	\$1,675.00	\$2,362.88	-\$687.88	\$785.00	-\$1,472.88	187.93%
SUBTOTAL	\$174,114.76	\$115,611.44	\$58,503.32	\$4,979.51	\$53,523.81	69.26%

COMMUNITY CENTER

OPERATION	\$3,075.00	\$1,787.65	\$1,287.35		\$1,287.35	
MISC.	\$500.00	\$0.00	\$500.00	\$88.00	\$412.00	17.60%
SUPPLIES	\$2,000.00	\$761.26	\$1,238.74	\$19.28	\$1,219.46	39.03%
PROPANE	\$5,000.00	\$6,277.29	-\$1,277.29		-\$1,277.29	125.55%
ELECTRIC	\$3,000.00	\$2,560.29	\$439.71	\$349.67	\$90.04	97.00%
WATER	\$250.00	\$154.80	\$95.20	\$43.20	\$52.00	79.20%
TELEPHONE	\$3,000.00	\$1,560.65	\$1,439.35	\$101.98	\$1,337.37	55.42%
B&G MAINT	\$1,000.00	\$1,898.99	-\$898.99		-\$898.99	189.90%
MOWING	\$4,900.00	\$4,050.00	\$850.00	\$800.00	\$50.00	98.98%
JANITORIAL	\$3,000.00	\$2,413.34	\$586.66	\$55.13	\$531.53	82.28%
SUBTOTAL	\$25,725.00	\$21,464.27	\$4,260.73	\$1,457.26	\$2,803.47	89.10%

MILL FIELD

OPERATION	\$5,000.00	\$2,685.29	\$2,314.71	\$400.00	\$1,914.71	61.71%
SEWER/TOILET	\$0.00	\$42.00	-\$42.00	\$42.00	-\$84.00	
SUBTOTAL	\$5,000.00	\$2,727.29	\$2,272.71	\$442.00	\$1,830.71	63.39%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>

PROTECTION

ELECTRIC	\$30,000.00	\$29,312.94	\$687.06	\$2,431.67	-\$1,744.61	105.82%
DISPATCH	\$71,500.00	\$70,991.64	\$508.36		\$508.36	99.29%
HYDRANT RNT	\$118,500.00	\$85,550.00	\$32,950.00	\$29,350.00	\$3,600.00	96.96%
SUBTOTAL	\$220,000.00	\$185,854.58	\$34,145.42	\$31,781.67	\$2,363.75	98.93%

POLICE

OPERATION	\$14,045.16	\$1,699.01	\$12,346.15		\$12,346.15	
TRAIN/EDUC	\$7,700.00	\$5,339.87	\$2,360.13		\$2,360.13	69.35%
COMPUTER	\$10,000.00	\$1,999.35	\$8,000.65	\$428.34	\$7,572.31	24.28%
EVIDENCE	\$1,500.00	\$122.25	\$1,377.75		\$1,377.75	8.15%
UNIFORMS	\$10,650.00	\$6,499.74	\$4,150.26	\$961.10	\$3,189.16	70.05%
SUPPLIES	\$3,000.00	\$2,632.76	\$367.24	\$43.94	\$323.30	89.22%
EQUIPMENT	\$1,590.00	\$8,229.91	-\$6,639.91	\$42.00	-\$6,681.91	520.25%
TELEPHONE	\$8,750.00	\$7,456.69	\$1,293.31	\$846.39	\$446.92	94.89%
FUEL/GAS	\$32,000.00	\$22,026.34	\$9,973.66	\$4,192.63	\$5,781.03	81.93%
TIRES	\$2,340.00	\$1,941.20	\$398.80		\$398.80	82.96%
INSURANCE	\$124,500.00	\$110,401.38	\$14,098.62	\$656.17	\$13,442.45	89.20%
MSRS	\$7,000.00	\$11,179.52	-\$4,179.52	\$543.25	-\$4,722.77	167.47%
REG SALARY 1	\$482,000.00	\$480,211.16	\$1,788.84	\$9,421.83	-\$7,632.99	101.58%
REG OT 1	\$15,000.00	\$24,214.25	-\$9,214.25	\$610.05	-\$9,824.30	165.50%
REG SALARY 2	\$10,200.00	\$0.00	\$10,200.00		\$10,200.00	0.00%
DARE	\$1,000.00	\$578.51	\$421.49		\$421.49	57.85%
DETAIL PAY	\$24,614.00	\$18,791.08	\$5,822.92		\$5,822.92	
VEHICLE MAIN	\$6,500.00	\$6,995.17	-\$495.17	\$1,001.00	-\$1,496.17	123.02%
SUBTOTAL	\$762,389.16	\$710,318.19	\$52,070.97	\$18,746.70	\$33,324.27	95.63%

ANIMAL CONTROL

OPERATION	\$41,068.75	\$15,476.69	\$25,592.06	\$835.60	\$24,756.46	39.72%
SUBTOTAL	\$41,068.75	\$15,476.69	\$25,592.06	\$835.60	\$24,756.46	39.72%

SAD 60 SRO

UNIFORMS	\$0.00	\$700.00	-\$700.00		-\$700.00	
SUPPLIES	\$0.00	\$72.99	-\$72.99		-\$72.99	
INSURANCE	\$0.00	\$473.59	-\$473.59		-\$473.59	
REG SALARY 1	\$61,831.10	\$46,532.40	\$15,298.70	\$954.40	\$14,344.30	76.80%
REG OT 1	\$0.00	\$1,129.26	-\$1,129.26		-\$1,129.26	
SUBTOTAL	\$61,831.10	\$48,908.24	\$12,922.86	\$954.40	\$11,968.46	80.64%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>
<i>FIRE</i>						
OPERATION	\$0.00	\$4,866.43	-\$4,866.43		-\$4,866.43	
TRAIN/EDUC	\$2,000.00	\$2,337.04	-\$337.04	\$140.00	-\$477.04	123.85%
MISC.	\$2,000.00	\$1,948.39	\$51.61		\$51.61	97.42%
SUPPLIES	\$850.00	\$1,575.18	-\$725.18	\$59.18	-\$784.36	192.28%
EQUIPMENT	\$14,135.00	\$10,489.74	\$3,645.26		\$3,645.26	74.21%
PROPANE	\$0.00	\$249.00	-\$249.00		-\$249.00	
UTILITIES	\$6,000.00	\$3,161.90	\$2,838.10	\$483.17	\$2,354.93	60.75%
ELECTRIC	\$0.00	\$566.73	-\$566.73		-\$566.73	
SEWER/TOILET	\$0.00	\$174.96	-\$174.96	\$87.48	-\$262.44	
HEATING OIL	\$12,000.00	\$12,892.14	-\$892.14	\$195.88	-\$1,088.02	109.07%
WATER	\$0.00	\$43.20	-\$43.20	\$43.20	-\$86.40	
TELEPHONE	\$0.00	\$2,206.42	-\$2,206.42	\$216.80	-\$2,423.22	
FUEL/GAS	\$2,500.00	\$1,115.05	\$1,384.95		\$1,384.95	44.60%
INSURANCES	\$13,625.00	\$15,332.70	-\$1,707.70		-\$1,707.70	112.53%
PREVENTION	\$650.00	\$691.79	-\$41.79		-\$41.79	106.43%
REG SALARY 1	\$23,000.00	\$22,999.98	\$0.02		\$0.02	100.00%
OFFICER STPD	\$21,180.00	\$21,180.00	\$0.00		\$0.00	100.00%
EQUIP MAINT	\$8,000.00	\$4,404.12	\$3,595.88		\$3,595.88	55.05%
FIRE BUILD	\$0.00	\$1,250.00	-\$1,250.00		-\$1,250.00	
B&G MAINT	\$0.00	\$1,615.08	-\$1,615.08		-\$1,615.08	
VEHICLE MAIN	\$11,000.00	\$7,114.46	\$3,885.54	\$486.79	\$3,398.75	69.10%
MOWING	\$0.00	\$370.00	-\$370.00	\$200.00	-\$570.00	
SUBTOTAL	\$116,940.00	\$116,584.31	\$355.69	\$1,912.50	-\$1,556.81	101.33%
<i>RESCUE</i>						
OPERATION	\$0.00	\$290.00	-\$290.00		-\$290.00	
RADIO	\$1,500.00	\$1,116.28	\$383.72		\$383.72	74.42%
PROPANE	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
ELECTRIC	\$1,500.00	\$1,524.22	-\$24.22	\$124.88	-\$149.10	109.94%
HEATING OIL	\$6,000.00	\$4,993.94	\$1,006.06	\$83.20	\$922.86	84.62%
WATER	\$200.00	\$194.40	\$5.60	\$43.20	-\$37.60	118.80%
TELEPHONE	\$1,500.00	\$1,217.28	\$282.72	\$124.23	\$158.49	89.43%
FUEL/GAS	\$0.00	\$80.00	-\$80.00		-\$80.00	
INSURANCES	\$13,000.00	\$0.00	\$13,000.00		\$13,000.00	0.00%
INSURANCE	\$0.00	\$14,673.62	-\$14,673.62		-\$14,673.62	
REG SALARY 1	\$56,000.00	\$57,452.39	-\$1,452.39	\$978.00	-\$2,430.39	104.34%
OFFICER STPD	\$3,500.00	\$3,499.92	\$0.08		\$0.08	100.00%
EQUIP MAINT	\$3,000.00	\$1,537.75	\$1,462.25		\$1,462.25	51.26%
BUILD MAINT	\$0.00	\$190.00	-\$190.00		-\$190.00	
VEHICLE MAIN	\$4,000.00	\$542.26	\$3,457.74		\$3,457.74	13.56%
SUBTOTAL	\$90,700.00	\$87,312.06	\$3,387.94	\$1,353.51	\$2,034.43	97.76%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>

PUBLIC WORKS

OPERATION	\$0.00	\$436.00	-\$436.00		-\$436.00	
SUPPLIES	\$1,500.00	\$1,095.74	\$404.26		\$404.26	73.05%
EQUIPMENT	\$0.00	\$300.00	-\$300.00		-\$300.00	
SALT/SAND	\$0.00	\$10,418.32	-\$10,418.32		-\$10,418.32	
RESURFACING	\$356,645.65	\$189,862.63	\$166,783.02	\$79,751.28	\$87,031.74	75.60%
PATCH	\$15,335.65	\$9,139.10	\$6,196.55	\$73.60	\$6,122.95	60.07%
SIDEWALKS	\$7,245.32	\$2,895.00	\$4,350.32		\$4,350.32	39.96%
PARTS	\$40,000.00	\$35,140.57	\$4,859.43	\$2,196.72	\$2,662.71	93.34%
VEHICLE OIL	\$3,000.00	\$1,880.34	\$1,119.66		\$1,119.66	62.68%
ELECTRIC	\$750.00	\$525.97	\$224.03	\$38.84	\$185.19	75.31%
HEATING OIL	\$9,600.00	\$9,946.45	-\$346.45	\$40.38	-\$386.83	104.03%
WATER	\$500.00	\$324.00	\$176.00	\$108.00	\$68.00	86.40%
TELEPHONE	\$1,200.00	\$918.42	\$281.58	\$88.98	\$192.60	83.95%
FUEL/GAS	\$17,500.00	\$12,607.25	\$4,892.75	\$618.60	\$4,274.15	75.58%
INSURANCE	\$50,000.00	\$44,221.90	\$5,778.10	\$190.50	\$5,587.60	88.82%
MSRS	\$3,220.00	\$3,048.51	\$171.49	\$197.98	-\$26.49	100.82%
REG SALARY 1	\$160,600.00	\$154,351.10	\$6,248.90	\$3,181.20	\$3,067.70	98.09%
REG OT 1	\$18,000.00	\$13,857.62	\$4,142.38		\$4,142.38	76.99%
RDS/BRDGS	\$34,000.00	\$30,492.60	\$3,507.40		\$3,507.40	89.68%
CRSHG/SCRN	\$8,750.98	\$0.00	\$8,750.98		\$8,750.98	0.00%
CUT BRUSH	\$11,466.33	\$6,817.50	\$4,648.83		\$4,648.83	59.46%
SUBTOTAL	\$739,313.93	\$528,279.02	\$211,034.91	\$86,486.08	\$124,548.83	83.15%

WINTER PUBLIC WORKS

OPERATION	\$188,548.49	\$46,119.82	\$142,428.67		\$142,428.67	24.46%
SALT/SAND	\$0.00	\$35,498.77	-\$35,498.77		-\$35,498.77	
REG SALARY 1	\$0.00	\$8,670.64	-\$8,670.64		-\$8,670.64	
SUBTOTAL	\$188,548.49	\$90,289.23	\$98,259.26	\$0.00	\$98,259.26	47.89%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Balance</u>	<u>Expenses</u>	<u>Balance</u>	<u>Expended</u>
<i>PAYT ENTERPRISE FUND</i>						
OPERATION	\$121,500.00	\$103,280.43	\$18,219.57	\$8,748.78	\$9,470.79	92.21%
PAYT BAGS	\$8,600.00	\$11,396.78	-\$2,796.78		-\$2,796.78	132.52%
SUBTOTAL	\$130,100.00	\$114,677.21	\$15,422.79	\$8,748.78	\$6,674.01	94.87%
<i>TRANSFER STATION</i>						
OPERATION	\$10,000.00	\$7,962.01	\$2,037.99	\$1,274.35	\$763.64	92.36%
SUPPLIES	\$2,500.00	\$1,755.10	\$744.90	\$112.13	\$632.77	74.69%
PROPANE	\$350.00	\$226.41	\$123.59		\$123.59	64.69%
PARTS	\$2,500.00	\$2,182.82	\$317.18		\$317.18	87.31%
ELECTRIC	\$1,850.00	\$1,859.21	-\$9.21	\$117.69	-\$126.90	106.86%
HEATING OIL	\$0.00	\$62.63	-\$62.63		-\$62.63	
WATER	\$180.00	\$129.60	\$50.40	\$43.20	\$7.20	96.00%
TELEPHONE	\$660.00	\$309.50	\$350.50	\$32.50	\$318.00	51.82%
INSURANCE	\$19,130.00	\$16,430.87	\$2,699.13		\$2,699.13	85.89%
MSRS	\$725.00	\$714.54	\$10.46	\$79.08	-\$68.62	109.46%
REG SALARY 1	\$78,710.00	\$79,497.05	-\$787.05	\$1,649.65	-\$2,436.70	103.10%
SUBTOTAL	\$116,605.00	\$111,129.74	\$5,475.26	\$3,308.60	\$2,166.66	98.14%
Final Totals	\$8,629,126.45	\$7,883,204.53	\$745,921.92	\$249,526.78	\$496,395.14	94.25%

Town of North Berwick Vendor List FY2012

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
1ST RESPONDER NEWSPAPER	\$80.00	BROWN'S RIVER MAROTTI CO	\$6,082.00
2 WAY COMMUNICATIONS SERVICES	\$2,894.48	BRUCE AND SHIELA JORDAN	\$1,747.05
A-1 ENVIRONMENTAL SERVICES	\$2,040.00	BURPEE'S SIGN CO.	\$150.00
AARON S FENDERSON LLC	\$1,400.00	BUSINESS EQUIPMENT UNLIMITED	\$1,963.57
ABBOTT HILL TREE SERVICE	\$6,000.00	C & R LANDSCAPING	\$280.00
ABBOTT'S POWER EQUIPMENT	\$54.95	C. C. CLEANERS	\$175.00
ACS FIREHOUSE SOFTWARE	\$625.00	CARING UNLIMITED, INC.	\$1,208.00
ADMIRAL FIRE & SAFETY INC	\$2,451.71	CAROLYN CURRIE	\$350.00
AGGREGATE RECYCLING CORP	\$7,067.75	CARPE DIEM COFFEE ROASTING CO.	\$356.00
AIDS RESPONSE SEACOAST	\$750.00	CASCADE SUBSCRIPTION SERVICE	\$76.00
AIMEE JORDAN	\$750.00	CASELLA WASTE SYSTEMS, INC.	\$72,277.43
AIR CLEANING SPECIALISTS	\$275.50	CENTRAL MAINE POWER CO. GA	\$162.00
ALFRED OIL	\$1,560.60	CENTRAL MAINE POWER CO	\$53,578.54
ALLARD'S MARKET	\$65.26	CENTRAL TIRE CO., INC.	\$1,333.64
ALLEN UNIFORM, INC.	\$765.75	CHAD GERRISH	\$350.00
AMERICAN EXPRESS	\$6,790.79	CHADWICK-BAROSS	\$884.98
AMERICAN LEGION	\$2,500.00	CHALLENGER TEAMWEAR	\$1,902.64
AMERICAN RED CROSS	\$648.00	CHASE & HAMLYN, INC.	\$798.00
AMERICAN SECURITY ALARM	\$384.00	CHILD ABUSE PREVENTION CO	\$600.00
AMERICAN STEEL & ALUMINUM	\$817.50	CHRISTINE M. DUDLEY	\$156.08
AMSTERDAM PRINTING & LITHO	\$68.10	CINTAS FIRE PROTECTION	\$2,282.79
ANIMAL WELFARE	\$959.00	CINTAS FIRST AID & SAFETY	\$1,165.22
ANITA MERROW	\$180.91	CLIFFORD FOSTER	\$5,717.00
ANNE WHITTEN	\$2,268.00	COLLINS SHEET METAL INC	\$60.00
APPLIED INDUSTRIAL TECH	\$784.00	COMMUNITY MUTUAL AID ASSOC.	\$1,000.00
AQUABOGGAN WATER PARK	\$1,020.00	CONCORD AUCTION CENTER	\$345.00
ARCHIE'S OFF ROAD & PERFOR	\$282.00	COUNSELING SERVICES, INC.	\$3,000.00
ARUNDEL FORD	\$458.18	CRAIG KENDALL	\$500.00
ASCAP	\$320.00	CRAIG SKELTON	\$288.36
AT & T	\$3.42	CREATIVE PRODUCT SOURCE,	\$1,105.58
AT&T MOBILITY	\$7,247.74	CREATIVE PRODUCT SOURCING	\$484.65
ATCO INTERNATIONAL	\$85.00	CUSTOM COACH AND LIMOUSINE	\$725.06
ATLANTIC RECYCLING EQUIP	\$1,120.00	D. A. HURD LIBRARY	\$78,351.30
ATLANTIC SPORTSWEAR, INC.	\$5,665.38	D.J.'S MUNICIPAL SUPPLY INC	\$1,091.67
BARCO PRODUCTS CO	\$58.85	DAN TICE	\$100.00
BAUNEG BEG LAKE ASSOCIATION	\$4,000.00	DANIEL PELKEY	\$1,000.00
BEAU LAMBERT	\$211.20	DAN'S CLEANING COMPANY	\$810.00
BEECH RIDGE LAWN & HOME	\$3,500.00	DAVE CHASSE ENTERPRISES INC	\$124.03
BELGIAN MEADOWS	\$500.00	DAVID SIMPSON	\$801.69
BERGERON PROTECTIVE CLOTH	\$3,549.18	DAVID W. GRAY CONSTRUCTION,	\$910.00
BERNSTEIN, SHUR, SAWYER & NELS	\$88.50	DELL MARKETING LP	\$804.30
BETTY HALL	\$254.75	DENNIS K. BURKE, INC.	\$2,444.92
BILL L WYMAN	\$170.00	DEPARTMENT OF ADMINISTRATIVE	\$340.04
BJ HICKMAN MAGIC	\$425.00	DEPART OF HUMAN SERVICES	\$1,201.00
BJ'S WHOLESALE CLUB	\$100.00	DIGITAL INK PRINTING LLC	\$3,866.63
BLAST PARTY RENTALS	\$2,854.00	DIRIGO WASTE OIL	\$457.90
B-LINE OIL	\$174.95	DLT SOLUTIONS INC	\$185.26
BOB CREAMER	\$575.00	DONNA BRYANT	\$50.00
BOB'S TROPHIES & AWARDS	\$579.00	DOTEN'S CONSTRUCTION	\$528.36
BOWL A RAMA	\$850.00	DOVER MOTOR MART, FM, INC	\$8,511.84
BOWS AND BALLOONS BY BRINA	\$600.00	DOWN MAINE VETERINARY CLINIC	\$106.39
BOXES AND BAGS UNLIMITED	\$11,460.28	DRUMMOND WOODSUM	\$9,517.02
BRIAN GOSSELIN	\$141.92	DUNKIN DONUTS	\$102.86
BRINA PAQUETTE	\$496.80	DUO-SAFETY LADDER CORP	\$23.90
BROWN INDUSTRIAL GROUP	\$832.00	DWAYNE CLEMENT CONST	\$4,100.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
DWAYNE MORIN	\$2,300.00	JANET KELEWAE	\$570.02
EAGLE POINT GUN/T.J. MORRIS	\$1,590.00	JASON COFFIN	\$575.00
EARTHLINK BUSINESS	\$677.12	JEFFREY A SIMPSON INC	\$2,462.00
EASTERN FIRE SERVICES, INC.	\$191.25	JENNIFER OUELETTE	\$17.15
EASTERN SALT COMPANY, INC.	\$40,058.67	JERRY SCHULMAIER	\$119.00
EASYPERMIT POSTAGE	\$5,454.78	JIM'S ALIGNMENT SERVICE	\$156.00
ELAINE FOLSOM	\$92.87	JOHN KELLEHER	\$640.00
ELECTRIC LIGHT COMPANY, INC.	\$345.00	JOHNSON FUNERAL HOME	\$439.00
ELISSA M. BOULIER	\$1,150.00	JONATHAN KOELKER	\$1,000.00
ELLIE ARSENAULT	\$100.00	JUDY KOPETSKI	\$15.00
ELLIOTT ENTERPRISES, INC.	\$269.83	JUSTICE PLANNING & MGMT	\$700.00
ERIC'S INSTANT LAWNS	\$175.00	KATHLEEN PEASE	\$15.00
ERNEST ROSE	\$90.00	KATHRYN JACQUES	\$49.49
EXETER RENT-ALL	\$775.00	KEITH PAGE	\$350.00
FAIRPOINT COMMUNICATIONS,	\$8,172.48	KELLI BASHARA	\$350.00
FALL'S WEBB OIL COMPANY, INC.	\$767.80	KENNEBUNK SAVINGS BANK	\$82.85
FASTENAL CO	\$1,352.61	KENNETH BOSTON	\$43.80
FEDCO TRUCK AND EQUIPMENT	\$376.37	KJE AUTOMOTIVE MACHINE SHOP	\$168.34
FIELDING'S OIL AND PROPANE	\$339.90	KORA SHRINE TEMPLE	\$500.00
FIRE ENGINEERING	\$36.00	KORA SHRINE TEMPLE	\$500.00
FIRE TECH & SAFETY OF NE	\$2,779.91	KRISTIE MICHAUD	\$888.83
FISHER AUTO PARTS	\$246.12	LAMPRON ENERGY	\$75,249.78
FISHER JAMES CO., INC.	\$938.47	LAW ENFORCEMENT OFFICERS	\$61.60
FLOWERS ON THE FALLS	\$158.00	LAW ENFORCEMENT SYSTEMS INC.	\$121.00
FOGARTY'S RESTAURANT	\$39.00	LAWRENCE HUNTLEY	\$137.36
FOREMOST PROMOTIONS	\$318.71	LAWSON PRODUCTS INC	\$1,131.27
FOURTEEN TOWN COMM	\$2,675.00	LEO HARRIMAN	\$22.67
FREIGHTLINER OF MAINE, INC.	\$562.09	LEXISNEXIS OCCUPATIONAL	\$50.00
FUNTOWN/SPLASHTOWN USA,	\$2,990.00	LHS ASSOCIATES, INC	\$1,792.11
G & L AUTO INTERIORS INC	\$255.00	LILAC MALL CINEMA	\$850.00
GARTHWAITE OIL HEAT SERVICE	\$399.90	LINCOLN PRESS CORPORATION	\$4,437.00
GENEST CONCRETE WORKS, INC.	\$650.00	LINDSAY AND HER PUPPET PALS	\$200.00
GEORGE J. FOSTER, INC.	\$732.55	LOUIS THIBODEAU	\$108.14
GERALD SCHULMAIER	\$252.00	MADHATTER GRAPHICS	\$135.00
GILPATRICK PROPERTY SERVICES	\$14,240.00	MAINE CHIEFS OF POLICE ASSOC.	\$410.75
GLENN CHENEY	\$320.00	MAINE FIRE CHIEFS' ASSOCIATION	\$83.00
GOODALL OCC HEALTH	\$1,223.00	MAINE MOTOR TRANSPORT ASSOC.	\$25.00
GORHAM LEASING GROUP	\$2,760.00	MAINE MUNICIPAL ASSOCIATION	\$90,749.10
GRAY & OSGOOD, LLC	\$15,241.70	MAINE MUNICIPAL TAX COLL	\$25.00
GREAT WORKS INTERNET	\$30.00	MAINE PERS	\$77,184.14
GREATER PORTLAND COUNCIL	\$495.19	ME RESOURCE RECOVERY ASSOC.	\$461.86
GREENWOOD EMERGENCY VEH	\$73.02	MAINE ROCK GYM	\$950.00
GUY & SONS CONSTRUCTION	\$12,526.00	MAINE STATE FEDERATION OF FIRE	\$168.00
GUY'S SEPTIC SERVICE	\$1,425.00	MAINE TOWN & CITY CLERK'S ASSO	\$80.00
HALL IMPLEMENT COMPANY	\$752.99	ME TOWN & CITY MANAGEMENT	\$145.00
HANNAFORD #0390	\$346.82	ME WELFARE DIRECTOR'S ASSOC	\$60.00
HARRIS COMPUTER SYSTEMS	\$8,765.81	MAINE WILDLIFE PARK	\$565.00
HARRISON SHRADER ENTERPRISES	\$1,163.27	MARCUS GALE	\$900.00
HIGH TECH FIRE PROTECTION	\$375.00	MARDEN'S SURPLUS & SALVAGE	\$159.98
HILLTOP FUN CENTER LLC	\$1,030.00	MARIANNE BENEDICT	\$270.17
HOME HEALTH VISITING NURSES	\$5,272.00	MARK KELEWAE	\$495.37
HOMETOWN COLLISION CTR	\$188.55	MARTIN HARMON	\$1,300.75
HOMETOWN TRAILER & AUTO	\$1,000.00	MARTIN MORRISEY	\$350.00
HOWARD P. FAIRFIELD, INC.	\$21,228.54	MATHESON TRI-GAS, INC	\$143.57
HYGRADE BUSINESS GROUP	\$1,867.62	MATTHEW BEGIN	\$1,000.00
INDOOR ASCENT, LLC	\$400.00	MB TRACTOR & EQUIPMENT	\$2,816.00
INFORMATION MANAGEMENT	\$6,591.00	MCMASTER-CARR SUPPLY CO.	\$91.97
IRVING OIL	\$499.00	MEGHAN LAMBERT	\$1,301.00
JAMES MOORE	\$34.55	MESSER TRUCK EQUIPMENT	\$257.97
JAMES MOULTON	\$300.00	MICHAEL BARKER	\$262.55

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
MICHAEL D JOHNSON	\$292.29	PRO CONTROLS, INC.	\$2,949.83
MICHAEL DUNN	\$172.60	PURCHASE POWER	\$2,180.41
MICHAEL GAUDETTE	\$1,183.32	PUTNAM LUMBER CO INC	\$392.00
MICK BODYWORKS & TRUCK	\$27,512.71	QLT CONSUMER LEASE SERVICES	\$1.99
MMEHT	\$221,985.63	QUALITY FIRE PROTECTION	\$90.00
MOMAR, INC	\$524.04	RAYMOND BENEDICT	\$350.00
MONTROSE-SANFORD HYDRA	\$418.29	REGISTRY OF DEEDS	\$3,857.41
MORIN STEEL, INC.	\$203.20	REGISTRY OF DEEDS	\$20.08
MOTOR TRUCK SERVICES, INC	\$3,856.82	RHR SMITH & CO	\$7,000.00
MARRA MARKETING COOPERATIVE	\$255.00	RICE RENTALS	\$1,213.00
MUNICIPAL EMERGENCY SERVICES	\$135.11	RICHARD ANDERSON	\$1,065.05
NAPA AUTO PARTS	\$2,984.31	RICKEY VARNEY	\$1,000.00
NATIONAL FIRE PROTECTION	\$166.45	RLS CONSTRUCTION SUPPLY	\$299.99
NEST & SONS, INC	\$780.00	ROBERT KEARNS	\$1,150.18
NEW ENGLAND BALING WIRE, INC.	\$85.54	ROGER GUPTILL	\$601.00
NEW ENGLAND BARRICADE CORP.	\$53.94	RON'S AUTO BODY	\$500.00
NEW ENGLAND FIRE SERVICES	\$660.00	ROSS THOMPSON	\$2,016.00
NEW ENGLAND SPRAY TECH	\$225.00	RSD GRAPHICS, INC.	\$150.00
NEW ENGLAND SPRAY TECH	\$365.00	SAM'S CLUB	\$809.70
NE STATE POLICE INFOR	\$50.00	SANEL AUTO PARTS #37	\$1,235.43
NEW HAMPSHIRE DHHS	\$164.00	SANFORD MARCHING BAND	\$500.00
NO. BERWICK ATHLETIC ASSOC.	\$6,600.00	SEACOAST SHIPYARD ASSOCIATION	\$500.00
NO. BERWICK ROD & GUN CLUB	\$90.00	SEXUAL ASSAULT RESPONSE SER	\$300.00
NO. BERWICK SANITARY DISTRICT	\$2,438.41	SHERRY JUNKINS	\$5.00
NO. BERWICK WATER DISTRICT	\$87,808.40	SHOEM SWEEPING SERVICE	\$1,800.00
NOBLE BABE RUTH	\$1,200.00	SHUTTLEBUS	\$245.00
NOBLE YOUTH LACROSS	\$2,500.00	SIEMENS BUILDING TECHN INC.	\$275.00
NORTH BERWICK HISTORICAL SOC	\$449.52	SIRCHIE FINGER PRINT LAB.	\$52.25
N BERWICK LUMBER & HARD	\$3,182.23	SOUTH BERWICK REGIONAL	\$542.26
NO BERWICK WATER DISTRICT	\$27,820.40	SOUTHERN MAINE COMM	\$16,487.06
NORTH COUNTRY TRACTOR	\$1,555.38	SOUTHERN MAINE DISTRICT #1	\$400.00
NORTHEAST ELECTRICAL DIST	\$891.69	SOUTHERN ME REGIONAL PLAN	\$1,581.91
NORTHEAST EMERGENCY APPAR	\$3,806.56	SPECIALTY BENEFITS	\$30,006.32
NORTHEAST PAGING/UCOM	\$80.33	SPRINGVALE HARDWARE CO	\$375.00
NEAST RESOURCE RECOVERY AS	\$228.00	ST JOSEPH'S COLLEGE	\$500.00
NEAST WISCONSIN TECH COLLEGE	\$175.00	STACY CHILICKI	\$25.00
NORTRAX	\$259.29	STAPLES CREDIT PLAN	\$194.95
OAKWOODS LUMBER, INC	\$120.00	STATE OF NEW HAMPSHIRE	\$525.00
O'BRIEN'S ELEVATOR	\$215.00	STATE OF NH DEPT SAFETY	\$359.84
OCEANSIDE RUBBISH INC	\$2,695.11	STEPHEN & SUSAN MANSFIELD	\$270.00
ODB COMPANY	\$420.48	STEPHEN PEASLEY	\$50.36
ONE COMMUNICATIONS	\$372.04	STEVE VINCENT	\$17.68
OSSIPEE MOUNTAIN ELECTRONICS	\$781.25	STS CONSTRUCTION	\$2,000.00
OTIS ELEVATOR CO	\$3,731.64	SUE CALER	\$82.88
OVERHEAD DOOR COMPANY	\$1,332.90	SULLIVAN TIRE OF MAINE LLC	\$1,941.20
OWEN THYNG	\$910.00	SWAN ISLAND PRESS	\$360.00
P. GAGNON & SON, INC	\$6,695.09	SWAN SCREEN PRINTING	\$231.77
PARSHLEY STEEL FABRICATORS	\$900.00	SWANK MOTION PICTURES	\$300.00
PEPSI-COLA	\$731.65	TAYLOR RENTAL	\$318.22
PERFECTION LANDSCAPING	\$8,740.00	TEE'S PLUS	\$43.50
PIKE INDUSTRIES, INC.	\$282,604.72	TERESA MICHAUD	\$17.15
PIONEER REVERE	\$1,393.00	THE CHILDREN'S MUSEUM OF	\$410.50
PITNEY BOWES INC	\$1,852.00	THE COCKPIT CAFE	\$84.00
POIRIER GUIDE LINES	\$17,799.86	THE PARTY PEOPLE	\$232.75
PORTLAND PLASTIC PIPE	\$4,350.00	THE RED BARN AT OUTLOOK	\$2,938.08
PORTLAND POLICE DEPT	\$85.00	THOMAS J. RYLANCE	\$141.08
PORTLAND PRESS HERALD	\$69.30	THOMSON WEST	\$584.50
POSTER COMPLIANCE CENTER	\$79.00	TIME WARNER CABLE	\$3,041.37
POSTMASTER, NO. BERWICK	\$252.40	TIMOTHY NIEHOFF	\$700.00
POWERPLAN	\$75.75	TOEUN POT	\$17.15

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
TOWER PUBLISHING	\$92.00	WALMART COMMUNITY BRC	\$4,081.50
TOWN OF LYMAN	\$85.00	WASTEQUIP	\$6,200.00
TOWN OF NORTH BERWICK	\$118,908.63	WAYNE SANFORD	\$40.00
TOWN OF SANFORD	\$68,316.64	WEBBER ENERGY	\$503.03
TOWN OF SOUTH BERWICK	\$75,030.67	WEIR'S MOTOR SALES, INC	\$762.64
TOWN OF BERWICK	\$4,455.84	WENDI DAUDELIN	\$143.83
TRASK-DECROW MACHINERY, INC	\$908.51	WHITE SIGN	\$1,337.70
TREASURER STATE OF MAINE	\$460,476.57	WHITED FORD TRUCK CENTER	\$1,380.31
TREASURER, COUNTY OF YORK	\$313,611.30	WICKS CAR SERVICE, INC.	\$8,942.00
TREASURER, M.S.A.D. #60	\$4,235,823.65	WINDWARD PETROLEUM	\$1,880.34
T-RICE RENTALS	\$468.40	WINTER EQUIPMENT COMPANY,	\$369.40
TRI-CITY MASONRY, INC	\$166.00	WINXNET INC	\$50.00
TRI-CITY TOOL CRIB	\$88.11	WISE BUSINESS FORMS	\$898.32
TUT'S TROPHIES & AWARDS	\$741.75	WISE UNIFORMS & EQUIPMENT	\$93.93
TWIN CITY RADIATOR	\$180.57	WITMER PUBLIC SAFETY GROUP	\$1,337.91
TY BRYANT	\$300.00	WOODFORDS, INC.	\$1,300.00
UNDERWOOD ENGINEERS, INC.	\$1,187.06	YORK COUNTY CHIEFS ASSOC	\$50.00
UNITY COLLEGE	\$500.00	YORK COUNTY COMM ACTION	\$2,250.00
UNIVERSITY OF NEW ENGLAND	\$500.00	YORK HOSPITAL	\$300.00
VALLEY NATIONAL GASES WV, LLC	\$205.84	ZOLL MEDICAL CORPORATION	\$1,537.75
VERIZON	\$172.04		
VERIZON WIRELESS	\$2,064.48		
W B MASON CO., INC.	\$2,418.41		
		TOTAL	\$6,980,440.91

Town of North Berwick Employees Salaries FY 2012

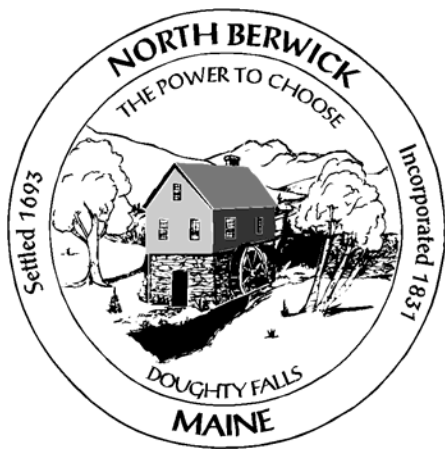
<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
MARIANNE BENEDICT	Dep. Treasurer	\$40,334.80		\$40,334.80
KATHRYN JACQUES	Dep. Tax Collector	\$44,678.40		\$44,678.40
CHRISTINE DUDLEY	Town Clerk	\$44,678.40		\$44,678.40
LAURA EVES	Customer Service Rep.	\$10,184.94		\$10,184.94
KATHLEEN PEASE	Customer Service Rep.	\$14,074.66		\$14,074.66
ANITA MERROW	Stenographer	\$5,674.53		\$5,674.53
WILLIAM BOURBON	Moderator	\$250.00		\$250.00
DWAYNE MORIN	Town Manager	\$95,571.84		\$95,571.84
LAWRENCE HUNTLEY	Code Enforcement Officer	\$55,670.16		\$55,670.16
JAY MACDOUGALL	Selectman	\$1,000.00		\$1,000.00
PAUL DANFORTH	Selectman	\$1,000.00		\$1,000.00
GREGG DREW	Selectman	\$1,000.00		\$1,000.00
ELAINE FOLSOM	Selectman	\$1,200.00		\$1,200.00
CHARELS GALEMMO	Selectman	\$1,000.00		\$1,000.00
LOUIS THIBODEAU	Custodian	\$20,147.49		\$20,147.49
SHARON LITVINCHYK	Ballot Clerk	\$260.00		\$260.00
SUSAN LINSOTT	Ballot Clerk	\$170.00		\$170.00
LORINDA HILTON	Ballot Clerk	\$338.50		\$338.50
SHARON HILTON	Ballot Clerk	\$135.00		\$135.00
CYNTHIA ROY	Ballot Clerk	\$135.00		\$135.00
CLAUDY BOY	Ballot Clerk	\$212.50		\$212.50
STEPHEN PEASLEY	Police Chief	\$72,404.80	180.00*	\$72,404.80

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
LEO HARRIMAN	Police Captain	\$35,193.60		\$35,193.60
JAMES MOULTON	Police Lieutenant	\$59,280.00	640.00*	\$59,920.00
ROBERT KEARNS	Police Sergeant	\$54,380.04	\$4,168.00*	\$54,911.89
RICKEY VARNEY	School Resource Officer	\$47,444.80	\$2,709.26*	\$50,154.06
TIMOTHY NIEHOFF	Patrolman	\$49,452.08	\$11,376.71*	\$60,828.79
DANIEL PELKEY	Patrolman	\$42,868.82	\$8,367.20*	\$51,236.02
MATTHEW BEGIN	Patrolman	\$49,482.94	\$9,540.80*	\$59,023.74
JONATHAN KOELKER	Patrolman	\$42,619.21	\$6,241.04*	\$48,860.25
WENDI DAUDELIN	Police Secretary	\$39,128.50		\$39,128.50
MARTIN MORRISSEY	Reserve Officer	\$14,019.46		\$14,019.46
RAYMOND BENEDICT	Reserve Officer	\$5,086.03		\$5,086.03
KELLI BSHARA	Reserve Officer	\$7,931.32		\$7,931.32
KEITH PAGE	Reserve Officer	\$8,017.30		\$8,017.30
CHAD GERRISH	Reserve Officer	\$3,254.20		\$3,254.20
MARTIN HARMON	Animal Control Officer	\$11,035.93		\$11,035.93
CARRIE BROWN	Crossing Guard	\$2,465.00		\$2,465.00
BARBARA COLUCCI	Crossing Guard	\$3,230.00		\$3,230.00
MICHAEL DUNN	Road Foreman	\$49,162.28	\$4,688.28	\$53,850.28
ROBERT MOULTON	Public Works	\$33,669.90	\$2,362.82	\$36,032.72
ERNEST ROSE JR	Public Works	\$37,232.00	\$3,530.80	\$40,762.80
EVERETT SMITH	Public Works	\$37,375.20	\$3,275.72	\$40,650.92
JOSEPH COLAROSSO	Winter Public Works	\$1,443.00		\$1,443.00
PATRICK KEARNS	Winter Public Works	\$1,484.02		\$1,484.02
JOHN STEVES	Winter Public Works	\$65.00		\$65.00
ROBERT PLACE	Winter Public Works	\$2,371.77	\$29.82	\$2,401.59
JOHN PLACE	Winter Public Works	\$2,570.52		\$2,570.52
RICHARD ANDERSON	Transfer Station Super.	\$39,811.20	\$86.13	\$39,897.33
GERALD SCHULMAIER	Recycling Attendant	\$18,848.49		\$18,848.49
KENNETH BOSTON	Recycling Attendant	\$12,593.00		\$12,593.00
KATE PHINNEY	Recycling Attendant	\$7,748.14		\$7,748.14
ELEANOR PHINNEY	Recycling Attendant	\$2,468.38		\$2,468.38
JOANNA ALLEN	Recycling Attendant	\$913.68		\$913.68
DAVID BENTLEY	Recycling Attendant	\$165.38		\$165.38
MICHAEL BARKER	Rescue Chief/EMT	\$2,678.43		\$2,678.43
DANIEL STAPLES	Dep. Rescue Chief/EMT	\$3,084.00		\$3,084.00
TIMOTHY LAMBERT	Rescue EMT	\$1,904.76		\$1,904.76
NICHOLAS PELLETIER	Rescue EMT	\$21,264.00		\$21,264.00
PAUL COSTELLO	Rescue EMT	\$1,512.00		\$1,512.00
BRIAN ROY	Rescue EMT	\$5,351.08		\$5,351.08
SCOTT BEAUDET	Rescue EMT	\$2,247.00		\$2,247.00
JOSHUA GAGNON	Rescue EMT	\$13,773.88		\$13,773.88
RICHARD SMITH	Rescue EMT	\$5,416.00		\$5,416.00
COLETTE FORTE	Rescue EMT	\$2,271.00		\$2,271.00
EDWARD MOFFIT	Rescue EMT	\$1,638.00		\$1,638.00
MEREDITH FECTEAU	Custodian	\$1,580.34		\$1,580.34
KRISTIE MICHAUD	Parks and Recreation Dir.	\$30,447.96	\$1,516.80	\$31,964.76
JENICA LORD	Summer Recreation	\$461.25		\$461.25
DONNA BUTCHER	Summer Recreation	\$2,609.25		\$2,609.25
JASMINE RYAN	Summer Recreation	\$1,553.14		\$1,553.14
KELSEY GOUGH	Summer Recreation	\$1,335.00		\$1,335.00
EMMA LAMARCHE	Summer Recreation	\$1,030.63		\$1,030.63
RODNEY BROWN	Summer Recreation	\$2,189.25		\$2,189.25
SEAN ASHBURN	Summer Recreation	\$2,091.00		\$2,091.00

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
RUTH TOWNE	Summer Recreation	\$1,428.00		\$1,428.00
RACHAEL SMITH	Summer Recreation	\$1,995.00		\$1,995.00
KAYLA GRENIER	Summer Recreation	\$1,203.75		\$1,203.75
AMBERLE BENNETT	Summer Recreation	\$1,203.75		\$1,203.75
MADISON ALEVA	Summer Recreation	\$363.75		\$363.25
LINDSAY GORMAN	Summer Recreation	\$461.25		\$461.25
ALEXANDER SHELTRA	Summer Recreation	\$1,185.00		\$1,185.00
CAROLYN FRYE	Summer Recreation	\$2,766.50		\$2,766.50
BAILEY HETT	Summer Recreation	\$1,158.75		\$1,158.75
TESSA CROVETTI	Summer Recreation	\$375.00		\$375.00
KELSEY BRIGGS	Summer Recreation	\$1,143.75		\$1,143.75
MARGARET MCGOVERN	Summer Recreation	\$1,207.50		\$1,207.50
SHANNON KUNZ	Summer Recreation	\$138.75		\$138.75
BRIAN GOSSELIN	Fire Chief	\$7,287.61		\$7,287.61
LARRY STRAFFIN	Dep. Fire Chief	\$6,030.34		\$6,030.34
MARK KELEWAE	Fire Captain	\$4,610.68		\$4,610.68
ROBERT ROBBINS	Fire Captain/EMT	\$4,263.67		\$4,263.67
MICHAEL KELEWAE	Fire Lieutenant	\$2,825.21		\$2,825.21
ROBERT HENDRICK	Fire Lieutenant/EMT	\$6,613.82		\$6,613.82
JASON COFFIN	Firefighter Lieutenant	\$4,713.65		\$4,713.65
JAMES MOORE	Firefighter	\$1,078.57		\$1,078.57
DAVID BABCOCK	Firefighter/EMT	\$1,370.24		\$1,370.24
JASON LANGELIER	Firefighter	\$797.24		\$797.24
CHRIS MCLEOD	Firefighter	\$1,305.66		\$1,305.66
CRAIG CURTIS	Firefighter	\$828.71		\$828.71
DAVID PARKER	Firefighter	\$1,339.12		\$1,339.12
JEFFREY HOLSHOUSER	Firefighter	\$776.74		\$776.74
STEVE VINCENT	Firefighter/EMT	\$699.23		\$699.23
JEREMIE PILLSBURY	Firefighter/EMT	\$27.71		\$27.71
ROBERT HUGHES	Firefighter	\$230.35		\$23.35
LESLIE PARKER	Firefighter	\$1,568.85		\$1,568.85
TYLER CUNNINGHAM	Firefighter	\$322.35		\$322.35
MATTHEW STRAFFIN	Firefighter	\$69.28		\$69.28
STEVEN LANGELIER	Firefighter/EMT	\$2,544.36		\$2,544.36
JOSHUA GOSSELIN	Firefighter	\$763.29		\$763.29
ROBERT CREAMER	Firefighter	\$1,359.64		\$1,359.64
DAVID HOPKINS	Firefighter	\$517.27		\$517.27
BRIAN DONAHUE	Firefighter	\$1,070.77		\$1,070.77
RYAN SPRUSANSKY	Firefighter	\$506.32		\$506.32
JOHN CLARK	Firefighter	\$958.21		\$958.21
KYLE SCOTT	Firefighter	\$164.83		\$164.83
TODD HOFFMAN	Planning Board	\$105.00		\$105.00
JULIE FERNEE	Planning Board	\$195.00		\$195.00
SHAUN DEWOLF	Planning Board	\$270.00		\$270.00
MARK CAHOON	Planning Board	\$195.00		\$195.00
BARRY CHASE	Planning Board	\$240.00		\$240.00
PATRICK RAFTERY	Planning Board	\$75.00		\$75.00
RICHARD REYNOLDS	Planning Board	\$300.00		\$300.00
TOTALS		<u>\$1,270,995.99</u>	<u>\$39,592.97</u>	<u>\$1,310,588.96</u>

- The majority of the Police Department overtime costs were funded through grants totaling \$24,600.

**TAX PAYER LISTS FOR THE
TOWN OF NORTH BERWICK**



**FY 2012 Annual Report
Town of North Berwick, Maine**



ASSESSORS NOTICE TO TAXPAYERS NORTH BERWICK, MAINE

The Board of Assessors is required by state law (36 MRSA §706) to give notice to all persons liable to taxation in North Berwick to furnish the Assessors “true and perfect lists: of all estates, both real and personal, they possess as of April 1. Copies of the taxpayer’s declaration form are available through the Office of the Selectmen.

If any person, after such notice, does not furnish said list, the taxpayer is barred of his right to make application to the Board of Assessors or County Commissioners for an abatement of his taxes. Exceptions are allowed if the applicant can supply a list with his abatement request and satisfy the Assessors that he was unable to furnish the list at the time appointed.

Any male or female veteran, blind person, or widow or minor child of any veteran who desires to secure a tax exemption under chapter 399 of the 1955 laws of Maine, shall on or before the first day of April give written notice of the Assessors of the Town of North Berwick and provide proof of entitlement.

Any person wishing more information on the various tax exemptions are encouraged to contact the Office of the Selectmen.

Respectfully submitted,

Lawrence Hart, Chair
Elaine Folsom
Charles Galemmo
Paul Danforth
Gregg Drew

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2013 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
18 ELM STREET, LLC	\$5,037.27	ANDERSON, CHARLES T.	\$5,080.84
184 HIGH ST. LLC	\$1,871.24	ANDERSON, DONALD L., TRUSTEE	\$2,461.36
400 4TH AVENUE LLC	\$6,949.59	ANDERSON, DONALD L., TRUSTEE	\$4,651.32
400 4TH AVENUE LLC	\$18,406.08	ANDERSON, EARL C.	\$3,199.65
400 4TH AVENUE LLC	\$19,652.32	ANDERSON, JAMES F.	\$2,483.77
400 4TH AVENUE, LLC	\$8,652.75	ANDERSON, JAMES F.	\$2,927.00
ABBOTT, ANDREW D.	\$56.03	ANDERSON, JEFFREY R.	\$2,448.92
ABBOTT, ANDREW D. JR.	\$2,757.68	ANDERSON, JUDITH J. TRUSTEE	\$836.64
ABBOTT, BARRY E.	\$3,261.90	ANDERSON, JUDITH J. TRUSTEE	\$2,340.60
ABBOTT, BERNARD C.	\$2,069.19	ANDERSON, MARK J.	\$4,087.33
ABBOTT, JOANNE I.	\$779.37	ANDERSON, MARY BRAY	\$3,641.63
ABBOTT, JOANNE I.	\$2,359.27	ANDREWS, FLORENCE E.	\$2,462.61
ABBOTT, MARTHA	\$3,110.01	ANGELO, SHALEA K. & LAMBERT,	\$2,233.53
ABBOTT, ROBERT B. JR.	\$2,870.97	ANGERS, MARK B. & JANET S.	\$3,845.81
ACTION BUILDERS, INC.	\$900.14	ARCHAMBAULT, JOHN P. & LINDA	\$3,251.94
ACTION BUILDERS, INC.	\$921.30	ARCHIBALD, THOMAS M.	\$3,077.64
ACTION BUILDERS, INC.	\$2,857.27	ARCHIE, EARL E.	\$3,940.43
ACTION BUILDERS, INC.	\$5,220.29	ARCHIE, JAMIE E.	\$3,222.06
ADAIR, LESTER G., LEE, CONNIE R.	\$3,898.10	ARNAUDIN, ROBERT A.	\$1,556.25
ADAMS, DEBRA J & MORGAN B	\$1,135.44	ARSENEAULT, JO ANN	\$1,789.06
ADAMS, CATHERINE J. & WAYNE T.	\$2,257.19	AT & T MOBILITY	\$3,533.31
AGAR, RAYMOND K. & CLARA E. ,	\$3,809.70	ATHANS, GREGORY G.	\$4,225.53
AIREY, J. EDWARD	\$2,157.59	ATLAS, PAUL	\$961.14
ALAIMO, LUCINDA & ANDREW	\$2,384.17	ATWOOD, ROBERT P., TRUSTEE	\$1,004.71
ALDRICH, ANDREW P. & CAROLYN	\$13.69	ATWOOD, ROBERT P., TRUSTEE	\$1,023.39
ALDRICH, ANDREW P. & CAROLYN	\$3,029.09	AUBIN, ROBERT	\$2,727.79
ALEVA, GEOFFREY R.	\$2,955.63	AUSTIN III, GEORGE C. TRUSTEE	\$1,547.54
ALEXANDER, JULIANNE ARVIDSON	\$3,025.35	AUSTIN, DEBRA L.	\$2,865.99
ALEXANDRE, ROGER	\$3,744.96	AUSTIN, FRANK C.	\$23.65
ALLAIRE, ARTHUR & MARGARET	\$3,932.96	AUSTIN, JAMES P. III	\$51.04
ALLAIRE, MICHAEL T.	\$563.99	AUSTIN, JAMES P. III	\$816.72
ALLAIRE, MICHAEL T.	\$4,271.59	AUSTIN, JAMES P. III	\$1,868.75
ALLARD, RICHARD	\$2,358.03	AVELLA, JOSEPH JR.	\$4,444.65
ALLARD, THOMAS J.	\$2,532.33	BABCOCK, DAVID M.	\$1,967.10
ALLEN, ABNER J.	\$2,262.17	BABCOCK, NELSON	\$836.64
ALLEN, BEVERLY	\$3,224.55	BABCOCK, MARY A.	\$1,894.89
ALLEN, EDITH E.	\$2,612.01	BAC HOME LOANS SERVICING,	\$3,241.98
ALLEN, GREGORY M	\$2,694.18	BAC HOME LOANS SERVICING,	\$2,259.67
ALLEN, IRABELLE	\$104.58	BACCON, JIMMIE L.	\$4,067.42
ALLEN, IRABELLE S.	\$1,259.94	BAILEY, CHRISTOPHER J.	\$1,630.95
ALLEN, IRENE S.	\$2,338.11	BAILEY, EDWARD J & RITA E.	\$3,515.88
ALLEN, JEFFREY P.	\$2,758.92	BAILEY, ROBERT W.	\$2,590.84
ALLEN, KENNETH L.	\$2,394.13	BAILLARGEON, ROBERT M.	\$2,041.80
ALLEN, MICHAEL L.	\$3,050.25	BAJDEK, MATHEW J. & TANESSA A.	\$3,071.42
ALLEN, SCOTT D.	\$135.70	BAKER, DANIEL M.	\$4,168.26
ALLEN, SCOTT D.	\$3,158.56	BALATA, LLC	\$2,895.87
ALONZI, PAMELA	\$1,160.34	BALDWIN, CHRISTOPHER & JENN	\$2,416.55
ALTER, LEE	\$1,428.02	BALLARD, DAVID W. & LAURIE	\$6,327.09
ALWIN, JACQUELINE R.	\$2,131.44	BALLOU, EDMUND W. SR.	\$2,166.30
AMERMAN, EDWIN M.	\$1,263.68	BANK OF AMERICA	\$1,415.56
AMERMAN, JAMES G.	\$4,927.71	BANK OF AMERICA, N.A.	\$2,216.10
AMIDON, ROBERT M.	\$185.51	BANK OF NEW YORK MELLON	\$2,018.15
AMIDON, ROBERT M.	\$1,045.80	BARBOUR, RICHARD E.	\$2,960.61
AMIDON, ROBERT M.	\$4,861.72	BARDEN, DAVID M.	\$1,450.43
ANDERSON, CARINE M.	\$4,115.97	BARKER, MICHAEL J.	\$2,043.04

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BARNES, MICHAEL L.	\$2,640.65	BEST, BONNIE A. & LYNN D	\$1,141.67
BARNETT, JOHN R.	\$2,809.96	BEST, BONNIE A. & LYNN D	\$3,471.06
BARNUM, STEVEN R.	\$3,065.19	BETTS, MARK R.	\$3,554.48
BARON, RACHEL R.	\$2,948.16	BEYER, CHARLES G.	\$1,816.46
BARON, JENNEFIER & ERIC J.	\$2,776.35	BICKFORD, DAVID	\$2,616.99
BARON, JERRY A.	\$3,325.40	BIGOS, DONALD E.	\$6.23
BARONOWSKI, JOHN A.	\$3,097.56	BIGOS, DONALD E.	\$4,102.27
BARR, TIMOTHY J. & KIMBERLY	\$2,892.14	BILLING, JAMES M.	\$4,687.42
BARRON, HARRIS	\$173.05	BILLINGS, LAURIE J	\$2,259.67
BARRY, ERIC P.	\$352.34	BIRCH, WENDELL	\$840.38
BARRY, ERIC P.	\$2,661.81	BIRCH, WENDELL	\$2,382.93
BARTLETT, BRIAN D.	\$3,601.79	BIRMINGHAM, BERNARD M. JR.	\$2,511.17
BARTLETT, DANIEL F.	\$2,247.23	BLAIS, COREY M.	\$2,494.98
BARTLETT, DEBRA A.	\$999.73	BLAIS, DOUGLAS G.	\$1,723.08
BARTLETT, SARAH E.	\$105.82	BLAIS, RONALD P. & EVELYN A.	\$3,433.71
BARTO, SHIRLEY M.	\$1,934.73	BLAISDELL, TERRANCE E.	\$2,767.64
BASSETT, THOMAS H.	\$1,469.10	BLAISDELL, TERRENCE W.	\$2,328.15
BATARAN, KARL A.	\$4,068.66	BLANCHETTE, NORMAN & CARMEN	\$2,214.86
BATE, IRAHN M.	\$2,798.76	BLATCHFORD, LYND T.	\$3,268.13
BATSON, ROLAND R.	\$222.86	BLIER, ALBERT C.	\$2,008.19
BATTIS, ANNE M.	\$1,074.44	BLOOD, JAMIE	\$1,057.00
BAUER, RICHARD	\$2,970.57	BLUE DUN ANGLING REAL ESTATE	\$1,537.57
BAUNEG BEG LAKE ASSOC	\$546.55	BOARDMAN, GLEN	\$2,252.21
BEAL, JOAN B.	\$800.54	BODWELL, DALE H.	\$3,449.90
BEALS, AUDREY S.	\$3,591.83	BODWELL, DEBRA A.	\$1,573.68
BEAMIS, ROBERT P.	\$3,656.56	BODWELL, LESLIE, R.	\$3,626.69
BEAMIS, SEAN C.	\$5,612.46	BOEHM, RUDOLPH A. & VIVIAN E	\$1,252.47
BEAN, JOSHUA J.	\$1,906.09	BOHRER, CHARLES & NORMA	\$2,292.05
BEAN, ROBERT E.	\$1,878.71	BOISVERT, RICHARD A.	\$18,928.98
BEANE, WILLIAM A.	\$3,523.35	BOLDUC, DALE J.	\$2,669.28
BEATTIE, BEVERLY ABBOTT	\$1,840.11	BOLSTRIDGE, KAREN A.	\$2,565.94
BEAUDET, SCOTT	\$1,952.16	BONENFANT, JODY P.	\$2,204.90
BEAUDOIN, MICHAEL	\$2,734.02	BONNER, ALICE M	\$2,798.76
BEAUDOIN, NORMAN L.	\$3,420.02	BORENSTEIN, DONALD F.	\$318.72
BEAUDOIN, PAUL A. II	\$3,710.10	BORENSTEIN, DONALD F.	\$483.06
BEAUPRE, DONALD A. & RHONDA	\$3,393.87	BOSTON, ALVIN M	\$5,106.99
BEAUPRE, MICHAEL A.	\$2,361.77	BOSTON, ALVIN M.	\$173.05
BEELER, BRIAN A., II	\$2,264.65	BOSTON, EDWARD	\$1,139.18
BEGIN, NELSON	\$3,940.43	BOSTON, JEAN A.	\$324.95
BELANGER, DAWN MARIE	\$2,203.65	BOSTON, JEAN A.	\$1,967.10
BELANGER, JEFFREY R.	\$3,010.41	BOSTON, JOEL JAY	\$2,533.57
BELANGER, THOMAS A.	\$2,621.97	BOSTON, KAREN	\$2,451.40
BELL, MARY MARGARET	\$2,314.46	BOSTON, KATHLEEN C. & ROBERT	\$2,162.57
BELL, ROBERT E. JR. & TERESA A.	\$2,076.66	BOSTON, KATRINA M & CHARLES	\$1,629.71
BELMAIN, RICHARD R.	\$3,351.54	BOSTON, KENNETH L. SR.	\$986.04
BEMIS, JOHN M.	\$2,878.44	BOSTON, MICHELE	\$1,619.75
BENEDICT, JAMES R.	\$2,053.00	BOSTON, PAUL V.	\$2,519.88
BENNETT, ALFRED R.	\$2,918.28	BOSTON, PRISCILLA	\$1,835.13
BENTLEY, DAVID E	\$2,753.94	BOSTON, RANDOLPH H.	\$2,384.17
BENTLEY, DICK E.	\$2,793.78	BOSTON, ROBERT C.	\$3,218.33
BERESHNY, DEBRA A.	\$921.30	BOSTON, WALTER H.	\$1,227.57
BERESHNY, DEBRA A.	\$4,940.16	BOSTON, WALTER H.	\$3,178.48
BERESHNY, DENNIS	\$926.28	BOUCHER, STEPHEN D.	\$829.17
BERKLEY PROPERTIES INC	\$1,210.14	BOUDREAU, RANDALL JAMES	\$1,928.51
BEROUNSKY, MICHAEL H. JR.	\$2,080.40	BOULIER, ELISSA M.	\$1,906.09
BEROUNSKY, SOPHIE P. ESTATE OF	\$3,234.51	BOURASSA, STEPHEN B.	\$2,152.61
BEROUNSKY, WAYNE L.	\$2,537.31	BOURBON, ANTHONY A.	\$2,568.44
BERRY, JACQUELYN T.	\$2,577.15	BOURBON, CASEY P.	\$2,116.50
BERRY, RALPH H.	\$1,365.77	BOURBON, WILLIAM R. & CHARL	\$3,174.75
BERRY, RALPH H.	\$2,955.63	BOURNE, JAMES G. JR.	\$1,386.93

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BOWDEN, MARY T.	\$1,696.94	BUFFINTON, REBECCA J	\$2,864.75
BOWEN, JAMIE A. & WIGGIN, KAT	\$2,853.54	BUHRMAN, JEFFERY	\$1,843.84
BOYLE, MILTON L. JR.	\$3,007.92	BURBANK, DAVID D.	\$2,956.88
BRACKETT, COLLEEN B.	\$56.03	BURBANK, RICHARD E.	\$2,456.38
BRACKETT, COLLEEN B.	\$63.50	BURGESS, JENNIFER A.	\$3,898.10
BRACKETT, COLLEEN B.	\$522.90	BURK, ANDREE SABOURIN	\$982.31
BRACKETT, COLLEEN B.	\$1,645.89	BURK, ANDREE SABOURIN	\$3,884.40
BRADBURN, MARILYN J.	\$2,170.04	BURROWS, LYSLE F.	\$2,019.39
BRADBURN, RICHARD A.	\$2,213.61	BUTCHER, DONNA E.	\$4,645.09
BRADLEY, DOUGLAS & SANDRA J.	\$2,872.21	BUTLAND, JEFFREY K.	\$1,777.86
BRAGDON, BETSY	\$842.86	BUTLAND, KENNETH	\$80.93
BRAGDON, BETSY	\$2,856.03	BUTLAND, KENNETH	\$2,018.15
BRAGDON, GLEN R.	\$4,241.72	BUZZELL, DENNIS	\$2,277.11
BRAGDON, RALPH E.	\$1,314.72	BYRNE, CHARLES J. III	\$3,666.52
BRAGDON, RICHARD M.	\$1,933.49	BYRNES, BRIAN	\$2,461.36
BRALY, RICHARD W. & SHARON K.	\$3,756.17	BYRON, JAMES A. & JOAN P.	\$890.18
BRAY, JOHN A.	\$2,426.50	CAHOON, MARK H.	\$1,970.83
BRETON, BRIAN A.	\$1,726.81	CAHOON, MARK H.	\$2,048.03
BRETON, LEONA & WILFRED	\$2,085.38	CAHOON, RAYMOND S.	\$2,102.80
BREZAK, PAMELA L.	\$1,791.55	CALER, ALAN W.	\$2,778.84
BREZAK, PAMELA L.	\$2,363.01	CALIVAS, CHRIS	\$2,869.73
BRICK HOUSE LLC	\$5,155.55	CAMDEN, DONALD J. SR.	\$2,897.12
BRIDGE, DONALD H.	\$2,049.27	CAMERON, BARBARA A.	\$3,213.35
BRIDGE, WAYNE	\$932.51	CAMERON, BARBARA L.	\$1,085.64
BRIDGES, PATRICK D.	\$2,172.53	CAMERON, CHERYL	\$1,784.08
BRIGGS, JOSEPH J.	\$2,623.21	CAMIRE, CHARLES R.	\$3,183.46
BRIGGS, KERRY D.	\$3,868.21	CAMIRE, DAVID	\$3,832.11
BRIGHAM, PAUL D.	\$7,014.33	CAMPBELL, CAROL ANN	\$900.14
BRITT, RUSSELL A.	\$1,156.61	CAMPBELL, CAROL ANN	\$1,862.52
BROADHURST, THOMAS J.	\$2,163.81	CAMPINA, JOSEPH L.	\$733.31
BRONDER CONSTRUCTION, LLC	\$2,753.94	CAMPINA, JOSEPH L.	\$2,646.87
BRONDER, RICHARD J. JR.	\$3,398.85	CANBURY HOMES, INC	\$2,756.43
BRONSON, DENNIS J. & DONNA M.	\$2,168.79	CANFIELD, SIDNEY J.	\$2,532.33
BROOKER, JEFFREY S.	\$2,494.98	CANNAN, DAVID J.	\$3,560.70
BROOKER, MICHAEL L.	\$1,797.78	CANNEY, ROBERT W.	\$2,076.66
BROOKS, JOHN M.	\$2,309.48	CANTWELL, STEVEN J.	\$2,019.39
BROTHER, NOAH	\$3,688.94	CARAMIHALIS, ANDREW	\$3,691.43
BROW, DENNIS J.	\$3,524.60	CARDIN, LORRAINE C.	\$2,189.96
BROWN LUMBER CO	\$799.29	CARIGNAN, NEIL E.	\$2,492.49
BROWN LUMBER CO	\$1,044.55	CARLIELL, CHARLENE D.	\$2,653.10
BROWN, AUDREY C.	\$1,276.13	CARLSON, KENNETH L. & PAULINE	\$2,411.57
BROWN, AUDREY C.	\$3,137.40	CARLSSON, ANN-DEBORAH	\$2,369.23
BROWN, DENNIS R.	\$373.50	CARPENTER, LOIS A.	\$1,962.12
BROWN, DENNIS R.	\$495.51	CARPENTER, MICHAEL	\$1,782.84
BROWN, DERRICK	\$2,187.46	CARR, RONNIE G & PAMELA A	\$1,205.16
BROWN, FREDERICK W.	\$1,718.10	CARRIER, STEPHANNE P.	\$1,968.34
BROWN, GEORGE E.	\$1,973.32	CARTER, CHUCK & REBECCA	\$3,144.87
BROWN, JASON C.	\$4,115.97	CASE, STEPHEN SCOTT	\$1,149.14
BROWN, MARCIE	\$3,004.19	CASE, STEPHEN SCOTT	\$1,933.49
BROWN, MICHELLE J.	\$1,048.29	CASEY, MICHAEL A.	\$1,054.51
BROWN, STEVEN E.	\$74.70	CASHELL, THOMAS D.	\$4,618.95
BROWN, STEVEN E.	\$108.32	CASON, DANIEL G. & JENNIFER J.	\$3,996.45
BROWN, STEVEN E.	\$138.20	CASON, PATRICK M. & KRISTIE M.	\$2,075.42
BROWN, STEVEN E.	\$388.44	CASSELLA, GERALD	\$1,782.84
BROWN, STEVEN E.	\$871.50	CASTELLUCCIO, JACK V.	\$3,133.67
BRUCE, SHANE R & D'AMOUR, L.	\$3,057.72	CASTLE, CINDY L.	\$2,700.41
BRYANT, DONNA L.	\$2,578.40	CATALDI, TERESA A.	\$5,097.03
BRYANT, JAMES R.	\$1,832.64	CAVALIERI, PASQUALE JOHN	\$1,955.90
BUCK, JOLENE L.	\$2,023.12	CENTRAL MAINE POWER CO	\$817.96
BUDLONG, MICHAEL R.	\$2,160.07	CENTRAL MAINE POWER CO	\$842.86

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CENTRAL MAINE POWER CO	\$920.06	CLOUGH, STANLEY & ROBERT	\$1,556.25
CENTRAL MAINE POWER CO	\$920.06	CLOYD, ROYAL H.	\$2,142.65
CENTRAL MAINE POWER CO	\$933.75	CLUFF, THOMAS R.	\$2,757.68
CENTRAL MAINE POWER CO	\$948.69	COFFEREN, RAY	\$1,319.70
CENTRAL MAINE POWER CO	\$981.06	COFFIN, KATE G.	\$2,421.52
CENTRAL MAINE POWER CO	\$1,000.98	COFFIN, LOUISE J.	\$2,634.42
CENTRAL MAINE POWER CO	\$1,029.62	COGNATA, JUSTIN J. & SARAH P.	\$77.19
CENTRAL MAINE POWER CO	\$1,125.48	COHEN, VERA SPOHR, TRUSTEE	\$740.78
CENTRAL MAINE POWER CO	\$1,175.28	COHEN, VERA SPOHR, TRUSTEE	\$794.31
CENTRAL MAINE POWER CO	\$1,212.63	COHEN, VERA SPOHR, TRUSTEE	\$1,014.68
CENTRAL MAINE POWER CO	\$1,237.53	COLANGELI, FRED J., HEIRS	\$2,516.15
CENTRAL MAINE POWER CO	\$1,505.21	COLE, BRIAN A.	\$429.53
CENTRAL MAINE POWER CO	\$76,886.22	COLE, BRIAN A.	\$3,022.86
CERICOLA, GUY L.	\$2,186.22	COLE, DONALD E.	\$3,139.89
CESARE, LUCILLE R.	\$2,929.48	COLE, EDITH E, TRUSTEE	\$2,813.70
CESARIO, SARAH	\$2,543.54	COLE, EDITH, TRUSTEE	\$52.29
CHABOT, RAYMOND P.	\$1,873.73	COLE, ROBERT	\$2,228.55
CHADBOURNE, EVERETT JR.	\$3,129.93	COLE, ROBERT G. JR.	\$61.01
CHAFIN, JACK A. JR.	\$2,833.62	COLE, ROBERT G. JR.	\$2,599.56
CHAMBERS, BRETT A.	\$4,585.34	COLE, TERESA L.	\$1,620.99
CHAMBERS, JAMES I. & AMY M.	\$982.31	COLE, WALKER B.	\$2,638.16
CHAN, WENDY	\$4,559.19	COLEMAN, GAIL	\$2,741.49
CHANDLER, WILLIAM M.	\$3,828.38	COLEMAN, PATRICK S.	\$3,326.64
CHAPIN, MARJORIE R	\$3,372.71	COLLARD, STEPHEN P.	\$3,147.36
CHAPPELL, JANET L.	\$79.68	COLLETTE, GRACE E.	\$3,265.64
CHAPPELL, JANET L.	\$2,180.00	COLLINS, DANNY M.	\$2,254.69
CHASE, BARRY A.	\$6,845.01	COLLINS, KIERAN F.	\$2,292.05
CHASE, JOHN R. & MAYILYN M.	\$3,632.91	COLTON, DAVID C.	\$2,003.21
CHEEVER, ANDREW D.	\$3,697.65	COLTON, MATTHEW J.	\$97.11
CHENEY, ERIC	\$2,125.21	COLTON, MATTHEW J.	\$5,430.69
CHENEY, GLENDON L.	\$1,843.84	COLUCCI, MARIO R. JR.	\$74.70
CHICOINE, GREGG	\$1,990.76	COLUCCI, MARIO R. JR.	\$3,189.69
CHILICKI, MARK E. & STACEY B.	\$3,548.25	COMEAU, CARL A.	\$1,811.48
CINCOTTA, SHIRLEY M.	\$2,243.49	CONLEY, MARK W	\$1,832.64
CIPOLLA, FABIO S.	\$5,317.40	CONNELLY, IRVING D.	\$3,645.36
CIRUCCI, MICHAEL, D.	\$3,669.02	CONNELLY, STEVEN G.	\$168.08
CLAFLIN, BRUCE B.	\$2,755.19	CONNELLY, STEVEN G.	\$2,379.19
CLARK, CHESTER W. JR.	\$4,757.14	CONNEXUS CREDIT UNION	\$2,411.57
CLARK, DONALD L.	\$3,153.59	CONNOLLY, FRANCIS A.	\$1,098.09
CLARK, EDWARD J. JR.	\$2,244.73	CONNOLLY, FRANCIS A.	\$2,643.14
CLARK, FREDERICK M.	\$921.30	CONWAY, WILLIAM A.	\$1,596.09
CLARK, FREDERICK M.	\$3,010.41	COOK, A. BRADFORD JR.	\$5,245.19
CLARK, HAROLD R.	\$3,057.72	COOK, NANCY E.	\$2,461.36
CLARK, MATTHEW E.	\$276.39	COOK, PETER	\$80.93
CLAUSON, STEPHEN A.	\$3,447.41	COOK, PETER W.	\$1,259.94
CLAVET, RANDY R.	\$3,956.61	COOKE, KERRI R. & EMILY A.	\$2,056.74
CLEMENT, DALE	\$981.06	COOLEY, LESTER W.	\$1,738.02
CLEMENT, DALE	\$2,487.51	COOMBS, DAVID W	\$1,693.20
CLEMENT, DALE & PAMELA J.	\$761.94	COOPER, KATHERINE R.	\$1,024.64
CLEMENT, DALE & PAMELA J.	\$1,109.29	CORBIN, FREDERICK J.	\$3,164.79
CLEMENT, DWAYNE R.	\$2,839.85	CORDIER, RICHARD J JR. & KAREN	\$3,273.11
CLEMENT, ROBERT T TRUSTEE	\$786.84	CORMIER, RHONDA J.	\$3,591.83
CLEMENT, ROBERT T.	\$2,212.36	CORRIVEAU, MICHAEL R. & KRISTY	\$2,477.55
CLEMENT, SHERI L. & HALLOWELL,	\$2,898.36	CORSON, JOSEPH E. & BROOKE A.	\$4,047.50
CLIFFORD, BRIAN A.	\$2,687.96	COSTA, AMBER G.	\$2,747.71
CLOCK, DALE	\$1,581.15	COTE, BLAIN A & KATHLEEN E.	\$3,285.56
CLOCK, DALE A.	\$43.58	COTE, KEITH	\$1,804.01
CLOCK, DALE A.	\$981.06	COTTY, JESSE J. III	\$1,429.26
CLOUGH, BRIAN B.	\$2,507.43	COTTY, JESSE T. III	\$3,696.41
CLOUGH, ROBERT D.	\$2,583.38	COUGHLIN, MARGARET LOUISE	\$230.33

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
COULOMBE, MARK C.	\$2,219.84	DAY, BARBARA	\$261.45
COURT, CRAIG	\$1,442.96	DAY, BARBARA	\$1,818.95
COURT, CRAIG	\$1,466.61	DAY, BARBARA	\$2,768.88
COURTEAU, ANDREW R. JR., KRIS	\$3,578.13	DAY, PETER A.	\$14.94
COURTEAU, ANDREW R. JR., KRIS	\$649.89	DAY, PETER A.	\$2,401.61
COUTURE, GARY	\$3,985.25	DECATO, DONNA L.	\$2,279.59
COUTURE, WAYNE B.	\$2,785.07	DELANO, BETH A.	\$1,828.91
COWAN WENDY P.	\$3,817.17	DELOREY, SHAWN P.	\$4,633.89
CRACKNELL, RICHARD D.	\$1,648.38	DELPHI HOLDING IX, LLC	\$9,425.89
CRAGIN, PATRICK J.	\$12.45	DEMERS, MARK S.	\$4,787.02
CRAGIN, PATRICK J. JR	\$14.94	DENNETT, JOHN S.	\$3,163.54
CRAGIN, PATRICK J. JR.	\$13.69	DENONCOUR, WILLIAM SCOTT	\$3,071.42
CRAGIN, PATRICK J. JR.	\$14.94	DERBY, PETER D. & UI IM	\$2,854.79
CRAIG, ALAN B.	\$2,097.82	DEROCHEMONT, KENNETH A.	\$3,294.27
CRATE, LAURA L.	\$4,025.08	DEROSA, NICHOLAS A.	\$3,110.01
CREAMER, ROBERT S.	\$2,147.63	DERRICO, THOMAS & VINCENT	\$84.66
CRESTA, COREY A.	\$1,916.05	DERRICO, THOMAS A.	\$53.54
CRESWELL, DON S. SR.	\$957.41	DERRICO, THOMAS A.	\$4,597.79
CRETEAU, ROBERT F.	\$3,878.18	D'ERRICO, VINCENT	\$4,404.81
CRISPIN, RICHARD W.	\$3,646.60	DESBOUVRIE, RYAN S.	\$2,971.81
CROCKER, HELEN	\$2,985.51	DESILETS, CHADWICK A.	\$1,667.05
CROSS, PERCY A.	\$3,319.17	DESILVIA, JOHN A.	\$1,918.54
CROSS, STEPHEN N.	\$1,782.84	DESMARAIS, ROBERT	\$5,375.91
CROTEAU, LEON E.	\$3,082.62	DESROCHERS, ROBERT W.	\$3,189.69
CROVETTI, CHAD N.	\$2,350.56	DESROCHERS, ROBERT W. JR.	\$2,925.75
CROWLEY, PAUL	\$230.33	DESROSIERS, SHAWN W.	\$3,285.56
CUCINOTTA, CHRISTOPHER	\$2,695.43	DEVEREAUX, JOHN III	\$4,379.91
CULVER, JAMES F.	\$2,824.91	DEVLIN, JOANNE C.	\$2,004.45
CUMBERLAND FARMS, INC.	\$413.34	DEVOLD, SCOTT J.	\$4,003.92
CUMBERLAND FARMS, INC.	\$5,692.14	DEWEY, GORDON W.	\$2,298.27
CUNNINGHAM, MARIAN C.	\$869.01	DEWITT, DOROTHY	\$1,542.55
CUNNINGHAM, MARIAN C.	\$1,065.72	DEWOLF, SHAUN R.	\$2,803.74
CUNNINGHAM, MARIAN C.	\$1,401.87	DGT, LLC	\$3,900.58
CUNNINGHAM, R SCOTT	\$75.94	DIBENEDETTO, JOHN W.	\$2,167.55
CURRIER, HAZEN	\$1,921.04	DICKERMAN, LESTER D.	\$2,844.83
CURTIS, CRAIG	\$2,191.20	DIMARIO, RICHARD	\$2,922.02
CURTIS, JOHN P.	\$3,838.33	DIONNE, LEO N. & ANN O.	\$37.35
CUSHING, GREGORY G.	\$2,137.67	DIONNE, PETER	\$1,973.32
CUTTER, DAVID B	\$825.44	DIPIETRO, DEBRA	\$3,769.86
CUTTER, DAVID B	\$2,917.04	DIXEY, LORI ANN	\$1,749.23
CYR, CARROLL J.	\$2,966.84	DJ REALTY, LLC	\$2,959.37
CYR, GENE R.	\$2,430.24	DOBYNS, MARTHA & JOSHUA	\$2,887.16
DAGLE, JAMES R.	\$2,884.67	DOIRON, ROBERT A.	\$2,461.36
DAGLE, MAUREEN	\$930.02	DOLAN, JACQUELYN T.	\$3,100.05
DAIGNEAULT, SUSAN R.	\$2,612.01	DOLBEC, MAURICE G.	\$581.42
DAME, WILLIAM A. III	\$1,023.39	DOLBEC, MAURICE G.	\$4,276.58
DAMREN, RICHARD E. & MARLENE	\$4,417.26	DOLIBER, DANA E.	\$70.96
DANFORTH, PAUL P.	\$4,849.27	DONAHUE, LEO A. JR. & HEATHER	\$3,659.06
DANNER, ELIZABETH	\$1,088.13	DONNELL, ALICIA	\$3,040.29
DAVID B. FREDETTE	\$2,208.63	DONNELL, GORDON P. JR	\$805.52
DAVIDSON, SHARON JEAN	\$2,241.00	DONNELL, TIMOTHY G.	\$1,957.14
DAVIES, BRIAN L.	\$5,438.16	DOSTOURIAN, LEO (LIFE ESTATE)	\$3,302.98
DAVIES, STEPHEN P.	\$4,279.06	DOTTER, DALLAS G.	\$2,502.45
DAVIS SR, EVERETT M, TRUSTEE	\$37.35	DOUCETTE, ALAN	\$1,278.62
DAVIS, DAVID	\$2,316.94	DOUCETTE, ALAN N.	\$3,598.05
DAVIS, DONALD	\$3,103.79	DOUCETTE, RICHARD A.	\$2,806.23
DAVIS, LAWRENCE L.	\$2,600.80	DOUGLASS, DUANE G.	\$1,846.33
DAVIS, PAMELA T.	\$2,389.15	DOUGLASS, WALTER R. JR.	\$2,813.70
DAVIS, SANDRA J.	\$830.42	DOWLER, JENNIFER A.	\$1,952.16
DAWSON, RANDALL V.	\$2,018.15	DOWLING, NORMA E.	\$2,883.42

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DOWLING, REGINA G., TRUSTEE	\$3,346.56	ELLIS, STEPHEN K	\$2,290.80
DOWNES, D. BERNIE	\$2,512.41	ELMORE, DAVID J. & CHARLOTTE	\$2,766.39
DOWNING, CLAIRE	\$2,339.36	EMERSON, DOUGLAS & IRENE	\$2,521.13
DREW, DAWN I.	\$1,688.22	EMERY, JOHN & CHERYL A	\$773.15
DUBANIEWCZ, EDWARD J.	\$4,102.27	EMERY, CHERYL A & JOHN W JR	\$2,166.30
DUBAY, DEBRA A. & SUMMA, ROB,	\$4,099.79	EMERY, DONALD R & DORRIS C	\$2,209.88
DUBAY, JOSEPH R.	\$2,031.84	EMERY, GEORGE R	\$1,105.56
DUBE, ELAINE	\$2,314.46	EMERY, GEORGE R	\$2,636.91
DUBE, PATRICIA R.	\$3,067.68	EMERY, RAYMOND JR & MILDRED	\$2,838.60
DUBOIS, GARRETT D.	\$4,251.68	EMERY, ROGER L III	\$99.60
DUBOIS, JEFFREY L.	\$4,707.34	EMMONS, SCOTT T. & BONNIE L.	\$4,623.93
DUBOIS, KANDICE M.	\$2,969.33	ENGELSMAN, MARGARET A	\$878.97
DUCKWORTH, MARK C.	\$3,657.81	ENGELSMAN, SANDRA M	\$2,331.88
DUMAIS, LEO R.	\$2,140.15	ENGLAND, MARTIN A & JENNIFER	\$2,297.03
DUMAS, MICHAEL G.	\$1,982.04	ERLICH, MARK & GOTTLIEB, BARB	\$6,866.17
DUMONT, GREGORY M.	\$4,316.42	ESTES, JANICE	\$991.02
DUMONT, JOSEPH P.	\$3,166.04	ESTES, SANDRA L.	\$2,016.90
DUMONT, KEVIN T.	\$3,945.41	EVANS, JEAN S., TRUSTEE	\$2,854.79
DUMONT, STEPHEN P. & BRIGETTE B.	\$4,407.30	EVANS, WILLIAM & JEAN S,	\$2,031.84
DUMONT, TIMOTHY J. & STEFANIE D.	\$2,468.84	EVERETT, RITA & DEROUIN, LILL	\$1,992.00
DUPUIS, JOSEPH R.	\$586.40	EVES, MARK W & LAURA M	\$2,532.33
DUPUIS, JOSEPH R.	\$1,368.26	EWERS, LIONEL G. & PAMELA A.	\$1,898.63
DUPUIS, JOSEPH R.	\$3,950.39	EXEL, RAYMOND D.	\$348.60
DUPUIS, ROBERT L.	\$3,057.72	EXEL, RAYMOND D.	\$2,502.45
DURAND, RENE P.	\$2,285.82	FACTEAU, JAMES	\$933.75
DURGIN, ROBERT T.	\$215.39	FAHY, SHAWN O.	\$4,663.77
DUROCHER, LAURENCE R.	\$2,747.71	FALL, DAVID W	\$168.08
DUROCHER, RONALD C.	\$2,419.04	FALLO, SUSAN	\$976.08
DUTCH, BRADFORD M & DOROTHY.	\$1,474.08	FALLS & WEBB OIL, INC.	\$2,105.30
DUTCH, BRADFORD M.	\$2,907.08	FARGO, JAMES A.	\$1,967.10
DUTCH, DAVID E.	\$1,005.96	FARNSWORTH, MARK & MARILYN.	\$2,021.88
DUTCH, DAVID E.	\$1,294.80	FAT & HAPPY, INC.	\$6,244.92
DUTCH, DAVID E.	\$2,938.20	FACTEAU, RALPH	\$2,127.71
DUTCH, DAVID E., ADMINISTRATOR	\$1,200.18	FEENEY, GEORGE M JR & DAPHNE	\$886.44
DUTCH, ERIK W.	\$3,674.00	FELICCITTI, NICHOLAS M	\$94.62
DUTCH, KENNETH H.	\$3,599.29	FELIX, RONALD L. & JUDY M.	\$3,244.47
DUTCH, KENNETH & DUTCH, SONJA	\$2,104.05	FENDERSON, AARON S.	\$3,871.95
DUTCH, TIMOTHY C., TRUSTEE	\$907.60	FENDERSON, JAMIE C.	\$3,863.23
DUTTON, TODD R. & RACHEL R.	\$3,739.98	FENDERSON, JAMIE C. & JENNIFER	\$1,299.78
DWYER, JULIA	\$2,983.02	FENDERSON, JAMIE. , FENDERSON	\$3,466.08
DYER, KENDRICK, ESTATE OF	\$2,385.42	FENDICK, JEFFREY P.	\$2,973.06
DYER, LEE W.	\$2,658.08	FENNESSEY, JOHN F.	\$2,293.29
DYER, LORETTA ANN	\$1,363.28	FERNALD, LINDA S. TRUSTEE	\$5,918.73
DYER, WENDY R.	\$2,295.78	FERNANDEZ, OLIVER D JR	\$3,864.48
EAMES, STEVEN & KATHLEEN	\$2,447.67	FERNANDEZ, OLIVER III & LINDSEY	\$3,190.94
EARLE, GARY H & SHIRLEY M	\$934.99	FERNEE, BRIAN & JULIE, TRUSTEES	\$3,566.93
EASLEY SR. , ROGER O & LINDA G	\$2,320.68	FIEL, ANDREW & CARLENE	\$2,521.13
EASLEY, SHARON	\$2,262.17	FIEL, SHILO A. & ANDREW F.	\$1,624.73
EASTEP, JANE P.	\$2,290.80	FILIPPONNE PROPERTIES, LLC	\$2,426.50
EASTERN AVENUE LLC	\$2,441.44	FILIPPONNE, JUDE B.	\$4,122.20
EASTMAN, PENNY E	\$3,855.77	FILSON VICKI J.	\$3,366.48
EASTMAN, SHAWN	\$4,891.60	FILSON, VICKI J.	\$77.19
EATON, ALICE M	\$2,328.15	FINN, JAMES L & PATRICIA A	\$1,638.42
EATON, DAVID E SR & WENDY A,	\$1,039.58	FISSETTE, DAVID A. & KARYN D.	\$1,472.83
EATON, GARY P.	\$3,518.37	FISSETTE, DAVID A. & KARYN D.	\$4,557.95
EBBSON, SYLVIA	\$3,513.39	FISHER, JEFFERY A.	\$1,592.36
EDELSTEIN, DAVID P & ANN E	\$2,360.52	FITTING, KIM L.	\$2,770.13
EDWARDS, SCOTT G.	\$2,676.75	FITZMAURICE, BARBARA M	\$2,897.12
ELDRIDGE, RUSSELL N & NANCY K	\$2,085.38	FLANIGAN, PATRICK & YOLANDA	\$2,404.09
ELDRIDGE, SALLY J	\$1,872.48	FLEIG, WILLIAM H & SUE E	\$3,354.03

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
FLEMING, MARY SUSAN	\$1,360.79	GAUDETTE, ALICE C	\$12.45
FLETCHER, WILLIAM C II	\$334.91	GAUDETTE, ALICE C	\$13.69
FLETT, DAVID T	\$1,533.84	GAUDETTE, ALICE C	\$14.94
FOGG, ELMER C & VIOLA F	\$2,640.65	GAUDETTE, ALICE C	\$14.94
FOLEY, ALAN & KIMBERLY A.	\$2,170.04	GAUDETTE, ALICE C	\$504.23
FOLEY, GAIL	\$1,005.96	GAUDETTE, ALICE C	\$511.70
FOLSOM, ELAINE H	\$2,293.29	GAUDETTE, ALICE C	\$511.70
FOLSOM, ELAINE H. LIFE ESTATE	\$3,352.79	GAUDETTE, JEFFREY & RONDA	\$5,131.89
FOLSOM, JOHN H II & BETH A	\$4,978.76	GAUDETTE, MICHAEL & MICHELLE	\$2,584.62
FORBES, JANE E & HARRY S	\$4,045.00	GAUDREAU, LAURENT & RACHEL	\$5,062.17
FORD, DANIEL F.	\$1,495.25	GAUTHIER, KIMBERLY A	\$4,388.63
FORD, ERIC C. & DONNA J.	\$997.24	GELETKA, RICHARD K.	\$2,485.02
FORD, JACQUELYN	\$1,206.41	GELINAS, JANIS	\$2,795.02
FORDE, KATHERINE	\$1,831.40	GENEST, RICHARD P & RITA M	\$1,183.99
FORTIER, SAMANTHA J	\$1,871.24	GENEST, RICHARD P & RITA M	\$5,489.21
FORTIN, CONRAD N	\$2,480.04	GENEST, RICHARD P.	\$1,079.42
FORTIN'S PROPERTIES, LLC	\$2,892.14	GENEST, RICHARD P.	\$1,108.05
FORTUNATO, ANDREW & INGRAM,	\$2,341.84	GENTIL, GEORGE J. & CHERYL A.	\$3,090.09
FOSS, ALICE A & MALCOLM W	\$1,264.92	GEORGE, ROBERT J. & LOIS I.	\$2,326.90
FOSS, ALICE A & MALCOLM W	\$2,690.45	GERALD, TIMOTHY & JOANNE	\$3,798.50
FOSTER, CLIFFORD E.	\$644.91	GERHART, JAMES R & PAULINE	\$1,963.36
FOSTER, KATHLEEN P.	\$2,945.67	GERRISH, MARK H. & SALLY A	\$740.78
FOSTER, MATTHEW C. & CAITLIN	\$2,626.95	GERRISH, MARK H. & SALLY A.	\$2,156.34
FOURNIER, AMBER J & JEFFERY M.	\$930.02	GERRISH, STEVE R & SANDRA	\$1,749.23
FOURNIER, JEFFREY M & AMBER J	\$3,096.31	GERRY, WILLIAM E & CINDY J	\$2,481.29
FOX FARM HILL ESTATES, LLC	\$6,521.31	GEYSTER, JOHN J & CATHY P	\$2,710.37
FRANCIS, PETER J & ANNE	\$2,831.13	GIBSON, JASON A & FALICIA A	\$2,132.69
FRANCO, RAYMOND F & KAREN A	\$3,583.11	GIBSON, RICHARD A JR & LORI J	\$3,767.37
FRECHETTE, DENISE S	\$507.96	GILE, GEORGE B. & SARAH J.	\$1,670.79
FRECHETTE, ROBERT L & DENISE S	\$3,547.00	GILL, DAVID & TERRY	\$3,961.59
FRECHETTE, ROBERT R	\$4,663.77	GILLIS, ELECTRA M.	\$2,755.19
FREEMAN, JUDITH A aka REFALO,	\$5,191.65	GILMORE, THOMAS P.	\$3,407.56
FREITAS, JOYCE	\$1,032.11	GINNETT, SUSAN C & RAND, TARA	\$2,367.99
FRENCH, BRUCE A. & GRACE M.	\$2,158.83	GIRARD, MAURICE R	\$1,673.28
FRISBEE, HOLLY A.	\$3,239.49	GLASS, JILL M & ROSS V JR	\$1,689.47
FROST, HERBERT J JR & BEVERLY	\$2,433.98	GLIDDEN, CARL L	\$930.02
FRYE, DAVID A.	\$1,259.94	GLIDDEN, ROBERT P.	\$3,732.51
FULCHER, MELANIE F	\$2,365.50	GLOBAL RESOURCES TOWERS,.	\$2,392.89
FULLER, MICHAEL J.	\$3,144.87	GNADE, HENRY	\$2,241.00
FULLER, MICHAEL P & AMY L,	\$2,933.22	GOBEILLE, GLENN	\$2,583.38
GAECKLE, JEFFREY & GREARSON,	\$3,363.99	GOLDBERG, AMANDA & HARR	\$1,853.80
GAGNE, MATTHEW D. & REBECCA	\$3,083.87	GOLDENBERG TRUST & PARROT	\$3,245.71
GAGNE, PATRICK & BRENDA S	\$3,162.30	GOLDMARK, LLC	\$1,220.10
GAGNE, PETER	\$3,350.29	GOLDMARK, LLC	\$1,315.97
GALE, MARCUS P & BYROM, MARY	\$1,846.33	GOMES, RICHARD B & CYNTHIA	\$3,832.11
GALEMMO, CHARLES A	\$2,326.90	GOODMAN, SUSAN	\$2,177.50
GALLAGHER, JEAN	\$2,160.07	GOODRICH, KENNETH W SR	\$2,446.42
GALLAGHER, MARTHA	\$2,548.52	GOODRICH, SUNSHINE D.	\$37.35
GALLO, ARMANDO JR & KAROL L	\$2,812.46	GOODRICH, SUNSHINE D.	\$102.09
GAMBLE, PETER	\$2,583.38	GOODRICH, SUNSHINE D.	\$108.32
GARNEAU, ELAINE R	\$2,473.82	GOODRICH, SUNSHINE D. & JUNE R.	\$145.67
GARTLAND, SHIRLEY A	\$2,531.09	GOODWIN, DANIEL R & SANDRA W	\$2,131.44
GARVIN, STEVEN	\$2,118.99	GOODWIN, JOHN S	\$3,046.52
GARY, CHARLES A.	\$4,932.69	GOODWIN, KENNETH R & MARION	\$2,986.75
GASPAR, CHARLES E & CAROLYN	\$2,183.73	GOODWIN, PERLEY & BARBARA	\$1,856.29
GATCHELL, DAVID J & KATHLEEN	\$2,691.69	GOODWIN, RICHARD D	\$1,511.43
GATCOMB, JEREMY & ANN	\$2,954.39	GOODWIN, RICHARD D	\$2,675.50
GAUDETTE, ALICE C	\$12.45	GOODWIN, RICHARD D.	\$1,384.44
GAUDETTE, ALICE C	\$12.45	GOODWIN, WAYNE G & JANICE	\$1,733.04
GAUDETTE, ALICE C	\$12.45	GOOKIN, RANDY L. & NADINE J.	\$2,465.10

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GORDON, MARY T. & ROBERT C	\$1,487.78	GUPTILL, MICHAEL & GAYLE	\$1,445.45
GORDON, ROBERT C & MARY T	\$3,392.63	GUPTILL, RALPH & NANCY	\$2,424.02
GORMAN, SCOTT D & LISA R	\$2,808.72	GUPTILL, RALPH W & NANCY R	\$1,909.83
GOSSELIN, BRIAN	\$2,793.78	GUPTILL, RALPH W. & NANCY R	\$2,080.40
GOSSELIN, MICHAEL P & TANYA	\$3,214.59	GUPTILL, ROGER L & JUNE E	\$1,805.25
GOULET, MICHAEL R & SUSAN N	\$3,463.59	GURLIACCIA, JOHN D. & ELAINE	\$3,946.65
GOVE, ERNEST J III	\$2,435.22	GUY, ALICE	\$2,223.57
GRAHAM, ROBERT A. JR. & NANCY	\$2,755.19	GUY, JAMES W & SUSAN	\$809.25
GRANT, BETH A. & JEREMY	\$2,089.11	HACKETT, BRUCE H & SANDRA	\$2,089.11
GRANT, DOUGLAS E & ELAINE F	\$1,547.54	HADWEN, MARY ANNE	\$2,508.67
GRANT, HAROLD W & ROBERT H	\$1,846.33	HAFFORD, MARK & SHIRLEY	\$324.95
GRANT, HAROLD, GRANT ROBERT	\$2,812.46	HAFFORD, MARK & SHIRLEY A	\$3,372.71
GRANT, LLOYD L & JOANNE E	\$378.48	HAFFORD, PAUL K & LINDA A	\$2,636.91
GRANT, ROBERT B & JEANNE L	\$2,908.32	HAIR, JAMES D.	\$2,915.79
GRANT, ROBERT H & SHIRLEY	\$2,300.76	HALL, AIMEE & HALL, JONATHAN	\$1,728.06
GRAVEL, JACOB A.	\$2,288.31	HALL, ANDREW D.	\$1,706.90
GRAY, ALAN, BEV & OSGOOD, HAR	\$1,703.16	HALL, ARTHUR L. JR, TRUSTEE	\$2,396.63
GRAY, ALAN & OSGOOD, HARRY	\$1,201.43	HALL, ARTHUR L., JR TRUSTEE	\$1,033.35
GRAY, BEVERLY	\$3,871.95	HALL, ARTHUR L., JR TRUSTEE	\$2,406.59
GRAY, BEVERLY L.	\$695.96	HALL, ARTHUR L., JR.	\$3,416.28
GRAY, ERIC A	\$3,056.48	HALL, BRUCE A	\$3,025.35
GRAY, ISRAEL J.	\$2,389.15	HALL, DANA E	\$75.94
GRAY, JOHN P.F.	\$2,466.34	HALL, DANA E	\$199.20
GRAY, MATTHEW D.	\$5,266.35	HALL, DANA E.	\$262.70
GRAY, STEPHEN E	\$856.56	HALL, DONALD R., TRUSTEE	\$3,080.13
GRAY, STEPHEN E & SANDRA A	\$2,933.22	HALL, EIRIK E	\$1,781.59
GREAT WORKS CREMATORY, LLC	\$2,270.88	HALL, ELIZABETH G	\$1,716.85
GREAT WORKS PROPERTIES, INC.	\$920.06	HALL, FRANCIS & BETTY	\$2,849.81
GREAT WORKS REGIONAL LAND	\$13.69	HALL, FRANCIS & BETTY	\$3,830.87
GREAT WORKS REGIONAL LAND	\$37.35	HALL, FRANCIS & BETTY	\$1,116.76
GREAT WORKS REGIONAL LAND	\$67.23	HALL, FRANK P.	\$1,579.91
GREAT WORKS REGIONAL LAND	\$185.51	HALL, GLADORA G. TRUSTEE	\$52.29
GREAT WORKS REGIONAL LAND	\$235.30	HALL, GLADORA G. TRUSTEE	\$3,507.17
GREAT WORKS REGIONAL LAND	\$343.62	HALL, GLADORA G. TRUSTEE	\$43.58
GREENLAW, JOHN M & MARLENE	\$2,905.83	HALL, GLADORA G., TRUSTEE	\$2,795.02
GRENIER, ROBERT H	\$765.68	HALL, PHILIP B & JOYCE	\$1,929.75
GRESEK, HARRY P JR	\$1,005.96	HALL, RITCHIE I.	\$3,444.92
GRIFFIN, JUSTIN & CAMIRE ,	\$1,918.54	HALL, ROGER T & BARBARA J	\$3,034.06
GROMYKO, KIM D & ROBERT J	\$1,989.51	HALL, SIDNEY M JR	\$2,168.79
GROVER, DANIEL & JOHNSON	\$130.73	HALL, SIDNEY M JR & STANLEY	\$2,990.49
GROVER, DANIEL & JOHNSON	\$1,120.50	HALL, STANLEY & SUSAN K	\$827.93
GROVER, ROBERT L.	\$983.55	HALL, STANLEY L	\$1,240.02
GROVER, ROBERT L	\$92.13	HALL, VERONICA J REV TRUST	\$78.44
GROVER, ROBERT L	\$150.64	HALL, GLADORA G., TRUSTEE	\$1,865.01
GROVER, ROBERT L	\$221.61	HALLIDAY, TRICIA A	\$3,725.04
GROVER, ROBERT L	\$867.77	HALSTEAD, JAMES J & TAMARA D	\$2,227.30
GROVER, ROBERT L	\$948.69	HALVERSON, WARD D & MICHELE	\$1,440.47
GROVER, ROBERT L.	\$97.11	HAMEL, ROBERT A JR & KATHLEEN	\$3,154.83
GROVER, ROBERT L.	\$2,609.52	HAMMOND ROAD REALTY TRUST I	\$1,058.25
GRUEN, JOHN & NANCY	\$2,790.04	HAMPTON, JOHN R	\$1,151.63
GUILFORD TRANS. INDUSTRIES	\$587.64	HANNAFORD, GEORGE P & BARBA	\$2,507.43
GUILFORD TRANS. INDUSTRIES	\$773.15	HANSEN, DARLENE M	\$2,029.35
GUILFORD TRANS. INDUSTRIES	\$812.98	HANSON, BRUCE A & ERIN B	\$3,554.48
GUILFORD TRANS. INDUSTRIES	\$944.96	HANSON, GEORGE W C	\$1,699.43
GUILFORD TRANS. INDUSTRIES	\$1,000.98	HANSON, NAOMI A.	\$1,953.41
GUILLEMETTE BROS., INC.	\$1,042.06	HANSON, RICHARD J & REBECCA N	\$2,658.08
GUILLEMETTE BROS., INC.	\$1,247.49	HANSON, ROBERT E & KAREN J	\$75.94
GUILLORY, THOMAS J & ELAINE C	\$2,263.41	HANSON, ROBERT E & KAREN J	\$212.90
GUPTILL, CECIL W & COLETTE M	\$2,056.74	HANSON, ROBERT E & KAREN J	\$1,205.16
GUPTILL, EDWIN H & DIANA A	\$2,051.76	HANSON, SHARI, DAVID F, DAVID	\$57.27

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HANSON, SHARI, DAVID F., DAVID	\$1,452.92	HOBBS, MONIE & DAYNA	\$4,225.53
HARDMAN, ALAN J	\$3,056.48	HOBGOOD, VAN A & DARCY M	\$2,549.76
HARDMAN, ALAN J.	\$178.04	HOBSON, ERIC J	\$2,351.80
HARDY, PATRICIA JEAN	\$2,951.90	HOBSON, FRANCIS L. & SUSAN S.	\$1,990.76
HARRIMAN, STEPHEN & WALSH,	\$444.47	HODGDON, KARL J. & PATRICIA	\$3,063.95
HARRIMAN, STEPHEN & WALSH,	\$1,837.62	HODGE, BRUCE W & ROBERT B	\$1,932.24
HARRINGTON, BRIAN J. & LARAINE	\$329.92	HODURSKI, MICHAEL A.	\$1,953.41
HARRINGTON, BRIAN J. & LARAINE	\$3,837.09	HOFFMAN, R. TODD & CHERYL	\$4,259.14
HARRINGTON, JACOB P & AMY B	\$4,129.67	HOGAN, JOHN J	\$996.00
HARRIS, MEGAN M.	\$1,634.69	HOGAN, JUSTINE L	\$1,327.17
HARRIS, MICHELLE	\$1,314.72	HOLLIS, EDWY L. III	\$1,060.74
HARRISON, LINCOLN & KATHRYN	\$3,105.03	HOLMES, CAROLINE	\$2,153.85
HART, LYNN D & LAWRENCE I	\$4,330.11	HOLMES, JEREMIAH & KIMBERLY	\$2,401.61
HART, WILLIAM & DOLORES	\$2,700.41	HOLMES, MELISSA	\$1,931.00
HART, WILLIAM D.	\$4,001.43	HOLSHOUSER, ALLEN A & MARY	\$2,401.61
HARTFORD, CHARLES L.	\$1,157.85	HOLTON, HENRY H & PAMELA	\$2,202.40
HARTFORD, ROGER K & ANN S	\$2,313.21	HOMOVICH, MICHAEL & LANE,	\$1,007.21
HARTIGAN, DENNIS P & SUSAN C	\$2,126.46	HONIG, GAIL	\$3,479.77
HARTMAN, ERNEST	\$1,188.97	HOOKAULO, LESLIE B	\$2,197.42
HARTREY, MAX D	\$2,250.96	HOOKE, RICHARD & JANET	\$1,166.56
HARTT TRANSPORTATION SYSTEM,	\$821.70	HOPKINS, CHRISTOPHER M &	\$2,315.70
HARVEY, JOHN & DEBORAH	\$800.54	HORNE, DAVID K	\$4,925.22
HASHEM, DANIEL F. & CAROLYN M.	\$5,273.82	HOULE, ERNEST D.	\$2,907.08
HATCH, DAVID R & MERIDITH	\$2,035.57	HOULE, OSCAR J	\$3,329.13
HATHAWAY, ORSON S. JR	\$2,592.09	HOULIARES, CONSTANTINOS	\$2,466.34
HAYES, EUGENE A & DIANA R	\$3,990.23	HOULIHAN, AOIFE M.	\$1,777.86
HEALD, DAVID B.	\$2,453.90	HOUSTON, BETH M. TRUSTEE	\$3,210.86
HEBERT, JOSHUA R & SARAH L	\$4,301.47	HOUSTON, WILLIAM A & BETH	\$1,954.65
HEBERT, WAYNE E. & BEVERLY M.	\$942.46	HOUSTON, WILLIAM AARON	\$3,271.86
HEITMAN, ERIK W.	\$1,599.82	HOVEY, RICHARD A	\$2,194.94
HEITMANN, PETER K. & PRICILLA F.	\$2,752.70	HOWARD, DONALD L. JR.	\$2,725.31
HELINSKI, CAROL A	\$3,500.94	HOWARD, WALTER R & MARIE	\$634.95
HENRY, JAMES D.	\$3,444.92	HOWARD, WALTER R & MARIE	\$1,461.63
HERRICK, BRIAN E. & KATHARINE B.	\$2,338.11	HOWARTH, DAWN M	\$2,813.70
HERRICK, PATRICIA J.	\$2,315.70	HOWARTH, ROSANNA E	\$2,157.59
HERTEL, VAN E JR	\$1,523.88	HOWE, TAMMY J & GEOFFREY S.	\$3,600.54
HETT, DANIEL & SUSAN	\$2,518.63	HOYT, LESLIE MORSS & THOMAS.	\$10,059.60
HICKEY, DANIEL & ELAINE	\$2,528.59	HUBERT, PHILLIP D & SYLDA J	\$2,690.45
HICKEY, GREGORY J & LORI P	\$3,144.87	HUDOCK, JACK M.	\$5,130.64
HICKEY, JENNIFER J. AND AARON	\$2,344.34	HUDON, DAVID J	\$2,985.51
HIGGINS, ANGELA L.	\$1,723.08	HUFF, G. EDWARD & TRACIE M	\$2,344.34
HIGGINS, CHARLES XAVIER	\$1,795.29	HUFFMAN, WILLIAM F	\$1,891.16
HIGGINS, MARGARET R	\$1,650.87	HUFFSTATER, GARY P	\$1,942.20
HIGGINS, MICHAEL P & GAIL E	\$2,211.12	HUGHES, ROBERT G	\$1,916.05
HILL, CAROL ANN	\$2,767.64	HUMPHREY, BERTHA M, ROSEN,	\$2,737.75
HILL, MURRAY D & SARAH B	\$1,708.14	HUPE, RICHARD A & RUTH	\$438.24
HILL, RUTH W. REVOCABLE TRUST	\$1,756.70	HUPE, RICHARD A & RUTH	\$2,953.14
HILL, RUTH W. REVOCABLE TRUST	\$1,795.29	HUPE, RICHARD A & RUTH	\$3,629.18
HILTON, DALE H.	\$2,996.71	HUSSEY SEATING COMPANY	\$7,100.24
HILTON, ELLA	\$87.15	HUTCHINS, DIANE S	\$2,737.75
HILTON, ELLA M.	\$2,259.67	HUTCHINS, JOHN S. & MACHELLE	\$3,243.23
HILTON, JOEL	\$1,009.70	HUTCHINSON, FLINT A.	\$2,148.87
HILTON, JOEL	\$3,522.11	JACKSON, DRYSDALE & ASSOC,	\$8,912.96
HILTON, MALCOLM G JR	\$2,569.68	JACOB, MELISSA & WILSON, QUINN	\$2,241.00
HINGSTON, GEORGE L.	\$80.93	JACOBS, WENDY P & DORIAN W,	\$2,589.60
HINGSTON, GEORGE L.	\$1,888.67	JACOBSEN, ERIC J & SUSAN D	\$2,670.52
HINTERMEISTER HOLDINGS, LLC	\$2,883.42	JACQUES, MICHAEL C & KIMBERLY	\$2,115.25
HINTERMEISTER, CHARLES	\$4,645.09	JACQUES, ROLAND P. & KATHRYN	\$3,743.71
HNATOW, KEITH A. & KATHLEEN J.	\$3,477.29	JACQUES, WILLIAM L	\$2,191.20
HOBBS, DARRELL	\$1,288.57	JALBERT, PAUL & DEBRA	\$2,526.11

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
JAMES, GAIL M,TRUSTEE	\$2,175.02	KELLEHER, JAMES J. & JOSEPHINE .	\$3,086.36
JAMES, KEVIN P. MADDEN, REB.	\$2,989.25	KELLEY, EUGENE O & CHERYL	\$2,080.40
JAMES, RAYMOND W & DONNA R	\$2,315.70	KELLEY, JORDAN C.	\$2,482.53
JANCOSKO, MICHAEL J & HELEN P	\$235.30	KELLIS, BASIL L	\$9.96
JANOCHA, DAVID A.	\$4,479.51	KELLIS, BASIL L	\$298.80
JANOUSEK, JEFFERY D	\$2,751.45	KELLMAN, PETER	\$1,762.92
JAY, LINDA L	\$2,156.34	KELLY, MARION L.	\$1,771.64
JELLISON, EDWARD J JR & MELONY	\$2,472.57	KELSO, WILLIAM J	\$2,375.46
JENKINS, KENNETH C & LINDA	\$1,939.71	KENDALL, ROBERT N JR.	\$3,107.52
JEPSON, PRISCILLA M	\$1,365.77	KENNEBUNK SAVINGS BANK	\$7,725.23
JEPSON, TIMOTHY R.	\$2,438.96	KENNEDY, JOHN & LISA	\$5,011.13
JERALDS, ALAN P.	\$2,024.37	KENNEDY, PAUL G.	\$700.94
JEWELL, BRIAN P	\$4,063.68	KENNEDY, R. GORDON JR. & DIANE	\$3,906.81
JOAN M. STANTON	\$2,036.82	KENNEDY, WESLEY E & PATRICIA	\$3,324.15
JOHNSON HEIRS, JOHNSON, MICH	\$1,057.00	KEOHAN, JOHN J	\$2,690.45
JOHNSON HEIRS, JOHNSON, MICH	\$1,384.44	KERN, EVERETT S & LINDA A	\$586.40
JOHNSON HEIRS, JOHNSON, MICH	\$4,589.07	KERN, EVERETT S & LINDA A	\$657.36
JOHNSON, BRYAN S	\$1,881.20	KERR, JOHN L.	\$3,153.59
JOHNSON, DAVID	\$2,527.35	KEZAR, JAMES L, DEBORAH A,	\$4,041.27
JOHNSON, G SHIRLEY, & RUSSELL.	\$6,076.84	KEZAR, TIMOTHY C & WANDA	\$3,100.05
JOHNSON, GLENDON W & BECKY	\$1,308.49	KILEY, MICHAEL JR. & CATHLEEN	\$931.26
JOHNSON, GLENDON W, BECKY A	\$618.77	KILLEEN, ROBERT W.	\$3,686.45
JOHNSON, JUNE E.	\$2,284.57	KIMBALL, GLEN W & KIM A	\$3,543.27
JOHNSON, KRISTIN	\$1,800.27	KIMBALL, JAMES P. & LORI M.	\$2,175.02
JOHNSON, MICHAEL D. JR.	\$2,031.84	KING, MICHAEL K	\$2,071.68
JOHNSON, MICHAEL D. SR.	\$3,794.76	KINSLEY, JOHN R JR & VIRGINIA	\$2,492.49
JOHNSON, RUSSELL W.	\$2,537.31	KITCHEN, DIANE K.	\$3,100.05
JOHNSON, SHERRY TRUSTEE	\$3,761.15	KLAUSMAN, JERRY B & CHERYL	\$2,197.42
JOHNSON, STEVEN E.	\$5,962.30	KLAUSMAN, JERRY B & CHERYL	\$3,171.02
JOHNSON, VINCENT E & BROOKE	\$2,580.88	KLAUSMAN, VON E.	\$2,624.46
JONES, BRADLEY R	\$1,315.97	KLOSOWSKA, KATARZYNA	\$2,117.75
JONES, BRADLEY R	\$2,654.34	KNEELAND, TODD M., & PRUITT,	\$2,715.35
JONES, BRADLEY R.	\$65.99	KNIGHT, CHRISTINE M	\$27.39
JONES, BRADLEY R.	\$891.42	KNIGHT, LARRY F & LORRAINE T	\$967.36
JONES, BRIAN W	\$3,390.14	KNOWLEN, RICHARD SR.&	\$961.14
JONES, FOSTER T & RHONA B	\$3,657.81	KOCEK, SHELLY L & RADEK	\$4,867.95
JONES, JOHN F	\$168.08	KOELKER, JON M & DONNA S	\$2,471.32
JONES, PAUL MICHAEL & CHRISTAN	\$2,146.38	KOELKER, JONATHAN J. & HEATHER	\$2,412.81
JORDAN, BRUCE R & SHIELA J	\$3,273.11	KOELKER, THOMAS J & PATSY J	\$2,503.69
JORDAN, BRUCE R. & SHIELA J.	\$181.77	KOTCH, BEVERLY E	\$1,614.77
JORDAN, JASON T.	\$5,555.19	KRAUSS, KIM B	\$2,621.97
JORDAN, SCOTT E.	\$3,014.15	KRETAS, PAUL R & ELAINE	\$4,330.11
JORDEN, HEIDI	\$3,918.02	KRUEGER, DONALD E & MARTHA	\$3,167.28
JOSLYN, TIMOTHY	\$2,772.62	KUCZEWSKI, KAREN A.	\$3,908.06
JUNKINS, CAROL A	\$2,425.26	KUNZ, KEVIN P	\$3,157.32
JUSSEAUME, RONALD R.	\$1,465.37	LABOMBARDE, WILLIAM & KAREN	\$2,524.86
KALLELIS, SPIROS & LUCILLE C	\$2,638.16	LABRECQUE, RICHARD & TRAUT,	\$2,770.13
KALLIS, ALAN B. & JO-ANN C.	\$4,724.77	LABREE, EVELYN Y	\$3,037.80
KANE, JOHN C & BONNIE J	\$8,157.24	LACASSE, ARMAND & GERTRUDE	\$4,586.58
KAPLY, ELLEN M	\$3,141.14	LADRIE, LAWRENCE W & TAMMI	\$2,707.88
KAPLY, LEONARD R. JR. & GORE,	\$1,645.89	LAFLAMME, GUY N & ROMAINE	\$1,952.16
KARAKHANIAN, HOWARD & DONNA	\$2,278.35	LAFOND, MARK AND MELISSA	\$2,395.38
KASHMER, REBECCA S,	\$2,062.96	LAFRANCE, WAYNE & HEATHER	\$3,937.94
KEARNS, ROBERT G & JENNIFER L	\$2,193.69	LAFRENIERE, ASTI	\$36.10
KEEFE, RYAN P. & JENNY MARIE	\$2,253.45	LAFRENIERE, STEPHEN M.	\$636.19
KEEGAN, KENDRA L & STEVEN P	\$4,294.01	LAFRENIERE, STEPHEN M.	\$657.36
KEENAN, THOMAS L JR &	\$2,722.82	LAFRENIERE, WILLARD R & JANET	\$2,793.78
KEGLEY, JAYME J.	\$2,006.94	LAFRENIERE, ZACHARY	\$2,294.54
KELEWAE, GENE M & JANET K	\$2,798.76	LAGO, EDWARD	\$1,775.37
KELEWAE, GENE M. & JANET K.	\$3,687.69	LAGO, HENRY W JR & TRACEY V	\$3,187.20

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LAMBERT, ANITA M	\$2,466.34	LESSARD, JAYSON L	\$4,435.93
LAMBERT, MURIEL L. & GERRY M.	\$3,634.16	LESSARD, TIMOTHY	\$3,462.35
LAMBERT, ROBERT & MEGAN M	\$4,269.10	LESSARD, TIMOTHY N. & AMY J.	\$1,820.19
LAMOTHE, FRANK C. & CYNTHIA J.T.	\$34.86	LETOURNEAU, DANIEL & THERESE	\$3,458.61
LANDRY, WILLIAM F & AUTERIO,	\$4,477.02	LEVASSEUR, DENNIS A.	\$265.19
LANE, ANNA E,	\$2,189.96	LEVASSEUR, DICK	\$3,065.19
LANE, ANNA E.	\$51.04	LEVASSEUR, KEVIN & LEVASSEUR,	\$2,944.43
LANE, ANNA E.	\$1,159.10	LEVASSEUR, MARGARET & PETER	\$1,228.81
LANE, CARROL A	\$1,916.05	LEVASSEUR, SHIRLEY	\$1,969.59
LANE, MICHAEL D	\$3,390.14	LEVESQUE, RONALD K.	\$1,267.41
LANE, MICHAEL D.	\$2,988.00	LEVESQUE, SCOTT V & REBECCA	\$3,046.52
LANE, TERRI A	\$2,724.06	LEWIS, AARON G & REBECCA M	\$2,409.07
LANE, TROY A. & CARROL	\$2,649.36	LEWIS, JONATHAN I & SUSAN M	\$2,970.57
LANG, Y & SOY VOEUN	\$2,300.76	LEWIS, MATTHEW J & ELAINE	\$2,562.21
LANGELIER, JASON G.	\$2,306.98	LHEUREUX, SUSAN E	\$2,050.52
LANGELIER, LEO H JR & DIANE P	\$2,054.25	LIBBY, STEPHEN	\$2,772.62
LANGELIER, LEO H. III	\$2,541.05	LIBBY-SCOTT, INC.	\$1,103.07
LANGELIER, LINDA I	\$2,453.90	LIEGE CORPORATION	\$3,251.94
LANGILL, CRAIG A	\$2,035.57	LIGOR, LAUREN A	\$1,711.88
LANGTON, LORI J & HAYE ROBERT	\$2,111.52	LINK, ROGER A. JR. & JEAN M.	\$2,133.93
LANOUILLE, MICHAEL E. & SUSAN	\$2,450.16	LINSCOTT, CRAIG & SUSAN	\$2,406.59
LAPIERRE, DAVID M.	\$2,334.38	LINSCOTT, MICHAEL A & LINDA	\$4,259.14
LAPINTE, GERARD A	\$17.43	LINSCOTT, MICHAEL, CRAIG, & AL	\$2,431.48
LAPINTE, JEFFREY & ROBIN L	\$1,851.31	LINSCOTT, SHAWN MICHAEL	\$2,922.02
LAPPIN, DONALD P & BARBARA	\$3,335.36	LITTLE, MICHAEL A & KATRINA	\$2,203.65
LAROSE, PATRICIA J	\$1,578.66	LITTLEFIELD, DAWN	\$1,779.10
LARRABEE, ALAN D & ELLEN	\$2,145.13	LITTLEFIELD, DEXTER A	\$3,052.74
LARRY PATOINE CONSTRUCTION	\$1,027.13	LITTLEFIELD, DEXTER A.	\$1,871.24
LARSEN, GILBERT	\$1,653.36	LITTLEFIELD, J. BRUCE	\$3,452.39
LATORELLA, WILLIAM & FRAN	\$3,825.89	LITTLEFIELD, JOEL & KATY	\$2,181.24
LAUGHLIN, HENRY A III	\$32.37	LITTLEFIELD, JOEL & KATY	\$6,725.49
LAUGHLIN, HENRY A III, TRUSTEE	\$140.69	LITTLEFIELD, LARRY & CHRISTINE	\$1,075.68
LAURION, PAUL J.	\$1,394.40	LITTLEFIELD, LISA, & GRINNEL LOR	\$2,778.84
LAUZE, JOSEPH R & JUDITH E	\$2,689.20	LITTLEFIELD, MICHAEL J	\$3,026.60
LAVIGNE, RODNEY D & BETTY	\$4,590.31	LITTLEFIELD, PHILIP M & YANG C	\$3,524.60
LAW, DONALD K & LEILANI	\$3,210.86	LITTLEFIELD, PHILLIP JR & YANG	\$3,596.81
LAYTON, DANIEL M & LORINDA	\$3,136.16	LITTLEFIELD, RANDY G	\$2,421.52
LEACH, GREG S. & ROBIN ALLISON	\$827.93	LITTLEFIELD, THOMAS R & ANN	\$626.24
LEACH, GREGORY & ROBIN ALLISON	\$2,620.73	LITTLEFIELD, THOMAS R & ANN	\$2,569.68
LEACH, MARK A & PRISCILLA	\$1,957.14	LITTLEFIELD, THOMAS R.	\$2,618.23
LEBLANC, BRUCE J & MAUREEN L	\$2,872.21	LITVINCHYCK, LAWRENCE & SHAR	\$679.77
LEBLANC, LAWRENCE M & MELCA	\$2,040.55	LITVINCHYK, ALLAN & JANET E	\$2,964.35
LEBOEUF, STEPHEN E. & CAROL A.	\$4,023.84	LITVINCHYK, LAWRENCE E & SHAR	\$2,431.48
LECLAIR, STEPHEN	\$4,030.06	LITVINCHYK, MARION	\$3,408.81
LECLERC, JOSEPH & RACHEL	\$3,077.64	LOCKHART, EUGENE & SHARI	\$3,538.29
LEDGEWOOD PROPERTIES, LLC	\$1,617.26	LOMBARDI, ANTHONY JR & KATH	\$3,239.49
LEECH, ADAM W. & BARBARA J.	\$2,904.59	LONGLEY, SEAN	\$902.63
LEEMAN, TIMOTHY	\$800.54	LONGLEY, SEAN M & PAMELA A	\$3,797.25
LEEMAN, TIMOTHY	\$3,091.34	LONGVAL, JOHN V.	\$3,067.68
LEFEBVRE, JOSHUA J.	\$1,872.48	LORD, CHRISTOPHER A	\$1,771.64
LEGERE, ROBERT J & TRACY L	\$2,864.75	LORD, PAMELA	\$47.31
LEIGHTON, ROBERT & ROSE E	\$1,459.14	LOSHBAUGH, RITA	\$185.51
LEMIEUX, JONATHAN L & LISA G	\$1,690.71	LOVEJOY, DIANE L & KATHLEEN	\$2,221.08
LEMIRE, TROY A.	\$63.50	LOVEJOY, J. ROBIN CLUFF	\$3,799.74
LENNON, DEANNA J	\$2,940.69	LOVEJOY, JEREMY W	\$4,138.38
LENNON, LELAND J.	\$1,538.82	LOVEJOY, LARRY W. & KATHLEEN.	\$892.67
LENTINI, DAVID P.	\$4,821.88	LOVEJOY, RICHARD J	\$246.51
LESLIE, BONNIE J	\$1,492.76	LOVEJOY, RICHARD & CLUFF, ROB	\$2,315.70
LESLIE, FORREST L JR	\$3,281.82	LOVEJOY, RICHARD J. & J. ROBIN	\$4,028.82
LESMERISES, ROBERT A & NICOLE E	\$2,461.36	LOVERING, ALLAN E & MARY T	\$3,803.48

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LOWELL, DORIS I.	\$4,465.81	MATHESON, JAMES B & MARY	\$3,931.71
LOWERY, HOLLIE J & AARON S,	\$4,671.24	MATHEWS, BERNARD	\$1,806.50
LOWERY, KEITH A & SHANON	\$4,066.17	MATHEWS, BERNARD N	\$1,927.26
LOZEAU, MICHAEL E & CHRISTINA	\$1,094.36	MATHEWS, BERNARD N.	\$102.09
LUCAS, SHERRILYN R	\$2,223.57	MATHEWS, CARLTON	\$1,538.82
LUDINGTON, DEAN	\$3,279.33	MATHEWS, GEORGE E & KAREN	\$3,901.83
LUIGGI, FRED P. & LINDA L.	\$2,131.44	MATHEWS, NELSON & CORRINE	\$2,498.71
LUNIEWICZ, MATTHEW G.	\$5,079.60	MATHEWS, SHARON B. TRUSTEE	\$3,307.96
LYNCH, AARON A & LISA A	\$441.98	MATHIS, TIMOTHY JOHN & KAREN	\$3,666.52
LYNCH, AARON A & LISA A	\$2,142.65	MATTHEWS, ANNA	\$1,801.52
LYNCH, EDWARD J & ELIZABETH	\$2,115.25	MATTHEWS, DIANA M	\$5,719.53
LYONS, JOHN P	\$1,799.03	MATTHEWS, JOAN	\$1,996.98
MACCHIA, JOSEPH V., JR.	\$3,167.28	MATTHEWS, MERTON	\$1,609.79
MACDONALD, MICHAEL & WENDY	\$1,772.88	MATTHEWS, MERTON E	\$2,355.54
MACDONALD, ROBERT & KATH	\$2,994.23	MAYFIELD, DENISE C.	\$2,927.00
MACDOUGALL, JAY M & PATRICIA	\$2,680.48	MAYFIELD, KEVIN J.	\$4,245.45
MACDOUGALL, SUSAN L & DANNY	\$3,065.19	MAYROSE, DAYNA P & DANIEL	\$2,951.90
MACKENZIE, EVAN T. & VICTORIA	\$1,694.45	MAZZITELLI, JOSEPH	\$2,377.95
MACKENZIE, HEATHER GRACE	\$219.12	MCBRIERTY, BRUCE D & CAROL	\$3,311.70
MACLAUCHLAN, THOMAS C. III	\$1,634.69	MCCABE, DAVID A. & LAURIE C.	\$2,618.23
MACLEOD, LARRY N. & SANDRA	\$3,599.29	MCCARTHY, MICHAEL J. & LYNN	\$3,626.69
MACLEOD, TODD M & MICHELE A	\$2,209.88	MCCARTHY, STEPHEN P.	\$4,321.39
MACMILLAN, JOHN J. & KAY	\$2,392.89	MCCARTY, KENNETH & TERRY	\$3,044.02
MAGRONE, CALLIE J	\$1,487.78	MCCOOMB, DIANNE L	\$2,438.96
MAHER, DENNIS B JR & DELLA E	\$2,914.54	MCDERMITH, CLARK	\$2,356.79
MAIHOS, JAMES C. & DITOMASO,	\$3,326.64	MCDERMITH, CLARK & SHAROLYN	\$10,650.97
MAILHOT, CANDACE M.	\$1,428.02	MCDONALD, LAYLA BREA	\$2,056.74
MALENCHINI, ARTHUR J & ANN M	\$934.99	MCDONALD, LEWIS J	\$4,165.77
MALONEY, MARGARET A.	\$2,848.56	MCDONALD, LINDA L.	\$2,415.30
MANLEY, LYNN E	\$2,767.64	MCDONALD, STEPHEN A.	\$2,661.81
MANNING, TRAVIS & REBECCA	\$2,326.90	MC GEE, RACHEL D & STEPHEN J	\$1,933.49
MANSFIELD, HEATH M.	\$1,278.62	MCGILVERY, RUSSEL A.	\$2,975.55
MANSFIELD, HEATH M.	\$5,048.47	MCGONAGLE, PHILIP P. 7 MARY,	\$4,045.00
MANSFIELD, STEPHEN	\$2,663.06	MCGOVERN, JEFFREY & DONNA.	\$2,239.75
MANSFIELD, STEPHEN & SUSAN	\$5,021.09	MCGRATH, PAUL	\$3,432.46
MANSFIELD, STEPHEN & SUSAN	\$4,424.73	MCGUIRE, JAMES J & BETTY A	\$3,047.76
MANSFIELD, STEPHEN & SUSAN	\$2,626.95	MCKENNA, ANDREW R.	\$3,451.14
MANSFIELD, STEPHEN P & SUSAN	\$61.01	MCKEOWN, DOUGLAS & DENISE	\$2,041.80
MANSFIELD, STEPHEN P & SUSAN	\$5,398.32	MCKINNON, CHRIS D.	\$461.90
MANSFIELD, STEPHEN P.	\$433.26	MCKINNON, DONALD H.	\$139.44
MANSFIELD, STEPHEN P. & SUSAN.	\$4,246.70	MCKINNON, SCOTT E.	\$2,475.06
MANSFIELD, SUSAN M.	\$454.42	MCLAREN, SALLY	\$8,843.23
MARCHANT, PETER & KRISTEN	\$5,014.86	MCLAUGHLIN, PATRICK & MARG	\$5,060.92
MAREIRO, ANNETTE & BARRY A	\$2,782.58	MCLEAN, ARDEN	\$1,545.04
MARINER TOWER II, LLC	\$1,862.52	MCMAHON, DENNIS R & GLORIA	\$3,317.93
MARION, CARL J	\$2,685.46	MCMAHON, DENNIS R., JR	\$2,193.69
MARITIMES & NORTHEAST PIPE	\$33,478.05	MCMULLEN, ETHEL	\$130.73
MARQUIS, STEVEN & BARBARA	\$2,870.97	MCMULLEN, ETHEL F &	\$237.80
MARRA, CLAUDIA	\$2,165.05	MCNAMARA, MICHAEL P.	\$3,908.06
MARSHALL, ADAM N. & MELISSA S.	\$2,152.61	MCTAGGART, MARC T. & BRANDYN	\$2,859.77
MARTIN, THOMAS F & ALLYSON L	\$4,630.16	MCWHIRK, WILLIAM B & LISA	\$3,324.15
MARVIN, CHARLES H & MONICA G	\$7,709.04	MEAD, LOUIS W JR	\$3,727.53
MARVIN, MONICA & CHARLES	\$1,251.22	MEAD, LOUIS W., JR.	\$859.05
MARX, LINDA A	\$4,430.96	MEADOWSEND TIMBERLANDS,	\$1,608.54
MARX, LINDA A & MICHAEL C	\$3,535.80	MEAGHER, JOHN K.	\$2,111.52
MASCIS, MARY E & LEVY, ROBERT L	\$3,057.72	MEHLHORN, PAUL & SUSAN M	\$3,859.50
MASON, JEFFREY H.	\$3,367.73	MEHLHORN, SUSAN	\$817.96
MASON, JENNIFER E. & JEFFREY A.	\$2,796.27	MELANSON, LARRY J & ROBBYN	\$2,364.25
MASON, NORMAN H & MARGARET	\$946.20	MELLO, RONALD L. JR.	\$3,761.15
MASTRO, MICHAEL JR & BARBARA	\$4,795.74	MENDE, CHRISTOPHER H &	\$4,179.47

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MENTER, ALLEN S	\$943.71	MULLOY, SUZANNE	\$2,141.40
MENTER, ALLEN S	\$971.10	MUNROE, DENNIS A & CYNTHIA	\$2,607.03
MERRICK, EDWARD L & DONNA	\$2,613.25	MURPHY, MICHELLE B.	\$2,031.84
MERRILL, CAROL A	\$1,759.19	MURRAY, JACK R & MICHELLE	\$2,245.98
MERRITHEW, CHARLES H. & JANA	\$3,319.17	MURRAY, LEON B & GLADYS	\$2,763.90
MESSIER-DAVIS, CINDY J.	\$3,776.08	MURRAY, LEON B & MICHAEL P	\$2,466.34
METCALF, AUDREY J.	\$1,210.14	MURRAY, MICHAEL	\$1,009.70
MEYER, WENDEL & STEVENSON, A	\$4,885.38	MURRAY, MICHAEL	\$2,514.90
MICHAUD, STEPHEN A.	\$3,312.95	MURRAY, SCOTT	\$2,925.75
MICK, CAROL L.	\$1,367.01	MURRAY, SUMNER B JR	\$2,046.78
MILES, TIMOTHY S. & SHARON L.	\$3,603.03	MURRAY-BUMFORD, CAROLE	\$1,950.92
MILLER, ROBERT E & MARCIA D	\$2,480.04	MUSE, CAROLYN M & GREGORY	\$2,180.00
MILLS, SHANE T.	\$2,110.28	MUTAGOMA, FIDELE	\$3,971.55
MINICHIELLO, MICHELE, A.	\$2,851.05	MUTHIG, JAMES W & MARY K	\$3,123.71
MINIUTTI, JAMES B	\$2,269.63	MYSHRALL, ROBERT E & ROXINE	\$2,033.08
MINUTELLI, DANIEL A	\$3,280.58	NASH BURBANK, LORETTA L	\$1,853.80
MINUTELLI, DANIEL A & DIANA L	\$1,257.45	NASON, STEPHEN M & ELIZABETH	\$3,512.15
MISSUD-MARTIN, LAURIENNE G.	\$3,444.92	NAU, DIANE E.	\$2,853.54
MITCHEM, HARLOE C & SHEILA R	2,538.55	NAUMONICZ, STEVEN & LARGESS,	\$4,108.50
MOMENEE, JOHN D & JESSICA	\$1,685.73	NAUMOZICZ, STEVEN & LARGESS,	\$1,196.45
MONDELLO, JOHN FRANCIS JR.	\$2,010.68	NEAL, JOHN F.	\$2,861.01
MONKIEWICZ, STEPHEN	\$5,423.22	NEAL, JOHN F.D.R.	\$29.88
MOORE ROBERT M JR.	\$3,264.39	NEAL, LAURA	\$2,437.71
MOORE, BETTY	\$1,974.57	NEAL, OLIVER M JR	\$70.96
MOORE, KEVIN M.	\$3,509.66	NEAL, OLIVER M JR	\$1,023.39
MOORE, MICHAEL J.	\$2,203.65	NEHILEY, CYNTHIA	\$3,025.35
MOORE, NORMAN J JR & AMY	\$3,212.10	NEIT, LEO RICHARD & MAGALI	\$2,965.59
MOORE, ROBERT M & JEWEL	\$4,326.38	NEW HAMPSHIRE BUILDERS INC	\$12.45
MOORE, RYAN J. & COX, ANNE N.	\$2,462.61	NEW HAMPSHIRE BUILDERS INC	\$12.45
MOORES, HADLEY	\$123.26	NEW HAMPSHIRE BUILDERS INC	\$12.45
MOORES, HADLEY	\$230.33	NEW HAMPSHIRE BUILDERS INC	\$14.94
MOORES, HADLEY	\$1,410.58	NEW HAMPSHIRE BUILDERS INC	\$14.94
MORABITO, DANIEL	\$2,512.41	NEW HAMPSHIRE BUILDERS INC	\$14.94
MORABITO, RICHARD SR & MARY	\$3,256.92	NEW HAMPSHIRE BUILDERS INC	\$14.94
MORGAN, SCOTT R & VICKY ANN	\$3,829.62	NEWHALL, ADA M	\$2,263.41
MORGRIDGE, BRUCE	\$49.80	NEWHALL, JOHN G JR	\$3,168.52
MORIARTY, ANDREW B & ALICE V	\$2,761.41	NEWHALL, KENNETH N.	\$3,258.17
MORIN, DANIEL & PRECHTL, LISA	\$937.48	NEWTON, DONALD H & DOROTHY	\$2,684.22
MORIN, DWAYNE G.	\$3,166.04	NICHOLL, LAURIE	\$3,049.00
MORIN, LUCIEN W	\$908.85	NICHOLS, CATHY	\$1,140.42
MORIN, ROBIN & EMMONS, DWIGHT	\$2,267.15	NICHOLS, CATHY	\$3,782.31
MORONG, JOSHUA M.	\$2,516.15	NICHOLS, CATHY A TRUSTEE	\$202.93
MORRILL, STEVEN A & SHIRLEY A	\$2,792.54	NICHOLS, CATHY A TRUSTEE	\$1,459.14
MORRISSEY, MARTIN & THERESA	\$3,076.40	NICHOLS, KATE M.	\$2,050.52
MORSE, ARTHUR & MORSE, CALVIN	\$1,914.81	NIELSEN, LONNA J	\$1,042.06
MORSE, CYNTHIA A. & SCOTT B.	\$3,586.85	NILAND, BRIAN P.	\$3,148.61
MORSE, JON	\$3,204.63	NOEL, ROBERT A.	\$4,061.19
MORSE, STEVEN M & MELODY D	\$3,804.72	NOLAN, CHRISTOPHER	\$2,544.78
MORTON, THOMAS M & DEBORAH	\$3,487.25	NOLAN, CHRISTOPHER P.	\$949.94
MORTON, TODD & KERRI A	\$3,060.21	NOLAN, CHRISTOPHER P.	\$1,612.28
MOULTON, DEBBIE A. & ROSS E.	\$1,048.29	NORMAND, JAMES P & PATRICIA	\$3,720.06
MOULTON, NANCY E. & JAMES M.	\$3,961.59	NORMAND, JEREMY R & CRYSTAL	\$4,069.91
MOULTON, RONALD A & KATHLEEN	\$2,463.86	NORMAND, RODNEY J & YVONNE	\$4,694.89
MOULTON, ROSS E	\$2,665.54	NORMAND, ROGER M & PATRICIA	\$3,154.83
MRUGALA, JOYCE	\$1,902.36	NORMAND, YVONNE D	\$930.02
MSM, LLC	\$4,809.43	NORMANDEAU, ANNE L.	\$3,655.32
MUISE, DONNA LEE	\$2,076.66	NORMANDIN, RICHARD & SUZANNE	\$2,228.55
MULLOY, SUZANNE	\$1,805.25	NORRIS, MEREDITH A.	\$2,641.89
MULLOY, JERALD J	\$841.62	NORTH BERWICK (TOWN OF)	\$375.99
MULLOY, ROGER W. TRUSTEE	\$2,062.96	NORTH BERWICK (TOWN OF)	\$2,384.17

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
NORTH BERWICK AFFORDABLE	\$52,041.00	PATSTONE, SCOTT E & PAMELA	\$2,793.78
NORTH BERWICK LUMBER CO.,	\$1,444.20	PATSTONE, SHIRLEY E. & TERENCE	\$3,397.61
NORTH BERWICK LUMBER CO.,	\$5,989.70	PATTEN, KEITH M & FERROLYN R	\$1,672.04
NORTHERN NEW ENGLAND	\$2,363.01	PATTERSON, AMY M.	\$2,874.71
NORTON, DARRELL W	\$1,863.77	PAWLAK, GERALD	\$2,804.98
NORTON, DARRELL W.	\$2,431.48	PAYETTE, JONATHAN C. & KRYSTAL	\$2,583.38
NORTON, JULIE	\$1,856.29	PAYEUR, CONRAD	\$3,513.39
NORTON, SHANE & VERONICA	\$3,426.24	PAYEUR, ROLAND & KATHLEEN E	\$2,736.51
NORTON, TERZA	\$1,743.00	PEARLMAN, CAROL	\$1,867.50
NORTON, VERONICA E	\$957.41	PEASE, ROBERT H & KATHLEEN M	\$2,081.64
NOSEK, JAMES E	\$1,791.55	PEASLEY, STEPHEN	\$2,641.89
NOVACK, DEBORAH A.	\$2,184.98	PEDERSEN, MICHAEL A & LINDA J	\$1,914.81
NUTTER, CHARLES W & MARY	\$3,533.31	PELLETIER FAMILY REVOCABLE	\$5,405.79
NUTTER, RANDOLPH & BEATRICE	\$1,238.77	PELLETIER, RAYMOND A JR	\$5,588.80
NUTTER, TYLER C & JACLYN S	\$4,369.95	PEPIN, RICHARD A & JEANINE M	\$2,183.73
OBRIEN, ERIN P.	\$1,765.41	PERKINS, FRED H	\$1,486.53
O'BRIEN, MARK & KELLY	\$2,448.92	PERKINS, FRED H., JR.	\$653.63
OCEAN AIR INVESTMENTS, INC	\$2,114.01	PERKINS, FRED H., JR.	\$830.42
O'CONNOR, TARA J.	\$2,085.38	PERKINS, FRED H., JR.	\$831.66
ODLIN, IAIN R	\$2,766.39	PERKINS, FRED H., JR.	\$1,104.31
OILER, RYAN L.	\$2,636.91	PERKINS, FRED H., JR.	\$1,416.81
OLD TANK TRUST, PAUL	\$1,496.49	PERKINS, FRED H., JR.	\$1,943.45
OLDCASTLE MATERIALS, INC	\$349.85	PERKINS, RALPH & DONNA L	\$2,584.62
OLIVER, BARBARA E & LINDA	\$1,049.53	PERKINS, SARA J	\$3,270.62
O'LOUGHLIN, SHARMAN J.	\$83.42	PERMENTER, ARTHUR & CHRISTINE	\$2,670.52
O'LOUGHLIN, SHARMAN J.	\$2,603.30	PERRY, BRIAN L. & DIANE K.	\$3,778.58
OMAOLFHOUGHMHAIR, SEAMUS &	\$3,073.91	PERRY, MICHAEL P.	\$2,442.69
O'NEIL, DAVID P.	\$5,165.51	PETERSEN, PRISCILLA M	\$857.81
O'NEILL, JOSEPH M.	\$3,203.39	PETERSON, DAVID C.	\$2,956.88
O'REILLY, KATHY-ANN	\$4,181.96	PHELAN, EDWARD J & MARGARET	\$3,184.71
ORNELLAS, GREGORY T.	\$5,016.10	PHILBROOK, JOHN A & BARBARA	\$3,560.70
OSBORNE, JENNICA M.	\$4,642.60	PHILLIPS, MASON J	\$3,146.12
OSGOOD, HARRY W & ANNE M	\$3,309.21	PHILLIPS, MURIEL, HEIRS OF	\$598.84
OTOOLE, MARGARET	\$2,694.18	PHILLIPS, ROBERT M	\$463.14
OTT, ALVIN W SR & JEANINE I	\$2,936.96	PHILLIPS, WESTON & COLLETTE	\$3,899.34
OTTEN, RICHARD & KAREN	\$2,128.95	PHINNEY, ELEANOR, KATE & JAY	\$1,583.64
OUELLETTE, JEFFREY T & KAREN	\$36.10	PHINNEY, ELEANOR , KATE & JAY	\$2,811.21
OUELLETTE, MAURICE J & SUSAN	\$844.11	PHINNEY, KATE A	\$4,371.20
OUELLETTE, MAURICE J & SUSAN	\$3,664.04	PHIPPS, HEATHER AND NATHAN	\$2,772.62
OWEN, ELWYN B & DOROTHY Y	\$5,957.33	PICARD, PATRICK & ANDERSON,	\$2,736.51
PAJAK, RANDY & SARAH	\$2,826.15	PICKETT, ROBERT S	\$1,413.07
PAKER, MELINDA A.	\$2,011.92	PICKETT, ROBERT S	\$2,141.40
PALMER, KEITH I & PATRICIA A	\$2,303.25	PICKETT, RUTH M & ADRIAN P	\$2,758.92
PALMER, S KATHLEEN	\$3,799.74	PIERCE, DAVID	\$37.35
PALMIERI, DAVID W.	\$1,287.33	PIERCE, MELISSA J.	\$998.49
PANKEY, JULIE	\$4,719.80	PIERCE, RACHEL J. & LARRY	\$2,046.78
PAQUETTE, GREGG	\$2,355.54	PILECKI, JOSEPH G JR.	\$2,467.59
PAQUIN, MICHAEL L.	\$4,745.94	PILKINGTON, JEFFREY & BRENDA	\$3,350.29
PARADIS, KATHRYN L	\$3,860.75	PILLSBURY, DALE & KIMBERLY	\$2,767.64
PARDOE, JOHN M	\$2,288.31	PINTO, PETER J & MARY CATHLEEN	\$46.07
PARISI, THOMAS J & DEBRA J	\$2,477.55	PLACE, JOHN F. & ERNESTINE E.	\$3,423.75
PARKER, CHARLES JR & MARJORIE	\$1,187.73	PLACE, KEVIN J & DAWN M	\$3,489.73
PARKER, CHARLES JR & MARJORIE	\$3,345.31	PLACE, MARY E	\$2,259.67
PARKER, DAVID C.	\$2,618.23	PLACE, MICHAEL	\$2,976.79
PARKER, GEORGE E & NATALIE C	\$2,223.57	PLACE, ROBERT K & PHYLLIS A	\$2,890.89
PARKER, GEORGE S & KIMBERLY S	\$2,231.04	PLACE, RYAN	\$3,625.44
PARTON, GEORGE P III & DIANA B,	\$3,087.60	PLACEY, KATHERINE HILLIARD	\$2,155.09
PASKOWSKI, DAVID P	\$3,264.39	PLANTE, DAVID P. & ANN B.	\$3,598.05
PASS, ROSSANA & ARTHUR A.	\$3,662.79	PLUSHNER, ERIC M & KAREN L	\$1,785.33
PATRICK, CHRISTOPHER& FLO	\$2,299.52	POIRIER, DENNIS B	\$2,218.59

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
POLIGNI, PIERRE A & JUDITH A	\$2,910.81	RAND, DANIEL R	\$1,551.27
POLLAND, EUGENE H & VIVIAN	\$2,182.48	RAND, DONNA M & SCOTT L	\$948.69
POLLOCK, W. QUINN & BUJOLD,	\$4,259.14	RAND, SCOTT L & DONNA M	\$2,346.82
POMERLEAU, CHERYL B	\$2,746.47	RANDALL, CLYDE H & PEARL F	\$939.97
POMERLEAU, JANICE & KEITH	\$2,751.45	RANDALL, JAY D & DEBORAH G	\$2,431.48
POMERLEAU, KRISTIN A	\$2,706.63	RANDALL, JOHN D & GERALDINE	\$4,063.68
POMERLEAU, MATHEW F.	\$2,175.02	RANDALL, RICHARD & BEVERLY	\$1,532.59
POMERLEAU, TROY A & JENNIFER	\$4,181.96	RANNI, ANTHONY W	\$3,004.19
POMEROY, ANDREW & CATHERINE	\$2,878.44	RAPOZA, NEIL J & SUZANNE N	\$2,527.35
POMMIER, NATHALIE K.	\$3,349.05	RAY, KEVIN A & SUSAN D	\$5,425.71
PONCHAK, JEFF	\$5,705.84	RAYWORTH, ANDREA, D.	\$2,570.92
POODRY, JANIE GOOLSBY TRUSTEE	\$6,110.46	RAYWORTH, DOUGLAS W.	\$2,594.58
POOLE, STEVEN H & ALICE E	\$2,335.62	REED, KENDALL E.	\$5,786.76
POOLE, WALTER R JR	\$2,521.13	REGAN, ERIC F.	\$2,115.25
POORE, ELI	\$2,653.10	REGAN, MARGARET	\$2,966.84
PORPER, LEE ANN	\$1,815.21	REIL, TIMOTHY F.	\$3,824.64
PORTER LAND PRESERVATION,	\$1,867.50	REINHOLDTSEN, KAREN & STEVEN	\$1,674.53
PORTER, BENJAMIN U	\$2,763.90	REINKEN, ROBERT J.	\$3,866.97
PORTER, WAYNE R & ELSIE G	\$948.69	REITH, MARY JANE TRUSTEE	\$2,363.01
PORTER, WAYNE R & ELSIE G	\$2,602.05	REMISZEWSKI, DAVID A	\$2,953.14
POTTER, ROBERT P & BARBARA	\$2,961.86	RENAUD, VALERIE C.	\$2,739.00
POTTER, SARAH J.	\$4,739.72	RENDELL, LARRY E. JR & ANGELA	\$2,518.63
POTVIN, WILLIAM J.	\$2,756.43	RENY, ROBERT & MARSHA	\$3,286.80
POULIOTTE, MICHAEL E & JULIE	\$1,436.73	REUSCH, DONALD C & VIRGINIA	\$3,141.14
POULIOTTE, MICHAEL E.	\$410.85	REYNOLDS, LEIGHTON A	\$2,321.92
POWELL, KENNETH JR & ROBERTA	\$3,779.82	REYNOLDS, RICHARD M JR	\$4,322.64
POWELL, STEVEN M & JESSICA A	\$3,004.19	RHODE, GRANT F	\$4,272.84
POWERS, EDITH M	\$2,033.08	RICE, EVELYN	\$1,902.36
PRAK, SAI MORM & CHHEANG	\$1,931.00	RICE, STANLEY	\$1,616.01
PRATT & WHITNEY A G	\$881.46	RICE, STANLEY J	\$1,446.69
PRATT & WHITNEY AIRCRAFT	\$2,458.88	RICE, STANLEY J	\$2,488.75
PRATT & WHITNEY AIRCRAFT	\$352,335.00	RICE, STANLEY J & DAWN E	\$1,147.89
PRATT, ADRIAN & FOLEY, JENN	\$2,303.25	RICE, STANLEY J & DAWN E	\$2,270.88
PRATT, TIMOTHY J.	\$2,192.44	RICE, STANLEY J & DAWN E	\$2,348.07
PRECOURT, MARC N & PAMELA	\$2,438.96	RICE, STANLEY J. & DAWN	\$4,154.56
PRENTICE, CHARLOTTE ANN	\$819.21	RICE, STANLEY J. & DAWN E.	\$1,038.33
PRICE, DANIEL S.	\$2,447.67	RICE, STANLEY J. & DAWN E.	\$2,100.32
PRICE, MARSHA R	\$24.90	RICE, STANLEY J. & DAWN E.	\$3,468.57
PROVENCHER, JEANNIE M	\$1,663.32	RICE, STANLEY J. & DAWN W.	\$1,674.53
PURINGTON, ALICE M	\$5,283.78	RICE, TRAVIS J	\$2,056.74
PUTNAM, DANA M & CAROL J	\$3,306.72	RICE, TRAVIS J.	\$2,329.40
PUTNAM, JOSEPH C.	\$2,961.86	RICH, JON A.	\$2,494.98
PUTNAM, JOSEPH C.	\$3,883.16	RICHARD, ROBERT	\$3,771.10
QMH, LLC	\$3,808.46	RICHARD, THOMAS G & CYNTHIA	\$3,041.54
QUACKENBUSH, EDWARD & HELEN	\$1,315.97	RICHARD, WILLIAM S.	\$3,612.99
QUALLS, MATTHEW R. & QIANA	\$4,401.08	RICHARDSON, CHARLES & RHODA	\$2,386.67
QUIGG, LEO J	\$1,558.74	RICHARDSON, DALTON L.	\$2,289.55
QUIMBY, ROBERT P. & PAMELA	\$3,701.39	RICHARDSON, DAVID & GERALD	\$2,552.25
QUINT, DARREN N	\$1,118.01	RICKER, DANA PAUL & SNOW, EVE	\$1,647.14
QUINT, LENDELL N.	\$1,833.89	RIDLON, THOMAS A	\$1,790.31
QUINT, PETER	\$2,059.23	RIDLON, WESLEY JR	\$1,151.63
QUINT, STEPHEN L	\$3,281.82	RIDLON, WESLEY JR & LINDA D	\$2,613.25
R F LAND PARTNERS, LLC	\$62.25	RIEMER, MATTEW, TAYLOR, JUDI	\$4,235.49
R F LAND PARTNERS, LLC	\$1,664.56	RILEY, KEVIN A & NANCY A	\$16.18
RACINE, JEAN L & CRYSTAL L	\$4,571.64	RINNE, BROR	\$2,050.52
RAINVILLE, DANIEL B. & JESSICA M.	\$3,268.13	RIOUX, PHILIP	\$2,806.23
RALPH, BRUCE R & LAURIE A	\$2,070.44	RIPLEY, NANCY	\$2,663.06
RAMY, TAMMY H. & RAMY, HABIB	\$1,823.93	ROAKES, JONATHAN ROBERT	\$2,949.41
RANCATI, KATHRYN D	\$1,827.66	ROBBINS, LORING A &	\$2,470.08
RAND, DANIEL R	\$390.93	ROBERTS, HARLAND	\$69.72

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ROBERTS, HARLAND E	\$54.78	RUSSELL, NATHAN F	\$2,229.80
ROBERTS, HARLAND E	\$58.51	RYAN, EDWARD J & DIANE E	\$2,585.86
ROBERTS, HARLAND E	\$107.07	RYAN, LISA	\$1,989.51
ROBERTS, HARLAND E	\$122.01	RYAN, ROBERTA H	\$3,548.25
ROBERTS, HARLAND E	\$3,807.21	RYLANCE, THOMAS J	\$2,641.89
ROBERTS, HARLAND E & STELLA G	\$12.45	S CLEMENT FOREST PRODUCTS,	\$353.58
ROBERTS, HARLAND E.	\$61.01	SABAL, ASHLEY D. & BARBARA A.	\$84.66
ROBERTS, HARLAND E.	\$179.28	SABEAN, TIMOTHY	\$3,692.67
ROBERTS, KEVIN S. & SHERRI E.	\$4,101.03	SABOL, LEO, LOUISE E, & ASHLEY	\$190.49
ROBERTS, MARTHA A	\$183.02	SALANTRI, LYNDASAY K. & FRANK	\$3,402.58
ROBERTS, MARTHA A.	\$163.10	SALATA, NICHOLAS E	\$2,593.34
ROBERTS, MARTHA A.	\$4,099.79	SALMON, DAVID & TRACY	\$2,539.80
ROCRAY, HEATHER MARY LEWIS	\$2,219.84	SANTIAGO, JOSEPH	\$2,592.09
RODDEN, JAKE T.	\$2,990.49	SANTOS, STEPHEN	\$2,394.13
RODERICK, JEFFREY & NANCY	\$1,794.04	SARACINA, JOSEPH J & KAREN A	\$2,410.32
ROGERS, JOHN J. & DANIELE H.	\$3,027.84	SAUCIER, JOSEPH L.	\$3,432.46
ROGERS, MATTHEW S. & LINDA M	\$2,273.37	SAVAGE, DANIEL B & ALANE P	\$2,371.73
ROHM, GARY B & PATRICIA C	\$4,047.50	SAVAGE, JAMES & MARILYN	\$2,814.95
ROLLINS, EDWARD & TOWNSEND,	\$623.75	SCHAEFER, DENNIS J.	\$4,475.77
ROLLINS, PAUL R & HELGA D	\$2,670.52	SCHAEFFER, STEPHEN & ASTRIDA	\$3,483.51
ROMANO, KAREN L.	\$1,703.16	SCHIFANO, ALEXANDER & MOLLY	\$1,175.28
RONDEAU, ROBERT W	\$2,181.24	SCHILDT, ORIETTA	\$3,065.19
ROPKE, BARBARA J.	\$2,369.23	SCHINDLER, KATHLEEN MORRIS	\$6,674.45
ROSA, DANIEL T	\$1,532.59	SCHLUNTZ, PETER R. & CHERYL A.	\$779.37
ROSE, ERNEST H., JR. & LISA G.	\$1,725.57	SCHLUNTZ, PETER R. & CHERYL A.	\$2,186.22
ROSE, ERVIN R & IRMA L	\$1,592.36	SCHMID, PAUL & INGE M	\$237.80
ROSE, FREEMAN A.	\$2,445.18	SCHOEDINGER, JACOB IV & SARA	\$3,935.45
ROSE, VICTOR J.	\$1,894.89	SCHRIEFER, TRENT S.	\$2,067.94
ROSE, WILLIAM & LINDA	\$4,585.34	SCHULMAIER, GERALD T &	\$943.71
ROSEBUSH , SHAWN & NICOLE D.	\$3,556.96	SCHULMAIER, GERALD T AND	\$949.94
ROSEN, CHRISTOPHER T	\$2,432.73	SCHULMAIER, GERALD T AND	\$1,723.08
ROSHOLT, KEVIN & HEATHER L	\$3,611.75	SCHULMAIER, GERALD T.	\$4,560.43
ROSS, DONALD J.	\$1,705.65	SCIALDONE, RICHARD & DEB.	\$2,843.58
ROTHSTEIN, MARC M & HELLER,	\$3,858.25	SCOTT, CHURI P.	\$3,139.89
ROUILLARD, MARK	\$3,900.58	SCOTT, DANA & FEEHAN, CORINNE	\$3,331.62
ROULEAU, MARK M	\$2,511.17	SCOTT, NATHAN B	\$709.65
ROUSSEAU, WILLIAM J & SANDRA	\$3,479.77	SCRANTON, JAMES M	\$2,616.99
ROUSSIN, GAIL A	\$1,996.98	SCULLY, PATRICIA	\$2,907.08
ROWE, MARCIA R, TRUSTEE	\$3,251.94	SEA WIND ENTERPRISES, LLC	\$722.10
ROWELL, AMELIA P M TRUSTEE	\$1,743.00	SEAVEY, DORIS P	\$977.33
ROY, DANIEL J & SUZANNE L	\$2,985.51	SEBERT, NATHAN A & NANCY	\$2,608.27
ROY, DOLORES H. TRUSTEE	\$921.30	SEELIGER, ANNETTE D	\$1,894.89
ROY, DOLORES H. TRUSTEE	\$3,614.23	SEIBERT, MATTHEW D.	\$2,344.34
ROY, EDMUND O	\$2,104.05	SENAY, JAMES C & DOROTHY E	\$1,282.35
ROY, JUSTIN C	\$2,399.11	SENAY, JAMES C & DOROTHY E	\$1,405.61
ROY, JUSTIN C	\$2,842.34	SEQUEIRA, ALLEN A	\$2,849.81
ROY, KEVIN L	\$3,401.34	SEQUEIRA, ALLEN A.	\$719.61
ROY, NORMAN & SHIRLEY	\$1,908.58	SEQUEIRA, ALLEN A.	\$2,766.39
ROY, PAMELA J	\$1,643.40	SERRA, JOSE CARLOS & SUZETTE	\$3,908.06
ROY, RAYMOND J & BRENDA A	\$3,022.86	SERVETAS, PAUL G.	\$930.02
ROYAL, DONALD C & SONYA A	\$3,311.70	SERWACKI, STEPHEN L. & JANE S.	\$3,301.74
ROYAL, KEVIN D	\$770.66	SEVIN, ALBERT J SR & FRANCES	\$2,111.52
ROYAL, KEVIN D & SHERRY A	\$925.04	SEVIN, ALBERT J. JR. & LINDA L.	\$4,002.68
ROYAL, KEVIN D & SHERRY A	\$3,030.33	SEVENTY FOUR WEST 4TH ST, LLC.	\$2,106.54
ROYAL, KEVIN D.	\$80.93	SEVIGNY, AIME JR. & PRISCILLA D.	\$1,780.35
RUEL, PETER R & SUSAN L	\$2,594.58	SEVIGNY, GEORGE S & SUSAN T	\$3,405.08
RUEL, ROBERT A & KAREN E	\$2,029.35	SEWELL, BARBARA M., TRUSTEE	\$114.54
RUEL, ROBERT A & KATHERINE M	\$962.39	SEWELL, BARBARA M., TRUSTEE	\$972.34
RUEL, ROBERT A & KATHERINE M	\$1,523.88	SHAULUS, THOMAS C	\$5,135.63
RUSSELL, JACK & ANGELA ROSE	\$1,518.90	SHAW, BRIAN M	\$2,701.65

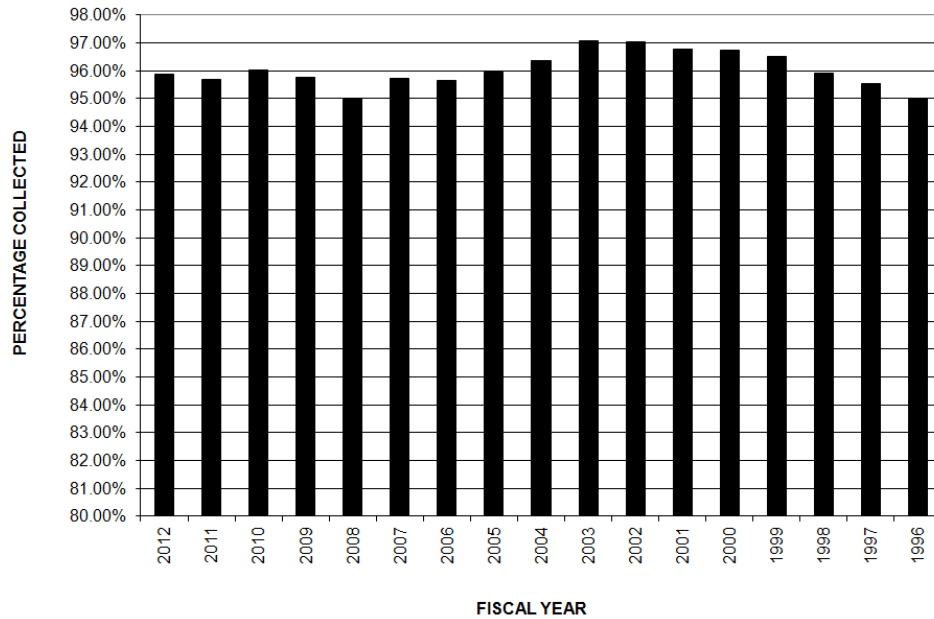
<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SHAW, CHARLENE D,	\$704.67	SMITH, RUTH M	\$3,024.11
SHAW, CHARLENE D.	\$2,621.97	SMITH, SHAWN C. & JESSICA	\$2,272.13
SHAW, CHARLENE D. & DEROY,	\$886.44	SMITH, WILLIAM A	\$3,490.98
SHAW, HAROLD	\$1,002.22	SMULLEN, KEVIN J	\$1,836.38
SHAW, HAROLD& BRAGDON, BETSY	\$878.97	SOGGY DOLLAR, LLC	\$4,235.49
SHAW, HAROLD D	\$4,561.68	SORBER, STEPHANIE J.	\$1,078.17
SHAW, HAROLD D.	\$291.33	SORBER, STEPHANIE JOY	\$4,158.30
SHAW, HAROLD D.	\$1,135.44	SOULE-HINDS, MICHAEL & SUSAN	\$1,159.10
SHAW, HAROLD D.	\$1,241.26	SOULE-HINDS, MICHAEL & SUSAN	\$3,457.37
SHAW, HAROLD D.	\$5,484.23	SOUSA, DENIS B	\$514.18
SHAW, HAROLD D. & JOAN M.	\$62.25	SOUTHARD, DAVID & JOYCE M	\$3,969.06
SHAW, HAROLD D. & JOAN M.	\$952.43	SPAULDING, JOSEPH R. & DEBBY	\$2,776.35
SHAW, JUSTIN D.	\$73.46	SPAULDING, SARAH E	\$3,276.84
SHAW, LAURA J.	\$3,169.77	SPENCE, ELAINE G & STEVEN L	\$2,290.80
SHAW, ROBERT A JR	\$3,468.57	SPENCER, MICHAEL & KATHLEEN	\$4,224.29
SHAW, STEVEN L.	\$1,526.37	SPENCER, RAYMOND & MARION	\$3,163.54
SHAW, WALTER M	\$1,995.74	SPENCER, SHAWN & CATHERINE	\$4,582.84
SHEELY, TIMOTHY M	\$3,786.04	SPINNEY, DAVID B & ELEANOR	\$2,363.01
SHELTRA, BRIAN E & KAREN L	\$3,601.79	SPLITZNAS, EDWARD J. & HOLLY B.	\$835.40
SHERIDAN, MARION	\$186.75	SPRAGUE, ERIC & SYDNEY	\$2,424.02
SHERIDAN, MARION M	\$912.58	SPRAGUE, PAUL T. & RUTH A.	\$4,128.42
SHERIDAN, MARION M	\$2,748.96	SPRAGUE, ROBERT L & NANCY	\$4,008.90
SHERWOOD, MICHAEL H	\$1,169.05	ST HILAIRE, CAROLYN	\$283.86
SHIBLES, ANN A.	\$2,313.21	ST PIERRE, DANA L & JENNIFER	\$3,341.58
SHIBLES, DONALD E.	\$2,472.57	ST. AMAND, TIMOTHY J. & PAULA	\$2,513.65
SHIBLES, ROBERT E	\$1,979.55	ST. HILAIRE, COLLEEN H. & JOHN	\$1,933.49
SHIELDS, MYRON D.	\$4,144.60	ST. JEAN, BOBBI J	\$2,067.94
SHORTILL, JAMES & SUSAN E	\$3,354.03	STACEY, RICHARD P.	\$5,055.95
SHUFELT, SHARON R & THEODORE	\$2,369.23	STAMBAUGH, CALVIN R & CAROL	\$32.37
SHUFELT, THOMAS	\$5,801.70	STAMBAUGH, CALVIN R & CAROL	\$3,600.54
SHUTE, WILLIAM & JEA RAN	\$42.33	STANLEY, RAE A	\$2,473.82
SHUTE, WILLIAM N & JAE RAN	\$4,335.09	STAPLES, DANIEL E & MINDY	\$4,233.00
SILK, HEATHER A	\$3,372.71	STAPLES, JASON T. & LAZAROFF,	\$2,120.23
SILSBY, MICHAEL J & LUCILLE L	\$2,465.10	STAPLES, MARGARET & DONALD	\$1,863.77
SILVA, LOLA M.	\$2,443.94	STAPLES, RICHARD A	\$1,028.37
SIMEONI, DENNIS E	\$3,647.85	STAPLES, RICHARD A	\$1,769.15
SIMMONS, WILLIAM D.	\$2,069.19	STAPLES, WILLIAM E. JR.	\$1,970.83
SIMPSON, DANIEL B.	\$3,398.85	STARK, BETTY A. TRUSTEE c/o	\$2,446.42
SIMPSON, DAVID G & SHARON L	\$1,944.69	STARK, STEPHEN P. & LAURA A.	\$2,978.04
SIMPSON, JEFFERY A. & PRICILLA	\$1,023.39	STEFFEN, BLAIR & JENNIFER	\$892.67
SINCLAIR, AARON J.	\$2,521.13	STELMACH, MICHAEL E.	\$2,938.20
SKYTOP, LLC	\$134.46	STEVENS, BARRY M & ANDREA	\$3,462.35
SLADEN, JEFFREY	\$2,521.13	STEVENS, JEREMY	\$2,940.69
SLEEPER, GEORGE J & PATTI J	\$3,870.71	STEVENS, JOSH M	\$3,500.94
SMALL, AMELIA P.M., TRUSTEE,	\$5,699.61	STEVENS, WAYNE	\$1,916.05
SMALL, THOMAS A M	\$1,835.13	STEVENS, WAYNE B & UTE H	\$723.34
SMART, DAVID	\$3,417.52	STEVES, JOHN C & EILEEN D	\$988.53
SMITH, ANDREW P	\$2,543.54	STEVES, JOHN C II	\$938.73
SMITH, ANTHONY E.	\$2,503.69	STEVES, JOHN C. II & VIRGINIA	\$2,674.26
SMITH, BENJAMIN H.	\$4,071.15	STEWART, JONATHAN & ANNE	\$3,817.17
SMITH, CHRISTINA & JUDITH F	\$1,816.46	STEWART, RONALD V. & GAIL	\$3,603.03
SMITH, DONALD G	\$2,717.84	STINSON, JEANNETTE L	\$1,728.06
SMITH, JAYSON & SHANNON	\$2,902.10	STIRLING, JOHN A	\$1,978.30
SMITH, MATTHEW C. & LORI J.	\$4,555.46	STONEMETZ, JAMES S	\$2,630.69
SMITH, MICHAEL S.	\$2,055.50	STOVER, D. SCOTT	\$3,319.17
SMITH, NATHAN & FEENEY, SARAH	\$1,302.27	STOVER, JEAN S	\$2,889.65
SMITH, RAYMOND	\$2,506.19	STRAFFIN, LARRY W & BARBARA	\$1,808.99
SMITH, ROBERT B	\$2,991.73	STRAUSS, ROLAND JR.	\$1,141.67
SMITH, ROLAND L.	\$2,919.52	STREETER, JILL L.	\$2,182.48
SMITH, RONALD A & RACHEL H	\$3,518.37	STRICKLAND, JAMES I & DIANE	\$2,238.51

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
STRYNAR, IRVING & CAROLE	\$2,504.94	TIBBETTS, KENNETH R. & DAWN	\$3,189.69
STRYNAR, SCOTT	\$2,969.33	TIBBETTS, MICHAEL M. JR.	\$2,695.43
STUART, JOANNE M. & PAUL W.,	\$3,154.83	TIBBETTS, MICHAEL M. SR.	\$2,775.11
SUDNICK, TAD	\$3,330.38	TITUS, DONALD J	\$1,027.13
SUFFERN, EDWARD W B	\$3,213.35	T-MOBILE	\$684.75
SULLIVAN, ADAM D.	\$1,251.22	TODD GOLDENBERG, & PATTI L	\$1,401.87
SULLIVAN, PAUL J. & PATRICIA M.	\$1,926.02	TORIELLO, ROBERT JR. & DARLENE	\$5,062.17
SULLIVAN, TERI A	\$2,167.55	TOUSSAINT, ADAM	\$3,310.46
SUMNER, RONALD C & CAROLE	\$3,173.50	TOUSSAINT, BRETT	\$2,335.62
SWENDSEN, DANIEL J	\$2,991.73	TOUSSAINT, GAIL A	\$744.51
SWETT, KASI LYNN	\$1,535.08	TOUSSAINT, GAIL A.	\$3,656.56
SYLVAIN, BERNARD R & CAROL	\$4,916.51	TOWNE, THEODORE & CHARLOTT	\$2,239.75
SZCZECHOWICZ, DARREN P.	\$2,331.88	TOWNE, TIMOTHY R & REBECCA	\$4,125.93
SZCZECHOWICZ, KEVIN & PAT	\$2,635.67	TPD CONSTRUCTION	\$168.08
TABOR, CARL & JOYCE	\$2,836.11	TRAVERS, ROSANNA, LIFE ESTATE	\$2,467.59
TAHAI, JASON A. & KRISTIN	\$2,939.45	TRAYNOR, JOSEPH T.	\$2,351.80
TAHAI, SAID	\$2,092.84	TREFETHEN, MERCER W & IRENE	\$1,365.77
TALBOT, DAVID A. II	\$2,153.85	TRENT, DONALD B & JOANNE	\$2,634.42
TAPLEY, ROBERT W	\$1,004.71	TRI BERWICK REALTY, INC	\$4.98
TATE, KEVIN G. & OLIVIA A.	\$1,664.56	TRIPP, CHARLES A SR & LINDA S	\$713.39
TAUTKAS, JOSEPH T & JOANNE	\$1,771.64	TRIPP, CHARLES A SR & LINDA S	\$2,274.61
TAYLOR, JO-ANNE M. & THOMAS	\$3,984.00	TRISON, LLC	\$1,313.48
TAYLOR, PHILLIP B.	\$1,992.00	TROMBLEY, ARTHUR R & LINDA	\$2,396.63
THAIN, PHILIP H.	\$3,438.69	TROMBLEY, ARTHUR R. & LINDA	\$3,609.25
THE ABC'S REVOCABLE TRUST	\$2,638.16	TROMBLEY, LINDA	\$229.08
THE BANK OF NEW YORK MELLON	\$2,527.35	TROTT, DAVID M	\$2,665.54
THE GREAT WORKS REG LAND	\$51.04	TRUE, THOMAS A	\$2,023.12
THEODOROU, LEONIDAS	\$2,409.07	TRUEMAN, WILLIAM A	\$1,518.90
TERRIEN, CHRISTINE S.	\$2,304.50	TRUEMAN, VICKI LYNN	\$1,874.97
TERRIEN, HOMER A & SANDRA	\$2,638.16	TRUE-OBREY, SHARENE L	\$1,577.42
THIBODEAU, LOUIS A. & MARIE L.	\$2,569.68	TRUESDALE, SARAMANDA	\$747.00
THOMAS, ISABELLA	\$567.72	TRUESDALE, SARAMANDA	\$768.17
THOMAS, ISABELLA A	\$1,877.46	TUCCI, BRIAN M. & EMILY E.	\$3,555.72
THOMES, LEONARD	\$210.41	TUCKER, DONALD J	\$3,838.33
THOMPSON, BRUCE C & SHIRLEY	\$730.82	TURCOTTE, ANDREW & RACHEL	\$1,628.46
THOMPSON, BRUCE C & SHIRLEY	\$2,485.02	TURCOTTE, MARTIN A. JR	\$2,207.38
THOMPSON, CARL P & MARGARET	\$1,266.17	TURCOTTE, MICHAEL & FINOCHIA	\$3,776.08
THOMPSON, DON G. & MARTHA L.	\$963.63	TURNER, HARRY J & BARBARA	\$2,890.89
THOMPSON, EARL J	\$1,455.41	TURNER, RONALD A.	\$2,262.17
THOMPSON, ELAINE M	\$1,675.77	TUTTLE, DAVID J	\$63.50
THOMPSON, GLENN R & JEAN	\$1,287.33	TUTTLE, DAVID J	\$156.87
THOMPSON, GLENN R & JEAN E	\$1,731.79	TUTTLE, DAVID J	\$199.20
THOMPSON, GLENN R.	\$3,782.31	TUTTLE, DAVID J	\$202.93
THOMPSON, GLENN R. & JEAN E.	\$997.24	TUTTLE, DAVID J	\$2,123.97
THOMPSON, JAMES E	\$2,384.17	TUTTLE, HENRY & ROSAMOND	\$2,620.73
THOMPSON, ROSS W	\$3,288.04	TUVESON, JARED M.	\$2,283.33
THOMPSON, SARAH P.	\$3,761.15	TWEED, BRENT S	\$3,362.75
THOMPSON, STAN JR & MCLEOD, J	\$3,520.86	TWELVE OAKS, LLC	\$7,070.36
THOMPSON, STEVEN M	\$51.04	TWIST, JOHN C & PATRICIA E	\$1,751.72
THOMPSON, STEVEN M	\$2,142.65	TWOMEY, DAVID A. & VICTORIA	\$1,836.38
THOMPSON, TRACY B.	\$1,898.63	ULLAH, LINDA A.	\$2,978.04
THOMSON, JOHN & NELSON, LUCIA	\$3,532.06	UNITIL GRANITE STATE GAS	\$2,305.74
THORNTON, JEFFREY W & EMILY	\$4,917.75	UNITIL GRANITE STATE GAS	\$3,539.54
THYNG, DAREN M & CYNTHIA J	\$3,172.26	UNITIL GRANITE STATE GAS	\$5,602.50
THYNG, MARIE C. & DENNIS J.	\$1,643.40	UPTON, STEPHEN I.	\$2,199.92
THYNG, OWEN K & ADELE L	\$1,047.04	URICH, MICHAEL	\$3,166.04
THYNG, OWEN K & ADELE L	\$2,295.78	US CELLULAR-TAX DEPT	\$430.77
THYNG, OWEN K & ADELE L	\$3,314.19	UTTER, BENJAMIN F	\$5,412.02
THYNG, STEVEN & CHRISTINE	\$4,147.09	VACHON, RICHARD	\$1,838.86
TIBBETTS, JOHN H & JANA B	\$2,750.21	VAILLANCOURT, EUGENE & FAN	\$4,267.86

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
VALDEZ, KATHERINE M.	\$2,538.55	WICK, JODI R	\$3,030.33
VALENTE, RONALD & CYNTHIA	\$2,592.09	WICK, LARRY	\$343.62
VALLIER, ROBERT R., TRUSTEE	\$1,230.06	WICK, LARRY	\$373.50
VALLIERE, ROBERT R	\$460.65	WICK, LARRY	\$1,108.05
VANDEUSEN, ANN M	\$2,501.21	WICK, LARRY	\$2,973.06
VANDEWAL, DALE J & DEBRA C	\$2,460.12	WICK, LARRY	\$3,148.61
VEIT, STEVEN C.D.	\$4,310.19	WICK, LARRY M	\$120.76
VERITAS PROPERTY MANAGE	\$1,614.77	WICK, LARRY M	\$229.08
VERIZON	\$373.50	WICK, MERRITT & SANDRA	\$1,101.83
VERSOCKI, ROBERT & CINDY	\$3,423.75	WICK, MERRITT P & SANDRA	\$999.73
VETTER, KEITH E.	\$4,435.93	WICK, MERRITT P & SANDRA	\$4,621.44
VIGIOTTE, DENNIS J	\$3,039.04	WICK, MERRITT P & SANDRA E	\$306.27
VIGUE, LUKE & JULIE E.	\$3,055.23	WICK, MERRITT P & SANDRA E	\$1,164.07
VINCENT, GARY G & MARIJANE	\$2,710.37	WICK, MERRITT P & SANDRA E	\$2,288.31
VOLOVSKI, CHRISTOPHER & DON	\$2,918.28	WICK, MERRITT P & SANDRA E	\$2,975.55
VREELAND, PEGGY J.	\$3,457.37	WICK, MERRITT P. & SANDRA	\$1,670.79
WADE, DANA M & MARILYN H	\$2,553.50	WICK, MERRITT P. & SANDRA E.	\$2,843.58
WAKEMAN, MARYJO A.	\$2,311.96	WICKLUND, CARL P. & EILEEN R.	\$3,342.83
WALSH, DEBORAH M.	\$2,598.32	WICKS CAR SERVICE INC.	\$1,820.19
WALSH, THOMAS J & JANICE E	\$888.93	WICKS CAR SERVICE, INC.	\$1,034.60
WALSH, THOMAS J & JANICE E	\$920.06	WILES, STEPHEN K	\$2,946.92
WALSH, THOMAS J & JANICE E	\$4,346.30	WILKINSON, MARK & KATHLEEN	\$3,349.05
WARD, GREGORY	\$1,776.61	WILLETS, MICHAEL T.	\$2,106.54
WARD, JACQUELINE	\$283.86	WILLEY, TAMMY L	\$2,385.42
WATERMAN, CHARLES P.	\$3,656.56	WILLIAMS, ALLEN R & JANET K	\$1,492.76
WATTERS, JAMES JR AND BARB	\$3,524.60	WILLIAMS, ANDREA D	\$1,877.46
WATTERS, WILLIAM S & SUSAN.	\$3,222.06	WILLIAMS, DAVID SCOTT & LINDA	\$5,034.78
WATTERSON, DONALD E.	\$1,273.64	WILLIAMS, DWIGHT D & ANNA	\$2,173.77
WATTERSON, DONALD E.	\$1,983.29	WILLIAMS, JAY T & POLLY S	\$1,851.31
WATTERSON, DONALD E. & JUDY	\$2,995.47	WILLIAMS, ROBERT & JENNIFER	\$3,386.40
WATTERSON, JAMES & LILLIAN	\$5,927.45	WILLIAMS, STEVEN	\$4,587.83
WAYNE, ANTHONY	\$4,193.16	WILLIAMS, ZACHERY & TUDISCO	\$3,185.96
WAYNE, PETER S	\$2,587.11	WILSON, JUDY S & THOMAS E	\$2,265.90
WEATHERLY, IVAN. & CATHERINE	\$2,101.56	WILSON, PATRICIA & JACK	\$3,427.48
WEAVER, LORI	\$2,931.98	WILSON, RICHARD R & DEBRA	\$1,706.90
WEEDEN, JOHN W & DEBRA JANE	\$766.92	WINCHESTER, EDWARD & MICH	\$3,000.45
WEISS, DWAYNE & CAROLE	\$3,500.94	WINK, DANIEL L. & THOMAS, LISA.	\$2,533.57
WELCH, CLEVELAND & NANCY	\$2,280.84	WINK, LISA AKA THOMAS, LISA	\$554.03
WELCH, STACIE L., TRUSTEE	\$2,956.88	WINN, PAUL A & MARI LYNN	\$150.64
WELCH, STANLEY E.	\$2,325.66	WINN, PAUL A. & MARI LYNN	\$4,472.04
WENTWORTH, EZEKIEL	\$3,975.29	WINN, ROBERT N & PATRICIA	\$1,779.10
WENTWORTH, MARILYN V	\$1,186.48	WINN, ROBERT N & PATRICIA F	\$1,503.96
WENTWORTH, TAYLOR V.	\$179.28	WINNE, MATTHEW R.	\$1,547.54
WENTWORTH, TIMOTHY & CHERYL	\$3,647.85	WINSHIP, DRUCILLA J. TRUSTEE	\$2,524.86
WEST, GRETCHEN E.	\$3,462.35	WINSHIP, STEPHEN M. & NICHOLE	\$1,466.61
WESTOVER, BRIAN M	\$2,813.70	WINSHIP, TODD & CATHY	\$3,281.82
WESTPHAL, CURT & AMANDA	\$2,443.94	WINSHIP, TRACY L	\$933.75
WEYMOUTH, LESLIE & SANDRA	\$2,472.57	WINSHIP, TRACY L	\$3,273.11
WHEELER, DONALD & PAMELA	\$3,457.37	WINSHIP, TRACY L	\$3,537.04
WHITE, ROBIN J	\$1,485.29	WINSLOW, GLENN H	\$1,203.92
WHITFORD, WILLIAM P & KAY	\$719.61	WINTON-SMITH, KAREN L	\$1,608.54
WHITFORD, WILLIAM P & KAY L	\$1,297.29	WITZEL, JAY S & SANDRA L	\$836.64
WHITLEY, WILLIAM C & VICKIE	\$2,543.54	WOOD, BLAINE H & CAROL A	\$153.14
WHITTEN, WAYNE M SR & ANNE	\$3,492.23	WOOD, JAY R, ETAL	\$54.78
WHOLEY, JAMES P & HILIARY J	\$1,897.38	WOOD, JAY R, ETAL	\$1,988.27
WICK, DANIEL	\$2,623.21	WOOD, JAY R.	\$2,992.98
WICK, DANIEL P.	\$1,385.69	WOOD, JEFFREY & BURNS, HEIDI	\$842.86
WICK, DANIEL P.	\$3,132.42	WOOD, JEFFREY HEIDI BURNS	\$4,701.12
WICK, DANIEL P.(PER. REP FOR	\$912.58	WOOD, KENNETH C	\$2,217.34
WICK, JODI	\$1,345.85	WOOD, MARY	\$1,906.09

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WOOD, RICHARD W & DOLORES	\$3,857.01	WYMAN, WILLIAM L & CINDY F	\$2,701.65
WOOD, SUWONNEH	\$3,635.40	YAUN, MAPH	\$2,935.71
WOOD, THOMAS & CATHERINE.	\$5,042.25	YOKE, ROBERT S JR & CANDACE	\$1,491.51
WOOD, TIMOTHY F. & DEBORAH	\$1,970.83	YOKE, ROBERT S. JR. & CANDACE	\$2,116.50
WOODMAN, CHARLES M.	\$3,285.56	YORK HOMES, INC	\$507.96
WOODS, THOMAS M & JUDITH	\$2,087.86	YOUNG, ARTHUR B & DONNA L	\$3,815.93
WOODWORTH, RICHARD J.	\$3,260.66	YOUNG, GEORGE M & PATRICIA V	\$834.15
WORELL, ROBERT M.	\$2,643.14	YOUNG, GEORGE M. & PATRICIA V.	\$4,203.12
WORKMAN, RON & LINDA L	\$2,923.26	YOUNG, GLENNA BARROWS	\$1,406.85
WORKS, CARL L & RUBY J	\$1,896.14	YOUNG, RODNEY M	\$1,175.28
WORKS, SHAWN M &	\$2,889.65	ZANNINI, MARTIN J & CAROL A	\$1,774.13
WORMWOOD, MICHAEL A	\$2,000.72	ZINCK, STEPHEN P.	\$5,728.25
WRIGHT, EDWARD & KAREN	\$2,712.86		
WRIGHT, THOMAS F. & DEBORAH	\$1,419.30	TOTAL	\$6,065,177.26
WYMAN, DEBORAH S , TRUSTEE	\$1,327.17		
WYMAN, DENNIS A & DEBORAH	\$1,179.01		
WYMAN, DONALD L & MARY	\$2,389.15		
WYMAN, WILLIAM & BRENDA	\$3,212.10		

PERCENTAGE OF TAXES COLLECTED AT YEAR END 1996-2012



**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2013 - PERSONAL PROPERTY**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ALLARDS MARKET	\$181.77	MADHATTER GRAPHICS	\$12.45
AMERICAN DREAMSPACE	\$12.45	MAINELY YOU MASSAGE	\$17.43
ANOTHER LOOK	\$124.50	MAPES, H.A. INC.	\$323.70
AT&T MOBILITY LLC	\$93.38	MARLIN LEASING	\$56.03
CANTEEN SERVICE CO	\$295.07	MOBILE MINI INC	\$19.92
CARDTRONICS USA INC	\$56.03	MORSE FOUNDATIONS	\$333.66
CARPE DIEM COFFEE ROASTING	\$636.19	NORTH BERWICK FAMILY MEDICINE	\$443.22
CATHY'S PLACE	\$79.68	NORTH BERWICK TAX SERVICE	\$26.15
CENTRAL MAINE POWER CO	\$88.40	NORTH BERWICK VARIETY	\$287.59
CHAIN SAW STEVE	\$1,487.78	NORTHERN NE TELE OPERATIONS,	\$646.16
CHECKFREE SERVICES CORP	\$13.69	NUCO2 SUPPLY LLC	\$29.88
COCA COLA BOTTLING COMPANY	\$99.60	OAK WOODS LUMBER	\$3,118.73
COMPUTER REPAIR	\$13.69	PAINTING BY NORTHEAST	\$49.80
COMPUTER SCIENCES CORP	\$3,502.19	PAUL'S BARBER SHOP	\$11.21
CORNERSTONE VALUATION SERV.	\$53.54	PELLETIER FOUNDATIONS	\$93.38
CUMBERLAND FARMS INC.	\$796.80	PRATT & WHITNEY AIRCRAFT	\$945,980.88
DANS CLEANING CO	\$21.17	PSL SERVICES	\$48.56
DAVE'S GARAGE	\$476.84	PUTNAM LUMBER COMPANY	\$727.08
DELL EQUIPMENT FUNDING, LP	\$470.61	RAFTERY LEGAL, LLC	\$18.67
DELL FINANCIAL SERVICES LP	\$26.15	RBS CITIZENS, N.A.	\$12.45
DIRECTV, LLC	\$313.74	RD CONCRETE WORKS	\$590.13
DISH NETWORK, LLC	\$175.55	RED LEAVES	\$161.85
DOUGHTY FALLS PHYS THERAPY	\$39.84	REDBOX AUTOMATED RETAIL, LLC	\$187.99
DQ CONCRETE	\$186.75	RICE'S LAUNDERMAT	\$131.97
DUNKIN DONUTS	\$1,764.17	ROAD RUNNER HOLDCO, LLC	\$140.69
DUTCH AUTO BODY	\$225.35	SCIENTIFIC GAMES INC	\$31.12
EASTCOAST BIO, INC.	\$205.43	SPRINT NEXTEL	\$311.25
ELAVON	\$36.10	SUBWAY RESTAURANT	\$913.83
FLOWERS ON THE FALLS	\$19.92	SUPERIOR SHARPENING SERVICE	\$11.21
GEORGE MCELROY & ASSOC	\$90.89	TIME WARNER ENTERTAINMENT	\$12,911.89
GRAY & OSGOOD LLC	\$16.18	TOWN PIZZA	\$435.75
GRAYHAWK LEASING, LLC	\$58.51	UNITIL NORTHERN UTILITIES, INC	\$295.07
HAIR SHOP, THE	\$72.21	VALUATION GROUP	\$74.70
HOMETOWN COLLISION CENTER	\$136.95	VARNEY CROSSING	\$1,398.14
HOMETOWN QUICK STOP	\$458.16	VERIZON CREDIT INC	\$18.67
HUGHES NETWORK SYSTEMS, LLC	\$14.94	VERIZON WIRELESS	\$73.46
HUSSEY SEATING COMPANY	\$32,050.04	WASTE MANAGEMENT OF NH, INC	\$103.34
JB MACHINE COMPANY, INC.	\$2,214.86	WICKS AUTO	\$134.46
JOHNSON FUNERAL HOME	\$112.05	XEROX CORPORATION	\$475.59
JOHNSONS SEAFOOD & STEAK	\$810.50		
KENNEBUNK SAVINGS BANK	\$3,372.71	TOTAL	\$1,021,902.33
LABELLS PIZZA	\$62.25		
LARRY'S GARAGE	\$12.45		
LEAF FINANCIAL CORPORATION	\$26.15		
LITTLEFIELD & SONS INC.	\$239.04		

**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2012**

*18 ELM STREET, LLC	\$1,931.40	CLOCK, DALE A.	\$916.56
*ABBOTT, BARRY E.	\$1,493.40	*CLOYD, ROYAL H.	\$1,955.24
*ABBOTT, BERNARD C.	\$947.34	COFFIN, DONNA L	\$4.56
*ABBOTT, ROBERT B. JR.	\$2,628.84	*COGNATA, JUSTIN J. & DANCAUSE,	\$35.34
*ACTION BUILDERS, INC.	\$843.60	COOK, NANCY E.	\$2,253.78
*ACTION BUILDERS, INC.	\$2,439.60	COOK, PETER	\$74.10
*ACTION BUILDERS, INC.	\$824.22	COOK, PETER W.	\$1,153.68
*ACTION BUILDERS, INC.	\$4,780.02	*COUGHLIN, MARGARET LOUISE	\$210.90
*ALEXANDER, JULIANNE ARVID	\$1,385.10	*CUNNINGHAM, R SCOTT	\$69.50
*ALLARD, THOMAS J.	\$2,318.76	*DAVID B. FREDETTE	\$2,022.36
*ALLEN, BEVERLY	\$1,477.00	*DAWSON, RANDALL V.	\$0.70
ALLEN, IRENE S.	\$1,474.61	DAY, BARBARA	\$1,665.54
*ALLEN, KENNETH L.	\$1,154.01	DAY, BARBARA	\$239.40
*AMIDON, ROBERT M.	\$4,451.70	DAY, BARBARA	\$2,535.36
*AMIDON, ROBERT M.	\$957.60	*DELPHI HOLDING IX, LLC	\$36.23
ANDERSON, MARY BRAY	\$3,334.50	*DESMARAIS, ROBERT	\$304.77
*ATWOOD, ROBERT P, TRUSTEE	\$459.99	*DONNELL, GORDON P. JR	\$737.58
*ATWOOD, ROBERT P., TRUSTEE	\$468.54	*DUBE, PATRICIA R., ETAL	\$2,794.59
BANK OF AMERICA, N.A.	\$2,029.20	*DUBOIS, JEFFREY L.	\$114.59
BARDEN, DAVID M.	\$1,062.48	*DUTCH, DAVID , ADMINISTRATOR	\$373.55
*BARRY, ERIC P.	\$322.62	*DYER, KENDRICK, ESTATE OF	\$1,092.12
BERKLEY PROPERTIES INC	\$1,108.08	*DYER, LEE W.	\$2,433.90
*BEROUNSKY, WAYNE L.	\$672.73	*DYER, WENDY R.	\$630.62
*BEST, BONNIE A.	\$1,589.16	*EASLEY SR. , ROGER O & LINDA G	\$1,062.48
*BETTS, MARK R.	\$2,839.17	FELICCITTI, NICHOLAS M	\$86.64
*BICKFORD, DAVID	\$1,198.14	*FERNANDEZ, OLIVER & LINDSEY	\$1,517.91
*BORENSTEIN, DONALD F.	\$442.32	*FLETT, DAVID T	\$2,311.84
*BORENSTEIN, DONALD F.	\$291.84	FOLEY, GAIL	\$921.12
BOSTON, ALVIN M	\$4,676.28	*FOLSOM, ELAINE H. LIFE ESTATE	\$821.57
BOURNE, JAMES G. JR.	\$1,269.96	*FOLSOM, JOHN H II & BETH A	\$2,279.43
*BREZAK, PAMELA L.	\$432.76	*FORD, ERIC C. & DONNA J.	\$913.14
*BRICK HOUSE LLC	\$4,710.74	*FORTIN'S PROPERTIES, LLC	\$1,324.11
*BRIDGE, WAYNE	\$853.86	*FOSTER, CLIFFORD E.	\$589.43
BRIDGES, PATRICK D.	\$1,989.30	*FULCHER, MELANIE F	\$1,083.00
*BROTHER, NOAH	\$389.44	*GARY, CHARLES A.	\$2,258.34
*BROWN, STEVEN E.	\$177.84	GOLDMARK, LLC	\$559.36
*BROWN, STEVEN E.	\$399.00	*GOMES, RICHARD B & CYNTHIA A	\$88.07
*BROWN, STEVEN E.	\$63.27	GOODRICH, SUNSHINE D.	\$133.38
*BROWN, STEVEN E.	\$34.20	GOODRICH, SUNSHINE D.	\$34.20
*BROWN, STEVEN E.	\$49.59	GOODRICH, SUNSHINE D.	\$93.42
BURBANK, DAVID D.	\$2,707.50	GOODRICH, SUNSHINE D.	\$93.48
*BURK, ANDREE SABOURIN	\$0.06	*GRANT, DONALD G & LORRAINE	\$200.00
*CAHOON, MARK H.	\$929.63	GRAZIANI, HENRY L & LORETTE V	\$3,063.18
*CAHOON, MARK H.	\$981.25	*GUILFORD TRANS. INDUSTRIES	\$538.08
CAHOON, RAYMOND S.	\$1,925.46	*GUILFORD TRANS. INDUSTRIES	\$707.94
*CAMERON, BARBARA A.	\$2,941.80	*GUILFORD TRANS. INDUSTRIES	\$865.26
*CAMERON, BARBARA L.	\$994.08	*GUILFORD TRANS. INDUSTRIES	\$916.56
*CAMIRE, DAVID	\$1,528.89	*GUILFORD TRANS. INDUSTRIES	\$744.42
*CARPENTER, MICHAEL	\$1.74	*HALL, PHILIP B & JOYCE	\$41.81
*CASE, STEPHEN SCOTT	\$1,052.22	*HALL, SIDNEY M JR & STANLEY L	\$259.12
CASE, STEPHEN SCOTT	\$885.21	HALL, STANLEY & SUSAN K	\$758.10
CLOCK, DALE	\$1,447.80	*HALL, STANLEY L	\$1,133.16
*CLOCK, DALE A.	\$22.80	*HATCH, DAVID R & MERIDITH	\$186.37

***PAID IN FULL 3-1-13**

*HENRY, JAMES D.	\$3,154.38	*PERKINS, FRED H	\$680.58
*HERTEL, VAN E JR	\$1,395.36	*PHILLIPS, MURIEL, HEIRS OF	\$548.34
*HILL, CAROL ANN	\$1,267.11	PLACE, JOHN & ERNESTINE	\$3,135.00
*HILL, MURRAY D & SARAH B	\$1,450.08	*POMERLEAU, KRISTIN A	\$2,478.36
*HILTON, ELLA	\$39.90	PORPER, LEE ANN	\$1,662.12
*HOMOVICH, MICHAEL & LANE, A	\$255.43	*PRAK, SAI MORM & CHHEANG	\$884.07
*HORNE, DAVID K	\$4,450.57	*PROVENCHE, JEANNIE M	\$761.52
HOULE, OSCAR J	\$3,048.36	*QUIGG, LEO J	\$713.64
*HOUSTON, WILLIAM AARON	\$302.52	*QUIMBY, ROBERT P. & PAMELA	\$3,389.22
HUMPHREY, BERTHA M, ROSEN,	\$1,253.43	*QUINT, DARREN N	\$511.86
*HUPE, RICHARD A & RUTH	\$1,352.04	*QUINT, LENDELL N.	\$896.61
*HUPE, RICHARD A & RUTH	\$200.64	*QUINT, PETER	\$942.78
*HUPE, RICHARD A & RUTH	\$1,661.55	*QUINT, STEPHEN L	\$3,005.04
*JOHNSON HEIRS, JOHNSON, M	\$633.84	*RAND, DANIEL R	\$306.50
*JOHNSON, JUNE E.	\$48.80	RANDALL, RICHARD R & BEV	\$1,403.34
*JOHNSON, RUSSELL W.	\$2,323.32	*RICE, STANLEY J	\$1,324.68
*JONES, BRADLEY R	\$1,204.98	*RICE, STANLEY J. & DAWN E.	\$95.04
*JONES, BRADLEY R.	\$60.42	*RICHARD, THOMAS G & CYNTHIA	\$393.86
*JONES, BRADLEY R.	\$816.24	*ROLLINS, EDWARD & TOWNSEND	\$285.57
*KEARNS, ROBERT G & JENNIFER L	\$732.90	*ROSE, ERVIN R & IRMA L	\$338.12
*KELEWAE, GENE M. & JANET K.	\$3,376.68	*ROSEN, CHRISTOPHER T	\$1,017.45
*KELLEHER, JAMES J. & JOSEPHINE	\$1,181.10	*ROYAL, DONALD C & SONYA A	\$3,032.40
*KENNEDY, PAUL G.	\$641.82	ROYAL, KEVIN D	\$705.66
*KEZAR, TIMOTHY C & WANDA L	\$851.57	ROYAL, KEVIN D & SHERRY A	\$847.02
*KILEY, MICHAEL JR. & CATHLEEN	\$426.36	ROYAL, KEVIN D & SHERRY A	\$2,774.76
LAFRENIERE, ASTI	\$33.06	ROYAL, KEVIN D.	\$74.10
LAFRENIERE, STEPHEN M.	\$582.54	*RYAN, MICHAEL B.	\$1,242.60
LAFRENIERE, STEPHEN M.	\$601.92	*SCHLUNTZ, PETER R. & CHERYL A.	\$713.64
LAFRENIERE, ZACHARY	\$2,101.02	*SCRANTON, JAMES M	\$2,588.94
*LAMBERT, MURIEL L. & GERRY M.	\$3,097.49	*SEA WIND ENTERPRISES, LLC	\$661.20
*LARSEN, GILBERT	\$1,510.28	*SEC'TY OF HOUSING & URBAN	\$85.19
*LESLIE, BONNIE J	\$1,366.86	SEQUEIRA, ALLEN A.	\$658.92
LEVESQUE, RONALD K.	\$593.64	*SHAULUS, THOMAS C	\$50.09
*LIEGE CORPORATION	\$2,977.68	SHAW, STEVEN L.	\$1,397.64
*LINK, ROGER A. JR. & JEAN M.	\$971.95	SILVA, LOLA M. AKA WRIGHT, L	\$2,237.82
*LITTLEFIELD, J. BRUCE	\$1,586.09	*SKYTOP, LLC	\$123.12
*MACKENZIE, HEATHER GRACE	\$200.64	SMITH, CHRISTINA & JUDITH F	\$831.63
*MCLEAN, ARDEN	\$1,414.74	*STEVES, JOHN C II	\$859.56
*MCMAHON, DENNIS R & GLORIA	\$421.56	*TIBBETTS, KIRK & MARIA	\$1,041.90
*MCMULLEN, ETHEL	\$119.70	TRIPP, CHARLES A SR & LINDA S	\$653.22
*MCMULLEN, ETHEL F &	\$217.74	*TROMBLEY, ARTHUR R & LINDA	\$1,097.25
*MEAD, LOUIS W JR	\$1,706.57	*TROMBLEY, LINDA	\$104.88
*MEAD, LOUIS W., JR.	\$393.30	VACHON, RICHARD	\$1,683.78
*MENTER, ALLEN S	\$864.12	*WATTERSON, JAMES & LILLIAN	\$2,114.21
*MENTER, ALLEN S	\$889.20	*WAYNE, PETER S	\$2,311.48
MESSIER-DAVIS, CINDY J.	\$2,056.31	WILLIAMS, ANDREA D	\$1,719.12
*MICK, CAROL L.	\$1.04	*WILLIAMS, DWIGHT D & ANNA	\$997.99
*MINIUTTI, JAMES B	\$2,078.22	*WINN, PAUL A & MARI LYNN	\$0.43
*MITCHEM , HARLOE C & SHEILA R	\$1,162.23	WORMWOOD, MICHAEL A	\$1,831.98
*MRUGALA, JOYCE	\$1,741.59	YOUNG, GLENNA BARROWS	\$1,174.20
MURRAY-BUMFORD, CAROLE C.,	\$1,786.38	*ALLARDS MARKET	\$166.44
NEAL, JOHN F.	\$1,312.92	COMPUTER REPAIR	\$12.54
*NEAL, JOHN F.D.R.	\$13.71	*COMPUTER SCIENCES CORP	\$28.25
*NEAL, OLIVER M JR	\$1.28	DAVE'S GARAGE	\$707.94
*NEAL, OLIVER M JR	\$0.09	*DIRECTV, INC	\$162.46
*NOLAN, CHRISTOPHER P.	\$869.82	DQ CONCRETE	\$171.00
*NOLAN, CHRISTOPHER P.	\$1,476.30	DUNKIN DONUTS	\$1,608.75
NORMANDEAU, ANNE L.	\$3,347.04	*HOMETOWN QUICK STOP	\$209.76
*NOSEK, JAMES E	\$820.23	*JBJ MACHINE COMPANY, INC.	\$61.93
*OBRIEN, ERIN P.	\$969.92	JIM'S PIZZA	\$75.24
*OCEAN AIR INVESTMENTS, INC	\$1,935.72	JOHNSONS SEAFOOD & STEAK	\$742.14
*PAYEUR, ROLAND & KATHLEEN	\$1,252.86	LITTLEFIELD & SONS INC.	\$218.88

***PAID IN FULL 3-1-13**

PUTNAM LUMBER COMPANY	\$927.96
RAFTERY LEGAL, LLC	\$17.10
*RD CONCRETE WORKS	\$331.74
SCIENTIFIC GAMES INC	\$28.50
TOWN PIZZA	\$399.00
WASTE MANAGEMENT OF NH, INC	\$200.64

TOTAL (6-30-12) \$261,694.40
TOTAL (3-1-13) \$82,653.18

**OUTSTANDING TAX LIENS
FISCAL YEAR 2011**

*BORENSTEIN, DONALD F.	\$1.90
*BORENSTEIN, DONALD F.	\$1.31
*BOSTON, ALVIN M	\$4,701.10
*BOURNE, JAMES G. JR.	\$662.39
*BRIDGES, PATRICK D.	\$2,161.36
*BURBANK, DAVID D.	\$2,748.13
CAHOON, RAYMOND S.	\$1,957.95
*CAMERON, BARBARA L.	\$1,032.80
*CASE, STEPHEN SCOTT	\$1,103.93
*CLOCK, DALE	\$1,483.48
*CLOCK, DALE A.	\$955.80
*COOK, NANCY E.	\$2,284.07
*COOK, PETER	\$118.99
*COOK, PETER W.	\$1,191.33
*COUGHLIN, MARGARET LOUISE	\$254.87
*DAY, BARBARA	\$855.85
DAY, BARBARA	\$161.87
*DAY, BARBARA	\$1,280.78
*DONNELL, GORDON P. JR	\$778.03
*DYER, LEE W.	\$2,476.36
*FELICCITTI, NICHOLAS M	\$131.44
*FOLEY, GAIL	\$17.45
*GOODRICH, SUNSHINE D.	\$177.87
*GRAZIANI, HENRY L & LORETTE V	\$3,078.88
*GUILFORD TRANS. INDUSTRIES	\$307.22
*GUILFORD TRANS. INDUSTRIES	\$389.87
*GUILFORD TRANS. INDUSTRIES	\$466.43
*GUILFORD TRANS. INDUSTRIES	\$491.39
*GUILFORD TRANS. INDUSTRIES	\$407.62
*HALL, STANLEY & SUSAN K	\$798.29
*HERTEL, VAN E JR	\$1,430.69
*HOULE, OSCAR J	\$2,238.21
KENNEDY, BRIAN R	\$2,101.13
*LAFRENIERE, ASTI	\$78.22
*LAFRENIERE, STEPHEN M.	\$611.56
*LAFRENIERE, ZACHARY	\$2,132.33
*LESLIE, BONNIE J	\$710.51
*LIEGE CORPORATION	\$1.98
*MURRAY-BUMFORD, CAROLE C.,	\$1,819.79
*NORMANDEAU, ANNE L.	\$3,383.38
*OCEAN AIR INVESTMENTS, INC	\$1,968.14
*PLACE, JOHN & ERNESTINE	\$3,613.04
*POMERLEAU, KRISTIN A	\$2,369.57
*PORPER, LEE ANN	\$1,120.74
*ROYAL, KEVIN D	\$746.31
*ROYAL, KEVIN D & SHERRY A	\$886.73
*ROYAL, KEVIN D & SHERRY A	\$2,801.55

*ROYAL, KEVIN D.	\$118.99
*SCHLUNTZ, PETER R. & CHERYL A	\$385.44
*SEA WIND ENTERPRISES, LLC	\$702.15
*SHAW, STEVEN L.	\$1,433.66
*SILVA, LOLA M.	\$43.30
*VACHON, RICHARD	\$1,731.26
*WILLIAMS, ANDREA D	\$1,743.79
*WORMWOOD, MICHAEL A	\$950.22
DAVE'S GARAGE	\$673.79
DQ CONCRETE	\$162.75
HOLLY BERRIES	\$39.06
JIM'S PIZZA	\$35.80
LAKE COUNTRY MOVING & STOR	\$111.76
LITTLEFIELD & SONS INC.	\$0.41
PUTNAM LUMBER COMPANY	\$883.19
TOWN PIZZA	\$379.75

TOTAL (6-30-12) \$69,887.96
TOTAL (3-1-13) \$5,695.84

**OUTSTANDING TAX LIENS
FISCAL YEAR 2010**

CAHOON, RAYMOND S.	\$621.30
DAVE'S GARAGE	\$676.89
DQ CONCRETE	\$2.21
HOLLY BERRIES	\$39.24
JD'S PIZZA	\$35.97
LAKE COUNTRY MOVING & STORE	\$73.83
LITTLEFIELD & SONS INC.	\$209.28
OLD MILL STORE	\$14.17
PUTNAM LUMBER COMPANY	\$887.26
WASTE MANAGEMENT OF ME	\$143.91

TOTAL (6-30-12) \$2,723.65
TOTAL (3-1-13) \$2,669.62

**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

CUSTOM BANNER & GRAPHICS L	\$1,880.25
DE LAGE LANDEN OPERATIONAL	\$59.60
EASTERN PROPANE GAS INC.	\$0.53
JD'S PIZZA	\$71.94
LEAF FINANCIAL CORPORATION	\$0.09
LITTLEFIELD & SONS INC.	\$209.28
PITNEY BOWES GLOBAL FIN. S	\$2.17
TOWN PIZZA	\$190.75

TOTAL (6-30-12) \$2,414.61
TOTAL (3-1-13) \$2,414.61

***PAID IN FULL 3-1-13**

**OUTSTANDING TAX LIENS
FISCAL YEAR 2008**

ADT SECURITY SERVICES, INC	\$1.05
AMICCS	\$34.65
APOLLO GALILEO, USA	\$25.20
B LITTLEFIELD & SONS INC.	\$201.60
CUSTOM BANNER & GRAPHICS L	\$2.21
J. LINEHAN, LLC	\$6.30
TOTAL (6-30-12)	\$271.01
TOTAL (3-1-13)	\$271.01

**OUTSTANDING TAX LIENS
FISCAL YEAR 2007**

APOLLO GALILEO, USA	\$24.72
B LITTLEFIELD & SONS INC.	\$197.76
CITICORP VENDOR FINANCE, INC.	\$0.44
J. LINEHAN, LLC	\$146.26
LUMPY'S PIZZA AND SUB	\$33.99
WASTE MANAGEMENT OF ME, INC	\$13.03
TOTAL (6-30-12)	\$474.14
TOTAL (3-1-13)	\$416.20

**OUTSTANDING TAX LIENS
FISCAL YEAR 2006**

APOLLO GALILEO, USA	\$24.24
B LITTLEFIELD & SONS INC.	\$193.92
DRISCOLL MARIA	\$43.93
LEASE FINANCE GROUP	\$14.14
LUMPY'S PIZZA AND SUB	\$49.72
PITNEY BOWES, INC	\$23.23
YALE FINANCIAL SERVICES, INC	\$716.29
TOTAL (6-30-12)	\$1,065.47
TOTAL (3-1-13)	\$1,065.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2005**

APOLLO GALILEO, USA	\$31.97
B LITTLEFIELD & SONS INC.	\$249.91
BOC GROUP, INC	\$189.88
EASTERN COMMUNICATIONS	\$645.98
LEASE FINANCE GROUP	\$17.88
NMHG FINANCIAL SERVICES, INC	\$879.31
PITNEY BOWES, INC	\$14.00
SPACENET, INC	\$19.58
TELMARK, LLC	\$981.36
YALE FINANCIAL SERVICES, INC	\$925.51
TOTAL (6-30-12)	\$3,955.38
TOTAL (3-1-13)	\$3,955.38

**OUTSTANDING TAX LIENS
FISCAL YEAR 2004**

APOLLO GALILEO,	\$33.17
B LITTLEFIELD &	\$262.36
LEASE FINANCE GR	\$18.77
NMHG FINANCIAL S	\$923.11
ORIX FINANCIAL S	\$1,593.31
SPACENET, INC	\$10.28
SYSCO FOOD SERVI	\$34.25
YALE FINANCIAL S	\$255.11
TOTAL (6-30-12)	\$3,130.36
TOTAL (3-1-13)	\$3,130.36

**OUTSTANDING TAX LIENS
FISCAL YEAR 2003**

B LITTLEFIELD &	\$289.17
LEASE FINANCE GR	\$20.69
OLBRES, ANTHONY	\$264.25
SYSCO FOOD SERVI	\$37.75
TOTAL (6-30-12)	\$611.86
TOTAL (3-1-13)	\$611.86

**OUTSTANDING TAX LIENS
FISCAL YEAR 2002**

B LITTLEFIELD & SONS INC.	\$301.61
BANKVEST CAPITAL CORP	\$637.88
FORTIER AND SONS INC.	\$145.92
LEASE FINANCE GROUP	\$1.03
NEWCOURT SERVICES	\$28.55
ATLANTIC HOLDINGS, LLC	\$275.63

TOTAL (6-30-12)	\$1,390.62
TOTAL (3-1-13)	\$1,390.62

**OUTSTANDING TAX LIENS
FISCAL YEAR 2001**

B LITTLEFIELD & SONS INC.	\$296.83
BANKVEST CAPITAL CORP	\$533.78
DONOVAN AND DONOVAN	\$1,024.55
FORTIER AND SONS INC.	\$143.61
ATLANTIC HOLDINGS, LLC	\$135.62

TOTAL (6-30-12)	\$2,134.39
TOTAL (3-1-13)	\$2,134.39

**OUTSTANDING TAX LIENS
FISCAL YEAR 2000**

B LITTLEFIELD & SONS INC.	\$301.61
BROOKS, DAVID AND JANICE	\$173.26
DONOVAN AND DONOVAN	\$1,041.08
FORTIER AND SONS INC.	\$145.92

TOTAL (6-30-12)	\$1,661.87
TOTAL (3-1-13)	\$1,661.87

**OUTSTANDING TAX LIENS
FISCAL YEAR 1999**

B LITTLEFIELD & SONS INC.	\$301.61
BROOKS, DAVID AND JANICE	\$86.62
DONOVAN AND DONOVAN	\$1,003.80
FORTIER AND SONS INC.	\$145.92

TOTAL (6-30-12)	\$1,537.95
TOTAL (3-1-13)	\$1,537.95

**OUTSTANDING TAX LIENS
FISCAL YEAR 1998**

B LITTLEFIELD & SONS INC.	\$301.61
FORTIER AND SONS INC.	\$145.92

TOTAL (6-30-12)	\$447.53
TOTAL (3-1-13)	\$447.53

**OUTSTANDING TAX LIENS
FISCAL YEAR 1997**

B LITTLEFIELD & SONS INC.	\$295.87
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TOTAL (6-30-12)	\$295.87
TOTAL (3-1-13)	\$295.87

**OUTSTANDING TAX LIENS
FISCAL YEAR 1996**

B LITTLEFIELD & SONS INC.	\$296.83
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TOTAL (6-30-12)	\$296.83
TOTAL (3-1-13)	\$296.83

**OUTSTANDING TAX LIENS
FISCAL YEAR 1995**

B LITTLEFIELD & SONS INC.	\$286.10
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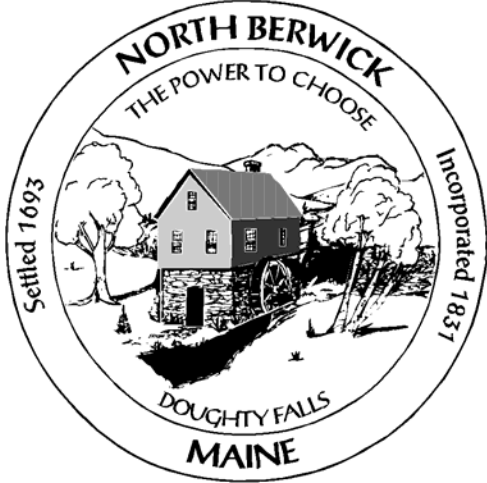
TOTAL (6-30-12)	\$286.10
TOTAL (3-1-13)	\$286.10

**OUTSTANDING TAX LIENS
FISCAL YEAR 1992**

B LITTLEFIELD & SONS INC.	\$1,150.80
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TOTAL (6-30-12)	\$1,150.80
TOTAL (3-1-13)	\$1,150.80

**AUDIT REPORTS
FOR THE
TOWN OF NORTH BERWICK
NORTH BERWICK WATER DISTRICT &
NORTH BERWICK SANITARY DISTRICT**



**FY 2012 Annual Report
Town of North Berwick, Maine**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2012



Proven Expertise and Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2012

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

October 17, 2011

Board of Selectmen
Town of North Berwick
North Berwick, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of North Berwick, Maine, as of and for the year ended June 30, 2012, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of North Berwick's management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of North Berwick, Maine as of June 30, 2012, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 39 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.

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

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2012**

(UNAUDITED)

The following management's discussion and analysis of Town of North Berwick, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2012. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of North Berwick's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. 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 Town'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 Town'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 Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of North Berwick are:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, education, health and welfare, recreation and culture, library and other unclassified.
- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. These activities for the Town of North Berwick include a Pay-Per-Throw Trash Program.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of North Berwick, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of North Berwick can be divided into two categories: governmental funds and proprietary funds.

Governmental funds: Most of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of North Berwick presents only two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "Nonmajor Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Proprietary Funds: The Town of North Berwick maintains a proprietary fund, the Pay-Per-Throw Trash Program. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

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 and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows – Proprietary Funds.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental and business-type activities. The Town's total net assets for governmental activities increased by \$380,072 from \$9.82 million to \$10.20 million. The Town's total net assets for business-type activities decreased by \$3,149 from \$86,633 to \$83,484.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$3,277,806 at the end of this year. Unrestricted net assets for business-type activities decreased to a balance of \$83,484.

Table 1
Town of North Berwick, Maine
Net Assets
June 30,

	<u>Governmental Activites</u>		<u>Business-Type Activites</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Assets:				
Current and Other Assets	\$ 4,040,392	\$ 3,938,193	\$ 94,025	\$ 93,258
Capital Assets	8,261,045	8,164,852	-	-
Total Assets	<u>\$12,301,437</u>	<u>\$12,103,045</u>	<u>\$ 94,025</u>	<u>\$ 93,258</u>
Liabilities:				
Current Liabilities	\$ 558,823	\$ 696,232	\$ 10,541	\$ 6,625
Long-term Debt Outstanding	1,543,179	1,587,450	-	-
Total Liabilities	<u>\$ 2,102,002</u>	<u>\$ 2,283,682</u>	<u>\$ 10,541</u>	<u>\$ 6,625</u>
Net Assets:				
Invested in Capital Assets, Net of related Debt	\$ 6,673,596	\$ 6,480,146	\$ -	\$ -
Restricted:				
Permanent funds	248,033	241,934	-	-
Unrestricted	<u>3,277,806</u>	<u>3,097,283</u>	<u>83,484</u>	<u>86,633</u>
Total Net Assets	<u>\$10,199,435</u>	<u>\$ 9,819,363</u>	<u>\$ 83,484</u>	<u>\$ 86,633</u>

Table 2
Town of North Berwick, Maine
Change in Net Assets
For the Years Ended June 30,

	Governmental Activites		Business-Type Activites	
	2012	2011	2012	2011
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 192,000	\$ 164,499	\$ 102,106	\$ 90,848
<i>General Revenues:</i>				
Taxes	7,147,909	6,824,385	-	-
Grants and contributions not restricted to specific programs	594,195	520,105	-	-
Miscellaneous	279,684	305,728	19,963	16,974
Total Revenues	8,213,788	7,814,717	122,069	107,822
Expenses				
General government	767,531	839,748	-	-
Public safety	1,299,855	1,204,844	-	-
Health and welfare	51,761	111,425	-	-
Recreation and culture	154,372	144,467	-	-
Education	4,208,075	3,861,245	-	-
Public works	554,491	424,344	-	-
Library	194,138	195,837	-	-
County tax	313,611	309,384	-	-
TIF	22,794	21,751	-	-
Unclassified	47,936	153,829	-	-
Capital Outlay	158,159	167,310	-	-
Debt service:				
Interest	60,993	64,325	-	-
Pay per throw trash program	-	-	125,218	109,954
Total Expenses	7,833,716	7,498,509	125,218	109,954
Change in Net Assets	380,072	316,208	(3,149)	(2,132)
Net Assets - July 1	9,819,363	9,503,155	86,633	88,765
Net Assets - June 30	\$ 10,199,435	\$ 9,819,363	\$ 83,484	\$ 86,633

Revenues and Expenses

Revenues for the Town's governmental activities increased by 5.11%, while total expenses increased by 4.47%.

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of North Berwick, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2012</u>	<u>2011</u>
General Fund:		
Assigned	\$ 208,963	\$ 235,907
Unassigned	2,683,487	2,520,773
Total General Fund	<u>\$2,892,450</u>	<u>\$ 2,756,680</u>
Nonmajor Funds:		
Capital Projects		
Committed	\$ 180,081	\$ 128,207
Assigned	286	279
Permanent funds		
Restricted	248,033	241,934
Total Nonmajor Funds	<u>\$ 428,400</u>	<u>\$ 370,420</u>

The general fund total fund balance increased by \$135,770 from the prior fiscal year. The non-major fund balances increased by \$57,980 from the prior fiscal year.

Proprietary funds: The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Budgetary Highlights

Differences between the original and final budget for the general fund include the use of assigned fund balance carry forwards and applied receipts. Refer to Schedules 2 and A for additional information on budget differences.

The general fund actual revenues exceeded the budget by \$79,269. This was mostly a result of other revenues being receipted in excess of budget.

The general fund actual expenditures were under the budget by \$629,279. All expenditure accounts were under budget with the exception of education, interest on long-term debt and transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2012, the net book value of capital assets recorded by the Town increased by \$96,193 from the prior year. This increase is the result of capital additions of \$424,421 less current year depreciation expense of \$328,228.

**Table 4
Town of North Berwick, Maine
Capital Assets (Net of Depreciation)
June 30,**

	2012	2011
Land and improvements	\$ 1,359,443	\$ 1,359,865
Buildings and improvements	2,949,492	3,047,610
Machinery and equipment	34,367	26,542
Vehicles	777,406	898,338
Art works and historical treasures	10,000	10,000
Infrastructure	3,130,337	2,822,497
Total	\$ 8,261,045	\$ 8,164,852

Debt

At June 30, 2012, the Town had \$1.58 million in bonds outstanding versus \$1.67 million last year, a decrease of 5.67%. Other obligations include a capital lease and accrued compensated absences. For additional comparative information on the Town's outstanding debt, refer to Note 5 of Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The Town's unassigned fund balance remains at a level sufficient to sustain government operations for a period of approximately two months while also maintaining significant reserves for future operations, capital and program needs. As evidence of this, unassigned general fund balance increased to \$2.68 million for the year ended June 30, 2012 from \$2.52 million for the same period in 2011.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at PO Box 422, North Berwick, Maine 03906.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET ASSETS
JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 3,561,579	\$ 19,910	\$ 3,581,489
Investments	172,750	-	172,750
Accounts receivable (net of allowance for uncollectibles):			
Taxes	286,764	-	286,764
Liens	68,491	-	68,491
Other	19,930	4,993	24,923
Internal balances	(69,122)	69,122	-
Total current assets	<u>4,040,392</u>	<u>94,025</u>	<u>4,134,417</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	1,137,149	-	1,137,149
Buildings and vehicles net of accumulated depreciation	<u>7,123,896</u>	<u>-</u>	<u>7,123,896</u>
Total noncurrent assets	<u>8,261,045</u>	<u>-</u>	<u>8,261,045</u>
TOTAL ASSETS	<u>\$ 12,301,437</u>	<u>\$ 94,025</u>	<u>\$ 12,395,462</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 209,836	\$ 10,541	\$ 220,377
Accrued expenses	30,940	-	30,940
Prepaid taxes	13,454	-	13,454
Due to other governments	21,360	-	21,360
Escrows	173,833	-	173,833
Other liabilities	5,602	-	5,602
Current portion of long-term obligations	<u>103,798</u>	<u>-</u>	<u>103,798</u>
Total current liabilities	<u>558,823</u>	<u>10,541</u>	<u>569,364</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,477,322	-	1,477,322
Capital leases	6,329	-	6,329
Accrued compensated absences	<u>59,528</u>	<u>-</u>	<u>59,528</u>
Total noncurrent liabilities	<u>1,543,179</u>	<u>-</u>	<u>1,543,179</u>
TOTAL LIABILITIES	<u>2,102,002</u>	<u>10,541</u>	<u>2,112,543</u>
NET ASSETS			
Invested in capital assets, net of related debt	6,673,596	-	6,673,596
Restricted for: Permanent funds	248,033	-	248,033
Unrestricted	<u>3,277,806</u>	<u>83,484</u>	<u>3,361,290</u>
TOTAL NET ASSETS	<u>10,199,435</u>	<u>83,484</u>	<u>10,282,919</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 12,301,437</u>	<u>\$ 94,025</u>	<u>\$ 12,395,462</u>

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

STATEMENT B

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
General government	\$ 767,531	\$ 53,223	\$ -	\$ -	\$ (714,308)	\$ -	\$ (714,308)
Public safety	1,299,855	41,896	-	-	(1,257,959)	-	(1,257,959)
Health and welfare	51,761	42,666	-	-	(9,095)	-	(9,095)
Recreation and culture	154,372	54,215	-	-	(100,157)	-	(100,157)
Education	4,208,075	-	-	-	(4,208,075)	-	(4,208,075)
Public works	554,491	-	-	-	(554,491)	-	(554,491)
Library	194,138	-	-	-	(194,138)	-	(194,138)
County tax	313,611	-	-	-	(313,611)	-	(313,611)
TIF	22,794	-	-	-	(22,794)	-	(22,794)
Capital outlay	158,159	-	-	-	(158,159)	-	(158,159)
Unclassified	47,936	-	-	-	(47,936)	-	(47,936)
Interest on long-term debt	60,993	-	-	-	(60,993)	-	(60,993)
Total governmental activities	<u>7,833,716</u>	<u>192,000</u>	<u>-</u>	<u>-</u>	<u>(7,641,716)</u>	<u>-</u>	<u>(7,641,716)</u>
Business-type activities:							
Pay-per-throw trash program	<u>125,218</u>	<u>102,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,112)</u>	<u>(23,112)</u>
Total business-type activities	<u>125,218</u>	<u>102,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(23,112)</u>	<u>(23,112)</u>
Total government	<u>\$ 7,958,934</u>	<u>\$ 294,106</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(7,641,716)</u>	<u>(23,112)</u>	<u>(7,664,828)</u>

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

	Governmental Activities	Business-Type Activities	Total
Changes in net assets:			
Net (expense) revenue	(7,641,716)	(23,112)	(7,664,828)
General revenues:			
Taxes			
Property taxes, levied for general purposes	6,499,871	-	6,499,871
Excise taxes	648,038	-	648,038
Grants and contributions not restricted to specific programs	594,195	-	594,195
Miscellaneous	279,684	19,963	299,647
Total general revenues	8,021,788	19,963	8,041,751
Change in net assets	380,072	(3,149)	376,923
NET ASSETS - JULY 1, 2011	9,819,363	86,633	9,905,996
NET ASSETS - JUNE 30, 2012	\$10,199,435	\$ 83,484	\$10,282,919

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

STATEMENT C

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2012

	General Fund	Nonmajor Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 3,073,299	\$ 488,280	\$ 3,561,579
Investments	150,000	22,750	172,750
Receivables (net of allowance for uncollectibles):			
Taxes	286,764	-	286,764
Liens	68,491	-	68,491
Other	19,930	-	19,930
Due from other funds	79,337	-	79,337
TOTAL ASSETS	<u><u>\$ 3,677,821</u></u>	<u><u>\$ 511,030</u></u>	<u><u>\$ 4,188,851</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 206,543	\$ 3,293	\$ 209,836
Accrued expenses	30,940	-	30,940
Prepaid taxes	13,454	-	13,454
Due to other governments	21,360	-	21,360
Due to other funds	69,122	79,337	148,459
Deferred revenues	204,989	-	204,989
Escrow	173,833	-	173,833
Accrued compensated absences	59,528	-	59,528
Other liabilities	5,602	-	5,602
TOTAL LIABILITIES	<u>785,371</u>	<u>82,630</u>	<u>868,001</u>
Fund balances:			
Nonspendable	-	-	-
Restricted	-	248,033	248,033
Committed	-	180,081	180,081
Assigned	208,963	286	209,249
Unassigned	2,683,487	-	2,683,487
TOTAL FUND BALANCES	<u>2,892,450</u>	<u>428,400</u>	<u>3,320,850</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 3,677,821</u></u>	<u><u>\$ 511,030</u></u>	<u><u>\$ 4,188,851</u></u>

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET ASSETS
JUNE 30, 2012

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 3,320,850
Amounts reported for governmental activities in the statement are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	8,261,045
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	204,989
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(1,578,685)
Capital leases	<u>(8,764)</u>
Net assets of governmental activities	<u><u>\$ 10,199,435</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	General Fund	Nonmajor Funds	Totals Governmental Funds
REVENUES			
Property taxes	\$ 6,506,999	\$ -	\$ 6,506,999
Excise taxes	648,038	-	648,038
Intergovernmental	594,195	-	594,195
Charges for services	192,000	-	192,000
Miscellaneous revenues	244,957	34,727	279,684
TOTAL REVENUES	<u>8,186,189</u>	<u>34,727</u>	<u>8,220,916</u>
EXPENDITURES			
Current:			
General government	755,487	-	755,487
Public safety	1,220,039	-	1,220,039
Health and welfare	46,936	-	46,936
Recreation and culture	148,181	-	148,181
Education	4,208,075	-	4,208,075
Public works	817,764	-	817,764
Library	192,269	-	192,269
County tax	313,611	-	313,611
TIF	22,794	-	22,794
Unclassified	24,865	23,071	47,936
Debt service:			
Principal	34,922	-	34,922
Interest	60,993	-	60,993
Capital outlay	158,159	-	158,159
TOTAL EXPENDITURES	<u>8,004,095</u>	<u>23,071</u>	<u>8,027,166</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>182,094</u>	<u>11,656</u>	<u>193,750</u>
OTHER FINANCING SOURCES			
Operating Transfers In	-	46,324	46,324
Operating Transfers (Out)	(46,324)	-	(46,324)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(46,324)</u>	<u>46,324</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	135,770	57,980	193,750
FUND BALANCES - JULY 1	<u>2,756,680</u>	<u>370,420</u>	<u>3,127,100</u>
FUND BALANCES - JUNE 30	<u>\$ 2,892,450</u>	<u>\$ 428,400</u>	<u>\$ 3,320,850</u>

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

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2012

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 193,750</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	424,421
Capital asset disposals	-
Depreciation expense	<u>(328,228)</u>
	<u>96,193</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(7,128)</u>
Repayment of long-term debt principal as an expenditure in governmental funds, reduces long-term liabilities in the Statement of Net Assets	
	<u>97,257</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$ 380,072</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET ASSETS – PROPRIETARY FUNDS
JUNE 30, 2012

	Business-type Activities Enterprise Funds Pay-Per-Throw Trash Program
ASSETS	
Cash and cash equivalents	\$ 19,910
Receivables	4,993
Due from other funds	69,122
TOTAL ASSETS	\$ 94,025
LIABILITIES	
Accounts payable	\$ 10,541
Due to other funds	-
TOTAL LIABILITIES	10,541
NET ASSETS	
Restricted	-
Unrestricted	83,484
TOTAL NET ASSETS	83,484
TOTAL LIABILITIES AND NET ASSETS	\$ 94,025

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2012

	Business-type Activities <u>Enterprise Funds</u> Pay-Per-Throw <u>Trash Program</u>
OPERATING REVENUES	
Bag sales	\$ 81,570
Hauler sales	20,536
Other	19,963
TOTAL OPERATING REVENUES	<u>122,069</u>
OPERATING EXPENSES	
Operation	113,821
Supplies	11,397
TOTAL OPERATING EXPENSES	<u>125,218</u>
OPERATING INCOME (LOSS)	<u>(3,149)</u>
NON-OPERATING INCOME (LOSS)	
Interest revenue	-
TOTAL NON-OPERATING INCOME (LOSS)	<u>-</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(3,149)
OTHER FINANCING SOURCES (USES)	
Operating transfer in	-
Operating transfer (out)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>
NET INCOME (LOSS)	(3,149)
NET ASSETS - JULY 1, 2011	<u>86,633</u>
NET ASSETS - JUNE 30, 2012	<u><u>\$ 83,484</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Business-type Activities Enterprise Funds Pay-Per-Throw Trash Program
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 98,475
Internal activity - receipts (payments) from/to other funds	2,942
Other receipts	19,963
Payments to suppliers	(121,302)
Net cash provided (used) by operating activities	<u>78</u>
CASH FLOWS FROM NON CAPITAL FINANCING ACTIVITIES	
Transfer from other funds	<u>-</u>
NET INCREASE (DECREASE) IN CASH	78
CASH AND CASH EQUIVALENTS - JULY 1, 2011	<u>19,832</u>
CASH AND CASH EQUIVALENTS - JUNE 30, 2012	<u><u>\$ 19,910</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (3,149)
Changes in operating assets and liabilities	
(Increase) decrease in accounts receivable	(3,631)
(Increase) decrease in due from other funds	2,942
(Decrease) increase in accounts payable	3,916
(Decrease) increase in due to other funds	<u>-</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 78</u></u>

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of North Berwick was incorporated under the laws of the State of Maine. The Town operates under a selectmen-manager form of government and provides the following services: general government services, public safety, public works, health and welfare, education, and recreation.

The Town'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). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

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

Government –Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's Pay-Per-Throw Trash Program is categorized as a business-type activity. All other activities of the Town are categorized as governmental.

In the government-wide Statement of Net Assets, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- c. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, 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 proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

- a. 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.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

The Town'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 Town's policy to value investments at fair value. None of the Town'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 Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet or the enterprise fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of both Governmental and Proprietary Funds.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2012.

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 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. Infrastructure such as streets, traffic signals, and signs 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary fund is the same in the fund statements as it is in the government-wide statements.

Compensated Absences

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2012, the Town's liability for compensated absences is \$59,528.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

Nonspendable – This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted – This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned – This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned – This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 16, 2011 on the assessed value listed as of April 1, 2011, for all real and personal property located in the Town. Taxes were due on in two installments on October 7, 2011 and May 4, 2012. Interest on unpaid taxes commenced on October 8, 2011 and May 5, 2012, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$144,099 for the year ended June 30, 2012.

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

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

NOTE 2 - CASH AND INVESTMENTS

The Town's investment policies, which follow state statutes, require that all investments be made considering the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

At June 30, 2012, the Town's cash balances amounting to \$3,581,489 were comprised of bank deposits of \$3,585,284. Of these bank deposits, \$304,199 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$3,281,085 was collateralized with securities held by the financial institution in the Town's name and consequently not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 54,199
Repurchase agreement	2,999,061
Money Markets	505,198
Savings	26,827
	<u>\$ 3,585,284</u>

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2012, the Town's investments were comprised of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Less than 1 Year</u>	<u>2 - 5 Years</u>
Certificates of Deposit	\$ 172,750	\$ 21,466	\$ 151,284
	<u>\$ 172,750</u>	<u>\$ 21,466</u>	<u>\$ 151,284</u>

Of these certificates of deposit, \$167,478 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$5,272 was collateralized with securities held by the financial institution in the Town's name and consequently not exposed to custodial credit risk.

Credit risk – Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in cash management accounts and various insured certificates of deposit.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a policy related to interest rate risk.

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2012 consisted of the following individual fund receivables and payables.

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General fund	\$ 79,337	\$ 69,122
Capital project funds	-	72,064
Permanent funds	-	7,273
Enterprise fund	69,122	-
	<u>\$ 148,459</u>	<u>\$ 148,459</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2012:

	Balance, 7/1/11	Additions	Disposals	Balance, 6/30/12
<u>Governmental activities</u>				
Non-depreciated assets:				
Land & non-dep land imprvs.	\$ 1,121,549	\$ 5,600	\$ -	\$ 1,127,149
Art works & historical treasures	10,000	-	-	10,000
	<u>1,131,549</u>	<u>5,600</u>	<u>-</u>	<u>1,137,149</u>
Depreciated assets:				
Land improvements	262,902	-	-	262,902
Buildings	1,210,301	-	-	1,210,301
Building improvements	2,582,327	-	-	2,582,327
Machinery & equipment	66,355	21,096	-	87,451
Vehicles	1,861,524	26,797	-	1,888,321
Infrastructure	3,011,574	370,928	-	3,382,502
	<u>8,994,983</u>	<u>418,821</u>	<u>-</u>	<u>9,413,804</u>
Less: accumulated depreciation	<u>(1,961,680)</u>	<u>(328,228)</u>	<u>-</u>	<u>(2,289,908)</u>
	<u>7,033,303</u>	<u>90,593</u>	<u>-</u>	<u>7,123,896</u>
Net capital assets	<u>\$ 8,164,852</u>	<u>\$ 96,193</u>	<u>\$ -</u>	<u>\$ 8,261,045</u>
Current year depreciation:				
Administration			\$ 79,979	
Police			33,450	
Fire			40,322	
Rescue			27,140	
Public works			134,452	
Library			1,869	
Parks & recreation			6,191	
Transfer station			4,825	
Total depreciation expense			<u>\$ 328,228</u>	

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2012:

	Balance, 7/1/11	Additions	Deletions	Balance, 6/30/12	Current Year Portion
Bonds payable	\$ 1,673,607	\$ -	\$ (94,922)	\$ 1,578,685	\$ 101,363
Capital leases	11,099	-	(2,335)	8,764	2,435
Accrued compensated absences	59,371	157	-	59,528	-
Totals	<u>\$ 1,744,077</u>	<u>\$ 157</u>	<u>\$ (97,257)</u>	<u>\$ 1,646,977</u>	<u>\$ 103,798</u>

The following is a summary of outstanding bonds payable:

General Long-Term Debt

\$600,000, 1994 General Obligation Bond payable, interest at a rate of 7.00%, annual principal payments varying from \$30,000 to \$70,000. Maturity in December 2013.

\$ 135,000

\$1,605,000 General Obligation Bond payable, interest at a rate of 4.13%, annual principal payments varying from \$29,709 to \$92,135. Maturity in January 2037.

1,443,685

Total bonds payable

\$ 1,578,685

The following is a summary of outstanding bond principal and interest requirements for the following fiscal years ending June 30:

	Principal	Interest	Total Debt Service
2013	\$ 101,363	\$ 66,727	\$ 168,090
2014	107,863	60,502	168,365
2015	39,425	56,490	95,915
2016	41,051	54,864	95,915
2017	42,744	53,171	95,915
2018-2022	241,671	237,904	479,575
2023-2027	295,801	183,774	479,575
2028-2032	362,055	117,520	479,575
2033-2037	346,712	36,447	383,159
	<u>\$ 1,578,685</u>	<u>\$ 867,399</u>	<u>\$ 2,446,084</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding capital leases payable:

\$10,490, 2008 Capital Lease payable to Gorham Savings for photocopiers due in semi-annual installments through February of 2012. Interest is charged at a rate of 5.19%.

Year Ending <u>June 30,</u>	
2013	\$ 2,760
2014	2,760
2015	2,760
2016	1,150
2017	<u>-</u>
Total minimum lease payment	9,430
Less amount representing interest	<u>(666)</u>
Present value of future minimum lease payments	<u>\$ 8,764</u>

NOTE 6 – RESTRICTED FUND BALANCES

At June 30, 2012, the Town has the following restricted fund balances:

Nonmajor permanent funds (Schedule F)	<u>\$ 248,033</u>
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TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 7 – ASSIGNED FUND BALANCES

At June 30, 2012, the Town has the following assigned fund balances:

175th anniversary	\$	2,432
Complex		288
Computer account		2,333
BB Lake association		1,696
Parks and recreation		5,467
Summer recreation		19,720
Lacrosse		4,383
Animal control		14,756
Patch		6,123
Sidewalks		4,350
Cut brush		4,648
Winter highway		98,259
Road resurface		39,691
Road reconstruction		4,817
Nonmajor capital project funds (Schedule D)		286
	\$	<u>209,249</u>

NOTE 8 – COMMITTED FUND BALANCES

Nonmajor capital project funds (Schedule D)	\$	<u>180,081</u>
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NOTE 9 – DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

A. Plan Description

Town employees contribute to the Participating Local Districts (PLDs) Consolidated Plan, a cost-sharing multiple-employer defined benefit pension plan administered by the Maine Public Employees Retirement System. The PLDs Consolidated Plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the PLD's Consolidated Plan Board of Trustees. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for PLDs Consolidated Plan. That report may be obtained by writing to Maine Public Employees Retirement System, #46 State House Station, Augusta, Maine 04333.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 9 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the PLDs Consolidated Board of Trustees. The Town's police department employees are part of the PLDs special plan #2 and are required to contribute 6.5% of their annual salary, while all other employees are part of the regular plan and are also required to contribute 6.5% of their annual salary. The Town is required to contribute 9.2% of the special plan #2 members' covered payroll and 4.1% of the regular plan members' covered payroll annually to the system along with a predetermined initial unpooled unfunded actuarial liability (IUUAL) rate set by the system. The IUUAL can either be a monthly payment or credit, which is added to or subtracted from the employer's percentage of employees' covered payroll to determine the employers actual cost. The Town's required contributions to the PLDs Consolidated Plan for the years ended June 30, 2012, 2011, and 2010 were \$31,827, \$26,266, and \$21,992, respectively, which are equal to the Town's required percentage of employees covered payroll less the Town's yearly IUUAL credit amount.

NOTE 10 – EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Education	\$ 18
Transfers to other funds	824
Debt service interest	400
Total	<u>\$ 1,242</u>

NOTE 11 – CONTINGENCIES

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2012, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of York	\$ 9,900,000	1.96%	\$ 194,040
RSU #60	13,471,261	28.61%	3,854,128
			<u>\$ 4,048,168</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

NOTE 11 – CONTINGENCIES (CONTINUED)

In the normal course of operations, the Town receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

NOTE 12 – LANDFILL CLOSURE

The North Berwick landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post-closure care be met. The Town estimates that on an annual basis, some immaterial costs will be incurred for post-closure care. The annual amount will be paid for within the Town's annual operating budget.

NOTE 13 – RISK MANAGEMENT

The Town faces a full realm of risks typical of a thriving entity. Liabilities associated with torts and protection against damage of loss of assets are the general categories of risk for which the Town carries commercial insurance. Specific insurance related to these categories includes general, police and public official's liability coverage, workers compensation, and automobile insurance. The Town is liable for deductibles ranging up to \$15,000 and for settlements has not exceeded insurance coverage for each of the past three years.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2012

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,756,680	\$ 2,756,680	\$ 2,756,680	\$ -
Resources (Inflows):				
Property taxes	6,504,525	6,504,525	6,506,999	2,474
Excise taxes	679,700	679,700	648,038	(31,662)
Intergovernmental	523,521	580,690	594,195	13,505
Charges for services	78,000	173,186	192,000	18,814
Other revenue	124,240	168,819	244,957	76,138
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	<u>10,666,666</u>	<u>10,863,600</u>	<u>10,942,869</u>	<u>79,269</u>
Charges to Appropriations (Outflows):				
General government	772,785	809,335	755,487	53,848
Public safety	1,181,370	1,292,929	1,220,039	72,890
Health and welfare	64,239	74,577	46,936	27,641
Recreation & culture	104,680	206,339	148,181	58,158
Education	4,208,057	4,208,057	4,208,075	(18)
Public works	880,550	1,001,943	817,764	184,179
Library	193,968	193,968	192,269	1,699
County tax	313,612	313,612	313,611	1
TIF	71,550	71,550	22,794	48,756
Unclassified	158,455	166,986	24,865	142,121
Capital outlay	156,575	199,387	158,159	41,228
Debt service:				
Principal	34,922	34,922	34,922	-
Interest	60,593	60,593	60,993	(400)
Transfers to other funds	45,500	45,500	46,324	(824)
Total Charges to Appropriations	<u>8,246,856</u>	<u>8,679,698</u>	<u>8,050,419</u>	<u>629,279</u>
Budgetary Fund Balance, June 30	<u>\$ 2,419,810</u>	<u>\$ 2,183,902</u>	<u>\$ 2,892,450</u>	<u>\$ 708,548</u>
Utilization of assigned fund balance	\$ -	\$ 235,908	\$ -	\$ 235,908
Utilization of unassigned fund balance	336,870	336,870	-	336,870
Totals	<u>\$ 336,870</u>	<u>\$ 572,778</u>	<u>\$ -</u>	<u>\$ 572,778</u>

See accompanying independent auditors' report.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Schedule of Departmental Operations – General Fund
- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet – Nonmajor Capital Projects Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Capital Project Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenue, Expenditures and Changes in Fund Balances – Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND REVENUES
 FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 6,504,525	\$ 6,504,525	\$ 6,506,999	\$ 2,474
Excise taxes:				
Auto excise	674,700	674,700	643,843	(30,857)
Boat excise tax	5,000	5,000	4,195	(805)
Intergovernmental revenues:				
State revenue sharing	225,000	225,000	226,968	1,968
Homestead exemption	59,907	59,907	58,440	(1,467)
Local road assistance	78,000	78,000	78,372	372
School resource office	-	50,831	50,831	-
Tree growth	6,500	6,500	17,015	10,515
Vetererens exemption	2,000	2,000	2,719	719
General assistance	-	6,338	6,338	-
Other intergovernmental	152,114	152,114	153,512	1,398
Charges for services:				
Transfer station unclassified	11,000	11,000	15,041	4,041
Transfer station bulky waste	12,000	12,000	13,989	1,989
Transfer station returnables	12,000	12,000	13,636	1,636
General government	18,000	18,000	16,346	(1,654)
Code enforcement	25,000	26,008	35,684	9,676
Planning Board	-	-	564	564
Parks and recreation	-	54,215	54,215	-
Police department	-	38,659	40,592	1,933
Animal control	-	1,304	1,304	-
Board of appeals	-	-	629	629
Interest income:				
Interest on investments	2,500	2,500	8,034	5,534
Interest on taxes	30,000	30,000	21,690	(8,310)
Other income:				
Fees on taxes	-	-	6,044	6,044
Payment in lieu of taxes	7,500	7,500	8,775	1,275
Cable tv	35,000	35,000	39,841	4,841
Millfield	-	-	1,092	1,092
Community Center	-	3,075	3,075	-
175th Celebration	-	5,284	5,620	336
Other income	49,240	85,460	150,786	65,326
Total revenues	<u>7,909,986</u>	<u>8,106,920</u>	<u>8,186,189</u>	<u>79,269</u>
USE OF FUND BALANCE				
Assigned fund balance	-	235,908	-	-
Unassigned fund balance	336,870	336,870	-	(336,870)
Total use of fund balance	<u>336,870</u>	<u>572,778</u>	<u>-</u>	<u>(336,870)</u>
Total available	<u>\$ 8,246,856</u>	<u>\$ 8,679,698</u>	<u>\$ 8,186,189</u>	<u>\$ (257,601)</u>

See accompanying independent auditors' report.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 186,725	\$ 35,541	\$ 222,266	\$ 210,191	\$ 12,075
Office salaries	135,105	-	135,105	130,191	4,914
Town manager	117,475	-	117,475	119,897	(2,422)
FICA/medicare	102,000	-	102,000	101,210	790
Insurances	98,850	-	98,850	69,821	29,029
Tax assessing	47,000	-	47,000	44,409	2,591
Code enforcement	61,930	1,009	62,939	61,536	1,403
Planning board	14,000	-	14,000	13,781	219
Board of appeals	4,500	-	4,500	251	4,249
Selectmen	5,200	-	5,200	4,200	1,000
	<u>772,785</u>	<u>36,550</u>	<u>809,335</u>	<u>755,487</u>	<u>53,848</u>
Public safety:					
Police department	723,730	38,659	762,389	729,065	33,324
Hydrant rental/Dispatch/Lights	220,000	-	220,000	217,636	2,364
Fire department	116,940	-	116,940	118,497	(1,557)
Rescue operations	90,700	-	90,700	88,666	2,034
School resource officer	11,000	50,831	61,831	49,863	11,968
Animal control	19,000	22,069	41,069	16,312	24,757
	<u>1,181,370</u>	<u>111,559</u>	<u>1,292,929</u>	<u>1,220,039</u>	<u>72,890</u>
Heath and welfare:					
General assistance	20,000	6,338	26,338	10,578	15,760
Social services	35,739	4,000	39,739	31,942	7,797
Historical society	8,000	-	8,000	4,416	3,584
Health officer	500	-	500	-	500
	<u>64,239</u>	<u>10,338</u>	<u>74,577</u>	<u>46,936</u>	<u>27,641</u>
Recreation and culture:					
Parks and recreation	77,030	97,084	174,114	120,483	53,631
Community center	22,650	3,075	25,725	23,029	2,696
Scholarship	-	1,500	1,500	1,500	-
Mill field	5,000	-	5,000	3,169	1,831
	<u>104,680</u>	<u>101,659</u>	<u>206,339</u>	<u>148,181</u>	<u>58,158</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Education	4,208,057	-	4,208,057	4,208,075	(18)
Public works:					
Highway operations	663,945	32,845	696,790	614,765	82,025
Winter highway	100,000	88,548	188,548	90,289	98,259
Transfer station	116,605	-	116,605	112,710	3,895
	880,550	121,393	1,001,943	817,764	184,179
Library	193,968	-	193,968	192,269	1,699
County tax	313,612	-	313,612	313,611	1
TIF	71,550	-	71,550	22,794	48,756
Capital outlay:					
Radio	15,000	-	15,000	14,896	104
Road project	63,425	42,524	105,949	105,949	-
Highway vehicle	64,000	-	64,000	26,797	37,203
Transfer station vehicle	5,850	-	5,850	6,200	(350)
Fire building	4,000	-	4,000	1,797	2,203
Rescue building	4,300	-	4,300	2,520	1,780
Complex	-	288	288	-	288
	156,575	42,812	199,387	158,159	41,228
Debt service:					
Principal	34,922	-	34,922	34,922	-
Interest	60,593	-	60,593	60,993	(400)
	95,515	-	95,515	95,915	(400)

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2012

	Original Budget	Budget Adjustments	Final Budget	Actual	Balance Positive (Negative)
Unclassified					
Overlay	144,099	-	144,099	6,297	137,802
Comm. appreciation	4,000	-	4,000	3,021	979
MF festival	5,000	8,531	13,531	10,366	3,165
Unanticipated expenses	5,356	-	5,356	5,181	175
	<u>158,455</u>	<u>8,531</u>	<u>166,986</u>	<u>24,865</u>	<u>142,121</u>
Transfers to other funds					
Capital projects	40,000	-	40,000	46,324	(6,324)
Enterprise funds	-	-	-	-	-
Trust funds	5,500	-	5,500	-	5,500
	<u>45,500</u>	<u>-</u>	<u>45,500</u>	<u>46,324</u>	<u>(824)</u>
Total Expenditures	<u>\$ 8,246,856</u>	<u>\$ 432,842</u>	<u>\$ 8,679,698</u>	<u>\$ 8,050,419</u>	<u>\$ 629,279</u>

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012

	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS			
Cash and cash equivalents	\$252,431	\$235,849	\$ 488,280
Investments	-	22,750	22,750
Due from other funds	-	-	-
Total assets	<u>\$252,431</u>	<u>\$258,599</u>	<u>\$ 511,030</u>
LIABILITIES			
Accounts payable	\$ -	\$ 3,293	\$ 3,293
Due to other funds	72,064	7,273	79,337
Total liabilities	<u>72,064</u>	<u>10,566</u>	<u>82,630</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	248,033	248,033
Committed	180,081	-	180,081
Assigned	286	-	286
Unassigned	-	-	-
Total fund balances	<u>180,367</u>	<u>248,033</u>	<u>428,400</u>
Total liabilities and fund balances	<u>\$252,431</u>	<u>\$258,599</u>	<u>\$ 511,030</u>

See accompanying independent auditors' report.

TOWN OF NORTH BERWICK, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2012

	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest	\$ 993	\$ 989	\$ 1,982
Other	7,275	25,470	32,745
TOTAL REVENUES	<u>8,268</u>	<u>26,459</u>	<u>34,727</u>
EXPENDITURES			
Capital outlay	-	-	-
Other	2,711	20,360	23,071
TOTAL EXPENDITURES	<u>2,711</u>	<u>20,360</u>	<u>23,071</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,557</u>	<u>6,099</u>	<u>11,656</u>
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	46,324	-	46,324
Operating Transfers (Out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>46,324</u>	<u>-</u>	<u>46,324</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	51,881	6,099	57,980
FUND BALANCES, JULY 1	<u>128,486</u>	<u>241,934</u>	<u>370,420</u>
FUND BALANCES, JUNE 30	<u>\$ 180,367</u>	<u>\$ 248,033</u>	<u>\$ 428,400</u>

See accompanying independent auditors' report.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2012

	<u>Capital Projects</u>	<u>Equipment Fund</u>	<u>TIF Funds</u>	<u>Caleb Foundation</u>	<u>Totals</u>
ASSETS					
Cash and cash equivalents	\$ 22,783	\$ 229,362	\$ 253	\$ 33	\$252,431
Due from other funds	-	-	-	-	-
TOTAL ASSETS	<u>\$ 22,783</u>	<u>\$ 229,362</u>	<u>\$ 253</u>	<u>\$ 33</u>	<u>\$252,431</u>
LIABILITIES					
Due to other funds	\$ 16,193	\$ 55,871	\$ -	\$ -	\$ 72,064
TOTAL LIABILITIES	<u>16,193</u>	<u>55,871</u>	<u>-</u>	<u>-</u>	<u>72,064</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	6,590	173,491	-	-	180,081
Assigned	-	-	253	33	286
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>6,590</u>	<u>173,491</u>	<u>253</u>	<u>33</u>	<u>180,367</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 22,783</u>	<u>\$ 229,362</u>	<u>\$ 253</u>	<u>\$ 33</u>	<u>\$252,431</u>

See accompanying independent auditors' report.

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2012

	Capital Projects	Equipment Fund	TIF Funds	Caleb Foundation	Totals
REVENUES					
Interest	\$ 90	\$ 896	\$ 5	\$ 2	\$ 993
Other	-	7,275	-	-	7,275
TOTAL REVENUES	<u>90</u>	<u>8,171</u>	<u>5</u>	<u>2</u>	<u>8,268</u>
EXPENDITURES					
Capital outlay	-	-	-	-	-
Other	2,711	-	-	-	2,711
TOTAL EXPENDITURES	<u>2,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,711</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,621)</u>	<u>8,171</u>	<u>5</u>	<u>2</u>	<u>5,557</u>
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	6,324	40,000	-	-	46,324
Operating Transfers (Out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,324</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>46,324</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>3,703</u>	<u>48,171</u>	<u>5</u>	<u>2</u>	<u>51,881</u>
FUND BALANCES, JULY 1	<u>2,887</u>	<u>125,320</u>	<u>248</u>	<u>31</u>	<u>128,486</u>
FUND BALANCES, JUNE 30	<u>\$ 6,590</u>	<u>\$ 173,491</u>	<u>\$ 253</u>	<u>\$ 33</u>	<u>\$ 180,367</u>

See accompanying independent auditors' report.

Permanent Funds

Permanent funds are used to account for assets held by the Town of North Berwick, Maine in trust or as an agent for individuals, private organizations, other governmental units and/or other funds. These funds have been established for the provision and/or maintenance of the cemeteries, and trust.

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2012

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Totals
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 229,349	\$ 6,500	\$ 235,849
Investments	17,478	3,988	1,284	-	-	22,750
TOTAL ASSETS	\$ 17,478	\$ 3,988	\$ 1,284	\$ 229,349	\$ 6,500	\$ 258,599
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 3,293	\$ -	\$ 3,293
Due to other funds	-	-	-	7,273	-	7,273
TOTAL LIABILITIES	-	-	-	10,566	-	10,566
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	17,478	3,988	1,284	218,783	6,500	248,033
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	17,478	3,988	1,284	218,783	6,500	248,033
TOTAL LIABILITIES AND FUND BALANCES	\$ 17,478	\$ 3,988	\$ 1,284	\$ 229,349	\$ 6,500	\$ 258,599

See accompanying independent auditors' report.

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2012

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Totals
REVENUES						
Interest	\$ 80	\$ 18	\$ 14	\$ 867	\$ 10	\$ 989
Other	-	-	-	21,150	4,320	25,470
TOTAL REVENUES	<u>80</u>	<u>18</u>	<u>14</u>	<u>22,017</u>	<u>4,330</u>	<u>26,459</u>
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
Other	-	-	-	14,913	5,447	20,360
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,913</u>	<u>5,447</u>	<u>20,360</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>80</u>	<u>18</u>	<u>14</u>	<u>7,104</u>	<u>(1,117)</u>	<u>6,099</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>80</u>	<u>18</u>	<u>14</u>	<u>7,104</u>	<u>(1,117)</u>	<u>6,099</u>
FUND BALANCES, JULY 1	<u>17,398</u>	<u>3,970</u>	<u>1,270</u>	<u>211,679</u>	<u>7,617</u>	<u>241,934</u>
FUND BALANCES, JUNE 30	<u>\$17,478</u>	<u>\$ 3,988</u>	<u>\$1,284</u>	<u>\$ 218,783</u>	<u>\$ 6,500</u>	<u>\$248,033</u>

See accompanying independent auditors' report.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2012

	Land, Non- Depreciable Infrastructure and Construction in Progress	Land Improvements, Buildings, Building Improvements	Vehicles Machinery and Equipment	Infrastructure	Total
Administration	\$ 456,126	\$ 3,046,015	\$ 10,490	\$ -	\$ 3,512,631
Police	-	20,500	201,614	-	222,114
Fire	90,672	99,140	729,995	-	919,807
Public works	120,877	166,812	846,613	3,382,502	4,516,804
Rescue	40,786	209,111	182,060	-	431,957
Transfer station	61,628	169,618	5,000	-	236,246
Parks	148,332	269,592	-	-	417,924
Library	43,629	74,742	-	-	118,371
Cemetery	175,099	-	-	-	175,099
Total General Capital Assets	1,137,149	4,055,530	1,975,772	3,382,502	10,550,953
Less: Accumulated Depreciation	-	(873,744)	(1,163,999)	(252,165)	(2,289,908)
Net General Capital Assets	<u>\$ 1,137,149</u>	<u>\$ 3,181,786</u>	<u>\$ 811,773</u>	<u>\$ 3,130,337</u>	<u>\$ 8,261,045</u>

See accompanying independent auditors' report.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2012

	General Capital Assets 7/1/11	Additions	Deletions	General Capital Assets 6/30/12
Administration	\$ 3,341,135	\$ 5,600	\$ -	\$ 3,346,735
Police	222,114	-	-	222,114
Fire	898,711	21,096	-	919,807
Public works	3,903,689	397,725	-	4,301,414
Rescue	431,957	-	-	431,957
Transfer station	236,246	-	-	236,246
Parks and recreation	933,240	-	-	933,240
Library	121,616	-	-	121,616
Cemetery	37,824	-	-	37,824
Total General Capital Assets	<u>10,126,532</u>	<u>424,421</u>	<u>-</u>	<u>10,550,953</u>
Less: Accumulated Depreciation	<u>(1,961,680)</u>	<u>(328,228)</u>	<u>-</u>	<u>(2,289,908)</u>
Net General Capital Assets	<u>\$ 8,164,852</u>	<u>\$ 96,193</u>	<u>\$ -</u>	<u>\$ 8,261,045</u>

See accompanying independent auditors' report.



Proven Expertise and Integrity

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

October 17, 2012

Board of Selectmen
Town of North Berwick
North Berwick, Maine

We have audited the financial statements of the governmental activities, the business-type activities and the aggregate remaining fund information of the Town of North Berwick, Maine as of and for the year ended June 30, 2012, which collectively comprise the Town of North Berwick, Maine's basic financial statements and have issued our report thereon dated October 17, 2012. We conducted our audit in accordance with generally accepted auditing standards 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Town of North Berwick's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, and not for the purpose of expressing an opinion on the effectiveness of Town of North Berwick's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Town's internal control over financial reporting.

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 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not necessarily designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Town of North Berwick's, financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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*.

We noted certain other matters that we reported to management of the Town of North Berwick, Maine in a separate letter dated January 18, 2013.

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

RHR Smith & Company

Certified Public Accountants

No. BERWICK WATER DISTRICT

DECEMBER 31, 2011

ANNUAL FINANCIAL REPORT

**NO. BERWICK WATER DISTRICT
ANNUAL FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2011**

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FINANCIAL REPORTING**

DOUG MITCHELL, CPA

Certified Public Accountant and Consultant

96 Middle Road, Falmouth, ME 04105

Tel. (207) 210-1827

INDEPENDENT AUDITORS' REPORT

Board of Trustees
North Berwick Water District
North Berwick, Maine

I have audited the accompanying financial statements of North Berwick Water District as of and for the year ended December 31, 2011, as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express an opinion on these financial statements based on my audit.

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

As described more fully in Note 1, North Berwick Water District (the District) prepares its' financial statements using accounting practices prescribed by Maine Public Utilities Commission, which practices differ from accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between these regulatory accounting practices and accounting principles generally accepted in the United States of America are immaterial.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of North Berwick Water District as of December 31, 2011 and the results of its operations and its cash flows for the year then ended in conformity with the regulatory basis of accounting described in Note 1.

Another auditor who expressed an unqualified opinion on them dated June 21, 2011 audited the accompanying financial statements for the year ended December 31, 2010. I did not perform any audit procedures or audit work relating to year ended December 31, 2010.

INDEPENDENT AUDITORS' REPORT

This report is intended solely for the information and use of the District's management, Board of Trustees, Maine Public Utilities Commission and USDA- Rural Development. It is not intended to be and should not be used by anyone other than these specified parties without written permission of the auditor.

The accompanying supplemental information presented in schedule 1 is not necessary for a fair presentation of the District's financial statements, but is presented as additional financial data. This information has been subjected to the same tests and other auditing procedures applied in the audit of the financial statements as listed specifically in the table of contents and, in my opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Doug Mitchell, CPA

Doug Mitchell, CPA & Auditor
June 26, 2012

No. BERWICK WATER DISTRICT
COMPARATIVE BALANCE SHEET
AT DECEMBER 31,

Exhibit A

	<u>2011</u>	<u>2010</u>
ASSETS:		
Gross Utility Plant, in service	\$ 4,758,859	\$ 4,716,039
Less: Accumulated depreciation	864,886	796,365
Net Plant	<u>3,893,973</u>	<u>3,919,674</u>
Current Assets:		
Cash - Operations	6,406	7,325
Investments and restricted reserves	232,605	249,584
Accounts receivable, net of allowance	103,444	101,593
Prepaid expenses	6,002	4,329
Total current assets	<u>348,457</u>	<u>362,831</u>
Other Assets:		
Restricted cash -bond reserve	123,850	114,422
Utility plant acquisition adjustment	77,800	77,800
Deferred debits & Rate case costs	11,065	7,726
Total other assets	<u>212,715</u>	<u>199,948</u>
TOTAL ASSETS	<u><u>\$ 4,455,145</u></u>	<u><u>\$ 4,482,453</u></u>
EQUITY CAPITAL AND LIABILITIES:		
LIABILITIES		
Long-term debt, net of current portion	<u>\$ 1,728,298</u>	<u>\$ 1,776,817</u>
Current Liabilities:		
Accrued interest	30,577	30,751
Accounts payable	3,506	3,913
Other accruals	2,540	2,826
Current portion of long-term debt	48,080	46,400
Total current liabilities	<u>84,703</u>	<u>83,890</u>
TOTAL LIABILITIES	<u><u>\$ 1,813,001</u></u>	<u><u>\$ 1,860,707</u></u>
NET EQUITY CAPITAL:		
Invested in Capital Assets, net of related debt	\$ 2,117,595	\$ 2,096,457
Restricted for Debt Reserve	123,850	114,422
Unrestricted	400,699	410,867
TOTAL EQUITY CAPITAL	<u><u>\$ 2,642,144</u></u>	<u><u>\$ 2,621,746</u></u>

See accompanying notes to financial statements.

No. BERWICK WATER DISTRICT
OPERATING STATEMENT - WATER UTILITY
AND CHANGES IN EQUITY CAPITAL
YEARS ENDED DECEMBER 31,

Exhibit B

OPERATING REVENUES	<u>2011</u>	<u>2010</u>
<u>Water Sales:</u>		
Metered - Residential	\$ 164,597	\$ 166,724
Metered - Commercial	25,118	26,742
Metered - Industrial	59,795	64,123
Public Authorities	14,877	14,817
Public fire protection	109,900	107,400
Private fire protection	12,750	9,000
Rental Income	32,014	32,096
Miscellaneous & Jobbing	1,992	1,290
Total Operating Revenues	421,043	422,192
 OPERATING EXPENSES:		
Operation and maintenance - Schedule 1	238,034	284,270
Depreciation	69,401	68,049
Amortization	0	3,383
Assessments	1,786	3,138
Total Operating expenses	309,221	358,840
Net Operating Revenue	111,822	63,352
 NON-OPERATING INCOME (EXPENSE):		
Interest income	2,449	4,855
Non-Utility income	3,617	5,215
Interest expense	(97,141)	(99,543)
Amortization of Debt expense	(349)	(349)
Net non-operating expense	(91,424)	(89,822)
Net Income (Loss)	20,398	(26,470)
Contributions in Aid of Construction	0	0
Final Net Income (Loss)	\$ 20,398	\$ (26,470)
 <u>CHANGES IN EQUITY CAPITAL:</u>		
EQUITY - BEGINNING OF YEAR	2,621,746	2,648,216
Net Income (Loss)	20,398	(26,470)
EQUITY - END OF YEAR	\$ 2,642,144	\$ 2,621,746

See accompanying notes to financial statements.

No. BERWICK WATER DISTRICT
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31,

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from Customers and users	\$ 421,184	\$ 420,777
Payments to suppliers and vendors	(98,458)	(88,201)
Payments to Employees	<u>(145,720)</u>	<u>(208,219)</u>
Net cash provided by operating activities	<u>177,006</u>	<u>124,357</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	2,449	4,855
Net Increase in Deferred debits	(3,688)	
Other Income (sale of Land, etc.)	<u>3,617</u>	<u>5,215</u>
Net cash provided by Non-capital financing activities	<u>2,378</u>	<u>10,070</u>
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	349	349
Construction receipts	0	0
Purchases of capital assets	(44,049)	(135,618)
Interest payments	(97,315)	(101,744)
Bond Principal payments	(46,839)	(43,802)
Bonds issued	<u>0</u>	<u>0</u>
Net cash used by capital and financing activities	<u>(187,854)</u>	<u>(280,815)</u>
NET (DECREASE) IN CASH	(8,470)	(146,388)
CASH - BEGINNING OF YEAR	<u>371,331</u>	<u>517,719</u>
CASH - END OF YEAR	<u>362,861</u>	<u>371,331</u>
Reconciliation of Operating Income to Net Cash Provided		
by Operating Activities:		
Operating Income (Loss)	111,822	63,352
Adjustments to Reconcile Operating Income to Net Cash		
Provided by Operating Activities:		
Depreciation and Amortization	69,401	71,432
Change in Operating Assets and Liabilities:		
(Increase) Decrease in Accounts receivable	(1,851)	(1,466)
(Increase) Decrease in prepaid expenses	(1,673)	(4,329)
(Decrease) Increase in Accounts payroll	(786)	2,826
(Decrease) Increase in Accounts payable	93	(7,459)
Net Cash provided by Operating Activities	<u>\$ 177,006</u>	<u>\$ 124,356</u>

See accompanying notes to financial statements.

No. BERWICK WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Water Utility:

No. Berwick Water District (the District) supplies water and fire protection service to businesses, residences and other customers located in the Town of North Berwick, Maine. The District's accounting policies conform specific guidelines as developed and monitors by the Maine Public Utilities Commission. The District is managed by a Board of Trustees, consisting of five members. The District provides safe drinking water to approximately 640 customers within the Town. The North Berwick Water District was established during 1983 and also began providing water service to the main village of North Berwick.

Accounting Method and Regulation:

The Water District is subject to the regulatory authority of the Maine Public Utilities Commission as to financial reporting, water rate changes and other matters. Under Maine PUC rules the District uses a modified accrual system which records accounts receivable, materials inventory, accounts payable and other accruals. Depreciation on contributed property is not recorded by the District. The comparative balance sheet begins with utility plant because the infrastructure is essential in providing the water service to customers. Other terminology included in these financial statements is consistent with the standard Maine PUC report which is required annually. Additional information may be found at Maine PUC's website: <http://mpuc.informe.org>.

Utility Plant and Equipment:

Utility Plant, property and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets - ranging from five to seventy-five years. These rates used for depreciation estimates conform to Maine Public Utilities Comm. - chapter 680. Certain property constructed through contributions in aid of construction is not being depreciated.

Capitalization Policy:

The amounts charged to utility plant accounts represent all reasonable and necessary costs, including direct labor, materials, contracted services and equipment charges relating to pipeline expansion and construction of distribution/ collector systems.

Cash and Cash Equivalents:

For purposes of the Balance Sheet and Statement of Cash Flows, the District considers all investments purchased with a maturity of three months or less to be cash equivalents. All cash was available to the District at December 31, 2011 and deposited in banks participating in the FDIC insurance program. At December 31, 2011 the entire balance was covered by the FDIC program.

Use of Estimates:

Management uses estimates and assumptions in preparing these financial statements in accordance with generally accepted accounting principles. These estimates and assumptions affect the reported amounts of assets, liabilities, equity, revenues and expenses. Actual results could differ from estimated amounts.

No. BERWICK WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounts Receivable:

Accounts receivable are stated at net realizable value without provision for uncollectibles at December 31, 2011. Uncollectible accounts are written off in the year in which they are deemed to be worthless by management. The reserve for uncollectible accounts has a balance of \$2,200 as of December 31, 2011 and 2010, respectively.

Restricted Assets:

Cash balances required to be maintained in accordance with Rural Economic and Community Development loan agreement, together with any other assets restricted for specific purposes, are reported as restricted assets and reservations of retained earnings.

Deferred Financing Cost:

Deferred Financing costs, consisting of legal fees and other costs incurred in connection with long-term debt are being amortized ratably over the term of the bond.

Revenue Recognition:

Revenue is recognized when water customers are billed by the District.

Operating Revenue:

This revenue includes sales of water (mostly metered), public fire protection and private fire protection. As of the Date of this report a rate case was in-progress and the District has contracted with an outside consultant for assistance with this process.

Income Tax Status

The District qualifies as a tax exempt organization under the provisions of the Internal Revenue Code and, accordingly, its' revenues and any net income is not subject to any state or federal income taxes.

Contributions in Aid of Construction:

Under the provisions of GASB No. 33, the District is required to include Contributions in Aid of of construction as income in the current year and include all prior years as part of equity capital.

No. BERWICK WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 2 - UTILITY PLANT AND EQUIPMENT

Utility plant and equipment are being depreciated over estimated useful lives ranging from five to seventy-five years. Gross costs by category were the following balances at December 31;

	<u>12/31/2010</u>	<u>Year 2011</u>	<u>Year 2011</u>	<u>12/31/2011</u>
	<u>COST</u>	Additions	Disposals	<u>COST</u>
Organization	11,162			11,162
Land	304,669	-	-	304,669
Structures and improvements	276,293	-	-	276,293
Wells and springs	156,777	-	-	156,777
Pumping Equipment	87,887	-	-	87,887
Water treatment Equipment	329,699			329,699
Distribution Reservoirs and standpipes	395,308	-	-	395,308
Mains	2,718,814	20,912	(640)	2,739,086
Services	168,170	18,883	(240)	186,813
Meters	53,771	677	-	54,448
Hydrants	150,087	2,500	-	152,587
Office furniture and equipment	9,049	-	-	9,049
Motor vehicles and trucks	30,405	-	-	30,405
Tools & shop equipment	9,456	-	-	9,456
Lab equipment	2,074	599	-	2,672
Power operated equipment	1,574	0	-	1,574
Miscellaneous equipment	10,844	130	0	10,974
Gross Cost of plant	<u>4,716,039</u>	43,701	(880)	<u>4,758,859</u>
Less: Accumulated depreciation	<u>(796,365)</u>	(69,401)	880	<u>(864,886)</u>
Net Plant and equipment	<u><u>3,919,674</u></u>			<u><u>3,893,973</u></u>

	<u>Year 2010</u>	<u>Year 2011</u>
<u>Depreciation Expense</u>		
Total depreciation expense	<u><u>\$ 68,049</u></u>	<u><u>\$ 69,401</u></u>

No. BERWICK WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 3 - LONG-TERM DEBT

Long-term debt and related terms consists of the following at December 31;

	<u>2011</u>	<u>2010</u>
Bond payable to United States Department of Agriculture, issued in 1994, for \$452,600, due in annual installments of \$16,482 including interest at 5.375%, will mature June of 2034. The bond is secured by property and plant.	359,257	367,111
Bond payable to United States Department of Agriculture, issued in 1995, for \$1,146,600, due in annual installments of \$76,215 including interest at 6.00%, will mature during 2035. The bond is secured by property and plant.	951,457	970,104
Bond payable to United States Department of Agriculture, issued August of 1998, for \$175,000, due in annual installments of \$9,476 including interest at 5.125%, will mature June of 2037. The bond is secured by property and plant.	147,828	150,509
Bond payable to Maine Municipal Bond Bank, issued on 10-29-09 for \$353,150, due in annual installments of \$17,657 plus interest ranging from 2.0 to 5.5%, will mature in year 2029.	317,836	335,493
	1,776,378	1,823,217
Less: current portion of long-term debt	(48,080)	(46,400)
Net long-term debt	\$ 1,728,298	\$ 1,776,817

Future maturities of long-term debt for the next ten years and thereafter will be as follows:

Year- 2012	48,080
Year- 2013	49,826
Year- 2014	51,441
Year- 2015	53,615
Year- 2016	55,681
Year- 2017	57,867
Year- 2018	60,178
Year- 2019	62,623
Year- 2020	65,210
Thereafter	1,271,777
Total	\$ 1,776,298

No. BERWICK WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2011

NOTE 4 - CASH AND DEPOSITS

Deposits:

The District' deposits are categorized as follows to give an indication of the level of risk assumed by The District at year end: Category 1 includes deposits covered by federal depository insurance. Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the District's name; and Category 3 includes uninsured and uncollateralized deposits. At December 31, 2011 cash and deposits consisted of the following:

	<u>Carrying Amount</u>		
Cash, checking and certificates of deposits	\$ 362,861		
Bank Balances at Year end	\$ 374,152	Percentage	
Category 1 - fully insured	374,152	100.00%	
Category 2	0	0	
Category 3	0	0.00%	
Total - All Cash	\$ 374,152	100.00%	

	<u>12/31/2011</u>	<u>12/31/2010</u>
<u>RECAP - AS PER COMPARATIVE BALANCE SHEET</u>		
Cash - Operations	6,406	7,325
Restricted cash -bond reserve	123,850	114,422
Cash - Investments	232,605	249,584
Total Cash Balances - December 31st	\$ 362,861	\$ 371,331

NOTE 5 - MAJOR CUSTOMER

The District derived approximately 26.10% and 26.47% of its operating revenues from the Town of No. Berwick related to the servicing of public fire hydrants for years ended December 31, 2011 and 2010, respectively.

NOTE 6 - PENSION PLAN

Effective July 1, 2006, the District elected to join the Maine State Retirement System Regular Plan AC for all eligible employees with prior service limited to 15 years. Current costs to the District are 3.50% of payroll. Employees also contribute 6.50% of gross wages.

No. BERWICK WATER DISTRICT
SCHEDULES OF OPERATING EXPENSES
YEARS ENDED DECEMBER 31,

SUPPLEMENTARY INFORMATION:

	YEAR <u>2011</u>	YEAR <u>2010</u>
<u>OPERATING EXPENSES:</u>		
Salaries and Wages	101,604	174,958
Trustees and Directors	1,500	2,784
Benefits and Payroll taxes	41,830	33,303
Purchased Power	15,094	14,754
Chemicals	5,337	6,063
Materials and Supplies	9,607	3,488
Contracted Services - Legal and Audit	2,250	3,575
Contracted Services - Other	18,243	10,540
Transportation	5,054	5,742
Insurance -General Liability	17,791	13,758
Insurance -Workers' Compensation	6,002	6,261
Insurance -Other	3,203	0
Bad debts	0	48
Miscellaneous Expenses	10,519	8,996
Total Operating Expenses	<u>\$ 238,034</u>	<u>\$ 284,270</u>

DOUG MITCHELL, CPA

Certified Public Accountant and Consultant

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees
North Berwick Water District
North Berwick, Maine

I have audited the financial statements of North Berwick Water District as of and for the year ended December 31, 2011, and have issued my report thereon dated June 26, 2012. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

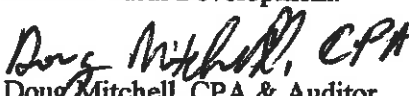
Compliance

As part of obtaining reasonable assurance about whether the North Berwick Water District's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing my audit, I considered the North Berwick Water District's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operations that I considered to be material weaknesses.

This report is intended for the information of management, and federal awarding agencies and USDA- Rural Development.


Doug Mitchell, CPA & Auditor
June 26, 2012

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2012



Proven Expertise and Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2012

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

January 8, 2013

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

We have audited the basic financial statements of the North Berwick Sanitary District, as of and for the year ended December 31, 2012, as listed in the table of contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of the North Berwick Sanitary District, as of and for the year ended December 31, 2012, and the results of its operations and its cash flows of its proprietary and similar trust funds for the year then ended, in conformity with accounting principles generally accepted in the United States.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 8, 2013 on our consideration of the North Berwick Sanitary District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 9 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.

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

RHR Smith & Company

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2012**

(UNAUDITED)

The following management's discussion and analysis of North Berwick Sanitary District financial performance provides an overview of the District's financial activities for the fiscal year ended December 31, 2012. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

The North Berwick's Sanitary District's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. 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 District'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 District'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 Assets – this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

Both of the above mentioned financial statements have one column for the District's activities. The type of activity presented for the District is:

- *Business-type activities* – These activities are normally intended to recover all or a significant portion of their costs through user fees and/or charges to external users for goods and/or services. All of the District's activities are business-type.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The North Berwick Sanitary District, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the North Berwick Sanitary District are categorized as one fund type: proprietary funds.

Proprietary Funds: The North Berwick Sanitary District maintains one proprietary fund. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

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 and the Fund Financial Statements. The Notes to Financial Statements can be found following the Statement of Cash Flows.

Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the District's business-type activities. The District's total net assets decreased by \$52,715 from \$2.75 million to \$2.70 million.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – increased to a balance of \$634,640 at the end of this year.

Table 1
North Berwick Sanitary District
Net Assets
December 31,

	<u>2012</u>	<u>2011</u>
Assets:		
Current and Other Assets	\$ 643,610	\$ 653,907
Capital Assets	<u>2,279,793</u>	<u>2,343,891</u>
Total Assets	<u>\$ 2,923,403</u>	<u>\$ 2,997,798</u>
Liabilities:		
Current Liabilities	\$ 17,406	\$ 28,049
Long-term Debt Outstanding	<u>205,906</u>	<u>216,943</u>
Total Liabilities	<u>223,312</u>	<u>244,992</u>
Net Assets:		
Invested in Capital Assets, Net of Related Debt	2,065,451	2,114,199
Other Net Assets	<u>634,640</u>	<u>638,607</u>
Total Net Assets	<u>\$ 2,700,091</u>	<u>\$ 2,752,806</u>

Table 2
North Berwick Sanitary District
Change in Net Assets
For the Years Ended December 31,

	<u>2012</u>	<u>2011</u>
Revenues		
Sewer service charges	\$ 410,643	\$ 398,145
Other services and charges	693	4,267
Woodland income	20,413	-
Foreclosure income	-	24,706
Interest income	3,195	7,231
Total Revenues	<u>434,944</u>	<u>434,349</u>
Expenses		
Salaries and wages	169,572	165,373
Employee Insurance	68,199	66,269
Liability insurance	11,524	12,558
Payroll taxes	13,316	12,691
Retirement plan	11,709	11,296
Employee training	1,113	299
Outside contract labor	13,686	16,645
Audit and consulting	4,000	4,000
Legal	1,504	447
Trustee Compensation	2,630	2,980
Operational supplies	1,433	3,455
Office supplies and postage	3,059	2,815
Power and lights	19,754	19,939
Telephone and telemonitoring	4,246	4,479
Heating fuel	3,230	4,867
Automotive expenses	5,296	4,853
Repairs and maintenance	18,353	10,656
Sewer lien expense	1,067	827
Water meter readings	1,262	1,262
Foreclosed property expense	292	12,656
Miscellaneous	3,927	5,632
Depreciation	123,153	110,068
Non-operating expenses	5,334	3,734
Total Expenses	<u>487,659</u>	<u>477,801</u>
Change in Net Assets	(52,715)	(43,452)
Net Assets - January 1	<u>2,752,806</u>	<u>2,796,258</u>
Net Assets - December 31	<u>\$ 2,700,091</u>	<u>\$ 2,752,806</u>

Revenues and Expenses

Revenues for the District's business-type activities increased by 0.14%, while total expenses increased by 2.06%. Most of the District's revenues were consistent with the prior year with minor increases or decreases. The biggest increase in expenses was in depreciation.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2012, the net book value of capital assets recorded by the District decreased by \$64,098. The decrease was due to current year depreciation expense of \$123,153 plus capital deletions of \$5,376 less capital additions of \$64,431.

Table 3
North Berwick Sanitary District
Capital Assets (Net of Depreciation)
December 31,

	<u>2012</u>	<u>2011</u>
Land/land improvements	\$ 420,785	\$ 441,621
Construction in progress	-	5,376
Sewer Lines	1,495,066	1,568,787
Buildings and improvements	240,236	254,756
Machinery & Equipment	96,682	40,351
Vehicles	24,287	29,684
Office furnishings	<u>2,737</u>	<u>3,316</u>
Total	<u>\$ 2,279,793</u>	<u>\$ 2,343,891</u>

Debt

At December 31, 2012, the District had \$214,342 in bonds and notes outstanding versus \$227,091 last year, a decrease of 5.61%, as shown in Note 4 of Notes to Financial Statements.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The District has steadily maintained a sufficient fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

Contacting the District's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Office Manager at, P.O. Box 173, North Berwick, Maine 03906.

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF NET ASSETS – PROPRIETARY FUNDS
DECEMBER 31, 2012

	Business-type Activities Enterprise Fund
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 395,745
Investments	121,741
Accounts receivable	120,616
Prepaid expenses	5,508
Total current assets	<u>643,610</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	204,414
Buildings and equipment, net of accumulated depreciation	2,075,379
Total noncurrent assets	<u>2,279,793</u>
TOTAL ASSETS	<u><u>\$ 2,923,403</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 4,456
Current portion of long-term obligations	12,950
Total current liabilities	<u>17,406</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Notes payable	1,982
Bonds payable	199,410
Accrued compensated absences	4,514
Total noncurrent liabilities	<u>205,906</u>
TOTAL LIABILITIES	<u>223,312</u>
NET ASSETS	
Invested in capital assets, net of related debt	2,065,451
Unrestricted	634,640
TOTAL NET ASSETS	<u>2,700,091</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,923,403</u></u>

See accompanying independent auditors' report.

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS –
PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Business-type Activities Enterprise Fund
REVENUES	
User Charges	\$ 229,231
Fees	181,412
Miscellaneous	693
TOTAL REVENUES	<u>411,336</u>
EXPENSES	
Salaries and wages	169,572
Employee Insurance	68,199
Liability insurance	11,524
Payroll taxes	13,316
Retirement plan	11,709
Employee training	1,113
Outside contract labor	13,686
Audit and consulting	4,000
Legal	1,504
Trustee Compensation	2,630
Operational supplies	1,433
Office supplies and postage	3,059
Power and lights	19,754
Telephone and telemonitoring	4,246
Heating fuel	3,230
Automotive expenses	5,296
Repairs and maintenance	18,353
Sewer lien expense	1,067
Water meter readings	1,262
Foreclosed property expense	292
Miscellaneous	3,927
Depreciation	123,153
TOTAL EXPENDITURES	<u>482,325</u>
OPERATING INCOME (LOSS)	<u>(70,989)</u>
NON-OPERATING REVENUE (EXPENSES)	
Woodland income	20,413
Woodland expense	(1,794)
Interest income	3,195
MMBB Interest Expenses	(3,540)
TOTAL NON-OPERATING REVENUE (EXPENSES)	<u>18,274</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(52,715)
NET ASSETS - JANUARY 1, 2012	<u>2,752,806</u>
NET ASSETS - DECEMBER 31, 2012	<u>\$ 2,700,091</u>

See accompanying independent auditors' report.

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2012

	Activities Enterprise Fund
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 428,497
Other receipts	1,141
Payments to employees	(169,572)
Payments to suppliers	(200,444)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>59,622</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Cash received from Woodland sales	20,413
Woodland payments	(1,794)
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	<u>18,619</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of capital assets	(64,431)
Disposals of capital assets	5,376
Invested Cash	1,110
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(57,945)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Interest income on investments	3,195
Principal paid on capital debt	(12,749)
Interest paid on capital debt	(3,540)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(13,094)</u>
NET INCREASE (DECREASE) IN CASH	7,202
CASH AND CASH EQUIVALENTS - JANUARY 1, 2012	<u>388,543</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31, 2012	<u>\$ 395,745</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (70,989)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	123,153
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	17,854
(Increase) decrease in prepaid expenses	448
Increase (decrease) in accounts payable	(10,844)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 59,622</u>

See accompanying independent auditors' report.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The North Berwick Sanitary District was incorporated under the laws of the State of Maine. The District operates under trustees-superintendent form of government and provides sewer services.

The District'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). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the District has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the District has chosen not to do so.

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

Government –Wide and Fund Financial Statements

The District's basic financial statements include government-wide (reporting the District as a whole) financial statements.

The government-wide financial statements categorize primary activities as business-type. The District's sanitary funds are categorized as a business-type activity. The District does not utilize any other types of activities.

In the government-wide Statement of Net Assets, the business-type activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The District first utilizes restricted resources to finance qualifying activities.

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of the District's business-type activities. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The District does not allocate indirect costs. All costs are charged directly to the corresponding District.

The government-wide focus is more on the sustainability of the District as an entity and the change in the District's net assets resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

1. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, 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 proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the District:

- a. 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.

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

1. Accrual

Business-type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Deposits and Investments

The District'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 District's policy to value investments at fair value. None of the District'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 District Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities.
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations, and credit unions.
- Repurchase agreements
- Money market mutual funds

The District has no formal investment policy but instead follows the State of Maine Statutes. They are in the process of adopting a more detailed investment policy.

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet. The enterprise fund inventory consists supplies on hand at the end of the year, valued at cost. The cost value is determined using the first-in, first-out (FIFO) method.

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2012.

Capital Assets

Capital assets purchased or acquired with an original cost of \$2,000 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. Infrastructure such as buildings, infrastructure, and machinery and equipment 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.

Infrastructure assets include buildings, infrastructure, and machinery and equipment. These infrastructure assets are likely to be the largest asset class of the District. The District has retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

The accounting treatment of long-term debt depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term debt to be repaid from business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

Long-term debt for business-type funds is reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of interest reported as expenditures.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

Operating/Non-operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

Use of Estimates

During the preparation of the District's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 2 - CASH AND INVESTMENTS

The District follows state statutes for the investment of funds, which authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These apply to all District funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the District will not be able to recover its deposits. The District does not have a policy covering custodial credit risk for deposits. However, the District maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes.

At December 31, 2012, the District's cash balance of \$395,745 was comprised of bank deposits amounting to \$400,556. Of these bank deposits, \$360,453 was insured by federal depository insurance and consequently was not exposed to custodial credit risk. The remaining balance of \$40,103 was collateralized with securities held by the financial institution in the Town's name and consequently not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 110,453
Money market	290,103
	<u>\$ 400,556</u>

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 2 - CASH AND INVESTMENTS (CONTINUED)

Investments:

Custodial credit risk for investments is that, in the event of failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the District does not have a policy for custodial credit risk for investments.

At December 31, 2012, the District's investments of \$121,741 were comprised of certificates of deposit that were collateralized with securities held by the financial institution in the Town's name and consequently not exposed to custodial credit risk. At December 31, 2012, the District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>< 1 Year</u>	<u>1 - 5 Years</u>
Certificates of Deposits	\$ 121,741	\$ -	\$ -	\$ 121,741
	<u>\$ 121,741</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,741</u>

Credit risk – Statutes for the State of Maine authorize the District to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The District does not have an investment policy on credit risk. Generally, the District invests excess funds in money market accounts and various certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The District does not have a policy related to interest rate risk.

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets at December 31, 2012:

	Balance, 1/1/12	Additions	Disposals	Balance, 12/31/12
Depreciated assets:				
Land	\$ 204,414	\$ -	\$ -	\$ 204,414
Construction in Progress	5,376	-	(5,376)	-
Land Improvements	370,229	-	-	370,229
Sewer Lines	3,244,021	-	-	3,244,021
Buildings and improvements	3,661,389	2,119	-	3,663,508
Machinery & Equipment	303,793	62,312	(7,591)	358,514
Vehicles	76,882	-	-	76,882
Office furnishings	10,297	-	-	10,297
	<u>7,876,401</u>	<u>64,431</u>	<u>(12,967)</u>	<u>7,927,865</u>
Less: accumulated depreciation	<u>(5,532,510)</u>	<u>(123,153)</u>	<u>7,591</u>	<u>(5,648,072)</u>
	<u>2,343,891</u>	<u>(58,722)</u>	<u>(5,376)</u>	<u>2,279,793</u>
Net capital assets	<u>\$ 2,343,891</u>	<u>\$ (58,722)</u>	<u>\$ (5,376)</u>	<u>\$ 2,279,793</u>

NOTE 4 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2012:

	Balance, 1/1/12	Additions	Deletions	Balance, 12/31/12	Current Portion
Notes payable	\$ 2,682	\$ -	(350)	\$ 2,332	\$ 350
Bonds payable	224,409	-	(12,399)	212,010	12,600
Accrued compensated absences	2,601	1,913	-	4,514	-
	<u>\$ 229,692</u>	<u>\$ 1,913</u>	<u>\$ (12,749)</u>	<u>\$ 218,856</u>	<u>\$ 12,950</u>

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 4 –LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding notes and bonds payable:

\$362,100, 2007 Sewer bond, Maine Municipal Bond Bank. Principle payments are per annum varying from \$15,475 and \$21,001. Interest is charged at 1.620%. The final payment is due on April 1, 2027. \$ 212,010

Bethel Christian Society Incorporated (BCSI)

Promissory note/Mortgage, non-interest bearing note, annual principal payments vary. Maturity estimated November 2021.

On November 10, 1992, the District purchased a parcel of land from BCSI. In exchange for the land, the District executed a promissory note and mortgage in the amount of \$9,000. The payment terms are for the District to reduce the note by the equivalent of the BCSI's annual user charges until the note is paid. The amount applied to the note has been averaging approximately \$300 a year.

2,332

\$ 214,342

The following is a summary of outstanding bond and note principal and interest requirements for the following fiscal years ending December 31:

Bonds Payable:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2013	\$ 12,600	\$ 4,129	\$ 16,729
2014	12,804	3,923	16,727
2015	13,011	3,714	16,725
2016	13,222	3,502	16,724
2017	13,436	3,248	16,684
2018-2022	70,518	13,025	83,543
2023-2027	76,419	7,113	83,532
	<u>\$ 212,010</u>	<u>\$ 38,654</u>	<u>\$ 250,664</u>

NORTH BERWICK SANITARY DISTRICT

NOTE TO FINANCIAL STATEMENTS
DECEMBER 31, 2012

NOTE 4 – LONG TERM DEBT (CONTINUED)

Notes Payable:

	Principal	Interest	Total Debt Service
2013	\$ 350	\$ -	\$ 350
2014	350	-	350
2015	350	-	350
2016	350	-	350
2017	350	-	350
2018-2022	582	-	582
	\$ 2,332	\$ -	\$ 2,332

All bonds payable and notes payable are direct obligations of the District, for which its full faith and credit are pledged. The District is not obligated for any special assessment debt. All debt is payable from sewer fees assessed on all assessable property within the District.

NOTE 5 – RISK MANAGEMENT

The District faces a full realm of risks typical of a thriving entity. Liabilities associated with torts and protections against damage of loss of assets are the general categories of risk for which the District carries commercial insurance. Specific insurance related to these categories includes general, police and public officials liability coverage, workers compensation, and automobile insurance. The District is liable for deductibles ranging up to \$25,000 for settlements exceeding the limits of coverage, which range from \$500,000 to \$2,000,000. The amount of settlements has not exceeded insurance coverage for each of the past three years.

NOTE 6 – RELATED PARTY TRANSACTIONS

A member of the District’s Board of Trustees is related to the District’s Office Manager. The Trustee recuses himself from voting on any matters that concern the related party. The District also contracted with a vendor to perform animal removal services. The individual hired is related to the District’s Chief Operator. During the fiscal year ended December 31, 2012, payments to this vendor for animal removal totaled \$100.



Proven Expertise and Integrity

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

January 8, 2013

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

We have audited the financial statements of the North Berwick Sanitary District, as of and for the year ended December 31, 2012, and have issued our report thereon dated January 8, 2013. We conducted our audit in accordance with 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered North Berwick Sanitary District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the North Berwick Sanitary District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not necessarily designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Berwick Sanitary District's financial statements are free of 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*.

This report is intended solely for the information of the Board of Trustees, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

RHR Smith & Company

Certified Public Accountants

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 6, 2013

**Town of North Berwick
Annual Town Meeting - April 6, 2013
Final Budget Committee Recommendations**

Art.	Object	Funding Source										TOTALS	Moved	Second	Vote	
		FY 2012-2013 APPROP.	FY 2013-2014 WARRANT	TAXATION	EXCISE	DES SURPLUS	UNDES SURPLUS	MISC. FEES	STATE REV. SHARING	EQUIP. FUND	STATE AID					OTHER FUNDS
4	Wheeler Reimb.		\$ 56,000.00				\$ 56,000.00						\$ 56,000.00	Dave Bentley	Maurice Dolbec	11-0
5	Cemetery Transfer		\$ 20,000.00				\$ 20,000.00						\$ 20,000.00	Dave Bentley	Wendy Cowan	12-0
9	Fire Department	\$ 123,125.00	\$ 128,333.00	\$ 124,333.00			\$ 4,000.00						\$ 128,333.00	Dave Bentley	Wendy Cowan	11-0
10	CIP - Fire	\$ 9,860.00	\$ 7,015.00				\$ 7,015.00						\$ 7,015.00	Dave Bentley	Wendy Cowan	11-0
11	CIP - Vehicle (pumper)	\$ 40,000.00	\$ 42,760.00	\$ 40,000.00						\$ 2,760.00			\$ 42,760.00	Dave Bentley	Wendy Cowan	11-0
12	Police Department	\$ 764,730.00	\$ 770,155.00	\$ 770,155.00									\$ 770,155.00	Dave Bentley	Maurice Dolbec	9-0
12	Animal Control	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00		\$ 15,000.00							\$ 20,000.00	Dave Bentley	Maurice Dolbec	9-0
13	CIP - Police Vehicle	\$ 29,950.00	\$ 31,450.00							\$ 31,450.00			\$ 31,450.00	Dave Bentley	Wendy Cowan	9-0
14	Dispatch Services	\$ 78,105.00	\$ 80,355.00	\$ 80,355.00									\$ 80,355.00	Dave Bentley	Chris Rosen	11-0
14	Hydrant Rental	\$ 118,500.00	\$ 120,900.00	\$ 98,226.00					\$ 22,674.00				\$ 120,900.00	Dave Bentley	Chris Rosen	11-0
14	Street Lights	\$ 35,000.00	\$ 37,000.00	\$ 32,000.00			\$ 5,000.00						\$ 37,000.00	Dave Bentley	Chris Rosen	11-0
15	Rescue Squad	\$ 97,700.00	\$ 105,455.00	\$ 105,455.00									\$ 105,455.00	Dave Bentley	Maurice Dolbec	9-0
16	Transfer Station	\$ 257,370.00	\$ 234,130.00	\$ 66,000.00		\$ 2,750.00	\$ 3,750.00	\$ 36,630.00				\$ 125,000.00	\$ 234,130.00	Dave Bentley	Wendy Cowan	9-0
17	General Public Works	\$ 113,450.00	\$ 108,450.00		\$ 108,450.00								\$ 108,450.00	Dave Bentley	Wendy Cowan	11-0
17	Public Works Salary	\$ 239,575.00	\$ 241,000.00		\$ 241,000.00								\$ 241,000.00	Dave Bentley	Wendy Cowan	11-0
17	Patch	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00								\$ 2,500.00	Dave Bentley	Wendy Cowan	11-0
17	Winter Public Works	\$ 75,000.00	\$ 100,000.00		\$ 100,000.00								\$ 100,000.00	Dave Bentley	Wendy Cowan	11-0
18	Road Bond		\$ 120,280.00		\$ 120,280.00								\$ 120,280.00	Dave Bentley	Wendy Cowan	11-0
19	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00								\$ 5,000.00	Dave Bentley	Kerry Briggs	11-0
19	CIP - Road Pavement	\$ 350,000.00	\$ 200,000.00	\$ 16,000.00			\$ 106,000.00				\$ 78,000.00		\$ 200,000.00	Dave Bentley	Kerry Briggs	11-0
19	CIP - Road Recon.	\$ 50,000.00	\$ 79,720.00		\$ 75,500.00		\$ 4,000.00						\$ 79,500.00	Dave Bentley	Kerry Briggs	11-0
20	CIP- PW Vehicle	\$ 118,000.00	\$ 5,500.00							\$ 5,500.00			\$ 5,500.00	Dave Bentley	Maurice Dolbec	11-0
21	Board of Selectmen	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00									\$ 5,200.00	Dave Bentley	Wendy Cowan	10-0
21	Code Enforcement	\$ 12,945.00	\$ 13,125.00					\$ 13,125.00					\$ 13,125.00	Dave Bentley	Wendy Cowan	10-0
12	Code Enforcement Sal	\$ 51,165.00	\$ 51,165.00	\$ 39,110.00				\$ 12,055.00					\$ 51,165.00	Dave Bentley	Wendy Cowan	10-0
21	General Government	\$ 186,950.00	\$ 190,295.00	\$ 10,325.00			\$ 13,000.00	\$ 166,970.00					\$ 190,295.00	Dave Bentley	Wendy Cowan	10-0
21	Health Officer	\$ 500.00	\$ 500.00				\$ 500.00						\$ 500.00	Dave Bentley	Wendy Cowan	10-0
21	Town Manager	\$ 27,825.00	\$ 30,200.00	\$ 30,200.00									\$ 30,200.00	Dave Bentley	Wendy Cowan	10-0
21	Town Manager Sal	\$ 94,665.00	\$ 94,665.00	\$ 94,665.00									\$ 94,665.00	Dave Bentley	Wendy Cowan	10-0
21	Town Office Salaries	\$ 139,160.00	\$ 139,160.00	\$ 139,160.00									\$ 139,160.00	Dave Bentley	Wendy Cowan	10-0
21	Tax Assessment	\$ 47,500.00	\$ 48,850.00	\$ 48,850.00									\$ 48,850.00	Dave Bentley	Wendy Cowan	10-0
22	Town Reports	\$ 4,500.00	\$ 4,500.00					\$ 4,500.00					\$ 4,500.00	Dave Bentley	Wendy Cowan	10-0
23	Debt - Municipal Bld.	\$ 95,915.00	\$ 95,915.00	\$ 95,915.00									\$ 95,915.00	Dave Bentley	Wendy Cowan	10-0
24	CIP- Municipal Building		\$ 10,000.00				\$ 10,000.00						\$ 10,000.00	Dave Bentley	Wendy Cowan	9-0
25	Insurance	\$ 90,650.00	\$ 88,500.00	\$ 88,500.00									\$ 88,500.00	Dave Bentley	Wendy Cowan	10-0
25	Social Security	\$ 105,000.00	\$ 100,000.00	\$ 100,000.00									\$ 100,000.00	Dave Bentley	Wendy Cowan	10-0
26	General Assistance	\$ 20,000.00	\$ 15,000.00				\$ 15,000.00						\$ 15,000.00	Dave Bentley	Maurice Dolbec	9-1
27	Unanticipated Exp.	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00						\$ 5,000.00	Dave Bentley	Maurice Dolbec	9-1
28	Board of Appeals	\$ 4,500.00	\$ 4,000.00				\$ 2,500.00	\$ 1,500.00					\$ 4,000.00	Dave Bentley	Wendy Cowan	10-0
28	Planning Bd	\$ 15,000.00	\$ 14,000.00	\$ 11,000.00				\$ 3,000.00					\$ 14,000.00	Dave Bentley	Wendy Cowan	10-0
29	Parks & Recreation	\$ 77,030.00	\$ 73,290.00	\$ 58,290.00		\$ 15,000.00							\$ 73,290.00	Dave Bentley	Wendy Cowan	12-0
29	Community Center	\$ 23,250.00	\$ 24,030.00	\$ 24,030.00									\$ 24,030.00	Dave Bentley	Wendy Cowan	12-0
29	Millfield	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00									\$ 5,000.00	Dave Bentley	Wendy Cowan	12-0

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 6, 2013

COUNTY OF YORK -- STATE OF MAINE

To, Dwayne G. Morin, Resident of North Berwick, Maine in the County of York and State of Maine.

GREETINGS:

In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of North Berwick, qualified by law to vote in town affairs, to meet at the Noble High School in said Town of North Berwick on Saturday April 6, 2013 at 8:00 a.m. to vote on the following articles:

ARTICLE 1: To elect a moderator to preside at said meeting.

ARTICLE 2: To elect the necessary Town Officers for the ensuing year and to determine by secret ballot certain amendments to the Zoning Ordinance.

ARTICLE 3: To see if the Town will vote to authorize the Board of Selectmen to execute and deliver an amended Solid Waste Handling Agreement between and among the Town, Casella Waste Systems and Pine Tree Waste Inc. to replace the existing Solid Waste Handling Agreement between and among the Town, Casella and MERC for the balance of the existing agreements term through June 30, 2025. A copy of the new agreement is on file in the Town Clerk's Office.

Note: The anticipated savings for this contract is \$230,856.00 over 13 years based on estimated tonnage to be disposed and lower tipping fees

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 9-0 IN FAVOR.

ARTICLE 4: To authorize the Board of Selectmen to transfer \$56,000.00 from Undesignated Fund Balance into the Equipment Fund representing the last two payments on the wheeler purchase approved at the 2010 Annual Town Meeting.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 10-0 IN FAVOR.

ARTICLE 5: To authorize the Board of Selectmen to transfer \$20,000.00 from Undesignated Fund Balance into the Cemetery Funds for the unanticipated expenditures caused by the new maintenance contract.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$20,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 12-0 IN FAVOR.

ARTICLE 6: To see if the Town will vote that all balances, both debits and credits in all departments of Town Government be lapsed and that the following account balances be carried forward:

Winter Highway	Sidewalks	Parks and Recreation
Town Computer Account	Patch	Animal Control
Capital Improvement Funds	Mill Field Festival	

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 7: To see if the Town will authorize the Collector to accept taxes in anticipation of tax commitment.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 8: To see if the Town will vote to set a date for payment of taxes and determine a rate of interest on overdue taxes.

Due Date: October 4, 2013 Delinquent: October 5, 2013
Balance Due: May 2, 2014 Delinquent: May 3, 2014
Interest: 7%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 9: To see what sum the Town will vote to raise and/or appropriate for the operation of the North Berwick Fire Department.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Fire Department	\$123,125.00	\$128,333.00	4.23%

Budget Committee Recommends: OUGHT TO PASS, \$128,333.00; \$124,333.00 FROM TAXATION AND \$4,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 10: To see what sum the Town will vote to raise and/or appropriate for Capital Improvements – Fire Department

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Fire Department:	\$9,860.00	\$7,015.00	-40.56%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$7,015.00; \$7,015.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

Article 11: To see what sum the Town will vote to raise and/or appropriate for Debt Service – Fire Pumper.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Pumper:	\$40,000.00	\$42,760.00	6.90%

Note: This is the First payment on the 10 year bond to fund the purchase of a new fire pumper approved at Town Meeting on March 31, 2012.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$42,760.00; \$40,000.00 FROM TAXATION AND \$2,760.00 FROM EQUIPMENT FUND, VOTE 11-0 IN FAVOR.

ARTICLE 12: To see what sum the Town will vote to raise and/or appropriate for the **Police Department and Animal Control.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Police Department	\$764,730.00	\$770,155.00	0.71%
Animal Control	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>0.00%</u>
	\$784,730.00	\$790,155.00	0.69%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$790,155.00; \$775,155 FROM TAXATION AND \$15,000.00 FROM DESIGNATED FUND BALANCE PLUS DOG FEES, VOTE 9-0 IN FAVOR.

ARTICLE 13: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Police Cruiser**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Cruiser:	\$29,950.00	\$31,450.00	5.01%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$31,450.00 FROM EQUIPMENT FUND, VOTE 9-0 IN FAVOR.

ARTICLE 14: To see what sum the Town will vote to raise and/or appropriate for **Street Lights, Hydrant Rental, and Dispatch Services.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Street Lights	\$35,000.00	\$37,000.00	5.71%
Hydrant Rental	\$118,500.00	\$120,900.00	2.03%
Dispatch Services	<u>\$78,105.00</u>	<u>\$80,355.00</u>	<u>2.88%</u>
	\$231,605.00	\$238,255.00	2.87%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$238,855.00; \$210,581.00 FROM TAXATION, \$5,000.00 FROM UNDESIGNATED FUND BALANCE AND \$22,674.00 FROM STATE REVENUE SHARING, VOTE 11-0 IN FAVOR

ARTICLE 15: To see what sum the Town will vote to raise and/or appropriate for the Rescue Squad.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Rescue Squad	\$97,700.00	\$105,455.00	7.94%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$105,455.00 FROM TAXATION, VOTE 9-0 IN FAVOR.

ARTICLE 16: To see what sum the Town will vote to raise and/or appropriate for the Transfer Station.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Transfer Station	\$257,370.00	\$234,130.00	-9.93%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$234,130.00; \$66,000.00 FROM TAXATION, \$36,630.00 FROM MISCELLANEOUS FEES, \$3,750.00 FROM UNDESIGNATED FUND BALANCE, \$2,750.00 FROM DESIGNATED FUND BALANCE AND \$125,000.00 FROM ENTERPRISE FUND, VOTE 9-0 IN FAVOR.

ARTICLE 17: To see what sum the Town will vote to raise and/or appropriate for Public Works Department.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Winter Public Works	\$75,000.00	\$100,000.00	33.33%
General Public Works	\$113,450.00	\$108,450.00	-4.61%
Patch	\$2,500.00	\$2,500.00	0.00%
Salaries	<u>\$239,575.00</u>	<u>\$241,000.00</u>	<u>0.59%</u>
	\$430,525.00	\$451,950.00	4.98%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$451,950.00 FROM EXCISE TAX, VOTE 11-0 IN FAVOR.

ARTICLE 18: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Road Bond.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Road Bond:	\$0.00	\$120,280.00	new

Note: This is the First payment on the 10 year bond to fund the repair of roads approved at Town Meeting on March 31, 2012.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$120,280.00 FROM EXCISE TAX, VOTE 11-0 IN FAVOR.

ARTICLE 19: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Roads.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Roads – Sidewalks	\$5,000.00	5,000.00	0.00%
Roads - Reconstruction	\$50,000.00	\$79,720.00	59.44%
Roads – Pavement	<u>\$350,000.00</u>	<u>\$200,000.00</u>	<u>-75.00%</u>
	\$405,000.00	\$284,720.00	-42.22%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$284,720.00; \$16,000.00 FROM TAXATION, \$80,720.00 FROM EXCISE TAX, \$78,000.00 FROM ROAD GRANT, AND \$110,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 20: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Vehicles.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Public Works - Vehicles	\$118,000.00	\$5,500.00	-95.34%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 21: To see what sum the Town will vote to raise and/or appropriate for **General Government Expenses.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Administration	\$186,950.00	\$190,295.00	1.78%
Town Office Salaries	\$139,160.00	\$139,160.00	0.00%
Board of Selectmen	\$5,200.00	\$5,200.00	0.00%
Health Officer	\$500.00	\$500.00	0.00%
Code Enforcement Salary	\$51,165.00	\$51,165.00	0.00%
Code Enforcement Admin.	\$12,945.00	\$13,125.00	1.39%
Tax Assessment	\$47,500.00	\$48,850.00	2.84%
Town Manager Salary	\$94,665.00	\$94,665.00	0.00%
Town Manager Admin.	<u>\$27,825.00</u>	<u>\$30,200.00</u>	<u>8.54%</u>
	\$565,910.00	\$573,160.00	1.28%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$573,160.00; \$367,510.00 FROM TAXATION, \$192,150.00 FROM MISCELLANEOUS FEES AND \$13,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 22: To see what sum the Town will vote to raise and/or appropriate for **Town Reports.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Town Reports	\$4,500.00	\$4,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$4,500.00 FROM MISCELLANEOUS FEES, VOTE 10-0 IN FAVOR

ARTICLE 23: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Municipal Building Bond.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Municipal Building Bond	\$95,915.00	\$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$95,515.00 FROM TAXATION, VOTE 10-0 IN FAVOR.

ARTICLE 24: To see what sum the Town will vote to raise and/or appropriate for Capital Improvements – Municipal Building.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Municipal Building	\$0.00	\$10,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$10,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 25: To see what sum the town will vote to raise and/or appropriate for Insurance.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Insurance	\$90,650.00	\$88,500.00	-2.43%
FICA For All Employees	\$105,000.00	\$100,000.00	-5.00%
	\$195,650.00	\$188,500.00	-3.79%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$188,500.00 FROM TAXATION, VOTE 10-0 IN FAVOR.

ARTICLE 26: To see what sum the Town will vote to raise and/or appropriate for General Assistance.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
General Assistance	\$20,000.00	\$15,000.00	-33.33%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$15,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 9-1 IN FAVOR.

ARTICLE 27: To see what sum the Town will vote to raise and/or appropriate to cover unanticipated expenses for the 2011 fiscal year.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Unanticipated Expenses:	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 9-1 IN FAVOR

ARTICLE 28: To see what sum the Town will vote to raise and/or appropriate for **Town Boards.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Zoning Board of Appeals	\$4,500.00	\$4,000.00	-12.50%
Planning Board	<u>\$15,000.00</u>	<u>\$14,000.00</u>	<u>-7.14%</u>
	\$19,500.00	\$18,000.00	-8.33%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$18,000.00; \$11,000.00 FROM TAXATION, \$4,500.00 FROM MISCELLANEOUS FEES AND \$2,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 29: To see what sum the Town will vote to raise and/or appropriate for the **Parks and Recreation.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Parks and Recreation	\$77,030.00	\$73,290.00	-5.10%
Community Center	\$23,250.00	\$24,030.00	3.35%
Mill Field Operation	\$5,000.00	\$5,000.00	0.00%
Mill Field Festival	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>0.00 %</u>
	\$110,280.00	\$107,320.00	-2.76.%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$107,320.00; \$87,320.00 FROM TAXATION AND \$15,000.00 FROM DESIGNATED FUND BALANCE PLUS FEES, VOTE 12-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate for the maintenance of **Municipal Cemeteries.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Cemetery Trustees:	\$5,500.00	\$12,750.00	231.81%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$12,750.00 FROM TAXATION, VOTE 12-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate for **Cemeteries & Historical Society.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Maint. of Old and Vet. Cem.	\$6,000.00	\$6,000.00	0.00%
Oakwoods Meeting House	<u>\$2,000.00</u>	<u>\$3,900.00</u>	<u>0.00%</u>
	\$8,000.00	\$9,900.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$9,900.00 FROM UNDESIGNATED FUND BALANCE, VOTE 12-0 IN FAVOR.

ARTICLE 32: To see what sum the Town will vote to raise and/or appropriate for the **D.A. Hurd Library.**

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Library	\$202,326.00	\$202,326.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$202,326.00 FROM STATE REVENUE SHARING, VOTE 12-0 IN FAVOR.

ARTICLE 33: To see what sum the Town will vote to raise and/or appropriate for Social Services.

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
Caring Unlimited	\$1,213.00	\$1,213.00	0.00%
Visiting Nurse Service	\$5,272.00	\$6,555.00	24.34%
York Cty Comm. Action	\$2,250.00	\$2,250.00	0.00%
So. Me. Agency on Aging	\$3,300.00	\$3,300.00	0.00%
York Cty Child Abuse	\$600.00	\$600.00	0.00%
Counseling Services, Inc.	\$3,000.00	\$3,000.00	0.00%
York County Shelters	\$2,100.00	\$2,728.00	29.86%
SARSSM	\$300.00	\$300.00	0.00%
Seacoast Aids	<u>\$750.00</u>	<u>\$750.00</u>	<u>0.00%</u>
Total	\$18,785.00	\$20,696.00	10.17%

Note: Last year's total Social Services budget was \$24,585.00. Two agencies did not submit budget requests this year.

BUDGET COMMITTEE RECOMMENDS: FROM TAXATION, VOTE 12-0 IN FAVOR

Caring Unlimited	\$1,213.00
Visiting Nurse Service	\$6,555.00
York County Community Action	\$2,250.00
Southern Maine Agency on Aging	\$3,300.00
York Cty. Child Abuse	\$600.00
Counseling Services, Inc.	\$3,000.00
York County Shelters	\$2,728.00
SARSSM	\$300.00
Seacoast Aids	<u>\$750.00</u>
Total	\$20,696.00

ARTICLE 34: To see what sum the Town will raise and/or appropriate for funding outside agencies:

	<u>2012/2013</u>	<u>2013/2014</u>	<u>Inc/(Dec)</u>
American Legion	\$2,500.00	\$2,500.00	0.00%
Seacoast Shipyard	\$500.00	\$500.00	0.00%
So. Me. Reg. Planning Comm	<u>\$1,562.00</u>	<u>\$1,609.00</u>	<u>3.00%</u>
	\$4,562.00	\$4,609.00	1.03%

BUDGET COMMITTEE RECOMMENDS FROM TAXATION, VOTE 12-0 IN FAVOR:

American Legion	\$2,500.00
Seacoast Shipyard	\$500.00
Southern Maine Regional Planning Commission	<u>\$1,609.00</u>
Total	\$4,609.00

ARTICLE 35: To see if the Town will vote to deposit the excess balance of the 2013 fiscal year Excise Tax and all unspent appropriated Excise Tax into the Equipment Fund.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 36: To see if the Town will authorize the Board of Selectmen to utilize Undesignated Fund Balance for the unforeseen purchase and/or repair of vehicles and equipment for the current fiscal year not to exceed \$40,000.00 during the fiscal year.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 10-1 IN FAVOR.

ARTICLE 37: To see if the Town will vote to authorize the Selectmen to accept conditional and unconditional contributions of monetary gifts, property and equipment on behalf of the Town.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

ARTICLE 38: To see if the Town will vote to raise and/or appropriate the sum of \$72,450.00 (Seventy-two thousand, four hundred and fifty dollars) for the payment of principal and interest on the Town's \$600,000.00 1994 General Obligation Bonds (**Hussey Seating Company Project**) and approve the expenditure of a like amount for that purpose from the sinking fund established pursuant to the Hussey Seating Company Municipal Development District and Tax Increment Financing District and the Development Program therefore.

Explanatory Note: The Sinking Fund will be funded by tax revenues and lease payments made by Hussey Seating Company to the Town under the tax increment financing program between the parties. Establishment of the tax increment financing district was approved at the special Town Meeting held January 27, 1994. This is the final payment into this fund.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$72,450.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 39: To see if the Town will vote to certify that the public purpose of the **Canal Street Affordable Housing Development District** is being met and that the required housing affordability and other conditions of approval, including limitations on uses of tax increment revenues for approved development project costs, set forth in the Certificate of Approval issued by Maine State Housing Authority for the District and the related Affordable Housing Development Program are being maintained.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 11-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 6, 2013 at 8:00 a.m. and close at 1:00 p.m.

The registrar of voters will hold office hours while the polls are open to correct any error in or change a name or address on the voter registration list; to accept the registration of any eligible voter and to accept new enrollments.

Any person who is not registered as a voter may not vote in any election. Hereof fail not make due service of the warrant and return of your doings at the time and place of the meeting.

Given under our hands at North Berwick, Maine, this 19th day of March, A.D. Two Thousand and Thirteen.

Selectmen of North Berwick, Maine

Lawrence Hart, Chair

Paul Danforth

Elaine Folsom

Charles Galemmo

Gregg Drew

A true copy
Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March 19, 2013

Pursuant to the following warrant, I have notified the Inhabitants of North Berwick, Maine qualified are therein expressed to meet at the time and place and for the purpose herein named, by posting this day an attested copy of the warrant and amendments to the Zoning Ordinance. A copy of the Zoning Ordinance amendments are available in the Town Clerk's office.

at:
Municipal Office
U.S. Post Office
Noble High School

The same being public places within North Berwick, Maine.

Dwayne G. Morin
Resident, North Berwick, Maine

NOTES

TELEPHONE NUMBERS

Emergency Police/Fire/Rescue

911

Municipal Building	676-3353
Town Manager	Ext. #4
Town Clerk/Tax Collector/Treasurer/General Assistance	Ext. #1
Code Enforcement Office/Building & Plumbing Inspector	Ext. #2
Assessing Agent	Ext. #3
Highway Department	676-2750
Police Department(Administrative calls)	676-2751
Rescue Department(Administrative calls)	676-9417
Fire Department(Administrative calls)	676-2611
Community Center	676-3207
Parks and Recreation Office	676-3206
D.A. Hurd Library	676-2215
Transfer Station	676-2711
Water District	676-3707
Sanitary District	676-4000
MSAD #60 Superintendent	676-2234

OFFICE HOURS

Clerk/Tax Collector/Treasurer

Mon., Tues. & Wed. 8am - 4pm
Thursday 1pm - 7pm
Friday 8am – 1pm

Town Manager

Monday - Friday
8:30am – 4:30pm

Code Enforcement Office

Monday - Wednesday 8am – 4pm
Thursday 8am - 6:30pm
Friday 8am – 3pm
Closed Second and Fourth Fridays

Assessing Agent

Tuesday and Wednesday
8am – 4pm

Library

Monday, Wednesday, Friday
9:30am – 5pm
Tuesday & Thursday 1pm – 7pm
Saturday 9:30am - 1pm
Closed Sunday and Holidays

Transfer Station

Tues. & Thurs. 3pm - 7pm
Wednesday Noon - 4pm
Friday 1pm – 6pm
Saturday 8am - 4pm
Closed Monday and Sunday

Board of Selectmen

Meetings held First and Third Tuesday
of the Month 6:30pm

Planning Board

Meetings held Second and Fourth
Thursdays of the Month – 6:30pm

Parks and Recreation

Monday, Wednesday and Friday
9am – 3pm
Commission meets First Monday of the
month 6:30pm

Cemetery Trustees

Meetings held Third Wednesday of
every odd month

Town of North Berwick
21 Main Street
P.O. Box 422
North Berwick, Maine 03906

www.townofnorthberwick.org