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ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



CANAL STREET PLAYGROUND

**For the Fiscal Year beginning July 1, 2015
and ending June 30, 2016**

and the

2017 BUDGET MEETING WARRANT

On The Cover

CANAL STREET PLAYGROUND

In 1973, the Town of North Berwick received a Maine Land and Water Conservation Grant and created the Canal Street Playground. The playground consisted of a full size basketball court, sandbox with slide, see-saws, picnic table area and a swing set. Over the years, the playground equipment fell into disrepair and the Town removed the equipment. In addition, the basketball court was repaved, however, it also fell into disrepair. The acceptance of the grant funds in 1973 required the town to keep this parcel of land as a park.

The Parks and Recreation Commission proposed a beautification project for the downtown Canal Street Playground Area in 2013, however it was not approved at the Annual Town Meeting. The Commission then proposed an updated project in 2015 which was approved at the Annual Town Meeting. The Commission's proposal was to remove the existing chain link fence, basketball court and other items currently there and install a NEW 1/2 court basketball area, green space area with picnic tables, and a Playscape Structure for ages 2-12. The entire area to be surrounded by a split rail fence. The Town would also provide for skateboard ramps and rails for use at the playground.

In the Spring of 2016, the Public Works Crew in coordination with hired contractors performed the necessary improvements to rebuild the Canal Street Playground.

Children can enjoy the state of the art playscape while others play a game of basketball or skateboard on the skateboard ramps and rails available at the playground. The picnic tables give parents a place to rest and relax as they watch their children play within the park.

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DEDICATION



Elaine Folsom

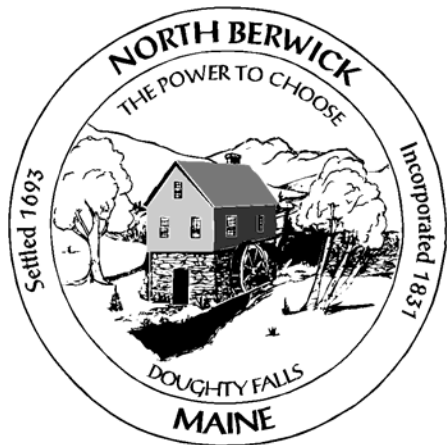
It is the Town of North Berwick's honor to dedicate the Town Report to Elaine Folsom.

Elaine Folsom was born on February 11, 1938 to Mr. and Mrs. Albert Viel of Rollinsford, NH. She graduated from Berwick Academy in South Berwick and shortly after married Don Folsom on June 25, 1955. They had three children, Laurie born in 1956, Don, Jr. born in 1959, and Steve born in 1963. Don and Elaine moved to North Berwick in the summer of 1970 and owned the Morrell Sherburne home when it was located on Route 9 in front of Pratt and Whitney (the house was relocated and currently located in the Historical Societies Unity Park on Old County Road) which they restored maintaining the antiquity of the home. Elaine and Don built their log cabin home on Knight's Pond Road where they moved in 1978. Elaine's beloved husband, Don passed away in 2006 and her son Don Jr. passed away in 2007.

Elaine served the Town of North Berwick in many capacities over the years. She was a member of the Zoning Board of Appeals for seven years (1988 - 1995) with the majority of that time serving as Chair; Budget Committee for three years (1988 - 1991) and Board of Selectmen for nine years (2007 - 2016) where she served as Chair in 2011. Elaine also served as Deputy Clerk for two years and was a ballot clerk for the town in the 1980's. In addition, Elaine spent many days and nights with her beloved husband Don, North Berwick Road Foreman from 1989 - 1996, inspecting and plowing the roads throughout the Town of North Berwick.

Elaine is very active in her church, St. Marys in Rollinsford, NH serving in many capacities including as lector.

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



**FY2016 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2017

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Charles Glemmo, Elected to 2017
Michael Johnson, Jr., Elected to 2018
Jonathan Hall, Elected to 2018
Michael Johnson, Sr., Elected to 2019
Wendy Cowan, Elected to 2019

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

Lynn Manley, Elected to 2017
Stan Cowan, Elected to 2018
Rebecca Hopper, Elected to 2019

SANITARY DISTRICT TRUSTEES

Maurice Dolbec, Elected to 2017
Owen Thyng, Elected to 2018
Daniel Burbank, Elected to 2018
Jay Randall, Elected to 2019
John Randall, Jr., Elected to 2019

WATER DISTRICT TRUSTEES

Carl L. Works, Elected to 2017
James Muthig, Elected to 2017
Anita Johnson, Elected to 2018
Steve Gray, Appointed to 2018
Nelson Begin, Elected to 2019

MODERATOR

Tim Kezar

CEMETARY TRUSTEES

Claudy Boy, Elected to 2017
Amelia Rowell, Elected to 2017
Martha Gallagher, Elected to 2018
Dale Clock, Elected to 2019
Peter Derby, Appointed to 2019

BUDGET COMMITTEE MEMBERS

Patrick McLaughlin, Elected to 2017
Reginald Touissaint, Elected to 2017
Julie Fernee, Elected to 2017
Michael Johnson, Sr., Elected to 2017
Lynn Manley, Elected to 2018
Gregg Drew, Elected to 2018
Laura Shaw, Elected to 2018
Rebecca Hopper, Elected to 2018
Beverly Gray, Elected to 2019
Lendell Quint, Elected to 2019
Maurice Dolbec, Elected to 2019
Cheryl Monkiewicz, Elected to to 2019

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Anne Whitten, Appointed to 2017
Jon Morse, Appointed to 2018
Barry Chase, Appointed to 2019
Geoffrey Aleva, Appointed to 2020
Matthew Qualls, Appointed to 2020

Alternates:

David Ballard, Appointed to 2019
Vacant, Appointed to 2021

**PARKS AND RECREATION
COMMITTEE**

Amiee Metz-Jordan, Appinted to 2017
Dayna Mayrose, Appointed to 2017
Heather Eastman, Appointed to 2017
Lincoln Harrison, Appointed to 2017
Laurienne Missud Martin, Appointed 2017

Alternates:

Open, Appointed to 2017
Open, Appointed to 2017

ZONING BOARD OF APPEALS

Julie Fernee, Appointed to 2017
Craig Linscott, Appointed to 2018
Todd Hoffman, Appointed to 2018
Tim Kezar, Appointed to 2018
Louis Thibodeau, Appointed to 2019

Alternates:

Gregg Drew, Appointed to 2020
Vacant, Appointed to 2019

**CONSERVATION-AGRICULTURAL
COMMISSION**

John Archambault, Appointed to 2017
William Houston, Appointed to 2017
Anne Sofie Larsen, Appointed to 2017
Lynn Manley, Appointed to 2017
Qiana Qualls, Appointed to 2017
Vacant, Appointed to 2017
David Parker, Tree Warden

**CABLE T.V. REGULATORY
COMMISSION**

Nicholas Salata, Appointed to 2017

HEALTH OFFICER

Roger Frechette

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

District 6

Jennifer Parker
224 Witchtrot Road
South Berwick, ME 03908
287-4469

Jennifer.Parker@legislature.maine.gov

STATE REPRESENTATIVE

District 5

Beth O'Connor
92 Sullivan Street
Berwick, ME 03901
698-7899

Beth.Oconnor@legislature.maine.gov

STATE SENATOR

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

ADMINISTRATIVE OFFICIALS

TOWN MANAGER

Dwayne G. Morin

TOWN CLERK

Christine Dudley

ASSESSOR'S AGENT

Craig Skelton

**DEPUTY TREASURER/
WELFARE DIRECTOR**

Marianne Benedict

PUBLIC WORKS DEPARTMENT

Mike Dunn, Road Foreman

Ernest Rose

Robert Moulton

Everett Smith

CODE ENFORCEMENT OFFICER

Roger Frechette

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

Mary Kinney, Animal Control

DEPUTY TOWN CLERK

Kathryn Miller Jacques

TRANSFER STATION

Richard Anderson, Supervisor

Kate Phinney

RESCUE SQUAD

Mike Barker, Chief

Nick Pelletier, Asst. Chief

PARKS AND RECREATION

COORDINATOR

Kristie Michaud

DEPUTY TAX COLLECTOR

Kathryn Miller Jacques

FIRE DEPARTMENT

Brian Gosselin, Chief

Larry Straffin, Deputy Chief

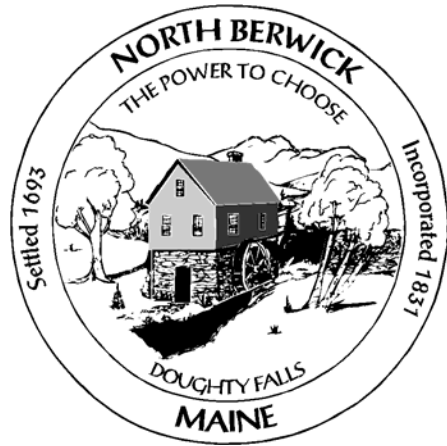
Mark Kelewae, Captain

Bob Robbins, Captain

Ryan Spuransky, Lieutenant

Jason Coffin, Lieutenant

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



**FY2016 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Report of the
BOARD OF SELECTMEN



Fellow Residents;

The Town of North Berwick finds itself in a very good position at the end of this budget year. In taxation, the Select Board was able to hold the line on property taxes with no increase. This was because of growth at Pratt & Whitney as well as a good number of new houses. The town's philosophy of controlled growth is paying dividends by attracting new families while not sending our liability to the school district through the roof. The town budget being presented this year is well within projected revenue growth, leaving us a healthy buffer to absorb a good portion of a school increase should we have one.

In other events, our Agriculture and Conservation Committee has been hard at work developing a trail system that will link into the trail system developed by the Great Works Regional Land Trust on Lebanon road. They have been applying for grants and planning trails on the town property. We are working to find outside sources, such as the Project Canopy Grant, to build the trails at no cost to the town. In this town budget are the necessary authorizations for in-kind services and grants. This will offer a great recreational opportunity for all of us and enhance the quality of life in town. We all owe a word of thanks to the committee for their hard work.

Another thing we should keep an eye on is the development of a new fire station. The William Hill Fire Station will not be retired, but some of the new engines have outgrown this historic building. In this year's budget is the seed money needed to do some engineering work and look at options. It is only the first step toward deciding what we need to maintain fire safety in this technologically more complex world. This town meeting will just be the money to research options. Decisions on which options to choose and their associated cost will be made at future town meetings, so stay tuned.

The Town of North Berwick has been able to deliver a high level of services while maintaining a low tax rate. Our Parks and Rec department and volunteers offer great recreational opportunities. Our First Responders deliver top rate community safety making us among the safest in Maine. Our Roads department went through a tough winter but never faltered in keeping our roads clear and safe. The library continues to deliver programming to add interest and character to our community. Let's also recognize the organizations outside of the Town committees, from the Historical Society to the North Berwick Athletic Association to the Food Pantry, that have volunteers working to deliver services and recreation we all appreciate. It is all of us working together that makes this a town we are all be proud of.

Respectfully Submitted;

Charles Galemmo, Chair, Board of Selectmen

Report of the
TOWN MANAGER



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 2016 which covers the period from July 1, 2015 to June 30, 2016.

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

Highlights

Tax Rate: The tax rate increased \$12.60, an increase of \$0.15 from the previous year. The Town saw an increase in the municipal valuation of \$14,017,840.00. The Town portion of the tax rate increased by \$100,733.62, the SAD #60 portion increased by \$200,301.00, and County Taxes decreased by \$441.00 over the previous year.

Financial Health: I am pleased to report that the Town continues to maintain a healthy fiscal approach by maintaining a fund balance equal to more than 90 days of expenditures as recommended by our auditors as well as healthy fund balances within the Town's trusts and dedicated funds. In addition, department heads continue to develop budgets that provide the essential services requested by residents in the most effective way and at the lowest possible cost. The audit report contained in this report provides a picture of the Town's fiscal health. The Town also produces a Capital Improvement Plan to provide a means for evaluating facility and infrastructure projects and the mechanism for reviewing operating budget projects. The five year Capital Improvement Program is reviewed and revised yearly with ten year projections included to anticipate and plan for projects involving public facility improvements and major equipment purchases. By planning and maintaining the town's infrastructure, facilities and equipment, it balances the needs and the Town's financial ability on both a short and long term basis.

Road Work: The Town accomplished one reconstruction project and and four paving projects:

Paving Projects:

Lower Main Street: The town made drainage improvements, repaired the sidewalk between Dyer Street and Railroad Avenue and then shimmed and overlay the Entire Road.

Pleasant Street: The entire road was shimmed and overlaid.

Gould's Bridge Road: One of the few dirt roads still in the town was gravelled and then the entire road was paved.

Hammond Road: Each end of this road experienced some sever frost heave problems, so these sections were repaired and then the entire road was shimmed and overlaid.

Reconstruction Projects:

Dyer Street: The Town repaired the existing under drain in the road, rebuilt the sidewalk with granite curbing and then shimmed and overlaid the entire road.

Code Enforcement: Over the course of the last year, the Town has had a revolving door of Code Enforcement Officers. Patti McKenna, who was hired to replace Larry Huntley, the Town CEO for 15 years, decided after 1 month to return to her previous employment in Lyman; James Marchese, hired to replace Patti, moved to New Hampshire six months after being hired and is now CEO of Greenland NH; and James Allaire, hired to replace James Marchese, decided to reutrn back to his previous employment in Alfred after four months on the job. During the time when the Town did not have a CEO in the office, the Town of Wells and South Berwick assisted the Town in fulfilling the CEO job requirements. It is hoped that the revolving door has come to an end as the Town has hired Roger Frechette and he began employment in August of 2016.

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, 2015 through June 30, 2016

<u>NAME</u>	<u>AGE</u>	<u>DATE</u>
Atwell, Robert Norman Sr.	80	07/20/2015
Brown, George Ernest	60	02/13/2015
Brown, Marcie Lee	63	09/18/2015
Colwell, Olive Taber	93	03/28/2016
Cook, Lydia K	93	01/21/2016
Cousens, Katherine Mae	98	11/01/2015
Dawson, Allan Wild	74	03/29/2016
Desrosiers, Gerard W.	62	11/30/2015
Dougherty, Mary L.	83	10/01/2015
Eldridge, Nancy Kay	78	05/22/2016
Emerson, William Edward Sr.	86	10/08/2015
Ferrand, Clarissa	60	03/09/2016
Fitzherbert, Thurlow Joseph	88	03/05/2016
Gonthier, Ulanda Louise	98	03/30/2016
Grant, Harold Weymouth	101	07/14/2015
Harrington, Bernice Janet	92	02/24/2016
Harrington, Gertrude M.	93	01/16/2016
Hill, Betty J	73	05/14/2016
Hingston, George Francis	77	08/31/2015
Hodurski, Michael Andre	64	08/31/2015
Holmes, Caroline G.	86	08/10/2015
Hubert, Linda Jane	52	06/27/2016
Kingston, William A.	85	05/05/2016
Laing, Frances Lorraine	88	06/02/2016
Lamson, Judith Ann	85	03/16/2016
Lane, Marjorie Ann	78	01/12/2016
Lauletta, Evelyn Daily	91	05/26/2016
Levasseur, Dick	63	09/30/2015
Lucas, Veronica T.	88	04/26/2016
Matthews, Anna Lucille	92	03/03/2016
McAfee, Frances I.	87	01/25/2016
McKinnon, Daniel K.	84	05/01/2016
Mitchell, Florence	92	12/26/2015
Morin, Carmel T.	80	11/04/2015
Palmer, Wayne F	81	04/29/2016

<u>NAME</u>	<u>AGE</u>	<u>DATE</u>
Papale, Hazel M.	85	10/08/2015
Parker, Charles W. Jr.	94	02/05/2016
Pelletier, Denise	80	12/26/2015
Pineo, Catherine	93	06/03/2016
Reynolds, Susan Elizabeth	68	04/25/2016
Ridlon, Linda Dorothy	66	12/27/2015
Rose, Sandra Diane	72	12/22/2015
Sanborn, Travis Lee	25	04/02/2016
Smith, Ruth Marie	81	08/06/2015
Spencer, Virginia Arbuckle	87	06/04/2016
Stevens, Cheryl Jean	48	10/18/2015
Tibbetts, Roger Elwin	92	11/14/2015
Tutelian, Norma Roberts	84	03/31/2016
Wentworth, Marilyn	91	10/04/2015
Wick, Merritt Pinkham	75	04/14/2016

Inland Fisheries and Wildlife

Hunting/Fishing Licenses issued	330
Boats registered	297
ATVs registered	211
Snowmobiles registered	124

Licensed Dogs

Male	19
Female	21
Neutered Males	234
Spayed Females	228

Vital Statistics

Marriages:	26
Births:	27

Voter Registration

New Registered Voters	92
Active Registered Voters	3,493

Elections

<u>Date</u>	<u>Election</u>	<u>Voters</u>
November 3, 2015	State Referendum	554 ballots cast
April 2, 2016	Town Meeting	198 ballots cast
	Budget Meeting	71 voters in attendance
May 5, 2016	MSAD 60 Budget Meeting	32 voters in attendance
May 10, 2016	MSAD 60 Referendum	125 ballots cast

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

Report of the
RESCUE SQUAD



To The Citizens of North Berwick:

Another year has come and gone, and North Berwick Rescue continues to grow and improve to provide the very best in Emergency Medical Services (EMS) to the residents and visitors of North Berwick.

This year as we have seen our call volume increase by over **100** emergency responses, and with the growth of the town, this number is projected to increase each year.

We have an extremely dedicated and talented staff of EMS professionals that provide the very best emergency care for our small town, and while all the other area towns are adding paid staff, we need to continue to support our employees. To do this, we are seeking a little more town funding to give wage increases to our part time employees to stay competitive and retain and recruit the best. With this increased request, North Berwick Rescue is also increasing its share of costs which is generated from billing revenue.

Thank you for the support that all have given and we look forward to another great year! Be Safe

Below is a breakdown of calls for the year 2016:

Cancelled	21	Treated, Transferred Care to other EMS	4
Deceased on Scene	8	Treated, Transported by EMS (ALS)	218
No Patient Presented (Stand By)	44	Treated, Transported by EMS (BLS)	107
No Treatment Required	26	Treated, Transported private vehicle	1
Patient Refused Treatment	29	Unknown	2
Treated, Patient Refused Transport	46	Total	506

Michael Barker, Rescue Chief and *Mick Pelletier*, Asst. Chief

Report of the
POLICE DEPARTMENT



To The Citizens of North Berwick:

The North Berwick Police Department would like to thank the citizens of North Berwick not only for their continued support but the assistance you have given us over the past year. More than ever the public has been calling to report suspicious people, vehicles or activity that they have encountered. I believe this is directly related to the fact that property crimes in North Berwick have decreased for the third year in a row! This certainly gives merit to the slogan "If you see something say something".

Believe it or not our K-9 Hoki is getting close to retirement. This past year we had another German Shepherd "Maverick" donated to us from a police K-9 organization in California. We are working on a smooth transition of K-9's over the next year as Maverick is being trained with funds obtained through local grants.

As I have said in the past it is a privilege to serve the citizens of North Berwick. On behalf of the men and women of the Police Department, thank you for your continued support.

The following is a summary of some of the calls handled over the past fiscal year, July 1, 2015 to June 30, 2016. A complete list can be obtained at the police station.

Disorderly Disturb	51	Assist Citizen	216	Civil Disputes	22
Assaults	12	Theft/Fraud/Forgery	70	Shoplifting	2
Domestic Disputes	36	Burglary	23	Emotionally Disturbed	38
M/V Crash PD	158	Burglar Alarms	109	Drug Offenses	25
M/V Crash PI	49	Terrorizing/Threat	22	Vandalism	42
M/V Crash Fatal	0	Harassment	72	Warrant Arrest	49
M/V Complaints	182	Criminal Trespass	21	Bomb Scare	4
M/Stops	3500	Assist Rescue	262	Found/Lost Property	52
Parking Violations	32	Assist Fire	54		
Sex Offense	5	Assist Other Agency	94		
Suicide	1	Suspicious Activity	204		

Respectfully submitted,

Stephen C. Peasley, Police Chief

Report of the
FIRE DEPARTMENT



To the Citizens of North Berwick:

Once again 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 of training and equipment purchases that we are able to better our service to the town.

Once again I would like to thank you all.

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

The North Berwick Fire Department responded to the following number and types of calls for the fiscal year July 2015 - June 2016:

Electrical Fire	0	Mutual Aid	44
Assist other NB agency	44	Fire/smoke alarms	34
Carbon Monoxide calls	6	Structure Fires	1
Chimney Fires	1	Hazardous Materials	4
Electrical/Severe weather	0	Misc./Public Assist	8
Grass/Brush/Woods	11	Investigations	18
Motor Vehicle Accidents	38		
		TOTAL CALLS	209

Respectfully submitted,

Brian Gosselin

Fire Chief

Report of the
PLANNING BOARD



To the Citizens of North Berwick:

This past year, the Planning Board has been quiet with commercial development but active with review of projects including minor subdivisions and conditional use permits.

The board started the year reviewing potential zoning changes and ended the year with review of additional zoning changes for the upcoming Town Meeting.

The board's intention when time permits is to review the comprehensive plan and present pertinent ordinance changes based on the comprehensive plan and resident requests. The board looks forward to meeting with the Selectmen to provide a common path for the Town's future development.

We will be working with a new code enforcement officer to adjust the permit application, to simplify the process for smaller projects and outline the information required for larger scale commercial projects.

We encourage all members of the public to attend the meetings and participate in the process.

I would like to recognize and thank the current members of the Board that volunteer many hours of their time to assist the Town with this important service; Rick Reynolds, Barry Chase, John Morse, Matthew Qualls, Ann Whitten and Mark Cahoon. I also want to thank the efforts of Susan Neihoff our stenographer.

Respectfully submitted,

Geoffrey Alena

Chairman Planning Board

Report of the  _____ 
CODE ENFORCEMENT OFFICER

To the Citizens of North Berwick:

It is the goal of the Code Enforcement Office to assist property owners and their agents in reviewing, permitting and inspecting land use and construction activities and to insure a successful outcome.

Permits are required for various land use and construction activities. To be certain, call the Town Office for information about permits and permit fees. Permits do expire, for work not started within 1 year and not substantially completed within 2 years.

Growth Permits Issued:

Single Family 25

Building Permits Issued:

Single Family Homes	19	Swim Pools	4
Accessory Dwellings	2	Replacement Home	1
Garages/Barns/Sheds	31	Sign	0
Remodels	10	Miscellaneous	3
Additions	18	<u>Commercial Building</u>	<u>1</u>
Piers, Docks	0	Total	89

Plumbing Permits Issued: 56

Electrical Permits issued: 41

Total Value **\$4,761,077.00**

Total Permit Revenue **\$54,216.00**

Impact Fees Received:

Recreational Impact Fees **\$12,564.97**

Open Space Impact Fees **\$6,932.03**

Permitting received and approved by Patti McKenna, James Marchese and James Allaire.

Respectfully submitted,

Roger Frechette
 Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

To the Citizens of North Berwick:

During the fiscal year 2016, General Assistance was granted to the citizens of North Berwick in the amount of \$3,818.62. The majority of this assistance was for rent and electricity. Other forms of assistance included heat, food, trash bags, and water bills. The State of Maine reimbursed the Town of North Berwick \$2,673.04 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 assessment function is to deliver an assessment roll, timely and accurately. The assessment roll makes possible the foundation that funds our public schools, police, fire and rescue departments as well as other public services citizens depend on and have come to expect and enjoy.

The Town of North Berwick and South Berwick share an Assessing Agent. The agent serves in North Berwick on Tuesday and Wednesday each week and in South Berwick on Monday, Thursday and Friday. The two communities 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, 2015 there were 52 mapping changes as well as field inspections and property valuation reviews on more than 163 properties. Those adjustments recognized changes resulting from home additions or alterations, construction of decks, shed and garages as well as 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 Tree Growth or Open Space or exemption programs such as the Homestead, Veteran or Blind Exemption must be submitted on or before April 1st each year in order to be effective for the upcoming tax year. Forms for these programs or exemptions

Respectfully submitted,

Craig Skelton
Assessing Agent

Report of the  _____ 
PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

It has been another great year for the Parks & Recreation Department. The Community Center is busier than ever hosting several different organizations and their meetings. There were also a lot of folks renting it for birthday parties, wedding receptions, showers, Christmas gatherings, etc. We are so lucky to have such a beautiful facility in our town and often hear how residents from other towns wish they had one to utilize.

The North Berwick Summer Camp was a tremendous success with 70+ campers signing up last summer. We tried a few different field trips last summer that seem to be a big hit with the kids. The Parks & Recreation department continues to hold our annual events such as the Easter Egg Hunt, Earth Day, “A Day in the Park 5K Race”, Mill Field Festival, Halloween Howler and the Tree Lighting. I also answered 154 Santa letters that came in from the Tree Lighting, PTO Santa Breakfast and the NB Post Office.

Our biggest accomplishment was the new “Canal Street Playground” in the downtown area. We added a new playscape for ages 2-12, a new ½ court basketball court, picnic area and grassy play area. It opened up in July and has been a huge hit with the kids. We are looking forward to our spring project of adding a walking trail around the community center area. The “Elroy Day Canoe Launch”, located behind Pratt and Whitney, was also a welcomed addition to the community this past year.

The programs that we continue support are Noble Youth Lacrosse, N.B.A.A. Baseball & Softball and Noble Travel Soccer. The Rec. Dept. programs that we run are the running club, summer camp and the fall soccer program. The soccer program has an average of 140+ players on 15-18 teams each year and is enjoyed by kids ranging from pre-school to 6th grade.

The Senior Citizens enjoyed their “Pot Luck Lunches” the second Monday of each month from September through June.. It is a lot of fun for all who attend. All ages are welcome so come join us! We are planning a Spring Trip as well, so watch for more information.

I would like to end by saying a huge “Thank You” to the members of the Parks and Recreation Commission who give endless hours to help coordinate and run the various events and programs throughout the year. Thank you to all of the folks who volunteer or bake for the different events, without you all the programs and events would not be as successful as they are. I appreciate everyone’s continued support of me and the Parks and Recreation Department. For more general information and events visit the Parks and Recreation section on the town website at www.townofnorthberwick.org or the NB Rec Facebook page. You can also pick up our annual NB Activities Booklet at the town hall or access that at the town website.

Respectfully submitted,

Kristie L. Michaud, Parks & Recreation Director

Report of the  _____ 
TRANSFER STATION - RECYCLING CENTER

The following is a breakdown of the municipal solid waste disposed at the Pine Tree/Casella Transfer Waste Facility in Westbrook:

North Berwick Transfer Station	578.43 Tons
Total to Pine Tree/Casella:	578.43 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2015 to June 30, 2016:

Demolition Debris	142.49 Tons	Glass	28.96 Tons
Plastics	20.00 Tons	Clothes	45.70 Tons
Scrap metal	62.66 Tons	Shingles	8.77 Tons
Cardboard/Mixed Paper	154.23 Tons	TV's & monitors	12.11 Tons
Aluminum	2.61 Tons	Income Generated	\$46,429.88
Returnables	29,870 Returns		

In addition, in October, 2015, the Town held it's Annual Hazardous Waste Day inconjunction 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 15	\$131,597.99	Disposal(Pinetree)	\$43,257.66
Bags	\$105,605.00	Transportation (S. Berwick)	\$34,906.04
Third Party Billing	\$0.00	Hazardous Waste Day	\$4,739.50
Misc.	\$10,945.81	Bag Purchase	\$8,250.00
Interest Income	<u>\$72.77</u>	Misc.	<u>\$0.00</u>
Subtotal	\$248,221.57	Subtotal	\$91,153.20

Balance profit/(loss) \$157,068.37

Respectfully submitted,

Richard Anderson, Supervisor



The D.A. Hurd Library provides information services to the residents of North Berwick, and to all of the students, parents, and faculty in MSAD #60. The Library is governed by twelve volunteer members of a Board of Trustees. 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, gifts, and fees provide additional financial support for special projects and programs.

The library director is responsible for the daily operation of the library. Five full-time and/or part-time employees, including the library's director, and a core group of dedicated volunteers 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 for people of all ages, interests, and reading abilities; popular films, documentaries, and television shows on DVD; local historical & genealogical resources.

We just wanted to share a few fun facts (yes, we keep statistics!) about your library that you may not know:

- We have 2,493 active library card holders! This number doesn't count our "itty bitties" that are too young to sign for a library card but still enjoy our stories and toys.
- Our patrons borrowed over 41,000 items last year and asked us to answer over 4,700 reference questions.
- A Hurd library card gives you free access to over 10,000 E-books and nearly 5,000 downloadable audiobooks through the cloudLibrary by biblioteka. You have access to 62 research databases through MARVEL!
- In the past year we hosted 345 programs for audiences of all age including our weekly outreach to local senior housing centers, pre-school story hours, and our Wednesday knitting group.
- Over \$17,000 in collaborative grants (with Berwick & South Berwick Public Libraries) from Kennebunk Savings Bank allowed us to offer discounted admission passes to area museums, and provided the wherewithal for us to join the state-wide Maine Infonet Library System (MILS). We also received a \$3,500 National Science Foundation grant from the Califa Library Group to provide science-based programs for adults.
- During the past year, visitors sat down 1787 times to take advantage of our public access computers to connect with friends and family, search for employment opportunities and apply for jobs, complete online course

work, and explore their own personal interests. We also offer free WiFi access provided through the Maine School Library Network.

- We can issue you a library card for the Portland Public Library that will provide you with free access to additional online opportunities such as Hulu video streaming, Mango Languages, Chilton car repair manuals and more.
- What is your Library worth to you? How much would you pay out-of-pocket for the Library services? We used the Library Use Value Calculator (<http://www.maine.gov/msl/services/calculator.htm>) to determine that our library provided over \$725,000 in services during the past year. That's a lot of bang for your buck!

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. Further information about library services and programs is available online at <http://www.da-hurd.lib.me.us> or Facebook, or via phone at 676-2215. We welcome your thoughts and suggestions. Stop by for a visit.

We graciously accept your donations of gently used books and DVDs to add to our collection or to put in our annual Book & Bake Sale.

Respectfully submitted,

Beth Sweet, Library Director

Report of the  _____ 
ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals heard the following appeals during the period July 1, 2015 to June 30, 2016.

August 10, 2015 Emily and Brian Tucci. Map 1 Lot 53
Approved Single Family Dwelling Setback Variance

The Zoning Board of Appeals members for this time period were; Craig Linscott, Julie Fernee, Todd Hoffman, Kevin Mayfield, Gregg Drew and Tim Kezar.

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

Dear Noble Community Members,

Our continued focus on literacy is paying dividends, as we are seeing strong gains in the percentage of primary and elementary students meeting or exceeding standards on the state test and on local assessments. As noted last year, the Kindergarten JumpStart (KJS) program is the cornerstone of our work, and we are further refining our KJS Plus program for students in need of significant reading intervention by the end of first and second grades. Working with a consultant, we are changing our classroom practices to reflect the latest research in brain development, and administrators and school-based literacy coaches are working with teachers and educational technicians live, in real time, in the classroom to provide job embedded professional development aimed at fidelity of the intended curriculum.

We have created and continue to embed a vision of strong reading resources and teaching and learning practices across the grade span, Pre K-12. We also recognize that strong writers make for strong readers, so our emphasis on a cohesive programmatic approach to writing is in development this winter and spring. Watch us continue to make strong literacy gains next year as well!

We have recently completed a K-5 science pilot. After examining multiple resources, staff has elected to continue the use of the Full Option Science System (FOSS) kits as the backbone of our instructional offerings. Under the guidance of the Director of Teaching and Learning Heidi Early Hersey, curriculum committees completed a gap analysis to identify necessary unit shifts to better align with the Next Generation Science Standards. This year's budget will reflect a major investment in FOSS kits to enable students to experience the necessary content in exciting new ways.

In mathematics, Noble High School continues to refine Common Core 9, 10, and 11 level courses. At Noble Middle School, teachers are using the Big Ideas resource that is aligned to the Common Core. And, North Berwick Elementary is conducting a pilot of the Eureka math program at the early grades. While our math scores continue to trend above state average, we are certainly not satisfied yet. Students will continue to demonstrate continuous progress in mathematics in the Noble schools.

As we all know, schools are a reflection of society. We began a refocusing on the Code of Conduct and discipline guidelines for all our schools this past fall. We are working with families to teach strong character traits in our students, such as: humility, contentment, compassion, determination, patience, honesty, courage, kindness, respect, and hope to name a few. Our middle and high schools are focusing on the Building Assets and Reducing Risks “I Time” social programming, and our elementary staffs will be focusing on a Code of Conduct emphasis. Our expectations for positive student behavior, and the modeling of our own positive adult behavior, should be evident across all school settings.

With the start of the new school year, we will be inviting you to join us on a re-visioning process. The original “Future Search” strategic plan was initiated over a decade ago and was last updated in 2013. In order to assert that our mission, vision, and goals guide all of work, we must ensure we periodically assess our progress, adjust our course as needed, and continue to ask, “On behalf of our students, are we ambitious enough? Does our vision reach far enough into the future?” I look forward to the opportunity to interact with you in this capacity-building opportunity in the near future.

The 2017-2018 budget projection is proving most difficult. There have been an unprecedented number of changes - 48 - to the Essential Programs and Services model that is used to determine state contribution to local budgets. More and more of the tax burden continues to be shifting from the state to local municipalities, so the impact to local taxes, along with typical contractual wage, salary, benefits, and services increases, is challenging; however, we will continue to improve the educational experiences of the children you entrust to us on a daily basis.

In closing, it is my honor to steward our schools on behalf of the citizens of North Berwick, Berwick, and Lebanon communities.

Best regards,

Steve Connolly, Superintendent of Schools



NOBLE
NORTH BERWICK | BERWICK | LEBANON

Annual Report to the Town of North Berwick
A Message from Representative Representative Jennifer Parker

Dear North Berwick residents,

It is my great honor to represent you in Augusta as your State Representative.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, fighting the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

I serve on the Legislature's Health and Human Services Committee. This committee oversees policy related to the Department of Health and Human Services, including issues like the current drug crisis, MaineCare, mental health, homelessness and public assistance.

Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is jennifer.parker@legislature.maine.gov. My phone number is 475-6792 if you'd rather call. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,



Representative Jennifer Parker
Maine House District 6

District 6 – North Berwick (part) and South Berwick (part)

Annual Report to the Town of North Berwick

A Message from Senator Ron Collins

Dear Friends and Neighbors of North Berwick,

Let me begin by thanking you for allowing me the honor of serving you in the Maine Senate. I am humbled that you have put your trust in me for a fourth term and can assure you I will continue to work tirelessly on your behalf. This is a brief recap of the 127th Legislature, as well as my hopes for the upcoming 128th Legislature, which convenes in December.

Last year we continued the work of reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco and lottery tickets with welfare benefits. While there is more work to be done, I believe these efforts will help to deter such abuse of the system and help ensure that benefits are going to those who truly need them.

The Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. We approved putting 10 new drug enforcement agents on the street, as well as provided funding for treatment programs and drug use prevention efforts. I believe such a comprehensive approach is essential.

In the upcoming session, it is clear that we must continue to do all we can to attract more jobs to our state. To that end, I will work to advocate for proposals which will expand economic opportunity for all Mainers. We must also continue to fight the drug epidemic threatening our state and hurting our families. It is my hope the Legislature can once again work together to find good solutions to these widespread problems.

You have my humble and sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at 287-1505 or rcollins7@maine.rr.com if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

A handwritten signature in black ink that reads "Ron Collins". The signature is written in a cursive, flowing style.

Ron Collins
State Senator, District 34

Annual Report to the Town of North Berwick
A Message from Representative Representative Beth O'Conner

Dear Friends and Neighbors:

I would first like to thank the residents of North Berwick for electing me to be your State Representative. It is a responsibility I have taken seriously for the last two years and I look forward to continuing my service in the 128th Legislature.

Currently, the State of Maine is facing many critical issues that will require thoughtful action. I look forward to working with legislators from both sides of the aisle to create policies and find solutions that will be of benefit to the citizens of our wonderful state.

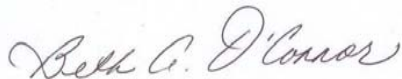
One of the major problems Maine's economic climate faces, as mentioned above, is the issue of energy costs. I am happy to say that I have once again been appointed to serve on the Joint Standing Committee on Energy, Utilities and Technology. On this committee, the other members and I will be working on issues regarding supply and transmission of energy, conservation, efficiency and the prospect of other available energy sources. It is my goal to work toward long-term solutions that are both sensible and cost effective for Maine taxpayers.

The most rewarding component of serving as your State Representative is helping my constituents navigate the bureaucracy that is Maine State Government. Should you ever find yourself in need of assistance, please do not hesitate to contact me. The best way to reach me is via e-mail, at libertymoml@msn.com, or by phone at **(207) 289-9047**. I also plan to continue sending weekly news updates via email. If you wish to receive these updates, please shoot me an email!

Again, thank you for the honor of serving as your State Representative. I hope to hear from you over the next two years.

Thank you again for giving me the honor of serving you in Augusta!

Sincerely,



Beth O'Conner
State Representative

Proudly Serving the Citizens of District 5 – Berwick and North Berwick (part)

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to share some key accomplishments.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve North Berwick and Maine in the United States Senate. If ever I can be of assistance to you, please contact my York County state office at 207-283-1101 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,



United States Senator

ANGUS S. KING JR.
MAINE
United States Senate
133 HART SENATE OFFICE BUILDING
WASHINGTON, DC 20510
(202)-224-5344
WWW.KINGSENATE.GOV

Dear Friends of North Berwick,

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have co-founded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories.

I've also engaged law enforcement - including the Drug Enforcement Agency - to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several millclosures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to high-speed broadband, which can help connect our businesses and communities to information and economic

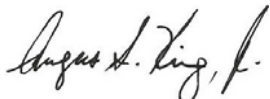
As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working members" of the Committee, and that's a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one my offices: Augusta: (207)622- 8292, Bangor: (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

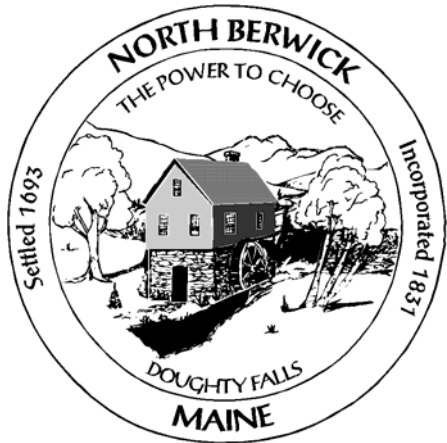
As always, I am honored to represent the people of Maine and look forward to working with you for the betterment of our great state.

Sincerely,



Angus S. King, Jr.
United States Senator

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2016 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



July 1, 2015 through June 30, 2016

<u>BANK/FUND/Account</u>	<u>Account #</u>	<u>Balance</u>
KENNEBUNK SAVINGS BANK		
Municipal account	24239952	\$3,361,635.68
Checking Account	66122452	\$50,000.00
Credit Card Account	44005154	\$0.01
Rapid Renewal	33834352	\$1.00
HRA Account	2169952	\$3,952.38
Town Fuel Fund	2066252	\$15,108.41
 Trust Funds/Cemeteries:		
Friends Account	24238252	\$ 81,204.59
Hillside Account	24238352	\$127,500.24
Mt. Pleasant Account	24238452	\$22,482.78
Neal Account	24238552	\$19,980.27
Private Account	24238652	\$10,982.21
Cole - restricted - CD	24261352	\$357.46
 Other Trust Funds:		
Lucia Hanson Fund	8000115020	\$1,333.29
Ella Greenleaf Endowment Fund	8000206920	\$4,091.69
Judge Hobbs Fund	8000205620	\$18,055.42
 Escrow Accounts:		
Joseph C. Putnam gravel pit escrow	24262352	\$3,557.21
Quint Escrow	1925352	\$4,231.62
Quint Pit 2011	2127952	\$601.38
Hannaford	2127952	\$6,062.57
Hussey Sinking Fund	24248552	\$ 266.83
Pay As You Throw Enterprise Fund	24247952	\$20,199.19
Equipment Fund	24240152	\$177,416.99
Town Hall Fund	24261252	\$4,604.13
Caleb Foundation	24262252	\$39.72
Mountain View Estates	2215752	\$3,000.78
LRB Investments	2214452	\$3,001.10
Aroma Joes	2221552	\$5,001.10
Country Estates	2226652	\$19,002.29

As of June 30, 2016, \$5,500,000.00 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 2016 Fiscal year:

Original Commitment	\$7,185,230.64
Homestead Exemption	\$67,284.00
BETE Reimbursement	\$696,360.60
Supplementals	<u>\$39,090.40</u>
Total	\$7,987,965.64

Taxes Collected	\$6,972,008.05
Homestead Exemption Revenue	\$67,284.00
BETE Reimbursement	\$696,360.60
Abatements	\$12,569.03
Outstanding Taxes	<u>\$239,743.69</u>
Total	\$7,987,965.64

Respectfully submitted,

Kathryn Jacques,

Deputy Tax Collector

**VALUATION OF THE TOWN OF NORTH BERWICK
2016 BREAKDOWN OF ASSESSMENTS**

TAX RATE SET AT \$12.60 PER THOUSAND

VALUATION

Real Estate Valuation	\$550,880,800.00
Personal Property	\$71,607,600.00
Homestead Exemption	\$5,340,000.00
BETE Value	<u>\$55,266,714.43</u>
Subtotal	\$683,095,114.43

EXEMPTIONS

Municipal Properties	\$39,703,900.00
State of Maine Property	\$239,700.00
Veterans	\$930,000.00
Blind	\$16,000.00
Pollution control exempt	\$1,685,900.00
Non-profit Organizations	<u>\$9,656,500.00</u>
Subtotal	\$52,232,000.00

TOTAL VALUATION **\$630,863,114.43**

Appropriations:

County Tax	\$354,255.00
Municipal	\$4,008,976.00
TIF	\$22,512.42
S.A.D. #60	\$4,995,789.00

Deductions:

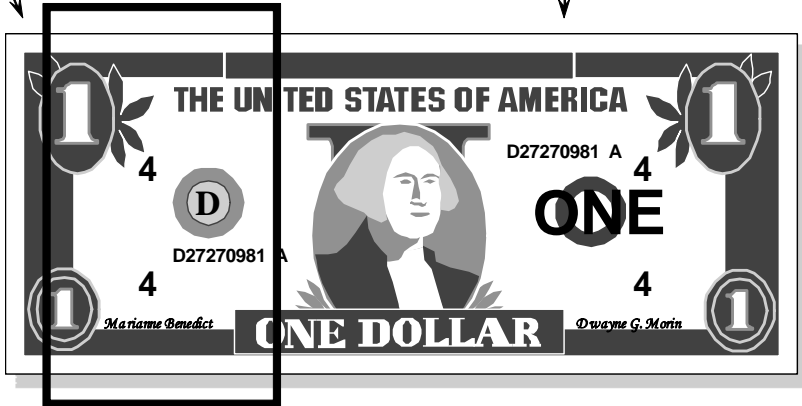
State Revenue Sharing	\$142,680.00
Other Revenues	\$1,477,310.00
Homestead Exemption	\$67,284.00
BETE Reimbursement	\$696,360.60
Subtotal	\$6,997,897.82
Overlay	\$187,332.82

TOTAL COMMITMENT TO TAX COLLECTOR **\$7,185,230.64**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2016

COUNTY TAX - 4.46% EDUCATION - 62.85%

MUNICIPAL - 32.69%



MUNICIPAL BUDGET BREAKDOWN - \$0.3269

General Government \$0.0782



Health & Social Services \$0.0124



Overlay \$0.0262



Debt \$0.0134



Parks & Recreation \$0.0133



CIP \$0.098



*Public Safety \$0.1765
(Police, Fire, & Rescue)*



Other/Library \$0.0334



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2016

<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>
TOWNWIDE						
MF FESTIVAL	\$24,210.25	\$12,145.14	\$12,065.11		\$12,065.11	50.17%
SCHOLARSHIP	\$0.00	\$2,000.00	-\$2,000.00		-\$2,000.00	
INSURANCES	\$90,500.00	\$78,778.51	\$11,721.49		\$11,721.49	87.05%
UNANTEXPENSE	\$5,000.00	\$119.47	\$4,880.53		\$4,880.53	2.39%
FICA/MEDICAR	\$107,100.00	\$104,564.10	\$2,535.90		\$2,535.90	97.63%
HRA INSUR	\$64,367.09	\$5,872.76	\$58,494.33		\$58,494.33	9.12%
CALEB TIF	\$22,513.00	\$11,256.21	\$11,256.79	\$11,256.21	\$0.58	100.00%
COUNTY TAX	\$354,255.00	\$354,254.69	\$0.31		\$0.31	100.00%
LIENS	\$0.00	\$2,697.68	-\$2,697.68		-\$2,697.68	
OVERLAY	\$187,333.00	\$0.00	\$187,333.00		\$187,333.00	0.00%
SUBTOTAL	\$855,278.34	\$571,688.56	\$283,589.78	\$11,256.21	\$272,333.57	68.16%
CAPITAL IMPROVEMENT						
ROAD PROJECT	\$115,945.00	\$115,942.50	\$2.50		\$2.50	100.00%
ROAD PROJECT	\$70,439.35	\$56,425.39	\$14,013.96		\$14,013.96	80.10%
CANINE	\$400.00	\$400.00	\$0.00		\$0.00	100.00%
SCBA	\$11,000.00	\$8,855.00	\$2,145.00		\$2,145.00	80.50%
POL VEHICLE	\$34,200.00	\$34,607.87	-\$407.87		-\$407.87	101.19%
FIRE VEHICLE	\$326,220.00	\$326,475.28	-\$255.28		-\$255.28	100.08%
HWY VEHICLE	\$19,000.00	\$65,653.41	-\$46,653.41	\$5,850.00	-\$52,503.41	376.33%
TS BUILD	\$15,000.00	\$12,022.28	\$2,977.72		\$2,977.72	80.15%
TOWN HALL	\$95,915.00	\$95,915.00	\$0.00		\$0.00	100.00%
COMPLEX	\$288.04	\$0.00	\$288.04		\$288.04	0.00%
SUBTOTAL	\$688,407.39	\$716,296.73	-\$27,889.34	\$5,850.00	-\$33,739.34	104.90%
TOWNOFFICE						
OPERATION	\$0.00	\$5,959.35	-\$5,959.35		-\$5,959.35	
NEWSLETTER	\$3,500.00	\$4,865.84	-\$1,365.84		-\$1,365.84	139.02%
TRAIN/EDUC	\$1,250.00	\$345.72	\$904.28		\$904.28	27.66%
CABLE TV	\$0.00	\$660.00	-\$660.00		-\$660.00	
COMPUTER	\$14,500.00	\$14,844.63	-\$344.63		-\$344.63	102.38%
DUES/FEES	\$6,100.00	\$5,607.00	\$493.00		\$493.00	91.92%
SUPPLIES	\$8,000.00	\$9,638.31	-\$1,638.31		-\$1,638.31	120.48%
EQUIPMENT	\$7,600.00	\$4,750.60	\$2,849.40		\$2,849.40	62.51%
POSTAGE	\$12,000.00	\$10,629.01	\$1,370.99		\$1,370.99	88.58%
UTILITIES	\$18,300.00	\$22,375.74	-\$4,075.74	\$263.50	-\$4,339.24	123.71%
ELECTRIC	\$12,300.00	\$17,823.38	-\$5,523.38		-\$5,523.38	144.91%
SEWER/TOILET	\$0.00	\$870.30	-\$870.30	\$304.40	-\$1,174.70	
HEATING OIL	\$0.00	\$11,293.56	-\$11,293.56	\$197.34	-\$11,490.90	
WATER	\$0.00	\$1,181.40	-\$1,181.40	\$399.81	-\$1,581.21	
TELEPHONE	\$6,850.00	\$5,782.07	\$1,067.93	\$338.65	\$729.28	89.35%
TOWN REPORTS	\$5,000.00	\$4,786.00	\$214.00		\$214.00	95.72%
LEGAL	\$20,000.00	\$17,528.18	\$2,471.82	\$45.00	\$2,426.82	87.87%
ELECTIONS	\$6,500.00	\$3,202.75	\$3,297.25		\$3,297.25	49.27%
INSURANCE	\$15,125.00	\$15,188.65	-\$63.65		-\$63.65	100.42%

<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>
MSRS	\$11,510.00	\$10,633.75	\$876.25		\$876.25	92.39%
REG SALARY 1	\$31,625.00	\$33,854.77	-\$2,229.77		-\$2,229.77	107.05%
AUDIT	\$7,500.00	\$7,500.00	\$0.00		\$0.00	100.00%
JANITORIAL	\$11,500.00	\$24,542.08	-\$13,042.08		-\$13,042.08	213.41%
<i>SUBTOTAL</i>	\$199,160.00	\$233,863.09	-\$34,703.09	\$1,548.70	-\$36,251.79	118.20%
<i>SELECTMEN</i>						
OFFICER STPD	\$5,200.00	\$5,200.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$0.00	100.00%
<i>LIBRARY</i>						
OPERATION	\$87,556.74	\$72,068.22	\$15,488.52		\$15,488.52	82.31%
FICA/MEDICAR	\$10,925.00	\$8,092.49	\$2,832.51		\$2,832.51	74.07%
REG SALARY 1	\$120,500.00	\$116,659.96	\$3,840.04		\$3,840.04	96.81%
<i>SUBTOTAL</i>	\$218,981.74	\$196,820.67	\$22,161.07	\$0.00	\$22,161.07	89.88%
<i>CODE ENFORCEMENT</i>						
OPERATION	\$0.00	\$0.00	\$0.00	\$787.85	-\$787.85	
FEES	\$2,265.75	\$2,265.75	\$0.00		\$0.00	100.00%
TRAIN/EDUC	\$500.00	\$114.69	\$385.31		\$385.31	22.94%
FUEL/GAS	\$1,500.00	\$1,247.84	\$252.16		\$252.16	83.19%
INSURANCE	\$16,950.00	\$15,685.88	\$1,264.12		\$1,264.12	92.54%
MSRS	\$1,550.00	\$3,151.47	-\$1,601.47		-\$1,601.47	203.32%
REG SALARY 1	\$52,000.00	\$51,349.25	\$650.75		\$650.75	98.75%
<i>SUBTOTAL</i>	\$74,765.75	\$73,814.88	\$950.87	\$787.85	\$163.02	99.78%
<i>TAXASSESSING</i>						
ASSESSING	\$50,300.00	\$35,757.23	\$14,542.77	\$12,345.92	\$2,196.85	95.63%
TAX MAPPING	\$3,000.00	\$2,149.81	\$850.19		\$850.19	71.66%
<i>SUBTOTAL</i>	\$53,300.00	\$37,907.04	\$15,392.96	\$12,345.92	\$3,047.04	94.28%
<i>OFFICE SALARIES</i>						
REG SALARY 1	\$49,285.00	\$47,185.20	\$2,099.80		\$2,099.80	95.74%
REG SALARY 2	\$48,105.00	\$41,726.52	\$6,378.48		\$6,378.48	86.74%
REG SALARY 3	\$48,105.00	\$42,878.90	\$5,226.10		\$5,226.10	89.14%
<i>SUBTOTAL</i>	\$145,495.00	\$131,790.62	\$13,704.38	\$0.00	\$13,704.38	90.58%

<u>DEPARTMENT</u> <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</u>	<u>Expended</u>
TOWN MANAGER						
TRAIN/EDUC	\$250.00	\$154.93	\$95.07		\$95.07	61.97%
TELEPHONE	\$750.00	\$639.36	\$110.64	\$47.12	\$63.52	91.53%
MILEAGE	\$3,900.00	\$3,900.00	\$0.00		\$0.00	100.00%
INSURANCE	\$22,500.00	\$24,061.10	-\$1,561.10		-\$1,561.10	106.94%
MSRS	\$4,060.00	\$6,967.82	-\$2,907.82		-\$2,907.82	171.62%
REG SALARY 1	\$98,940.00	\$98,945.60	-\$5.60		-\$5.60	100.01%
SUBTOTAL	\$130,400.00	\$134,668.81	-\$4,268.81	\$47.12	-\$4,315.93	103.31%
GRANTS						
SMRPC	\$1,707.00	\$1,707.00	\$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	\$1,373.00	\$1,373.00	\$0.00		\$0.00	100.00%
VISITNURSE	\$6,249.00	\$6,249.00	\$0.00		\$0.00	100.00%
YCCAP	\$2,250.00	\$2,250.00	\$0.00		\$0.00	100.00%
YCCHILDABUSE	\$600.00	\$0.00	\$600.00		\$600.00	0.00%
SOMEAGING	\$3,300.00	\$3,300.00	\$0.00		\$0.00	100.00%
YCPARENTABSE	\$250.00	\$0.00	\$250.00		\$250.00	0.00%
YCCNSLSERVIC	\$3,000.00	\$3,000.00	\$0.00		\$0.00	100.00%
RED CROSS	\$2,000.00	\$2,000.00	\$0.00		\$0.00	100.00%
WOODFORDS	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
AIDS RESPONS	\$750.00	\$750.00	\$0.00		\$0.00	100.00%
SUBTOTAL	\$27,079.00	\$25,729.00	\$1,350.00	\$0.00	\$1,350.00	95.01%
PLANNING BOARD						
OPERATION	\$23,854.88	\$10,144.72	\$13,710.16	\$957.50	\$12,752.66	46.54%
REG SALARY 1	\$4,000.00	\$115.38	\$3,884.62		\$3,884.62	2.88%
REG SALARY 2	\$5,000.00	\$1,594.60	\$3,405.40		\$3,405.40	31.89%
OFFICER STPD	\$1,000.00	\$1,617.70	-\$617.70		-\$617.70	161.77%
SUBTOTAL	\$33,854.88	\$13,472.40	\$20,382.48	\$957.50	\$19,424.98	42.62%
ZONING BOARD OF APPEALS						
OPERATION	\$3,236.66	\$516.39	\$2,720.27		\$2,720.27	15.95%
REG SALARY 1	\$1,000.00	\$272.00	\$728.00		\$728.00	27.20%
SUBTOTAL	\$4,236.66	\$788.39	\$3,448.27	\$0.00	\$3,448.27	18.61%
HISTORICAL SOCIETY						
OPERATION	\$3,000.00	\$1,998.33	\$1,001.67		\$1,001.67	66.61%
CEMETERIES	\$6,000.00	\$6,410.00	-\$410.00	\$262.00	-\$672.00	111.20%
SUBTOTAL	\$9,000.00	\$8,408.33	\$591.67	\$262.00	\$329.67	96.34%

<u>DEPARTMENT</u> <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</u>	<u>Expended</u>
CONSERVATIONCOMMISSION						
OPERATION	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
SUBTOTAL	\$500.00	\$0.00	\$500.00	\$0.00	\$500.00	0.00%
PARKS & RECREATION						
OPERATION	\$8,863.96	\$2,275.03	\$6,588.93	\$533.04	\$6,055.89	31.68%
TRAIN/EDUC	\$300.00	\$0.00	\$300.00		\$300.00	0.00%
MISC.	\$450.00	\$0.00	\$450.00		\$450.00	0.00%
SUPPLIES	\$450.00	\$322.13	\$127.87		\$127.87	71.58%
SEWER/TOILET	\$2,250.00	\$2,318.54	-\$68.54		-\$68.54	103.05%
WATER	\$550.00	\$230.61	\$319.39		\$319.39	41.93%
TELEPHONE	\$0.00	\$46.07	-\$46.07		-\$46.07	
INSURANCE	\$16,950.00	\$18,153.79	-\$1,203.79		-\$1,203.79	107.10%
MSRS	\$1,550.00	\$0.00	\$1,550.00		\$1,550.00	0.00%
REG SALARY 1	\$37,745.00	\$41,322.93	-\$3,577.93		-\$3,577.93	109.48%
B&G MAINT	\$200.00	\$0.00	\$200.00		\$200.00	0.00%
SENIORS	\$3,075.00	\$1,795.57	\$1,279.43		\$1,279.43	58.39%
SOCCER	\$5,340.00	\$3,949.54	\$1,390.46		\$1,390.46	73.96%
PROGRAMS	\$7,439.00	\$7,115.82	\$323.18	\$75.00	\$248.18	96.66%
SUMMER PROG	\$77,382.94	\$48,861.91	\$28,521.03	\$1,156.74	\$27,364.29	64.64%
ADULT PROGRM	\$150.00	\$0.00	\$150.00		\$150.00	0.00%
MOWING	\$5,200.00	\$4,215.00	\$985.00	\$570.00	\$415.00	92.02%
SUBTOTAL	\$167,895.90	\$130,606.94	\$37,288.96	\$2,334.78	\$34,954.18	79.18%
COMMUNITY CENTER						
OPERATION	\$2,625.00	\$381.50	\$2,243.50		\$2,243.50	
MISC.	\$200.00	\$36.95	\$163.05		\$163.05	18.48%
SUPPLIES	\$2,000.00	\$985.36	\$1,014.64	\$79.94	\$934.70	53.27%
PROPANE	\$6,500.00	\$4,863.93	\$1,636.07	\$300.67	\$1,335.40	79.46%
ELECTRIC	\$3,750.00	\$2,388.39	\$1,361.61		\$1,361.61	63.69%
WATER	\$200.00	\$146.52	\$53.48	\$104.42	-\$50.94	125.47%
TELEPHONE	\$2,665.00	\$3,007.79	-\$342.79	\$147.93	-\$490.72	118.41%
B&G MAINT	\$1,000.00	\$4,035.02	-\$3,035.02		-\$3,035.02	403.50%
MOWING	\$5,500.00	\$3,800.00	\$1,700.00	\$800.00	\$900.00	83.64%
JANITORIAL	\$3,000.00	\$1,860.15	\$1,139.85		\$1,139.85	62.01%
SUBTOTAL	\$27,440.00	\$21,505.61	\$5,934.39	\$1,432.96	\$4,501.43	83.60%
MILL FIELD						
OPERATION	\$5,000.00	\$2,347.05	\$2,652.95	\$442.00	\$2,210.95	55.78%
BUILD MAINT	\$5,000.00	\$18,506.53	-\$13,506.53	\$3,861.64	-\$17,368.17	447.36%
SUBTOTAL	\$10,000.00	\$20,853.58	-\$10,853.58	\$4,303.64	-\$15,157.22	251.57%

<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>
CEMETERIES						
FRIENDS						
MOWING	\$0.00	\$2,510.00	-\$2,510.00	\$360.00	-\$2,870.00	
HILLSIDE						
WATER	\$0.00	\$47.52	-\$47.52	\$48.25	-\$95.77	
MOWING	\$0.00	\$7,895.00	-\$7,895.00	\$3,445.00	-\$11,340.00	
MTPLEASANT						
MOWING	\$0.00	\$6,670.00	-\$6,670.00	\$705.00	-\$7,375.00	
NEAL						
MOWING	\$0.00	\$660.00	-\$660.00	\$120.00	-\$780.00	
PRIVATE						
MOWING	\$0.00	\$4,110.00	-\$4,110.00	\$1,320.00	-\$5,430.00	
SUBTOTAL	\$0.00	\$21,892.52	-\$21,892.52	\$5,998.25	-\$27,890.77	
GENERAL ASSISTANCE						
OPERATION	\$10,000.00	\$3,976.67	\$6,023.33	\$11.91	\$6,011.42	39.89%
SUBTOTAL	\$10,000.00	\$3,976.67	\$6,023.33	\$11.91	\$6,011.42	39.89%
HEALTH OFFICER						
OPERATION	\$500.00	\$48.10	\$451.90		\$451.90	9.62%
SUBTOTAL	\$500.00	\$48.10	\$451.90	\$0.00	\$451.90	9.62%
MSAD 60						
OPERATION	\$4,995,789.00	\$4,995,793.73	-\$4.73		-\$4.73	100.00%
SUBTOTAL	\$4,995,789.00	\$4,995,793.73	-\$4.73	\$0.00	-\$4.73	100.00%
PROTECTION						
ELECTRIC	\$46,000.00	\$47,489.17	-\$1,489.17	\$3,986.34	-\$5,475.51	111.90%
DISPATCH	\$86,000.00	\$84,764.80	\$1,235.20		\$1,235.20	98.56%
HYDRANT RNT	\$120,900.00	\$90,667.50	\$30,232.50	\$31,129.00	-\$896.50	100.74%
SUBTOTAL	\$252,900.00	\$222,921.47	\$29,978.53	\$35,115.34	-\$5,136.81	102.03%

<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>POLICE DEPARTMENT</i>						
OPERATION	\$6,753.96	\$4,377.50	\$2,376.46	\$1,102.72	\$1,273.74	81.14%
TRAIN/EDUC	\$8,650.00	\$2,870.07	\$5,779.93		\$5,779.93	33.18%
COMPUTER	\$10,540.00	\$19,230.44	-\$8,690.44		-\$8,690.44	182.45%
EVIDENCE	\$1,500.00	\$477.74	\$1,022.26	\$412.18	\$610.08	59.33%
UNIFORMS	\$11,200.00	\$7,904.49	\$3,295.51	\$1,219.00	\$2,076.51	81.46%
SUPPLIES	\$3,400.00	\$1,685.84	\$1,714.16	\$598.91	\$1,115.25	67.20%
EQUIPMENT	\$2,590.00	\$1,141.84	\$1,448.16		\$1,448.16	44.09%
TELEPHONE	\$6,880.00	\$7,110.02	-\$230.02	\$380.76	-\$610.78	108.88%
FUEL/GAS	\$24,000.00	\$13,352.19	\$10,647.81	\$1,659.37	\$8,988.44	62.55%
TIRES	\$2,860.00	\$2,646.50	\$213.50		\$213.50	92.53%
INSURANCE	\$134,300.00	\$138,089.08	-\$3,789.08		-\$3,789.08	102.82%
MSRS	\$14,775.00	\$22,584.74	-\$7,809.74		-\$7,809.74	152.86%
REG SALARY 1	\$534,475.00	\$556,054.18	-\$21,579.18		-\$21,579.18	104.04%
REG OT 1	\$15,000.00	\$15,017.80	-\$17.80		-\$17.80	100.12%
REG SALARY 2	\$10,200.00	\$0.00	\$10,200.00		\$10,200.00	0.00%
DARE	\$1,200.00	\$944.94	\$255.06		\$255.06	78.75%
DETAIL PAY	\$41,952.80	\$22,059.00	\$19,893.80		\$19,893.80	52.58%
VEHICLE MAIN	\$6,500.00	\$3,536.64	\$2,963.36	\$785.55	\$2,177.81	66.50%
<i>SUBTOTAL</i>	\$836,776.76	\$819,083.01	\$17,693.75	\$6,158.49	\$11,535.26	98.62%
<i>FIRE DEPARTMENT</i>						
OPERATION	\$0.00	\$2,780.00	-\$2,780.00	\$165.00	-\$2,945.00	
TRAIN/EDUC	\$2,500.00	\$1,885.56	\$614.44		\$614.44	75.42%
MISC.	\$2,000.00	\$1,818.55	\$181.45		\$181.45	90.93%
SUPPLIES	\$1,400.00	\$2,056.68	-\$656.68	\$100.54	-\$757.22	154.09%
EQUIPMENT	\$20,000.00	\$17,949.37	\$2,050.63		\$2,050.63	89.75%
UTILITIES	\$9,200.00	\$5,443.44	\$3,756.56	\$575.62	\$3,180.94	65.42%
ELECTRIC	\$0.00	\$180.00	-\$180.00		-\$180.00	
SEWER/TOILET	\$0.00	\$184.96	-\$184.96		-\$184.96	
HEATING OIL	\$9,000.00	\$6,878.59	\$2,121.41	\$177.45	\$1,943.96	78.40%
WATER	\$0.00	\$146.52	-\$146.52	\$96.50	-\$243.02	
TELEPHONE	\$0.00	\$1,524.51	-\$1,524.51	\$99.50	-\$1,624.01	
FUEL/GAS	\$1,500.00	\$268.05	\$1,231.95	\$57.85	\$1,174.10	21.73%
INSURANCES	\$18,000.00	\$18,000.00	\$0.00		\$0.00	100.00%
PREVENTION	\$1,200.00	\$924.10	\$275.90		\$275.90	77.01%
REG SALARY 1	\$24,000.00	\$23,994.73	\$5.27		\$5.27	99.98%
OFFICER STPD	\$23,110.00	\$23,110.00	\$0.00		\$0.00	100.00%
EQUIP MAINT	\$5,600.00	\$7,627.05	-\$2,027.05	\$85.95	-\$2,113.00	137.73%
B&G MAINT	\$3,700.00	\$1,532.27	\$2,167.73	\$425.00	\$1,742.73	52.90%
VEHICLE MAIN	\$10,000.00	\$5,491.01	\$4,508.99	\$3,953.54	\$555.45	94.45%
MOWING	\$0.00	\$850.00	-\$850.00	\$400.00	-\$1,250.00	
<i>SUBTOTAL</i>	\$131,210.00	\$122,645.39	\$8,564.61	\$6,136.95	\$2,427.66	98.15%

<u>DEPARTMENT</u> <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</u>	<u>Expended</u>
RESCUE SQUAD, INC.						
OPERATION	\$15,000.00	\$31,550.47	-\$16,550.47		-\$16,550.47	210.34%
TRAIN/EDUC	\$10,000.00	\$1,660.00	\$8,340.00		\$8,340.00	16.60%
DUES/FEES	\$575.00	\$1,006.89	-\$431.89		-\$431.89	175.11%
SUPPLIES	\$20,000.00	\$13,117.48	\$6,882.52		\$6,882.52	65.59%
RADIO	\$1,000.00	\$4,973.86	-\$3,973.86		-\$3,973.86	497.39%
PROPANE	\$500.00	\$360.00	\$140.00		\$140.00	72.00%
UTILITIES	\$0.00	\$299.94	-\$299.94		-\$299.94	
ELECTRIC	\$4,000.00	\$3,004.76	\$995.24		\$995.24	75.12%
HEATING OIL	\$4,750.00	\$3,004.83	\$1,745.17	\$372.45	\$1,372.72	71.10%
WATER	\$200.00	\$150.48	\$49.52		\$49.52	75.24%
TELEPHONE	\$1,500.00	\$1,345.13	\$154.87	\$112.82	\$42.05	97.20%
FUEL/GAS	\$1,000.00	\$521.61	\$478.39		\$478.39	52.16%
INSURANCES	\$12,000.00	\$0.00	\$12,000.00		\$12,000.00	0.00%
MILEAGE	\$12,000.00	\$11,929.03	\$70.97		\$70.97	99.41%
FICA/MEDICAR	\$16,334.00	\$16,105.76	\$228.24		\$228.24	98.60%
INSURANCE	\$20,718.00	\$16,657.14	\$4,060.86		\$4,060.86	80.40%
REG SALARY 1	\$195,520.00	\$190,512.73	\$5,007.27		\$5,007.27	97.44%
OFFICER STPD	\$18,000.00	\$17,670.00	\$330.00		\$330.00	98.17%
EQUIP MAINT	\$4,000.00	\$314.68	\$3,685.32		\$3,685.32	7.87%
BUILD MAINT	\$1,500.00	\$3,077.84	-\$1,577.84		-\$1,577.84	205.19%
VEHICLE MAIN	\$6,000.00	\$15,967.12	-\$9,967.12		-\$9,967.12	266.12%
SUBTOTAL	\$344,597.00	\$333,229.75	\$11,367.25	\$485.27	\$10,881.98	96.84%
ANIMAL CONTROL						
OPERATION	\$41,204.10	\$16,182.67	\$25,021.43	\$125.00	\$24,896.43	39.58%
SUBTOTAL	\$41,204.10	\$16,182.67	\$25,021.43	\$125.00	\$24,896.43	39.58%
SAD 60 SCHOOL RESOURCE OFFICER						
UNIFORMS	\$0.00	\$700.00	-\$700.00		-\$700.00	
SUPPLIES	\$0.00	\$150.69	-\$150.69		-\$150.69	
INSURANCE	\$0.00	\$1,100.09	-\$1,100.09		-\$1,100.09	
REG SALARY 1	\$66,409.02	\$52,436.80	\$13,972.22		\$13,972.22	78.96%
SUBTOTAL	\$66,409.02	\$54,387.58	\$12,021.44	\$0.00	\$12,021.44	81.90%
PUBLIC WORKS						
SUPPLIES	\$1,500.00	\$582.27	\$917.73		\$917.73	38.82%
RESURFACING	\$219,010.00	\$158,803.48	\$60,206.52		\$60,206.52	72.51%
PATCH	\$7,218.50	\$3,749.83	\$3,468.67		\$3,468.67	51.95%
SIDEWALKS	\$24,025.32	\$20,475.70	\$3,549.62		\$3,549.62	85.23%
PARTS	\$40,000.00	\$44,759.64	-\$4,759.64	\$746.55	-\$5,506.19	113.77%
VEHICLE OIL	\$3,000.00	\$1,691.50	\$1,308.50		\$1,308.50	56.38%
ELECTRIC	\$1,000.00	\$990.53	\$9.47		\$9.47	99.05%
HEATING OIL	\$7,000.00	\$4,751.46	\$2,248.54		\$2,248.54	67.88%
WATER	\$500.00	\$356.40	\$143.60	\$120.60	\$23.00	95.40%

<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>
TELEPHONE	\$1,000.00	\$946.18	\$53.82	\$79.53	-\$25.71	102.57%
FUEL/GAS	\$17,500.00	\$8,562.86	\$8,937.14	\$7.32	\$8,929.82	48.97%
INSURANCE	\$52,375.00	\$55,058.19	-\$2,683.19		-\$2,683.19	105.12%
MSRS	\$7,830.00	\$12,066.18	-\$4,236.18		-\$4,236.18	154.10%
REG SALARY 1	\$173,000.00	\$174,242.57	-\$1,242.57		-\$1,242.57	100.72%
REG OT 1	\$18,000.00	\$14,330.94	\$3,669.06		\$3,669.06	79.62%
RDS/BRDGS	\$33,000.00	\$18,494.32	\$14,505.68	\$1,578.42	\$12,927.26	60.83%
CUT BRUSH	\$5,378.83	\$6,000.00	-\$621.17		-\$621.17	111.55%
<i>SUBTOTAL</i>	\$611,337.65	\$525,862.05	\$85,475.60	\$2,532.42	\$82,943.18	86.43%
<i>WINTER PUBLIC WORKS</i>						
OPERATION	\$168,882.45	\$21,681.47	\$147,200.98		\$147,200.98	12.84%
SALT/SAND	\$0.00	\$80,671.94	-\$80,671.94		-\$80,671.94	
REG SALARY 1	\$0.00	\$12,404.00	-\$12,404.00		-\$12,404.00	
REG OT 1	\$0.00	\$21.00	-\$21.00		-\$21.00	
<i>SUBTOTAL</i>	\$168,882.45	\$114,778.41	\$54,104.04	\$0.00	\$54,104.04	67.96%
<i>PAY AS YOUT THROW PROGRAM</i>						
OPERATION	\$84,950.00	\$73,844.05	\$11,105.95	\$9,059.15	\$2,046.80	97.59%
PAYT BAGS	\$14,000.00	\$8,250.00	\$5,750.00		\$5,750.00	58.93%
<i>SUBTOTAL</i>	\$98,950.00	\$82,094.05	\$16,855.95	\$9,059.15	\$7,796.80	92.12%
<i>TRANSFER STATION</i>						
OPERATION	\$12,000.00	\$10,804.46	\$1,195.54	\$999.22	\$196.32	98.36%
TRAIN/EDUC	\$400.00	\$0.00	\$400.00		\$400.00	0.00%
SUPPLIES	\$2,000.00	\$1,676.04	\$323.96		\$323.96	83.80%
PROPANE	\$350.00	\$343.72	\$6.28	\$24.14	-\$17.86	105.10%
PARTS	\$2,500.00	\$1,735.54	\$764.46		\$764.46	69.42%
ELECTRIC	\$3,000.00	\$2,665.12	\$334.88		\$334.88	88.84%
WATER	\$175.00	\$142.56	\$32.44	\$75.97	-\$43.53	124.87%
TELEPHONE	\$350.00	\$384.32	-\$34.32	\$32.24	-\$66.56	119.02%
INSURANCE	\$19,925.00	\$11,648.31	\$8,276.69		\$8,276.69	58.46%
MSRS	\$1,775.00	\$2,713.38	-\$938.38		-\$938.38	152.87%
REG SALARY 1	\$84,775.00	\$83,624.19	\$1,150.81		\$1,150.81	98.64%
<i>SUBTOTAL</i>	\$127,250.00	\$115,737.64	\$11,512.36	\$1,131.57	\$10,380.79	91.84%
Final Totals	\$10,352,500.64	\$9,752,047.69	\$600,452.95	\$107,881.03	\$492,571.92	95.24%

**Town of North Berwick Vendor List
FY2016**

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
2 WAY COMMUNICATIONS SERVICES	\$21,747.22	CENTRAL FURNITURE	\$447.95
A. B. L. GOLF CARS AND HYDRAULICS	\$170.00	CENTRAL MAINE POWER CO. GA	\$70,438.16
A-1 ENVIRONMENTAL SERVICES	\$1,855.00	CENTRAL TIRE CO., INC.	\$1,966.27
A-1 SEPTIC TANK SERVICE, INC.	\$680.00	CHALLENGER TEAMWEAR	\$2,029.54
ABBOTT HILL TREE SERVICE	\$11,350.00	CHANEL BROWN	\$9.00
ABBOTT'S POWER EQUIPMENT	\$3,019.63	CHILDREN'S MUSEUM OF MAINE	\$330.00
ABBY CHIC	\$62.70	CHLOE CAMIRE	\$246.93
ADMIRAL FIRE & SAFETY INC	\$480.22	CHRISTINA CLARK	\$199.58
AGGREGATE RECYCLING CORP	\$181.22	CHRISTINE M. DUDLEY	\$1,603.34
AIDS RESPONSE SEACOAST	\$750.00	CINTAS FIRE PROTECTION	\$1,238.98
AIMEE JORDAN	\$434.34	CINTAS FIRST AID	\$1,169.73
AIR CLEANING SPECIALISTS OF	\$655.00	CINTAS FIRST AID & SAFETY	\$137.47
AIRGAS USA, LLC	\$1,570.56	CITY OF SANFORD	\$80,564.80
ALANA DUBANIEWCZ	\$40.00	CITY OF SANFORD FIRE DEPT	\$3,150.00
ALLARD'S MARKET	\$368.63	COLLEEN ALLARD	\$80.00
AMERICAN EXPRESS	\$11,654.25	COLLINS SHEET METAL INC	\$677.00
AMERICAN LEGION	\$2,500.00	COMMUNITY MUTUAL AID ASSOC	\$1,000.00
AMERICAN RED CROSS	\$2,000.00	COMSTAR	\$11,019.63
AMERICAN SECURITY ALARM INC	\$549.00	CORELOGIC	\$0.88
AMERICAN STEEL & ALUMINUM	\$100.50	COUNTY OF YORK	\$354,254.69
AMY PASS	\$180.00	CRAIG SKELTON	\$455.01
ANIMAL WELFARE	\$1,786.00	CREATIVE PRODUCT SOURCING	\$1,601.88
ANIMAL WELFARE SOCIETY INC	\$6,392.67	CTI COMMUNICATION TECH	\$2,117.50
APPLIED INDUSTRIAL TECH	\$582.82	CUSTOM COACH AND LIMOUSINE	\$845.00
AQUABOGGAN WATER PARK	\$2,040.00	D. A. HURD LIBRARY	\$66,492.00
AR500 ARMOR	\$1,017.15	D.J.'S MUNICIPAL SUPPLY INC	\$678.77
ARROW INTERNATIONAL, INC	\$240.67	DAN RAINVILLE	\$300.00
ARUNDEL FORD	\$4,166.59	DANA THERIAULT	\$350.00
ASCAP	\$336.00	DANIEL BURBANK	\$100.00
AT&T MOBILITY	\$7,180.52	DANIEL DUGAL JR	\$46.88
ATLANTIC PARTNERS EMS, INC	\$840.00	DANIEL PELKEY	\$896.32
ATLANTIC RECYCLING EQUIP	\$1,382.45	DANIEL STAPLES	\$1,038.99
AW DIRECT, INC.	\$639.42	DANIEL WHITEHOUSE	\$35.00
BELGIAN MEADOWS	\$500.00	DAN'S AUTO & TRUCK REPAIR	\$403.81
BEN'S UNIFORMS	\$3,017.00	DAYNA MAYROSE	\$190.63
BERGERON PROTECTIVE CLOTH	\$6,188.63	DELL MARKETING LP	\$1,051.01
BETTY HALL	\$60.00	DENNIS K. BURKE, INC.	\$17,110.99
BJ'S WHOLESALE CLUB	\$110.00	DEPART OF ENVIRON PROTECT	\$480.00
BLUE TARP FINANCIAL	\$777.26	DEPARTMENT OF HUMAN SER	\$1,193.75
BOB'S TROPHIES & AWARDS	\$177.50	DEPT OF PUBLIC SAFETY	\$121.00
BODY ARMOR OUTLET, LLC	\$3,032.00	DEREK HAYES	\$350.44
BOUND TREE MEDICAL	\$9,480.11	DIGITAL INK PRINTING LLC	\$6,838.10
BOXES AND BAGS UNLIMITED	\$260.00	DIRIGO WASTE OIL	\$473.57
BOY SCOUT TROOP #312	\$100.00	DLT SOLUTIONS LLC	\$171.02
BRIAN GOSSELIN	\$240.00	DOVER MOTOR MART, FM, INC	\$992.29
BROWNELLS, INC.	\$253.28	DOWN MAINE VETERINARY CLINIC	\$728.35
BUREAU OF CORPORATIONS,	\$589.00	DRUMMOND WOODSUM	\$16,970.86
BUSINESS EQUIPMENT UNLIMITED	\$3,156.51	DWAYNE MORIN	\$4,186.10
C & R LANDSCAPING	\$840.00	EAGLE ENGRAVING, INC	\$125.20
C & S SPECIALTY INC.	\$3,160.15	EAGLE POINT GUN/T.J. MORRIS &	\$212.00
C. C. CLEANERS	\$725.00	EARTHLINK BUSINESS	\$1,029.51
CARING UNLIMITED, INC.	\$1,373.00	EASTERN FIRE SERVICES, INC.	\$1,418.18
CAROLINE LITTLEFIELD	\$36.42	EASYPERMIT POSTAGE	\$5,126.81
CARPE DIEM COFFEE ROASTING CO.	\$668.65	EDWARD MOFFITT	\$65.29
CASTLETON UNIVERSITY	\$500.00	ELECTION SOURCE	\$534.64

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
ELECTION SYSTEMS & SOFTWARE	\$1,691.36	ID SECURITY ONLINE	\$1,443.00
ELECTRIC LIGHT COMPANY, INC.	\$11,760.00	INTERNAL REVENUE SERVICE	\$31.20
ELISSA M. BOULIER	\$895.00	ISSAC DOUGLAS	\$80.00
ELIZABETH ATWOOD	\$245.80	JACOB GREENLAW	\$579.10
ELLIOTT ENTERPRISES, INC.	\$460.80	JAMES ALLAIRE	\$197.20
EMBLEM ENTERPRISES, INC.	\$75.00	JAMES MOULTON	\$252.01
ERICA ANDERSON	\$87.76	JASON COFFIN	\$277.59
ERIC'S INSTANT LAWNS	\$1,300.00	JASON LANGELIER	\$1,750.53
ERNEST ROSE JR	\$100.00	JASON LEGERE	\$239.14
EVO ROCK & FITNESS	\$2,305.00	JB LOCK & KEY	\$158.00
EXETER EVENTS AND TENTS	\$762.30	JEFF HOLSHOUSER	\$78.95
F. M. ABBOTT POWER EQUIPMENT	\$126.68	JIM MARCHESE	\$149.30
F. R. CARROLL	\$107,341.26	JIM'S ALIGNMENT SERVICE	\$161.00
FAIRPOINT COMMUNICATIONS	\$9,600.94	JOHN CLARK	\$310.00
FASTENAL CO	\$866.74	JOHNSON MONUMENT CO	\$1,260.00
FIRE DEPARTMENT CLOTHING	\$694.04	JOKER'S	\$380.00
FIREHOUSE SOFTWARE	\$675.00	JONATHAN KOELKER	\$1,230.42
FIRST ADVANTAGE	\$25.00	JONES GALLAGHER	\$7.00
FISHER AUTO PARTS	\$628.06	JOSH GAGNON	\$461.21
FISHER JAMES CO., INC.	\$71.33	JOSHUA GOSSELIN	\$148.42
FLASHOVER EMERGENCY	\$1,950.00	JUSTICE PLANNING & MGMT ASSOC	\$840.00
FOREMOST PROMOTIONS	\$424.10	KARA SPOONER	\$254.82
FREIGHTLINER OF MAINE, INC.	\$1,398.52	KATE PHINNEY	\$100.00
FUNTOWN/SPLASHTOWN USA, INC	\$7,262.00	KATHRYN JACQUES	\$1,033.30
G.H. BERLIN WINWARD	\$1,882.62	KENNEBUNK SAVINGS BANK	\$3,718.00
GALETON GLOVES	\$67.78	KENNETH BOSTON	\$1,000.00
GALL'S INC.	\$18.88	KENNETH R. TIBBETTS	\$400.00
GALLS LLC	\$151.38	KIMBALL MIDWEST	\$203.76
GARY PATNAUDE	\$100.00	KIRK GAGNON	\$382.67
GENEST CONCRETE WORKS, INC.	\$4,651.00	KRISTIE MICHAUD	\$1,377.23
GEOFFREY ALEVA	\$13.85	LANDRY'S FURNITURE BARN, INC	\$1,997.00
GET AIR PORTLAND	\$1,650.00	LARRY STRAFFIN	\$333.25
GILPATRICK PROPERTY SERVICES	\$40,382.00	LARRY'S AUTOMOTIVE	\$4,985.49
GOLDMARK LLC	\$7,728.00	LAUNDERITE CLEANERS	\$14.00
GOODYEAR COMMERCIAL TIRE	\$5,090.78	LAURIENNE MARTIN	\$294.25
GORHAM FLAG & FLAGPOLES	\$94.89	LAW ENFORCEMENT OFFICERS	\$65.45
GORHAM LEASING GROUP	\$1,380.00	LAWSON PRODUCTS INC	\$1,350.07
GRAINGER	\$88.18	LIBBY-SCOTT INC	\$181,256.68
GRANT WRITING USA	\$455.00	LINCOLN HARRISON	\$20.49
GRAY & OSGOOD, LLC	\$6,134.67	LINCOLN PRESS CORPORATION	\$4,786.00
GREATER PORTLAND COUNCIL	\$80.93	LINDSAY AND HER PUPPET PALS	\$200.00
GREEN WAY	\$583.00	LORINDA HILTON	\$89.74
GREENWOOD EMERGENCY	\$282,972.00	LOUIS THIBODEAU	\$12.63
GROUP DYNAMIC, INC	\$1,540.00	LOWE'S BUSINESS ACCT/GECRB	\$5,090.96
GUY & SONS CONSTRUCTION	\$23,688.50	MADDIE MARTIN	\$80.00
HALL IMPLEMENT COMPANY	\$1,056.44	MADHATTER GRAPHICS	\$1,659.50
HANNAFORD #0390	\$550.46	MAGICAL MOONWALKS	\$1,955.00
HANNAH HOWES	\$80.00	ME BEHAVIORAL HEALTHCARE	\$3,000.00
HANNAH ROYCE	\$80.00	MAINE CHIEFS OF POLICE ASSOC.	\$356.00
HAPPY WHEELS SKATE CENTER	\$550.00	MAINE MOTOR TRANSPORT ASSOC.	\$125.00
HARRIS COMPUTER SYSTEMS	\$9,582.13	MAINE MUNICIPAL ASSOCIATION	\$86,755.29
HARRISON SHRADER ENTERPRISES	\$3,497.76	MAINE MUNICIPAL TAX COL	\$25.00
HARTFORD TRUCK REPAIR & TOW	\$3,116.15	MAINE OXY	\$279.15
HEATHER EASTMAN	\$110.00	MAINE PERS	\$126,526.94
HERO STICKERS	\$10.00	MAINE RESOURCE REC ASSOC.	\$1,185.35
HIGGINS HIGGINS HIGGINS	\$35.74	MAINE STATE FEDERATION OF FIRE	\$390.00
HILLTOP FUN CENTER LLC	\$2,560.00	MAINE TOWN & CITY CLERK'S ASSO	\$125.00
HOWARD P. FAIRFIELD, INC.	\$2,146.17	MAINE TOWN & CITY MANAG	\$154.93
HUSSEY SEPTIC, INC	\$255.00	MAINE TURNPIKE AUTHORITY	\$101.10
HYGRADE BUSINESS GROUP	\$2,234.37	MAINE WELFARE DIRECTOR'S ASSOC	\$95.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
MARCUS GALE	\$300.00	PATTI MCKENNA	\$108.97
MARIANNE BENEDICT	\$102.11	PIKE INDUSTRIES, INC.	\$21,134.41
MARK KELEWAE	\$240.00	PIKE PRINTING	\$893.02
MARTIN ENGLAND	\$300.00	PINE TREE WESTBROOK	\$44,061.34
MARTIN MORRISEY	\$350.00	PIONEER REVERE	\$565.00
MARY KINNEY	\$1,500.00	PITNEY BOWES INC	\$5,202.23
MATHESON TRI-GAS, INC	\$602.05	PLUM ISLAND KAYAKING	\$825.00
MATT ST. JEAN	\$3,038.87	POIRIER GUIDE LINES	\$12,013.06
MATTHEW BEGIN	\$1,047.33	POOR BOY FUELS	\$495.64
MATTHEW QUALLS	\$13.85	PORTLAND GLASS	\$270.19
MCMMASTER-CARR SUPPLY CO.	\$48.27	PORTLAND PLASTIC PIPE	\$8,976.50
MEGAN DAUDLIN	\$80.00	POSTER COMPLIANCE CENTER	\$69.00
MEGAN E. GALLEY	\$865.37	POSTMASTER, NO. BERWICK	\$322.00
MELISSA ROYCE	\$160.00	POWER WASHER	\$168.12
MEMIC	\$11,676.25	QUIRK FORD OF AUGUSTA	\$81,532.00
MESSER TRUCK EQUIPMENT	\$518.05	RALPH GUPTILL	\$856.84
MICHAEL BARKER	\$557.85	RANDY NADEAU	\$35.09
MICHAEL D JOHNSON	\$1,090.50	RANDY'S AUTO PARTS	\$125.00
MICHAEL DUNN	\$32.67	REBECCA CARTER	\$90.55
MICHAEL KELEWAE	\$961.37	REGISTRY OF DEEDS	\$1,425.76
MICK BODYWORKS & TRUCK	\$18,767.41	RES/COMM CARPET CLEANING	\$1,332.00
MIKINI	\$297.85	RHR SMITH & CO	\$7,500.00
MIRACLE RECREATION EQUIP	\$13,100.00	RICE'S AUTOMOTIVE CENTER	\$352.50
MMEHT	\$271,574.35	RICHARD ANDERSON	\$849.52
MOMAR, INC	\$331.52	RICKEY VARNEY	\$1,917.82
MORIN STEEL, INC.	\$348.93	RILEIGHS OUTDOOR DECOR	\$5,959.35
MORTON SALT	\$72,190.43	ROBERT KEARNS	\$925.99
MOTOR TRUCK SERVICES, INC	\$3,330.30	ROBERT MOULTON	\$100.00
MPX	\$1,173.12	ROBERT ROBBINS	\$20.00
MUNICIPAL EMERGENCY SERVICES	\$308.94	ROBERT ROBBINS	\$222.50
NANCY GUPTILL	\$387.02	ROCHESTER TRUCK REPAIR LLC	\$652.34
NAPA AUTO PARTS	\$4,017.30	ROGER MOREAU	\$35.00
NASRO	\$495.00	RYAN DURANCE	\$315.61
NATE MCQUEEN	\$160.00	RYAN SPRUSANSKY	\$1,032.00
NATIONAL ASSOC OF SCHOOL	\$40.00	SALMON FALLS LANDSCAPING, INC	\$200.00
NEST & SONS, INC	\$1,365.00	SAM'S CLUB	\$270.00
NEW ENGLAND BALING WIRE, INC.	\$90.81	SANEL AUTO PARTS #37	\$187.47
NH EZ PASS TRANSACTIONS	\$2.50	SANFORD CPR ASSOCIATES	\$204.25
NICHOLAS CHARLESTON	\$810.81	SARAH MAYROSE	\$80.00
NICK PELLETIER	\$105.26	SCOTT BEAUDET	\$1,636.09
NICOLE DYER	\$80.00	SEACOAST MEDIA GROUP	\$4,048.98
NICOLE MICHAUD	\$160.00	SEACOAST SHIPYARD ASSOCIATION	\$500.00
NMS	\$257.00	SEAN MCKENNEY PAINTING	\$2,500.00
NO. BERWICK ROD & GUN CLUB	\$90.00	SHERWIN-WILLIAMS PAINTS	\$127.84
NORTH BERWICK HISTORICAL SOC	\$138.27	SHOEM CORP	\$2,900.00
NORTH BERWICK SANITARY DIST	\$2,118.37	SIEMENS BUILDING TECH	\$275.00
NORTH BERWICK WATER DIST	\$124,442.09	SIRCHIE FINGER PRINT LAB.	\$220.74
NORTH COUNTRY TRACTOR	\$677.89	SMHC WORK WELL BIDDEFORD	\$60.00
NORTHEAST ELECTRICAL DIST	\$351.46	SMITTY'S	\$1,295.00
NORTHEAST EMERGENCY APPAR	\$16,471.55	SMPDC	\$8,857.00
NORTHEAST HYDRAULICS, INC.	\$187.64	SONGO RIVER QUEEN II	\$700.00
NORTHEAST REDIMIX, INC	\$799.00	SO MAINE AGENCY ON AGING	\$3,300.00
NORTHEAST RESOURCE REC	\$1,600.18	SO MAINE COMMUNICATIONS	\$11,493.11
OAKWOODS LUMBER, INC	\$647.52	SO MAINE DISTRICT #1 TRA	\$500.00
OCEANSIDE RUBBISH INC	\$2,098.25	SO MAINE HEALTH CARE	\$415.60
OSSIPEE MOUNTAIN ELECT	\$3,189.00	SO MAINE REGIONAL PLANNI	\$2,329.50
OTIS ELEVATOR CO	\$4,057.89	SO NEW HAMPSHIRE UNIVERSITY	\$500.00
OVERHEAD DOOR COMPANY	\$1,700.00	SOUTHWORTH-MILTON, INC.	\$2,043.27
P. GAGNON & SON, INC	\$36,924.37	SPECIALTY SERVICES INC	\$8,654.93
PARSHLEY STEEL FABRICATORS	\$1,500.00	ST RESPONDER NEWSPAPER	\$80.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
STANLEY J RICE	\$452.07	TRITECH SOFTWARE SYSTEMS	\$6,960.00
STAPLES CREDIT PLAN	\$3,974.83	TUT'S TROPHIES & AWARDS	\$1,003.75
STEPHEN & SUSAN MANSFIELD	\$723.00	TWIN CITY RADIATOR	\$125.00
STEPHEN PEASLEY	\$302.05	TYLER CUNNINGHAM	\$24.02
STEPHEN WINSHIP	\$18.00	UL LLC	\$616.80
STEVE GRAY	\$155.00	ULINE	\$58.50
STEVEN CORNISH	\$400.00	UNDERWOOD ENGINEERS, INC.	\$4,088.52
STEVEN LANGELIER	\$1,750.53	UNITED STATE TREASURY	\$36.89
STEVE'S LOCK SHOP	\$60.00	UNIVERSITY OF NEW ENGLAND	\$500.00
STRYKER SALES CORP	\$300.68	UNIVERSITY OF NEW HAMPSHIRE	\$500.00
SULLIVAN TIRE	\$9,569.60	US BANK CORPORATE TRUST	\$159,445.78
SUNBELT RENTALS	\$1,481.52	V.A.HALLADAY SUPPORT SER	\$1,260.00
SWAN ISLAND PRESS	\$420.00	VERIZONWIRELESS	\$1,760.58
SWAN SCREEN PRINTING	\$126.41	VFIS BENEFITS DIVISION	\$20,859.50
SWANK MOTION PICTURES	\$375.00	VIKING-CIVES OF MAINE	\$1,650.00
SWENSON GRANITE WORKS	\$6,471.10	VIKING-CLIVES USA	\$2,011.00
TALENA HUFF	\$80.00	VISITING NURSE SERVICE	\$6,249.00
TASER INTERNATIONAL	\$463.47	W B MASON CO., INC.	\$4,157.16
TAYLOR RENTAL	\$373.67	WALMART COMMUNITY BRC	\$5,208.02
THADDEUS BRANDT	\$496.72	WAS CONSULTING, INC	\$225.00
THE GORHAM FLAG CENTER	\$247.95	WASTE MANAGEMENT	\$9,708.33
THE KNOX COMPANY	\$572.00	WEIR'S MOTOR SALES, INC	\$2,393.23
THOMAS L WELLWOOD	\$2,500.00	WELLS EMERGENCY MEDICAL SER	\$109.00
TIME WARNER CABLE	\$3,627.04	WELLS FIRE DEPARTMENT	\$500.00
TIMOTHY NIEHOFF	\$906.67	WENDI DAUDELIN	\$217.44
TMDE CALIBRATION LABS, INC.	\$450.00	WES INSKO	\$420.42
TODD HODGDON	\$350.00	WHEN TO WORK, INC	\$315.00
TOWER PUBLISHING	\$92.00	WHITE SIGN	\$900.15
TOWN OF BERWICK	\$4,739.50	WHITED FORD TRUCK CENTER	\$143.03
TOWN OF KITTEBY	\$220.00	WITMER PUBLIC SAFETY GROUP	\$4,701.50
TOWN OF NORTH BERWICK	\$112,392.08	YORK AMBULANCE ASSOC	\$3,780.00
TOWN OF SOUTH BERWICK	\$80,562.65	YORK AMBULANCE SERVICE	\$810.00
TOWN OF WELLS	\$1,072.00	YORK COUNTY CHIEFS ASSOC	\$100.00
TPL FINANCIAL SERVICES, LLC	\$8,250.00	YORK COUNTY COMM ACTION C	\$2,250.00
TREASURER STATE OF MAINE	\$638,667.38	YORK COUNTY REG OF DEEDS	\$1,282.00
TREASURER, COUNTY OF YORK	\$11.98	YORK COUNTY SHELTERS, INC	\$2,100.00
TREASURER, M.S.A.D. #60	\$5,015,350.07	YORK HOSPITAL	\$120.00
TRI-CITY MASONRY, INC	\$1,311.95	YORK'S WILD KINGDOM	\$1,200.00
TRI-CITY TOOL CRIB	\$464.53	ZACK SEELEY	\$685.11
		TOTAL	\$8,796,092.02

Town of North Berwick Employees Salaries FY 2016

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
MARIANNE BENEDICT	Dep. Treasurer	\$43,826.50		\$43,826.50
KATHRYN JACQUES	Dep. Tax Collector	\$42,651.72		\$42,651.72
CHRISTINE DUDLEY	Town Clerk	\$49,035.60		\$49,035.60
REBECCA CARTER	Customer Service Rep.	\$15,795.20		\$15,795.20
KATHLEEN PEASE	Customer Service Rep.	\$15,621.74		\$15,621.74
SUSAN NIEHOFF	Stenographer	\$3,816.38		\$3,816.38
TIMOTHY KEZAR	Moderator	\$200.00		\$200.00
DWAYNE MORIN	Town Manager	\$106,556.80		\$106,556.80
LAWRENCE HUNTLEY	Code Enforcement Officer	\$3,918.63		\$3,918.63
PATTI MCKENNA	Code Enforcement Officer	\$4,527.56		\$4,527.56
JAMES MARCHESE	Code Enforcement Officer	\$36,791.71		\$36,791.71
JAMES ALLAIRE	Code Enforcement Officer	\$10,616.80		\$10,616.80
WENDY COWAN	Selectman	\$1,000.00		\$1,000.00
MICHAEL JOHNSON, JR.	Selectman	\$1,000.00		\$1,000.00
JONATHAN HALL	Selectman	\$1,000.00		\$1,000.00
ELAINE FOLSOM	Selectman	\$1,000.00		\$1,000.00
CHARLES GALEMMO	Selectman	\$1,200.00		\$1,200.00
LORINDA HILTON	Ballot Clerk	\$315.00		\$315.00
CYNTHIA ROY	Ballot Clerk	\$57.50		\$57.50
CLAUDY BOY	Ballot Clerk	\$130.00		\$130.00
SUSAN CALER	Ballot Clerk	\$160.00		\$160.00
SUSAN LINSCOTT	Ballot Clerk	\$125.00		\$125.00
SHARON LITVINCHYK	Ballot Clerk	\$122.50		\$122.50
LOUIS THIBODEAU	Custodian	\$24,923.28	\$94.46	\$24,923.28
STEPHEN PEASLEY	Police Chief	\$79,070.30	\$1,204.00*	\$80,274.30
LEO HARRIMAN	Police Captain	\$39,225.30	\$258.00*	\$39,483.30
JAMES MOULTON	Police Lieutenant	\$64,796.72	\$1,376.00*	\$66,172.72
ROBERT KEARNS	Police Sergeant	\$58,432.80	\$466.14*	\$59,193.08
RICKEY VARNEY	School Resource Officer	\$53,445.20	\$1,935.00*	\$55,380.20
TIMOTHY NIEHOFF	Patrolman	\$55,966.20	\$3,830.12*	\$59,796.32
DANIEL PELKEY	Patrolman	\$55,946.00	\$8,604.43*	\$64,550.43
MATTHEW BEGIN	Patrolman	\$55,154.00	\$6,735.49*	\$61,889.49
JONATHAN KOELKER	Patrolman	\$55,124.00	\$5,402.92*	\$60,526.92
WENDI DAUDELIN	Police Secretary	\$42,423.91	\$732.40*	\$43,156.31
MARTIN MORRISSEY	Reserve Officer	\$11,585.60	\$2,924.00*	\$14,509.60
RAYMOND BENEDICT	Reserve Officer	\$595.00		\$595.00
SCOTT HENDRICK	Reserve Officer	\$1,444.86	\$258.00*	\$1,702.86
KEITH PAGE	Reserve Officer	\$1,445.00		\$1,445.00
CHAD GERRISH	Reserve Officer	\$146.58	\$172.00*	\$188.58
DANA THERIAULT	Reserve Officer	\$4819.50	\$344.00*	\$5,163.50
TODD HODGDON	Reserve Officer	\$24,140.00	\$6,970.00*	\$31,110.00
BRIAN DONAHUE	Reserve Officer	\$5,206.25	\$193.50*	\$5,399.75
JASON LEGERE	Reserve Officer	\$5,210.50		\$5210.50
MARY KINNEY	ACO	\$9,165.00		\$9,165.00
CARRIE BROWN	Crossing Guard	\$3,705.00		\$3,705.00
MICHAEL DUNN	Road Foreman	\$54,793.13	\$4,874.10	\$59,667.23
ROBERT MOULTON	Public Works	\$40,873.60	\$3,031.78	\$43,905.38
EVERETT SMITH	Public Works	\$40,873.60	\$3,060.70	\$43,934.30
ERNEST ROSE JR	Public Works	\$41,027.86	\$3,364.36	\$44,392.22
PATRICK KEARNS	Winter Public Works	\$931.00		\$931.00

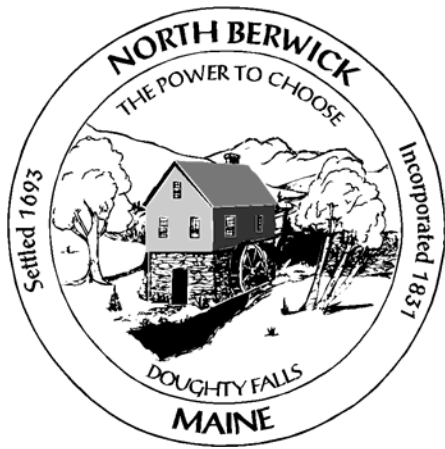
<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
ROBERT PLACE	Winter Public Works	\$8,295.00	\$21.00	\$8,316.00
JOHN PLACE	Winter Public Works	\$2,044.00		\$2,044.00
RICHARD ANDERSON	Transfer Station Super.	\$44,372.40	\$339.90	\$44,712.30
KENNETH BOSTON	Recycling Attendant	\$20,756.64		\$20,756.64
RONALD TURNER	Recycling Attendant	\$2,411.50		\$2,411.50
KATE PHINNEY	Recycling Attendant	\$11,030.50		\$11,030.50
DAVID BENTLEY	Recycling Attendant	\$3,848.00		\$3,848.00
KENNETH JENKINS	Recycling Attendant	\$2,470.00		\$2,470.00
MEREDITH FECTEAU	Custodian	\$1,264.25		\$1,264.25
KRISTIE MICHAUD	Parks and Recreation Dir.	\$39,091.70	\$3,809.41**	\$42,901.11
MICHELLE STANSFIELD	Summer Recreation	\$2,945.25		\$2,945.25
MELISSA ROYCE	Summer Recreation	\$3,350.75		\$3,350.75
DAVID STANSFIELD	Summer Recreation	\$1,552.50		\$1,552.50
NICOLE DYER	Summer Recreation	\$1,362.00		\$1,362.00
IAN DUDLEY	Summer Recreation	\$277.50		\$277.50
SARA MAYROSE	Summer Recreation	\$367.50		\$367.50
COLLEEN ALLARD	Summer Recreation	\$1,451.19		\$1,451.19
NICHOLE MICHAUD	Summer Recreation	\$1,785.26		\$1,785.26
CHLOE CAMIRE	Summer Recreation	\$1,354.00		\$1,354.00
ISAAC DOUGLAS	Summer Recreation	\$1,322.06		\$1,322.06
MEGAN DAUDELIN	Summer Recreation	\$1,498.00		\$1,498.00
HANNAH HOWES	Summer Recreation	\$1,474.44		\$1,474.44
AMRUTE SAMMONS	Summer Recreation	\$1,186.00		\$1,186.00
NATHANIEL MCQUEEN	Summer Recreation	\$1,562.00		\$1,562.00
SEDONA LOCKHART	Summer Recreation	\$1,629.88		\$1,629.88
BRIAN GOSSELIN	Fire Chief	\$7,260.08		\$7,260.08
LARRY STRAFFIN	Dep. Fire Chief	\$6,459.41		\$6,459.41
MARK KELEWAE	Fire Captain	\$4,487.06		\$4,487.06
ROBERT ROBBINS	Fire Captain	\$4,382.19		\$4,382.19
MICHAEL KELEWAE	Fire Lieutenant	\$1,370.85		\$1,370.85
JASON COFFIN	Firefighter Lieutenant	\$4,307.18		\$4,307.18
JAMES MOORE	Firefighter	\$1,186.39		\$1,186.39
JASON LANGELIER	Firefighter	\$579.51		\$579.51
STEVEN LANGELIER	Firefighter	\$630.02		\$630.02
CRAIG CURTIS	Firefighter	\$691.81		\$691.81
DAVID PARKER	Firefighter	\$1,021.62		\$1,021.62
JEFFREY HOLSHOUSER	Firefighter	\$772.09		\$772.09
STEVE VINCENT	Firefighter	\$305.21		\$305.21
LESLIE PARKER	Firefighter	\$775.26		\$775.26
TYLER CUNNINGHAM	Firefighter	\$239.41		\$239.41
RYAN BABCOCK	Firefighter	\$196.40		\$196.40
JOSHUA GOSSELIN	Firefighter	\$756.19		\$756.19
ROBERT CREAMER	Firefighter	\$251.35		\$251.35
RYAN SPRUSANSKY	Firefighter	\$2,700.19		\$2,700.19
VICTORIA MCKAY	Firefighter	\$103.60		\$103.60
DANIEL STAPLES	Firefighter	\$144.00		\$144.00
SCOTT BEAUDET	Firefighter	\$454.62		\$454.62
PHILIP AMATO	Firefighter	\$157.13		\$157.13
GARY MORIN	Firefighter	\$557.91		\$557.91
PAUL BOIVIN	Firefighter	\$1,881.94		\$1,881.94
TOBY BOWDEN	Firefighter	\$528.42		\$528.42

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
DANIEL DUGAL	Firefighter	\$1,578.95		\$1,578.95
ANNE WHITTEN	Planning Board	\$210.00		\$210.00
MATTHEW QUALLS	Planning Board	\$270.00		\$270.00
MARK CAHOON	Planning Board	\$60.00		\$60.00
BARRY CHASE	Planning Board	\$270.00		\$270.00
JON MORSE	Planning Board	\$255.00		\$255.00
GEOFFREY ALEVA	Planning Board	\$210.00		\$210.00
RICHARD REYNOLDS	Planning Board	\$315.00		\$315.00
TOTALS		<u>\$1,413,456.27</u>	<u>\$60,001.71</u>	<u>\$1,473,457.98</u>

* The majority of the Police Department overtime costs were funded through grants.

** Recreation Director overtime funded through Summer Camp fund.

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



**FY 2016 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,

Charles Galemmo, Chair
Jonathan Hall
Michael Johnson, Jr.
Wendy Cowan
Michael Johnson, Sr.

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2017 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
184 HIGH ST. LLC	\$1,893.78	ANDERSON, MARK J.	\$4,073.58
400 4TH AVENUE LLC	\$7,033.32	ANDERSON, MARY BRAY	\$3,685.50
400 4TH AVENUE LLC	\$8,757.00	ANDERSON, MELISSA	\$2,735.46
400 4TH AVENUE LLC	\$18,627.84	ANDERSON, MIRANDA LEIGH	\$1,377.18
400 4TH AVENUE LLC	\$19,889.10	ANDREWS, FLORENCE E.	\$2,492.28
ABBOTT, ALICIA, FENDERSON, A	\$3,444.84	ANGERS, MARK B. & JANET S.	\$3,829.14
ABBOTT, BARRY E.	\$3,210.48	ANGERS, NICHOLAS M. & LAUREN	\$2,637.18
ABBOTT, BERNARD C.	\$2,031.12	ANTONIO, DAVID & CHRUNEY, LIN	\$1,218.42
ABBOTT, JOANNE I.	\$2,571.66	ARCHAMBAULT, JOHN P. & LINDA	\$3,597.30
ABBOTT, MARTHA	\$699.30	ARCHER, LOGAN	\$2,982.42
ABBOTT, MARTHA	\$3,037.86	ARCHIBALD, THOMAS M.	\$3,114.72
ABBOTT, MEAGAN	\$700.56	ARCHIE, JAMIE E.	\$3,197.88
ABBOTT, ROBERT B. JR.	\$2,905.56	ARNAUDIN, ROBERT A.	\$1,406.16
ACTION BUILDERS, INC.	\$820.26	ARSENEAULT, JO ANN	\$1,810.62
ACTION BUILDERS, INC.	\$839.16	AT & T MOBILITY	\$3,575.88
ACTION BUILDERS, INC.	\$2,800.98	ATHANS, GREGORY G.	\$4,648.14
ADAMS, EMILY C. , TRUSTEE	\$2,284.38	ATWOOD, ELIZABETH A.	\$1,035.72
ADAMS, JOSEPH C.	\$1,625.40	ATWOOD, LEBANON ROAD TRUST	\$1,016.82
AGAR, RAYMOND K. & CLARA E.	\$3,792.60	AUBIN, ROBERT	\$2,697.66
AIREY, J. EDWARD	\$2,120.58	AUSTIN III, GEORGE C. TRUSTEE	\$1,566.18
AIREY, JOHN E. JR., & HOUSTON,	\$922.32	AUSTIN, JAMES P. III	\$51.66
ALAIMO, LUCINDA & ANDREW	\$2,412.90	AUSTIN, JAMES P. III	\$826.56
ALDRICH, ANDREW P. & CAROLYN	\$3,002.58	AUSTIN, JAMES P. III	\$1,891.26
ALDRICH, ANDREW P. & CAROLYN	\$13.86	AUSTIN, DEBRA L.	\$2,837.52
ALEVA, GEOFFREY R.	\$2,928.24	AYALA, JESSIE V.	\$2,349.90
ALEXANDER, JULIANNE	\$2,904.30	BABCOCK, DAVID M.	\$1,990.80
ALEXANDRE, ROGER	\$3,727.08	BABCOCK, MARY	\$846.72
ALLAIN, DERIK DANIEL	\$894.60	BABCOCK, MARY A.	\$1,854.72
ALLAIRE, ARTHUR & MARGARET	\$3,917.34	BAC HOME LOANS SERVICING, L.P.	\$3,281.04
ALLAIRE, MICHAEL T.	\$570.78	BACCON, JIMMIE L.	\$4,116.42
ALLAIRE, MICHAEL T.	\$4,260.06	BAILEY, EDWARD J & RITA E.	\$3,495.24
ALLARD, THOMAS J.	\$2,562.84	BAILEY, ROBERT W.	\$2,559.06
ALLEN, ABNER J.	\$2,289.42	BAILLARGEON, ROBERT M.	\$1,622.88
ALLEN, BEVERLY	\$3,200.40	BAJDEK, MATHEW J. & TANESSA	\$3,108.42
ALLEN, GREGORY M	\$2,726.64	BAKER, DANIEL M.	\$4,155.48
ALLEN, IRENE S.	\$2,303.28	BAKER, SUSANNAH L.	\$2,686.32
ALLEN, JEFFREY P.	\$2,729.16	BALATA, LLC	\$2,930.76
ALLEN, KENNETH L.	\$2,359.98	BALDWIN, CHRISTOPHER & JEN	\$2,460.78
ALLEN, MICHAEL L.	\$3,024.00	BALESTRA, EDWARD & JONES, P	\$2,877.84
ALLEN, SCOTT D.	\$137.34	BALFOUR, STEPHEN L.	\$2,978.64
ALLEN, SCOTT D.	\$3,133.62	BALLARD, DAVID & LAURIE ANN	\$6,039.18
ALONZI, PAMELA	\$985.32	BALLOU, EDMUND W. SR.	\$2,129.40
ALTER, LEE	\$1,445.22	BANCROFT, PETER & MCKENNON	\$4,189.50
ALTON ROLLINGSFORD, LLC	\$1,028.16	BANGERT, TYLER M.	\$1,821.96
ALWIN, JACQUELINE R.	\$2,189.88	BARBOUR, RICHARD E.	\$2,996.28
AMIDON, ROBERT M.	\$1,058.40	BARDEN, DAVID M. HEIRS	\$1,669.50
AMIDON, ROBERT M.	\$187.74	BARKER, MICHAEL J.	\$1,918.98
AMIDON, ROBERT M.	\$4,857.30	BARKER, MICHAEL J. & AMY	\$2,848.86
ANDERSON, CARINE M.	\$4,165.56	BARNES, JAMES M.	\$5,273.10
ANDERSON, DONALD L.,	\$2,491.02	BARNES, MICHAEL L.	\$2,483.46
ANDERSON, DONALD L.,	\$4,644.36	BARNETT, JOHN R.	\$2,780.82
ANDERSON, JEFFREY R.	\$2,415.42	BARNUM, STEVEN R.	\$3,102.12
ANDERSON, JAMES F.	\$2,899.26	BARON, HOLLY A.	\$3,089.52
ANDERSON, JAMES F.	\$2,513.70	BARON, JENNEFIER & ERIC J.	\$2,809.80
ANDERSON, JUDITH J.	\$846.72	BARON, JERRY A.	\$3,302.46
ANDERSON, JUDITH J.	\$2,368.80	BARON, RACHEL R.	\$3,109.68

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BARONOWSKI, JOHN A.	\$3,084.48	BEST, BONNIE A. & LYNN D	\$1,218.42
BARR, TIMOTHY & KIMBERLY A	\$2,737.98	BEST, BONNIE A. & LYNN D	\$3,462.48
BARRON, HARRIS	\$175.14	BETTS, MARK R.	\$3,597.30
BARROWS, DANNY C.	\$2,475.90	BEYER, CHARLES G.	\$1,605.24
BARRY, ERIC P.	\$356.58	BIGOS, DONALD E. & JOAN	\$4,095.00
BARRY, ERIC P.	\$2,630.88	BILLING, JAMES M.	\$4,651.92
BARTLETT, BRIAN D.	\$3,645.18	BILLINGS, LAURIE J	\$2,286.90
BARTLETT, DEBRA A.	\$948.78	BILODEAU, JONATHAN P.	\$2,206.26
BARTLETT, KEVIN & CANTWELL	\$1,430.10	BIRCH, WENDELL	\$850.50
BARTLETT, DANIEL F.	\$2,211.30	BIRCH, WENDELL	\$2,348.64
BARTLETT, SARAH E.	\$107.10	BIRMINGHAM, BERNARD M. JR.	\$2,541.42
BARTO, SHIRLEY M.	\$1,895.04	BISSON, MELANIE K. & WISWEIL,	\$282.24
BASSETT, THOMAS H.	\$1,615.32	BLAIS, COREY M.	\$2,525.04
BATARAN, KARL A.	\$4,117.68	BLAIS, DOUGLAS G.	\$1,680.84
BATE, IRAHN M.	\$2,832.48	BLAIS, RONALD P. & EVELYN A.	\$3,475.08
BATSON, ROLAND R.	\$225.54	BLAISDELL, BETTY J.	\$2,356.20
BATTIS, ANNE M.	\$1,087.38	BLAISDELL, TERRANCE E.	\$2,737.98
BAUNEG BEG LAND DEV	\$939.96	BLAKE, MONICA R.	\$2,562.84
BAUNEG BEG LAND DEV	\$945.00	BLANCHETTE, NORMAN & C	\$2,241.54
BAUNEG BEG LAND DEV	\$946.26	BLATCHFORD, LYND T.	\$3,244.50
BAUNEG BEG LAND DEV	\$956.34	BLIER, ALBERT C.	\$2,032.38
BAXTER, CHRISTOPHER & AMAN	\$1,871.10	BLOOD, JAMIE	\$1,069.74
BEAL, JOAN B.	\$810.18	BOARDMAN, GLEN	\$2,279.34
BEALS, AUDREY S.	\$3,572.10	BODWELL, DALE H.	\$3,428.46
BEAMIS, ROBERT & CORTNEY	\$3,562.02	BODWELL, DEBRA A.	\$1,592.64
BEAMIS, SEAN C.	\$5,680.08	BODWELL, LESLIE, R.	\$3,670.38
BEAN, JOSHUA J.	\$1,929.06	BOHRER, CHARLES & NORMA	\$2,319.66
BEAN, ROBERT E.	\$1,838.34	BOISVERT, RICHARD A.	\$19,157.04
BEANE, WILLIAM A.	\$3,502.80	BOLDUC, DALE J.	\$2,638.44
BEATTIE, BEVERLY ABBOTT	\$1,648.08	BONENFANT, JODY P.	\$2,168.46
BEAUDET, SCOTT	\$1,825.74	BORENSTEIN, DONALD F.	\$322.56
BEAUDOIN, NORMAN L.	\$3,398.22	BORENSTEIN, DONALD F.	\$488.88
BEAUDOIN, PAUL A. II	\$3,754.80	BOSTON, ALVIN M	\$5,168.52
BEAUPRE, DONALD A. & RHONDA	\$4,825.80	BOSTON, EDWARD	\$946.26
BEAUPRE, MICHAEL A.	\$2,283.12	BOSTON, JEAN A.	\$328.86
BEAUREGARD, RAYMON W.	\$2,773.26	BOSTON, JEAN A.	\$1,990.80
BEGIN, NELSON	\$3,924.90	BOSTON, JOEL JAY	\$2,501.10
BELANGER, DAWN MARIE	\$2,167.20	BOSTON, KAREN	\$2,480.94
BELANGER, JEFFREY R.	\$2,983.68	BOSTON, KATHLEEN & ROBERT	\$2,125.62
BELANGER, THOMAS A.	\$2,590.56	BOSTON, KENNETH SR. & SHEILA	\$808.92
BELL, MARY MARGARET	\$2,342.34	BOSTON, MICHELE N. & ROBERT	\$1,472.94
BELL, ROBERT E. JR. & TERESA A.	\$2,038.68	BOSTON, PAUL V.	\$2,625.84
BELLEAU WAYNE M & DEBRA L.	\$2,424.24	BOSTON, PRISCILLA	\$1,794.24
BELMAIN, RICHARD R.	\$3,328.92	BOSTON, RANDOLPH H.	\$2,349.90
BEMIS, JOHN M.	\$2,850.12	BOSTON, ROBERT C.	\$3,194.10
BENEDICT, JAMES & MARIANNE	\$380.52	BOSTON, WALTER H.	\$1,242.36
BENEDICT, JAMES R.	\$2,057.58	BOSTON, WALTER H.	\$3,153.78
BENNETT, ALFRED R.	\$2,890.44	BOUCHARD, NICHOLAS J.	\$1,753.92
BENTLEY, DAVID E	\$2,724.12	BOUCHARD, ROGER A. & DONNA	\$1,517.04
BENTLEY, DICK E.	\$2,764.44	BOUCHER, STEPHEN & HEATHER	\$2,926.98
BERARD, JAMES P	\$2,779.56	BOULIER, ELISSA M.	\$1,820.70
BERESHNY, DEBRA A.	\$4,936.68	BOURASSA, STEPHEN B	\$1,989.54
BERESHNY, DENNIS	\$671.58	BOURBON, ANTHONY A.	\$2,536.38
BERIAU, JACQUES & ALLEN, ELISA	\$2,720.34	BOURBON, CASEY P.	\$2,079.00
BERKLEY PROPERTIES INC	\$1,224.72	BOURNE, JAY M.	\$1,403.64
BERNIER, ROBERT D.	\$3,211.74	BOWDEN, TOBY P.	\$2,400.30
BEROUNSKY, MICHAEL H. JR.	\$2,105.46	BOWEN, JAMIE A. & WIGGIN	\$2,824.92
BEROUNSKY, SOPHIE P.	\$3,273.48	BOYLE, MILTON L. JR.	\$2,981.16
BEROUNSKY, WAYNE L.	\$2,595.60	BRACKETT, COLLEEN	\$64.26
BERRY, RALPH H.	\$2,928.24	BRACKETT, COLLEEN	\$961.38

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BRACKETT, COLLEEN	\$1,632.96	BURBANK, LORETTA H	\$1,813.14
BRADBURN, MARILYN J.	\$2,133.18	BURBANK, RICHARD E.	\$2,422.98
BRADBURN, RICHARD A.	\$2,241.54	BURGESS, JENNIFER A.	\$3,882.06
BRADLEY, DOUGLAS & SANDRA	\$2,906.82	BURK, ANDREE SABOURIN	\$994.14
BRAGDON, BETSY	\$425.88	BURK, ANDREE SABOURIN	\$3,868.20
BRAGDON, BETSY	\$2,827.44	BURNETT, TRACY & DUGAL, LEON	\$3,136.14
BRAGDON, GLEN R.	\$4,137.84	BURNHAM, RANDALL WYMAN	\$2,213.82
BRAGDON, RALPH E.	\$1,267.56	BURROWS, LYSLE F.	\$2,043.72
BRAGDON, RICHARD M.	\$1,893.78	BUTCHER, DONNA E.	\$4,641.84
BRALY, RICHARD W. & SHARON	\$3,791.34	BUTLAND, JEFFREY K.	\$1,736.28
BRAY, JOHN A.	\$2,392.74	BUTLAND, KENNETH	\$81.90
BRETON, LEONA & WILFRED	\$2,140.74	BUTLAND, KENNETH	\$1,979.46
BREZAK, PAMELA L.	\$1,750.14	BUZZELL, DENNIS	\$2,241.54
BREZAK, PAMELA L.	\$2,391.48	BYRNES, BRIAN	\$2,491.02
BRICK HOUSE LLC	\$5,217.66	BYRNE, CHARLES J. III	\$3,647.70
BRIDGE, DONALD H.	\$2,010.96	BYRON, JAMES A. & JOAN P. C/O	\$900.90
BRIDGE, WAYNE	\$880.74	CACOULIDIS, JOY	\$2,298.24
BRIDGEFORD, PAMELA & MCEVOY	\$2,540.16	CAHOON, MARK H.	\$1,931.58
BRIDGES, PATRICK D.	\$2,135.70	CAHOON, MARK H.	\$2,072.70
BRIGGS, JOSEPH J.	\$2,591.82	CAHOON, RAYMOND S.	\$2,065.14
BRIGGS, KERRY D.	\$3,890.88	CALER, ALAN W.	\$2,749.32
BRITT, RUSSELL A.	\$1,107.54	CAMDEN, DONALD J. SR.	\$2,869.02
BROADHURST, THOMAS J.	\$2,126.88	CAMERON, BARBARA A.	\$3,252.06
BRONDER CONSTRUCTION, LLC	\$745.92	CAMERON, BARBARA L.	\$1,098.72
BRONDER, RICHARD JR. & TERRI	\$6,141.24	CAMIRE, CATHRINE A.	\$1,837.08
BRONDER, RICHARD J., JR	\$698.04	CAMIRE, CHARLES R.	\$3,158.82
BRONSON, DENNIS J. & DONNA	\$1,959.30	CAMIRE, DAVID	\$3,878.28
BROOKER, JEFFREY S.	\$2,336.04	CAMPBELL, CAROL ANN	\$910.98
BROOKER, MICHAEL L.	\$1,756.44	CAMPBELL, CAROL ANN	\$1,821.96
BROOKS, JOHN M.	\$2,274.30	CAMPINA, JOSEPH L., TRUSTEE	\$742.14
BROOKS, MACKENZIE E.	\$2,424.24	CAMPINA, JOSEPH L., TRUSTEE	\$2,615.76
BROOKS, STACEY; SCOTT, LINDA	\$1,961.82	CANFIELD, SIDNEY J.	\$2,499.84
BROTHER, INA	\$3,733.38	CANNAN, DAVID J.	\$3,465.00
BROW, DENNIS J.	\$3,504.06	CARAMIHALIS, ANDREW	\$3,735.90
BROWN LUMBER CO	\$808.92	CARDIN, LORRAINE C.	\$2,216.34
BROWN LUMBER CO	\$1,057.14	CARLSON, GARY, CARLSON, G	\$2,440.62
BROWN, AUDREY C.	\$1,291.50	CARLSSON, ANN-DEBORAH	\$2,397.78
BROWN, AUDREY C.	\$3,112.20	CARON, MICHAEL	\$1,814.40
BROWN, BENJAMIN M.	\$2,251.62	CARPENTER, LOIS A.	\$1,922.76
BROWN, DENNIS R.	\$378.00	CARPENTER, MICHAEL	\$1,741.32
BROWN, DENNIS R.	\$501.48	CARR, CALLIE J & JOHN	\$1,505.70
BROWN, DERRICK	\$2,150.82	CARR, RONNIE G & PAMELA	\$1,098.72
BROWN, DIANNE R.	\$2,328.48	CARRIER, STEPHANNE P.	\$1,992.06
BROWN, FREDERICK W.	\$1,675.80	CARTER, CHUCK & REBECCA	\$3,143.70
BROWN, JASON C.	\$4,102.56	CASE, STEPHEN SCOTT	\$1,162.98
BROWN, LINDA M	\$2,671.20	CASE, STEPHEN SCOTT	\$1,893.78
BROWN, MARCIE	\$2,977.38	CASEY, MICHAEL A.	\$831.60
BROWN, MICHELLE & BROWN II	\$2,429.28	CASHELL, THOMAS D.	\$4,581.36
BROWN, STEVEN E.	\$75.60	CASON, DANIEL G. & JENNIFER	\$3,981.60
BROWN, STEVEN E.	\$109.62	CASSELLA, GERALD	\$1,596.42
BROWN, STEVEN E.	\$139.86	CASSELLA, GERALD D.	\$2,428.02
BROWN, STEVEN E.	\$393.12	CASTELLUCCIO, JACK V.	\$3,171.42
BROWN, STEVEN E.	\$882.00	CENTRAL MAINE POWER CO	\$827.82
BRUCE, SHANE & D'AMOUR, LEAH	\$3,094.56	CENTRAL MAINE POWER CO	\$853.02
BRUNELLE, RICHARD J. JR.	\$1,723.68	CENTRAL MAINE POWER CO	\$931.14
BRYANT, DONNA L.	\$2,609.46	CENTRAL MAINE POWER CO	\$931.14
BRYANT, JAMES R.	\$1,791.72	CENTRAL MAINE POWER CO	\$945.00
BUCK, JOLENE L.	\$2,143.26	CENTRAL MAINE POWER CO	\$960.12
BUFFINTON, REBECCA J	\$2,836.26	CENTRAL MAINE POWER CO	\$992.88
BURBANK, DAVID D.	\$2,992.50	CENTRAL MAINE POWER CO	\$1,013.04

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CENTRAL MAINE POWER CO	\$1,042.02	COLE, DONALD E.	\$3,114.72
CENTRAL MAINE POWER CO	\$1,139.04	COLE, EDITH, TRUSTEE	\$26.46
CENTRAL MAINE POWER CO	\$1,189.44	COLE, ROBERT	\$2,192.40
CENTRAL MAINE POWER CO	\$1,227.24	COLE, ROBERT G. JR.	\$61.74
CENTRAL MAINE POWER CO	\$1,252.44	COLE, ROBERT G. JR.	\$2,567.88
CENTRAL MAINE POWER CO	\$1,523.34	COLE, TERESA L.	\$1,577.52
CENTRAL MAINE POWER CO	\$178,996.86	COLE, WALKER B.	\$2,606.94
CERICOLA, GUY L.	\$2,149.56	COLEMAN, GAIL	\$2,711.52
CESARIO, SARAH	\$2,511.18	COLEMAN, PATRICK S.	\$3,303.72
CHABOT, RAYMOND P.	\$1,833.30	COLLARD, SALLY D.	\$3,122.28
CHADBOURNE, EBEN & SARAH	\$3,342.78	COLLETTE, GRACE E.	\$3,550.68
CHADBOURNE, EVERETT JR.	\$3,228.12	COLLINS, BRIAN R. & SHIRLEY	\$2,188.62
CHAFIN, JACK A. JR.	\$2,867.76	COLLINS, KIERAN C. & KIERAN	\$2,256.66
CHAMBERS, JAMES I. & AMY	\$994.14	COLTON, MATTHEW J.	\$129.78
CHAN, WENDY	\$4,614.12	COLUCCI, MARIO R. JR.	\$3,470.04
CHANDLER, KYLE & VANESSA	\$3,468.78	CONGREGATIONAL CHURCH OF	\$2,346.12
CHANDLER, WILLIAM M.	\$3,166.38	CONLEY, MARK W	\$1,854.72
CHAPIN, MARJORIE R	\$3,350.34	CONNELLY, IRVING D.	\$3,626.28
CHAPPELL, JANET L.	\$80.64	CONNELLY, STEVEN G.	\$170.10
CHAPPELL, JANET L.	\$2,143.26	CONNELLY, STEVEN G.	\$2,407.86
CHARLESTON, NICHOLAS & K	\$1,460.34	CONNOLLY, FRANCIS A.	\$1,111.32
CHASE, BARRY A.	\$6,864.48	CONNOLLY, FRANCIS A.	\$2,611.98
CHASE, JOHN R. & MAYILYN M.	\$3,487.68	CONWAY, WILLIAM A.	\$1,552.32
CHEEVER, ANDREW D.	\$3,742.20	COOK, A. BRADFORD JR.	\$5,245.38
CHENEY, ERIC	\$2,150.82	COOK, NANCY E.	\$2,491.02
CHENEY, GLENDON L.	\$1,934.10	COOK, PETER	\$81.90
CHICOINE, GREGG	\$2,014.74	COOK, PETER W.	\$1,275.12
CHILICKI, MARK E. & STACEY B.	\$3,843.00	COOKE, KERRI R. & EMILY A.	\$2,018.52
CHURCHILL, DONALD & WENDY	\$1,282.68	COOLEY, LESTER W.	\$1,695.96
CHURCHILL, DREW	\$3,013.92	COOMBS, DAVID W	\$1,713.60
CIDER MILL POND TRUST	\$1,719.90	COOPER, KATHERINE R.	\$519.12
CK STORAGE, LLC	\$786.24	CORBIN, FREDERICK J.	\$3,139.92
CLAFLIN, BRUCE B.	\$2,788.38	CORCORAN, LISA P.	\$2,775.78
CLARK, EDWARD J. JR.	\$2,208.78	CORDIER, RICHARD JR. & KAREN	\$3,123.54
CLARK, ELIZABETH P.	\$2,511.18	CORMIER, RHONDA J.	\$3,446.10
CLARK, FREDERICK M.	\$932.40	CORRIVEAU, MICHAEL & KRISTY	\$2,507.40
CLARK, FREDERICK M.	\$2,983.68	COSTA, AMBER G.	\$2,717.82
CLARK, MATTHEW E.	\$279.72	COTE, BLAIN A & KATHLEEN E.	\$3,141.18
CLARK, HAROLD R.	\$3,031.56	COTE, ROLAND THOMAS, COTE,	\$4,794.30
CLAUSON, STEPHEN A.	\$3,425.94	COTE, RONALD H. & PATRICIA	\$4,310.46
CLAVET, RANDY R.	\$3,941.28	COTTY, JESSE J. III	\$1,443.96
CLEMENT, DALE	\$744.66	COTTY, JESSE T. III	\$3,677.94
CLEMENT, DALE	\$2,517.48	COUGHLIN, JEAN	\$2,703.96
CLEMENT, DALE & PAMELA J.	\$1,059.66	COUGHLIN, MARGARET LOUISE	\$233.10
CLEMENT, DWAYNE R.	\$2,811.06	COULOMBE, MARK C.	\$2,246.58
CLEMENT, ROBERT	\$2,365.02	COURT, CRAIG	\$1,460.34
CLEMENT, ROBERT T TRUSTEE	\$796.32	COURT, CRAIG	\$1,484.28
CLEMENT, SHERI L. & LEVESQUE	\$3,922.38	COURTEAU, ANDREW R. JR.,	\$657.72
CLOCK, DALE	\$1,547.28	COURTEAU, ANDREW R. JR.,	\$3,621.24
CLOCK, DALE A.	\$45.36	COUTURE, GARY	\$3,970.26
CLOCK, DALE A.	\$1,101.24	COUTURE, WAYNE B.	\$2,755.62
CLOUGH, BRIAN B.	\$2,537.64	COWAN WENDY P.	\$3,800.16
CLOUGH, ROBERT D.	\$2,551.50	CR OF HOLLYWOOD, LLC	\$2,966.04
CLOUGH, STANLEY	\$1,512.00	CRACKNELL, RICHARD D.	\$1,605.24
CLUFF, THOMAS R.	\$2,790.90	CRAIG, ALAN B. & MARY LEE,	\$2,060.10
COFFEREN, RAY	\$1,335.60	CRAGIN, PATRICK J.	\$12.60
COFFIN, KATE G.	\$2,402.82	CRAGIN, PATRICK J. JR	\$15.12
COFFIN, LOUISE J.	\$2,806.02	CRAGIN, PATRICK J. JR.	\$13.86
COLE, BRIAN A.	\$434.70	CRAGIN, PATRICK J. JR.	\$15.12
COLE, BRIAN A.	\$2,996.28	CRATE, LAURA L.	\$4,010.58

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CREAMER, ROBERT S.	\$2,110.50	DENNETT, JOHN S.	\$3,138.66
CRESTA, COREY A. & CRESTA,	\$1,939.14	DENONCOUR, WILLIAM SCOTT	\$3,045.42
CRESWELL, DON S. SR.	\$968.94	DEPERRIO, JASON A.	\$158.76
CRETEAU, ROBERT F.	\$3,861.90	DERBY, PETER D. & UI IM	\$2,826.18
CRISPIN, RICHARD W.	\$3,627.54	DEROCHEMONT, KENNETH A.	\$3,270.96
CROCKER, HELEN	\$3,058.02	DEROSA, NICHOLAS A.	\$3,084.48
CROSS, PERCY A.	\$3,359.16	DERRICO, THOMAS & VINCENT	\$85.68
CROSS, STEPHEN N.	\$1,741.32	DERRICO, THOMAS A.	\$54.18
CROTEAU, LEON E.	\$3,056.76	DERRICO, THOMAS A.	\$4,464.18
CROVETTI, CHAD N.	\$2,378.88	D'ERRICO, VINCENT	\$4,470.48
CROWLEY, PAUL	\$233.10	DESBOUVRIE, RYAN S.	\$3,007.62
CUCINOTTA, CHRISTOPHER	\$2,664.90	DESILETS, CHADWICK , VICTORIA	\$3,234.42
CUIPA, EDWARD S. & JOANNE	\$4,072.32	DESILVIA, JOHN A.	\$1,737.54
CULVER, JAMES F.	\$2,858.94	DESMARAIS, ROBERT	\$5,377.68
CUMBERLAND FARMS, INC.	\$418.32	DESROCHERS, ROBERT W.	\$3,165.12
CUMBERLAND FARMS, INC.	\$6,098.40	DESROCHERS, ROBERT W. JR.	\$2,772.00
CUNNINGHAM, CHRISTOPHER A.	\$3,339.00	DESROSIERS, SHAWN W.	\$3,136.14
CUNNINGHAM, MARIAN C.	\$768.60	DEVEREAUX, JOHN III	\$4,369.68
CUNNINGHAM, MARIAN C.	\$879.48	DEVITA, MICHAEL A.	\$1,711.08
CUNNINGHAM, MARIAN C.	\$1,005.48	DEVLIN, JOANNE C.	\$2,028.60
CURRAN, PAMELA BLANCHETTE	\$1,987.02	DEVOID, SCOTT J.	\$3,912.30
CURRIER, HAZEN	\$1,881.18	DEWEY, GORDON W.	\$2,325.96
CURTIS, CRAIG	\$2,154.60	DEWITT, DANIEL III & DEBORAH	\$1,790.46
CURTIS, JOHN P.	\$3,550.68	DEWITT, DOROTHY	\$1,384.74
CUTTER, DAVID B	\$835.38	DEWOLF, SHAUN R.	\$2,774.52
CUTTER, DAVID B	\$2,813.58	DG STRATEGIC II, LLC	\$8,625.96
CYR, CARROLL J.	\$2,939.58	DGT, LLC	\$3,947.58
CYR, GENE R.	\$2,396.52	DIAMOND, LINDA J.	\$1,134.00
DAGLE, JAMES R.	\$2,919.42	DIBENEDETTO, JOHN W.	\$2,193.66
DAGLE, JAMES R. & MAUREEN	\$2,343.60	DICKERSON, BRIAN	\$3,006.36
DAGLE, MAUREEN	\$941.22	DIMARIO, RICHARD	\$2,957.22
DAIGLE, LEONARD & AMANDA	\$4,296.60	DIONNE, DAVID J.	\$719.46
DAIGNEAULT, SUSAN R.	\$2,580.48	DIONNE, DAVID J.	\$2,154.60
DAME, WILLIAM A. III	\$1,035.72	DIONNE, PETER	\$1,934.10
DAMREN, RICHARD & MARLENE	\$724.50	DIONNE, CRAIG B.	\$2,356.20
DAMREN, RICHARD & MARLNE	\$4,438.98	DIONNE, LEO N.	\$35.28
DANFORTH, PAUL P.	\$4,844.70	DIPIETRO, DEBRA	\$3,752.28
DARBY, DOUGLAS W.	\$2,656.08	DIXEY, LORI ANN	\$1,664.46
DAVIDSON, SHARON JEAN	\$2,268.00	DJ REALTY, LLC	\$2,995.02
DAVIES, BRIAN L.	\$5,440.68	DMA BUILDING CORPORATION	\$1,020.60
DAVIES, STEPHEN P.	\$4,267.62	DOBYNS, MARTHA & JOSHUA	\$2,858.94
DAVIS, EVERETT M., SR. TRUSTEE	\$37.80	DOIRON, ROBERT A.	\$2,428.02
DAVIS, DAVID	\$2,281.86	DOLAN, JACQUELYN T.	\$3,137.40
DAVIS, DONALD	\$3,078.18	DOLBEC, MAURICE G.	\$588.42
DAVIS, LAWRENCE L.	\$2,772.00	DOLBEC, MAURICE G.	\$4,265.10
DAVIS, PAMELA T.	\$2,228.94	DOLIBER, DANA E.	\$71.82
DAWSON, RANDALL V.	\$1,979.46	DONAHUE, HEATHER A.	\$3,522.96
DAY, BARBARA	\$1,777.86	DONNELL, GORDON P. JR	\$166.32
DAY, BARBARA	\$2,802.24	DONNELL, TIMOTHY G.	\$1,917.72
DAY, BARBARA	\$264.60	DOSTIE, TERI-SUE	\$1,892.52
DAY, PETER A.	\$15.12	DOTTER, DALLAS G.	\$2,469.60
DAY, PETER A.	\$2,367.54	DOUCETTE, ALAN	\$1,294.02
DEARBORN, SUSAN B. & RICHARD	\$3,034.08	DOUCETTE, ALAN N.	\$3,578.40
DECATO, DONNA L.	\$2,244.06	DOUGHERTY, SEAN & JACQ	\$56.70
DELANO, BETH A.	\$1,976.94	DOUGHERTY, SEAN & JAC Q	\$2,601.90
DELLEDONNE, JR., THOMAS A.	\$2,939.58	DOUGLASS, DUANE G.	\$1,805.58
DELOREY, BECKY G.	\$1,780.38	DOUGLASS, WALTER R. JR.	\$2,847.60
DELOREY, SHAWN P.	\$4,500.72	DOWLER, JENNIFER A.	\$1,786.68
DELPHI HOLDING IX, LLC	\$10,262.70	DOWLING, NORMA E.	\$2,855.16
DEMERS, MARK S.	\$3,822.84	DOWLING, REGINA G., TRUSTEE	\$3,467.52

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DOWNING, CLAIRE	\$2,304.54	ELMORE, DAVID J. & CHARLOTTE	\$2,661.12
DOWNS, JASON WAYNE & SAM	\$3,364.20	EMERY, JOHN & CHERYL A	\$782.46
DREW, DAWN I.	\$1,645.56	EMERY, CHERYL A & JOHN W JR	\$2,129.40
DUBANIEWCZ, EDWARD J.	\$4,088.70	EMERY, DONALD R & DORRIS C	\$2,173.50
DUBAY, DEBRA & SUMMA, ROB	\$4,086.18	EMERY, GEORGE R	\$1,118.88
DUBAY, JOSEPH R.	\$1,993.32	EMERY, GEORGE R	\$2,605.68
DUBE, ELAINE	\$2,279.34	EMERY, RAYMOND L JR	\$2,809.80
DUBE, PATRICIA R.	\$3,104.64	EMERY, ROGER L III	\$100.80
DUBOIS, GARRETT D.	\$4,302.90	EMMONS, SCOTT T. & BONNIE L.	\$4,616.64
DUBOIS, JEFFREY L.	\$175.14	ENGELSMAN, MARGARET A	\$705.60
DUBOIS, JEFFREY L.	\$4,764.06	ENGELSMAN, SANDRA M	\$2,296.98
DUBOIS, KANDICE M.	\$2,942.10	ENGLAND, MARTIN A & JENNIFER	\$2,135.70
DUCKWORTH, DEREK R.	\$2,325.96	ERLICH, MARK & GOTTLIEB, BARB	\$6,948.90
DUCKWORTH, MARK C.	\$3,638.88	ESPOSITO, BRUCE ADAM	\$4,275.18
DUMAIS, SUSAN R.	\$2,102.94	ESTES, SANDRA L.	\$1,884.96
DUMAS, MICHAEL G.	\$2,017.26	ESTES, SANDRA L.	\$3,252.06
DUMONT, GREGORY M.	\$4,368.42	EVANS, WILLIAM & JEAN S,	\$1,984.50
DUMONT, JOSEPH P.	\$3,141.18	EVERETT, RITA & DEROUIN, LIL	\$1,953.00
DUMONT, KEVIN T.	\$3,929.94	EVES, MARK W & LAURA M	\$2,688.84
DUMONT, STEPHEN & BRIGETTE	\$4,460.40	EXEL, RAYMOND D.	\$352.80
DUPUIS, JOSEPH R.	\$593.46	EXEL, RAYMOND D.	\$2,469.60
DUPUIS, JOSEPH R.	\$1,384.74	F & P ME PROPERTY, LLC	\$5,260.50
DUPUIS, JOSEPH R.	\$3,859.38	FACTEAU, JAMES	\$945.00
DUPUIS, ROBERT L.	\$3,031.56	FAHY, SHAWN O.	\$4,656.96
DURAND, RENE P.	\$2,250.36	FALL, DAVID W	\$170.10
DURGIN, ROBERT T.	\$217.98	FALLO, SUSAN	\$943.74
DUROCHER, LAURENCE R.	\$2,717.82	FALLS & WEBB OIL, INC.	\$2,130.66
DUROCHER, RONALD C.	\$2,448.18	FARAH, BARBARA & OLEA, JACK	\$2,909.34
DUTCH, BRADFORD& DOROTHY	\$1,484.28	FARGO, JAMES A.	\$1,990.80
DUTCH, BRADFORD M.	\$2,879.10	FARNSWORTH, MARK & MARILYN	\$1,838.34
DUTCH, DAVID E.	\$764.82	FARREN, BRYAN R. & RILEY, AM	\$2,309.58
DUTCH, DAVID E.	\$1,310.40	FAT & HAPPY, INC.	\$6,320.16
DUTCH, DAVID E.	\$2,910.60	FACTEAU, LORI J.	\$2,153.34
DUTCH, DAVID E., ADMIN	\$995.40	FEDERAL NATIONAL MORTGAGE	\$2,429.28
DUTCH, ERIK W.	\$3,655.26	FEDERAL NATIONAL MORTGAGE	\$3,543.12
DUTCH, KENNETH H.	\$3,579.66	FEDERAL NATIONAL MORTGAGE,	\$1,876.14
DUTCH, KENNETH H. & DUTCH,	\$2,129.40	FEENEY, GEORGE M JR & DAPHNE	\$897.12
DUTCH, KENNETH H. & SONJA L.	\$689.22	FEENEY, SARAH	\$1,500.66
DWYER, JULIA	\$3,018.96	FELIX, RONALD L. & JUDY M.	\$3,283.56
DYER, KEVIN	\$385.56	FENDERSON, AARON S.	\$3,855.60
DYER, LEE W.	\$2,627.10	FENDERSON, JAMIE C.	\$3,846.78
DYER, LORETTA ANN	\$1,316.70	FENDERSON, JAMIE & JENNIFER	\$1,315.44
DYER, TODD A.	\$5,459.58	FENDICK, JEFFREY P.	\$3,008.88
EAMES, STEVEN & KATHLEEN	\$2,414.16	FENNESSEY, JOHN F. & GAIL L.	\$2,257.92
EARLE, GARY H & SHIRLEY M	\$883.26	FERNALD, LINDA S. TRUSTEE	\$5,990.04
EASLEY, LINDA G	\$2,285.64	FERNANDEZ, OLIVER D JR	\$3,911.04
EASLEY, SHARON	\$2,226.42	FERNANDEZ, OLIVER III & LINDSEY	\$3,166.38
ESTES, JANICE	\$939.96	FERNEE, BRIAN & JULIE,	\$3,662.82
EASTEP, JANE P.	\$2,318.40	FERRANTO, JOSHUA	\$2,663.64
EASTERN AVENUE LLC	\$2,470.86	FERRARO, JOHN V. & JUDITH A.	\$2,846.34
EASTMAN, PENNY E	\$3,839.22	FIEL, ANDREW & CARLENE	\$2,488.50
EASTMAN, SHAWN	\$4,887.54	FIEL, SHILO A. & ANDREW F.	\$1,581.30
EATON, DAVID E SR & WENDY A,	\$1,052.10	FIFIELD, CHARLES R. & JESSICA	\$2,169.72
EATON, GARY P.	\$3,591.00	FILIPPONE PROPERTIES, LLC	\$1,728.72
EBBSON, SYLVIA	\$3,555.72	FILIPPONNE PROPERTIES, LLC	\$2,455.74
EDGEComb, DIANE	\$1,837.08	FILIPPONNE, JUDE B.	\$4,171.86
EDWARDS, SCOTT G.	\$2,709.00	FINN, JAMES L & PATRICIA A	\$1,658.16
EGNEW, HENRY WALTER & RUFF,	\$5,518.80	FISSETTE, DAVID A. & KARYN D.	\$1,490.58
ELDRIDGE, SALLY J	\$1,689.66	FISSETTE, DAVID A. & KARYN D.	\$4,549.86
ELDRIDGE, RUSSELL N & NANCY K	\$2,019.78	FISH, ALLYSON	\$2,429.28

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
FISHER, JEFFERY A.	\$1,611.54	GASPAR, CHARLES & CAROLYN	\$2,147.04
FITTING, KIM L.	\$2,740.50	GATCHELL, DAVID & KATHLEEN	\$2,724.12
FITZMAURICE, BARBARA M	\$2,869.02	GATCOMB, JEREMY, TRUSTEE	\$3,016.44
FLANIGAN, PATRICK & YOLANDA	\$2,433.06	GAUDETTE, ALICE C	\$510.30
FLEIG, WILLIAM H & SUE E	\$3,331.44	GAUDETTE, ALICE C	\$517.86
FLEMING, MARY S.	\$1,815.66	GAUDETTE, ALICE C	\$12.60
FLETCHER, WILLIAM C II	\$338.94	GAUDETTE, ALICE C	\$12.60
FOGG, ELMER C & VIOLA F	\$2,609.46	GAUDETTE, ALICE C	\$12.60
FOLEY, GAIL	\$916.02	GAUDETTE, ALICE C	\$13.86
FOLSOM, ELAINE H	\$2,320.92	GAUDETTE, ALICE C	\$15.12
FOLSOM, ELAINE H. LIFE ESTATE	\$3,330.18	GAUDETTE, ALICE C	\$15.12
FOLSOM, JOHN H II & BETH A	\$4,975.74	GAUDETTE, ALICE C	\$517.86
FORBES, JANE E & HARRY S	\$4,048.38	GAUDETTE, ALICE C	\$12.60
FORD, DANIEL F.	\$1,513.26	GAUDETTE, JEFFREY A & RONDA	\$5,130.72
FORD, ERIC C. & DONNA J.	\$946.26	GAUDETTE, MICHAEL S	\$2,552.76
FORD, JACQUELYN	\$1,220.94	GAUDREAU, LAURENT & RACHEL	\$5,060.16
FORTIN, CONRAD N	\$2,446.92	GAUTHIER, KIMBERLY A	\$4,378.50
FORTIN, COTY	\$2,163.42	GBC PROPERTY MANAGEMENT	\$2,089.08
FORTIN, DONALD A. & GAIL A.	\$4,079.88	G.E.G. BUILDER, LLC	\$1,506.96
FORTIN, KENNETH P. & DENISE R.	\$2,569.14	GELETKA, RICHARD K.	\$2,514.96
FORTIN'S PROPERTIES, LLC	\$2,926.98	GELINAS, JANIS	\$2,765.70
FORTUNATO, ANDREW & JESSICA	\$2,370.06	GENDRON, AMANDA & BELANGER	\$2,372.58
FOSBERG, WALTER & JOANN	\$1,670.76	GENEST, RICHARD P & RITA M	\$1,198.26
FOSS, ALICE A & MALCOLM W	\$1,280.16	GENEST, RICHARD P & RITA M	\$5,492.34
FOSS, ALICE A & MALCOLM W	\$2,722.86	GENEST, RICHARD P.	\$1,092.42
FOSTER, KATHLEEN P.	\$2,869.02	GENEST, RICHARD P.	\$1,121.40
FOSTER, MATTHEW & CAITLIN	\$2,658.60	GENTIL, GEORGE J. & CHERYL	\$520.38
FOURNIER, AMBER J & JEFFERY	\$941.22	GENTIL, GEORGE J. & CHERYL A.	\$3,127.32
FOURNIER, JEFFREY M & AMBER	\$3,070.62	GEORGE, ROBERT J. & LOIS I.	\$2,291.94
FOX FARM HILL ESTATES, LLC	\$7,809.48	GERHART, JAMES R & PAULINE E	\$2,221.38
FRANCIS, PETER J & ANNE	\$2,865.24	GERRISH, MARK H. & SALLY A.	\$1,979.46
FRANCO, RAYMOND F & KAREN	\$3,563.28	GERRISH, STEVE R & SANDRA	\$1,707.30
FRECHETTE, DENISE S & ROBERT	\$514.08	GERRY, WILLIAM E & CINDY J	\$2,511.18
FRECHETTE, ROBERT L & DENISE	\$3,451.14	GEYSTER, JOHN J & CATHY P	\$2,778.30
FRECHETTE, ROBERT R	\$4,719.96	GIBSON, RICHARD A JR & LORI J	\$3,880.80
FREDETTE, DAVID B.	\$2,235.24	GILBERT, KATRINNA D. & DANIEL	\$3,625.02
FRENCH, BRUCE A. & GRACE M.	\$2,121.84	GILL, DAVID & TERRY	\$3,715.74
FRIZZELL, RAYMOND & CAT	\$2,475.90	GILMORE, THOMAS P.	\$3,385.62
FROST, HERBERT J JR & BEVERLY	\$2,327.22	GINNETT, SUSAN C & RAND, TARA	\$2,333.52
FRYE, DAVID A.	\$1,275.12	GIRARD, MAURICE R	\$1,630.44
FULCHER, MELANIE F	\$2,331.00	GLASS, JILL M & ROSS V JR	\$1,646.82
FULLER, MICHAEL J.	\$3,515.40	GLIDDEN, ELISABETH & ROBERT	\$941.22
FULLER, MICHAEL P & AMY L,	\$2,906.82	GLIDDEN, ROBERT P.	\$3,714.48
GAECKLE, JEFFREY & GREARSON	\$3,341.52	GLOBAL RESOURCES TOWERS,	\$2,421.72
GAGNE, ADAM P.	\$1,432.62	GNIRK, PAUL	\$2,396.52
GAGNE, ADAM P.	\$903.42	GOBEILLE, GLENN	\$2,551.50
GAGNE, BRIAN & GAGNE, LAUREN	\$2,498.58	GOFF, CHRISTOPHER & ALLISON	\$2,906.82
GAGNE, MATTHEW & REBECCA	\$3,058.02	GOLDENBERG, TODD & PATTI L.	\$1,418.76
GAGNE, PATRICK & BRENDA S	\$3,137.40	GOLDENBERG, TODD & PATTI L.	\$3,095.82
GAGNE, PETER	\$3,327.66	GOLDMARK, LLC	\$1,331.82
GALE, MARCUS & BYROM, MARY	\$1,805.58	GOLDMARK, LLC	\$1,375.92
GALEMMO, CHARLES A	\$2,165.94	GOMES, RICHARD B & CYNTHIA	\$3,815.28
GALEUCIA, QUINTEN	\$4,907.70	GOODMAN, SUSAN	\$2,140.74
GALLAGHER, JEAN	\$2,186.10	GOODRICH, SUNSHINE D.	\$37.80
GALLAGHER, MARTHA	\$2,516.22	GOODRICH, SUNSHINE D.	\$85.68
GAMBLE, PETER	\$2,614.50	GOODRICH, SUNSHINE D.	\$109.62
GARAFOLO, JOHN & JACQUELINE	\$4,543.56	GOODRICH, SUNSHINE D. & JUNE R.	\$147.42
GARAFOLO-PLACHOWICZ, GINA	\$4,029.48	GOODWIN, DANIEL R & SANDRA	\$2,094.12
GARNEAU, ELAINE R & BEGIN,	\$2,440.62	GOODWIN, JOHN S	\$3,020.22
GARVIN, STEVEN	\$2,144.52	GOODWIN, KENNETH R & MARION	\$2,605.68

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GOODWIN, PERLEY & BARBARA	\$1,621.62	GUILFORD TRANS. INDUSTRIES	\$594.72
GOODWIN, RICHARD D.	\$286.02	GUILFORD TRANS. INDUSTRIES	\$782.46
GOODWIN, RICHARD D.	\$1,529.64	GUILFORD TRANS. INDUSTRIES	\$822.78
GOODWIN, RICHARD D.	\$2,644.74	GUILFORD TRANS. INDUSTRIES	\$956.34
GOODWIN, WAYNE G & JANICE	\$1,690.92	GUILFORD TRANS. INDUSTRIES	\$1,013.04
GOOKIN, RANDY L. & NADINE J.	\$2,431.80	GUILLEMETTE BROS., INC.	\$1,054.62
GORDON, MARY & ROBERT SR.	\$1,505.70	GUILLEMETTE BROS., INC.	\$1,262.52
GORDON, ROBERT C & MARY T	\$3,370.50	GUILLORY, THOMAS J & ELAINE	\$2,155.86
GORMAN, SCOTT D & LISA R	\$2,779.56	GUPTILL, CECIL W & COLETTE M	\$2,018.52
GOSBEE, WILBER L. & SUZANNE	\$2,788.38	GUPTILL, EDWIN H & DIANA A	\$2,148.30
GOSSELIN, BRIAN	\$2,638.44	GUPTILL, MICHAEL & GAYLE	\$1,462.86
GOSSELIN, MICHAEL P & TANYA	\$3,253.32	GUPTILL, RALPH & NANCY	\$2,390.22
GOUETTE, TERRY	\$2,294.46	GUPTILL, RALPH W & NANCY R	\$1,932.84
GOULET, MICHAEL R & SUSAN	\$3,442.32	GUPTILL, RALPH W. & NANCY R	\$2,105.46
GOVE, ERNEST J III	\$2,401.56	GUPTILL, ROGER L & JUNE E	\$1,764.00
GRAHAM, NANCY L. TRUSTEE	\$844.20	GURLIACCIA, JOHN D. & ELAINE	\$3,931.20
GRANT, BETH A. & JEREMY	\$1,925.28	GUY, JAMES W & SUSAN	\$819.00
GRANT, DOUGLAS E & ELAINE F	\$1,377.18	HACKETT, BRUCE H & SANDRA L	\$2,051.28
GRANT, HAROLD, GRANT ROBERT	\$2,869.02	HADWEN, MARY ANNE	\$2,475.90
GRANT, LLOYD L & JOANNE E	\$383.04	HAFFORD, MARK & SHIRLEY	\$328.86
GRANT, ROBERT B & JEANNE L	\$2,880.36	HAFFORD, MARK & SHIRLEY A	\$3,350.34
GRANT, ROBERT H & SHIRLEY M	\$2,265.48	HAFFORD, PAUL K & LINDA A	\$2,530.08
GRANT, SHIRLEY M. & ROBERT H	\$1,868.58	HALL, BETTY TRUSTEE	\$1,130.22
GRAVEL, JACOB A.	\$2,252.88	HALL, JOYCE S.	\$1,890.00
GRAY, ALAN & BEV & OSGOOD,	\$1,723.68	HALL, AIMEE & HALL, JONATHAN	\$1,559.88
GRAY, ALAN & OSGOOD, HARRY	\$1,215.90	HALL, ARTHUR L. JR TRUSTEE	\$942.48
GRAY, BEVERLY	\$3,855.60	HALL, ARTHUR L. JR TRUSTEE	\$2,300.76
GRAY, BEVERLY L.	\$704.34	HALL, ARTHUR L. JR, TRUSTEE	\$2,425.50
GRAY, DAVID W. & LISA E..	\$2,498.58	HALL, ARTHUR L. JR.	\$3,457.44
GRAY, ERIC A	\$3,030.30	HALL, BETTY TRUSTEE	\$2,884.14
GRAY, ISRAEL J.	\$2,354.94	HALL, BETTY TRUSTEE	\$3,834.18
GRAY, JOHN P.F.	\$2,496.06	HALL, CAROLYN M.	\$3,521.70
GRAY, MATTHEW D.	\$5,527.62	HALL, DANA E	\$76.86
GRAY, STEPHEN E	\$866.88	HALL, DANA E	\$201.60
GRAY, STEPHEN E & SANDRA A	\$2,905.56	HALL, DAWN-MARIE	\$2,339.82
GREAT WORKS CREMATORY, LLC	\$2,298.24	HALL, DONALD R., TRUSTEE	\$3,117.24
GREAT WORKS PROPERTIES, INC.	\$931.14	HALL, EIRIK E	\$1,740.06
GREAT WORKS REGIONAL LAND	\$13.86	HALL, ELIZABETH G	\$1,674.54
GREAT WORKS REGIONAL LAND	\$37.80	HALL, GLADORA G. TRUSTEE	\$52.92
GREAT WORKS REGIONAL LAND	\$51.66	HALL, GLADORA G. TRUSTEE	\$3,556.98
GREAT WORKS REGIONAL LAND	\$85.68	HALL, GLADORA G. TRUSTEE	\$44.10
GREAT WORKS REGIONAL LAND	\$241.92	HALL, GLADORA G., TRUSTEE	\$1,906.38
GREAT WORKS REGIONAL LAND	\$432.18	HALL, GLADORA G., TRUSTEE	\$2,828.70
GREAT WORKS REGIONAL LAND	\$511.56	HALL, RITCHIE I.	\$3,423.42
GREBIN, DAWN K.	\$2,596.86	HALL, ROGER T & BARBARA J	\$3,007.62
GREENLAW, JOHN M & MARLENE	\$2,865.24	HALL, SIDNEY M JR	\$2,131.92
GRENIER, ROBERT H HEIRS	\$774.90	HALL, STANLEY L & SUSAN K.	\$1,166.76
GRIFFIN, JUSTIN & CAMIRE,	\$1,941.66	HALL, ANDREW D.	\$1,664.46
GROMYKO, KIM D & ROBERT J	\$2,013.48	HALL, BRUCE A	\$2,998.80
GROVER, DANIEL & JOHNSON	\$132.30	HALL, FRANK P.	\$1,535.94
GROVER, DANIEL & JOHNSON	\$1,134.00	HALL, STANLEY L & SUSAN K.	\$2,761.92
GROVER, ROBERT L.	\$995.40	HALL, STANLEY L. & SUSAN K	\$837.90
GROVER, ROBERT L	\$100.80	HALL, VERONICA J REV TRUST	\$79.38
GROVER, ROBERT L	\$197.82	HALLIDAY, TRICIA A & LEO T	\$3,769.92
GROVER, ROBERT L	\$273.42	HALSTEAD, JAMES J & TAMARA D	\$2,254.14
GROVER, ROBERT L	\$878.22	HALVERSON, WARD D & MICHELE	\$1,457.82
GROVER, ROBERT L	\$960.12	HAMEL, ROBERT JR & KATHLEEN	\$3,192.84
GROVER, ROBERT L.	\$112.14	HAMMOND ROAD REALTY TRUST	\$1,071.00
GROVER, ROBERT L.	\$2,640.96	HAMPTON, JOHN R	\$1,102.50
GRUEN, JOHN & NANCY	\$2,837.52	HAND, MARY P.	\$2,677.50

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HANNAFORD BROS. CO., LLC	\$38,263.68	HILTON, MALCOLM G JR	\$2,537.64
HANNAFORD, GEORGE & BARBARA	\$2,474.64	HILTY, KATHIE-ANN	\$4,169.34
HANSEN, DARLENE M	\$1,990.80	HINGSTON, GEORGE L., ESTATE	\$984.06
HANSON, KAREN J	\$80.64	HINGSTON, GEORGE L., ESTATE OF	\$102.06
HANSON, BRUCE A & ERIN B	\$3,534.30	HINTERMEISTER HOLDINGS, LLC	\$2,918.16
HANSON, GEORGE W C	\$1,656.90	HINTERMEISTER, CHARLES	\$4,638.06
HANSON, KAREN J	\$253.26	HNATOW, KEITH A. & KATHLEEN	\$3,519.18
HANSON, KAREN J	\$1,301.58	HOBBS, DARRELL	\$1,304.10
HANSON, SHARI, DAVID F, DAVID R,	\$60.48	HOBBS, MONIE & DAYNA	\$4,276.44
HANSON, SHARI, DAVID F., DAVID R.	\$1,470.42	HOBSON, ERIC J	\$2,317.14
HANSON, RICHARD J & REBECCA	\$2,627.10	HOBSON, ERIC J.	\$2,588.04
HARDMAN, ALAN J	\$3,030.30	HOBGOOD, VAN A	\$2,517.48
HARDMAN, ALAN J.	\$201.60	HODGDON, KARL J. & PATRICIA	\$2,933.28
HARDY, PATRICIA JEAN	\$2,924.46	HODURSKI, MICHAEL TRUSTEE	\$1,976.94
HARLAN, JOSEPH & PIERCE, GAYE	\$2,807.28	HOFFMAN, R. TODD & CHERYL	\$4,309.20
HARRIMAN, STEPHEN & WALSH,	\$449.82	HOGAN, CHRISTOPHER & HEATHER	\$2,089.08
HARRIMAN, STEPHEN & WALSH,	\$1,859.76	HOGAN, CONNOR H & JOHN J.	\$945.00
HARRINGTON, BRIAN J. & LARAINÉ	\$333.90	HOGAN, JUSTINE L	\$1,280.16
HARRINGTON, BRIAN J. & LARAINÉ	\$3,853.08	HOLLAND, ALEXANDER & KASEY	\$2,623.32
HARRINGTON, MICHELLE TUTTLE	\$32.76	HOLLIS, EDWY L. III	\$1,010.52
HARRIS, MEGAN M.	\$1,591.38	HOLMES, CAROLINE HEIRS	\$2,381.40
HARRIS, MICHELLE R.	\$1,330.56	HOLMES, JEREMIAH & KIMBERLY	\$2,430.54
HARRIS, SCOTT A. & KING-HARRIS,	\$2,221.38	HOLMES, MELISSA	\$1,954.26
HARRISON, LINCOLN & KATHRYN	\$3,079.44	HOLSHOUSER, ALLEN A & MARY	\$2,367.54
HART, LYNN D & LAWRENCE I	\$4,489.38	HOLTON, HENRY H & PAMELA P	\$2,228.94
HART, WILLIAM	\$2,732.94	HOLTSFORD, ALLEN C. & HOLLI M.	\$2,710.26
HART, WILLIAM D.	\$3,688.02	HOOKER, RICHARD & JANET	\$1,117.62
HARTFORD, CHARLES L.	\$1,171.80	HORNE, DAVID K	\$2,325.96
HARTFORD, CHARLES L.	\$2,889.18	HOULE, ERNEST D.	\$2,803.50
HARTFORD, ROGER K & ANN S	\$2,283.12	HOULE, OSCAR J	\$3,306.24
HARTIGAN, DENNIS P & SUSAN C	\$2,089.08	HOULIHAN, AOIFE M.	\$1,799.28
HARTMANN, ERNEST, ESTATE OF	\$1,203.30	HOUSE, KRISTEN L. & WILLIAM	\$5,118.12
HARTT TRANSPORTATION SYSTEM	\$831.60	HOUSTON, ANNA	\$1,978.20
HARVEY, JOHN & DEBORAH	\$942.48	HOUSTON, BETH WILLIAM ADE	\$6,121.08
HASHEM, DANIEL F. & CAROLYN	\$5,274.36	HOUSTON, WILLIAM AARON	\$3,858.12
HATHAWAY, QUINN A.	\$1,968.12	HOVEY, RICHARD A	\$2,032.38
HAYES, EUGENE A & DIANA R	\$3,975.30	HOWARD, DONALD L. JR.	\$2,695.14
HEALD, DAVID B.	\$2,483.46	HOWARD, WALTER R & MARIE	\$642.60
HEBERT, JOSHUA R & SARAH L	\$4,438.98	HOWARD, WALTER R & MARIE	\$1,416.24
HEBERT, WAYNE E. & BEVERLY	\$953.82	HOWARTH, DAWN M	\$2,784.60
HEITMAN, ERIK W.	\$1,556.10	HOWARTH, ROSANNA E	\$2,120.58
HEITMANN, PRICILLA F.	\$2,596.86	HOWE, TAMMY J & GEOFFREY S.	\$3,580.92
HENRY, JAMES D.	\$3,486.42	HUBERT, PHILLIP D & SYLDA J	\$2,659.86
HERRICK, BRIAN E. & KATHARINE	\$2,366.28	HUDON, DAVID J	\$2,958.48
HERRICK, PATRICIA J.	\$2,280.60	HUFF, G. EDWARD & TRACIE M	\$2,372.58
HERSOM, CHRISTOPHER & BRIT	\$2,622.06	HUFFMAN, WILLIAM L	\$1,775.34
HERSOM, SAMANTHA J	\$1,830.78	HUFFSTATER, GARY P	\$2,053.80
HERTEL, VAN E JR	\$1,232.28	HUGHES, ROBERT G	\$2,082.78
HETT, DANIEL & SUSAN	\$2,494.80	HUMPHREY, BERTHA M, ROSEN,	\$2,770.74
HICKEY, DANIEL & ELAINE	\$2,496.06	HUNT, ELIZABETH M.	\$2,652.30
HICKEY, GREGORY J & LORI P	\$3,182.76	HUPE, RICHARD A & RUTH	\$443.52
HICKEY, JENNIFER J. AND AARON	\$2,372.58	HUPE, RICHARD A & RUTH	\$2,925.72
HIGGINS, CHARLES XAVIER	\$1,753.92	HUPE, RICHARD A & RUTH	\$3,672.90
HIGGINS, MARGARET R	\$1,607.76	HUSSEY SEATING COMPANY	\$7,185.78
HILL, CAROL ANN	\$2,737.98	HUTCHINS, JOHN S. & MACHELLE	\$3,282.30
HILLS, WILLIAM H.	\$1,438.92	HUTCHINSON, FLINT A. & JESSICA	\$2,174.76
HILTON, DALE H.	\$3,265.92	HUTCHINSON, LENORAGENE N.	\$1,554.84
HILTON, ELLA M.	\$2,302.02	IANELLO, KATHERINE R. & JAMES	\$975.24
HILTON, JOEL	\$1,021.86	INGALLS, CHRISTOPHER	\$2,908.08
HILTON, JOEL	\$3,501.54	J.B.J. MACHINE COMPANY, INC	\$1,684.62

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
J.B.J. MACHINE COMPANY, INC	\$1,966.86	KEARNS, ROBERT G & JENNIFER L	\$2,695.14
JACKSON, DRYSDALE & ASSOC	\$9,020.34	KEEFE, RYAN P. & JENNY MARIE	\$2,217.60
JACOB, MELISSA D. & WILSON,	\$2,268.00	KEEGAN, KENDRA L & STEVEN P	\$4,345.74
JACOBS, WENDY P & DORIAN W,	\$2,620.80	KEGLEY, JAYME J.	\$2,031.12
JACOBSEN, SUSAN D	\$2,639.70	KELEWAE, GENE M & JANET K	\$2,780.82
JACQUES, MICHAEL C & KIMBERLY	\$2,077.74	KELEWAE, GENE M. & JANET K.	\$3,732.12
JACQUES, ROLAND P. & KATHRYN	\$3,725.82	KELLMAN, PETER	\$1,721.16
JACQUES, WILLIAM L	\$2,154.60	KELLEHER, JAMES J. & JOSEPHINE	\$3,123.54
JALBERT, PAUL & DEBRA	\$2,493.54	KELLEY, EUGENE O & CHERYL D	\$2,042.46
JAMES, GAIL M,TRUSTEE	\$2,201.22	KELLEY, JORDAN C.	\$2,323.44
JAMES, RAYMOND W & DONNA	\$2,280.60	KELLIS, BASIL L	\$10.08
JAMES, WILLIAM RICHARD	\$2,223.90	KELLIS, BASIL L	\$302.40
JANCOSKO, MICHAEL J & HELEN	\$238.14	KELLY, MARION L.	\$1,625.40
JANOCHA, DAVID A.	\$4,375.98	KELSO, WILLIAM J	\$2,341.08
JANOUSEK, JEFFERY	\$114.66	KENDALL, ROBERT N JR.	\$3,081.96
JANOUSEK, JEFFERY D	\$2,784.60	KENNEBUNK SAVINGS BANK	\$7,818.30
JAROCHYM, CHRISTOPHER M. &	\$1,446.48	KENNEDY, BRIAN R.	\$2,242.80
JELLISON, EDWARD JR & MELONY	\$2,439.36	KENNEDY, JOHN & LISA	\$5,008.50
JEPSON, TIMOTHY R.	\$2,468.34	KENNEDY, PAUL G & CAROL E M	\$265.86
JERALDS, ALAN P.	\$1,859.76	KENNEY, DANIEL F. & PATRICIA R.	\$4,704.84
JEWELL, BRIAN P	\$4,112.64	KENNEY, WILLIAM & KRISTA	\$4,213.44
JLP HOLDINGS, LLC	\$3,393.18	KEOHAN, JOHN J	\$2,659.86
JOHNSON HEIRS, JOHNSON, M	\$1,401.12	KERN, EVERETT S & LINDA A,	\$593.46
JOHNSON HEIRS, JOHNSON, M	\$4,644.36	KERN, EVERETT S & LINDA A,	\$665.28
JOHNSON, BRYAN S	\$1,840.86	KERN, EVERETT S. & LINDA ,	\$2,268.00
JOHNSON, DAVID	\$2,557.80	KERR, JOHN L.	\$3,250.80
JOHNSON, G SHIRLEY. & RUSSELL	\$6,036.66	KEZAR, JAMES L, DEBORAH A,	\$4,026.96
JOHNSON, GLENDON W	\$626.22	KEZAR, TIMOTHY C & WANDA L	\$3,258.36
JOHNSON, GLENDON W	\$1,261.26	KILLEEN, ROBERT W.	\$3,730.86
JOHNSON, JUNE E. & BRADLEY	\$2,567.88	KIMBALL, GLEN W & KIM A	\$3,585.96
JOHNSON, KRISTIN	\$1,711.08	KIMBALL, JAMES P. & LORI M.	\$2,138.22
JOHNSON, MICHAEL D. JR.	\$1,902.60	KING, BENJAMIN S. & BURZON,	\$3,827.88
JOHNSON, MICHAEL D. SR.	\$3,651.48	KING, MICHAEL K	\$2,096.64
JOHNSON, RUSSELL W., TRUSTEE	\$2,504.88	KITCHEN, DIANE K.	\$3,137.40
JOHNSON, SHERRY TRUSTEE	\$3,791.34	KLAUSMAN, JERRY B & CHERYL	\$3,146.22
JOHNSON, STEVEN E.	\$5,937.12	KLAUSMAN, VON E.	\$2,593.08
JOHNSON, VINCENT E & BROOKE	\$2,548.98	KLEINROCK, RANDOLF M. &	\$1,141.56
JONES, BRADLEY R	\$1,331.82	KLOSOWSKA, KATARZYNA	\$1,740.06
JONES, BRADLEY R	\$2,686.32	KNEELAND, TODD M., & PRUITT,	\$2,748.06
JONES, BRADLEY R.	\$66.78	KNIGHT, CHRISTINE M	\$27.72
JONES, BRADLEY R.	\$902.16	KNIGHT, LARRY F & LORRAINE T	\$979.02
JONES, BRIAN W	\$3,430.98	KNOWLES, ALDANA D. & HOLLIE	\$3,005.10
JONES, DOROTHY	\$170.10	KNOWLES, KENNETH	\$399.42
JONES, PAUL MICHAEL & CHRIST	\$2,109.24	KOCEK, SHELLY L & RADEK	\$4,737.60
JORDAN, BRUCE R & SHIELA J	\$3,249.54	KOELKER, JARED B. & LINDSAY	\$2,181.06
JORDAN, BRUCE R. & SHIELA J.	\$183.96	KOELKER, JON M & DONNA S	\$2,438.10
JORDAN, JASON T.	\$4,808.16	KOELKER, JONATHAN & HEATHER	\$2,378.88
JORDAN, SCOTT E.	\$2,987.46	KOELKER, THOMAS J & PATSY J	\$2,470.86
JORDEN, HEIDI	\$3,902.22	KOTCH, BEVERLY E	\$1,634.22
JOSLYN, TIMOTHY	\$2,806.02	KRAUSS, KIM B	\$2,590.56
JUNKINS, CAROL A	\$2,391.48	KRETAS, PAUL R & ELAINE	\$4,466.70
JUSSEAUME, RONALD R.	\$1,483.02	KRUEGER, DONALD E & MARTHA	\$3,142.44
KALLELIS, SPIROS & LUCILLE	\$2,606.94	KUNZ, KEVIN P	\$3,132.36
KANE, JOHN C & BONNIE J	\$8,255.52	LABRECQUE, RICHARD & TRAUT	\$2,740.50
KAPLY, ELLEN M	\$3,115.98	LABREE, EVELYN Y	\$3,011.40
KAPLY, LEONARD R. JR. & GORE	\$1,602.72	LABRIE, MARC B.	\$3,877.02
KARAKHANIAN, HOWARD & DON	\$2,242.80	LACASSE, ARMAND	\$4,578.84
KASHMER, REBECCA S,	\$2,338.56	LADRIE, LAWRENCE W & TAMMI	\$2,677.50
KDK PROPERTIES	\$840.42	LAFLAMME, GUY N & ROMAINE,	\$1,912.68
KDK PROPERTIES, LLC	\$735.84	LAFRANCE, WAYNE & HEATHER	\$3,889.62

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LAFRENIERE, ASTI	\$36.54	LELAND, EDWARD R. & JEANNE	\$2,387.70
LAFRENIERE, STEPHEN M.	\$721.98	LEMIRE, TROY A.	\$64.26
LAFRENIERE, STEPHEN M.	\$1,305.36	LENNON, DEANNA J	\$2,913.12
LAFRENIERE, WILLARD & JANET	\$2,827.44	LENNON, LELAND J.	\$1,557.36
LAFRENIERE, ZACHARY	\$2,322.18	LENTINI, DAVID P.	\$4,816.98
LAFRENIERE, ZACHARY S.	\$95.76	LESLIE, BONNIE J	\$1,447.74
LAGERHOLM, EARL	\$2,807.28	LESLIE, FORREST L JR	\$3,321.36
LAGO, EDWARD	\$1,522.08	LESMERISES, ROBERT & NICOLE	\$2,428.02
LAGO, HENRY W JR & TRACEY V	\$3,225.60	LESSARD, JAYSON L	\$4,426.38
LAGUEUX, BEVERLY	\$3,124.80	LESSARD, TIMOTHY	\$3,504.06
LAKEMAN, JEFFREY A.	\$709.38	LESSARD, TIMOTHY N. & AMY J.	\$1,779.12
LAMBERT, MURIEL L. & GERRY M.	\$3,614.94	LETOURNEAU, DANIEL & THERESE	\$3,437.28
LAMBERT, ROBERT & MEGAN M	\$4,320.54	LEVASSEUR, DENNIS A.	\$298.62
LAMBERT, ROBERT J. & MEGAN M.	\$3,364.20	LEVASSEUR, DENNIS, PER REP	\$1,993.32
LAMBERT, SHALEA & THOMAS JR.	\$2,260.44	LEVASSEUR, DICK	\$3,119.76
LAMOTHE, FRANK C. & CYNTHIA	\$35.28	LEVASSEUR, KEVIN & LEVASSEUR	\$2,916.90
LANDRIGAN, ROBERT W JR & PAM	\$3,821.58	LEVASSEUR, MARGARET & PETER	\$1,243.62
LANDRIGAN, ROBERT W. JR. &	\$529.20	LEVESQUE, RONALD K.	\$1,282.68
LANDRIGAN, ROBERT W. JR. &	\$56.70	LEVESQUE, SCOTT V & REBECCA	\$3,020.22
LANE, ANNA E,	\$2,153.34	LEVY-MASCIS, MARY & HEALEY	\$3,031.56
LANE, ANNA E.	\$1,145.34	LEWIS, AARON G & REBECCA M	\$2,375.10
LANE, ANNA E.	\$1,224.72	LEWIS, JONATHAN I & SUSAN M	\$2,943.36
LANE, CARROL A	\$1,876.14	LEWIS, MATTHEW J & ELAINE	\$2,530.08
LANE, MICHAEL D	\$3,430.98	L'HEUREUX FAMILY TRUST	\$2,012.22
LANE, TERRI A	\$2,567.88	LIBBY, STEPHEN	\$2,806.02
LANE, TROY A.	\$2,618.28	LIBBY-SCOTT, INC.	\$1,116.36
LANG, Y & SOY VOEUN	\$2,328.48	LIBRITZ, JERRY V. & KRISTY G.	\$1,025.64
LANGELIER, JASON G.	\$2,271.78	LIEGE CORPORATION	\$3,291.12
LANGELIER, LEO H JR & DIANE P	\$2,016.00	LINK, ROGER A. JR. & JEAN M.	\$2,096.64
LANGELIER, LEO H. III	\$2,571.66	LINSCOTT, CRAIG & SUSAN	\$2,372.58
LANGELIER, LINDA I	\$2,420.46	LINSCOTT, CRAIG O & ALLAN,	\$720.72
LANGELIER, STEVEN & SHISLER,	\$2,092.86	LINSCOTT, MICHAEL A & LINDA	\$4,247.46
LANGILL, CRAIG A	\$2,060.10	LINSCOTT, SHAWN MICHAEL	\$2,768.22
LANGTON, LORI & HAYES, ROBERT	\$2,073.96	LITTLE, MICHAEL A & KATRINA	\$2,230.20
LANOUILLE, MICHAEL & SUSAN	\$2,416.68	LITTLEFIELD, DAWN	\$1,737.54
LAPIERRE, DAVID M.	\$2,654.82	LITTLEFIELD, DEXTER A	\$3,026.52
LAPOINTE, JEFFREY & ROBIN L	\$1,810.62	LITTLEFIELD, DEXTER A.	\$1,893.78
LAPOINTE, GERARD A	\$17.64	LITTLEFIELD, JOEL & KATY	\$2,207.52
LAPPIN, DONALD P & BARBARA	\$3,312.54	LITTLEFIELD, JOEL & KATY	\$8,290.80
LAROSE, PATRICIA J	\$1,534.68	LITTLEFIELD, LARRY CHRISTINE	\$1,088.64
LARRABEE, ALAN D & ELLEN	\$2,170.98	LITTLEFIELD, LISA, & GRINNELL,	\$2,749.32
LARRY PATOINE CONSTRUCTION	\$1,039.50	LITTLEFIELD, MICHAEL J	\$3,816.54
LARSEN, GILBERT	\$1,610.28	LITTLEFIELD, PHILIP M & YANG	\$3,567.06
LARSON, SAMANTHA MAE	\$2,589.30	LITTLEFIELD, PHILIP M JR & YANG	\$3,507.84
LATORELLA, WILLIAM & FRAN	\$3,808.98	LITTLEFIELD, THOMAS R & ANN	\$633.78
LAUGHLIN, HENRY A. III, TRUSTEE	\$153.72	LITTLEFIELD, THOMAS R & ANN	\$2,537.64
LAUGHLIN, HENRY A. III, TRUSTEE	\$35.28	LITTLEFIELD, THOMAS R.	\$2,649.78
LAURION, PAUL J.	\$1,348.20	LITVINCHYCK, LAWRENCE E &	\$687.96
LAUZE, JOSEPH R & JUDITH E	\$2,658.60	LITVINCHYK, ALLAN & JANET E	\$3,041.64
LAW, DONALD K & LEILANI	\$3,186.54	LITVINCHYK, LAWRENCE &	\$3,304.98
LAYTON, DANIEL M & LORINDA L	\$3,110.94	LITVINCHYK, LAWRENCE & S	\$2,586.78
LEACH, MARK A & PRISCILLA	\$1,917.72	LIVINGSTON, DEBRA B.	\$234.36
LEBLANC, LAWRENCE M & MELCA	\$2,002.14	LIVINGSTON, DEBRA B.	\$530.46
LECLAIR, STEPHEN	\$4,078.62	LIVINGSTON, MICHAEL G.	\$258.30
LEDGEWOOD PROPERTIES, LLC	\$1,543.50	LML LOGISTICS	\$3,493.98
LEECH, ADAM W. & BARBARA J.	\$2,876.58	LOCKHART, EUGENE & SHARI	\$3,517.92
LEEMAN, TIMOTHY	\$810.18	LOHMAN, TARA	\$1,895.04
LEEMAN, TIMOTHY	\$3,128.58	LOMBARDI, ANTHONY JR & KATH	\$3,202.92
LEGERE, ROBERT J & TRACY L	\$2,899.26	LONG, IV., TED	\$2,317.14
LEIGHTON, ROBERT & ROSE E	\$1,413.72	LONGLEY, SEAN	\$913.50

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LONGLEY, SEAN M & PAMELA	\$3,780.00	MANSFIELD, STEPHEN & SUSAN	\$5,081.58
LONGVAL, JOHN V. & NANCY J.	\$3,041.64	MANSFIELD, STEPHEN & SUSAN	\$4,478.04
LORD, CHRISTOPHER A	\$1,625.40	MANSFIELD, STEPHEN & SUSAN	\$2,658.60
LORD, PAMELA	\$47.88	MANSFIELD, STEPHEN & SUSAN	\$61.74
LOSHBAUGH, RITA	\$187.74	MANSFIELD, STEPHEN & SUSAN	\$5,400.36
LOVEJOY, DIANE L & KATHLEEN	\$2,247.84	MANSFIELD, STEPHEN P.	\$438.48
LOVEJOY, J. ROBIN CLUFF	\$3,845.52	MANSFIELD, STEPHEN P.	\$4,660.74
LOVEJOY, JEREMY W	\$4,125.24	MANSFIELD, SUSAN M.	\$459.90
LOVEJOY, LARRY W. & KATHLEEN	\$3,451.14	MARCHAND, AARON & CANDACE	\$3,769.92
LOVEJOY, RICHARD J	\$249.48	MARCHANT, PETER & KRISTEN	\$4,886.28
LOVEJOY, RICHARD J & CLUFF,	\$2,394.00	MAREIRO, ANNETTE & BARRY A,	\$2,753.10
LOVEJOY, RICHARD J. & J. ROBIN	\$4,077.36	MARION, HEATHER & CARL J.	\$4,297.86
LOVERING, ALLAN E & MARY T	\$3,786.30	MARITIMES & NORTHEAST	\$33,881.40
LOWELL, DORIS I.	\$4,820.76	MARQUIS, STEVEN & BARBARA	\$2,842.56
LOWERY, HOLLIE J & AARON S,	\$4,664.52	MARRA, CLAUDIA	\$2,128.14
LOWERY, KEITH A & SHANON N	\$4,052.16	MARSHALL, ADAM N. & MELISSA	\$2,115.54
LOZEAU, MICHAEL E & CHRISTINA	\$1,107.54	MARSTEN, LENAYE	\$4,189.50
LRB INVESTMENTS, LLC	\$5,841.36	MARTIN, THOMAS F & ALLYSON	\$4,622.94
LRB INVESTMENTS, LLC	\$735.84	MARTIN, THOMAS F. & ALLYSON	\$1,583.82
LUCAS, SHERRILYN R	\$2,196.18	MARVIN, CHARLES & MONICA	\$2,465.82
LUDINGTON, DEAN	\$3,318.84	MARVIN, CHARLES H & MONICA	\$8,024.94
LUIGGI, FRED P. & LINDA L.	\$1,968.12	MARX, LINDA A	\$4,674.60
LUNIEWICZ, MATTHEW G.	\$6,080.76	MARX, LINDA A & MICHAEL C	\$3,515.40
LUTHER, FRANKLYN F. & KAREN	\$2,468.34	MASON, JEFFREY H.	\$3,408.30
LYNCH, AARON A & LISA A	\$447.30	MASON, JENNIFER E. & JEFFREY	\$2,766.96
LYNCH, AARON A & LISA A	\$2,105.46	MASON, NORMAN & MARGARET	\$957.60
LYNCH, EDWARD J & ELIZABETH	\$2,085.30	MASTRO, MICHAEL JR & BARB	\$4,853.52
LYONS, JOHN P	\$1,820.70	MATHESON, JAMES B & MARY	\$3,916.08
MACAULAY, TIMOTHY & DONNA	\$7,098.84	MATHEWS, BERNARD	\$1,828.26
MACCHIA, JOSEPH V., JR.	\$3,142.44	MATHEWS, BERNARD N.	\$103.32
MACDONALD, MICHAEL & WENDY	\$1,731.24	MATHEWS, BERNARD ESTATE OF	\$1,887.48
MACDONALD, ROBERT & KATH	\$3,030.30	MATHEWS, CARLTON	\$1,494.36
MACDOUGALL, JAY M & PATRICIA	\$2,649.78	MATHEWS, GEORGE E & KAREN	\$3,885.84
MACDOUGALL, SUSAN L & DANNY	\$3,039.12	MATHEWS, NELSON & CORRINE	\$2,465.82
MACKENZIE, DANIEL	\$132.30	MATHEWS, SHARON B. TRUSTEE	\$3,347.82
MACKENZIE, DANIEL	\$221.76	MATHIS, TIMOTHY JOHN & KAREN	\$3,710.70
MACKENZIE, DANIEL	\$240.66	MATTHEWS, DIANA M	\$5,725.44
MACKENZIE, EVAN T. & VICTORIA	\$1,714.86	MATTHEWS, JOAN	\$1,958.04
MACLAUHLAN, THOMAS C. III	\$1,654.38	MATTHEWS, MERTON	\$1,629.18
MACLEOD, LARRY N. & SANDRA	\$3,642.66	MATTHEWS, MERTON E	\$2,383.92
MACLEOD, TODD M & MICHELE A	\$2,338.56	MAYFIELD, DENISE C.	\$2,899.26
MACMILLAN, JOHN J. & KAY	\$2,358.72	MAYFIELD, KEVIN J.	\$4,296.60
MADORE, BETTY, DONNA, & NAN	\$3,525.48	MAYROSE, DAYNA P & DANIEL R	\$2,798.46
MAHER, DENNIS B JR & DELLA E	\$2,886.66	MCBRIERTY, BRUCE D & CAROL	\$3,351.60
MAHONEY, MICHELLE R. & ST.	\$2,651.04	MCCABE, DAVID A. & LAURIE C.	\$2,642.22
MAIHOS, JAMES C. & DITOMASO,	\$3,366.72	MCCARTHY, MICHAEL J. & LYNN	\$3,666.60
MAILHOT, CANDACE M. & KEVIN	\$1,305.36	MCCARTHY, STEPHEN P.	\$4,310.46
MAINE STATE HOUSING AUTH	\$2,226.42	MCCARTY, KENNETH & TERRY	\$2,149.56
MAINE STATE HOUSING AUTH	\$1,512.00	MCCOOMB, DIANNE L	\$2,468.34
MAINE STATE HOUSING AUTH	\$2,278.08	MCDERMITH, CLARK	\$2,385.18
MALENCHINI, ARTHUR J & ANN M	\$946.26	MCDERMITH, CLARK & SHAR	\$10,716.30
MALONEY, MARGARET A.	\$2,819.88	MCDONALD, LEWIS J	\$4,152.96
MANLEY, LYNN E	\$2,737.98	MCDONALD, LINDA L.	\$2,255.40
MANN, DONNA C.	\$2,482.20	MCDONALD, STEPHEN A.	\$2,630.88
MANNING, TRAVIS & REBECCA E	\$2,354.94	MCGEE, RACHEL D	\$1,893.78
MANSFIELD, HEATH	\$4,071.06	MCGILVERY, RUSSEL A.	\$2,948.40
MANSFIELD, HEATH M	\$2,196.18	MCGLAUGHLIN REV. TRUST	\$1,833.30
MANSFIELD, HEATH M.	\$1,294.02	MCGONAGLE, PHILIP P. 7 MARY,	\$3,937.50
MANSFIELD, HEATH M.	\$5,046.30	MCGOVERN, JEFFREY A. & DONNA	\$2,203.74
MANSFIELD, STEPHEN	\$2,695.14	MCGRATH, PAUL	\$3,410.82

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MCGUIRE, JAMES J & BETTY A	\$3,021.48	MOORE, RYAN J. & COX, ANNE N.	\$2,492.28
MCINTYRE, JOY M. & JAMES J.	\$958.86	MOORES, HADLEY	\$124.74
MCKENNA, ANDREW R.	\$3,429.72	MOORES, HADLEY	\$233.10
MCKINNON, CHRIS D.	\$467.46	MOORES, HADLEY	\$1,427.58
MCKINNON, SCOTT E.	\$2,441.88	MORABITO, CLARE	\$1,625.40
MCKINNON, SCOTT E. & KELLY	\$141.12	MORABITO, DANIEL	\$2,479.68
MCLAREN, SALLY	\$8,886.78	MORABITO, RICHARD SR & MARY	\$3,218.04
MCLAUGHLIN, PATRICK & MARG	\$5,058.90	MORGAN, LEA M.	\$1,774.08
MCLEAN, JASON	\$1,563.66	MORGAN, SCOTT R & VICKY ANN	\$3,858.12
MCPMAHON, DENNIS R & GLORIA	\$3,294.90	MORGRIDGE, BRUCE	\$50.40
MCPMAHON, DENNIS R., JR	\$4,071.06	MORIARTY, ANDREW B & ALICE	\$2,794.68
MCNAMARA, MICHAEL P.	\$3,892.14	MORIN, DANIEL & PRECHTL, LISA	\$948.78
MCQUEEN, DIANE D.	\$1,951.74	MORIN, DWAYNE G. & SHANNON	\$3,141.18
MCTAGGART, MARC & BRANDYN	\$2,894.22	MORIN, LUCIEN W	\$808.92
MCWAIN, STEVEN & PHUONG	\$3,515.40	MORIN, ROBIN L & EMMONS,	\$2,260.44
MEAD, LOUIS W., JR.	\$869.40	MORISSETTE, JACOB & KIMBALL,	\$3,701.88
MEAD, LOUIS W., JR.	\$3,772.44	MORISSETTE, TOMMY R. & DIANE	\$3,650.22
MEADOWSEND TIMBERLANDS,	\$1,874.88	MORONG, JOSHUA M.	\$2,546.46
MEAGHER, JOHN K.	\$2,136.96	MORRELL, RONALD E. & AMY E	\$2,944.62
MEHLHORN, PAUL & SUSAN M	\$3,843.00	MORRILL, JESSE & REBEKAH	\$3,316.32
MEHLHORN, SUSAN	\$827.82	MORRILL, STEVEN A & SHIRLEY	\$2,763.18
MELANSON, LARRY J & ROBBYN	\$2,392.74	MORRISSEY, MARTIN & THERESA	\$3,050.46
MELLO, RONALD L. JR.	\$3,806.46	MORSE, JON	\$3,243.24
MENDE, CHRISTOPHER H &	\$4,166.82	MORSE, CYNTHIA A. & SCOTT B.	\$3,567.06
MENTER, ALLEN S	\$892.08	MORSE, STEVEN M & MELODY D	\$3,787.56
MENTER, ALLEN S	\$982.80	MORTON, AMANDA M & MICHAEL	\$2,974.86
MERRICK, EDWARD L & DONNA	\$2,581.74	MORTON, DEBORAH E	\$3,529.26
MERRILL, CAROL A	\$1,717.38	MORTON, TODD & KERRI A	\$3,034.08
MERRITHEW, CHARLES H. & JANA	\$3,296.16	MOSELEY, SEAN R. & BUDER,	\$4,107.60
MERROW, ANITA M. & STEVEN	\$2,705.22	MOULTON, DEBBIE A. & ROSS E.	\$2,353.68
MESSIER-DAVIS, CINDY J.	\$3,773.70	MSM, LLC	\$5,257.98
METCALF, AUDREY J.	\$1,224.72	MUISE, DONNA LEE	\$1,762.74
MEYER, WENDEL & STEVENSON, A	\$5,070.24	MULLOY, SUZANNE	\$1,827.00
MICHAUD, STEPHEN A.	\$3,289.86	MULLOY, JERALD J	\$788.76
MICK, CAROL L.	\$1,383.48	MULLOY, ROGER W. & JERALD J.	\$2,289.42
MILES, DOUGLAS J. SR. & LAURIE	\$2,212.56	MULLOY, SUZANNE	\$2,167.20
MILES, TIMOTHY S. & SHARON L.	\$3,646.44	MUNROE, DENNIS A & CYNTHIA L	\$2,575.44
MILLER, RICHARD	\$1,976.94	MURPHY, MICHELLE B.	\$2,056.32
MILLER, ROBERT E & MARCIA D	\$2,649.78	MURRAY, LEON B & GLADYS M	\$2,734.20
MILLS, SHANE T.	\$2,135.70	MURRAY, LEON B & MICHAEL P	\$2,496.06
MINICHELLO, MICHELE, A.	\$2,885.40	MURRAY, MICHAEL	\$1,021.86
MINIUTTI, JACK B. & DANIELLE	\$2,498.58	MURRAY, MICHAEL	\$2,745.54
MINUTELLI, DANIEL A & DIANA	\$1,272.60	MURRAY, SCOTT	\$2,822.40
MINUTELLI, DANIEL A & DIANA	\$3,390.66	MURRAY, SUMNER B JR	\$2,008.44
MISSUD-MARTIN, LAURIENNE G.	\$3,486.42	MURRAY-BUMFORD, CAROLE C.,	\$1,974.42
MITCHEM, HARLOE C & SHEILA R	\$2,569.14	MUTAGOMA, FIDELE	\$3,956.40
MIXON, JOHN F. JR. & LINDA M.	\$730.80	MUTHIG, JAMES W & MARY K	\$3,394.44
MOFFITT, EDWARD A. & KRISTINA	\$105.84	MYSHRALL, ROBERT E & ROXINE	\$1,994.58
MOFFITT, EDWARD A. & KRISTINA	\$4,649.40	NASON, STEPHEN & ELIZABETH	\$3,491.46
MOLDA, CHRISTOPHER & BRIT	\$2,468.34	NATURE'S ACRES, LLC	\$4,772.88
MOMENEE, JOHN D & JESSICA	\$1,643.04	NAU, DIANE E.	\$2,824.92
MONACO, LOUIS C. & ANDREA S.	\$2,039.94	NAUMONICZ, STEVEN & LARGESS,	\$4,158.00
MONDELLO, JOHN FRANCIS JR.	\$1,971.90	NAUMOZICZ, STEVEN & LARGESS,	\$1,210.86
MONKIEWICZ, STEPHEN	\$5,652.36	NAVIGATOR PROPERTIES, LLC	\$1,884.96
MOORE, BETTY J.	\$1,935.36	NEAL, JOHN F.	\$2,895.48
MOORE, KEVIN M.	\$3,488.94	NEAL, JOHN F.D.R.	\$39.06
MOORE, MICHAEL J.	\$2,230.20	NEAL, LAURA E.	\$2,593.08
MOORE, NORMAN J JR & AMY	\$3,250.80	NEAL, OLIVER M JR	\$18.90
MOORE, ROBERT M & JEWEL	\$4,315.50	NEAL, OLIVER M JR	\$800.10
MOORE, ROBERT M JR.	\$3,795.12	NEHILEY, CYNTHIA	\$3,061.80

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
NEIT, LEO RICHARD & MAGALI M.	\$3,001.32	OMAOLFHOGHMHAI, SEAMUS &	\$3,110.94
NEWHALL JR., JOHN G.	\$2,424.24	O'NEIL, DAVID P.	\$5,110.56
NEW HAMPSHIRE BUILDERS INC	\$12.60	O'NEILL, JOSEPH M.	\$3,241.98
NEW HAMPSHIRE BUILDERS INC	\$12.60	ORNELLAS, GREGORY T.	\$5,013.54
NEW HAMPSHIRE BUILDERS INC	\$12.60	OSBORNE, JENNICA M.	\$4,743.90
NEW HAMPSHIRE BUILDERS INC	\$15.12	OSGOOD, HARRY W & ANNE M	\$3,286.08
NEW HAMPSHIRE BUILDERS INC	\$15.12	OSTERHOUT, ISAAC A.	\$1,932.84
NEW HAMPSHIRE BUILDERS INC	\$15.12	OTOOLE, MARGARET	\$2,663.64
NEW HAMPSHIRE BUILDERS INC	\$15.12	OTT, ALVIN W SR & JEANINE I	\$2,909.34
NEWHALL, KENNETH N.	\$3,234.42	OTTEN, RICHARD & KAREN	\$2,091.60
NEWHALL, JOHN G JR	\$3,206.70	OUELLETTE, JEFFREY T & KAREN	\$36.54
NEWTON, DONALD H & DOROTHY	\$2,653.56	OUELLETTE, MAURICE J & SUSAN	\$854.28
NICHOLL, LAURIE	\$3,085.74	OUELLETTE, MAURICE J & SUSAN	\$3,645.18
NICHOLS, CATHY	\$1,164.24	OWEN, ELWYN B & DOROTHY Y	\$6,029.10
NICHOLS, CATHY	\$3,859.38	OX ALIDADES VISIONAL, LLC	\$10,311.84
NICHOLS, KATE M.	\$1,886.22	PAGE, MATTHEW	\$1,131.48
NIELSEN, LONNA J	\$2,623.32	PAJAK, RANDY & SARAH	\$2,797.20
NICHOLS, CATHY A TRUSTEE	\$205.38	PAKER, MELINDA A.	\$1,978.20
NICHOLS, CATHY A TRUSTEE	\$1,476.72	PALMER, S. KATHLEEN	\$3,656.52
NILAND, BRIAN P.	\$3,123.54	PALMIERI, DAVID W.	\$1,302.84
NOEL, ROBERT A.	\$4,019.40	PANKEY, JULIE & PANKEY, GARY	\$4,606.56
NOLAN, CHRISTOPHER	\$2,575.44	PAPCIAK, NICHOLAS S. & SALLY J.	\$3,530.52
NOLAN, CHRISTOPHER P.	\$961.38	PAQUETTE, GREGG	\$2,383.92
NOLAN, CHRISTOPHER P.	\$1,631.70	PAQUETTE, GREGG, TRUSTEE	\$1,499.40
NORMAN, MICHAEL P. & ROBIN	\$152.46	PAQUIN, MICHAEL L.	\$4,740.12
NORMAN, MICHAEL P. & ROBIN	\$4,336.92	PARADIS, KATHRYN L	\$3,844.26
NORMAND, JEREMY R & CRYSTAL	\$4,026.96	PARDOE, JOHN M	\$2,252.88
NORMAND, RODNEY J & YVONNE	\$4,751.46	PARISI, THOMAS J & DEBRA J	\$2,507.40
NORMAND, ROGER M & PATRICIA	\$3,129.84	PARKER, CHARLES W & MARJORIE	\$157.50
NORMAND, YVONNE D	\$941.22	PARKER, CHARLES W & MARJORIE	\$3,234.42
NORMANDEAU, ANNE L.	\$3,636.36	PARKER, DAVID C. & BETH ANN,	\$2,586.78
NORMANDIN, RICHARD & SUZ	\$2,192.40	PARKER, GEORGE E & NATALIE C	\$2,111.76
NORRIS, MEREDITH A.	\$2,673.72	PARKER, GEORGE S & KIMBERLY	\$2,194.92
NORTH BERWICK AFFORDABLE	\$52,668.00	PARTON, GEORGE P III & DIANA B,	\$3,124.80
NORTHERN NEW ENGLAND	\$2,391.48	PASKOWSKI, DAVID P	\$3,240.72
NORTON, DARRELL W	\$1,823.22	PASS, ROSSANA & ARTHUR A.	\$3,706.92
NORTON, DARRELL W.	\$2,397.78	PASTONE, BETHANY F & LIBBY,	\$2,950.92
NORTON, JULIE	\$1,815.66	PATRICK, FLORENCE & CHRIS	\$652.68
NORTON, SHANE & VERONICA E	\$3,328.92	PATSTONE, SCOTT E & PAMELA	\$2,764.44
NORTON, TERZA	\$1,701.00	PATSTONE, SHIRLEY E. & TERENCE	\$3,375.54
NORTON, VERONICA E	\$968.94	PATTEN, KEITH M & FERROLYN R	\$1,629.18
NOSEK, JAMES E	\$1,644.30	PATTERSON, AMY M.	\$2,909.34
NOVACK, DEBORAH A.	\$2,211.30	PAUL, HARVEY A.	\$885.78
NUTTER, CHARLES W & MARY	\$3,512.88	PAUL, SARAH & MATTHEW	\$2,925.72
NUTTER, RANDOLPH & BEATRICE	\$1,253.70	PAWLAK, GERALD	\$2,928.24
NUTTER, TYLER C & JACLYN S	\$4,154.22	PAYETTE, JONATHAN & KRYSTAL	\$2,614.50
O'BANNON, LINDA & HILL HUGH	\$1,777.86	PAYEUR, CONRAD	\$3,555.72
O'BANNON, LINDA & HILL HUGH	\$1,816.92	PAYEUR, ROLAND	\$2,706.48
O'BRIEN, KELLY A & MARK J.	\$2,648.52	PEARLMAN, CAROL	\$1,644.30
O'BRIEN, MARK & KELLY	\$2,604.42	PEASE, ROBERT H & KATHLEEN	\$2,043.72
O'CONNOR, MICHAEL & PATRICIA	\$5,016.06	PEASLEY, STEPHEN	\$2,610.72
O'CONNOR, TARA J.	\$2,047.50	PEDERSEN, MICHAEL A & LINDA	\$1,874.88
ODLIN, IAIN R	\$2,799.72	PELLETIER FAMILY REVOCABLE	\$5,252.94
OILER, RYAN L.	\$2,605.68	PELLETIER, RAYMOND A JR	\$5,593.14
OLD TANK TRUST, PAUL	\$1,514.52	PEPIN, RICHARD A	\$2,210.04
OLDCASTLE MATERIALS, INC	\$354.06	PERCEVAL, THOMAS P.	\$1,978.20
OLIVER, BARBARA E & LINDA M	\$914.76	PERKINS, DAVID G. & LALIBERTE,	\$78.12
OLIVER, BRANDON W.	\$2,448.18	PERKINS, FRED H	\$1,504.44
O'LOUGHLIN, SHARMAN J.	\$84.42	PERKINS, FRED H. JR.	\$30.24
O'LOUGHLIN, SHARMAN J.,	\$2,571.66	PERKINS, FRED H., JR.	\$1,329.30

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
PERKINS, FRED H., JR.	\$1,433.88	POTTER, BARBARA A	\$2,858.94
PERKINS, RALPH & DONNA L	\$2,615.76	POTTER, SARAH J.	\$4,733.82
PERKINS, SARA J	\$3,247.02	POTVIN, WILLIAM J.	\$2,746.80
PERMENTER, ARTHUR & CHRIS	\$2,639.70	POULIOTTE, JULIE M	\$365.40
PERRY, BRIAN L. & DIANE K.	\$3,761.10	POULIOTTE, JULIE M	\$1,454.04
PERRY, MICHAEL P.	\$2,472.12	POWELL, KENNETH JR & ROBERTA	\$3,762.36
PETERSEN, PRISCILLA M	\$727.02	POWELL, STEVEN M & JESSICA A	\$2,977.38
PETERSON, DAVID C.	\$3,796.38	POWERS, EDITH M	\$2,057.58
PHELAN, EDWARD J & MARGARET	\$3,160.08	PRAK, SAI MORM & CHHEANG	\$1,891.26
PHILBROOK, JOHN	\$987.84	PRATT & WHITNEY A G	\$892.08
PHILBROOK, JOHN A & BARBARA	\$3,540.60	PRATT & WHITNEY AIRCRAFT	\$2,601.90
PHILLIPS, JOSEPH W. & ROBIN L.	\$2,904.30	PRATT & WHITNEY AIRCRAFT	\$366,660.00
PHILLIPS, MURIEL HEIRS P IN P	\$606.06	PRATT, ADRIAN P. & FOLEY,	\$2,331.00
PHILLIPS, ROBERT M	\$468.72	PRATT, TIMOTHY J.	\$2,155.86
PHILLIPS, WESTON M. & COLLETTE	\$3,883.32	PRECOURT, MARC N & PAMELA J	\$2,405.34
PHINNEY, ELEANOR P, KATE & JAY	\$2,782.08	PRENTICE, CHARLOTTE ANN	\$829.08
PHINNEY, ELEANOR P, KATE & JAY	\$1,602.72	PRICE, MARSHA R	\$25.20
PHINNEY, KATE A	\$4,360.86	PRITCHARD, BRYCE W.	\$837.90
PHIPPS, HEATHER AND NATHAN	\$2,806.02	PROVENCHE, JEANNIE M	\$1,620.36
PICARD, MICHAEL F. & RAHMAN,	\$157.50	PULLEN, JANET M., TRUSTEE	\$1,839.60
PICARD, PATRICK M & ANDERSON,	\$2,769.48	PUTNAM, DANA M.	\$3,157.56
PICKETT, ROBERT S	\$2,242.80	PUTNAM, JOSEPH C.	\$2,997.54
PICKETT, RUTH M & ADRIAN P	\$2,729.16	PUTNAM, JOSEPH C.	\$3,929.94
PIERCE, DAVID	\$34.02	PUTNEY, KRISTAL A.	\$1,876.14
PIERCE, RACHEL J.	\$2,325.96	PURINGTON, ALICE M & STEPHEN	\$5,389.02
PIKE, RONALD T. & DAVIS,	\$4,296.60	QMH, LLC	\$3,844.26
PILECKI, JOSEPH G JR.	\$2,434.32	QUACKENBUSH, EDWARD & HELEN	\$1,331.82
PILKINGTON, JEFFREY & BRENDA	\$3,327.66	QUALLS, MATTHEW R. & QIANA B	\$4,391.10
PILLSBURY, DALE & KIMBERLY	\$2,737.98	QUIMBY, ROBERT P. & PAMELA	\$3,745.98
PINTO, PETER & MARY CATHLEEN	\$46.62	QUINT, DARREN N	\$231.84
PLACE, JOHN F. & ERNESTINE E.	\$3,104.64	QUINT, LENDELL N.	\$1,792.98
PLACE, KEVIN J & DAWN M	\$3,365.46	QUINT, PETER	\$1,999.62
PLACE, MARY E	\$2,223.90	QUINT, STEPHEN L	\$4,072.32
PLACE, MICHAEL	\$2,949.66	RACINE, JEAN L & CRYSTAL L	\$4,626.72
PLACE, ROBERT K & PHYLLIS A	\$2,862.72	RAINVILLE, DANIEL B. & JESSICA	\$3,244.50
PLACE, RYAN	\$3,669.12	RALPH, BRUCE R & LAURIE A	\$2,032.38
PLACEY, KATHERINE HILLIARD	\$2,181.06	RAMY, TAMMY & RAMY, HABIB	\$1,845.90
PLANTE, DAVID P. & ANN B.	\$3,452.40	RANCATI, KATHRYN D	\$1,849.68
PLUSHNER, ERIC M & KAREN L	\$1,743.84	RAND, DANIEL R	\$1,947.96
POIRIER, DENNIS B	\$2,245.32	RAND, DONNA M & SCOTT L	\$960.12
POLIGNI, PIERRE A & JUDITH A	\$2,945.88	RAND, SCOTT L & DONNA M	\$2,312.10
POLLAND, EUGENE H & VIVIAN	\$2,145.78	RANDALL, CLYDE H & PEARL F	\$811.44
POMERLEAU, CHERYL B	\$2,716.56	RANDALL, JAY D & DEBORAH G	\$2,460.78
POMERLEAU, JANICE & KEITH	\$2,721.60	RANDALL, JOHN D & GERALDINE	\$4,049.64
POMERLEAU, KRISTIN A	\$2,676.24	RANDALL, RICHARD R & BEVERLY	\$1,488.06
POMERLEAU, MATHEW F.	\$2,499.84	RANDALL, SARAH B. & DAVID J.	\$2,003.40
POMERLEAU, TROY A & JENNIFER	\$4,169.34	RAPOZA, NEIL J & SUZANNE N	\$2,494.80
POMEROY, ANDREW & CATHERINE	\$2,913.12	RAY, KEVIN A & SUSAN D	\$5,333.58
POMMIER, NATHALIE K.	\$3,326.40	RAYWORTH, ANDREA, D.	\$2,538.90
PONCHAK, JEFF	\$5,711.58	RAYWORTH, DOUGLAS W.	\$2,625.84
POODRY, SAGE	\$6,121.08	REED, KENDALL E.	\$5,564.16
POOLE, STEVEN H & ALICE E	\$2,300.76	REGAN, ERIC F.	\$2,077.74
POOLE, WALTER R JR	\$2,551.50	REGAN, MARGARET	\$2,939.58
POORE, ELI	\$2,685.06	REGONINI, HARLEY D.	\$2,060.10
POPE, DAVID A. & BRODERICK,	\$2,785.86	REIL, TIMOTHY F.	\$3,807.72
PORPER, LEE ANN	\$1,774.08	REINHOLDTSEN, KAREN & STEVEN	\$1,631.70
PORTER LAND PRESERVATION,	\$1,890.00	REINKEN, ROBERT J.	\$3,850.56
PORTER, BENJAMIN U	\$2,734.20	REMISZEWSKI, DAVID A	\$2,799.72
PORTER, WAYNE R & ELSIE G	\$960.12	RENDELL, LARRY E. JR & ANGELA	\$2,548.98
PORTER, WAYNE R & ELSIE G	\$2,570.40	RENY, ROBERT & MARSHA	\$3,187.80

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
REUSCH, DONALD C & VIRGINIA	\$3,115.98	ROSA, MIRANDA E.	\$1,551.06
REYNOLDS, LEIGHTON A	\$2,286.90	ROSE, ERNEST H., JR. & LISA G.	\$1,861.02
REYNOLDS, RICHARD M JR	\$4,311.72	ROSE, FREEMAN A.	\$2,411.64
RHODE, GRANT F	\$582.12	ROSE, IRMA L	\$1,548.54
RICE, EVELYN	\$1,862.28	ROSE, VICTOR J.	\$1,854.72
RICE, STANLEY J	\$1,464.12	ROSE, WILLIAM & LINDA,	\$4,484.34
RICE, STANLEY J	\$2,518.74	ROSEBUSH , SHAWN & NICOLE D.	\$4,023.18
RICE, STANLEY J & DAWN E	\$1,161.72	ROSEN, CHRISTOPHER T	\$2,978.64
RICE, STANLEY J & DAWN E	\$2,298.24	ROSHOLT, KEVIN & HEATHER L	\$3,466.26
RICE, STANLEY J. & DAWN	\$4,694.76	ROSS, ANTHONY D.	\$3,461.22
RICE, STANLEY J. & DAWN E.	\$1,050.84	ROSS, DONALD J.	\$1,663.20
RICE, STANLEY J. & DAWN E.	\$2,125.62	ROSS, HEATHER L. & HUGH H..	\$1,888.74
RICE, STANLEY J. & DAWN E.	\$3,510.36	ROSS, RICHARD D. & BEARD, ROB	\$5,254.20
RICE, STANLEY J. & DAWN W.	\$1,694.70	ROTHSTEIN, MARC M & HELLER,	\$3,904.74
RICE, TRAVIS J	\$2,081.52	ROUILLARD, MARK	\$3,884.58
RICE, TRAVIS J.	\$2,483.46	ROULEAU, MARK M	\$2,478.42
RICHARD, ROBERT	\$3,816.54	ROUSSEAU, WILLIAM J & SANDRA	\$3,458.70
RICHARD, THOMAS G & CYNTHIA	\$3,015.18	ROUSSEAU, WILLIAM J & SANDRA	\$1,577.52
RICHARD, WILLIAM S. TRUSTEE	\$6,683.04	ROUSSIN, GAIL A	\$1,958.04
RICHARDSON, BRANDON T.	\$76.86	ROWE, MARCIA R, TRUSTEE	\$3,228.12
RICHARDSON, CHARLES & RHODA	\$2,226.42	ROWELL, AMELIA P.M., TRUSTEE	\$1,898.82
RICHARDSON, DALTON L	\$3,893.40	ROWELL, AMELIA P.M., TRUSTE	\$5,591.88
RICHARDSON, DAVID & GERALD	\$2,583.00	ROY, DANIEL J & SUZANNE L	\$3,021.48
RICHARDSON, LESLIE W. III &	\$3,890.88	ROY, DOLORES H. TRUSTEE	\$932.40
RICKER, DANA PAUL & SNOW, EV	\$1,666.98	ROY, DOLORES H. TRUSTEE	\$3,509.10
RIDLON, LINDA D. ET AL	\$31.50	ROY, EDMUND O, ESTATE OF	\$2,173.50
RIDLON, THOMAS A	\$1,748.88	ROY, JUSTIN C	\$2,428.02
RIDLON, WESLEY JR	\$1,165.50	ROY, JUSTIN C	\$2,813.58
RIDLON, WESLEY JR & LINDA D	\$2,581.74	ROY, KEVIN L	\$3,379.32
RILEY, KEVIN A & NANCY A	\$16.38	ROY, NORMAN & SHIRLEY	\$1,694.70
RINNE, BROR	\$2,100.42	ROY, PAMELA J	\$1,600.20
RIOUX, PHILIP	\$2,840.04	ROY, RAYMOND J & BRENDA A	\$2,996.28
RIPLEY, NANCY	\$2,695.14	ROYAL RIVER REALTY LLC	\$1,125.18
RIVERS, JOHN G.	\$2,697.66	ROYAL, DONALD C & SONYA A	\$3,288.60
ROAKES, JONATHAN ROBERT	\$2,984.94	ROYAL, KEVIN D	\$779.94
ROBBINS, LORING A &	\$2,436.84	ROYAL, KEVIN D & SHERRY A	\$936.18
ROBERTS, HARLAND	\$120.96	ROYAL, KEVIN D & SHERRY A	\$3,003.84
ROBERTS, HARLAND E	\$83.16	ROYAL, KEVIN D.	\$81.90
ROBERTS, HARLAND E	\$99.54	RUEL, PETER R & SUSAN L	\$2,625.84
ROBERTS, HARLAND E	\$133.56	RUEL, ROBERT A & KAREN E	\$1,879.92
ROBERTS, HARLAND E	\$190.26	RUEL, ROBERT A & KATHERINE	\$973.98
ROBERTS, HARLAND E	\$3,790.08	RUEL, ROBERT A & KATHERINE	\$1,479.24
ROBERTS, HARLAND E & STELLA	\$25.20	RUI, JUFEN	\$2,672.46
ROBERTS, HARLAND E.	\$81.90	RUSSELL, JACK & ANGELA ROSE	\$1,348.20
ROBERTS, HARLAND E.	\$217.98	RUSSELL, NATHAN F	\$2,256.66
ROBERTS, KEVIN S. & SHERRI E.	\$4,058.46	RYAN, LISA	\$1,950.48
ROBERTS, MARTHA A	\$220.50	RYAN, EDWARD J	\$2,554.02
ROBERTS, MARTHA A.	\$212.94	RYAN, ROBERTA H	\$3,528.00
ROCKWELL HOMES, LLC	\$1,593.90	RYLANCE, THOMAS J	\$2,673.72
ROCRAY, HEATHER MARY LEWIS	\$2,246.58	SABEAN, TIMOTHY	\$3,737.16
RODDEN, JAKE T.	\$2,963.52	SABOL, ASHLEY D & BARBARA	\$192.78
RODERICK, JEFFREY & NANCY	\$1,752.66	SABOL, ASHLEY D. & BARBARA	\$85.68
ROGERS, JIMMY C. & ALICE L.	\$2,976.12	SACCO, RALPH J. & BARBARA A.	\$3,458.70
ROGERS, JOHN J. & DANIELE H.	\$3,001.32	SALANTRI, LYNDASAY K. & FRANK	\$3,254.58
ROHM, GARY B & PATRICIA C	\$4,096.26	SALATA, NICHOLAS E	\$2,561.58
ROLLINS, EDWARD & TOWNSEND,	\$631.26	SALMON, DAVID & TRACY	\$2,570.40
ROLLINS, PAUL R & HELGA D	\$2,639.70	SANTANDER BANK, N.A.	\$2,532.60
ROMANO, KAREN L.	\$1,660.68	SANTIAGO, JOSEPH	\$2,560.32
RONDEAU, ROBERT W	\$2,144.52	SANTOS, STEPHEN	\$1,848.42
ROPKE, BARBARA J.	\$2,334.78	SARACINA, JOSEPH J & KAREN A	\$2,376.36

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SARGENT, LUCY	\$3,037.86	SHIBLES, ANN A.	\$2,278.08
SAVAGE, DANIEL B & ALANE P	\$2,337.30	SHIBLES, DONALD E.	\$2,502.36
SAVAGE, JAMES & MARILYN	\$2,740.50	SHIBLES, ROBERT E	\$1,940.40
SCANLON, ANDREW & ZIEGLER,	\$1,997.10	SHIELDS, MYRON D.	\$4,113.90
SCC ENTERPRISES, LLC	\$2,376.36	SHORTILL, JAMES & SUSAN E	\$3,331.44
SCHAEFER, DENNIS J.	\$4,655.70	SHUFELT, SHARON R & THEODORE	\$2,334.78
SCHAEFFER, STEPHEN & ASTRIDA	\$3,525.48	SHUFELT, THOMAS	\$5,808.60
SCHAUB, STEVEN J	\$3,844.26	SHUTE, WILLIAM & JEA RAN	\$42.84
SCHIFANO, ALEXANDER & MOLLY	\$1,126.44	SHUTE, WILLIAM N & JAE RAN	\$4,324.32
SCHILD, ORIETTA	\$3,039.12	SILK- L'HEUREUX, HEATHER A	\$3,407.04
SCHINDLER, KATHLEEN MORRIS	\$6,691.86	SILSBY, MICHAEL J & LUCILLE L	\$2,368.80
SCHLUNTZ, PETER R. & CHERYL A.	\$788.76	SIMMONS, WILLIAM D.	\$2,094.12
SCHLUNTZ, PETER R. & CHERYL A.	\$2,149.56	SIMPSON, DANIEL B.	\$3,439.80
SCHMID, PAUL & INGE M	\$240.66	SIMPSON, DAVID G & SHARON L	\$1,684.62
SCHRIEFER, TRENT S.	\$2,304.54	SIMPSON, JEFFERY A. & PRICILLA	\$1,035.72
SCHULMAIER, GERALD & PHINNEY	\$955.08	SINCLAIR, AARON J.	\$2,551.50
SCHULMAIER, GERALD & PHINNEY	\$1,743.84	SKYTOP, LLC	\$136.08
SCHULMAIER, GERALD T PHINNEY	\$961.38	SLADEN, JEFFREY	\$2,551.50
SCHULMAIER, GERALD & PHINNEY	\$4,660.74	SLEEPER, PATTI J	\$3,854.34
SCIALDONE, RICHARD & DEB	\$2,877.84	SLEEPER, MARTINA	\$1,742.58
SCOTT, CHURI P.	\$2,988.72	SMALL, THOMAS A M & MILCA	\$1,794.24
SCOTT, DANA & FEEHAN, CORINNE	\$3,308.76	SMITH, ANDREW	\$2,158.38
SCULLY, ANNE L	\$1,711.08	SMITH, ANTHONY E.	\$2,533.86
SEAVEY, DORIS P	\$849.24	SMITH, BENJAMIN H.	\$3,931.20
SEBERT, NATHAN A & NANCY M	\$2,576.70	SMITH, CHRISTINA & JUDITH F	\$1,838.34
SEELIGER, ANNETTE D	\$1,854.72	SMITH, DONALD G	\$2,774.52
SEIBERT, MATTHEW D. & JAMIE L.	\$3,781.26	SMITH, JAYSON & SHANNON	\$2,874.06
SENAY, JAMES C & DOROTHY E	\$1,297.80	SMITH, JAYSON R. & SHANNON L.	\$3,186.54
SENAY, JAMES C & DOROTHY E	\$1,422.54	SMITH, MICHAEL S.	\$2,092.86
SEQUEIRA, ALLEN A	\$2,884.14	SMITH, ROBERT B	\$2,964.78
SEQUEIRA, ALLEN A.	\$728.28	SMITH, ROLAND L.	\$2,891.70
SEQUEIRA, ALLEN A.	\$2,799.72	SMITH, RONALD A & RACHEL H	\$3,497.76
SERRA, JOSE CARLOS & SUZETTE	\$2,865.24	SMITH, SHAWN C. & JESSICA	\$2,299.50
SERWACKI, STEPHEN L. & JANE S.	\$3,278.52	SMITH, WILLIAM A	\$3,470.04
SESIN, ALBERT J SR & FRANCES	\$2,073.96	SMULLEN, KEVIN J	\$1,644.30
SEVIGNY, GEORGE S & SUSAN T	\$3,383.10	SOGGY DOLLAR, LLC	\$4,286.52
SEWELL, NANCY & GARDELL,	\$1,222.20	SORBER, STEPANIE J.	\$1,194.48
SEWELL, NANCY E. & GARDELL,	\$136.08	SORBER, STEPHANIE JOY	\$4,145.40
SHAPLEIGH, JAKE	\$2,451.96	SOULE-HINDS, MICHAEL & SUSAN	\$1,173.06
SHAULUS, THOMAS C	\$5,134.50	SOULE-HINDS, MICHAEL & SUSAN	\$3,436.02
SHAW, CHARLENE D. & DEROY,	\$3,612.42	SOUTH COAST CONSTUCTION, INC.	\$583.38
SHAW, CHARLENE D. & DEROY,	\$71.82	SOUTH COAST CONSTUCTION, INC.	\$2,149.56
SHAW, LAURA J.	\$3,144.96	SOUTHARD, DAVID & JOYCE M	\$3,992.94
SHAW, HAROLD	\$1,014.30	SPAULDING, JOSEPH R. & DEBBY	\$2,746.80
SHAW, HAROLD & BRAGDON, BET	\$921.06	SPAULDING, SARAH E	\$3,316.32
SHAW, HAROLD D	\$4,616.64	SPENCE, ELAINE G & STEVEN L	\$2,255.40
SHAW, HAROLD D.	\$294.84	SPENCER, MICHAEL & KATHLEEN	\$4,212.18
SHAW, HAROLD D.	\$1,149.12	SPENCER, RAYMOND D & MARION	\$3,138.66
SHAW, HAROLD D.	\$1,256.22	SPENCER, SHAWN P & CATHERINE	\$4,638.06
SHAW, HAROLD D.	\$5,473.44	SPERLING, BRIAN & JOYCE,	\$1,134.00
SHAW, HAROLD D. & JOAN M.	\$63.00	SPINNEY, DAVID B & ELEANOR A	\$2,391.48
SHAW, JUSTIN	\$2,843.82	SPITZNAS, EDWARD J., HOLLY	\$3,840.48
SHAW, JUSTIN D.	\$95.76	SPOHR, VERA, TRUSTEE	\$749.70
SHAW, JUSTIN D. & HAROLD D.	\$761.04	SPOHR, VERA, TRUSTEE	\$803.88
SHAW, ROBERT A JR	\$3,447.36	SPOHR, VERA, TRUSTEE	\$1,026.90
SHAW, STEVEN L.	\$1,544.76	SPRAGUE, DAVID W. & JENNIFER	\$3,609.90
SHEELY, TIMOTHY M	\$3,768.66	SPRAGUE, ERIC & SYDNEY	\$2,390.22
SHERIDAN, MARION M	\$693.00	SPRAGUE, PAUL T. & RUTH A.	\$3,893.40
SHERIDAN, MARION M.	\$189.00	SPRAGUE, ROBERT L & NANCY L	\$3,994.20
SHERWOOD, MICHAEL H	\$1,183.14	SPRUSANSKY, RYAN L.	\$2,199.96

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ST HILAIRE, CAROLYN	\$287.28	TAUTKAS, JOSEPH T & JOANNE	\$1,622.88
ST PIERRE, DANA L & JENNIFER M	\$3,318.84	TAYLOR, ORLANDO A.	\$1,625.40
ST. AMAND, TIMOTHY J. & PAULA	\$2,480.94	TAYLOR, PHILLIP B.	\$1,953.00
ST. HILAIRE, COLLEEN H. & JOHN	\$1,893.78	THAIN, PHILIP H.	\$3,417.12
ST. JEAN, BOBBI J	\$1,695.96	THEODOROU, LEONIDAS	\$2,438.10
STACEY, RICHARD P.	\$154.98	THERRIEN, HOMER A & SANDRA	\$2,606.94
STACEY, RICHARD P. SR. & MARY	\$4,813.20	THIBODEAU, LOUIS A. & MARIE	\$2,717.82
STAMBAUGH, CALVIN R & CAROL	\$3,580.92	THOMAS, ISABELLA	\$574.56
STAMBAUGH, CALVIN R & CAROL	\$32.76	THOMAS, ISABELLA A	\$2,026.08
STANLEY, RAE A	\$2,440.62	THOMES, LEONARD	\$3,089.52
STANTON, JOAN M.	\$1,998.36	THOMPSON, BRUCE & SHIRLEY	\$739.62
STAPLES, DANIEL E & MINDY	\$3,520.44	THOMPSON, BRUCE & SHIRLEY	\$2,451.96
STAPLES, IAN & MAYO JENNIFER	\$2,755.62	THOMPSON, CARL P & MARGARET	\$1,281.42
STAPLES, JASON T. & LAZAROFF,	\$2,082.78	THOMPSON, EARL J	\$1,472.94
STAPLES, RICHARD A	\$997.92	THOMPSON, GLENN R & JEAN	\$1,193.22
STAPLES, RICHARD A	\$1,727.46	THOMPSON, GLENN R.	\$3,764.88
STAPLES, WILLIAM E. JR.	\$2,120.58	THOMPSON, GLENN R. & JEAN	\$665.28
STARK, STEPHEN P. & LAURA A.	\$2,950.92	THOMPSON, JAMES E	\$2,349.90
STARRAK, MEGAN & MARGARETA	\$3,030.30	THOMPSON, ROSS W	\$3,327.66
STELMACH, MICHAEL E.	\$2,910.60	THOMPSON, SARAH P.	\$3,743.46
STEVENS, BARRY M & ANDREA L	\$3,441.06	THOMPSON, STAN JR & MCLEOD,	\$3,563.28
STEVENS, JEREMY	\$2,976.12	THOMPSON, STEVEN M	\$51.66
STEVENS, JOSH M	\$3,543.12	THOMPSON, STEVEN M	\$2,105.46
STEVENS, WAYNE	\$1,876.14	THOMPSON, TRACY B.	\$1,921.50
STEVENS, WAYNE B & UTE H	\$732.06	THORNE, SUSAN & THOMSON II,	\$4,658.22
STEVES, JOHN C & EILEEN D	\$3,307.50	THORNTON, JEFFREY W & EMILY	\$4,977.00
STEVES, JOHN C II	\$950.04	THYNG, DAREN M & CYNTHIA J	\$3,147.48
STEVES, JOHN C. II & VIRGINIA	\$2,643.48	THYNG, MARIE C. & DENNIS J.	\$1,600.20
STEWART, JONATHAN & ANNE C	\$3,800.16	THYNG, OWEN K & ADELE L	\$1,059.66
STEWART, RONALD V. & GAIL M	\$3,646.44	THYNG, OWEN K & ADELE L	\$2,323.44
STINSON, JEANNETTE L	\$1,685.88	THYNG, OWEN K & ADELE L	\$3,291.12
STINSON, MARY C. & ROBERT S.	\$2,212.56	THYNG, STEVEN & CHRISTINE	\$4,134.06
STIRLING, JOHN A	\$2,002.14	TIBBETTS, JOHN H & JANA B	\$2,783.34
STOKES, ALYSSA D.	\$2,300.76	TIBBETTS, KENNETH R. & DAWN	\$3,165.12
STONE, AMANDA J.	\$1,828.26	TIBBETTS, MICHAEL M. JR.	\$2,749.32
STONEMETZ, JAMES S	\$2,599.38	TIBBETTS, MICHAEL M. SR.	\$2,669.94
STOVER, D. SCOTT	\$3,296.16	TITUS, DONALD J	\$922.32
STOVER, JEAN S	\$2,861.46	T-MOBILE	\$693.00
STRAUSS, ROLAND JR.	\$966.42	TPD CONSTRUCTION	\$170.10
STRAFFIN, LARRY W & BARBARA J	\$1,830.78	TOBECK, DAVID & SARA	\$2,648.52
STRICKLAND, JAMES I & DIANE C	\$2,126.88	TORIELLO, ROBERT JR. & DARL	\$4,965.66
STRYNAR, IRVING & CAROLE	\$2,472.12	TOUSSAINT, ADAM	\$3,161.34
STRYNAR, SCOTT	\$2,816.10	TOUSSAINT, BRETT	\$2,174.76
STUART, JOANNE M. & PAUL W.,	\$3,129.84	TOUSSAINT, GAIL A	\$753.48
STUDY, SCOTT & LISE	\$2,606.94	TOUSSAINT, GAIL A.	\$3,637.62
SUDNICK, TAD	\$3,370.50	TOWNE, THEODORE & CHARL	\$2,128.14
SUFFERN, EDWARD W B	\$3,252.06	TOWNE, TIMOTHY R & REBECCA	\$4,112.64
SULLIVAN, ADAM D.	\$1,213.38	TOWNSEND, CORINNE S., & SUSAN	\$3,596.04
SULLIVAN, TERI A	\$2,130.66	TRAVERS, ROSANNA, LIFE ESTATE	\$2,308.32
SUMNER, RONALD C & CAROLE	\$3,148.74	TRAYNOR, JOSEPH T.	\$2,317.14
SURETTE, KYLE P. & ANNE C.	\$13.86	TREFETHEN, MERCER W & IRENE	\$1,382.22
SWENDSEN, DANIEL J	\$2,964.78	TRENT, DONALD B & JOANNE M	\$2,477.16
SWETT, KASI LYNN	\$1,490.58	TRI BERWICK REALTY, INC	\$5.04
SYLVAIN, BERNARD R & CAROL	\$4,975.74	TROMBLEY, LINDA B.	\$3,223.08
SZCZECHOWICZ, DARREN P.	\$2,296.98	TROTT, DAVID M	\$2,634.66
SZCZECHOWICZ, KEVIN & PAT	\$2,667.42	TRUE, THOMAS A	\$2,047.50
TABOR, CARL & JOYCE	\$2,807.28	TRUEMAN, WILLIAM A	\$1,537.20
TAHAI, SAID	\$2,118.06	TRUEMAN, VICKI LYNN	\$1,834.56
TALBOT, DAVID A. II	\$1,990.80	TRUE-OBREY, SHARENE L	\$1,407.42
TATE, KEVIN G. & OLIVIA A.	\$1,789.20	TRUESDALE, CASEY E. & LINSEY	\$777.42

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
TRUESDALE, SARAMANDA T	\$756.00	WEAVER, JANET R. & DWIGHT P.	\$2,186.10
TUCCI, BRIAN M. & EMILY .	\$3,630.06	WEAVER, JENIFER E.	\$2,555.28
TUCKER, DONALD J	\$3,821.58	WEAVER, LORI	\$2,967.30
TURCOTTE, ANDREW T & RACHEL	\$1,559.88	WEBBER, JAMIE R. & THOMAS SR.	\$2,139.48
TURCOTTE, MARTIN A. JR	\$2,170.98	WEEDEN, JOHN W & DEBRA JANE	\$776.16
TURCOTTE, MICHAEL & KRISTI	\$3,767.40	WELCH, NANCY V.	\$2,308.32
TURNER, HARRY J & BARBARA	\$2,862.72	WELCH, STACIE L., TRUSTEE	\$2,918.16
TUTTLE, DAVID J	\$64.26	WELCH, STANLEY E., ANNE R, &	\$2,290.68
TUTTLE, DAVID J	\$158.76	WELLS FARGO BANK, N.A.	\$4,305.42
TUTTLE, DAVID J	\$172.62	WENTWORTH, CHERYL D.	\$181.44
TUTTLE, DAVID J	\$201.60	WENTWORTH, CHERYL D.	\$1,200.78
TUTTLE, DAVID J	\$2,149.56	WENTWORTH, EZEKIEL	\$3,960.18
TUVESON, JARED M.	\$2,310.84	WENTWORTH, STEPHEN B. &	\$1,742.58
TWEED, BRENT S	\$4,087.44	WENTWORTH, TIMOTHY & CHERYL	\$3,628.80
TWELVE OAKS, LLC	\$7,411.32	WEST, GRETCHEN E.	\$3,441.06
TWIST, JOHN C & PATRICIA E	\$1,709.82	WESTOVER, BRIAN M	\$2,784.60
TWOMEY, DAVID A. & VICTORIA	\$1,795.50	WETHERINGTON, WILLIAM H. &	\$1,799.28
U.S. BANK NATIONAL ASSOC	\$5,284.44	WEYMOUTH, LESLIE A & SANDRA	\$2,439.36
ULLAH, LINDA A.	\$3,032.82	WHALEN, TIMOTHY & KATHLEEN	\$972.72
UNITIL GRANITE STATE GAS	\$2,333.52	WHALEN, TIMOTHY & KATHLEEN	\$3,898.44
UNITIL GRANITE STATE GAS	\$3,582.18	WHEELER, DONALD E & PAMELA	\$3,487.68
UNITIL GRANITE STATE GAS	\$5,670.00	WHITE, NADINE C. & JAMES K.	\$3,409.56
UPTON, STEPHEN I.	\$2,163.42	WHITE, ROBIN J	\$1,440.18
URICH, MICHAEL	\$3,204.18	WHITFORD, WILLIAM P & KAY	\$728.28
UTTER, BENJAMIN F	\$5,477.22	WHITFORD, WILLIAM P & KAY L	\$1,312.92
VAILLANCOURT, EUGENE & FAN	\$4,188.24	WHITLEY, WILLIAM C & VICKIE	\$2,511.18
VALDEZ, KATHERINE M.	\$2,380.14	WHITTEN, WAYNE SR & ANNE S F	\$3,471.30
VALLE, BRIAN L.	\$3,490.20	WHOLEY, JAMES P & HILIARY J	\$1,920.24
VALLIER, ROBERT R., TRUSTEE	\$1,244.88	WICK, SANDRA E, ESTATE OF	\$309.96
VALLIERE, ROBERT R	\$466.20	WICK, SANDRA E, ESTATE OF	\$1,178.10
VANDENBOSCH, ROSS A. & AMY	\$2,233.98	WICK, SANDRA E., ESTATE OF	\$1,047.06
VANDEUSEN, ANN M	\$2,468.34	WICK, SANDRA E., ESTATE OF	\$5,304.60
VANDEWAL, DALE J & DEBRA	\$2,426.76	WICK, SANDRA, ESTATE OF	\$1,011.78
VEIT, STEVEN C.D.	\$4,299.12	WICK, SANDRA, ESTATE OF	\$4,723.74
VERITAS PROPERTY MANAGE	\$1,646.82	WICK, DANIEL	\$2,654.82
VERSOCKI, ROBERT & CINDY	\$2,674.98	WICK, DANIEL P.	\$923.58
VERVILLE, JANET I. & WILFRED	\$3,480.12	WICK, DANIEL P.	\$1,402.38
VETTER, KEITH E.	\$4,523.40	WICK, DANIEL P.	\$3,510.36
VIGIOTTE, DENNIS J	\$3,075.66	WICK, JODI	\$1,362.06
VIGUE, LUKE & JULIE E.	\$3,029.04	WICK, JODI R	\$3,003.84
VINCENT, GARY G & MARIJANE	\$2,680.02	WICK, LARRY	\$347.76
VOLOVSKI, CHRISTOPHER & DON	\$2,953.44	WICK, LARRY	\$378.00
VREELAND, PEGGY J.	\$3,499.02	WICK, LARRY	\$1,121.40
WALSH, DEBORAH M.	\$2,566.62	WICK, LARRY	\$3,008.88
WALSH, THOMAS J & JANICE E	\$931.14	WICK, LARRY	\$3,123.54
WALSH, THOMAS J & JANICE E	\$4,335.66	WICK, LARRY M	\$122.22
WALSH, THOMAS J & JANICE E	\$899.64	WICK, LARRY M	\$231.84
WALTERS, WILLIAM J. IV.	\$2,208.78	WICK, SANDRA E, ESTATE OF	\$2,315.88
WARD, JACQUELINE	\$287.28	WICK, SANDRA, ESTATE OF	\$1,115.10
WATERMAN, CHARLES P.	\$3,637.62	WICK, SANDRA, ESTATE OF	\$1,690.92
WATSON, FRANK	\$2,295.72	WICKLUND, CARL P. & EILEEN R.	\$3,320.10
WATTERS, JAMES JR AND BARB	\$3,504.06	WIGGINS, WILLIAM E.	\$5,158.44
WATTERS, WILLIAM S & SUSAN	\$3,260.88	WILKINSON, MARK D & KATHLEEN	\$3,326.40
WATTERSON, DONALD E.	\$1,288.98	WILLETS, MICHAEL T.	\$2,131.92
WATTERSON, DONALD & JUDY	\$2,968.56	WILLEY, TAMMY L	\$2,414.16
WATTERSON, JAMES & LILLIAN	\$5,809.86	WILLIAMS, POLLY S	\$1,873.62
WAYNE, ANTHONY	\$4,180.68	WILLIAMS, ALLEN R & JANET	\$1,510.74
WAYNE, PETER S	\$2,555.28	WILLIAMS, ANDREA D	\$1,684.62
WEATHERLY, IVAN & CATHERINE	\$408.24	WILLIAMS, DAVID SCOTT & LINDA	\$4,988.34
WEATHERLY, IVAN & CATHERINE	\$1,984.50	WILLIAMS, ROBERT E & JENNIFER	\$3,364.20

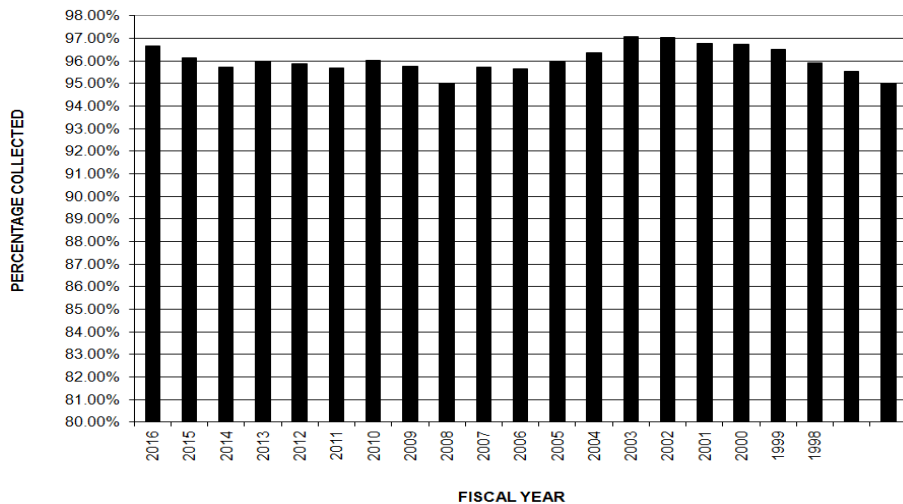
<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WILLIAMS, STEVEN	\$4,580.10	WORKS, CARL L & RUBY J	\$1,855.98
WILLIAMS, ZACHERY & TUDISCO,	\$3,224.34	WORKS, SHAWN M &	\$2,924.46
WILSON, JUDY S & THOMAS E	\$2,230.20	WORMWOOD, MICHAEL A	\$1,835.82
WILSON, RICHARD R & DEBRA	\$1,664.46	WRIGHT, EDWARD & KAREN M.	\$2,682.54
WINCHESTER, EDWARD C &	\$2,973.60	WRIGHT, LOLA M. & ROBERT M.	\$2,410.38
WINK, DANIEL L. & LISA D.	\$2,690.10	WRIGHT, THOMAS F. & DEBORAH	\$2,145.78
WINK, LISA	\$560.70	WYKSTRA, DONALD ANDREW	\$2,957.22
WINN, ROBERT N & PATRICIA	\$1,737.54	WYMAN, DEBORAH S , TRUSTEE	\$1,343.16
WINN, ROBERT N & PATRICIA	\$1,522.08	WYMAN, DONALD L & MARY G	\$2,354.94
WINNE, MATTHEW R.	\$2,583.00	WYMAN, DENNIS A & DEBORAH	\$1,193.22
WINSHIP, GREG L & NICOLE K	\$3,390.66	WYMAN, JOSEPH D. & DONNA M.	\$1,949.22
WINSHIP, STEPHEN M. & NICHOLE	\$2,044.98	WYMAN, WILLIAM & BRENDA	\$3,187.80
WINSHIP, TODD & CATHY	\$3,321.36	WYMAN, WILLIAM L & CINDY F	\$2,734.20
WINSHIP, TODD & TRACY	\$2,555.28	YEGERLEHNER, DONALD & JANI	\$2,551.50
WINSHIP, TRACY L	\$3,249.54	YEGERLEHNER, DONALD & JAN	\$241.92
WINSHIP, TRACY L & TODD	\$945.00	YOKE, ROBERT JR. & CANDACE	\$1,320.48
WINTON-SMITH, KAREN L	\$1,564.92	YOKE, ROBERT JR. & CANDACE	\$2,268.00
WITZEL, JAY S & SANDRA L	\$846.72	YOST, RYAN & GREELEY, ELLEN	\$3,858.12
WOOD, JAY R, ETAL	\$64.26	YOUNG, ARTHUR B & DONNA L	\$3,798.90
WOOD, JAY R, ETAL	\$1,955.52	YOUNG, GEORGE M & PATRICIA	\$844.20
WOOD, JAY R.	\$2,986.20	YOUNG, GEORGE M. & PATRICIA	\$4,190.76
WOOD, JEFFREY & BURNS, HEIDI	\$853.02	YOUNG, RODNEY M	\$1,189.44
WOOD, JEFFREY & HEIDI BURNS	\$4,694.76	YOUNG, STEPHEN MICHAEL	\$4,524.66
WOOD, KENNETH C	\$2,244.06	ZANNINI, MARTIN J & CAROL A	\$1,732.50
WOOD, MARY	\$1,713.60	ZINCK, STEPHEN P.	\$5,792.22
WOOD, RODNEY B. & JOYCE A.	\$154.98		
WOOD, THOMAS L. & CATHERINE	\$5,011.02	TOTAL	6,320,289.78
WOOD, TIMOTHY F. & DEBORAH	\$1,931.58		
WOODMAN, CHARLES M.	\$3,262.14		
WOODWORTH, RICHARD J.	\$3,236.94		
WORELL, ROBERT M.	\$2,674.98		
WORKMAN, RON & LINDA L	\$2,958.48		

TOWN OF NORTH BERWICK PROPERTY TAX LIST

FISCAL YEAR 2017 - PERSONAL PROPERTY

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ALLARDS MARKET	\$183.96	JOHNSON FUNERAL HOME	\$126.00
ANGEL OF THE BERWICKS	\$98.28	JOHNSONS SEAFOOD & STEAK	\$820.26
ANOTHER LOOK	\$126.00	KENNEBUNK SAVINGS BANK	\$1,845.90
BUBBA FRYES	\$126.00	KING COBRA MUFFLER CENTER	\$126.00
CARDTRONICS USA INC	\$75.60	LARRY'S AUTOMOTIVE	\$123.48
CARPE DIEM COFFEE ROASTING	\$574.56	LARRY'S GARAGE	\$30.24
CENTRAL MAINE POWER CO	\$89.46	MAGIC WASH	\$146.16
COMPUTER LADY	\$39.06	MAPES, H.A. INC.	\$356.58
COMPUTER REPAIR	\$13.86	NATURES ACRES	\$384.30
COMPUTER SCIENCES CORP	\$1,168.02	NORTH BERWICK FAMILY MEDICINE	\$448.56
CSC SERVICeworks, INC	\$12.60	NORTH BERWICK TAX SERVICE	\$23.94
CUMBERLAND FARMS INC.	\$4,295.34	OAK WOODS LUMBER	\$2,560.32
DAVE'S GARAGE	\$598.50	OTT'S AUTOMOTIVE & AUTOBODY	\$778.68
DIRECTV, LLC	\$396.90	PAUL'S BARBER SHOP	\$11.34
DOUGHTY FALLS PHYS THERAPY	\$56.70	PORTICO REALTY	\$21.42
DUNKIN DONUTS	\$1,785.42	PRATT & WHITNEY AIRCRAFT	\$817,786.62
DUTCH AUTO BODY	\$233.10	PW POWER SYSTEMS	\$3,855.60
DWIGHT LITTLEFIELD TRUCKING	\$241.92	SPOK, INC	\$79.38
EASTCOAST BIO, INC.	\$165.06	SUBWAY RESTAURANT	\$400.68
FORTIER AND SONS INC.	\$56.70	TOWN PIZZA	\$441.00
GRAY & OSGOOD LLC	\$16.38	TRI BERWICK SAND & GRAVEL	\$378.00
GRAYHAWK LEASING, LLC	\$141.12	UNITIL NORTHERN UTILITIES, INC	\$449.82
HAIR SHOP, THE	\$78.12	VALUATION GROUP	\$75.60
HOMETOWN QUICK STOP	\$463.68	VARNEY CROSSING	\$1,835.82
HUGHES NETWORK SYSTEMS, LLC	\$15.12	YORK COUNTY FEDERAL CREDIT	\$365.40
HUSSEY SEATING COMPANY	\$31,506.30	YORK HOSPITAL IN NORTH BERWICK	\$462.42
JBJ MACHINE COMPANY, INC.	\$2,860.20		
		TOTAL	\$879,351.48

PERCENTAGE OF TAXES COLLECTED AT YEAR END 1996-2016



**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2016**

*ABBOTT, MEAGAN	\$700.56	*DAY, PETER A.	\$15.12
*ACTION BUILDERS, INC.	\$805.17	*DEAUTSCHE BANK NATIONAL TR	\$544.53
*ADAIR, LESTER G., LEE, CONNIE	\$1,972.53	*DELPHI HOLDING IX, LLC	\$58.78
*ADAMS, EMILY C. , TRUSTEE	\$2.89	*DIONNE, LEO N.	\$0.04
ALAIMO, LUCINDA & ANDREW	\$2,412.90	*DOLIBER, DANA E.	\$71.82
*ALEXANDER, JULIANNE	\$2,836.46	DONNELL, GORDON P. JR	\$665.28
*ALLARD, THOMAS J.	\$2,562.84	*DOWLING, REGINA G., TRUSTEE	\$3,357.90
*ALLEN, BEVERLY	\$3,263.40	*EASTERN AVENUE LLC	\$1,240.47
*ALLEN, IRENE S.	\$1,336.66	*EASTMAN, SHAWN	\$1,980.24
ANDERSON, MARY BRAY	\$3,685.50	*EDGECOMB, DIANE	\$1,837.08
*AUSTIN III, GEORGE C. TRUSTEE	\$782.49	*ESTES, JANICE	\$501.48
*AVELLA, JOSEPH JR.	\$1,416.07	*EXEL, RAYMOND D.	\$282.24
*BALDWIN, CHRISTOPHER & JEN	\$1,230.39	FALLO, SUSAN	\$943.74
*BARRY, ERIC P.	\$356.58	*FEDERAL NATIONAL MORTGAGE	\$730.72
*BATTIS, ANNE M.	\$537.61	*FERNEE, BRIAN & JULIE,	\$1,864.00
*BERESHNY, DEBRA A.	\$2,499.84	*FILSON, VICKI J.	\$78.12
BERKLEY PROPERTIES INC	\$1,224.72	*FISETTE, DAVID A. & KARYN D.	\$1,483.42
*BERRY, RALPH H.	\$1,495.62	*FOLSOM, ELAINE H. LIFE ESTATE	\$1,712.42
*BETTS, MARK R.	\$3,597.30	*FOLSOM, JOHN H II & BETH A	\$524.27
*BLAIS, DOUGLAS G.	\$1,743.84	*FOSTER, KATHLEEN P.	\$2,980.57
*BLOOD, JAMIE	\$534.87	*FREDETTE, DAVID B.	\$2,235.24
*BOSTON, ALVIN M	\$2,582.11	*GARY, CHARLES A.	\$30.96
*BOULIER, ELISSA M.	\$910.35	*GBC PROPERTY MANAGEMENT	\$2,089.08
*BOURNE, JAY M.	\$1,400.26	*GOODRICH, SUNSHINE D. & JUNE	\$147.42
*BRADBURN, MARILYN J.	\$1,098.09	*GOODWIN, RICHARD D.	\$143.01
*BRADBURN, RICHARD A.	\$1,120.14	*GOODWIN, RICHARD D.	\$764.82
*BREZAK, PAMELA L.	\$117.43	*GOODWIN, RICHARD D.	\$1,353.87
*BRIDGE, WAYNE	\$943.74	*GRANT, HAROLD W & ROBERT	\$934.29
*BRONDER CONSTRUCTION, LLC	\$373.76	GROVER, DANIEL & JOHNSON	\$66.15
*BROTHER, INA	\$3,348.09	GROVER, DANIEL & JOHNSON	\$567.00
*BUDLONG, MICHAEL R.	\$1,093.05	*GUILFORD TRANS. INDUSTRIES	\$1.29
*CAHOON, MARK H.	\$556.26	*GUILFORD TRANS. INDUSTRIES	\$1.45
CAMERON, BARBARA L.	\$549.37	*GUILFORD TRANS. INDUSTRIES	\$2.00
*CAMIRE, DAVID	\$1,213.13	*GUILFORD TRANS. INDUSTRIES	\$2.32
*CASE, STEPHEN SCOTT	\$1,162.98	*GUILFORD TRANS. INDUSTRIES	\$2.46
*CASE, STEPHEN SCOTT	\$1,956.78	*HALL, ARTHUR L. JR TRUSTEE	\$1,045.80
*CHAN, WENDY	\$2,307.06	*HALL, ARTHUR L. JR TRUSTEE	\$2,300.76
*CHAPPELL, JANET L.	\$40.32	*HARDY, PATRICIA JEAN	\$596.20
*CHAPPELL, JANET L.	\$1,103.13	*HARTMANN, ERNEST, ESTATE OF	\$0.58
*CLOCK, DALE	\$1,600.20	*HEBERT, WAYNE E. & BEVERLY.	\$476.91
*CLOCK, DALE A.	\$41.58	*HERTEL, VAN E JR	\$1,232.28
*CLOCK, DALE A.	\$1,101.24	HILTON, MALCOLM G JR	\$2,600.64
COLE, EDITH E, TRUSTEE	\$1,976.94	HOULE, OSCAR J	\$3,369.24
COLE, EDITH, TRUSTEE	\$26.46	*HUMPHREY, BERTHA M, ROSEN,	\$2,770.74
*CONLEY, MARK W	\$1,756.49	*HUPE, RICHARD A & RUTH	\$221.76
COOK, NANCY E.	\$2,491.02	*HUPE, RICHARD A & RUTH	\$1,494.36
COOK, PETER	\$81.90	*HUPE, RICHARD A & RUTH	\$1,836.45
COOK, PETER W.	\$1,275.12	*JOHNSON HEIRS, JOHNSON, M	\$1,401.12
*COTE, KEITH	\$10.60	KDK PROPERTIES	\$840.42
*COURTEAU, ANDREW R. JR.,	\$1,810.62	KDK PROPERTIES, LLC	\$735.84
*CRESWELL, DON S. SR.	\$968.94	*KELLIS, BASIL L	\$5.07
*CUMBERLAND FARMS, INC.	\$418.32	*KELLIS, BASIL L	\$152.11
*DAVIS, LAWRENCE L.	\$1,417.50	*KING, BENJAMIN S. & BURZON	\$3,827.88
DAY, BARBARA	\$1,840.86	LAFRENIERE, ASTI	\$36.54
DAY, BARBARA	\$2,802.24	LAFRENIERE, STEPHEN M.	\$626.22
DAY, BARBARA (P IN P)	\$264.60	LAFRENIERE, STEPHEN M.	\$1,305.36

* PAID IN FULL 3-1-17

LAFRENIERE, ZACHARY	\$2,322.18	*SILK- L'HEUREUX, HEATHER A	\$1,706.67
LAFRENIERE, ZACHARY S.	\$95.76	*SMITH, CHRISTINA & JUDITH F	\$1,838.34
*LARSEN, GILBERT	\$1,667.50	ST HILAIRE, CAROLYN	\$287.28
*LAUGHLIN, HENRY A. III, TRUSTEE	\$15.12	STEVES, JOHN C II	\$950.04
*LAUGHLIN, HENRY A. III, TRUSTEE	\$66.15	*SWETT, KASI LYNN	\$1,553.58
*LEDGEWOOD PROPERTIES, LLC	\$1,543.50	*TAPLEY, ROBERT W, ESTATE OF	\$609.21
*LEVESQUE, RONALD K.	\$1,282.68	*TAUTKAS, JOSEPH T & JOANNE	\$300.10
*LEVESQUE, SCOTT V & REBECCA	\$1,541.61	*TRUESDALE, SARAMANDA T	\$151.20
LIEGE CORPORATION	\$3,291.12	*US BANK NATIONAL ASSOC	\$1,491.21
*LINK, ROGER A. JR. & JEAN M.	\$2,153.97	*VACHON, RICHARD	\$923.34
*LONGLEY, SEAN	\$458.44	*VERSOCKI, ROBERT & CINDY	\$1,368.99
*LONGLEY, SEAN M & PAMELA A	\$1,928.60	WATSON, FRANK	\$2,295.72
*LUTHER, FRANKLYN F. & KAREN	\$1,207.71	WILLIAMS, ANDREA D	\$1,684.62
*MAILHOT, CANDACE M. & KEVIN	\$2.92	*WOOD, JAY R, ETAL	\$25.83
*MAINE STATE HOUSING AUTH	\$1,113.21	*WOOD, JAY R, ETAL	\$1,003.59
*MARVIN, CHARLES & MONICA	\$979.02	*WOOD, JEFFREY & BURNS, HEIDI	\$444.42
*MARVIN, CHARLES H & MONICA	\$4,043.97	WORMWOOD, MICHAEL A	\$949.41
*MATHEWS, CARLTON	\$778.68	YOKE, ROBERT JR. & CANDACE	\$2,142.00
MATHEWS, SHARON B. TRUSTEE	\$3,347.82	*ALLARDS MARKET	\$183.96
*MCLEAN, JASON	\$1,563.66	ANOTHER LOOK	\$126.00
MECHANICS SAVINGS BANK	\$913.50	BUBBA FRYES	\$126.00
*MESSIER-DAVIS, CINDY J.	\$1,403.22	*COMPUTER LADY	\$0.06
*MICK, CAROL L.	\$697.39	COMPUTER REPAIR	\$13.86
*MOULTON, DEBBIE A. & ROSS E.	\$1,859.76	DAVE'S GARAGE	\$698.04
MURRAY-BUMFORD, CAROLE	\$1,974.42	*DIRECTV, LLC	\$0.74
*NASH BURBANK, LORETTA L	\$938.07	*DUNKIN DONUTS	\$10.21
*NATURE'S ACRES, LLC	\$9.01	*EASTCOAST BIO, INC.	\$20.06
*NOLAN, CHRISTOPHER	\$1,287.72	HOMETOWN QUICK STOP	\$463.68
*NOSEK, JAMES E	\$853.65	*JBJ MACHINE COMPANY, INC.	\$1,187.62
*O'CONNOR, TARA J.	\$1.03	KING COBRA MUFFLER CENTER	\$126.00
*OILER, RYAN L.	\$2,668.68	LITTLEFIELD & SONS INC.	\$241.92
*PANKEY, JULIE & PANKEY, GARY	\$2,176.51	MAGIC WASH	\$133.56
PAQUETTE, GREGG, TRUSTEE	\$1,499.40	NATURES ACRES	\$0.78
*PARISI, THOMAS J & DEBRA J	\$2,410.29	OTT'S AUTOMOTIVE & AUTOBODY	\$778.68
*PAUL, HARVEY A.	\$442.89	*RD CONCRETE WORKS	\$0.67
*PAWLAK, GERALD	\$137.34	TOWN PIZZA	\$441.00
PERKINS, FRED H	\$1,504.44	*WASTE MANAGEMENT OF NH, INC	\$94.50
PERKINS, FRED H. JR.	\$30.24		
PERKINS, FRED H., JR.	\$1,329.30	TOTAL (6-30-16)	\$239,743.69
PERKINS, FRED H., JR.	\$1,433.88	TOTAL (3-1-17)	\$72,763.65
*PHILLIPS, MURIEL, HEIRS OF	\$606.06		
*PICARD, MICHAEL F. & RAHMAN,	\$79.32		
*PICARD, MICHAEL F. & RAHMAN,	\$157.50		
*PLACE, JOHN F. & ERNESTINE E.	\$3,167.64		
POMERLEAU, KRISTIN A	\$2,739.24		
PORPER, LEE ANN	\$1,837.08		
*QUINT, DARREN N	\$115.92		
*QUINT, LENDELL N.	\$927.99		
*QUINT, PETER	\$1,116.34		
*QUINT, STEPHEN L	\$2,067.66		
RANDALL, RICHARD & BEVERLY	\$1,542.71		
*RICHARD, THOMAS & CYNTHIA	\$1,457.51		
*ROSEN, CHRISTOPHER T	\$1,231.02		
*ROYAL, DONALD C & SONYA A	\$3,351.60		
ROYAL, KEVIN D	\$779.94		
ROYAL, KEVIN D & SHERRY A	\$936.18		
*ROYAL, KEVIN D & SHERRY A	\$3,066.84		
SEQUEIRA, ALLEN A.	\$728.28		
*SHAW, HAROLD D. & JOAN M.	\$481.95		
SHAW, STEVEN L.	\$1,544.76		
*SHERIDAN, MARION M	\$64.41		
*SHERIDAN, MARION M.	\$17.58		

* PAID IN FULL 3-1-17

**OUTSTANDING TAX LIENS
FISCAL YEAR 2015**

*ALAIMO, LUCINDA & ANDREW	\$2,528.01
*ANDERSON, MARY BRAY	\$3,841.46
*BERKLEY PROPERTIES INC	\$1,333.07
*BRETON, BRIAN A.	\$1,683.44
*CASE, STEPHEN SCOTT	\$1,253.67
*CASE, STEPHEN SCOTT	\$2,057.27
*CLOCK, DALE	\$1,689.23
*COOK, NANCY E.	\$2,608.64
*COOK, PETER W.	\$1,353.72
*DAY, BARBARA	\$1,937.63
*DAY, BARBARA	\$2,929.85
*DAY, BARBARA (P IN P)	\$310.77
*DOWLING, REGINA G., TRUSTEE	\$1,000.27
*FALLO, SUSAN	\$551.71
*GOODRICH, SUNSHINE D. & JUNE R.	\$189.84
*GROVER, DANIEL & JOHNSON	\$420.94
HILTON, MALCOLM G JR	\$1,353.50
*HOULE, OSCAR J	\$3,165.22
*HUMPHREY, BERTHA M, ROSEN,	\$2,897.34
*KDK PROPERTIES	\$905.08
*KDK PROPERTIES, LLC	\$797.14
*LAFRENIERE, ASTI	\$75.39
*LAFRENIERE, STEPHEN M.	\$691.81
*LAFRENIERE, STEPHEN M.	\$1,384.93
*LAFRENIERE, ZACHARY	\$2,434.39
*LAFRENIERE, ZACHARY S.	\$152.19
*LIEGE CORPORATION	\$3,434.42
*MATHEWS, SHARON B. TRUSTEE	\$1,731.54
NEHEMIAH COMMUNITY	\$1,608.72
*PHILLIPS, MURIEL, HEIRS OF	\$663.19
*POMERLEAU, KRISTIN A	\$2,864.83
*PORPER, LEE ANN	\$1,652.15
*ROYAL, KEVIN D	\$842.66
*ROYAL, KEVIN D & SHERRY A	\$1,003.91
*SEQUEIRA, ALLEN A.	\$820.70
*SHAW, STEVEN L.	\$1,632.01
*SMITH, CHRISTINA & JUDITH F	\$1,924.92
*STEVES, JOHN C II	\$819.69
*SWETT, KASI LYNN	\$1,508.44
*WILLIAMS, ANDREA D	\$1,776.36
*YOKE, ROBERT S. JR. & CANDACE	\$2,248.43
ANOTHER LOOK	\$124.50
*BUBBA FRYES	\$5.18
CATHY'S PLACE	\$79.68
COMPUTER REPAIR	\$13.69
DAVE'S GARAGE	\$692.22
KING COBRA MUFFLER CENTER	\$124.50
LITTLEFIELD & SONS INC.	\$239.04
OTT'S AUTOMOTIVE & AUTOBODY	\$622.50
TOWN PIZZA	\$435.75
*WASTE MANAGEMENT OF NH, INC	\$67.23
TOTAL (6-30-16)	\$66,482.77
TOTAL (3-1-17)	\$5,294.10

**OUTSTANDING TAX LIENS
FISCAL YEAR 2014**

ANOTHER LOOK	\$124.50
CATHY'S PLACE	\$4.65
COMPUTER REPAIR	\$13.69
DAVE'S GARAGE	\$692.22
*DQ CONCRETE	\$186.75
ELM STREET MARKET & DELI	\$124.50
HOMETOWN COLLISION CENTER	\$136.95
LITTLEFIELD & SONS INC.	\$239.04
SPRINT NEXTEL	\$311.25
TOWN PIZZA	\$435.75
*WASTE MANAGEMENT OF NH, INC	\$87.15
TOTAL (6-30-16)	\$2,356.45
TOTAL (3-1-17)	\$2,082.55

**OUTSTANDING TAX LIENS
FISCAL YEAR 2013**

COMPUTER REPAIR	\$13.69
DAVE'S GARAGE	\$476.84
*DQ CONCRETE	\$186.75
LITTLEFIELD & SONS INC.	\$239.04
RAFTERY LEGAL, LLC	\$18.67
*RD CONCRETE WORKS	\$27.08
TOWN PIZZA	\$435.75
*WASTE MANAGEMENT OF NH, INC	\$103.34
TOTAL (6-30-16)	\$1,559.84
TOTAL (3-1-17)	\$1,269.75

**OUTSTANDING TAX LIENS
FISCAL YEAR 2012**

COMPUTER REPAIR	\$12.54
DAVE'S GARAGE	\$707.94
DQ CONCRETE	\$171.00
LITTLEFIELD & SONS INC.	\$218.88
RAFTERY LEGAL, LLC	\$17.10
TOWN PIZZA	\$399.00
*WASTE MANAGEMENT OF NH, INC	\$168.20
TOTAL (6-30-16)	\$1,694.40
TOTAL (3-1-17)	\$1,526.20

*** PAID IN FULL 3-1-17**

**OUTSTANDING TAX LIENS
FISCAL YEAR 2011**

DAVE'S GARAGE	\$673.79
DQ CONCRETE	\$162.75
LAKE COUNTRY MOVING & STOR	\$111.76
LITTLEFIELD & SONS INC.	\$0.41
TOWN PIZZA	\$379.75
TOTAL (6-30-16)	\$1,328.46
TOTAL (3-1-17)	\$1,246.64

**OUTSTANDING TAX LIENS
FISCAL YEAR 2006**

APOLLO GALILEO, USA	\$24.24
B LITTLEFIELD & SONS INC.	\$193.92
LEASE FINANCE GROUP	\$14.14
PITNEY BOWES, INC	\$23.23
YALE FINANCIAL SERVICES, INC	\$716.29
TOTAL (6-30-16)	\$959.35
TOTAL (3-1-17)	\$959.35

**OUTSTANDING TAX LIENS
FISCAL YEAR 2010**

*DAVE'S GARAGE	\$676.89
*DQ CONCRETE	\$2.21
LAKE COUNTRY MOVING & STORE	\$73.83
LITTLEFIELD & SONS INC.	\$209.28
TOTAL (6-30-16)	\$962.21
TOTAL (3-1-17)	\$ 248.83

**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 (6-30-16)	\$3,955.38
TOTAL (3-1-17)	\$3,941.38

**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

LITTLEFIELD & SONS INC.	\$209.28
TOWN PIZZA	\$190.75
TOTAL (6-30-16)	\$400.03
TOTAL (3-1-17)	\$400.03

**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	\$0.07
YALE FINANCIAL S	\$255.11
TOTAL (6-30-16)	\$3,130.36
TOTAL (3-1-17)	\$3,096.18

**OUTSTANDING TAX LIENS
FISCAL YEAR 2008**

APOLLO GALILEO, USA	\$25.20
B LITTLEFIELD & SONS INC.	\$201.60
TOTAL (6-30-16)	\$225.80
TOTAL (3-1-17)	\$225.80

**OUTSTANDING TAX LIENS
FISCAL YEAR 2007**

APOLLO GALILEO, USA	\$24.72
B LITTLEFIELD & SONS INC.	\$197.76
TOTAL (6-30-16)	\$222.48
TOTAL (3-1-17)	\$222.48

* PAID IN FULL 3-1-17

**OUTSTANDING TAX LIENS
FISCAL YEAR 2003**

B LITTLEFIELD & LEASE FINANCE GR	\$289.17 \$20.69
*SYSCO FOOD SERVI	\$37.75
TOTAL (6-30-16)	\$347.61
TOTAL (3-1-17)	\$309.86

**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
TOTAL (6-30-16)	\$1,114.99
TOTAL (3-1-17)	\$969.07

**OUTSTANDING TAX LIENS
FISCAL YEAR 2001**

B LITTLEFIELD & SONS INC.	\$296.83
BANKVEST CAPITAL CORP	\$533.78
*FORTIER AND SONS INC.	\$143.61
TOTAL (6-30-16)	\$974.22
TOTAL (3-1-17)	\$830.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 2000**

B LITTLEFIELD & SONS INC.	\$301.61
*FORTIER AND SONS INC.	\$145.92
TOTAL (6-30-16)	\$447.53
TOTAL (3-1-17)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1999**

B LITTLEFIELD & SONS INC.	\$301.61
*FORTIER AND SONS INC.	\$145.92
TOTAL (6-30-16)	\$447.53
TOTAL (3-1-17)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1998**

B LITTLEFIELD & SONS INC.	\$301.61
*FORTIER AND SONS INC.	\$145.92
TOTAL (6-30-16)	\$447.53
TOTAL (3-1-17)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1997**

B LITTLEFIELD & SONS INC.	\$295.87
TOTAL (6-30-16)	\$295.87
TOTAL (3-1-17)	\$295.87

**OUTSTANDING TAX LIENS
FISCAL YEAR 1996**

*B LITTLEFIELD & SONS INC.	\$135.72
TOTAL (6-30-16)	\$135.72
TOTAL (3-1-17)	\$0.00

**OUTSTANDING TAX LIENS
FISCAL YEAR 1995**

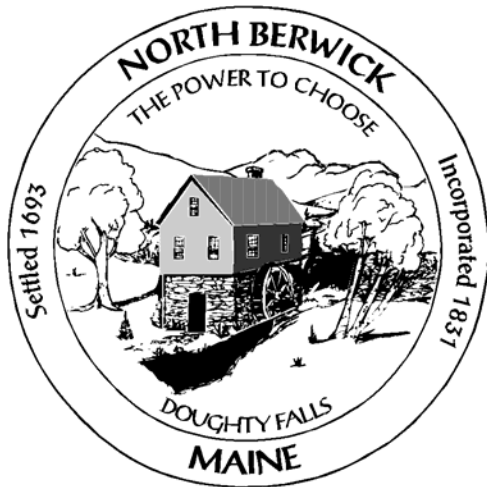
*B LITTLEFIELD & SONS INC.	\$286.10
TOTAL (6-30-16)	\$286.10
TOTAL (3-1-17)	\$0.00

**OUTSTANDING TAX LIENS
FISCAL YEAR 1992**

*B LITTLEFIELD & SONS INC.	\$1,150.80
TOTAL (6-30-16)	\$1,150.80
TOTAL (3-1-17)	\$0.00

* PAID IN FULL 3-1-17

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



**FY 2016 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2016



Proven Expertise and Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2016

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FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of North Berwick
North Berwick, Maine

Report on the Financial Statements

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, 2016, and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement.

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

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

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, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension information on pages 4 through 11 and 47 through 50 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of North Berwick, Maine's basic financial statements. The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues, Schedule of Departmental Operations – General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2017, on our consideration of the Town of North Berwick’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* in considering the Town of North Berwick’s internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 9, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2016**

(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, 2016. 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 pension information, 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 Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

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

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 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 funds balance sheet and the governmental funds 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 funds balance sheet and the governmental funds 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 "All 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, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions and Notes to Required Supplementary Information.

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 position, and changes in net position of the Town's governmental and business-type activities. The Town's total net position for governmental activities increased by \$398,835 from \$10.6 million to \$11.0 million. The Town's total net position for business-type activities increased by \$19,687 from \$137,926 to \$157,613.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$3,242,866 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$157,613.

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

	Governmental Activities		Business-type Activities	
	2016	2015 (Restated)	2016	2015
Assets:				
Current Assets	\$ 4,079,972	\$ 3,971,329	\$ 166,672	\$ 137,926
Capital Assets	9,958,456	9,743,776	-	-
Total Assets	14,038,428	13,715,105	166,672	137,926
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	194,593	51,779	-	-
Total Deferred Outflows of Resources	194,593	51,779	-	-
Liabilities:				
Current Liabilities	423,307	532,968	9,059	-
Long-term Debt Outstanding	2,580,365	2,400,071	-	-
Total Liabilities	3,003,672	2,933,039	9,059	-
Deferred Inflows of Resources:				
Prepaid Taxes	24,480	19,760	-	-
Deferred Inflows Related to Pensions	198,955	207,006	-	-
Total Deferred Inflows of Resources	223,435	226,766	-	-
Net Position:				
Net Investment in Capital Assets	7,495,623	7,261,173	-	-
Restricted: Permanent Funds	267,425	289,254	-	-
Unrestricted	3,242,866	3,056,652	157,613	137,926
Total Net Position	\$ 11,005,914	\$ 10,607,079	\$ 157,613	\$ 137,926

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 854,098	\$ 549,868	\$ 105,605	\$ 99,170
<i>General Revenues:</i>				
Taxes	7,942,305	7,731,311	-	-
Grants and contributions not restricted to specific programs	1,041,990	894,517	-	-
Miscellaneous	198,538	187,825	11,019	13,039
Total Revenues	<u>10,036,931</u>	<u>9,363,521</u>	<u>116,624</u>	<u>112,209</u>
Expenses				
General government	923,029	871,489	-	-
Public safety	1,747,785	1,648,478	-	-
Health and welfare	44,516	57,180	-	-
Recreation and culture	189,254	188,818	-	-
Education	4,995,794	4,795,418	-	-
Public works	1,062,527	1,101,690	-	-
Library	199,567	202,767	-	-
County tax	354,255	354,696	-	-
TIF	22,512	22,244	-	-
Unclassified	43,993	28,754	-	-
Interest on long-term debt	54,864	81,129	-	-
Pay-per-throw trash program	-	-	96,937	87,457
Total Expenses	<u>9,638,096</u>	<u>9,664,342</u>	<u>96,937</u>	<u>87,457</u>
Change in Net Position	398,835	(300,821)	19,687	24,752
Net Position - July 1, Restated	<u>10,607,079</u>	<u>10,907,900</u>	<u>137,926</u>	<u>113,174</u>
Net Position - June 30	<u>\$ 11,005,914</u>	<u>\$ 10,607,079</u>	<u>\$ 157,613</u>	<u>\$ 137,926</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 7.19%, while total expenses decreased by .27%.

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,

	2016	2015
General Fund:		
Assigned	\$ 396,707	\$ 160,695
Unassigned	2,756,723	2,727,300
Total General Fund	\$ 3,153,430	\$ 2,887,995
Nonmajor Funds:		
Capital Projects Funds:		
Restricted	\$ -	\$ 24,810
Committed	245,709	255,277
Assigned	307	304
Unassigned	(2,123)	-
Permanent Funds:		
Restricted	267,425	264,444
Total Nonmajor Funds	\$ 511,318	\$ 544,835

The general fund total fund balance increased by \$265,435 from the prior fiscal year. The nonmajor fund balances decreased by \$33,517 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 and unassigned fund balances and applied receipts. Refer to Schedules A and B for additional information on budget differences.

The general fund actual revenues were over budget by \$222,165. This was a result of all revenues being receipted over budget.

The general fund actual expenditures were under budget by \$495,100. All expenditure accounts were under budget with the exception of education and capital outlay.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2016, the net book value of capital assets recorded by the Town increased by \$214,680 from the prior year. This increase is the result of capital additions of \$750,583 less current year depreciation expense of \$535,903. For additional details refer to Note 4 of Notes to Financial Statements.

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

	2016	2015 (Restated)
Land and improvements	\$ 1,381,953	\$ 1,341,374
Buildings and improvements	2,599,612	2,680,918
Machinery and equipment	174,240	143,749
Vehicles	1,038,818	797,599
Art works and historical treasures	10,000	10,000
Infrastructure	4,753,833	4,770,136
Total	\$ 9,958,456	\$ 9,743,776

Debt

At June 30, 2016, the Town had \$2.46 million in bonds outstanding versus \$2.41 million last year. Other obligations include the net pension liability and accrued compensated absences. For additional details 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 three months while also maintaining significant reserves for future operations, capital and program needs.

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 P.O. Box 422, North Berwick, Maine 03906.

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 3,854,254	\$ 20,199	\$ 3,874,453
Investments	23,480	-	23,480
Accounts receivable (net of allowance for uncollectibles):			
Taxes	262,333	-	262,333
Liens	60,997	-	60,997
Other	25,381	-	25,381
Internal balances	(146,473)	146,473	-
Total current assets	<u>4,079,972</u>	<u>166,672</u>	<u>4,246,644</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,171,149	-	1,171,149
Buildings and vehicles net of accumulated depreciation	<u>8,787,307</u>	<u>-</u>	<u>8,787,307</u>
Total noncurrent assets	<u>9,958,456</u>	<u>-</u>	<u>9,958,456</u>
TOTAL ASSETS	<u>14,038,428</u>	<u>166,672</u>	<u>14,205,100</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	<u>194,593</u>	<u>-</u>	<u>194,593</u>
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>194,593</u>	<u>-</u>	<u>194,593</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,233,021</u>	<u>\$ 166,672</u>	<u>\$ 14,399,693</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 102,379	\$ 9,059	\$ 111,438
Accrued expenses	5,373	-	5,373
Due to other governments	8,805	-	8,805
Escrows	40,901	-	40,901
Current portion of long-term obligations	<u>265,849</u>	<u>-</u>	<u>265,849</u>
Total current liabilities	<u>423,307</u>	<u>9,059</u>	<u>432,366</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	2,262,039	-	2,262,039
Net pension liability	<u>318,326</u>	<u>-</u>	<u>318,326</u>
Total noncurrent liabilities	<u>2,580,365</u>	<u>-</u>	<u>2,580,365</u>
TOTAL LIABILITIES	<u>3,003,672</u>	<u>9,059</u>	<u>3,012,731</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	24,480	-	24,480
Deferred inflows related to pensions	<u>198,955</u>	<u>-</u>	<u>198,955</u>
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>223,435</u>	<u>-</u>	<u>223,435</u>
NET POSITION			
Net investment in capital assets	7,495,623	-	7,495,623
Restricted for: Permanent funds	267,425	-	267,425
Unrestricted	<u>3,242,866</u>	<u>157,613</u>	<u>3,400,479</u>
TOTAL NET POSITION	<u>11,005,914</u>	<u>157,613</u>	<u>11,163,527</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,233,021</u>	<u>\$ 166,672</u>	<u>\$ 14,399,693</u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Position		
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 923,029	\$ 239,333	\$ -	\$ -	\$ (683,696)	\$ -	\$ (683,696)
Public safety	1,747,785	462,965	-	-	(1,284,820)	-	(1,284,820)
Health and welfare	44,516	46,430	-	-	1,914	-	1,914
Recreation and culture	189,254	49,944	-	-	(139,310)	-	(139,310)
Education	4,995,794	-	-	-	(4,995,794)	-	(4,995,794)
Public works	1,062,527	55,426	-	-	(1,007,101)	-	(1,007,101)
Library	199,567	-	-	-	(199,567)	-	(199,567)
County tax	354,255	-	-	-	(354,255)	-	(354,255)
TIF	22,512	-	-	-	(22,512)	-	(22,512)
Unclassified	43,993	-	-	-	(43,993)	-	(43,993)
Interest on long-term debt	54,864	-	-	-	(54,864)	-	(54,864)
Total governmental activities	<u>9,638,096</u>	<u>854,098</u>	<u>-</u>	<u>-</u>	<u>(8,783,998)</u>	<u>-</u>	<u>(8,783,998)</u>
Business-type activities:							
Pay-per-throw trash program	<u>96,937</u>	<u>105,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,668</u>	<u>8,668</u>
Total business-type activities	<u>96,937</u>	<u>105,605</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,668</u>	<u>8,668</u>
Total government	<u>\$ 9,735,033</u>	<u>\$ 959,703</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(8,783,998)</u>	<u>8,668</u>	<u>(8,775,330)</u>

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2016

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(8,783,998)	8,668	(8,775,330)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,225,100	-	7,225,100
Excise taxes	717,205	-	717,205
Grants and contributions not restricted to specific programs	1,041,990	-	1,041,990
Miscellaneous	198,538	11,019	209,557
Total general revenues	9,182,833	11,019	9,193,852
Change in net position	398,835	19,687	418,522
NET POSITION - JULY 1, RESTATED	10,607,079	137,926	10,745,005
NET POSITION - JUNE 30	\$ 11,005,914	\$ 157,613	\$ 11,163,527

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

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET – GOVERNMENTAL FUNDS
JUNE 30, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,394,310	\$ 459,944	\$ 3,854,254
Investments	-	23,480	23,480
Accounts receivable (net of allowance for uncollectibles):			
Taxes	262,333	-	262,333
Liens	60,997	-	60,997
Other	25,381	-	25,381
Due from other funds	55,738	89,630	145,368
TOTAL ASSETS	\$ 3,798,759	\$ 573,054	\$ 4,371,813
LIABILITIES			
Accounts payable	\$ 96,381	\$ 5,998	\$ 102,379
Accrued expenses	5,373	-	5,373
Due to other governments	8,805	-	8,805
Due to other funds	236,103	55,738	291,841
Escrow	40,901	-	40,901
Accrued compensated absences	65,055	-	65,055
TOTAL LIABILITIES	452,618	61,736	514,354
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	24,480	-	24,480
Deferred revenues	168,231	-	168,231
TOTAL DEFERRED INFLOWS OF RESOURCES	192,711	-	192,711
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	267,425	267,425
Committed	-	245,709	245,709
Assigned	396,707	307	397,014
Unassigned	2,756,723	(2,123)	2,754,600
TOTAL FUND BALANCES	3,153,430	511,318	3,664,748
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 3,798,759	\$ 573,054	\$ 4,371,813

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

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2016

	Total Governmental Funds
Total Fund Balances	\$ 3,664,748
Amounts reported for governmental activities in the Statement of Net Position 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	9,958,456
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	168,231
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	194,593
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	(2,462,833)
Net pension liability	(318,326)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(198,955)
Net position of governmental activities	\$ 11,005,914

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, 2016

	General Fund	All Nonmajor Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 7,220,379	\$ -	\$ 7,220,379
Excise taxes	717,205	-	717,205
Intergovernmental	1,041,990	-	1,041,990
Charges for services	854,098	-	854,098
Miscellaneous revenues	100,145	98,393	198,538
TOTAL REVENUES	<u>9,933,817</u>	<u>98,393</u>	<u>10,032,210</u>
EXPENDITURES			
Current:			
General government	838,274	-	838,274
Public safety	1,616,472	-	1,616,472
Health and welfare	38,436	-	38,436
Recreation and culture	181,038	-	181,038
Education	4,995,794	-	4,995,794
Public works	760,041	-	760,041
Library	196,821	-	196,821
County tax	354,255	-	354,255
TIF	22,512	-	22,512
Unclassified	16,961	28,170	45,131
Debt service:			
Principal	41,051	-	41,051
Interest	54,864	-	54,864
Capital outlay	626,231	29,372	655,603
TOTAL EXPENDITURES	<u>9,742,750</u>	<u>57,542</u>	<u>9,800,292</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>191,067</u>	<u>40,851</u>	<u>231,918</u>
OTHER FINANCING SOURCES			
Transfers in	90,068	15,700	105,768
Transfers (out)	(15,700)	(90,068)	(105,768)
TOTAL OTHER FINANCING SOURCES (USES)	<u>74,368</u>	<u>(74,368)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	265,435	(33,517)	231,918
FUND BALANCES - JULY 1	<u>2,887,995</u>	<u>544,835</u>	<u>3,432,830</u>
FUND BALANCES - JUNE 30	<u>\$ 3,153,430</u>	<u>\$ 511,318</u>	<u>\$ 3,664,748</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, 2016

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 231,918</u>
<p>Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:</p>	
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:</p>	
Capital asset acquisitions	750,583
Depreciation expense	<u>(535,903)</u>
	<u>214,680</u>
<p>Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:</p>	
Taxes and liens receivable	<u>4,721</u>
<p>Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds</p>	
	<u>142,814</u>
<p>Repayment of long-term debt principal as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position</p>	
	<u>177,739</u>
<p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position</p>	
	<u>(225,000)</u>
<p>Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds</p>	
	<u>8,051</u>
<p>Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:</p>	
Net pension liability	<u>(156,088)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 398,835</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION – PROPRIETARY FUNDS
JUNE 30, 2016

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
ASSETS	
Cash and cash equivalents	\$ 20,199
Due from other funds	146,473
TOTAL ASSETS	<u>\$ 166,672</u>
LIABILITIES	
Accounts payable	\$ 9,059
Due to other funds	-
TOTAL LIABILITIES	<u>9,059</u>
NET POSITION	
Restricted	-
Unrestricted	157,613
TOTAL NET POSITION	<u>157,613</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 166,672</u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
OPERATING REVENUES	
Bag sales	\$ 105,605
Other	11,019
TOTAL OPERATING REVENUES	<u>116,624</u>
OPERATING EXPENSES	
Operation	88,687
Supplies	8,250
TOTAL OPERATING EXPENSES	<u>96,937</u>
OPERATING INCOME (LOSS)	<u>19,687</u>
NONOPERATING REVENUES (EXPENSES)	
Transfers in	-
Transfers (out)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	<u>-</u>
CHANGE IN NET POSITION	19,687
NET POSITION - JULY 1	<u>137,926</u>
NET POSITION - JUNE 30	<u><u>\$ 157,613</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, 2016

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 105,605
Internal activity - receipts (payments) from/to other funds	(28,673)
Other receipts	11,019
Payments to suppliers	(87,878)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>73</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	73
CASH AND CASH EQUIVALENTS - JULY 1	<u>20,126</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 20,199</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 19,687
Changes in operating assets and liabilities	
(Increase) decrease in due from other funds	(28,673)
(Decrease) increase in accounts payable	9,059
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 73</u></u>

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

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, public safety, public works, health and welfare, education, recreation and culture, and library.

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).

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 Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "*Fair Value Measurement and Application*". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*". The objective of this Statement is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, "*Certain External Investment Pools and Pool Participants*". This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

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 Position, 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 OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Town's net position are reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

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 position 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, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. Both fiduciary funds and component units that are fiduciary in nature have been excluded from these 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:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major fund:

- 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.

Nonmajor funds:

- b. Capital Projects 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 that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the 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. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

- 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.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances".

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, 2016.

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 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 bonds payable, net pension liability 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 funds 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, 2016, the Town's liability for compensated absences is \$65,055.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local District (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

The Town adopted a set of financial policies in 2012 to guide the financial operation of the Town. Included in the policies are 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.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has only one type of item, deferred outflows related to pensions. This item is reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Town has only one type of item, deferred tax revenues, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions qualify for reporting in this category as well. This item is reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied August 18, 2015 on the assessed value listed as of April 1, 2015, for all real and personal property located in the Town. Taxes were due on in two installments on October 3, 2015 and May 7, 2016. Interest on unpaid taxes commenced on October 4, 2015 and May 8, 2016, 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 \$187,333 for the year ended June 30, 2016.

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 (charges to customers or applicants for goods, services, or privileges provided, operating or capital grants and contributions, including special assessments).

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Non-Operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenue and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

NOTE 2 - DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider 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 have a policy covering custodial credit risk for deposits. 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. At June 30, 2016, the Town's cash balances amounting to \$3,874,453 were comprised of bank deposits of \$3,940,190. Of these bank deposits, \$500,000 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$3,440,190 was collateralized with securities held by the financial institution's agent in the Town's name.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50,001
Money markets accounts	3,830,227
Savings accounts	59,962
	<u>\$ 3,940,190</u>

Investments:

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 have a policy for custodial credit risk for investments.

At June 30, 2016, the Town's investments were comprised of the following:

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>Less than 1 Year</u>	<u>1 - 5 Years</u>
Certificates of Deposit	\$ 23,480	\$ -	\$ 4,092	\$ 19,389
	<u>\$ 23,480</u>	<u>\$ -</u>	<u>\$ 4,092</u>	<u>\$ 19,389</u>

The certificates of deposit of \$23,480 were collateralized with securities held by the financial institution's agent in the Town's name.

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 have an investment policy on credit risk. Generally, the Town invests excess funds in cash management accounts and various insured certificates of deposit.

Interest rate risk – is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2016 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	\$ 55,738	\$ 236,103
Nonmajor capital projects funds	89,630	28,065
Nonmajor permanent funds	-	27,673
Enterprise fund	146,473	-
	<u>\$ 291,841</u>	<u>\$ 291,841</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2016:

	Balance, 7/1/15 (Restated)	Additions	Disposals	Balance, 6/30/16
<u>Governmental activities</u>				
Non-depreciated assets:				
Land & non-dep land imprvs.	\$ 1,127,149	\$ 34,000	\$ -	\$ 1,161,149
Art works & historical treasures	10,000	-	-	10,000
	<u>1,137,149</u>	<u>34,000</u>	<u>-</u>	<u>1,171,149</u>
Depreciated assets:				
Land improvements	262,902	14,000	-	276,902
Buildings	1,210,301	-	-	1,210,301
Building improvements	2,613,908	21,806	-	2,635,714
Machinery & equipment	253,667	74,458	-	328,125
Vehicles	2,342,541	366,833	-	2,709,374
Infrastructure	5,405,274	239,486	-	5,644,760
	<u>12,088,593</u>	<u>716,583</u>	<u>-</u>	<u>12,805,176</u>
Less: accumulated depreciation	<u>(3,481,966)</u>	<u>(535,903)</u>	<u>-</u>	<u>(4,017,869)</u>
	<u>8,606,627</u>	<u>180,680</u>	<u>-</u>	<u>8,787,307</u>
Net capital assets	<u>\$ 9,743,776</u>	<u>\$ 214,680</u>	<u>\$ -</u>	<u>\$ 9,958,456</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:

Administration	\$ 85,062
Police	33,197
Fire	66,067
Rescue	32,049
Public works	302,486
Library	2,746
Parks & recreation	8,216
Transfer station	6,080
Total depreciation expense	<u>\$ 535,903</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2016:

	Balance, 7/1/15	Additions	Deletions	Balance, 6/30/16	Current Year Portion
Bonds payable	\$ 2,414,434	\$ 225,000	\$ (176,601)	\$ 2,462,833	\$ 200,794
Capital lease payable	1,138	-	(1,138)	-	-
Net pension liability	162,238	156,088	-	318,326	-
Accrued compensated absences	67,031	-	(1,976)	65,055	65,055
Totals	<u>\$ 2,644,841</u>	<u>\$ 381,088</u>	<u>\$ (179,715)</u>	<u>\$ 2,846,214</u>	<u>\$ 265,849</u>

The following is a summary of the outstanding bonds payable:

\$225,000 General Obligation Bond payable, interest at a rate varying from 0.65% to 2.83%, annual principal payments of \$25,500. Maturity in November of 2025.	\$ 225,000
\$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 of 2036.	1,288,983
\$1,355,500 General Obligation Bond payable, interest at a rate varying from 1.480% to 2.585%, annual principal payments of \$135,550. Maturity in October of 2022.	948,850
Total bonds payable	<u>\$ 2,462,833</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 200,794	\$ 75,896	\$ 276,690
2018	202,558	70,564	273,122
2019	204,394	65,689	270,083
2020	206,308	61,252	267,560
2021	208,296	56,331	264,627
2022-2026	667,682	204,418	872,100
2027-2031	347,711	136,722	484,433
2032-2036	425,090	53,982	479,072
	<u>\$ 2,462,833</u>	<u>\$ 724,854</u>	<u>\$ 3,187,687</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ended June 30, 2016 was \$54,864.

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2016, the Town has the following restricted fund balances:

Nonmajor permanent funds (Schedule G)	<u>\$ 267,425</u>
	<u>\$ 267,425</u>

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2016, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	<u>\$ 245,709</u>
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TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2016, the Town has the following assigned fund balances:

General fund:		
175th Anniversary	\$	12,065
Complex		288
HWY Vehicle		(52,503)
Elections		3,297
Library		22,161
Parks and Recreation		11,168
Summer Rec		23,786
Mill Field Improvements		(17,368)
Animal Control		9,896
Patch		3,469
Sidewalks		3,550
Winter Highway		54,104
Road CIP		74,223
HRA Funds		38,121
Reserved for FY 2017 budget		210,450
Nonmajor capital projects funds (Schedule E)		307
	\$	<u>397,014</u>

NOTE 9 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (800) 451-9800.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 5.0%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's police department employees are part of the PLD's special plan "1N" and are required to contribute 7.5% of their annual salary, while all other employees are part of the regular plan "AN" and are also required to contribute 7.5% of their annual salary. The Town is required to contribute at an actuarially determined rate. The current rates are 8.7% of the special plan "1N" members' covered payroll and 5.6% of the regular plan "AN" members' covered payroll. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2016 was \$55,362.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2016, the Town reported a liability of \$318,326 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2015, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2015, the Town's proportion was 0.099773%, which was a decrease of 0.005658% from its proportion measured as of June 30, 2014.

For the year ended June 30, 2016, the Town recognized total pension expense of \$14,691. At June 30, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 12,853	\$ 40,884
Changes of assumptions	28,131	-
Net difference between projected and actual earnings on pension plan investments	98,247	122,296
Changes in proportion and differences between contributions and proportionate share of contributions	-	35,775
Contributions subsequent to the measurement date	55,362	-
Total	<u>\$ 194,593</u>	<u>\$ 198,955</u>

\$55,362 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Year ended June 30:	
2017	\$ (29,808)
2018	(29,808)
2019	(24,669)
2020	24,562
2021	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2015, using the following methods and assumptions applied to all periods included in the measurement. These same methods and assumptions were used in the actuarial valuation as of June 30, 2014, except as noted:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

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

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on an open basis over a period of fifteen years.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2015 and 2014 are as follows:

Investment Rate of Return - For the PLD Plan, 7.125% per annum for the year ended June 30, 2015 and 7.25% per annum for the year ended June 30, 2014, compounded annually.

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 3.50% to 9.50% per year.

Mortality Rates - For participating local districts, the RP2000 Tables projected forward to 2015 using Scale AA are used; for all recipients of disability benefits, the Revenue Ruling 96-7 Disabled Mortality Table for Males and Females is used.

Cost of Living Benefit Increases - 2.55% per annum for the year ended June 30, 2015 and 3.12% for the year ended June 30, 2014.

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2015 are summarized in the following table:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
US equities	20%	5.2%
Non-US equities	20%	5.5%
Private equity	10%	7.6%
Real assets:		
Real estate	10%	3.7%
Infrastructure	10%	4.0%
Hard assets	5%	4.8%
Fixed income	25%	0.7%

Discount Rate

The discount rate used to measure the collective total pension liability was 7.125% for 2015 and 7.25% for 2014. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability/(asset) as of June 30, 2015 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 7.125% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	6.125%	7.125%	8.125%
Town's proportionate share of the net pension liability	\$ 634,199	\$ 318,326	\$ 18,858

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Net Pension Liability

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2015 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2015 and 2014, this was 4 years for the PLD Consolidated Plan.

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For the PLD Plan, the discount rate was decreased from 7.25% to 7.125% and the cost of living benefit increase assumption was changed from 3.12% to 2.55%.

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

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2015 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (800) 451-9800.

NOTE 10 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Education	\$ 5
Capital Outlay	33,739
	<u>\$ 33,744</u>

NOTE 11 - DEFICIT FUND BALANCES

The following funds had deficit fund balances at June 30, 2016:

Road Bond	<u>\$ 2,123</u>
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NOTE 12 - 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, 2016, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of York	\$ 6,405,567	2.00%	\$ 127,882
RSU #60	9,610,567	35.55%	3,416,557
			<u>\$ 3,544,439</u>

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2016

NOTE 12 – CONTINGENCIES (CONTINUED)

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

NOTE 13 - 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 14 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2016. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 15 - RESTATEMENT

The governmental activities beginning net position balance as of July 1, 2015 has been restated for capital assets. The beginning balance has been restated by \$507,550 to a balance of \$10,607,079.

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
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions
- Notes to Required Supplementary Information

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS
 BUDGET AND ACTUAL – GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2016

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,887,995	\$ 2,887,995	\$ 2,887,995	\$ -
Resources (Inflows):				
Property taxes	7,194,231	7,194,231	7,220,379	26,148
Excise taxes	717,205	717,205	717,205	-
Intergovernmental	986,325	1,040,869	1,041,990	1,121
Charges for services	193,599	717,761	854,098	136,337
Other revenue	87,000	96,234	100,145	3,911
Transfers from other funds	35,420	35,420	90,068	54,648
Amounts Available for Appropriation	<u>12,101,775</u>	<u>12,689,715</u>	<u>12,911,880</u>	<u>222,165</u>
Charges to Appropriations (Outflows):				
General government	848,905	908,380	838,274	70,106
Public safety	1,398,542	1,673,096	1,616,472	56,624
Health and welfare	46,579	46,579	38,436	8,143
Recreation and culture	109,610	205,836	181,038	24,798
Education	4,995,789	4,995,789	4,995,794	(5)
Public works	836,509	907,470	760,041	147,429
Library	218,000	218,982	196,821	22,161
County tax	354,255	354,255	354,255	-
TIF	22,513	22,513	22,512	1
Unclassified	195,333	216,543	16,961	199,582
Capital outlay	337,204	592,492	626,231	(33,739)
Debt service:				
Principal	41,051	41,051	41,051	-
Interest	54,864	54,864	54,864	-
Transfers to other funds	15,700	15,700	15,700	-
Total Charges to Appropriations	<u>9,474,854</u>	<u>10,253,550</u>	<u>9,758,450</u>	<u>495,100</u>
Budgetary Fund Balance, June 30	<u>\$ 2,626,921</u>	<u>\$ 2,436,165</u>	<u>\$ 3,153,430</u>	<u>\$ 717,265</u>
Utilization of assigned fund balance	\$ 54,135	\$ 214,830	\$ -	\$ (214,830)
Utilization of unassigned fund balance	206,939	237,000	-	(237,000)
	<u>\$ 261,074</u>	<u>\$ 451,830</u>	<u>\$ -</u>	<u>\$ (451,830)</u>

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS*

<u>PLD Plan:</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Proportion of the net pension liability (asset)	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	\$ 318,326	\$ 162,238	\$ 371,264
Covered-employee payroll	\$ 852,254	\$ 795,360	\$ 799,014
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	37.35%	20.40%	46.47%
Plan fiduciary net position as a percentage of the total pension liability	88.27%	94.10%	87.50%

* The amounts presented for each fiscal year were determined as of June 30, and are for those years for which information is available.

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS
LAST 10 FISCAL YEARS*

	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>			
Contractually required contribution	\$ 55,362	\$ 40,875	\$ 36,881
Contributions in relation to the contractually required contribution	<u>(55,362)</u>	<u>(40,875)</u>	<u>(36,881)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 852,254	\$ 795,360	\$ 799,014
Contributions as a percentage of covered- employee payroll	6.50%	5.14%	4.62%

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2016

Changes of Assumptions

There was a change in the investment rate of return assumption this year from 7.25% to 7.125%. This change was made in the other MainePERS Programs with the 2014 valuation, but is first being recognized in the PLD Consolidated Plan in 2015. In addition to this change, the cost of living benefit increase assumption was changed from 3.12% to 2.55%. Further, those PLDs who had an IUUAL Surplus account received a refund of that account. As a result, there will be no more IUUAL surplus payments reflected beginning with the 2015 valuation. Finally, the amortization methodology for the Pooled Unfunded Actuarial Liability (PUAL) was changed from a fifteen-year open level dollar method to a method where a separate twenty-year closed period is established annually for the gain or loss in that year with these amortizations being developed as a level percentage of payroll and amortizing the existing PUAL at the time of this change, July 1, 2015, over a closed fifteen-year period beginning on this date.

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.

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund Revenues
- Schedule of Departmental Operations – General Fund
- 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 Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds
- Combining Balance Sheet – Nonmajor Permanent Funds
- Combining Schedule of Revenues, 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, 2016

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 7,194,231	\$ 7,194,231	\$ 7,220,379	\$ 26,148
Excise taxes:				
Auto excise	712,205	712,205	712,205	-
Boat excise tax	5,000	5,000	5,000	-
Intergovernmental revenues:				
State revenue sharing	142,680	142,680	140,530	(2,150)
Homestead exemption	67,284	67,284	63,459	(3,825)
Local road assistance	68,000	68,000	69,952	1,952
School resource officer	-	54,544	54,544	-
Tree growth	9,000	9,000	9,796	796
Veterans exemption	3,000	3,000	3,456	456
General assistance	-	-	2,659	2,659
BETE reimbursement	696,361	696,361	696,429	68
Other intergovernmental	-	-	1,165	1,165
Charges for services:				
Transfer station unclassified	11,000	11,000	11,217	217
Transfer station bulky waste	35,774	35,774	19,889	(15,885)
Transfer station returnables	14,000	14,000	15,324	1,324
General government	97,825	97,825	142,478	44,653
Code enforcement	35,000	37,266	73,716	36,450
Parks and recreation	-	48,650	49,944	1,294
Police department	-	48,807	48,807	-
Fire department	-	225,000	228,703	3,703
Rescue	-	150,000	183,405	33,405
Animal control	-	2,050	2,050	-
Highway	-	25,297	55,426	30,129
Planning/zoning boards	-	22,092	23,139	1,047
Interest income:				
Interest on investments	8,000	8,000	9,852	1,852
Interest on taxes	23,000	23,000	23,317	317
Other income:				
Cable tv	38,000	38,000	37,779	(221)
Millfield	-	-	585	585
Community Center	-	2,625	2,625	-
175th Celebration	-	6,609	6,637	28
Other income	18,000	18,000	19,350	1,350
Transfers from other funds	35,420	35,420	90,068	54,648
Total revenues	<u>9,213,780</u>	<u>9,801,720</u>	<u>10,023,885</u>	<u>222,165</u>
USE OF FUND BALANCE				
Assigned fund balance	54,135	214,830	-	(214,830)
Unassigned fund balance	206,939	237,000	-	(237,000)
Total use of fund balance	<u>261,074</u>	<u>451,830</u>	<u>-</u>	<u>(451,830)</u>
Total available	<u>\$ 9,474,854</u>	<u>\$ 10,253,550</u>	<u>\$ 10,023,885</u>	<u>\$ (229,665)</u>

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 199,160	\$ -	\$ 199,160	\$ 233,797	\$ (34,637)
Office salaries	145,495	-	145,495	135,524	9,971
Town manager	130,400	-	130,400	134,716	(4,316)
FICA/medicare	107,100	-	107,100	104,311	2,789
Insurances	90,500	-	90,500	78,779	11,721
HRA insurance	29,250	35,117	64,367	5,873	58,494
Tax assessing	53,300	-	53,300	50,253	3,047
Code enforcement	72,500	2,266	74,766	74,603	163
Planning board	12,000	21,855	33,855	14,430	19,425
Board of appeals	4,000	237	4,237	788	3,449
Selectmen	5,200	-	5,200	5,200	-
	<u>848,905</u>	<u>59,475</u>	<u>908,380</u>	<u>838,274</u>	<u>70,106</u>
Public safety:					
Police department	787,970	48,806	836,776	825,242	11,534
Hydrant rental/Dispatch/Lights	252,900	-	252,900	258,037	(5,137)
Fire department	131,210	-	131,210	128,782	2,428
Rescue operations	194,597	150,000	344,597	333,715	10,882
School resource officer	11,865	54,544	66,409	54,388	12,021
Animal control	20,000	21,204	41,204	16,308	24,896
	<u>1,398,542</u>	<u>274,554</u>	<u>1,673,096</u>	<u>1,616,472</u>	<u>56,624</u>
Heath and welfare:					
General assistance	10,000	-	10,000	3,989	6,011
Social services	27,079	-	27,079	25,729	1,350
Historical society	9,000	-	9,000	8,670	330
Health officer	500	-	500	48	452
	<u>46,579</u>	<u>-</u>	<u>46,579</u>	<u>38,436</u>	<u>8,143</u>
Recreation and culture:					
Parks and recreation	74,295	93,601	167,896	132,942	34,954
Conservation	500	-	500	-	500
Community center	24,815	2,625	27,440	22,939	4,501
Mill field	10,000	-	10,000	25,157	(15,157)
	<u>109,610</u>	<u>96,226</u>	<u>205,836</u>	<u>181,038</u>	<u>24,798</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	4,995,789	-	4,995,789	4,995,794	(5)
Public works:					
Highway operations	584,260	27,078	611,338	528,394	82,944
Winter highway	124,999	43,883	168,882	114,778	54,104
Transfer station	127,250	-	127,250	116,869	10,381
	<u>836,509</u>	<u>70,961</u>	<u>907,470</u>	<u>760,041</u>	<u>147,429</u>
Library	218,000	982	218,982	196,821	22,161
County tax	354,255	-	354,255	354,255	-
TIF	22,513	-	22,513	22,512	1
Capital outlay:					
Road project	186,384	-	186,384	172,368	14,016
Canine	400	-	400	400	-
Police vehicle	34,200	-	34,200	34,608	(408)
Fire vehicle	71,220	255,000	326,220	326,475	(255)
Highway vehicle	19,000	-	19,000	71,503	(52,503)
Transfer station building	15,000	-	15,000	12,022	2,978
SCBA	11,000	-	11,000	8,855	2,145
Complex	-	288	288	-	288
	<u>337,204</u>	<u>255,288</u>	<u>592,492</u>	<u>626,231</u>	<u>(33,739)</u>
Debt service:					
Principal	41,051	-	41,051	41,051	-
Interest	54,864	-	54,864	54,864	-
	<u>95,915</u>	<u>-</u>	<u>95,915</u>	<u>95,915</u>	<u>-</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS – GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2016

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified					
Overlay	187,333	-	187,333	-	187,333
MF festival	3,000	21,210	24,210	12,145	12,065
Scholarship	-	-	-	2,000	(2,000)
Liens	-	-	-	2,697	(2,697)
Unanticipated expenses	5,000	-	5,000	119	4,881
	<u>195,333</u>	<u>21,210</u>	<u>216,543</u>	<u>16,961</u>	<u>199,582</u>
Transfers to other funds					
Permanent funds	15,700	-	15,700	15,700	-
	<u>15,700</u>	<u>-</u>	<u>15,700</u>	<u>15,700</u>	<u>-</u>
Total Expenditures	<u>\$ 9,474,854</u>	<u>\$ 778,696</u>	<u>\$ 10,253,550</u>	<u>\$ 9,758,450</u>	<u>\$ 495,100</u>

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2016

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 182,328	\$ 277,616	\$ 459,944
Investments	-	23,480	23,480
Due from other funds	89,630	-	89,630
TOTAL ASSETS	<u>\$ 271,958</u>	<u>\$ 301,096</u>	<u>\$ 573,054</u>
LIABILITIES			
Accounts payable	\$ -	\$ 5,998	\$ 5,998
Due to other funds	28,065	27,673	55,738
TOTAL LIABILITIES	<u>28,065</u>	<u>33,671</u>	<u>61,736</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	267,425	267,425
Committed	245,709	-	245,709
Assigned	307	-	307
Unassigned	(2,123)	-	(2,123)
TOTAL FUND BALANCES	<u>243,893</u>	<u>267,425</u>	<u>511,318</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 271,958</u>	<u>\$ 301,096</u>	<u>\$ 573,054</u>

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

TOWN OF NORTH BERWICK, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2016

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	\$ 677	\$ 1,139	\$ 1,816
Other income	82,265	14,312	96,577
TOTAL REVENUES	<u>82,942</u>	<u>15,451</u>	<u>98,393</u>
EXPENDITURES			
Capital outlay	29,372	-	29,372
Program expenses	-	28,170	28,170
TOTAL EXPENDITURES	<u>29,372</u>	<u>28,170</u>	<u>57,542</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>53,570</u>	<u>(12,719)</u>	<u>40,851</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	15,700	15,700
Transfers (out)	(90,068)	-	(90,068)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(90,068)</u>	<u>15,700</u>	<u>(74,368)</u>
NET CHANGE IN FUND BALANCES	(36,498)	2,981	(33,517)
FUND BALANCES - JULY 1	<u>280,391</u>	<u>264,444</u>	<u>544,835</u>
FUND BALANCES - JUNE 30	<u>\$ 243,893</u>	<u>\$ 267,425</u>	<u>\$ 511,318</u>

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

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, 2016

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
ASSETS						
Cash and cash equivalents	\$ 4,604	\$ 177,417	\$ 267	\$ 40	\$ -	\$ 182,328
Due from other funds	-	64,859	-	-	24,771	89,630
TOTAL ASSETS	<u>\$ 4,604</u>	<u>\$ 242,276</u>	<u>\$ 267</u>	<u>\$ 40</u>	<u>\$ 24,771</u>	<u>\$ 271,958</u>
LIABILITIES						
Due to other funds	\$ 1,171	-	-	-	\$ 26,894	\$ 28,065
TOTAL LIABILITIES	<u>1,171</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,894</u>	<u>28,065</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	3,433	242,276	-	-	-	245,709
Assigned	-	-	267	40	-	307
Unassigned	-	-	-	-	(2,123)	(2,123)
TOTAL FUND BALANCES	<u>3,433</u>	<u>242,276</u>	<u>267</u>	<u>40</u>	<u>(2,123)</u>	<u>243,893</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,604</u>	<u>\$ 242,276</u>	<u>\$ 267</u>	<u>\$ 40</u>	<u>\$ 24,771</u>	<u>\$ 271,958</u>

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

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, 2016

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
REVENUES						
Interest income	\$ 35	\$ 639	\$ 1	\$ 2	\$ -	\$ 677
Other income	601	81,664	-	-	-	82,265
TOTAL REVENUES	<u>636</u>	<u>82,303</u>	<u>1</u>	<u>2</u>	<u>-</u>	<u>82,942</u>
EXPENDITURES						
Capital outlay	2,439	-	-	-	26,933	29,372
TOTAL EXPENDITURES	<u>2,439</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,933</u>	<u>29,372</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(1,803)</u>	<u>82,303</u>	<u>1</u>	<u>2</u>	<u>(26,933)</u>	<u>53,570</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	-	-	-
Transfers (out)	-	(90,068)	-	-	-	(90,068)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(90,068)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(90,068)</u>
NET CHANGE IN FUND BALANCES	(1,803)	(7,765)	1	2	(26,933)	(36,498)
FUND BALANCES - JULY 1	<u>5,236</u>	<u>250,041</u>	<u>266</u>	<u>38</u>	<u>24,810</u>	<u>280,391</u>
FUND BALANCES - JUNE 30	<u>\$ 3,433</u>	<u>\$ 242,276</u>	<u>\$ 267</u>	<u>\$ 40</u>	<u>\$ (2,123)</u>	<u>\$ 243,893</u>

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

Permanent Funds

Permanent funds are used to account for assets held by the Town of North Berwick, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS
JUNE 30, 2016

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 262,508	\$ 15,108	\$ 277,616
Investments	18,055	4,092	1,333	-	-	23,480
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	\$ 18,055	\$ 4,092	\$ 1,333	\$ 262,508	\$ 15,108	\$ 301,096
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 5,998	\$ -	\$ 5,998
Due to other funds	-	-	-	27,673	-	27,673
TOTAL LIABILITIES	-	-	-	33,671	-	33,671
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,055	4,092	1,333	228,837	15,108	267,425
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	18,055	4,092	1,333	228,837	15,108	267,425
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,055	\$ 4,092	\$ 1,333	\$ 262,508	\$ 15,108	\$ 301,096

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

TOWN OF NORTH BERWICK, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR PERMANENT FUNDS
 FOR THE YEAR ENDED JUNE 30, 2016

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	\$ 162	\$ 21	\$ 12	\$ 933	\$ 11	\$ 1,139
Other income	-	-	-	8,100	6,212	14,312
TOTAL REVENUES	<u>162</u>	<u>21</u>	<u>12</u>	<u>9,033</u>	<u>6,223</u>	<u>15,451</u>
EXPENDITURES						
Program expenses	-	-	-	27,890	280	28,170
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,890</u>	<u>280</u>	<u>28,170</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>162</u>	<u>21</u>	<u>12</u>	<u>(18,857)</u>	<u>5,943</u>	<u>(12,719)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,700	-	15,700
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,700</u>	<u>-</u>	<u>15,700</u>
NET CHANGE IN FUND BALANCES	162	21	12	(3,157)	5,943	2,981
FUND BALANCES - JULY 1	<u>17,893</u>	<u>4,071</u>	<u>1,321</u>	<u>231,994</u>	<u>9,165</u>	<u>264,444</u>
FUND BALANCES - JUNE 30	<u>\$ 18,055</u>	<u>\$ 4,092</u>	<u>\$ 1,333</u>	<u>\$ 228,837</u>	<u>\$ 15,108</u>	<u>\$ 267,425</u>

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

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 position.

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2016

	Land and Construction in Progress	Land Improvements, Buildings, Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	\$ 456,126	\$ 3,060,111	\$ 20,873	\$ -	\$ 3,537,110
Police	-	20,500	302,763	-	323,263
Fire	90,672	128,356	1,472,407	-	1,691,435
Public works	120,877	166,812	990,856	5,623,971	6,902,516
Rescue	40,786	219,186	201,569	-	461,541
Transfer station	61,628	169,618	23,003	12,022	266,271
Parks and recreation	182,332	283,592	26,028	-	491,952
Library	43,629	74,742	-	8,767	127,138
Cemetery	175,099	-	-	-	175,099
Total General Capital Assets	1,171,149	4,122,917	3,037,499	5,644,760	13,976,325
Less: Accumulated Depreciation	-	(1,302,501)	(1,824,441)	(890,927)	(4,017,869)
Net General Capital Assets	\$ 1,171,149	\$ 2,820,416	\$ 1,213,058	\$ 4,753,833	\$ 9,958,456

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2016

	General Capital Assets 7/1/15 (Restated)	Additions	Deletions	General Capital Assets 6/30/16
Administration	\$ 3,521,612	\$ 15,498	\$ -	\$ 3,537,110
Police	281,223	42,040	-	323,263
Fire	1,374,475	316,960	-	1,691,435
Public works	6,629,576	272,940	-	6,902,516
Rescue	456,041	5,500	-	461,541
Transfer station	248,296	17,975	-	266,271
Parks and recreation	421,049	70,903	-	491,952
Library	118,371	8,767	-	127,138
Cemetery	175,099	-	-	175,099
Total General Capital Assets	13,225,742	750,583	-	13,976,325
Less: Accumulated Depreciation	(3,481,966)	(535,903)	-	(4,017,869)
Net General Capital Assets	<u>\$ 9,743,776</u>	<u>\$ 214,680</u>	<u>\$ -</u>	<u>\$ 9,958,456</u>

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



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

Board of Selectmen
Town of North Berwick
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, 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, 2016, and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements, and have issued our report thereon dated January 9, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of North Berwick, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of North Berwick, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of North Berwick, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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www.rhrsmith.com

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of North Berwick's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
January 9, 2017

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED - DECEMBER 31, 2015

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR: 2015

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DOUG MITCHELL, CPA

Certified Public Accountant and Consultant

96 Middle Road, Falmouth, ME 04105

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 years ended December 31, 2015 and 2014, 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 audit 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 misstatement. An audit includes examining, on a test basis, evidence supporting the amount and disclosures in the annual statements. An audit also includes assessing the accounting principles used by management, as well as significant estimates made by management and evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As more fully described in Note 1, North Berwick water District prepares its' financial statements using accounting practices as prescribed by Maine Public Utilities Commission, which practices differ from generally accepted accounting principles. The effects of these differences between these regulatory accounting practices and generally accepted accounting principles are considered 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, 2015 and 2014 and the results of its operations and its cash flows for the years then ended in conformity with the regulatory basis of accounting as described in Note #1.

This report is intended solely for the information and use of the District's management, Board of Trustees, Maine PUC and Maine Municipal Bond Bank. It is not intended to be used and should not be used by anyone other than those specified parties without the written permission of the auditor.



Doug Mitchell, CPA

May 12, 2016

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2015

INTRODUCTION OF ANNUAL FINANCIAL REPORT

North Berwick District (the District) was established in 1983, as a quasi-municipal water utility district organized by a special act of the Maine Legislature to provide and maintain a reliable supply of high quality drinking water for its' customers and residents. We will manage and maintain its' water quality including adequate pressures as a source of fire protection to our customers and property owners within the village of North Berwick, Maine.

The District is governed by a five-member Board of Trustees. The District is regulated by the Maine Public Utilities Commission, hereinafter called the "Maine PUC". Any changes in the District's water rate structure must be approved by Maine PUC. A public hearing open to the District's rate payers and certain customer notices is part of the process.

The District uses the Proprietary Fund, which is financed and operated in a manner similar to a private business. This Management Discussion and Analysis (MD &A) serves as an introduction to the audited basic financial statements and Notes to Financial statements. The MD & A reflects Management's analysis of its' financial condition and financial performance. It is presented to give the reader more insight regarding the District's finances and operations.

The basic financial statements are as follows:

- Condensed Statements of Net Position (proprietary fund)
- Operating Statement and Changes in Equity Capital
- Cash Flows Statement

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015

CONDENSED STATEMENTS OF NET POSITION

	<u>2015</u>	<u>2014</u>
ASSETS:		
Current Assets:	536,134	525,372
Other assets	103,325	105,997
Capital Assets, at Net	3,944,786	3,951,303
TOTAL ASSETS	<u>4,584,245</u>	<u>4,582,672</u>
LIABILITIES:		
Current Liabilities	93,196	93,686
Other Liabilities	0	0
Long-term Debt	1,497,981	1,580,123
	<u>1,591,177</u>	<u>1,673,809</u>
EQUITY CAPITAL:		
Unrestricted	500,795	580,511
Restricted for Debt Reserve	127,468	131,150
Net Investment in Plant	2,364,805	2,197,202
TOTAL	<u>2,993,068</u>	<u>2,908,863</u>

Current Assets:

Total current assets increased by \$10,760 and prepayments increased by \$11,500
Other current assets were stable. Please refer to cash flows for changes in cash.

Current Liabilities

Year 2015 subtotal was lower than year 2014 by \$490.

Bonds:

All debt service payments were made timely by the District and there were no new borrowings for Years 2015 or 2014.

Capital assets- (decreased by \$6,500)

Additions for year 2015 totaled \$62,640 and depreciation expense was \$69,160.

Additions for year 2014 totaled \$24,348 and depreciation expense was \$65,105.

Retired assets (at book value) for year 2014 totaled \$4,800. (none for 2015)

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015

	<u>2015</u>	<u>2014</u>
Operating Revenues	477,312	461,933
Total Operating Expenses	377,887	341,859
Net income from operations	99,425	120,074
Net Non-operating Income	(27,090)	(49,583)
NET INCOME	72,335	70,491

Operating Revenues

Over 90% of the District's operating revenues are derived from water sales and fire protection. All of the following revenues increased for year 2015 when compared to last year.

Metered - Residential	\$ 6,124	
Metered - Commercial	\$ 4,641	
Metered - Industrial	\$ 8,463	
Subtotal	19,228	>> positive variance

Revenues from public authorities and fire protection services stayed flat for the two years. Rental income was lower in Year 2015 than 2014 by approximately \$8,400.00

Operating Expenses;

The four largest operating expenses for year 2015 were Personnel costs, \$224,800 Personnel costs (includes benefits) increased by \$34,800 over the previous year. power costs (\$15,700 and contracted services totaled \$20,750. Depreciation increased from \$65,105 in 2014 to \$69,160 for year ended 12-31-15.

Budget not required:

The District is not legally required to adopt a budget, however the Trustees meet monthly to monitor results, review capital infrastructure plans, endorse checks and other business matters. If a certain situation needs to be resolved then the Trustees will hold a special meeting, if deemed necessary.

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2015

OVERALL FINANCIAL POSITION AND KEY RATIOS:

To determine the District's financial position in the past year, we have focused on two key elements- 1) Financial Ratios 2) Revenue Stability

1) FINANCIAL RATIOS:

CURRENT RATIO AS FOLLOWS:

	<u>2015</u>	<u>2014</u>
Current assets	\$ 536,134	\$ 525,372
Current liabilities	93,196	93,686
Current Ratio	5.75	5.61

The current ratio of over 5 to 1 is very solid for both years: 2015 and 2014.

COVERAGE RATIO AS FOLLOWS:

Operating revenue	477,312	461,933
Interest income	1,143	1,185
Non-Utility Income	20,470	0
Gross revenue	498,925	463,118
Operating expenses	377,887	341,860
Less: depreciation	(69,160)	(65,105)
Expenses, excluding depreciation	308,727	276,755
Net available for debt service	190,198	186,363

Debt service payments required:

Principal payments	80,434	79,092
interest expense	47,622	49,686
Total debt service	128,056	128,778
Coverage ratio	1.49	1.45

REQUESTS FOR INFORMATION:

This financial report is designed to provide an overview of the District's financial information.

Questions concerning the information should be addressed to:

Michael Guadette, Superintendent

P.O. Box 205, No. Berwick, ME 03906

NO. BERWICK WATER DISTRICT
STATEMENT OF NET ASSETS
AT DECEMBER 31,

	<u>2015</u>	<u>2014</u>
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,050,075	4,987,432
Less: Accumulated Depreciation	<u>(1,105,289)</u>	<u>(1,036,129)</u>
Net Utility Plant and equipment	<u>3,944,786</u>	<u>3,951,303</u>
CURRENT ASSETS		
Cash- operating	20,112	28,669
Investments- restricted reserves	402,384	395,729
Accounts Receivable	102,152	100,974
Prepayments	<u>11,486</u>	<u>-</u>
Total current assets	<u>536,134</u>	<u>525,372</u>
OTHER ASSET		-
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	<u>25,525</u>	<u>28,197</u>
	<u>103,325</u>	<u>105,997</u>
TOTAL ASSETS	<u>\$ 4,584,245</u>	<u>\$ 4,582,672</u>
	<u>2015</u>	<u>2014</u>
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	729	2,320
Accrued Expenses	2,777	3,088
Accrued Interest	7,690	7,986
Bonds- current portion	<u>82,000</u>	<u>80,292</u>
Total current liabilities	<u>93,196</u>	<u>93,686</u>
BONDED DEBT		
Bonds payable- long-term debt	<u>1,497,981</u>	<u>1,580,123</u>
TOTAL LIABILITIES	<u>1,591,177</u>	<u>1,673,809</u>
NET ASSETS:		
Unrestricted	500,795	580,511
Restricted for Debt service	127,468	131,150
Net Investment in plant	<u>2,364,805</u>	<u>2,197,202</u>
Total Equity Capital	<u>\$ 2,993,068</u>	<u>2,908,863</u>
LIABILITIES AND NET ASSETS	<u>\$ 4,584,245</u>	<u>\$ 4,582,672</u>

The accompanying notes are an integral part of these financial statements.

NORTH BERWICK WATER DISTRICT

STATEMENT OF OPERATIONS

YEARS ENDED DECEMBER 31,

	<u>2015</u>	<u>2014</u>
OPERATING REVENUES:		
<u>Water Sales</u>		
Metered - Residential	\$ 184,367	\$ 178,243
Metered - Commercial	28,622	23,981
Metered - Industrial	69,133	60,670
Public Authorities	15,106	15,465
Public fire protection	120,890	120,890
Private fire protection	17,233	15,400
Rental Income	35,408	43,809
Net Jobbing income & other revenue	6,553	3,475
Other revenue	-	-
Total Operating Revenues	477,312	461,933
OPERATING EXPENSES:		
Personnel costs	224,756	190,914
Power	15,747	20,646
Chemicals	6,116	5,825
Fuel for purchased power	3,100	3,839
Materials & supplies	7,263	10,015
Contractual services	20,754	11,708
Transportation	4,878	8,655
All insurances	12,025	9,833
Assessments	2,862	3,028
Other expenses	11,226	12,291
Depreciation	69,160	65,105
Total Operating Expenses	377,887	341,859
NET INCOME FROM OPERATIONS	99,425	120,074
NON-OPERATING INCOME		
Interest income	1,143	1,184
Interest expense on Bonds	(47,622)	(49,686)
Non-Utility Income	20,470	-
Amortization	(1,081)	(1,081)
Net Non-operating Income	(27,090)	(49,583)
NET INCOME	\$ 72,335	\$ 70,491
Contributions in aid of construction	11,760	12,203
FINAL NET INCOME	\$ 84,095	\$ 82,694
EQUITY:		
Beginning of Year	2,908,863	2,826,169
Net Income	\$ 84,095	\$ 82,694
End of Year	2,992,958	2,908,863

NORTH BERWICK WATER DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 476,134	\$ 464,647
Payments to suppliers and vendors	(97,359)	(85,436)
Payments to Employees	(223,461)	(190,914)
	<u>155,314</u>	<u>188,297</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	1,143	1,185
Net Increase in Deferred debits	0	0
Vendor's special program	20,470	
Net cash provided by Non-capital financing activities	<u>21,613</u>	<u>1,185</u>
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	10,975	11,979
Purchases of capital assets	(62,633)	(24,758)
Interest payments	(47,918)	(50,132)
Bond principal payments	(80,334)	(79,092)
Bonds issued	0	0
Net cash provided by capital and financing activities	<u>(178,829)</u>	<u>(140,922)</u>
NET INCREASE (DECREASE) IN CASH	(1,902)	48,560
CASH- BEGINNING OF YEAR	<u>423,143</u>	<u>374,583</u>
CASH- END OF YEAR	<u>\$ 421,241</u>	<u>\$ 423,143</u>
Reconciliation of Operating income to Net cash provided by Operating activities:		
Operating Income or (loss)	99,425	120,073
Adjustments to reconcile Operating Income to Net Cash provided by operating activities		
Depreciation and amortization	70,751	66,696
Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(1,178)	2,714
(Increase) decrease in prepayments	(11,486)	1,194
(Decrease) increase in accrued interest	(296)	(447)
(Decrease) increase in other accruals	(311)	1,530
(Decrease) increase in accounts payable	(1,591)	(3,463)
Net cash provided by operating activities	<u>155,314</u>	<u>188,297</u>

The accompanying notes are an integral part of these financial statements.

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31,

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies is presented to support the representations of North Berwick Water District's (the District) management who is responsible for their integrity and objectivity. These accounting policies conform to guidelines as developed and monitored by the Maine Public Utilities Commission.

Organization:

The affairs of the District are 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:

Because the operations of the District are being financed through user charges, the District is being treated as an enterprise fund for financial reporting purposes. The District's accounting records as well as its' financial statements have been prepared utilizing the accrual basis of accounting. Under this method, revenues are recognized when earned and expenses are recognized when incurred. Depreciation on contributed property is not recorded by the District. Other terminology included in these financial statements is consistent with the annual PUC report which is required to be filed annually. Additional information may be found at Maine PUC's website: <http://mpuc.informe.org>

Utility Plant Equipment:

Utility Plant and equipment is stated at cost. Depreciation is computed using the straight-line method over the estimated useful lives - ranging from five to seventy-five years. These rates used for depreciation estimates conform to Maine PUC- chapter 680.

Capitalization policy:

The amounts charged to the utility plant accounts represent all reasonable and necessary costs, including direct labor, materials, overhead and equipment charges related to pipeline expansion and construction of collector systems. For years 2012 and 2013, the majority of system maintenance was handled by the Town of Mexico's Public Works Department, then later paid for by the District. For both years 2014 and 2013, the District had no employees.

Use of Estimates:

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

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
AT DECEMBER 31,

Cash and Cash Equivalents:

For purposes of the Statement of Net Assets and Cash Flows, the District considers all investments with a maturity date of three months or less to be classified as cash equivalents. As of December 31, 2015 and 2014, all cash was available to the District and was deposited in local banks with any excess of FDIC insurance limits also insured or collateralized.

Accounts Receivable:

Accounts Receivable are stated at net realizable value without any provision for uncollectible at December 31, 2015 and 2014. Any uncollectible accounts are written off in the year that management considers the account to be worthless.

Restricted Assets:

Cash balances required to be maintained in accordance with bonded debt terms as provided by Maine Municipal Bond Bank are reported as restricted assets.

Deferred Financing Cost:

Deferred financing costs consist of legal fees and other costs that were 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 Revenues:

This revenue category includes sales of water (mostly metered), public & private fire protection and tower rentals.

Income Taxes:

The North Berwick Water District qualifies as a tax exempt organization under the provisions of internal Revenue Code and, accordingly, its revenue is not subject to any federal or state of Maine income taxes.

Contributions in Aid of Construction:

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

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE #2- UTILITY PLANT AND EQUIPMENT:

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

	<u>12/31/14</u>	<u>Year 2015</u>	<u>Year 2015</u>	<u>12/31/15</u>
	<u>Cost</u>	<u>Additions</u>	<u>Disposals</u>	<u>Cost</u>
Organization	11,162			11,162
Land and Land Rights	304,669		0	304,669
Structures and Improvements	286,950	428	0	287,378
Wells and Springs	156,755	0	0	156,755
Pumping Equipment	95,175	3,237	0	98,412
Water Treatment Equipment	331,095	13,565	0	344,660
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	2,895,657	1,639	0	2,897,296
Services	196,797	5,135	0	201,932
Meters and Meter Installations	83,098	6,543	0	89,641
Hydrants	152,587	2,678	0	155,265
Office Furniture and Equipment	10,048		0	10,048
Transportation	30,405	28,871	0	59,276
Stores Equipment				0
Tools, Shop and Garage Equipment	10,699	547	0	11,246
Laboratory Equipment	2,673			2,673
Power Operated Equipment	2,784			2,784
Miscellaneous Equipment	21,569			21,569
	4,987,431	62,643		5,050,074
Less: accumulated depreciation	(1,036,129)	\$ (69,160)	0	(1,105,289)
Net Plant and Equipment	3,951,302			3,944,785
	<u>Year 2014</u>			<u>Year 2015</u>
Depreciation Expense				
Total depreciation per F-4	\$ 65,105			\$ 69,160

No. BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE #3- LONG-TERM DEBT:

Long-term debt consisted of the following bonds at December 31:

	<u>2015</u>	<u>2014</u>
Bond payable to Maine Municipal Bond Bank, issued on 10-29-09 for \$353,150, due in installments of \$17,657, plus interest ranging from 2.0% to 5.50%, will mature in year 2029.	\$ 247,208	\$ 264,865
Bond payable to Maine Municipal Bond Bank, issued on 10-25-12 for \$1,517,164, due in installments of \$102,029, with interest ranging from 2.08% to 3.70%, will mature in year 2032.		
The Proceeds were used to retire USDA- Rural Development loans.	\$ 1,332,773	\$ 1,395,550
Total Bonds outstanding at End of year	<u>\$ 1,579,981</u>	<u>\$ 1,660,415</u>

Future maturities of Bonds for the next ten years and thereafter will be as follows:

Year 2016	81,868
Year 2017	83,400
Year 2018	85,099
Year 2019	86,098
Year 2020	87,288
Year 2021	88,674
Year 2022	90,244
Year 2023	93,057
Year 2024	94,639
Year 2025	96,357
Year 2026	96,357
Year 2027	99,657
Year 2028	102,167
Year 2029	106,457
Year 2030	92,800
Year 2031	97,000
Year 2032	102,200

NOTE #4- MAJOR CUSTOMER:

The District derived approximately 25.00% and 25.8% of its operating revenues from the Town of North Berwick relating to fire protection services and the maintenance of a hydrant system.

The District largest industrial customer for 2014 had water sales of \$55,897

The District largest industrial customer for 2015 had water sales of \$63,664

No. BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

NOTE #5- 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 fifteen years. Current costs to the District are 7.80 of payroll. Employees also contribute 7.0% of gross wages.

NOTE #6- CASH AND DEPOSITS

Deposits:

The District's deposits are categorized as follows to provide an indication of the level of risk assumed by the District at End of year. Category 1 includes deposits that are fully covered by federal depository insurance. (e.g. FDIC) Category #2 includes uninsured deposits covered by collateral held by the bank's trust department in the District's name. Category #3 includes uninsured and uncollateralized deposits. At December 31, 2015 cash and deposits consisted of the following:

Category #1 - fully insured	\$ 250,000
Category #2	172,496
Category #3	-
Total balance at year end.	<u>\$ 422,496</u>

As of December 31, 2015 and 2014, all of the District's cash accounts were with one local bank.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2016



Proven Expertise and Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2016

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Proven Expertise and Integrity

INDEPENDENT AUDITORS' REPORT

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of North Berwick Sanitary District, as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement.

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

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accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position North Berwick Sanitary District as of December 31, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 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.

Management has omitted the budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing 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. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2017, on our consideration of 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 considering North Berwick Sanitary District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 19, 2017

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2016**

(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, 2016. 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) proprietary funds financial statements and 2) notes to the financial statements.

Basic Financial Statements

The basic financial statements for the District include the statement of net position, statement of revenues, expenses, and changes in fund net position, and statement of cash flows. 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.

The District's financial statements provide a broad view of its 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.

Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

Statement of Revenues, Expenses and Changes in Fund Net Position – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Statement of Cash Flows – this statement presents information on the effects changes in assets, deferred outflows of resources, liabilities, deferred inflows of resources and operations have on cash during the course of the fiscal year.

The District's financial statements can be found on pages 9 through 11 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the District's financial statements. The Notes to Financial Statements can be found following the Statement of Cash Flows on page 11 of this report.

Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the District's business-type activities. The District's total net position decreased by \$137,527 from \$2.42 million to \$2.28 million.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased to a balance of \$220,177 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	<u>2016</u>	<u>2015</u>
Assets:		
Current Assets	\$ 416,416	\$ 506,579
Capital Assets	<u>2,035,143</u>	<u>2,087,709</u>
Total Assets	<u>2,451,559</u>	<u>2,594,288</u>
Liabilities:		
Current Liabilities	24,717	16,416
Long-term Debt Outstanding	<u>148,331</u>	<u>161,833</u>
Total Liabilities	<u>173,047</u>	<u>178,249</u>
Net Position:		
Net Investment in Capital Assets	1,874,306	1,913,364
Restricted	184,030	265,240
Unrestricted	<u>220,177</u>	<u>237,435</u>
Total Net Position	<u>\$ 2,278,512</u>	<u>\$ 2,416,039</u>

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

	<u>2016</u>	<u>2015</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 391,658	\$ 453,068
<i>General Revenues:</i>		
Miscellaneous	14,021	3,328
Total Revenues	<u>405,679</u>	<u>456,396</u>
 Expenses		
Salaries and wages	198,009	186,182
Employee Insurance	87,400	81,841
Liability insurance	16,298	17,186
Payroll taxes	15,395	14,824
Retirement plan	13,406	12,389
Employee training	470	412
Outside contract labor	15,569	11,025
Audit and consulting	3,675	3,675
Legal	315	415
Trustee compensation	2,880	3,180
Operational supplies	521	253
Office supplies and postage	2,873	2,853
Power and lights	24,163	24,787
Telephone and telemonitoring	4,871	4,838
Heating fuel	3,232	5,482
Automotive expenses	2,502	2,292
Repairs and maintenance	18,807	18,116
Sewer lien expense	735	703
Water meter readings	1,167	1,167
Miscellaneous	7,603	9,244
Depreciation	120,610	136,609
Non-operating expenses	<u>2,705</u>	<u>2,918</u>
Total Expenses	<u>543,206</u>	<u>540,391</u>
 Change in Net Position	(137,527)	(83,995)
 Net Position - January 1	<u>2,416,039</u>	<u>2,500,034</u>
 Net Position - December 31	<u>\$ 2,278,512</u>	<u>\$ 2,416,039</u>

Revenues and Expenses

Revenues for the District's activities decreased by 11.11%, while total expenses increased by .52%. The biggest reason for the decrease in revenues was charges for service. The biggest increases in expenses was in salaries and wages, benefits, insurance and outside contracted labor.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2016, the net book value of capital assets recorded by the District decreased by \$52,566. The decrease was due to current year additions \$70,735 less current year depreciation expense of \$120,610 and net capital disposals of \$2,691.

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

	<u>2016</u>	<u>2015</u>
Land	\$ 341,409	\$ 361,417
Construction in progress	-	97,762
Sewer lines	1,380,621	1,327,670
Buildings and improvements	189,554	203,928
Machinery and equipment	71,315	87,715
Vehicles	51,553	8,097
Office furnishings	691	1,120
Total	<u>\$ 2,035,143</u>	<u>\$ 2,087,709</u>

Debt

At December 31, 2016, the District had \$160,373 in bonds outstanding versus \$173,595 last year. Other obligations include accrued sick time. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

Economic Factors and Next Year's Budgets and Rates

The District has steadily maintained a sufficient net position 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 POSITION – PROPRIETARY FUNDS
DECEMBER 31, 2016

ASSETS

Current assets:

Cash and cash equivalents	\$ 200,511
Investments	102,781
Accounts receivable	105,063
Prepaid expenses	8,061
Total current assets	<u>416,416</u>

Noncurrent assets:

Capital assets:

Land and other assets not being depreciated	204,414
Depreciable assets, net of accumulated depreciation	<u>1,830,729</u>
Total noncurrent assets	<u>2,035,143</u>

TOTAL ASSETS

\$ 2,451,559

LIABILITIES

Current liabilities:

Accrued expenses	\$ 10,816
Current portion of long-term obligations	<u>13,901</u>
Total current liabilities	<u>24,717</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bonds payable	146,937
Accrued compensated absences	<u>1,394</u>
Total noncurrent liabilities	<u>148,331</u>

TOTAL LIABILITIES

173,047

NET POSITION

Net investment in capital assets	1,874,306
Restricted	184,030
Unrestricted	<u>220,177</u>
TOTAL NET POSITION	<u>2,278,512</u>

TOTAL LIABILITIES AND NET POSITION

\$ 2,451,559

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

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
 PROPRIETARY FUNDS
 FOR THE YEAR ENDED DECEMBER 31, 2016

OPERATING REVENUES	
User charges	\$ 390,321
Fees	1,337
Miscellaneous	11,850
TOTAL OPERATING REVENUES	<u>403,508</u>
OPERATING EXPENSES	
Salaries and wages	198,009
Employee Insurance	87,400
Liability insurance	16,298
Payroll taxes	15,395
Retirement plan	13,406
Employee training	470
Outside contract labor	15,569
Audit and consulting	3,675
Legal	315
Trustee compensation	2,880
Operational supplies	521
Office supplies and postage	2,873
Power and lights	24,163
Telephone and telemonitoring	4,871
Heating fuel	3,232
Automotive expenses	2,502
Repairs and maintenance	18,807
Sewer lien expense	735
Water meter readings	1,167
Miscellaneous	7,603
Depreciation	120,610
TOTAL OPERATING EXPENSES	<u>540,501</u>
OPERATING INCOME (LOSS)	<u>(136,993)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	2,171
MMBB Interest Expenses	(2,705)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(534)</u>
CHANGE IN NET POSITION	(137,527)
NET POSITION - JANUARY 1	<u>2,416,039</u>
NET POSITION - DECEMBER 31	<u>\$ 2,278,512</u>

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

NORTH BERWICK SANITARY DISTRICT

STATEMENT OF CASH FLOWS – PROPRIETARY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2016

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 386,603
Other receipts	11,846
Payments to employees	(198,009)
Payments to suppliers	(213,510)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(13,070)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	2,171
Invested cash	(1,177)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>994</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(168,497)
Principal paid on capital debt	(13,222)
Disposals of capital assets	100,453
Accrued compensated absences	(352)
Interest paid on capital debt	(2,705)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(84,323)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(96,399)
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>296,910</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 200,511</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (136,993)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	120,610
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(5,055)
(Increase) decrease in prepaid expenses	(4)
Increase (decrease) in accrued expenses	8,372
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ (13,070)</u>

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

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).

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 or component units that are fiduciary in nature as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and 61.

Implementation of New Accounting Standards

During the year ended December 31, 2016, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 72, "*Fair Value Measurement and Application*". The objective of the Statement is to expand comparability of financial statements among governments by requiring measurement of certain assets and liabilities at fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. This Statement also will improve fair value application guidance and related disclosures in order to provide information to financial statement users about the impact of fair value measurements on a government's financial position. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 73, "*Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*". The objective of the Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 76, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*". The objective of this Statement is to identify-in the context of the current governmental financial reporting environment-the hierarchy of generally accepted accounting principles (GAAP). The "GAAP hierarchy" consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and nonauthoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 79, "*Certain External Investment Pools and Pool Participants*". This Statement establishes specific criteria used to determine whether a qualifying external investment pool may elect to use an amortized cost exception to fair value measurement. Those criteria will provide qualifying external investment pools and participants in those pools with consistent application of an amortized cost-based measurement for financial reporting purposes. That measurement approximates fair value and mirrors the operations of external investment pools that transact with participants at a stable net asset value per share.

This Statement also establishes additional note disclosure requirements for qualifying external investment pools that measure all of their investments at amortized cost for financial reporting purposes and for governments that participate in those pools. Those disclosures for both the qualifying external investment pools and their participants include information about any limitations or restrictions on participant withdrawals. Management has determined the impact of this Statement is not material to the financial statements.

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 position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the 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 used by the District:

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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.

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

Proprietary funds are reported in the same way that *all* activities are reported in the government-wide financial statements, using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Prepaid Items

Certain insurance and other payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items.

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2016.

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

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

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.

Compensated Absences

The District's policies regarding vacation and sick time permit employees to accumulate earned but unused 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, while the proprietary funds report the liability as it is incurred.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets 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 position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the District or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Non-Operating Proprietary Fund Revenues

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund's ongoing operations. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

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.

NOTE 2 - DEPOSITS AND INVESTMENTS

The District'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 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, 2016, all of the District's deposits amounting to \$200,511 were comprised of bank deposits of \$209,628, of which all were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 25,598
Money market	184,030
	<u>\$ 209,628</u>

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 2 - DEPOSITS 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, 2016, the District's investments of \$102,781 were comprised of certificates of deposit that were fully insured by federal depository insurance and consequently not exposed to custodial credit risk. At December 31, 2016, the District had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of Deposits	\$ 102,781	\$ -	\$ -	\$ 102,781
	\$ 102,781	\$ -	\$ -	\$ 102,781

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 formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2016:

	Balance, 1/1/16	Additions	Disposals	Balance, 12/31/16
<u>Non-depreciated assets:</u>				
Land	\$ 204,414	\$ -	\$ -	\$ 204,414
Construction in progress	97,762	-	(97,762)	-
Total non-depreciated assets	<u>302,176</u>	<u>-</u>	<u>(97,762)</u>	<u>204,414</u>
<u>Depreciated assets:</u>				
Land improvements	373,542	-	-	373,542
Sewer lines	3,301,156	119,644	-	3,420,800
Buildings and improvements	3,679,133	-	-	3,679,133
Machinery and equipment	391,799	-	(500)	391,299
Vehicles	76,882	48,853	(49,882)	75,853
Office furnishings	10,297	-	-	10,297
	<u>7,832,809</u>	<u>168,497</u>	<u>(50,382)</u>	<u>7,950,924</u>
Less: accumulated depreciation	<u>(6,047,276)</u>	<u>(120,610)</u>	<u>47,691</u>	<u>(6,120,195)</u>
	<u>1,785,533</u>	<u>47,887</u>	<u>(2,691)</u>	<u>1,830,729</u>
Net capital assets	<u>\$ 2,087,709</u>	<u>\$ 47,887</u>	<u>\$ (100,453)</u>	<u>\$ 2,035,143</u>

NOTE 4 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2016:

	Balance, 1/1/16	Additions	Deletions	Balance, 12/31/16	Current Portion
Bonds payable	\$ 173,595	\$ -	\$ (13,222)	\$ 160,373	\$ 13,436
Accrued compensated absences	2,210	-	(352)	1,858	465
	<u>\$ 187,653</u>	<u>\$ -</u>	<u>\$ (13,574)</u>	<u>\$ 162,231</u>	<u>\$ 13,901</u>

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 4 – LONG TERM DEBT (CONTINUED)

The following is a summary of the outstanding bond payable:

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

\$ 160,373

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

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
2017	\$ 13,436	\$ 3,248	\$ 16,684
2018	13,654	3,028	16,682
2019	13,875	2,843	16,718
2020	14,100	2,616	16,716
2021	14,329	2,385	16,714
2022-2026	75,200	8,585	83,785
2027-2031	15,779	923	16,702
	<u>\$ 160,373</u>	<u>\$ 23,628</u>	<u>\$ 184,001</u>

All bonds 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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 5 – RESTRICTED NET POSITION

As of December 31, 2016, the District's restricted net position is made up of the following:

Equipment Replacement	\$ 14,776
Sludge	129,531
Paving	5,381
Truck Replacement	12,102
Capacity Expansion	15,445
CWW	6,081
Sewer Agreement	714
	<u>\$ 184,030</u>

NOTE 6 – DEFINED CONTRIBUTION PENSION PLAN

Plan Description

The District adopted the Simplified Employee Pension plan (SEP/IRA) on January 3, 1990, a defined contribution plan created in accordance with Internal Revenue Code Section 408. This is a non-contributory plan. The authority to establish and amend plan provisions rests with the District's Board of Trustees. All amounts deferred under the plan are available to the employee at any time, subject to the general limitations imposed on traditional IRAs. A withdrawal is taxable in the year received.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

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

Funding Policy

Under the defined contribution plan, eligible employees must be at least 21 years old and have worked for the District, on a full-time basis, for at least three years of the immediately preceding five years. Plan members may not contribute to the plan. The employer's annual contribution is calculated as a percentage of each eligible employee's approximate gross W-2 form earnings for the District's fiscal year. The employer's contribution is tax deferred for federal and state taxes until the withdrawal

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016

NOTE 6 – DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

date. The District expended approximately \$13,406, \$12,389 and \$13,027 for the years ended December 31, 2016, 2015 and 2014, respectively.

NOTE 7 – RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance.

Based on the coverage provided by the insurance purchased, the District is not aware of any material actual or potential claim liabilities which should be recorded as of December 31, 2016. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

NOTE 8 – 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. In addition, this Trustee is CEO of a company, Benchmark Communications that provides telecommunication services to the District. During the fiscal year ended December 31, 2016, payments to Benchmark Communications for telecommunication services totaled \$469.



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

Board of Trustees
North Berwick Sanitary District
North Berwick, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of North Berwick Sanitary District as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the North Berwick Sanitary District's basic financial statements, and have issued our report thereon dated January 19, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered North Berwick Sanitary District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of North Berwick Sanitary District's internal control. Accordingly, we do not express an opinion on the effectiveness of North Berwick Sanitary District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether North Berwick Sanitary District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
January 19, 2017

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 8, 2017

**Town of North Berwick
Annual Town Meeting - April 8, 2017
Budget Committee Recommendations**

Art. #	Object	Funding Source											TOTALS	Moved	Second	Vote
		FY 2016-2017	FY 2017-2018						STATE REV.	EQUIP.	STATE	OTHER				
		WARRANT APPROVAL	WARRANT REQUEST	TAXATION	EXCISE	DES SURPLUS	UNDES SURPLUS	MISC. FEES	SHARING	FUND	AID	FUNDS				
7	Fire Department	\$ 129,010.00	\$ 135,085.00	\$ 135,085.00									\$ 135,085.00	Maurice Dolbec	Julie Fernee	8-0
8	CIP - Vehicle (pumper)	\$ 40,400.00	\$ 39,505.00	\$ 39,505.00									\$ 39,505.00	Maurice Dolbec	Julie Fernee	8-0
9	CIP - Fire Tanker	\$ 26,800.00	\$ 26,785.00	\$ 26,785.00									\$ 26,785.00	David Bentley	Maurice Dolbec	8-0
10	CIP - SCBA	\$ -	\$ 13,775.00				\$ 13,775.00						\$ 13,775.00	Maurice Dolbec	David Bentley	8-0
11	CIP - Fire Station Plan		\$ 50,000.00				\$ 50,000.00						\$ 50,000.00	David Bentley	Maurice Dolbec	8-0
12	Police Department	\$ 826,425.00	\$ 857,845.00	\$ 853,795.00			\$ 4,050.00						\$ 857,845.00	David Bentley	Maurice Dolbec	11-0
12	Animal Control	\$ 20,000.00	\$ 20,000.00	\$ 7,500.00		\$ 12,500.00							\$ 20,000.00	David Bentley	Maurice Dolbec	11-0
13	CIP- Police Cruiser	\$ 37,215.00	\$ 34,500.00							\$ 34,500.00			\$ 34,500.00	David Bentley	Maurice Dolbec	11-0
14	Dispatch Services	\$ 86,000.00	\$ 86,000.00	\$ 86,000.00									\$ 86,000.00	Maurice Dolbec	David Bentley	12-0
14	Hydrant Rental	\$ 124,525.00	\$ 126,400.00						\$ 126,400.00				\$ 126,400.00	Maurice Dolbec	David Bentley	12-0
14	Street Lights	\$ 46,000.00	\$ 35,000.00	\$ 13,400.00			\$ 5,000.00		\$ 16,600.00				\$ 35,000.00	Maurice Dolbec	David Bentley	12-0
15	Rescue Squad	\$ 249,700.00	\$ 263,470.00	\$ 263,470.00									\$ 263,470.00	David Bentley	Maurice Dolbec	11-0
16	CIP - Ambulance Fund	\$ -	\$ 25,000.00				\$ 25,000.00						\$ 25,000.00	Maurice Dolbec	David Bentley	11-0
17	Transfer Station	\$ 229,865.00	\$ 225,725.00	\$ 88,700.00				\$ 33,975.00				\$ 103,050.00	\$ 225,725.00	David Bentley	Maurice Dolbec	8-0-1
18	General Public Works	\$ 106,000.00	\$ 104,300.00		\$ 104,300.00								\$ 104,300.00	David Bentley	Patrick McLaughlin	8-0
18	Public Works Salary	\$ 263,230.00	\$ 273,300.00		\$ 273,300.00								\$ 273,300.00	David Bentley	Patrick McLaughlin	8-0
18	Patch	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00								\$ 2,500.00	David Bentley	Patrick McLaughlin	8-0
18	Winter Public Works	\$ 100,000.00	\$ 125,000.00		\$ 125,000.00								\$ 125,000.00	David Bentley	Patrick McLaughlin	8-0
19	Road Bond	\$ 113,610.00	\$ 111,123.00		\$ 111,123.00								\$ 111,123.00	Maurice Dolbec	Beverly Gray	8-0
20	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00								\$ 5,000.00	David Bentley	Maurice Dolbec	8-0
20	CIP - Road Pavement	\$ 124,500.00	\$ 249,000.00		\$ 123,900.00		\$ 55,600.00				\$ 69,500.00		\$ 249,000.00	David Bentley	Maurice Dolbec	8-0
20	CIP - Road Recon.	\$ 161,890.00	\$ 39,877.00		\$ 39,877.00								\$ 39,877.00	David Bentley	Maurice Dolbec	8-0
21	CIP - Wheeler Fund	\$ -	\$ 40,000.00				\$ 40,000.00						\$ 40,000.00	David Bentley	Maurice Dolbec	8-0
22	CIP - Loader	\$ 30,000.00	\$ 28,670.00							\$ 28,670.00			\$ 28,670.00	Maurice Dolbec	David Bentley	8-0
23	CIP - Garage Addition	\$ -	\$ 35,000.00				\$ 35,000.00						\$ 35,000.00	Maurice Dolbec	David Bentley	8-0
24	Board of Selectmen	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00									\$ 5,200.00	Gregg Drew	David Bentley	12-0
24	Code Enforcement	\$ 23,165.00	\$ 26,250.00					\$ 26,250.00					\$ 26,250.00	Gregg Drew	David Bentley	12-0
24	Code Enforcement Sal	\$ 56,500.00	\$ 64,000.00	\$ 52,000.00				\$12,000.00					\$ 64,000.00	Gregg Drew	David Bentley	12-0
24	General Government	\$ 195,890.00	\$ 219,060.00	\$ 12,000.00				\$ 207,060.00					\$ 219,060.00	Gregg Drew	David Bentley	12-0
24	Health Officer	\$ 500.00	\$ -										\$ -	Gregg Drew	David Bentley	12-0
24	Town Manager	\$ 35,520.00	\$ 38,875.00	\$ 38,875.00									\$ 38,875.00	Gregg Drew	David Bentley	12-0
24	Town Manager Sal	\$ 100,920.00	\$ 102,950.00	\$ 102,950.00									\$ 102,950.00	Gregg Drew	David Bentley	12-0
24	Town Office Salaries	\$ 166,000.00	\$ 169,320.00	\$ 169,320.00									\$ 169,320.00	Gregg Drew	David Bentley	12-0
24	Update & Tax Equil.	\$ 55,655.00	\$ 57,250.00	\$ 57,250.00									\$ 57,250.00	Gregg Drew	David Bentley	12-0
24	HRA Funds	\$ 29,250.00	\$ 30,000.00	\$ 5,000.00									\$ 5,000.00	Gregg Drew	David Bentley	12-0
25	Town Reports	\$ 5,000.00	\$ 5,000.00					\$ 5,000.00					\$ 5,000.00	David Bentley	Maurice Dolbec	12-0
26	Debt - Municipal Bld.	\$ 95,915.00	\$ 95,915.00	\$ 95,915.00									\$ 95,915.00	David Bentley	Maurice Dolbec	12-0
27	CIP - Municipal Parking Lot	\$ -	\$ 30,000.00				\$ 30,000.00						\$ 30,000.00	Maurice Dolbec	David Bentley	12-0
28	Insurance	\$ 90,500.00	\$ 102,350.00	\$ 102,350.00									\$ 102,350.00	Gregg Drew	Reginald Touissant	12-0
28	Social Security	\$ 110,000.00	\$ 113,000.00	\$ 113,000.00									\$ 113,000.00	Gregg Drew	Reginald Touissant	12-0
29	General Assistance	\$ 10,000.00	\$ 7,500.00				\$ 7,500.00						\$ 7,500.00	Maurice Dolbec	David Bentley	12-0
30	Unanticipated Exp.	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00						\$ 5,000.00	David Bentley	Maurice Dolbec	12-0
31	Board of Appeals	\$ 4,000.00	\$ 3,000.00				\$ 3,000.00						\$ 3,000.00	David Bentley	Maurice Dolbec	12-0

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 8, 2017

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 8, 2017 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, Planning Board Ordinance, and Electrical Ordinance.

ARTICLE 3: 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
Patch	Animal Control	HRA Funds
Town Computer Account	Mill Field Festival	Capital Improvement
Funds		

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

ARTICLE 4: To see if the Town will vote to apply the following estimated amounts from Excise Taxes, Miscellaneous Fee Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2017/2018 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	\$785,000.00
Miscellaneous Fee Revenues	\$293,000.00
State Revenue Sharing	\$143,000.00
State Road Bond	\$69,500.00
Homestead Exemption Reimbursement	\$134,500.00
BETE Reimbursement	<u>\$1,000,000.00</u>
Total	\$2,425,000.00

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

ARTICLE 5: 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 6: 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 6, 2017 Delinquent: October 7, 2017
Balance Due: May 4, 2018 Delinquent: May 5, 2018
Interest: 7%

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

ARTICLE 7: To see what sum the Town will vote to raise and/or appropriate for the operation of the *North Berwick Fire Department*.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Fire Department	\$129,010.00	\$135,085.00	5.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$135,085.00, VOTE 8-0 IN FAVOR.

ARTICLE 8: To see what sum the Town will vote to raise and/or appropriate for *Debt Service – Fire Pumper*.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Pumper:	\$40,400.00	\$39,505.00	-1.99%

Note: This is the fifth 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, \$39,505.00, VOTE 8-0 IN FAVOR.

ARTICLE 9: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvements – Fire Tanker*.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Tanker:	\$26,800.00	\$26,785.00	-0.06%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$26,785.00, VOTE 8-0 IN FAVOR.

Note: This is the first payment on the 10 year bond to fund the purchase of a new fire tanker approved at Town Meeting on April 15, 2015.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
SCBA:	\$0.00	\$13,775.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$13,775.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 11: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – New Fire Station Planning.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Fire Station Planning:	\$0.00	\$50,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$50,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 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>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Police Department	\$826,425.00	\$857,845.00	4.00%
Animal Control	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>0.00%</u>
	\$846,425.00	\$877,845.00	4.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$877,845.00 WITH \$4,050.00 FROM UNDESIGNATED FUND BALANCE AND \$12,500.00 FROM DESIGNATED FUND BALANCE PLUS FEES, VOTE 11-0 IN FAVOR.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Police Cruiser:	\$37,215.00	\$34,500.00	-7.30%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$34,500.00 FROM EQUIPMENT FUND, VOTE 11-0 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>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Street Lights	\$46,000.00	\$35,000.00	-23.91%
Hydrant Rental	\$124,525.00	\$126,400.00	1.50%
Dispatch Services	<u>\$86,000.00</u>	<u>\$86,000.00</u>	<u>0.00%</u>
	\$256,525.00	\$247,400.00	-3.56%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$247,400.00, VOTE 12-0 IN FAVOR.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Rescue Squad	\$249,700.00	\$263,470.00	6.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$263,470.00, VOTE 11-0 IN FAVOR.

ARTICLE 16: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvement – Ambulance.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Ambulance Fund	\$0.00	\$25,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$25,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 11-0 IN FAVOR.

ARTICLE 17: To see what sum the Town will vote to raise and/or appropriate for the *Transfer Station.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Transfer Station	\$229,865.00	\$225,725.00	-1.80%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$225,725.00 WITH \$103,050.00 FROM ENTERPRISE FUND, VOTE 8-0-1 IN FAVOR.

ARTICLE 18: To see what sum the Town will vote to raise and/or appropriate for **Public Works Department.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Winter Public Works	\$100,000.00	\$125,000.00	25.00%
General Public Works	\$106,000.00	\$104,300.00	-2.00%
Patch	\$2,500.00	\$2,500.00	0.00%
Salaries	<u>\$263,230.00</u>	<u>\$273,300.00</u>	<u>3.83%</u>
	\$471,730.00	\$505,100.00	7.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$505,100.00, VOTE 8-0 IN FAVOR.

ARTICLE 19: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Road Bond.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Road Bond:	\$113,610.00	\$111,123.00	-2.01%

Note: This is the fifth 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, \$111,123.00, VOTE 8-0 IN FAVOR.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Roads – Sidewalks	\$5,000.00	\$5,000.00	0.00%
Roads - Reconstruction	\$124,500.00	\$39,877.00	-67.97%
Roads – Pavement	<u>\$161,890.00</u>	<u>\$249,000.00</u>	<u>53.81%</u>
	\$291,390.00	\$293,877.00	0.08%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$293,877.00 WITH \$55,600.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 21: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvement – Public Works.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Wheeler Fund:	\$0.00	\$40,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$40,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 22: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvement – Public Works.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Loader:	\$30,000.00	\$28,670.00	-4.43%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$28,670.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

Note: This is the first payment on the 4 year lease purchase agreement to fund the purchase of a new loader approved at Town Meeting on April 2, 2017.

ARTICLE 23: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvement – Garage.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Garage	\$0.00	\$35,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$35,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 24: To see what sum the Town will vote to raise and/or appropriate for **General Government Expenses.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Administration	\$195,890.00	\$219,060.00	12.00%
Town Office Salaries	\$166,000.00	\$169,320.00	2.00%
HRA	\$29,250.00	\$5,000.00	-585.00%
Board of Selectmen	\$5,200.00	\$5,200.00	0.00%
Health Officer	\$500.00	\$0.00	-100.00%
Code Enforcement Salary	\$56,500.00	\$64,000.00	13.27%
Code Enforcement Administration	\$23,165.00	\$26,250.00	13.32%
Tax Assessment	\$55,655.00	\$57,250.00	3.03%
Town Manager Salary	\$100,920.00	\$102,950.00	2.00%
Town Manager Administration	<u>\$35,520.00</u>	<u>\$38,875.00</u>	<u>9.45%</u>
	\$668,600.00	\$687,905.00	2.88%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$687,905.00, VOTE 12-0 IN FAVOR.

ARTICLE 25: To see what sum the Town will vote to raise and/or appropriate for **Town Reports.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Town Reports	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00, VOTE 12-0 IN FAVOR.

ARTICLE 26: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Municipal Building Bond.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Municipal Building Bond	\$95,915.00	\$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$95,915.00, VOTE 12-0 IN FAVOR.

Note: This is the eleventh payment on the 29 year bond to fund the renovations of the Municipal Building approved at Town Meeting on April 1, 2006.

ARTICLE 27: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Municipal Building.**

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Municipal Building Parking Lot	\$0.00	\$30,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$30,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 12-0 IN FAVOR.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Insurance	\$90,500.00	\$102,850.00	14.00%
FICA For All Employees	<u>\$110,000.00</u>	<u>\$113,000.00</u>	<u>2.73%</u>
	\$200,500.00	\$215,850.00	7.38%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$215,850.00, VOTE 12-0 IN FAVOR.

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

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
General Assistance	\$10,000.00	\$7,500.00	-25.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$7,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 12-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate to cover unanticipated expenses for the 2018 fiscal year.

	<u>2016/2017</u>	<u>2017/2018</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 12-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate for Town Boards.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Zoning Board of Appeals	\$4,000.00	\$3,000.00	-25.00%
Planning Board	\$13,000.00	\$6,000.00	-53.85%
Conservation/Agricultural Comm.	\$500.00	\$1,000.00	100.00%
	\$17,500.00	\$10,000.00	-42.86%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$10,000.00 WITH \$3,000.00 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 Parks and Recreation.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Parks and Recreation Commission	\$74,770.00	\$82,975.00	10.97%
Community Center	\$23,815.00	\$22,665.00	-5.00%
Mill Field Operation:	\$5,000.00	\$5,000.00	0.00%
Mill Field Festival	\$5,500.00	\$5,000.00	-9.10%
	\$109,085.00	\$115,640.00	6.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$115,640.00 WITH 7,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 9-0 IN FAVOR.

ARTICLE 33: To see what sum the Town will vote to raise and/or appropriate for the maintenance of *Municipal Cemeteries.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Cemetery Trustees:	\$15,800.00	\$15,800.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$15,800.00, VOTE 12-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate for *Cemeteries & Historical Society.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Maintenance of Old and Veteran Cemeteries	\$6,000.00	\$8,000.00	52.60%
Oakwoods Meeting House	\$2,500.00	\$3,815.00	33.33%
	\$8,500.00	\$11,815.00	39.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$11,815.00 WITH 3,815.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for the *D.A. Hurd Library.*

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Library	\$225,000.00	\$237,00.00	5.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$237,000.00, VOTE 8-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for Social Services.

	<u>2016/2017</u>	<u>2017/2018</u>	<u>Inc/(Dec)</u>
Caring Unlimited	\$1,373.00	\$1,373.00	0.00%
Visiting Nurse Service	\$6,442.00	\$4,183.00	-35.07%
York County Community Action	\$2,250.00	\$2,250.00	0.00%
Southern Maine 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	\$2,500.00	19.05%
SARSSM	\$500.00	\$500.00	0.00%
Lifelight	\$0.00	\$1,144.00	new
MPBN	\$0.00	\$100.00	new
Trafton Center	\$0.00	\$500.00	new
So. Me. Veterans Cemetery	\$0.00	\$1,000.00	new
Seacoast Aids	<u>\$750.00</u>	<u>\$750.00</u>	<u>0.00%</u>
Total	\$21,815.00	\$21,200.00	-4.99%

BUDGET COMMITTEE RECOMMENDS: VOTE 8-0 IN FAVOR

Caring Unlimited	\$1,373.00
Visiting Nurse Service	\$4,183.00
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	\$2,500.00
SARSSM	\$500.00
Lifelight	\$500.00
MPBN	\$100.00
Trafton Center	\$0.00
So. Me. Veteran's Cemetery	\$1,000.00
Seacoast Aids	<u>\$750.00</u>
Total	\$20,056.00

ARTICLE 37: To see what sum the Town will raise and/or appropriate for funding outside agencies:

	<u>2016/2017</u>	<u>2017/2018</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 Regional Planning Comm.	<u>\$1,758.00</u>	<u>\$1,811.00</u>	<u>2.99%</u>
	\$4,758.00	\$4,811.00	0.01%

BUDGET COMMITTEE RECOMMENDS: VOTE 8-0 IN FAVOR

American Legion	\$2,500.00
Seacoast Shipyard	\$500.00
Southern Maine Regional Planning Commission	<u>\$1,811.00</u>
Total	\$4,811.00

ARTICLE 38: To see if the Town will vote to deposit the excess balance of the 2017 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 39: 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 11-0 IN FAVOR.

ARTICLE 40: 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 41: 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 12-0 IN FAVOR.

ARTICLE 42: To see if the Town will vote to approve the appropriation into and the expenditure from the Affordable Housing Development Program Fund of the amounts required by the Credit Enhancement Agreement dated as of December 2006 between the Town and North Berwick Affordable Housing Limited Partnership established by the Town pursuant to the **Canal Street Affordable Housing Tax Increment Financing District** and the Development Program.

Explanatory Note: The Town voted to designate the Canal Street Affordable Tax Increment Financing District and adopt the development program for the District at the Special Town Meeting held on November 28, 2006.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 12-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 8, 2017 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 21st day of March, A.D. Two Thousand and Seventeen.

Selectmen of North Berwick, Maine

Charles Galemmo, Chair

Jonathan Hall

Michael Johnson, Jr.

Wendy Cowan

Michael Johnson, Sr.

A true copy
Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March ____, 2017

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, and Subdivision Ordinance. A copy of the Zoning Ordinance and Subdivision 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

Assessing Agent

Tuesday and Wednesday
8am - 4pm

Library

Mon., Wed., & Fri. 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

Conservation/Agricultural Comm.

Meetings held Fourth Tuesday 6:30pm

Town Manager

Monday - Friday
8:30am - 4:30pm

Code Enforcement Office

Monday - Thursday 8am - 4pm
Friday 8am - 1pm

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

Mon., Wed., & Fri. 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