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ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



RESCUE SQUAD AMBULANCE

**FOR THE FISCAL YEAR BEGINNING JULY 1, 2017
AND ENDING JUNE 30, 2018**

AND THE

2019 BUDGET MEETING WARRANT

On The Cover

NEW AMBULANCE

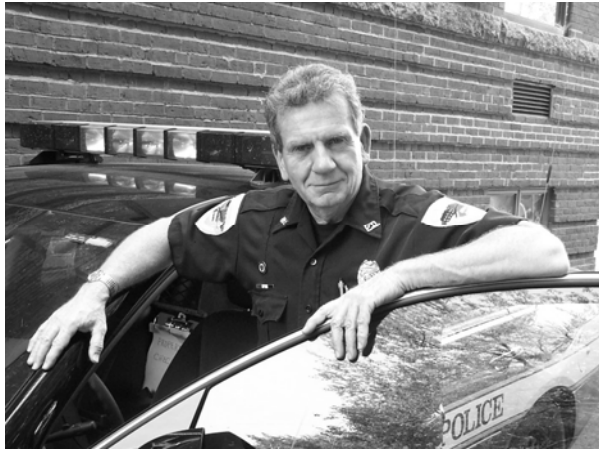
On the cover is a picture of the newly purchased Ambulance for the Rescue Squad.

Pursuant to the Town's Capital Improvement Plan, a replacement ambulance was to be purchased in 2017, however, in 2016, the Rescue Squad purchased a used second ambulance with funds of the Rescue Squad in an effort to prolong the purchase and to provide a backup ambulance for the Town. The purchase of the \$217,000.00 Ambulance was made possible with a grant from the Rescue Squad, Inc. in the amount of \$60,000.00 along with reserve funds.

TABLE OF CONTENTS

Dedication - Martin Morrissey	1
Officers and Town Officials for 2019	4
<u>REPORTS:</u>	
Board of Selectmen	8
Town Manager	9
Town Clerk	11
Rescue Squad	13
Police Department	14
Fire Department	15
Code Enforcement Officer	16
General Assistance Administrator	17
Assessing Agent	18
Parks, Land and Recreation	19
Planning Board	20
Agricultural and Conservation Commission	21
Transfer Station - Recycling Center	22
D.A. Hurd Library	23
Zoning Board of Appeals	24
S.A.D. #60 Superintendent	25
State Representative District 6 – Tiffany Roberts-Lovell	27
State Senator – Robert Foley	28
U.S Senator – Susan Collins	29
U.S. Senator – Angus King	31
<u>FINANCIALS:</u>	
Treasurer’s Report	34
Tax Collector’s Report	35
2018 Valuation Breakdown	36
How Your 2018 Tax Dollar Was Spent	37
Appropriations Report - Fiscal Year 2018	38
Vendor List 2018	48
Employee Salaries FY2018	52
<u>TAXPAYER LISTS:</u>	
Assessor’s Notice to Taxpayers	56
Property Tax List – Real Estate Fiscal Year 2019	57
Property Tax List – Personal Property Fiscal Year 2019	77
Uncollected Taxes and Liens	78
<u>AUDIT REPORTS:</u>	
Town of North Berwick Audit Report	84
North Berwick Water District Audit Report	175
North Berwick Sanitary District Audit Report	187
WARRANT – April 6, 2019 TOWN MEETING	Color Insert

DEDICATION



Martin Morrissey

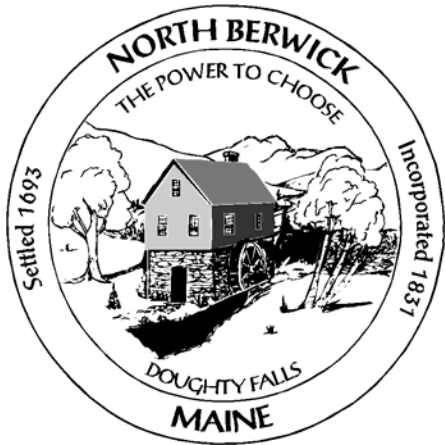
It is the Town of North Berwick's honor to dedicate the Town Report to Martin Morrissey

Martin Morrissey was born and raised in the city of Boston. In 1961, he married his high school sweetheart Theresa Armstrong and they had three wonderful children, Michael, Kim and Lynn. He fulfilled his goal of becoming a flight instructor before being hired by General Electric's Aircraft Engine Division and later become an aircraft engine inspector.

In 1977, he and his family moved to a large duplex they purchased on Church Ave in North Berwick next to Brown's Garage. A year later, Chief Dan Sheejen hired Marty as a Reserve Police Officer. He continued to work at General Electric, commuting to Everett, Massachusetts while working weekends and holidays for the Police Department. In 1984, Marty and Theresa built a house on Bauneg Beg Hill Road along with their neighbor and friend Chief of Police Randy Jones. At the age of 47, Marty graduated from the Maine Criminal Justice Academy to become a full-time certified police officer. He continued to serve the Town of North Berwick for another 36 years.

In 2018, at the age of 75, Marty was recognized by the Maine Special Olympics for his 30 year commitment to participating in the annual Law Enforcement Torch Run. In June 2018, a crowd gathered to witness his last run and present him with a plaque in honor of this event. In his unofficial retirement, he spends time with family, enjoys hunting, fishing and is an active member in his church.

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



**FY2018 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2019

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Michael Johnson, Sr., Elected to 2019
Wendy Cowan, Elected to 2019
Charles Galemmo, Elected to 2020
Jonathan Hall, Elected to 2021
Michael Johnson, Jr., Elected to 2021

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

Rebecca Hopper, Elected to 2019
Lynn Manley, Elected to 2020
Astrida Schaeffer, Elected to 2021

SANITARY DISTRICT TRUSTEES

Jay Randall, Elected to 2019
John Randall, Jr., Elected to 2019
Maurice Dolbec, Elected to 2020
Owen Thyng, Elected to 2021
Daniel Burbank, Elected to 2021

WATER DISTRICT TRUSTEES

Nelson Begin, Elected to 2019
Carl L. Works, Elected to 2020
James Muthig, Elected to 2020
Anita Johnson, Elected to 2021
Steve Gray, Appointed to 2021

MODERATOR

Tim Kezar

CEMETARY TRUSTEES

Dale Clock, Elected to 2019
Peter Derby, Appointed to 2019
Melissa Pierce, Elected to 2020
Amelia Rowell, Elected to 2020
Beverly Gray, Elected to 2018

BUDGET COMMITTEE MEMBERS

Beverly Gray, Elected to 2019
Lendell Quint, Elected to 2019
Maurice Dolbec, Elected to 2019
Cheryl Monkiewicz, Elected to to 2019
David Bentley, Elected to 2020
Julie Fernee, Elected to 2020
Daniel Baker, Elected to 2020
Ronald Morrell, Appointed to 2020
Bruce Hackett, Elected to 2021
Gregg Drew, Elected to 2021
Jeremiah Johnson, Elected to 2021
Stan Cowan, Elected to 2021

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Jon Morse, Appointed to 2021
David Ballard, Appointed to 2021
Anne Whitten, Appointed to 2020
Geoffrey Aleva, Appointed to 2020
Matthew Qualls, Appointed to 2020

Alternates:

Annette Hume, Appointed to 2021
Scott Strynar, Appointed to 2019

ZONING BOARD OF APPEALS

Craig Linscott, Appointed to 2021
Rebecca Reed, Appointed to 2020
Tim Kezar, Appointed to 2021
Louis Thibodeau, Appointed to 2019
Gregg Drew, Appointed to 2020

Alternates:

Norman Clough, Appointed to 2019
Vacant, Appointed to 2021

HEALTH OFFICER

Roger Frechette

PARKS AND RECREATION COMMITTEE

Amiee Metz-Jordan, Appointed to 2019
Dayna Mayrose, Appointed to 2019
Lincoln Harrison, Appointed to 2019
Laurienne Missud Martin, Appointed 2019
Kelsey Bilodeau, Appointed to 2019

Alternates:

Open, Appointed to 2020
Open, Appointed to 2020

CONSERVATION-AGRICULTURAL COMMISSION

William Houston, Appointed to 2020
Anne Sofie Larsen, Appointed to 2020
Lynn Manley, Appointed to 2020
Qiana Qualls, Appointed to 2020
Jason Smith, Appointed to 2020
Vacant, Appointed to 2020
David Parker, Tree Warden

CABLE T.V. REGULATORY COMMISSION

Nicholas Salata, Appointed to 2019

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

District 5

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

Beth.Oconnor@legislature.maine.gov

STATE REPRESENTATIVE

District 6

Tiffany Roberts-Lovell
35 Buttonwood Road
South Berwick, ME 03908
210-3287

Tiffany.Roberts-
Lovell@legislature.maine.gov

STATE SENATOR

Robert Foley
P.O. Box 857
Wells, Maine 04090
287-1505

Robert.Foley@legislature.maine.gov

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

Jonathan Koelker, SRO

Timothy Niehoff

Matthew Begin

Daniel Pelkey

Brian Donahue

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

FIRE DEPARTMENT

Brian Gosselin, Chief

Larry Straffin, Deputy Chief

Mark Kelewae, Captain

Bob Robbins, Captain

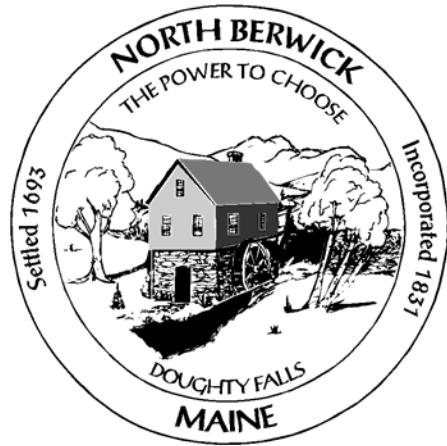
Ryan Spuransky, Lieutenant

Jason Coffin, Lieutenant

DEPUTY TAX COLLECTOR

Kathryn Miller Jacques

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



**FY2018 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Report of the
BOARD OF SELECTMEN



The Select Board has been working hard this year to strike the right balance between town services and taxation. In 2018 we did have to increase the mill rate from \$12.60 to \$12.90 per \$1,000 dollars in assessed value. We are pleased to share with you that we don't foresee having to increase taxation this year.

The financial state of our town continues to be healthy and if the state fulfills its revenue sharing and school funding mandates then the towns people could actually see a property tax decrease. The town's philosophy of controlled growth is paying dividends by attracting new families, while at the same time doing our part to keep the school district's budget in check. Over the last few years more and more of the tax burden has shifted from the State to local municipalities. North Berwick, under the strong leadership of Town Manager Dwayne Morin, has been able to stave off any significant tax increase and this year we'll be presenting a fiscally sound budget.

The Agriculture and Conservation Committee in conjunction with the Parks and Recreation Department have been hard at work. We have seen the completion of a walking track around the community center's athletic fields and have broken ground on a trail system that will allow the community to walk and hike safely through the woods from route 9 to Maple Street. The new trail system will be completed at no additional cost to the taxpayers of North Berwick, but will instead rely on grant funding and volunteers.

The Town continues to set aside money each year for the building of a new fire station. This year we did spend some of that money on the initial plans for the new building. The North Berwick Fire Department and Rescue Department continue working closely together on the initial planning phase of the new building which will likely be built and connected with the current rescue station on Lebanon Road.

The Town of North Berwick has been able to deliver a high level of services while maintaining a low tax rate. Our Parks and Recreation department, through a multitude of volunteers, continues to offer great recreational opportunities for the citizens of this town. The Highway department does a great job with clearing and maintaining our roads no matter what Mother Nature throws their way. Our First Responders deliver top rate community safety making our town one of the safest places to live in the State of Maine. The North Berwick Board of Selectmen would like to thank all the wonderful volunteers who are working to make this community strong. Whether volunteering at the library, food pantry, or the North Berwick Athletic Association your hours of dedication are an integral part to the success of our Town.

Respectfully Submitted;

Jonathan Hall, 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 2018 which covers the period from July 1, 2017 to June 30, 2018.

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

Highlights

Tax Rate: The tax rate remained at \$12.60 from the previous year. The Town saw an increase in the municipal valuation of \$32,932,948.00. The Town portion of the tax rate increased by \$200,915.45, the SAD #60 portion increased by \$203,914.00, and County Taxes increased by \$10,495.00 over the previous year.

Financial Health: I am pleased to continue 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 the following road projects:

Diamond Hill Road: The Town continued the three year road improvement project on Diamond Hill Road. This year the phase consisted of base paving the newly graveled section from Beech Ridge Road to Governor Goodwin Road. In addition, the Town reconstructed the short section of Diamond Hill Road from Governor Goodwin Road to the Berwick Townline. This reconstruction consisted of grinding the pavement, adding base gravel, ditching of the road, tree and stump removal and then installing the base pavement layer

Buffum Road: The Town completed drainage improvements, tree trimming and then paved the entire Road.

Church Street and Burma Road: The Town reconstruct approximately 845 feet of Church Avenue. The Water District upgrading the water main in Church Avenue and the Public Works Crew worked in coordination with the Water District. The improvements included grinding the pavement, installation of the new water main by the Water District and the addition of gravel base and paving of the road along with paving Burma Road.

Transfer Station: In August 2017, the Town of North Berwick changed the way we recycle materials at the Transfer Station. Instead of sorting all of your recyclables, you are now able to place them unsorted into the recycling compactor at the Transfer Station. The switch to Single Stream Recycling was implemented to Make Recycling Easier as well as Save Money and the change has proven to be a success thus far.

In anticipation of moving to the single stream process, the town relocated our recycling compactor, added a chute similar to the trash compactor to assist in feeding the compactor with the recycled materials and installed safety improvements to allow easier compacting of the materials.

The Town has also been making improvements to the recycling building to accommodate the switch to single stream recycling as well as repairing the exterior walls and metal siding on the building.

I again would like to 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. 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 J. Morin, Town Manager



In Memoriam

For the year July 1, 2017 through June 30, 2018

<u>Name</u>	<u>Age</u>	<u>Date</u>
Hartford, Wilma R.	76	July 1, 2017
LaPanne, Benjamin Michael	35	July 12, 2017
Lebow, Ursula Agnes	82	July 12, 2017
Glass, Ross Vern Jr.	54	July 15, 2017
Smith, Brenda Nash	67	July 17, 2017
Burk, George	79	July 21, 2017
McKeen, Linda Marie	77	August 5, 2017
Glass, Jill Marlene	55	August 8, 2017
Chappell, Janet L.	81	August 8, 2017
Kelewae, Gene Mark	67	August 12, 2017
Mercier, Albert Richard	70	August 15, 2017
Presepio, Calvin Emanuel	71	August 28, 2017
Cahoon, Edward Wayne	87	August 29, 2017
Kretas, Paul R.	66	September 1, 2017
Morrill, Evelyn Lucille	89	September 7, 2017
McGonagle, Philip P Jr	93	September 23, 2017
Randall, Pearl Frances	88	October 6, 2017
Bradburn, Marilyn Jeanette	93	October 8, 2017
Huffstater, Janene Margaret	62	October 9, 2017
Hutson, Tamara	38	October 19, 2017
Davis, David Ralph	67	October 30, 2017
Hanson, George William Sr.	77	November 1, 2017
Engelsman, Margaret Amy	81	November 3, 2017
Hilton, Malcolm Gordon Jr.	58	November 4, 2017
Hilton, Lorinda Jane	74	November 9, 2017
Butland, Irene Evelyn	92	November 26, 2017
Sprague, Robert Lee	64	November 30, 2017
Verville, Arlene Margaret	92	December 4, 2017
Melanson, Larry Joseph	61	January 13, 2018
Dusseault, Denise Elaine	62	January 23, 2018
Morrill, Leon Arthur	90	January 24, 2018
Strynar, Irving Arthur	74	February 5, 2018
Jepson, Harland Forrest Sr.	88	February 21, 2018
Simpson, Sharon L.	72	February 22, 2018
Perkins, Fred Hamilton Jr.	73	March 14, 2018

<u>Name</u>	<u>Age</u>	<u>Date</u>
Bragdon,Ralph Edward	83	March 24, 2018
Schoff,Jack Benny	73	April 10, 2018
Haskell,Stacy Ray	50	April 17, 2018
Sanborn,Stephen Forgan	73	April 17, 2018
Clauson,Jared A. -	23	April 20, 2018
Heim Nelson,Emily	91	April 24, 2018
Hayward,Arthur Raymond Sr.	88	May 5, 2018
Rose,Irma Lorraine	85	May 6, 2018
Fairburn,Dolores Anne	81	May 16, 2018
Ross,Marlene Joan	69	May 20, 2018
Shields,Myron Dale	60	June 5, 2018
Duplessis,Marilyn Glenna	92	June 9, 2018
Clark,Davin Timothy	7	June 9, 2018
Clark,Kevin C.	29	June 9, 2018
Daigneault,Gregory Carter	75	June 19, 2018
Malloy,Irene J.	67	June 27, 2018

Inland Fisheries and Wildlife

Dog Licenses

Hunting / Fishing Licenses	255	Males	26
Boats Registered	238	Females	29
ATVs Registered	163	Neutered Males	232
Snowmobiles Registered	169	Spayed Females	222

Vitals Statistics

Voter Registration

Births	23	New Voters	67
Marriage Licenses issued	33	Active Registered Voters	3692

Elections

November 7, 2017	General Referendum	1312 ballots cast
April 7, 2018	Town Meeting Election	184 ballots cast
	Budget Meeting	61 voters attended
May 21, 2018	MSAD #60 Budget Meeting	31 voters attended
June 12, 2018	State Primary and Referendum	886 ballots cast

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

Report of the
RESCUE SQUAD



To The Citizens of North Berwick:

Thank you to the citizens of North Berwick for all your support, yet another year has come and gone, and North Berwick Rescue continues to grow and improve in order to provide the very best in Emergency Medical Services(EMS) to the residents and visitors of this great community . This year was another busy year for us with over 500 calls for service. We thank you for approving the purchase of our new ambulance at last years town meeting, we are happy to report that it is serving our department and community well.

As we always report, we have an extremely dedicated and talented staff of EMS professionals that provide the very best emergency medical care for our small town and we are all honored to service this great community. While all the other area towns are continuing to add paid staff and offering more money per hour for their services, we need to continue to support our employees to retain them and recruit new ones. In order to accomplish this goal, our budget again reflects a small increase as we continue to invest in our people. Investing in our people over the years has that we are fortunate to keep people from leaving for a few more dollars and it is much appreciated that the Town of North Berwick has been very supportive in helping us strive towards pay parity and investing in the people that make up this department in order to keep EMS care at high standard.

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

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

Report of the
POLICE DEPARTMENT



To The Citizens of North Berwick:

Over the past year the police department has had some changes. Officer Rickey Varney retired after nearly 40 years of service with the North Berwick Police Department. Officer Varney during his career held every position from Patrolman to Lieutenant and Interim Chief. To replace Officer Varney we hired Officer Brian Donahue. Officer Donahue previously worked in the Maine State Prison system for 13 years where he was a K-9 handler and held the rank of Corporal.

We also had to say goodbye to our K-9 friend Hoki who was retired two years ago. Hoki's health progressively deteriorated over the past year to the point he could no longer go on. We will remember Hoki as North Berwick's first police canine and the hundreds of calls he assisted the police department and citizens with. Most of all we will remember Hoki's favorite activity visiting and playing with children whether at the schools or summer camps or just meeting them while on patrol.

The police department had a busy year answering over 7,200 calls for service. In addition to the calls officers performed 7,306 house and business checks ensuring they are secure when you are not there. Below is a summary of some of the calls handled by the police department over the past fiscal year. A complete list can be obtained at the police department.

On behalf of the men and women of the Police Department I would like to thank you for your continued support. All of us working together makes North Berwick the wonderful town it is.

The following is a summary of the calls the North Berwick Police Department handled during fiscal year July 01, 2017 to June 30, 2018. A complete list can be obtained at the police department.

Criminal Trespass	26	Assist Rescue	373	Bomb Scare	1
Disorderly Disturbance	58	Domestic Dispute	44	Assist Citizen	229
Theft/Fraud/Forgery	61	Assaults	18	Found/Lost Property	40
Parking Violation	52	Harassment	49	Assist Other	77
M/V Complaints	204	M/V Crash PD	159	M/V Crash PI	71
Sex Offenses	8	Warrant Arrest	32	Suicide	2
Burglary	10	Shoplifting	7	Civil Disputes	39
Suspicious Activity	184	Assist Fire	97	Burglar Alarms	147
Drug Offenses	13	Vandalism	22	Threatening	13
Motor Vehicle Stops	2955	Emotional Disturbed	34		

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 that, we are able to give and better our services to the town, by training and equipment purchases.

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 2017 - June 2018:

Electrical Fire	3	Fire/smoke alarms	39
Assist other NB agency	44	Structure Fires	3
Carbon Monoxide calls	3	Hazardous Materials	4
Chimney Fires	1	Misc./Public Assist	10
Wires Down	11	Investigations	14
Grass/Brush/Woods	4	Equipment Fire	1
Motor Vehicle Accidents	49	Tree Down	14
Vehicle Fire	4		
Mutual Aid	36	TOTAL CALLS	245

Respectfully submitted,

Brian Gosselin

Fire Chief

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 19

Building Permits Issued:

Single Family Homes	21	Decks	14
Accessory Dwellings	3	Swim Pools	4
Garages/Barns/Sheds	37	Replacement Home	3
Remodels	3	Sign	6
Additions	4	Miscellaneous	8
Piers, Docks	0	<u>Commercial Building</u>	<u>1</u>
		Total	104

Plumbing Permits Issued: 68

Electrical Permits issued: 71

Total Value \$6,508,927.00

Total Permit Revenue \$64,965.50

Impact Fees Received:

Recreational Impact Fees **\$19,666.66**

Open Space Impact Fees **\$9,833.34**

Respectfully submitted,

Roger Frechette

Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

To the Citizens of North Berwick:

During the fiscal year 2018, General Assistance was granted to the citizens of North Berwick in the amount of \$2,304.48. The majority of this assistance was for rent. Other forms of assistance included household and personal supplies & funeral expenses. The State of Maine reimbursed the Town of North Berwick \$1,517.85 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

Report of the
ASSESSING AGENT



To the Citizens of North Berwick:

The assessor is responsible for delivering 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 who serves in North Berwick on Tuesday and Wednesday each week and in South Berwick on Monday, Thursday and Friday. The Assessing Agent spends 60% of the week in South Berwick and 40% of the week in North Berwick and the two communities share the cost of this position on a 3/5th and 2/5th basis.

In preparation for the fiscal year beginning July 1, 2017 there were 27 mapping changes as well as field inspections and property valuation reviews on more than 200 properties. Those adjustments recognized changes resulting from home additions or alterations, construction of decks, sheds, garages and new homes.

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 tax year.

Forms for these programs or exemptions are available at Town Hall or at <http://www.maine.gov/revenue/forms/>.

Respectfully submitted,

Craig Skelton
Assessing Agent

Report of the  _____ 
PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

What another great year for the Parks & Recreation Department. The community center truly is busier than ever. We had a nice dedication ceremony for Madeline Blasidell with her family and friends in July 2018. We walked a lap around the trails in dedication to Madeline. We are certain she was walking and smiling with us as we did it. There is an upper walking loop and the Woods Loop. Both are approximately .48 miles each. The woods loop is a wonderful walk through nature. You might see some tiny little critters, cross over some small bridges and even walk across our 150' bog walk. It really is lovely and we hear the kids love it. Lots of parents are enjoying the newly installed benches around the play areas. Lastly, the rebound wall seems to be a hit as well. The new kiosk station with a map of the facilities and signage around the trails lets everyone see the center and what we offer. We added the outside water bubbler for all to enjoy while utilizing the facilities. Lastly, we would like to add a bit of landscaping around the property for some more beautification. While enjoying the area you may see children running around the fields for different sports teams or just enjoying all there is to do.. We hope there is now something for everyone to enjoy at the North Berwick Community Center Area. If you haven't checked it all out, come on by.

Summer Camp in North Berwick was a tremendous success with 80+ campers signing up. We tried some new activities and went on all the favorite field trips like Fun Town, Splash Town, Aquaboggan, Smitty's, Hilltop Fun Center, Fort Foster,, York's Wild Kingdom and Urban Air trampoline park. The Parks & Recreation department continues to do 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 170+ Santa letters that came in from the Tree Lighting, PTO Santa Breakfast and the NB Post Office. The Canal Street Playground seems to be being used on a daily basis by several children of all ages. We are so happy it is such a nice play space with different options in the downtown area.

We continue to support the following programs: N.B.A.A. Baseball & Softball, Noble Travel Soccer, NB Running Club, Kids Yoga and other enrichment programs along with our own programs such as: summer camp and our largest the fall soccer program. That 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. Thank you to ALL of the coaches and volunteers.

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 trying to plan some trips so if you have any ideas please contact us.

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 myself and the Parks and Recreation Department. 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 with the various events and programs throughout the year. For more general information and events visit the Parks and Recreation section on the town website at www.townofnorthberwick.org or "like" 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  _____ 
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 major and 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, specifically the issue of medical marijuana as a land use within our community.

The boards 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 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 the their time to assist the Town with this important service; Barry Chase, David Ballard John Morse, Matthew Qualls, Ann Whitten, and Annette Hume. I also want to thank the efforts of Susan Neihoff our stenographer.

Respectfully submitted,

Geoffrey Alena, Chairman Planning Board

Report of the  _____ 
AGRICULTURAL AND CONSERVATION COMMISSION

To the Citizens of North Berwick:

During the past year, we have been working on a few issues related to agriculture and conservation in our town.

We have been making progress on the trail in the designated Town Forest off Maple Street. The trail has been cleared - thank you Jason Smith - and the boggy parts of the trail have been improved with bog crossings by Wil Dobyms and his crew of scouts - thank you! Signs with maps and information should be going in this spring. If all goes as planned, the trail should be open for walking this summer! We are continuing to look for more places that could afford our citizens an opportunity to enjoy some recreation in the beautiful and diverse landscapes that exist in town.

As many of you remember, our town has a resolution in support of food sovereignty. Many towns in Maine have gone a step further and have ordinances that secure food sovereignty for their citizens. Now that our state has figured out how to write such ordinances while complying with federal regulations, towns have clear guidelines for how to implement food sovereignty. Thus we submit to you an ordinance that ensures food sovereignty for our citizens.

We have been continuing to work on the issue of pollinator health in town. Many of you reported that the seeds we gave you last spring at town meeting provided you with lovely flowers. This surely means that they also provided pollinators with a lovely source of food and habitat. To those of you who took time to plant and tend a bed of flowers, and especially to those of you who took time to report back to us about your results, thank you! We are continuing to consider ways to improve pollinator health in town. If you have any thoughts or insights, please come and voice your opinion at one of our meetings, which are held the 4th Tuesday of the month at Town Hall at 6:30pm.

Respectfully Submitted,

Sofie Larsen, Chair



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	603.70 Tons
Total to Pine Tree/Casella:	603.70 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2017 to June 30, 2018:

Demolition Debris	130.28 Tons	Shingles	9.79 Tons
Scrap metal	57.58 Tons	TV's & monitors	8.00 Tons
Returnables	187,781 Returns	Income Generated	\$40,286.09
Single Stream*	228.40 Tons	*Paper, cardboard, plastics, steel, tin,	
Clothes	45.50 Tons	aluminum and glass	

In addition, in September, 2017, the Town held it's Annual Hazardous Waste Day in conjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

In August 2018, the Town switched to single stream recycling. Instead of sorting all of the recyclables, citizens place them unsorted into the recycling compactor at the Transfer Station. The switch to Single Stream Recycling was implemented to Make Recycling Easier while decreasing costs at the Transfer Station. Below is a table representing the PAYT program:

<u>Revenues:</u>		<u>Expenditures:</u>	
Balance FY 17	\$205,365.92	Disposal(Pinetree)	\$46,184.24
Bags	\$106,945.00	Transportation (Oceanside)	\$25,810.30
Recycling Bins	\$1,510.00	Hazardous Waste Day	\$4,542.64
Misc.	\$2,965.61	Bag Purchase	\$10,658.24
Interest Income	<u>\$72.90</u>	Misc.	<u>\$6,191.95</u>
Subtotal	\$316,859.43	Subtotal	\$93,387.37

Balance profit/(loss) \$223,472.06

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; local newspapers and over 50 current magazines.

In the past year the library hosted 361 public programs for audiences of all ages including, but not limited to, our weekly outreach to local senior housing centers, pre-school story hours, and our Wednesday knitting group. A monthly non-fiction book discussion continues to grow in popularity. A weekly hand-quilting group is quickly becoming a hive of activity. We continue to collaborate with the North Berwick Historical Society for special programs and a bi-weekly video/discussion group. We have also instituted a monthly book club at Noble High School in collaboration with the school's librarian.

A collaborative grant (with Berwick & South Berwick Public Libraries) from Kennebunk Savings Bank continues to allow us to offer discounted admission passes to 8 regional museums.

If you are unable to find what you are looking for in our library, your library card offers access to to 4.6 million unique titles and 8.9 million items from 100 university, college and public libraries across the state through interlibrary loan service. Last year, we sent 1,713 items to other libraries in response to requests from their customers. Our patrons requested 1126 items from other libraries.

We can issue you a library card for the Portland Public Library that will provide you with free access to additional online materials.

At 100Mbps, the library has one of the best internet connections in our community, offering public access computers and free WiFi for use with personal devices. During the past year, visitors sat down to take advantage of our public access computers or WiFi to connect with friends and family, search for employment opportunities and apply for jobs, complete online course work, and explore their own personal interests.

You can utilize our internet connection (if you don't have one at home) for free access to over 10,000 E-books and nearly 5,000 downloadable audiobooks through the cloudLibrary by bibliotecha. You also have access to the Digital Maine Library's (<https://library.digitalmaine.org>) online resources that include a collection of full text articles and abstracts from magazines, newspapers, journals and reference, and online learning tools. Check it out!

A generous gift has provided the resources for us to replace well-worn furniture, refinish our wood floors, and paint the ceiling in our "living room" as well as the exterior dormers. We are always looking for opportunities to improve our services and our space to better meet the needs of not only library cardholders, but the community at large.

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 2 appeals during the period July 1, 2017 to June 30, 2018.

February 5, 2018 Bruce Hall Map 9 Lot 16-7
Approved Mis-located Structure Variance

June 27, 2018 Eric and Shannon Regan Map 9 Lot 43-1
Approved Single Family Dwelling Setback Variance

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

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

February 1, 2019

Dear Noble Citizens

The 2018-2019 school year is nearly at the 100 day mark. We have high points and challenges I wish to share with you.

We are very proud of the burgeoning development of the Multiple Pathways (MP) Program at NHS and the Mary Hurd Academy in North Berwick. Also, one of Assistant Superintendent Sue Austin's many hats is district homeless liaison. In that role, she has been working with community-wide support to place homeless NGS students. Many thanks to our wonderful families for opening up their homes to assist students in daunting life situations.

Concerning Proficiency-Based Education, we are seeing a continual increases in high school grade point averages and SAT scores! Noble High School is a leader in the shift from the archaic one size fits all schools that has American dominated education for the last century. Our students learning is based on progress toward specific standards instead of comparing one student to the person in the seat next to him/her.

At the elementary level, our K-3 students have shown consistently strong gains in literacy, thanks in large part to our work with Literacy Consultant Carrie Thurston and the ongoing professional development of our dedicated staff. Simultaneously, the 4-7 grades are working with district literacy coaches and are taking the deep dive into Lucy Calkins Writing training and embedding key strategies from a district text read, *Core Six*.

Elementary math work involves the pilot of Eureka Math, a highly-regarded program out of "Engage New York." We will continue to compare results to Everyday Math. Our state math scores have been inconsistent, so we continue to track that data to analyze what is working and what is not.

As our communities continue to grow, we will be adding portables this summer to each of the elementary schools. NBES and Hussey are in the planning phases for expanded facilities over the next two to three years. Lebanon Elementary is in the planning phases for a new school to replace that aging structure over the next four to five years. And Noble Middle School continues to experience significant renovations as it has over the past three years. Plans for additions and a replacement school will be brought to a district referendum and also must pass Maine DOE approval.

Please consider joining us for Board-level budget discussions. The meeting agendas are posted regularly on the district website. Thank you for your continued support as we strive to move from good to great

Sincerely,



Steve Connolly
Superintendent of Schools



NOBLE
NORTH BERWICK | BERWICK | LEBANON

Annual Report to the Town of North Berwick

A Message from Representative Representative Tiffany Roberts-Lovell

Dear North Berwick Neighbors:

It is an honor to serve as your State Representative. Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up more than 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, expanding access to renewable energy, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Agriculture, Conservation and Forestry Committee, where we will tackle policy relating to food safety, the dairy industry, pesticide regulation, farmland preservation, state parks, historic sites, public lands, forest products and the Land for Maine's Future Program.

Whether we are dealing with the above issues or any other topics, 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 Tiffany.Roberts-Lovell@legislature.maine.gov. My phone number is (207) 210-3287. I also send out periodic e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,



Tiffany Roberts-Lovell
State Representative

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

Annual Report to the Town of North Berwick

A Message from Senator Robert Foley

Dear Friends and Neighbors:

Let me begin by thanking you for the opportunity you have given me to serve you in the Maine Legislature. It has been an honor working as a State Representative over the last four years and I am humbled by the opportunity to be your voice in the Maine Senate. I will continue to work tirelessly on your behalf, making sure that your interests are heard and well represented in Augusta.

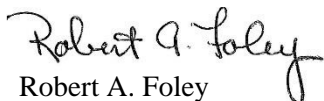
This past legislative session proved to be the longest in recent memory. After dealing with a number of major policy matters, we finally adjourned September 13.

Perhaps the most significant action the Legislature took last year was the passage of tax conformity. Failing to conform would have been a nightmare for businesses as well as for low-income and elderly Mainers. Maine would have lost \$37 million in one-time repatriated revenue that the state would never have gotten back. Due to the Legislature's action and willingness to work together on the passage of tax conformity, Maine tax filers were unharmed by this policy change.

The 129th Legislature has many challenges of its own. The top priorities this session include finding a way to provide affordable and accessible healthcare to all Mainers, tackling the opioid crisis, education reform and funding, and lowering property taxes. I hope the Legislature can come together to tackle the difficult issues facing our state, and as always, I am ready to help.

You have my sincere thanks for allowing me to represent you in Augusta. Please feel free to contact me at (207) 287-1505 or robert.foley@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,



Robert A. Foley

State Senator, District 34

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 from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation's crumbling infrastructure and ensure that Maine's needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th 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 Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

Sincerely,

A handwritten signature in blue ink that reads "Susan M. Collins". The signature is written in a cursive, flowing style.

Susan M. Collins
United States Senator

United States Senate

133 HART SENATE OFFICE BUILDING
WASHINGTON, DC 20510
(202)-224-5344
WWW.KINGSENATE.GOV

Dear Friends,

Representing Maine in the United States Senate is an honor.

I continue my work on the Senate Armed Services Committee, each year authorizing the funding required to build our military capabilities and ensuring that our service members are trained and equipped to defend our nation. I was pleased to be part of a bipartisan effort to enact a new law to simplify the appeals review process to reduce the backlog our veterans are facing, as well as a new law that provides critical funding to the VA Choice Program, allowing veterans in rural Maine to access services closer to home.

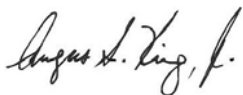
While my committee work is important, working to combat the opioid epidemic is one of my top priorities. Although Congress has made some important strides, much remains to be done to provide additional funding for prevention, treatment and enforcement. I am working with colleagues on both sides of the aisle to pressure the Drug Enforcement Administration to reduce the amount of opioids produced and to thwart the flow of fentanyl and other deadly drugs into our country.

I am very optimistic about the integrated, multiagency effort I led with Senator Collins to foster innovation and commercialization in Maine's forest economy. Through the Economic Development Assessment Team (EDAT) we are already experiencing increased federal investments that will strengthen our existing forest products industry and help support job creation in rural communities. Initiatives like Cross Laminated Timber, Combined Heat and Power, nanocellulose, 3D printing with biobased materials and other biobased products will mean that Maine's wood-basket will continue to be a major jobs and economic contributor for our future.

Finally, the coming year will continue the work of the Senate Select Committee on Intelligence in the ongoing investigation of Russian interference in the 2016 election. Our Committee has held seven public hearings and numerous classified sessions, reviewed tens of thousands of pages of documents and conducted hundreds of interviews. I remain focused on the security of our elections and committed to developing strategies to prevent interference by foreign governments in our democracy.

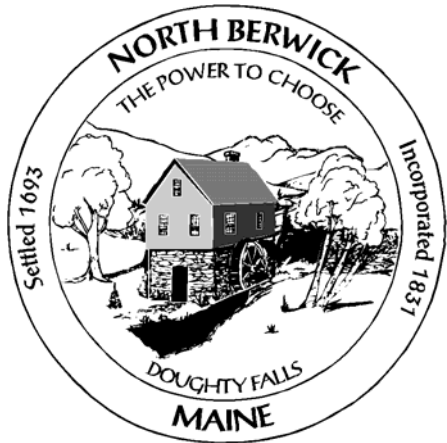
May 2018 be a good year for you, your family, your community and our great State.

Best,



Angus S. King, Jr.
United States Senator

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2018 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



July 1, 2017 through June 30, 2018

<u>BANK/FUND/Account</u>	<u>Account #</u>	<u>Balance</u>
Municipal account	24239952	\$3,768,297.86
Checking Account	66122452	\$50,000.00
Credit Card Account	44005154	\$0.01
Rapid Renewal	33834352	\$1.00
HRA Account	2169952	\$4,228.01
Town Fuel Fund	2066252	\$20,753.05
 <i>Trust Funds/Cemeteries:</i>		
Friends Account	24238252	\$ 78,632.56
Hillside Account	24238352	\$129,731.97
Mt. Pleasant Account	24238452	\$16,143.11
Neal Account	24238552	\$19,068.45
Private Account	24238652	\$6,324.57
Cole - restricted - CD	24261352	\$360.06
 Other Trust Funds:		
Lucia Hanson Fund	8000115020	\$1,357.51
Ella Greenleaf Endowment Fund	8000206920	\$4,132.79
Judge Hobbs Fund	8000205620	\$18,383.25
 <i>Escrow Accounts:</i>		
Joseph C. Putnam gravel pit escrow	24262352	\$3,582.85
Quint Pit 2011	2127952	\$604.65
Hannaford	2174852	\$6,074.73
Hussey Sinking Fund	24248552	\$268.75
Pay As You Throw Enterprise Fund	24247952	\$20,344.93
Equipment Fund	24240152	\$178,697.08
Town Hall Fund	24261252	\$4,664.90
Caleb Foundation	24262252	\$45.31
Mountain View Estates	2215752	\$3,003.80
LRB Investments	2214452	\$6,010.64
Aroma Joes	2221552	\$5,011.10
Country Estates	2226652	\$19,040.27
Graham Subdivision	2247652	\$5,003.48
Oakwoods Estates	2256352	\$4,500.24
Harold F Shaw Sub Division	2258052	\$2,500.00

As of June 30, 2018, \$5,503,191.50 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 2018 Fiscal year:

Original Commitment	\$7,238,076.30
Homestead Exemption	\$134,190.00
BETE Reimbursement	\$1,288,021.80
Supplementals	<u>\$5,430.96</u>
Total	\$8,665,719.06

Taxes Collected	\$6,988,585.43
Homestead Exemption Revenue	\$125,732.00
BETE Reimbursement	\$1,288,097.00
Abatements	\$13,273.56
Outstanding Taxes	<u>\$243,208.99</u>
Total	\$8,658,896.98

Respectfully submitted,

Kathryn Jacques,
Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2018 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT \$12.60 PER THOUSAND

VALUATION

Real Estate Valuation	\$554,475,800.00
Personal Property	\$72,230,000.00
Homestead Exemption	\$10,650,000.00
BETE Value	<u>\$102,223,952.00</u>
Subtotal	\$739,579,752.00

EXEMPTIONS

Municipal Properties	\$39,703,900.00
State of Maine Property	\$239,700.00
Veterans	\$956,000.00
Blind	\$16,000.00
Pollution control exempt	\$1,685,900.00
Non-profit Organizations	<u>\$9,653,800.00</u>
Subtotal	\$52,255,300.00

TOTAL VALUATION **\$687,324,452.00**

Appropriations:

County Tax	\$379,059.00
Municipal	\$4,414,652.00
TIF	\$22,512.42
S.A.D. #60	\$5,424,382.00

Deductions:

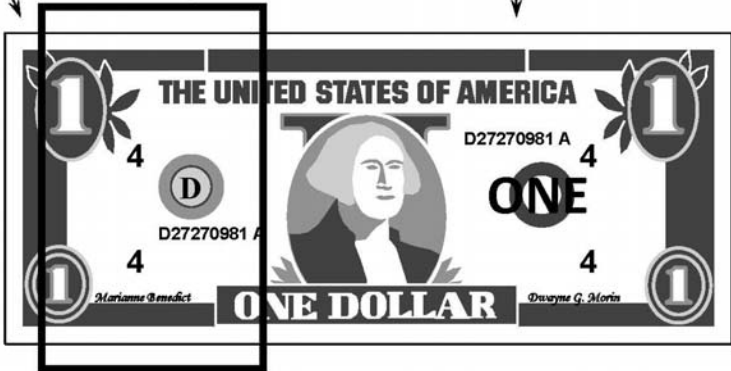
State Revenue Sharing	\$143,000.00
Other Revenues	\$1,612,245.00
Homestead Exemption	\$134,190.00
BETE Reimbursement	\$1,288,021.80
Subtotal	\$7,063,148.62
Overlay	\$174,927.68

TOTAL COMMITMENT TO TAX COLLECTOR **\$7,238,076.30**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2018

COUNTY TAX - 4.38% EDUCATION - 62.63%

MUNICIPAL - 32.99%



MUNICIPAL BUDGET BREAKDOWN - \$0.3299

General Government \$0.0769



Overlay \$0.0203



Parks & Recreation \$0.0120



*Public Safety \$0.1582
(Police, Fire, & Rescue)*



Health & Social Services \$0.0127



Debt \$0.0111



CIP \$0.0077



Other/Library \$0.0309



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2018

DEPARTMENT			Pre-Accrued	Accrued		Percent
Account	Budget	Expenses	Balance	Expenses	Balance	Expended
TOWNWIDE						
MF FESTIVAL	\$23,519.25	\$11,149.80	\$12,369.45		\$12,369.45	47.41%
SCHOLARSHIP	\$0.00	\$3,000.00	-\$3,000.00		-\$3,000.00	
INSURANCES	\$102,350.00	\$97,070.54	\$5,279.46		\$5,279.46	94.84%
UNANTEXPENSE	\$5,000.00	\$51.74	\$4,948.26		\$4,948.26	1.03%
TRANSFERS	\$0.00	\$114.40	-\$114.40		-\$114.40	
FICA/MEDICAR	\$113,000.00	\$113,489.14	-\$489.14		-\$489.14	100.43%
HRA INSUR	\$64,319.56	\$2,200.00	\$62,119.56		\$62,119.56	3.42%
CALEB TIF	\$22,513.00	\$22,512.42	\$0.58		\$0.58	100.00%
COUNTY TAX	\$379,059.00	\$379,058.73	\$0.27		\$0.27	100.00%
LIENS	\$0.00	\$4,091.00	-\$4,091.00	\$20.50	-\$4,111.50	
OVERLAY	\$174,927.00	\$0.00	\$174,927.00		\$174,927.00	0.00%
SUBTOTAL	\$884,687.81	\$632,737.77	\$251,950.04	\$20.50	\$251,929.54	71.52%
MF FESTIVAL	\$25,480.01	\$12,640.51	\$12,839.50		\$12,839.50	49.61%
SCHOLARSHIP	\$0.00	\$2,000.00	-\$2,000.00		-\$2,000.00	
INSURANCES	\$90,500.00	\$92,835.40	-\$2,335.40		-\$2,335.40	102.58%
UNANTEXPENSE	\$5,000.00	\$315.55	\$4,684.45		\$4,684.45	6.31%
ELECTIONS	\$0.00	\$775.02	-\$775.02		-\$775.02	
FICA/MEDICAR	\$110,000.00	\$110,258.72	-\$258.72		-\$258.72	100.24%
HRA INSUR	\$67,370.54	\$9,104.58	\$58,265.96		\$58,265.96	13.51%
CALEB TIF	\$22,513.00	\$22,512.42	\$0.58		\$0.58	100.00%
COUNTY TAX	\$364,750.00	\$364,747.28	\$2.72		\$2.72	100.00%
LIENS	\$0.00	\$3,414.42	-\$3,414.42		-\$3,414.42	
SUBTOTAL	\$685,613.55	\$618,603.90	\$67,009.65	\$0.00	\$67,009.65	90.23%
CAPITAL IMPROVEMENTS						
ROAD PROJECT	\$111,123.00	\$111,122.50	\$0.50		\$0.50	100.00%
ROAD PROJECT	\$75,190.53	\$39,365.38	\$35,825.15	\$2,800.00	\$33,025.15	56.08%
PARKING LOT	\$30,000.00	\$24,205.45	\$5,794.55		\$5,794.55	80.68%
CANINE	\$800.00	\$582.17	\$217.83		\$217.83	72.77%
SCBA	\$13,775.00	\$13,775.00	\$0.00		\$0.00	100.00%
POL VEHICLE	\$34,500.00	\$33,881.50	\$618.50		\$618.50	98.21%
FIRE VEHICLE	\$66,290.00	\$66,084.43	\$205.57		\$205.57	99.69%
RESC VEHICLE	\$25,000.00	\$0.00	\$25,000.00		\$25,000.00	0.00%
HWY VEHICLE	\$68,670.00	\$28,817.25	\$39,852.75		\$39,852.75	41.96%
FIRE BUILD	\$50,000.00	\$0.00	\$50,000.00		\$50,000.00	0.00%
HWY BUILD	\$35,000.00	\$30,024.98	\$4,975.02	\$1,350.00	\$3,625.02	89.64%
TS BUILD	\$13,050.00	\$6,059.18	\$6,990.82		\$6,990.82	46.43%
TOWN HALL	\$95,915.00	\$95,915.00	\$0.00		\$0.00	100.00%
COMPLEX	\$18,962.39	\$10,932.42	\$8,029.97	\$1,244.22	\$6,785.75	64.21%
SUBTOTAL	\$638,275.92	\$460,765.26	\$177,510.66	\$5,394.22	\$172,116.44	73.03%

<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>TOWN OFFICE</i>						
OPERATION	\$0.00	\$1,645.52	-\$1,645.52		-\$1,645.52	
NEWSLETTER	\$3,500.00	\$3,921.72	-\$421.72		-\$421.72	112.05%
TRAIN/EDUC	\$1,250.00	\$319.75	\$930.25		\$930.25	25.58%
CABLE TV	\$0.00	\$920.05	-\$920.05		-\$920.05	
COMPUTER	\$16,105.13	\$9,119.43	\$6,985.70	\$390.99	\$6,594.71	59.05%
DUES/FEES	\$6,100.00	\$6,004.00	\$96.00		\$96.00	98.43%
SUPPLIES	\$8,000.00	\$9,213.23	-\$1,213.23		-\$1,213.23	115.17%
EQUIPMENT	\$7,000.00	\$1,989.71	\$5,010.29	\$313.29	\$4,697.00	32.90%
POSTAGE	\$12,000.00	\$12,312.11	-\$312.11		-\$312.11	102.60%
UTILITIES	\$17,255.00	\$27,006.13	-\$9,751.13	\$70.00	-\$9,821.13	156.92%
ELECTRIC	\$10,000.00	\$12,428.80	-\$2,428.80		-\$2,428.80	124.29%
SEWER/TOILET	\$0.00	\$929.30	-\$929.30	\$299.58	-\$1,228.88	
HEATING OIL	\$0.00	\$9,998.85	-\$9,998.85		-\$9,998.85	
WATER	\$0.00	\$1,210.95	-\$1,210.95	\$403.65	-\$1,614.60	
TELEPHONE	\$6,250.00	\$4,679.89	\$1,570.11	\$239.16	\$1,330.95	78.70%
TOWN REPORTS	\$5,000.00	\$5,481.11	-\$481.11		-\$481.11	109.62%
LEGAL	\$20,000.00	\$19,798.43	\$201.57	\$1,577.84	-\$1,376.27	106.88%
ELECTIONS	\$6,000.00	\$4,756.31	\$1,243.69		\$1,243.69	79.27%
INSURANCE	\$37,205.00	\$35,677.75	\$1,527.25		\$1,527.25	95.90%
MSRS	\$14,300.00	\$13,569.12	\$730.88		\$730.88	94.89%
REG SALARY 1	\$35,700.00	\$39,327.84	-\$3,627.84		-\$3,627.84	110.16%
AUDIT	\$7,500.00	\$8,000.00	-\$500.00		-\$500.00	106.67%
JANITORIAL	\$12,000.00	\$15,985.76	-\$3,985.76		-\$3,985.76	133.21%
<i>SUBTOTAL</i>	\$225,165.13	\$244,295.76	-\$19,130.63	\$3,294.51	-\$22,425.14	109.96%
 <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>D.A. HURD LIBRARY</i>						
OPERATION	\$112,773.05	\$82,516.94	\$30,256.11		\$30,256.11	73.17%
HEATING OIL	\$0.00	\$4,284.70	-\$4,284.70		-\$4,284.70	
FICA/MEDICAR	\$13,598.00	\$9,079.10	\$4,518.90		\$4,518.90	66.77%
REG SALARY 1	\$136,625.00	\$130,471.75	\$6,153.25		\$6,153.25	95.50%
<i>SUBTOTAL</i>	\$262,996.05	\$226,352.49	\$36,643.56	\$0.00	\$36,643.56	86.07%

<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>

CODE ENFORCEMENT OFFICER

OPERATION	\$0.00	\$13,172.25	-\$13,172.25		-\$13,172.25	
FEEs	\$0.00	\$2,855.00	-\$2,855.00		-\$2,855.00	
TRAIN/EDUC	\$500.00	\$85.00	\$415.00		\$415.00	17.00%
FUEL/GAS	\$1,500.00	\$291.06	\$1,208.94		\$1,208.94	19.40%
INSURANCE	\$19,350.00	\$18,971.69	\$378.31		\$378.31	98.04%
MSRS	\$4,900.00	\$4,024.70	\$875.30		\$875.30	82.14%
REG SALARY 1	\$64,000.00	\$58,724.92	\$5,275.08		\$5,275.08	91.76%
SUBTOTAL	\$90,250.00	\$98,124.62	-\$7,874.62	\$0.00	-\$7,874.62	108.73%

TAXASSESSING

ASSESSING	\$54,250.00	\$38,088.02	\$16,161.98	\$13,485.04	\$2,676.94	95.07%
TAX MAPPING	\$3,000.00	\$2,271.86	\$728.14		\$728.14	75.73%
SUBTOTAL	\$57,250.00	\$40,359.88	\$16,890.12	\$13,485.04	\$3,405.08	94.05%

OFFICE SALARIES

REG SALARY 1	\$57,120.00	\$56,097.60	\$1,022.40		\$1,022.40	98.21%
REG SALARY 2	\$56,100.00	\$56,097.60	\$2.40		\$2.40	100.00%
REG SALARY 3	\$56,100.00	\$54,162.10	\$1,937.90		\$1,937.90	96.55%
SUBTOTAL	\$169,320.00	\$166,357.30	\$2,962.70	\$0.00	\$2,962.70	98.25%

TOWN MANAGER

TRAIN/EDUC	\$250.00	\$159.94	\$90.06		\$90.06	63.98%
TELEPHONE	\$750.00	\$495.92	\$254.08	\$46.43	\$207.65	72.31%
MILEAGE	\$3,900.00	\$3,900.00	\$0.00		\$0.00	100.00%
INSURANCE	\$26,750.00	\$26,213.62	\$536.38		\$536.38	97.99%
MSRS	\$7,225.00	\$7,457.04	-\$232.04		-\$232.04	103.21%
REG SALARY 1	\$102,950.00	\$102,960.00	-\$10.00		-\$10.00	100.01%
SUBTOTAL	\$141,825.00	\$141,186.52	\$638.48	\$46.43	\$592.05	99.58%

<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>
GRANTS						
SMRPC	\$1,811.00	\$1,811.00	\$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	\$2,500.00	\$0.00	\$2,500.00		\$2,500.00	0.00%
CAREUNLIM	\$1,373.00	\$1,373.00	\$0.00		\$0.00	100.00%
VISITNURSE	\$4,183.00	\$4,183.00	\$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%
YCCNSLSERVIC	\$3,000.00	\$0.00	\$3,000.00		\$3,000.00	0.00%
LIFELIGHT	\$500.00	\$500.00	\$0.00		\$0.00	100.00%
AIDS RESPONS	\$750.00	\$750.00	\$0.00		\$0.00	100.00%
MPBN	\$100.00	\$0.00	\$100.00		\$100.00	0.00%
SEXUAL ASSRS	\$500.00	\$500.00	\$0.00		\$0.00	100.00%
SUBTOTAL	\$23,867.00	\$17,667.00	\$6,200.00	\$0.00	\$6,200.00	74.02%
PLANNING BOARD						
OPERATION	\$2,000.00	\$4,010.02	-\$2,010.02	\$1,810.06	-\$3,820.08	291.00%
REG SALARY 1	\$2,500.00	\$45.00	\$2,455.00		\$2,455.00	1.80%
REG SALARY 2	\$0.00	\$1,429.11	-\$1,429.11		-\$1,429.11	
OFFICER STPD	\$1,500.00	\$1,183.85	\$316.15		\$316.15	78.92%
SUBTOTAL	\$6,000.00	\$6,667.98	-\$667.98	\$1,810.06	-\$2,478.04	141.30%
ZONING BOARD OF APPEALS						
OPERATION	\$3,000.00	\$320.28	\$2,679.72	\$320.28	\$2,359.44	21.35%
SUBTOTAL	\$3,000.00	\$320.28	\$2,679.72	\$320.28	\$2,359.44	21.35%
HISTORICAL SOCIETY						
OPERATION	\$3,815.00	\$3,211.50	\$603.50	\$194.69	\$408.81	89.28%
CEMETERIES	\$8,000.00	\$10,272.00	-\$2,272.00	\$262.00	-\$2,534.00	131.68%
SUBTOTAL	\$11,815.00	\$13,483.50	-\$1,668.50	\$456.69	-\$2,125.19	117.99%
CONSERVATION-AGRICULTURAL COMMISSION						
OPERATION	\$1,000.00	\$1,720.05	-\$720.05		-\$720.05	172.01%
SUBTOTAL	\$1,000.00	\$1,720.05	-\$720.05	\$0.00	-\$720.05	172.01%

<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>PARKS & RECREATION</i>						
OPERATION	\$16,712.69	\$0.00	\$16,712.69	\$177.22	\$16,535.47	1.06%
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	\$84.59	\$365.41	\$19.99	\$345.42	23.24%
SEWER/TOILET	\$2,250.00	\$2,670.15	-\$420.15	\$407.30	-\$827.45	136.78%
WATER	\$550.00	\$0.00	\$550.00	\$97.50	\$452.50	17.73%
TELEPHONE	\$0.00	\$207.76	-\$207.76	\$46.43	-\$254.19	
INSURANCE	\$20,125.00	\$19,741.21	\$383.79		\$383.79	98.09%
REG SALARY 1	\$45,000.00	\$45,032.00	-\$32.00		-\$32.00	100.07%
SENIORS	\$3,445.00	\$2,108.05	\$1,336.95		\$1,336.95	61.19%
SOCCER	\$4,068.00	\$3,167.55	\$900.45		\$900.45	77.87%
PROGRAMS	\$6,665.00	\$4,202.79	\$2,462.21	\$167.46	\$2,294.75	65.57%
SUMMER PROG	\$121,372.12	\$54,743.07	\$66,629.05	\$1,376.77	\$65,252.28	46.24%
ADULT PROGRM	\$150.00	\$0.00	\$150.00		\$150.00	0.00%
MOWING	\$5,200.00	\$4,380.00	\$820.00	\$845.00	-\$25.00	100.48%
<i>SUBTOTAL</i>	\$226,737.81	\$136,337.17	\$90,400.64	\$3,137.67	\$87,262.97	61.51%

COMMUNITY CENTER

OPERATION	\$4,150.00	\$0.00	\$4,150.00		\$4,150.00	0.00%
MISC.	\$200.00	\$0.00	\$200.00		\$200.00	0.00%
SUPPLIES	\$2,000.00	\$2,168.08	-\$168.08		-\$168.08	108.40%
PROPANE	\$6,000.00	\$8,305.44	-\$2,305.44		-\$2,305.44	138.42%
ELECTRIC	\$2,600.00	\$1,832.26	\$767.74		\$767.74	70.47%
WATER	\$200.00	\$231.55	-\$31.55		-\$31.55	115.78%
TELEPHONE	\$2,665.00	\$2,922.40	-\$257.40	\$96.01	-\$353.41	113.26%
B&G MAINT	\$1,000.00	\$1,005.11	-\$5.11		-\$5.11	100.51%
MOWING	\$5,500.00	\$3,750.00	\$1,750.00	\$1,000.00	\$750.00	86.36%
JANITORIAL	\$2,500.00	\$1,554.00	\$946.00		\$946.00	62.16%
<i>SUBTOTAL</i>	\$26,815.00	\$21,768.84	\$5,046.16	\$1,096.01	\$3,950.15	85.27%

MILL FIELD

OPERATION	\$5,000.00	\$2,600.06	\$2,399.94	\$1,802.00	\$597.94	88.04%
BUILD MAINT	\$3,635.07	\$0.00	\$3,635.07		\$3,635.07	0.00%
<i>SUBTOTAL</i>	\$8,635.07	\$2,600.06	\$6,035.01	\$1,802.00	\$4,233.01	50.98%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Balance</u>	<u>Percent Expended</u>
<i>CEMETERIES</i>						
FRIENDS MOWING	\$0.00	\$2,510.00	-\$2,510.00	\$360.00	-\$2,870.00	
HILLSIDE WATER	\$0.00	\$48.75	-\$48.75	\$48.75	-\$97.50	
MOWING	\$0.00	\$11,035.00	-\$11,035.00	\$980.00	-\$12,015.00	
MTPLEASANT MOWING	\$0.00	\$6,405.00	-\$6,405.00	\$940.00	-\$7,345.00	
NEAL MOWING	\$0.00	\$600.00	-\$600.00	\$90.00	-\$690.00	
PRIVATE MOWING	\$0.00	\$4,590.00	-\$4,590.00	\$660.00	-\$5,250.00	
<i>SUBTOTAL</i>	\$0.00	\$25,188.75	-\$25,188.75	\$3,078.75	-\$28,267.50	
<i>GENERAL ASSISTANCE</i>						
OPERATION	\$7,500.00	\$2,304.48	\$5,195.52		\$5,195.52	30.73%
<i>SUBTOTAL</i>	\$7,500.00	\$2,304.48	\$5,195.52	\$0.00	\$5,195.52	30.73%
<i>MSAD 60</i>						
OPERATION	\$5,424,382.00	\$5,424,382.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$5,424,382.00	\$5,424,382.00	\$0.00	\$0.00	\$0.00	100.00%
<i>PROTECTION</i>						
ELECTRIC	\$35,000.00	\$32,026.25	\$2,973.75	\$2,395.72	\$578.03	98.35%
DISPATCH	\$86,000.00	\$85,607.04	\$392.96		\$392.96	99.54%
HYDRANT RNT	\$126,400.00	\$94,788.00	\$31,612.00	\$31,596.00	\$16.00	99.99%
<i>SUBTOTAL</i>	\$247,400.00	\$212,421.29	\$34,978.71	\$33,991.72	\$986.99	99.60%

<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	\$37,419.59	\$20,662.70	\$16,756.89	\$2,804.32	\$13,952.57	62.71%
TRAIN/EDUC	\$13,650.00	\$8,199.42	\$5,450.58	\$1,020.00	\$4,430.58	67.54%
COMPUTER	\$11,190.00	\$9,356.20	\$1,833.80	\$164.45	\$1,669.35	85.08%
EVIDENCE	\$1,500.00	\$2,640.00	-\$1,140.00		-\$1,140.00	176.00%
UNIFORMS	\$12,700.00	\$7,882.99	\$4,817.01	\$1,727.51	\$3,089.50	75.67%
DUES/FEES	\$0.00	\$145.00	-\$145.00		-\$145.00	
SUPPLIES	\$3,500.00	\$2,481.14	\$1,018.86		\$1,018.86	70.89%
EQUIPMENT	\$2,990.00	\$3,600.81	-\$610.81	\$1,025.60	-\$1,636.41	154.73%
TELEPHONE	\$6,780.00	\$6,263.65	\$516.35	\$662.71	-\$146.36	102.16%
FUEL/GAS	\$19,125.00	\$17,748.60	\$1,376.40		\$1,376.40	92.80%
TIRES	\$2,860.00	\$0.00	\$2,860.00	\$2,659.15	\$200.85	92.98%
INSURANCE	\$153,650.00	\$123,171.36	\$30,478.64	\$244.37	\$30,234.27	80.32%
MSRS	\$22,500.00	\$35,025.81	-\$12,525.81		-\$12,525.81	155.67%
REG SALARY 1	\$561,200.00	\$582,002.54	-\$20,802.54		-\$20,802.54	103.71%
REG OT 1	\$15,000.00	\$15,681.66	-\$681.66		-\$681.66	104.54%
REG SALARY 2	\$10,200.00	\$0.00	\$10,200.00		\$10,200.00	0.00%
DARE	\$1,200.00	\$1,068.13	\$131.87		\$131.87	89.01%
DETAIL PAY	\$21,932.11	\$24,766.31	-\$2,834.20		-\$2,834.20	112.92%
VEHICLE MAIN	\$6,500.00	\$3,288.06	\$3,211.94	\$79.50	\$3,132.44	51.81%
<i>SUBTOTAL</i>	\$903,896.70	\$863,984.38	\$39,912.32	\$10,387.61	\$29,524.71	96.73%

FIRE DEPARTMENT

OPERATION	\$0.00	\$339.00	-\$339.00		-\$339.00	
TRAIN/EDUC	\$3,000.00	\$631.00	\$2,369.00		\$2,369.00	21.03%
MISC.	\$2,000.00	\$1,780.00	\$220.00		\$220.00	89.00%
SUPPLIES	\$800.00	\$3,540.04	-\$2,740.04		-\$2,740.04	442.51%
EQUIPMENT	\$22,600.00	\$23,249.20	-\$649.20	\$304.50	-\$953.70	104.22%
UTILITIES	\$7,500.00	\$6,129.72	\$1,370.28	\$322.02	\$1,048.26	86.02%
HEATING OIL	\$8,500.00	\$7,154.17	\$1,345.83		\$1,345.83	84.17%
WATER	\$0.00	\$146.25	-\$146.25	\$48.75	-\$195.00	
TELEPHONE	\$0.00	\$1,661.17	-\$1,661.17	\$152.34	-\$1,813.51	
FUEL/GAS	\$1,000.00	\$238.74	\$761.26	\$31.81	\$729.45	27.06%
INSURANCES	\$22,500.00	\$22,582.00	-\$82.00		-\$82.00	100.36%
PREVENTION	\$700.00	\$0.00	\$700.00		\$700.00	0.00%
REG SALARY 1	\$24,000.00	\$24,438.36	-\$438.36		-\$438.36	101.83%
OFFICER STPD	\$23,110.00	\$23,110.00	\$0.00		\$0.00	100.00%
EQUIP MAINT	\$5,675.00	\$5,404.91	\$270.09	\$150.00	\$120.09	97.88%
B&G MAINT	\$3,700.00	\$4,053.91	-\$353.91		-\$353.91	109.57%
VEHICLE MAIN	\$10,000.00	\$9,816.92	\$183.08	\$582.08	-\$399.00	103.99%
MOWING	\$0.00	\$880.00	-\$880.00	\$180.00	-\$1,060.00	
<i>SUBTOTAL</i>	\$135,085.00	\$135,155.39	-\$70.39	\$1,771.50	-\$1,841.89	101.36%

<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>RESCUE SQUAD</i>						
OPERATION	\$22,000.00	\$58,535.27	-\$36,535.27		-\$36,535.27	266.07%
TRAIN/EDUC	\$3,000.00	\$2,705.00	\$295.00		\$295.00	90.17%
DUES/FEES	\$575.00	\$600.00	-\$25.00		-\$25.00	104.35%
SUPPLIES	\$20,000.00	\$17,000.72	\$2,999.28		\$2,999.28	85.00%
RADIO	\$1,000.00	\$1,584.90	-\$584.90		-\$584.90	158.49%
OXYGEN	\$600.00	\$0.00	\$600.00		\$600.00	0.00%
PROPANE	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
UTILITIES	\$0.00	\$349.43	-\$349.43		-\$349.43	
ELECTRIC	\$2,500.00	\$2,666.99	-\$166.99		-\$166.99	106.68%
HEATING OIL	\$5,500.00	\$3,676.99	\$1,823.01		\$1,823.01	66.85%
WATER	\$200.00	\$134.04	\$65.96		\$65.96	67.02%
TELEPHONE	\$1,400.00	\$1,283.70	\$116.30	\$111.97	\$4.33	99.69%
FUEL/GAS	\$750.00	\$638.79	\$111.21		\$111.21	85.17%
INSURANCES	\$18,000.00	\$0.00	\$18,000.00		\$18,000.00	0.00%
TAX MAPPING	\$0.00	\$19.95	-\$19.95		-\$19.95	
FICA/MEDICAR	\$22,345.00	\$21,135.67	\$1,209.33		\$1,209.33	94.59%
INSURANCE	\$23,500.00	\$15,995.07	\$7,504.93		\$7,504.93	68.06%
REG SALARY 1	\$266,100.00	\$265,493.16	\$606.84		\$606.84	99.77%
REG OT 1	\$0.00	\$8,994.40	-\$8,994.40		-\$8,994.40	
OFFICER STPD	\$26,000.00	\$2,200.00	\$23,800.00		\$23,800.00	8.46%
EQUIP MAINT	\$5,000.00	\$1,253.52	\$3,746.48		\$3,746.48	25.07%
BUILD MAINT	\$1,500.00	\$2,161.40	-\$661.40		-\$661.40	144.09%
VEHICLE MAIN	\$8,000.00	\$10,522.94	-\$2,522.94		-\$2,522.94	131.54%
<i>SUBTOTAL</i>	\$428,470.00	\$416,951.94	\$11,518.06	\$111.97	\$11,406.09	97.34%
<i>ANIMAL CONTROL</i>						
OPERATION	\$40,271.45	\$17,500.64	\$22,770.81	\$125.00	\$22,645.81	43.77%
<i>SUBTOTAL</i>	\$40,271.45	\$17,500.64	\$22,770.81	\$125.00	\$22,645.81	43.77%
<i>SCHOOL RESOURCE OFFICER</i>						
INSURANCE	\$0.00	\$17,886.20	-\$17,886.20		-\$17,886.20	
REG SALARY 1	\$77,007.92	\$61,691.99	\$15,315.93		\$15,315.93	80.11%
REG OT 1	\$0.00	\$154.20	-\$154.20		-\$154.20	
<i>SUBTOTAL</i>	\$77,007.92	\$79,732.39	-\$2,724.47	\$0.00	-\$2,724.47	103.54%

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>
<i>PUBLIC WORKS</i>						
OPERATION	\$0.00	\$324.00	-\$324.00		-\$324.00	
SUPPLIES	\$1,500.00	\$706.57	\$793.43		\$793.43	47.10%
RESURFACING	\$249,000.00	\$215,462.82	\$33,537.18		\$33,537.18	86.53%
PATCH	\$6,369.57	\$2,520.72	\$3,848.85		\$3,848.85	39.57%
SIDEWALKS	\$13,549.62	\$170.00	\$13,379.62		\$13,379.62	1.25%
PARTS	\$40,000.00	\$36,857.59	\$3,142.41	\$4,694.60	-\$1,552.19	103.88%
VEHICLE OIL	\$3,000.00	\$2,076.43	\$923.57		\$923.57	69.21%
ELECTRIC	\$800.00	\$1,119.50	-\$319.50		-\$319.50	139.94%
HEATING OIL	\$6,500.00	\$5,155.70	\$1,344.30		\$1,344.30	79.32%
WATER	\$500.00	\$429.96	\$70.04	\$121.64	-\$51.60	110.32%
TELEPHONE	\$1,000.00	\$893.85	\$106.15	\$88.66	\$17.49	98.25%
FUEL/GAS	\$13,000.00	\$10,072.43	\$2,927.57		\$2,927.57	77.48%
INSURANCE	\$62,250.00	\$61,469.41	\$780.59		\$780.59	98.75%
MSRS	\$13,700.00	\$13,219.99	\$480.01		\$480.01	96.50%
REG SALARY 1	\$185,350.00	\$187,643.86	-\$2,293.86		-\$2,293.86	101.24%
REG OT 1	\$12,000.00	\$29,043.79	-\$17,043.79		-\$17,043.79	242.03%
RDS/BRDGS	\$32,000.00	\$28,343.99	\$3,656.01	\$551.16	\$3,104.85	90.30%
CUT BRUSH	\$6,000.00	\$6,000.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$646,519.19	\$601,510.61	\$45,008.58	\$5,456.06	\$39,552.52	93.88%

WINTER PUBLIC WORKS

OPERATION	\$140,959.34	\$6,560.00	\$134,399.34		\$134,399.34	4.65%
SALT/SAND	\$0.00	\$110,666.09	-\$110,666.09		-\$110,666.09	
FUEL/GAS	\$0.00	\$21,504.13	-\$21,504.13		-\$21,504.13	
REG SALARY 1	\$0.00	\$19,612.50	-\$19,612.50		-\$19,612.50	
REG OT 1	\$0.00	\$450.00	-\$450.00		-\$450.00	
<i>SUBTOTAL</i>	\$140,959.34	\$158,792.72	-\$17,833.38	\$0.00	-\$17,833.38	112.65%

PAY AS YOU THROW PROGRAM

OPERATION	\$76,000.00	\$75,375.11	\$624.89	\$7,354.02	-\$6,729.13	108.85%
PAYT BAGS	\$14,000.00	\$10,658.24	\$3,341.76		\$3,341.76	76.13%
<i>SUBTOTAL</i>	\$90,000.00	\$86,033.35	\$3,966.65	\$7,354.02	-\$3,387.37	103.76%

<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>
TRANSFER STATION						
OPERATION	\$12,500.00	\$16,675.42	-\$4,175.42	\$2,139.96	-\$6,315.38	150.52%
TRAIN/EDUC	\$400.00	\$402.06	-\$2.06		-\$2.06	100.52%
SUPPLIES	\$2,000.00	\$1,319.56	\$680.44		\$680.44	65.98%
PROPANE	\$350.00	\$247.43	\$102.57		\$102.57	70.69%
PARTS	\$2,500.00	\$869.57	\$1,630.43		\$1,630.43	34.78%
ELECTRIC	\$2,500.00	\$2,123.60	\$376.40		\$376.40	84.94%
HEATING OIL	\$0.00	\$420.00	-\$420.00		-\$420.00	
WATER	\$175.00	\$150.31	\$24.69	\$48.75	-\$24.06	113.75%
TELEPHONE	\$350.00	\$382.30	-\$32.30	\$35.07	-\$67.37	119.25%
INSURANCE	\$13,200.00	\$23,272.19	-\$10,072.19		-\$10,072.19	176.30%
REG SALARY 1	\$88,700.00	\$77,934.74	\$10,765.26		\$10,765.26	87.86%
SUBTOTAL	\$122,675.00	\$123,797.18	-\$1,122.18	\$2,223.78	-\$3,345.96	102.73%
TOTALS	\$11,062,806.39	\$10,379,499.60	\$683,306.79	\$95,363.82	\$587,942.97	94.69%

Town of North Berwick Vendor List FY2018

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
2 WAY COMM. SERVICE	\$11,247.45	ATLANTIC RECYCLING EQUIP	\$3,495.00
A-1 ENVIRONMENTAL SERVICES	\$2,620.00	ATLANTIC TACTICAL	\$10,559.85
ABBOTT HILL TREE SERVICE	\$24,900.00	AW DIRECT, INC.	\$265.92
ABBOTT'S POWER EQUIPMENT	\$30.20	AXON ACADEMY	\$225.00
ADAM CAVANAGH	\$658.14	AXON ENTERPRISE, INC	\$3,653.99
ADMIRAL FIRE & SAFETY INC	\$449.70	BELGIAN MEADOWS	\$500.00
AIDS RESPONSE SEACOAST	\$750.00	BEN'S UNIFORMS	\$2,758.00
AIMEE JORDAN	\$150.00	BERGERON PROT. CLOTHING	\$13,614.51
AIRGAS USA, LLC	\$1,857.32	BETTY HALL	\$23.50
AL NADEAU ELECTRIC LLC	\$454.00	BJ'S WHOLESALE CLUB	\$110.00
ALLARD'S MARKET	\$149.07	BOUND TREE MEDICAL	\$9,470.00
ALLEN UNIFORM SALES, INC	\$3,157.40	BOWDOIN COLLEGE	\$500.00
ALLIED EQUIPMENT, LLC	\$1,947.50	BOXES AND BAGS UNLIMITED	\$10,918.24
ALYX DUBOIS	\$20.00	BOY SCOUT TROOP #312	\$200.00
AMERICAN EXPRESS	\$15,328.49	BRIAN DONAHUE	\$1,608.00
AMERICAN LEGION	\$2,500.00	BRIAN GOSSELIN	\$240.00
AMERICAN SECURITY ALARM INC	\$451.40	BURPEE'S SIGN CO.	\$150.00
AMERICAN STEEL & ALUMINUM	\$1,077.90	BUSINESS EQUIPMENT UNLIMITED	\$2,222.57
ANIMAL WELFARE	\$1,886.00	C & R LANDSCAPING	\$480.00
ANIMAL WELFARE SOCIETY INC	\$6,360.64	CABANA'S AUTO BODY, INC	\$3,441.31
ANNE WHITTEN	\$1,635.88	CALEB HEBERT	\$80.00
APPLIED INDUSTRIAL TECH.	\$326.78	CALEB POULIN	\$80.00
AQUABOGGAN WATER PARK	\$2,178.00	CAR WASH LLC	\$100.00
ARROW INTERNATIONAL, INC	\$2,025.20	CARING UNLIMITED, INC.	\$1,373.00
ASCAP	\$348.00	CAROL HARRIS	\$187.50
AT&T MOBILITY	\$7,300.42	CAROLE C. MURRAY-BUMFORD	\$272.98
ATCO INTERNATIONAL	\$62.00	CAROLINE LITTLEFIELD	\$51.74

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
CARPE DIEM COFFEE ROASTING	\$566.20	EVO ROCK & FITNESS	\$1,860.00
CATERPILLAR FINANCIAL SER.	\$28,667.25	F. M. ABBOTT POWER EQUIPMENT	\$356.95
CENTRAL MAINE POWER CO.	\$56,168.55	FASTENAL CO	\$1,604.34
CENTRAL TIRE CO., INC.	\$327.15	FISHER AUTO PARTS	\$230.65
CHALLENGER TEAMWEAR	\$1,714.95	FISHER JAMES CO., INC.	\$299.25
CHANDLER'S TOWING	\$256.91	FIX IT DAD	\$3,211.50
CHRISTINE M. DUDLEY	\$1,851.88	FLEET SCREEN, LTD	\$295.00
CHRISTOPHER MORTON	\$80.00	FORD HERITAGE FARM FIREWOOD	\$420.00
CINTAS FIRE PROTECTION	\$5,709.65	FREIGHTLINER OF MAINE, INC.	\$3,740.20
CINTAS FIRST AID	\$596.89	FUNTOWN/SPLASHTOWN USA, INC	\$8,180.00
CIRCLE SOLUTIONS INC	\$0.00	G.H. BERLIN WINWARD	\$2,391.81
CITY OF SANFORD	\$81,407.04	GALLS LLC	\$113.88
CITY OF SANFORD FIRE DEPT	\$1,500.00	GARY C MORIN	\$4.69
CLEAN O RAMA, INC.	\$669.12	GENEVIEVE ROY	\$80.00
COMMUNITY MUTUAL AID ASS.	\$1,000.00	GEOFFREY ALEVA	\$13.85
COMSTAR	\$9,959.84	GILPATRICK PROPERTY SER	\$44,504.00
CONNOR FECTEAU	\$134.95	GIRL SCOUTS TROOP 1879	\$100.00
CONSOLIDATED COMM.	\$8,532.67	GIULIANNA DOCARMO	\$80.00
CRAIG SKELTON	\$94.94	GOLDMARK LLC	\$8,092.00
CREATIVE PRODUCT SOURCING, INC.	\$908.36	GOODYEAR COM TIRE & SERVICE	\$2,476.71
CTI COMMUNICATION TECH.	\$2,072.50	GORHAM FLAG & FLAGPOLES	\$254.90
CUSTOM COACH AND LIMOUSINE	\$840.00	GRACE JORDAN	\$140.00
D & L DISPOSAL LLC	\$415.00	GRANITE STATE POLICE CAREER	\$135.00
D. A. HURD LIBRARY	\$103,921.07	GRAY & OSGOOD, LLC	\$2,475.92
D.J.'S MUNICIPAL SUPPLY INC	\$691.39	GREAT HILL SURVEY CO.	\$200.00
DAN WICK	\$150.00	GREATER PORTLAND COUNCIL	\$139.32
DANIEL DUGAL JR	\$37.61	GREENWOOD EMER VEHICLES	\$5,297.57
DANIEL PELKEY	\$1,360.78	GROUP DYNAMIC, INC	\$2,200.00
DAN'S AUTO & TRUCK REPAIR, INC.	\$162.00	GUY & SONS CONSTRUCTION	\$6,257.50
DARCY FLAHERTY	\$80.00	HAILEY FOURNIER	\$80.00
DAYNA MAYROSE	\$300.00	HALL BROTHERS	\$725.00
DEB & DUKE MONOGRAMMERS	\$1,538.10	HALL IMPLEMENT COMPANY	\$1,636.97
DELL MARKETING LP	\$2,418.00	HANNAFORD CHARGE SALES	\$29.36
DENNIS K. BURKE, INC.	\$31,449.80	HARRISON SHRADER ENT	\$2,301.00
DEPART. OF ENV. PROTECT	\$308.00	HARTFORD TRUCK REPAIR	\$4,143.55
DEPT OF PUBLIC SAFETY EMERG.	\$220.00	HIGH TECH FIRE PROTECTION	\$945.00
DEREK FITZGERALD	\$1,200.67	HILLTOP FUN CENTER LLC	\$3,006.65
DIGITAL INK PRINTING LLC	\$6,425.68	HOWARD P. FAIRFIELD LLC	\$4,305.30
DIRIGO SAFETY, LLC	\$175.00	HYGRADE BUSINESS GROUP	\$2,418.87
DJ REALTY LLC	\$136.12	IAMRESPONDING.COM	\$1,950.00
DOLLAR GENERAL - REGIONS	\$10.85	IMAGE TREND	\$175.00
DOVER MOTOR MART, FM, INC	\$42.74	INDUSTRIAL PROTECTION SER	\$37.00
DOWN MAINE VETERINARY CLINIC	\$299.00	INGERSOLL RAND COMPANY	\$830.00
DRAKE INGLES MILARDO, INC.	\$600.00	IRENE HASKELL	\$31.00
DRUMMOND WOODSUM	\$13,671.03	JAMES MOULTON	\$333.35
DWAYNE CLEMENT CONST.	\$3,009.20	JASON COFFIN	\$490.00
DWAYNE MORIN	\$4,100.00	JASON D. STOVER	\$30.42
EAGLE ENGRAVING, INC	\$32.80	JASON LEGERE	\$76.99
EASTERN FIRE SERVICES, INC.	\$3,955.22	JEFF HOLSHOUSER	\$256.48
EASTMAN LANDSCAPING	\$522.50	JEFFREY A SIMPSON INC	\$924.00
EASYPERMIT POSTAGE	\$3,459.04	JIM'S ALIGNMENT SERVICE	\$60.00
EDISON PRESS	\$5,481.11	JMS SERVICES	\$3,250.00
EDWARD MOFFITT	\$10.50	JOHN H. FOLSOM III	\$195.53
ELAINE KRETAS	\$73.58	JOHN KELLEHER	\$500.00
ELDRIDGE LUMBER	\$1,297.30	JOHNNY'S SELECTED SEEDS	\$428.05
ELECTION SYSTEMS & SOFTWARE	\$3,344.95	JOHNSON FUNERAL HOME	\$839.00
ELECTRIC LIGHT COMPANY, INC.	\$1,700.00	JONATHAN KOELKER	\$1,100.00
ENE SYSTEMS OF NH	\$960.00	JPMA STAFF DEV SOULUTIONS	\$1,020.00
ERIC'S INSTANT LAWNS	\$1,670.00	JUREK BROTHERS, INC	\$2,582.00
ERNEST ROSE JR	\$264.87	KAILYN JACKSON	\$80.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
KAMCO SUPPLY CORP	\$3,183.00	NASRO	\$40.00
KATHRYN JACQUES	\$1,000.00	NEST & SONS, INC	\$2,145.00
KENNEBEC EQUIPMENT RENTAL	\$1,740.00	NEW ENGLAND BARRICADE CORP.	\$180.00
KENNEBUNK SAVINGS BANK	\$120.00	NEW ENGLAND SPRAY TECH	\$900.00
KENNETH R. TIBBETTS	\$400.00	NFPA INTERNATIONAL	\$115.45
KEVIN & SUSAN RAY	\$527.06	NICHOLAS PELLETIER	\$31.59
KIMBALL MIDWEST	\$101.88	NICOLE MICHAUD	\$120.00
KIRBY BUILT QUALITY PRODUCTS	\$982.38	NO. BERWICK ROD & GUN CLUB	\$145.00
KRISTEN COURTEAU	\$495.00	NORTH BERWICK ATHLETIC ASSOC	\$150.00
KRISTIE MICHAUD	\$1,053.67	NORTH BERWICK SANITARY DIST	\$2,224.84
KYLE RICHARD	\$80.00	NORTH BERWICK WATER DIST	\$129,460.15
LARRY STRAFFIN	\$866.72	NORTH COUNTRY TRACTOR	\$1,193.09
LARRY'S AUTOMOTIVE	\$3,176.00	NORTHEAST ELECTRICAL DIST	\$336.00
LAUNDERITE CLEANERS	\$48.00	NORTHEAST EMERG APPARATUS	\$21,744.44
LAURIENNE MARTIN	\$66.25	NORTHEAST REDIMIX, INC	\$255.00
LAW ENFORCEMENT OFFICERS	\$65.45	NORWICH UNIVERSITY	\$500.00
LAWSON PRODUCTS INC	\$734.76	OAKWOODS LUMBER, INC	\$34.10
LIBBY-SCOTT INC	\$241,422.57	OCEANSIDE RUBBISH INC	\$82,852.02
LOWE'S BUSINESS ACCT/GEGRB	\$19,202.36	ODB COMPANY	\$606.74
MADHATTER GRAPHICS	\$1,557.00	OMG NATIONAL	\$159.77
MAGICAL MOONWALKS	\$2,390.00	OSSIPEE MOUNTAIN ELECT	\$827.60
MAINE CHIEFS OF POLICE ASSOC.	\$315.50	OTIS ELEVATOR CO	\$4,322.85
MAINE HEALTHCARE AT HOME	\$4,183.00	OVERHEAD DOOR COMPANY	\$2,839.06
MAINE MUNICIPAL ASSOC	\$104,777.36	P. GAGNON & SON, INC	\$38,667.55
MAINE MUNICIPAL TAX COL	\$200.00	PARKER FORESTRY ASSOC	\$1,250.00
MAINE OXY	\$184.08	PARSHLEY STEEL FAB, INC.	\$2,000.00
MAINE PERS	\$147,694.02	PENNSLYVANIA STATE U	\$500.00
MAINE RESOURCE REC ASSOC	\$4,456.00	PHYSIO-CONTROL INC.	\$2,447.64
MAINE STATE FED OF FIRE	\$780.00	PIKE INDUSTRIES, INC.	\$14,842.67
MAINE TODAY MEDIA	\$129.50	PINE TREE WESTBROOK	\$8,762.54
MAINE TOWN & CITY CLERK'S	\$100.00	PIONEER REVERE	\$295.00
MAINE TOWN & CITY MANAG	\$159.94	PITNEY BOWES BANK INC	\$7,500.00
MAINE VETE MEDICAL CENTER	\$125.00	PITNEY BOWES GLOBAL FIN	\$617.31
MAINE WELFARE DIRECTOR'S	\$60.00	PITNEY BOWES INC	\$460.74
MARCUS GALE	\$300.00	POIRIER GUIDE LINES	\$15,531.80
MARIANNE BENEDICT	\$200.00	PORTLAND GLASS	\$604.00
MARK KELEWAE	\$240.00	POSTER COMPLIANCE CENTER	\$69.95
MARKS PRINTING HOUSE	\$57.50	POSTMASTER, NO. BERWICK	\$330.00
MARTIN ENGLAND	\$300.00	POWER WASHER	\$159.64
MARY CRAIG	\$99.16	PRAETORIAN DIGITAL	\$750.00
MARY KINNEY	\$1,437.50	QUIRK FORD OF AUGUSTA	\$28,238.00
MATHESON TRI-GAS, INC	\$2,327.05	RANDY NADEAU	\$177.97
MATTHEW BEGIN	\$1,336.24	RAYMOND MICHAUD	\$120.00
MBOIA	\$55.00	REBECCA CARTER	\$336.38
MBW TRACTOR SALES	\$3,050.00	REGISTRY OF DEEDS	\$2,298.40
MEMIC	\$14,762.25	RES/COMM CARPET CLEANING	\$1,322.00
MICHAEL D JOHNSON	\$1,007.00	REVISION ENERGY	\$486.59
MICHAEL DUNN	\$421.81	RHR SMITH & CO	\$8,000.00
MICHAEL T DOHERTY	\$86.22	RICHARD ANDERSON	\$933.99
MICHAELA OVERHUSLER	\$80.00	ROBERT KEARNS	\$1,118.49
MICK BODYWORKS & TRUCK	\$10,998.72	ROBERT MOULTON	\$100.00
MIKINI	\$357.00	ROBERT ROBBINS	\$240.00
MISSY ROYCE	\$160.00	ROCHESTER TRUCK REPAIR LLC	\$4,225.20
MMEHT	\$313,507.26	ROGER FRECHETTE	\$340.03
MORIN STEEL, INC.	\$281.25	RYAN SPRUSANSKY	\$240.00
MORSE FOUNDATIONS, INC	\$7,070.00	RYE AIRFIELD	\$0.00
MORTON SALT	\$102,229.18	SAM'S CLUB	\$270.00
MPX	\$1,121.12	SANFORD CPR ASSOCIATES	\$255.00
MRRA MARKETING COOP	\$165.00	SARAH MAYROSE	\$144.00
NAPA AUTO PARTS	\$4,076.74	SCHUMACHER CREATIVE DESIGN	\$450.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
SCOTT BEAUDET	\$150.00	TRI-CITY TOOL CRIB	\$102.28
SEACOAST MEDIA GROUP	\$2,962.72	TRITECH	\$7,773.75
SEACOAST SCIENCE CENTER	\$240.00	TUT'S TROPHIES & AWARDS	\$995.00
SEACOAST SHIPYARD ASSOC	\$500.00	UL LLC	\$569.80
SEXUAL ASSAULT RESPONSE SER	\$500.00	ULINE	\$191.34
SHAWN PATTERSON	\$805.00	UNDERWOOD ENGINEERS, INC.	\$5,111.73
SHERWIN-WILLIAMS PAINTS	\$67.74	UNITED STATES TREASURY	\$43.02
SHOEM CORP	\$2,640.00	UNITED TRAINING CENTER	\$8,620.00
SHRINERS RENEGADES	\$300.00	UNIVERSITY OF MAINE	\$500.00
SHRINERS-LOG ROLLERS	\$200.00	UNIVERSITY OF NEW HAMPSHIRE	\$500.00
SIG SAUER, INC	\$3,166.36	URBAN AIR TRAMPOLINE PARK	\$2,505.00
SKELTON, TAINTOR & ABBOTT	\$1,540.00	US BANK CORPORATE TRUST	\$177,206.93
SMHC WORKWELL OCC HEALTH	\$29.00	VACATIONLAND BOWLING	\$600.00
SMITTY'S	\$1,552.50	VAN METER & ASSOCIATES, INC	\$280.00
SMPDC	\$8,998.12	VERIZON WIRELESS	\$2,214.71
SO MAINE AGENCY ON AGING	\$3,300.00	VFIS BENEFITS DIVISION	\$45,396.04
SO MAINE COMMUNICATIONS	\$4,220.45	VFIS/LOSAP	\$1,443.88
SO MAINE DISTRICT #1 TRA	\$500.00	VIKING-CIVES OF MAINE	\$5,760.00
SO MAINE HEALTH CARE	\$11.21	VILLAGE MOTORS, INC.	\$12,800.00
SO MAINE VETRANS'	\$1,000.00	W B MASON CO., INC.	\$2,499.01
SOUTHWORTH-MILTON, INC.	\$555.28	WALMART COMMUNITY BRC	\$5,065.40
SPECIALTY SERVICES INC	\$8,428.17	WALTER CHAPIN, JR	\$0.00
SPECIALTY VEHICLES, INC.	\$669.04	WAS CONSULTING, INC	\$225.00
SPRINGFIELD TERMINAL RAILWAY	\$400.00	WEIR'S MOTOR SALES, INC	\$1,211.88
SRR TRAFFIC SAFETY CONSULTING	\$299.00	WELLS EMERGENCY MED SER	\$218.00
ST RESPONDER NEWSPAPER	\$80.00	WENDI DAUDELIN	\$180.76
STAPLES CREDIT PLAN	\$5,010.55	WENTWORTH DOUGLAS HOSPITAL	\$118.16
STEVE GRAY	\$1,998.75	WESLEY J INSKO	\$260.31
STEVEN LANGELIER	\$4.78	WHEATON COLLEGE	\$500.00
STORMWATER SOLUTIONS	\$1,248.00	WHEN TO WORK, INC	\$200.00
STRYKER SALES CORP	\$27,823.71	WILLIAM & HEATHER DIEPENBROCK	\$97.20
SUNBELT RENTALS	\$5,114.36	WITMER PUBLIC SAFETY GROUP	\$1,724.55
SUNNYBUNNY EASTER EGGS	\$214.00	YORK AMBULANCE ASSOC	\$3,240.00
SWAN ISLAND PRESS	\$420.00	YORK COUNTY COMM ACTION	\$2,250.00
SWAN SCREEN PRINTING	\$293.55	YORK COUNTY REG OF DEEDS	\$1,949.00
SWANK MOTION PICTURES	\$385.00	YORK COUNTY SHERIFF'S OFFICE	\$76.31
TAYLOR RENTAL	\$247.43	YORK HOSPITAL	\$339.00
TAYLOR RENTAL	\$1,610.40	YORK'S WILD KINGDOM	\$2,591.00
THE CHILDREN'S MUSEUM OF	\$294.00		
THE GORHAM FLAG CENTER	\$2,373.35		
THE LIFEFLIGHT FOUNDATION	\$500.00	TOTAL	\$9,206,891.59
THOMAS L WELLWOOD	\$2,500.00		
TIME WARNER CABLE	\$3,911.36		
TIMOTHY NIEHOFF	\$1,150.00		
TMDE CALIBRATION LABS, INC.	\$476.50		
TODD HODGDON	\$26.10		
TOWER PUBLISHING	\$92.00		
TOWN OF BERWICK	\$4,542.64		
TOWN OF KITTERY	\$220.00		
TOWN OF NORTH BERWICK	\$130,647.66		
TOWN OF SOUTH BERWICK	\$50,421.53		
TOWN OF STANDISH	\$80.00		
TRADEBE ENV SERVICES, LLC	\$2,478.40		
TREASURER STATE OF MAINE	\$705,372.46		
TREASURER, COUNTY OF YORK	\$379,058.73		
TREASURER, M.S.A.D. #60	\$5,448,044.05		
TRI-CITY MASONRY, INC	\$578.20		

Town of North Berwick Employees Salaries FY 2018

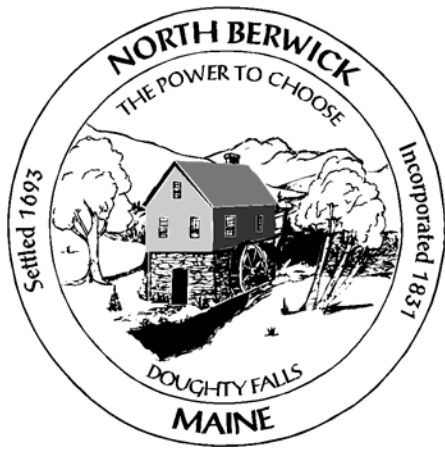
<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
MARIANNE BENEDICT	Dep. Treasurer	\$54,162.10		\$54,162.10
KATHRYN JACQUES	Dep. Tax Collector	\$56,097.60		\$56,097.60
CHRISTINE DUDLEY	Town Clerk	\$56,097.60		\$56,097.60
REBECCA CARTER	Customer Service Rep.	\$33,406.44		\$33,406.44
KATHLEEN PEASE	Ballot Clerk	\$200.00		\$200.00
SUSAN NIEHOFF	Stenographer	\$5,665.51		\$5,665.51
TIMOTHY KEZAR	Moderator	\$200.00		\$200.00
DWAYNE MORIN	Town Manager	\$108,504.00		\$108,504.00
ROGER FRECHETTE	Code Enforcement Officer	\$58,724.92		\$58,724.92
WENDY COWAN	Selectman	\$1,000.00		\$1,000.00
MICHAEL JOHNSON, JR.	Selectman	\$1,000.00		\$1,000.00
JONATHAN HALL	Selectman	\$1,200.00		\$1,200.00
MICHAEL JOHNSON, SR	Selectman	\$1,000.00		\$1,000.00
CHARLES GALEMMO	Selectman	\$1,000.00		\$1,000.00
CYNTHIA ROY	Ballot Clerk	\$320.00		\$320.00
SUSAN CALER	Ballot Clerk	\$290.00		\$290.00
LISA CORCORAN	Ballot Clerk	\$135.00		\$135.00
SUSAN OUELLETTE	Ballot Clerk	\$290.00		\$290.00
LINDA PETERSON	Ballot Clerk	\$250.00		\$250.00
LOUIS THIBODEAU	Custodian	\$6,056.76		\$6,056.76
DAVID GRAY	Custodian	\$2,163.00		\$2,163.00
RICHARD WILSON	Custodian	\$9,289.00		\$9,289.00
STEPHEN PEASLEY	Police Chief	\$86,153.96	\$924.00*	\$87,077.96
LEO HARRIMAN	Police Captain	\$40,029.60		\$40,029.60
JAMES MOULTON	Police Lieutenant	\$71,510.40	\$176.00*	\$71,686.40
ROBERT KEARNS	Police Sergeant	\$60,711.20	\$964.52*	\$61,675.72
RICKEY VARNEY	School Resource Officer	\$16,615.09		\$16,615.09
TIMOTHY NIEHOFF	Patrolman	\$56,767.68	\$4,701.54*	\$61,469.22
DANIEL PELKEY	Patrolman	\$57,440.00	\$9,675.63*	\$67,115.63
MATTHEW BEGIN	Patrolman	\$51,575.60	\$7,687.57*	\$59,263.17
JONATHAN KOELKER	Patrolman	\$55,356.90	\$4,533.20*	\$59,890.10
WENDI DAUDELIN	Police Secretary	\$46,280.00	\$173.28*	\$46,453.28
MARTIN MORRISSEY	Reserve Officer	\$11,475.23	\$2,090.00*	\$13,565.23
KEITH PAGE	Reserve Officer	\$1,707.12		\$1,707.12
CHAD GERRISH	Reserve Officer	\$43.58	\$176.00*	\$219.58
DANA THERIAULT	Reserve Officer	\$6,744.05	\$1,026.56*	\$7,770.61
TODD HODGDON	Reserve Officer	\$17,760.93	\$3,918.12*	\$21,679.05
BRIAN DONAHUE	Reserve Officer	\$37,233.58	\$4,392.99*	\$41,626.57
JASON LEGERE	Reserve Officer	\$5,050.50		\$5,050.50
ROBERT WELCH	Reserve Officer	\$16,159.87	\$1,342.00*	\$17,501.87
MARY KINNEY	ACO	\$8,400.00		\$8,400.00
CAROL HARRIS	ACO	\$1,180.00		\$1,180.00
DONNA JAMES	Crossing Guard	\$3,900.00		\$3,900.00
MICHAEL DUNN	Road Foreman	\$57,768.16	\$9,340.71	\$67,108.87
ERNEST ROSE JR	Public Works	\$42,745.56	\$6,872.33	\$49,617.89
EVERETT SMITH	Public Works	\$42,952.02	\$6,283.71	\$49,235.73
ROBERT MOULTON	Public Works	\$43,065.62	\$6,547.04	\$49,612.66
ROBERT PLACE	Winter Public Works	\$11,115.00	\$300.00	\$11,415.00
JOHN PLACE	Winter Public Works	\$5,212.50		\$5,212.50
COREY DUNN	Winter Public Works	\$60.00		\$60.00
DARRYL MOORE	Winter Public Works	\$3,217.50		\$3,217.50

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
RICHARD ANDERSON	Transfer Station Super.	\$47,964.00	\$594.00	\$48,558.00
RONALD TURNER	Recycling Attendant	\$504.00		\$504.00
KATE PHINNEY	Recycling Attendant	\$20,197.74		\$20,197.74
KEN ALLEN	Recycling Attendant	\$1,050.00		\$1,050.00
KENNETH JENKINS	Recycling Attendant	\$5,236.00		\$5,236.00
GERALD SCHUMAIER	Recycling Attendant	\$210.00		\$210.00
JESSICA BARNES	Recycling Attendant	\$3,233.00		\$3,233.00
MEREDITH FECTEAU	Custodian	\$28.00		\$28.00
KRISTIE MICHAUD	Parks and Recreation Dir.	\$45,032.00		\$45,032.00
SHELBY HOWE	Summer Recreation	\$1,647.00		\$1,647.00
MELISSA ROYCE	Summer Recreation	\$3,000.00		\$3,000.00
LAURA KIRKPATRICK	Summer Recreation	\$1,780.00		\$1,780.00
BARBARA COUTURE	Summer Recreation	\$1,830.00		\$1,830.00
ISABELLA TIBBETTS	Summer Recreation	\$1,530.00		\$1,530.00
SARA MAYROSE	Summer Recreation	\$2,204.00		\$2,204.00
DARCY FLAHERTY	Summer Recreation	\$1,629.00		\$1,629.00
DEANNA MORROW	Summer Recreation	\$1,830.00		\$1,830.00
KYLAN BOWDEN	Summer Recreation	\$1,120.50		\$1,120.50
KAILYN JACKSON	Summer Recreation	\$1,593.00		\$1,593.00
ALYX DUBOIS	Summer Recreation	\$1,296.00		\$1,296.00
HANNAH HOWES	Summer Recreation	\$2,466.75		\$2,466.75
MADLINE MARTIN	Summer Recreation	\$1,692.75		\$1,692.75
BRIAN GOSSELIN	Fire Chief	\$6,867.75		\$6,867.75
LARRY STRAFFIN	Dep. Fire Chief	\$7,037.31		\$7,037.31
MARK KELEWAE	Fire Captain	\$5,076.49		\$5,076.49
ROBERT ROBBINS	Fire Captain	\$4,734.14		\$4,734.14
RYAN SPRUSANSKY	Fire Lieutenant	\$3,283.56		\$3,283.56
JASON COFFIN	Fire Lieutenant	\$3,132.79		\$3,132.79
MICHAEL KELEWAE	Firefighter	\$100.77		\$100.77
JASON LANGELIER	Firefighter	\$917.25		\$917.25
STEVEN LANGELIER	Firefighter	\$26.43		\$26.43
CRAIG CURTIS	Firefighter	\$1,341.20		\$1,341.20
DAVID PARKER	Firefighter	\$1,305.92		\$1,305.92
JEFFREY HOLSHOUSER	Firefighter	\$1,179.33		\$1,179.33
STEVE VINCENT	Firefighter	\$1,122.01		\$1,122.01
LESLIE PARKER	Firefighter	\$918.38		\$918.38
RYAN BABCOCK	Firefighter	\$233.36		\$233.36
JOSHUA GOSSELIN	Firefighter	\$719.35		\$719.35
DEREK FITZGERALD	Firefighter	\$1,023.48		\$1,023.48
JOHN CLARK	Firefighter	\$225.74		\$225.74
MICHAEL BARKER	Firefighter	\$172.04		\$172.04
SCOTT BEAUDET	Firefighter	\$724.83		\$724.83
NICK CHARLESTON	Firefighter	\$1,084.72		\$1,084.72
GARY MORIN	Firefighter	\$123.29		\$123.29
PAUL BOIVIN	Firefighter	\$480.53		\$480.53
TOBY BOWDEN	Firefighter	\$1,059.50		\$1,059.50
DANIEL DUGAL	Firefighter	\$300.09		\$300.09
CODY BUSSIÈRE	Firefighter	\$546.66		\$546.66
JEFFERY FENDICK	Firefighter	\$503.24		\$503.24
CONNOR FECTEAU	Firefighter	\$278.10		\$278.10
WILLIAM GERRY	Firefighter	\$1,930.73		\$1,930.73
ANGEL SALLY	Firefighter	\$469.35		\$469.35
ZACHARY PHIPPS	Firefighter	\$122.46		\$122.46

<u>Name</u>	<u>Position</u>	<u>Base Salary</u>	<u>Overtime</u>	<u>Total Salary</u>
ROBERT HARPER	Firefighter	\$44.05		\$44.05
ANNE WHITTEN	Planning Board	\$165.00		\$165.00
MATTHEW QUALLS	Planning Board	\$180.00		\$180.00
DAVID BALLARD	Planning Board	\$225.00		\$225.00
BARRY CHASE	Planning Board	\$75.00		\$75.00
JON MORSE	Planning Board	\$225.00		\$225.00
GEOFFREY ALEVA	Planning Board	\$165.00		\$165.00
ANNETTE HUME	Planning Board	\$135.00		\$135.00
SCOTT STRYNAR	Planning Board	\$45.00		\$45.00
TOTALS		<u>\$1,450,660.17</u>	<u>\$71,719.20</u>	<u>\$1,522,379.37</u>

* The majority of the Police Department overtime costs were funded through grants and private service jobs.

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



**FY 2018 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,

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

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2019 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
184 HIGH S LLC	\$1,938.87	ANDERSON, JAMES	\$2,573.55
19 MAIN STREET, LLC	\$4,285.38	ANDERSON, JEFFREY & NANCY	\$2,408.43
400 4TH AVENUE LLC	\$19,071.36	ANDERSON, JUDITH	\$2,425.20
400 4TH AVENUE LLC	\$8,965.50	ANDERSON, JUDITH	\$866.88
400 4TH AVENUE LLC	\$20,362.65	ANDERSON, MARK & ROBBIN	\$4,106.07
400 4TH AVENUE LLC	\$7,200.78	ANDERSON, MARY BRAY	\$3,773.25
ABBOTT, ALICIA,	\$3,720.36	ANDERSON, MIRANDA LEIGH	\$1,409.97
ABBOTT, BARRY & CATHY	\$3,222.42	ANDREWS, FLORENCE	\$2,551.62
ABBOTT, BERNARD	\$2,014.98	ANGERS, MARK	\$1,142.94
ABBOTT, JOANNE	\$2,568.39	ANGERS, MARK & JANET	\$3,855.81
ABBOTT, MARTHA	\$3,045.69	ANGERS, NICHOLAS & LAUREN	\$2,441.97
ABBOTT, MARTHA	\$715.95	ANTONIO, DAVID & CHRUNEY, L	\$1,247.43
ABBOTT, MEAGAN	\$717.24	ARCHAMBAULT, JOHN & LINDA	\$3,618.45
ABBOTT, ROBERT J	\$2,974.74	ARCHER, LOGAN & LINDSEY	\$3,053.43
ABBOTT, TIMOTHY & ALICIA	\$4,135.74	ARCHIBALD, THOMAS & KATH	\$3,188.88
ACTION BUILDERS	\$859.14	ARCHIE, JAMIE & KELLY	\$3,209.52
ADAM BLAIKIE & ASSOCIATES	\$1,320.96	ARNAUDIN, ROBERT & CAROLE	\$1,375.14
ADAMS, EMILY ,	\$2,338.77	ARSENEAULT, JO ANN	\$1,853.73
ADAMS, JOSEPH	\$1,664.10	AT & T MOBILITY	\$3,661.02
AGAR, KEITH & PETERSON, C	\$3,818.40	ATHANS, GREGORY & LAURA	\$4,694.31
AHAM, MAGALY EILEN & KIRK	\$25.80	AUBIN, ROBERT & LORRAINE	\$2,697.39
AHLQUIST, GREGORY & SHAYLENE	\$2,242.02	AUSTIN, DEBRA	\$2,840.58
AIREY, JOHN , & HOUSTON, ANNA	\$944.28	AUSTIN, ERIN LEE	\$1,880.82
ALAIMO, LUCINDA & ANDREW	\$2,470.35	AUSTIN, JAMES III	\$1,936.29
ALDRICH, ANDREW & CAROLYN	\$14.19	AUSTIN, JAMES III	\$52.89
ALDRICH, ANDREW & CAROLYN	\$3,009.57	AUSTIN, JAMES III	\$846.24
ALEVA, GEOFFREY & KRISTEN	\$2,933.46	AVERY, FREDERICK & JENNIFER	\$4,845.24
ALEXANDER, JULIANNE ARVIDSON	\$2,973.45	AYALA, JESSIE	\$2,405.85
ALEXANDRE, ROGER & DALE	\$3,751.32	BABCOCK, DAVID & CATHY	\$2,038.20
ALLAIN, DERIK DANIEL & REBECCA	\$915.90	BABCOCK, MARY	\$1,834.38
ALLAIRE, ARTHUR & MARGARET	\$3,946.11	BACCON, JIMMIE & TRACIE	\$4,214.43
ALLAIRE, MICHAEL	\$584.37	BAILEY, EDWARD J & RITA	\$3,513.96
ALLAIRE, MICHAEL	\$4,296.99	BAILEY, ROBERT & GEORGIA	\$2,555.49
ALLARD, THOMAS	\$2,623.86	BAILLARGEON, ROBERT	\$1,597.02
ALLEN, ABNER ALLEN, JOANNA	\$2,343.93	BAJDEK, MATHEW & TANESSA	\$3,182.43
ALLEN, BEVERLY	\$3,212.10	BAKER, DANIEL & MELETA	\$4,189.92
ALLEN, GREGORY M	\$2,533.56	BAKER, ROBERT & DIANA	\$5,190.96
ALLEN, IRENE	\$2,293.62	BALESTRA, EDWARD & JONES, P	\$2,946.36
ALLEN, JEFFREY	\$2,729.64	BALFOUR, STEPHEN	\$3,049.56
ALLEN, KENNETH & LUCINDA	\$2,351.67	BALLARD, DAVID & LAURIE ANN	\$6,118.47
ALLEN, MICHAEL & SANDRA	\$3,031.50	BALLOU, EDMUND S	\$2,115.60
ALLEN, SCOTT	\$3,143.73	BANGERT, TYLER	\$1,865.34
ALLEN, SCOTT	\$140.61	BANK OF AMERICA	\$3,359.16
ALONZI, PAMELA	\$944.28	BANK OF AMERICA	\$3,134.70
ALTER, LEE	\$1,479.63	BARBOUR, RICHARD & DIANE	\$3,067.62
ALTON ROLLINSFORD, LLC	\$1,052.64	BARKER, MICHAEL & AMY	\$2,877.99
ALTON ROLLINSFORD, LLC	\$2,244.60	BARKER, MICHAEL & AMY	\$1,964.67
ALWIN, JACQUELINE	\$2,380.05	BARNES, JAMES	\$5,334.15
AMELL, DEBORAH & PICARD, GUY	\$1,940.16	BARNES, MICHAEL & JESSICA	\$2,478.09
AMIDON, ROBERT & MICHELE	\$4,908.45	BARNETT, JOHN & MARGARET	\$2,782.53
AMIDON, ROBERT & MICHELLE	\$192.21	BARNUM, STEVEN & MARY	\$3,182.43
AMIDON, ROBERT & MICHELLE	\$1,083.60	BARON, HOLLY	\$3,098.58
ANDERSON, CARINE	\$4,264.74	BARON, JENNEFIER & ERIC	\$2,876.70
ANDERSON, DONALD	\$2,550.33	BARON, JERRY & RACHEL	\$3,316.59
ANDERSON, DONALD	\$4,690.44	BARONOWSKI, JOHN BOY, CL	\$3,098.58
ANDERSON, JAMES	\$2,903.79	BARR, TIMOTHY & KIMBERLY	\$2,738.67

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BARRON, HARRIS & ROSALYN	\$179.31	BEST, BONNIE & LYNN D	\$3,472.68
BARROWS, DANNY	\$2,534.85	BEST, BONNIE & LYNN D	\$345.72
BARRY, ERIC	\$2,629.02	BETTS, MARK & KERRY	\$3,682.95
BARRY, ERIC	\$365.07	BEYER, CHARLES & BARBARA	\$1,578.96
BARTLETT, BRIAN	\$3,731.97	BIGOS, DONALD & JOAN	\$4,128.00
BARTLETT, DANIEL & SHARON	\$2,199.45	BILLING, JAMES	\$4,762.68
BARTLETT, DEBRA	\$906.87	BILLINGS, LAURIE J	\$2,341.35
BARTLETT, SARAH	\$109.65	BILODEAU, JONATHAN	\$2,258.79
BARTO, SHIRLEY & CHARLES	\$1,798.26	BIRCH, WENDELL & JEAN	\$870.75
BASSETT, THOMAS	\$1,589.28	BIRCH, WENDELL & JEAN	\$2,340.06
BATARAN, KARL & LISABETH	\$4,215.72	BIRMINGHAM, BERNARD J	\$2,601.93
BATE, IRAHN & KRISTIE	\$2,899.92	BISSON, MELANIE & WISWELL, AL	\$5,469.60
BATSON, ROLAND	\$230.91	BLAIS, COREY	\$2,585.16
BATTIS, JOHN & TZIYON, MICHAL	\$1,113.27	BLAIS, DOUGLAS & ANN	\$1,656.36
BAUNEG BEG LAND DEV, LLC	\$967.50	BLAIS, RONALD & EVELYN	\$3,557.82
BAUNEG BEG LAND DEV, LLC	\$962.34	BLAISDELL, BETTY	\$2,412.30
BAUNEG BEG LAND DEV, LLC	\$968.79	BLAISDELL, TERRANCE & MAD	\$2,738.67
BAXTER, CHARLES THOMAS	\$2,551.62	BLAKE, MONICA JOHNSON, J	\$2,623.86
BAXTER, CHRISTOPHER & AMANDA	\$1,915.65	BLATCHFORD, LYND & JEANNE	\$3,257.25
BEAL, JOAN BALLOU, EDMUND	\$829.47	BLIER, ALBERT & STACEY	\$2,080.77
BEALS, AUDREY	\$3,592.65	BOARDMAN, GLEN & SUSAN	\$2,333.61
BEAMIS, ROBERT & CORTNEY,	\$3,582.33	BODWELL, DALE & DEBRA	\$3,510.09
BEAMIS, SEAN & STACEY	\$5,815.32	BODWELL, DEBRA & DALE	\$1,630.56
BEAN, JOSHUA & JENNIFER	\$1,974.99	BODWELL, LESLIE,	\$3,757.77
BEAN, ROBERT	\$1,817.61	BOHRER, CHARLES & NORMA	\$2,374.89
BEANE, WILLIAM & LAURIE	\$3,521.70	BOISVERT, RICHARD & CHRISE	\$19,613.16
BEATTIE, BEVERLY ABBOTT	\$1,622.82	BOLDUC, DALE & HARRIET	\$2,636.76
BEAUDET, MARCEL	\$2,067.87	BONENFANT, JODY	\$2,155.59
BEAUDET, SCOTT	\$1,869.21	BORENSTEIN, DONALD	\$500.52
BEAUDOIN, NORMAN & KATHLEEN	\$3,439.14	BORENSTEIN, DONALD	\$330.24
BEAUDOIN, PAUL II & TINA	\$3,844.20	BOSTON, ALVIN & WENDYANN	\$5,291.58
BEAUPRE, DONALD & RHONDA	\$4,909.74	BOSTON, EDWARD	\$904.29
BEAUPRE, MICHAEL CHICK, LYNNE	\$2,337.48	BOSTON, JEAN	\$336.69
BEAUREGARD, RAYMON	\$2,774.79	BOSTON, JEAN & JEAN	\$2,038.20
BEGIN, NELSON	\$3,953.85	BOSTON, JOEL JAY & PRISCILLE	\$2,496.15
BELANGER, DAWN MARIE	\$2,154.30	BOSTON, JOSHUA & AMANDA	\$3,591.36
BELANGER, THOMAS	\$2,587.74	BOSTON, KAREN	\$2,540.01
BELL, MARY MARGARET	\$2,398.11	BOSTON, KATHLEEN & ROBERT ,	\$2,111.73
BELL, REIKO & CARPINE, KAT	\$1,861.47	BOSTON, KENNETH & SHEILA	\$776.58
BELL, ROBERT J & TERESA	\$2,022.72	BOSTON, MICHELE & ROBERT	\$1,443.51
BELLEAU WAYNE M & DEBRA	\$2,481.96	BOSTON, PAUL & ELIZABETH	\$2,623.86
BELMAIN, RICHARD & JANET	\$3,343.68	BOSTON, PRISCILLA	\$1,772.46
BEMIS, JOHN & ELIZABETH	\$2,853.48	BOSTON, RANDOLPH & PATRICIA	\$2,231.70
BENCHERIF, RAY & SHERLEN	\$1,834.38	BOSTON, WALTER	\$3,164.37
BENEDICT, JAMES & MARIANNE	\$389.58	BOSTON, WALTER	\$1,271.94
BENEDICT, JAMES & MARIANNE	\$2,076.90	BOUCHARD, DONNA	\$1,488.66
BENNETT, ALFRED & STEPHANIE	\$2,894.76	BOUCHARD, NICHOLAS & COURT	\$1,795.68
BENTLEY, DAVID & SANDRA	\$2,724.48	BOUCHER, ARIANA & GILL, DANIEL	\$3,804.21
BENTLEY, DICK & MARISA ORITI	\$2,765.76	BOUCHER, STEPHEN & HEATHER	\$2,738.67
BENTLEY, TRAVIS & SHANNON	\$2,314.26	BOUCHER, JUDE & JOHNSON, FEL	\$4,044.15
BERARD, JAMES OUELLETTE, JEN	\$2,845.74	BOULIER, ELISSA	\$1,864.05
BERESHNY, DEBRA	\$4,989.72	BOURASSA, STEPHEN B	\$1,972.41
BERESHNY, DENNIS	\$623.07	BOURBON, ANTHONY & MARY	\$2,532.27
BERGENDAHL, ERIC	\$2,432.94	BOURBON, CASEY & KIMBERLY	\$2,064.00
BERKLEY PROPERTIES INC	\$1,253.88	BOURNE, JAY	\$1,437.06
BERNIER, ROBERT OUELLETTE, A	\$3,288.21	BOWDEN, TOBY	\$2,457.45
BEROUNSKY, MICHAEL & BREND	\$2,155.59	BOWEN, JAMIE & WIGGIN, KAT	\$2,827.68
BEROUNSKY, SOPHIE	\$3,351.42	BOYLE, MILTON J BOYLE, JUEL	\$3,886.77
BEROUNSKY, WAYNE & SANDY	\$2,657.40	BRACKETT, COLLEEN	\$1,671.84
BERRY, RALPH BERRY , ANN	\$2,933.46	BRACKETT, COLLEEN	\$65.79

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BRADBURN, MARILYN	\$2,294.91	BURK, ANDREE SABOURIN	\$1,017.81
BRADBURN, MARILYN	\$2,119.47	BURKS, MICHAEL	\$1,464.15
BRADLEY, DOUGLAS & SANDRA	\$2,976.03	BURNETT, TRACY & DUGAL, LEON	\$3,210.81
BRAGDON, BETSY	\$2,830.26	BURNHAM, RANDALL WYMAN	\$2,266.53
BRAGDON, BETSY	\$87.72	BUTCHER, DONNA	\$4,687.86
BRAGDON, RALPH & PATSY	\$1,233.24	BUTLAND, JEFFREY & BETTY	\$1,713.12
BRAGDON, RICHARD	\$1,874.37	BUTLAND, KENNETH	\$1,962.09
BRALY, RICHARD & SHARON	\$3,817.11	BUTLAND, KENNETH & IRENE	\$83.85
BRAY, JOHN & LINDA	\$2,385.21	BUZZELL, DENNIS	\$2,230.41
BRELIS, NATHAN	\$2,583.87	BYRNE, CHARLES III & HALINA	\$3,769.38
BRETON, LEONA & WILFRED	\$2,202.03	BYRON, JAMES & JOAN	\$922.35
BREZAK, PAMELA & CARL	\$1,727.31	CACOULIDIS, JOY	\$2,288.46
BREZAK, TIMOTHY JAY	\$2,448.42	CAHOON, MARK	\$2,122.05
BRICK HOUSE LLC	\$5,341.89	CAHOON, MARK	\$1,913.07
BRIDGE, DONALD & EDNA	\$1,994.34	CAHOON, RAYMOND	\$2,049.81
BRIDGE, WAYNE	\$837.21	CALER, ALAN & SUSAN	\$2,750.28
BRIDGES, PATRICK	\$2,122.05	CAMDEN, DONALD S	\$2,872.83
BRIGGS, JOSEPH & LORRAINE	\$2,589.03	CAMERON, BARBARA A	\$1,124.88
BRIGGS, KERRY & DEBORAH	\$3,919.02	CAMERON, BARBARA	\$3,329.49
BRITT, RUSSELL	\$1,069.41	CAMIRE, CHARLES	\$3,169.53
BROADHURST, THOMAS & GAIL	\$2,113.02	CAMIRE, DAVID & STACY	\$3,970.62
BRONDER CONSTRUCTION, LLC	\$771.42	CAMPBELL, CAROL ANN	\$1,800.84
BRONDER, RICHARD J & TERRI	\$6,029.46	CAMPBELL, CAROL ANN	\$932.67
BRONDER, RICHARD, JR & TERRI	\$714.66	CAMPBELL, SARAH & MARTIN	\$4,864.59
BRONSON, DENNIS & DONNA	\$1,941.45	CAMPINA, JOSEPH ,	\$759.81
BROOKER, JEFFREY	\$2,327.16	CAMPINA, JOSEPH ,	\$2,613.54
BROOKER, MICHAEL & KIMBERLY	\$1,733.76	CANFIELD, SIDNEY & JANE	\$2,494.86
BROOKS, JOHN	\$2,263.95	CARAMIHALIS, ANDREW & CHRIS	\$3,824.85
BROOKS, MACKENZIE	\$2,481.96	CARDIN, LORRAINE	\$2,269.11
BROOKS, STACEY; SCOTT, LINDA	\$1,944.03	CARLSON, GLENN GRAY, SANDRA	\$2,498.73
BROTHER, INA	\$3,822.27	CARLSSON, ANN-DEBORAH	\$2,454.87
BROW, DENNIS & KIMBERLY	\$3,522.99	CARON, MICHAEL & DENA JO	\$1,857.60
BROWN LUMBER CO	\$13,583.70	CARPENTER, LOIS NEWTON, JUDY	\$1,931.13
BROWN, AUDREY	\$1,322.25	CARPENTER, MICHAEL PARSHLEY	\$1,718.28
BROWN, BENJAMIN	\$2,305.23	CARR, CALLIE J & JOHN	\$1,541.55
BROWN, DENNIS	\$121.26	CARR, RONNIE G & PAMELA A	\$1,060.38
BROWN, DENNIS	\$96.75	CARTER, CHUCK & REBECCA	\$3,154.05
BROWN, DERRICK MENARD, CHRIS	\$2,137.53	CASE, STEPHEN SCOTT,	\$1,190.67
BROWN, FREDERICK & CARRIE	\$1,651.20	CASE, STEPHEN SCOTT	\$2,132.37
BROWN, JASON & REBECCA	\$4,135.74	CASEY, MICHAEL & PATRICIA	\$851.40
BROWN, LINDA M	\$2,670.30	CASHELL, LAURA & THOMAS	\$4,429.86
BROWN, MICHELLE & DAVID	\$2,422.62	CASON, DANIEL & JENNIFER	\$4,011.90
BROWN, STEVEN	\$402.48	CASSELLA, GERALD	\$1,569.93
BROWN, STEVEN	\$903.00	CASSELLA, GERALD	\$2,670.30
BROWN, STEVEN	\$3,764.22	CENTRAL MAINE POWER CO	\$873.33
BROWN, STEVEN	\$143.19	CENTRAL MAINE POWER CO	\$1,016.52
BROWN, STEVEN	\$77.40	CENTRAL MAINE POWER CO	\$212,206.29
BROWN, STEVEN	\$112.23	CENTRAL MAINE POWER CO	\$953.31
BRUCE, SHANE R & D'AMOUR, L	\$3,168.24	CENTRAL MAINE POWER CO	\$1,559.61
BRUNELLE, RICHARD, OBRIEN, E	\$1,700.22	CENTRAL MAINE POWER CO	\$982.98
BRYANT, DONNA	\$2,671.59	CENTRAL MAINE POWER CO	\$1,282.26
BRYANT, JAMES & DONNA	\$1,769.88	CENTRAL MAINE POWER CO	\$1,256.46
BUCK, JOLENE	\$2,194.29	CENTRAL MAINE POWER CO	\$1,037.16
BUCKLEY, IVONA & WALTERS, B	\$1,985.31	CENTRAL MAINE POWER CO	\$1,166.16
BUFFINTON, REBECCA	\$2,839.29	CENTRAL MAINE POWER CO	\$1,217.76
BURBANK, DAVID	\$3,063.75	CENTRAL MAINE POWER CO	\$967.50
BURBANK, LORETTA H	\$1,791.81	CENTRAL MAINE POWER CO	\$847.53
BURBANK, RICHARD & RACHEL	\$2,416.17	CENTRAL MAINE POWER CO	\$953.31
BURGESS, JENNIFER & MICHAEL	\$3,909.99	CENTRAL MAINE POWER CO	\$1,066.83
BURK, ANDREE SABOURIN	\$3,895.80	CERICOLA, GUY & PATRICIA	\$2,136.24

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CESARIO, SARAH & JOHN	\$2,506.47	COLE, WALKER & VIRGINIA	\$2,604.51
CHABOT, RAYMOND & CARMEN	\$1,812.45	COLEMAN, GAIL	\$2,711.58
CHADBOURNE, DEBRA	\$3,240.48	COLEMAN, PATRICK & KIMBERLY	\$3,317.88
CHADBOURNE, EBEN & SARAH	\$3,164.37	COLLARD, SALLY	\$3,132.12
CHADBOURNE, JOSIE	\$2,143.98	COLLETTE, GRACE	\$3,635.22
CHAMBERS, JAMES & AMY	\$1,017.81	COLLINS, BRIAN & SHIRLEY	\$2,176.23
CHAMPLIN, SUSAN	\$967.50	COLLINS, KIERAN & KIERAN	\$2,245.89
CHAN, WENDY LIU, PANG LAN	\$4,723.98	COLUCCI, MARIO	\$3,552.66
CHANDLER, KYLE & VANESSA	\$3,293.37	CONG. CHURCH OF NO BERWICK	\$2,401.98
CHANDLER, KYLE & VANESSA	\$1,242.27	CONLEY, MARK W	\$1,898.88
CHANDLER, WILLIAM & HEIDI	\$3,177.27	CONNELLY, IRVING & JOANNE	\$3,648.12
CHAPIN, MARJORIE R	\$3,365.61	CONNELLY, STEVEN	\$174.15
CHAPPELL, JANET LORD, JANICE	\$2,129.79	CONNELLY, STEVEN & JUDITH	\$2,465.19
CHAPPELL, JANET LORD, JANICE	\$82.56	CONNOLLY, FRANCIS	\$1,137.78
CHARLESTON, NICHOLAS & KAT	\$1,430.61	CONNOLLY, FRANCIS & ELIZ	\$2,609.67
CHASE, BARRY	\$6,963.42	CONOVER, MARY LOU PE	\$1,363.53
CHASE, JOHN & MAYILYN	\$3,506.22	CONSTITUTION HOMES, LLC	\$745.62
CHEEVER, ANDREW & LISA	\$4,005.45	CONWAY, WILLIAM & PATRICIA	\$1,524.78
CHENEY, ERIC & SAMANTHA	\$2,382.63	COOK, NANCY	\$2,550.33
CHENEY, GLENDON & JUDITH	\$1,915.65	COOK, PETER & NANCY	\$83.85
CHICOINE, GREGG	\$2,062.71	COOK, PETER & NANCY	\$1,305.48
CHILICKI, MARK & STACEY	\$3,676.50	COOK, VICTORIA	\$2,822.52
CHURCHILL, DONALD & WENDY	\$1,248.72	COOKE, EMILY & KERRI	\$2,907.66
CHURCHILL, DREW	\$3,021.18	COOLEY, LESTER & REBECCA	\$1,671.84
CIDER MILL POND	\$1,760.85	COOMBS, DAVID W	\$1,754.40
CIPOLLA, FABIO S	\$5,410.26	COOPER, KATHERINE & JOHN	\$531.48
CK STORAGE, LLC	\$804.96	CORBIN, FREDERICK & SHIRLEY	\$3,150.18
CLAFLIN, BRUCE & JEAN	\$2,854.77	CORCORAN, DONNA	\$3,427.53
CLARK, EDWARD &, LENORE	\$2,196.87	CORCORAN, LISA	\$2,777.37
CLARK, ELIZABETH ROBERGE, JON	\$2,506.47	CORDIER, RICHARD & KAREN	\$3,133.41
CLARK, FREDERICK & NANCY	\$2,990.22	CORNING, SETH	\$2,883.15
CLARK, FREDERICK &, NANCY	\$954.60	CORRIVEAU, MICHAEL & KRISTY	\$2,567.10
CLARK, HAROLD & PATTI	\$3,039.24	COSTA, AMBER BERNIER, A	\$2,718.03
CLARK, MATTHEW & LINDA	\$198.66	COTE, BLAIN A & KATHLEEN	\$3,151.47
CLARK, MATTHEW & LINDA	\$28.38	COTE, ROLAND THOMAS, & JEFF	\$4,908.45
CLARK, MATTHEW & LINDA	\$38.70	COTE, RONALD & PATRICIA	\$4,413.09
CLAUSON, STEPHEN	\$3,443.01	COTTY, JESSE III & NANCY	\$1,478.34
CLAVET, RANDY & KAY	\$3,970.62	COTTY, JESSE III & NANCY	\$3,701.01
CLEMENT, DALE	\$2,577.42	COULOMBE, MARK	\$2,300.07
CLEMENT, DALE & PAMELA	\$1,020.39	COURNOYER, ERIC & BROOKE	\$6.45
CLEMENT, DWAYNE & SANDRA	\$2,813.49	COURT, CRAIG	\$1,519.62
CLEMENT, ROBERT	\$2,421.33	COURT, CRAIG GOODRICH, LISA	\$1,495.11
CLEMENT, ROBERT T	\$815.28	COURTEAU, ANDREW J, KRISTERI	\$3,707.46
CLEMENT, SHERI & LEVESQUE, J	\$4,015.77	COURTEAU, ANDREW J, KRISTERI	\$673.38
CLOCK, DALE	\$1,526.07	COUTURE, GARY & KAREN	\$4,000.29
CLOCK, DALE	\$47.73	COUTURE, WAYNE & DIANE	\$2,756.73
CLOCK, DALE	\$1,127.46	COWAN WENDY & STANLEY	\$3,826.14
CLOUGH, BRIAN CLERMONT, ANN	\$2,598.06	CR OF HOLLYWOOD, LLC	\$3,036.66
CLOUGH, NORMAN & BARBARA	\$3,846.78	CRACKNELL, RICHARD & SUSAN	\$1,578.96
CLOUGH, ROBERT & SANDRA	\$2,547.75	CRAGIN, PATRICK	\$12.90
CLOUGH, STANLEY & JENNIFER	\$1,818.90	CRAGIN, PATRICK	\$15.48
CLUFF, THOMAS & PATRICIA	\$2,857.35	CRAGIN, PATRICK	\$14.19
COFFEREN, RAY & BESSIE	\$1,367.40	CRAGIN, PATRICK	\$15.48
COFFIN, KATE & JASON	\$2,395.53	CRAIG, ALAN & MARY LEE	\$2,044.65
COFFIN, LOUISE	\$2,808.33	CRESWELL, DON	\$992.01
COLE, BRIAN & KRISTEN	\$3,003.12	CRETEAU, ROBERT & CLAIRE	\$3,889.35
COLE, BRIAN & KRISTEN	\$445.05	CRISPIN, RICHARD	\$3,649.41
COLE, DONALD & RUTH	\$3,124.38	CROCKER, HELEN	\$2,872.83
COLE, ROBERT & DIANNA	\$2,681.91	CROSS, PERCY	\$3,439.14
COLE, TERESA	\$1,550.58	CROSS, STEPHEN & KARA	\$1,718.28

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CROTEAU, LEON & MARTHA	\$3,065.04	DERBY, PETER & UI IM	\$2,828.97
CROVETTI, CHAD & MICHELLE	\$2,435.52	DEROCHEMONT, KEN & DEBRA	\$3,284.34
CROWLEY, PAUL	\$238.65	DEROSA, NICHOLAS	\$3,093.42
CUCINOTTA, CHRIS & ROBIN	\$2,663.85	DERRICO, THOMAS & VINCENT	\$87.72
CUIPA, EDWARD & JOANNE	\$4,169.28	DERRICO, THOMAS A	\$55.47
CULVER, JAMES	\$2,927.01	DERRICO, THOMAS A	\$4,505.97
CUMBERLAND FARMS, INC	\$6,243.60	D'ERRICO, VINCENT	\$4,512.42
CUMBERLAND FARMS, IN	\$428.28	DESILETS, CHADWICK	\$3,246.93
CUNNINGHAM, CHRISTOPHER	\$3,418.50	DESILVIA, JOHN	\$1,714.41
CUNNINGHAM, MARIAN	\$1,029.42	DESMARAIS, ROBERT & BETHANY	\$5,441.22
CUNNINGHAM, MARIAN	\$2,897.34	DESMOND, CHARLES & ABBOTT, A	\$4,026.09
CUNNINGHAM, MARIAN	\$786.90	DESROCHERS, ROBERT	\$3,175.98
CUNNINGHAM, WALTER	\$1,019.10	DESROCHERS, ROBERT J	\$2,818.65
CURRIER, HAZEN & ELLEN	\$1,861.47	DESROSIERS, SHAWN & TAMMY	\$3,146.31
CURTIS, CRAIG	\$2,141.40	DEVEREAUX, JOHN & HEATHER	\$4,409.22
CUTTER, DAVID B SANTOR, LINDA	\$2,816.07	DEVITA, MICHAEL	\$1,751.82
CUTTER, DAVID B SANTOR, LINDA	\$855.27	DEVLIN, JOANNE	\$2,076.90
CYR, CARROLL & LORAINÉ	\$2,945.07	DEWEY, GORDON & ALLA MAE	\$2,381.34
CYR, GENE CYR, VIOLET	\$2,389.08	DEWITT, DANIEL III & DEBORAH	\$1,768.59
DAGLE, JAMES	\$2,988.93	DEWITT, DOROTHY	\$1,353.21
DAGLE, JAMES & MAUREEN	\$2,399.40	DEWOLF, SHAUN	\$2,776.08
DAGLE, MAUREEN	\$963.63	DG STRATEGIC II, LLC	\$8,831.34
DAIGLE, LEONARD & AMANDA	\$456.66	DGT, LLC	\$4,041.57
DAIGLE, LEONARD & AMANDA	\$4,445.34	DIAMOND, LINDA	\$1,096.50
DAIGNEAULT, SUSAN	\$2,577.42	DIBENEDETTO, JOHN	\$2,245.89
DAME, WILLIAM III	\$1,060.38	DIBONA, DONALD O'CONNOR, KAT	\$2,788.98
DAMREN, RICHARD & MARLENE C	\$4,512.42	DICKERSON, BRIAN	\$3,077.94
DANFORTH, PAUL & CATHLEEN	\$4,895.55	DIMARIO, RICHARD	\$3,027.63
DARBY, DOUGLAS	\$3,235.32	DIONNE, CRAIG	\$2,409.72
DARIN, THOMAS & TONYA	\$2,925.72	DIONNE, LEO & ANN	\$36.12
DASILVA REALITY, LLC	\$127.71	DIONNE, PETER & MARCI	\$1,915.65
DASILVA REALITY, LLC	\$238.65	DIPIETRO, DEBRA	\$3,777.12
DASILVA REALITY, LLC	\$1,461.57	DIXEY, LORI ANN	\$1,704.09
DAUGHERTY, NICOLE	\$2,650.95	DJ REALTY, LLC	\$3,066.33
DAVIES, BRIAN & RITA	\$5,505.72	DMA BUILDING CORPORATION	\$1,044.90
DAVIES, STEPHEN & TANYA	\$4,304.73	DOBYNS, MARTHA & JOSHUA	\$2,862.51
DAVIS, DAVID &, CARYL A & STEP	\$2,271.69	DOIRON, DEBRA	\$1,782.78
DAVIS, DONALD & PAIGE	\$3,086.97	DOIRON, ROBERT & CAROLYN	\$2,421.33
DAVIS, EVERETT , S	\$38.70	DOLAN, JACQUELYN	\$3,212.10
DAVIS, LAWRENCE & NANCY	\$2,773.50	DOLBEC, MAURICE	\$602.43
DAVIS, PAMELA	\$2,217.51	DOLBEC, MAURICE & GISELE	\$4,302.15
DAWSON, RANDALL & ROSE	\$1,962.09	DOLIBER, DANA & JEAN	\$73.53
DAY, BARBARA	\$1,755.69	DONAHUE, HEATHER	\$3,542.34
DAY, BARBARA	\$270.90	DONNELL, GORDON JR (P in P)	\$170.28
DAY, BARBARA	\$2,868.96	DONNELL, TIMOTHY & REBECCA	\$1,898.88
DAY, PETER	\$2,359.41	DONOVAN, CHRISTOPHER & JES	\$3,227.58
DAY, PETER & DEBORAH JO	\$15.48	DOSTIE, TERI-SUE	\$1,873.08
DC INVESTMENT PROPERTIES, LLC	\$2,472.93	DOTTER, DALLAS	\$2,463.90
DEARBORN, SUSAN & RICHARD	\$2,883.15	DOUCETTE, ALAN	\$1,324.83
DECATO, DONNA	\$2,232.99	DOUCETTE, ALAN & KRISTINA	\$3,599.10
DEGENNARO, ALICE & POIRIER, M	\$4,709.79	DOUCETTE, ANDREW & MELINDA	\$2,238.15
DELANO, BETH	\$1,958.22	DOUCETTE, DANIEL & KRISTY	\$3,444.30
DELLEDONNE, J , THOMAS	\$3,009.57	DOUCETTE, TRAVIS & AMANDA	\$1,508.01
DELOREY, BECKY	\$1,758.27	DOUGHERTY, SEAN & JACQUELINE	\$58.05
DELOREY, SHAWN	\$4,543.38	DOUGHERTY, SEAN & JACQUELINE	\$3,068.91
DELPHI HOLDING IX, LLC	\$10,507.05	DOUGLASS, DUANE & MARY	\$1,784.07
DEMERS, MARK & TRACY	\$3,849.36	DOUGLASS, WALTER & HEATHER	\$2,915.40
DENNETT, JOHN & NANCY	\$3,148.89	DOWLING, JUSTIN	\$3,168.24
DENONCOUR, WILLIAM & JANE	\$3,053.43	DOWLING, JUSTIN	\$1,540.26
DEPERRIO, JASON	\$451.50	DOWLING, NORMA	\$2,858.64

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DOWLING, REGINA	\$3,582.33	ELDRIDGE, SALLY J	\$1,665.39
DOWNING S , KEVIN	\$2,364.57	ELMORE, DAVID & CHARLOTTE	\$2,659.98
DOWNING, CLAIRE	\$2,294.91	ELYSAN HOLDINGS LLC	\$3,369.48
DREW, DAWN & GREGG	\$1,620.24	EMERY, JOHN & CHERYL A	\$801.09
DUBANIEWCZ, EDWARD & ALANA	\$4,121.55	EMERY, CHERYL A & JOHN W JR	\$2,115.60
DUBAY, DEBRA & SUMMA, ROB	\$4,330.53	EMERY, DONALD R & DORRIS C	\$2,160.75
DUBAY, JOSEPH	\$1,976.28	EMERY, GEORGE R	\$2,603.22
DUBE, ELAINE	\$2,269.11	EMERY, GEORGE R	\$1,145.52
DUBE, PATRICIA	\$3,178.56	EMERY, GREG & TERESA	\$3,721.65
DUBOIS, GARRETT & JULIE	\$4,405.35	EMERY, MICHAEL & REBECCA L	\$2,812.20
DUBOIS, JEFFREY	\$179.31	EMERY, ROGER L III	\$103.20
DUBOIS, JEFFREY	\$4,877.49	EMMONS, SCOTT & BONNIE	\$4,662.06
DUBOIS, KANDICE	\$2,947.65	ENGELSMAN, MARGARET A	\$657.90
DUCKWORTH, DEREK	\$2,316.84	ENGELSMAN, SANDRA M	\$2,369.73
DUCKWORTH, MARK & CAROL	\$3,661.02	ENGLAND, MARTIN & JENNIFER	\$2,122.05
DUFF & PHELPS, LLC	\$34,688.10	EPSTEIN, JEFFREY	\$5,107.11
DUGAL J , DANIEL	\$3,617.16	ERLICH, MARK & GOTTLIEB, BARB	\$7,114.35
DUMAIS, SUSAN & LEO	\$2,088.51	ESPOSITO, BRUCE ADAM	\$4,376.97
DUMAS, MICHAEL	\$2,065.29	ESTES, JANICE	\$897.84
DUMONT, GREGORY & VICKY	\$4,723.98	ESTES, SANDRA	\$3,337.23
DUMONT, JOSEPH & SHIRLEY	\$3,151.47	EVANS, WILLIAM & JEAN S,	\$1,967.25
DUMONT, KEVIN	\$4,144.77	EVERETT, RITA & DEROUIN, LIL	\$1,935.00
DUMONT, STEPHEN & BRIGETTE	\$4,566.60	EVES, MARK W & LAURA M	\$2,752.86
DUMONT, TRACY STAR & STEVEN	\$3,507.51	EWING, BRIAN	\$3,530.73
DUPUIS, JOSEPH & RACHEL	\$3,886.77	EXEL, RAYMOND,	\$361.20
DUPUIS, JOSEPH & RACHEL	\$1,417.71	EXEL, RAYMOND	\$2,463.90
DUPUIS, JOSEPH & RACHEL	\$607.59	F & P ME PROPERTY, LLC	\$5,385.75
DUPUIS, ROBERT & LINDA	\$3,850.65	FAHY, SHAWN FAHY, COLLEEN	\$4,703.34
DURAND, RENE & SANDRA	\$2,239.44	FAIRPOINT	\$2,448.42
DURGIN, DANIELLE	\$2,586.45	FALL, DAVID TIMLIN-FALL, CHAR	\$174.15
DURGIN, ROBERT & SYLVIA	\$223.17	FALLO, SUSAN	\$708.21
DUROCHER, LAWRENCE & NANCY	\$2,718.03	FALLON, SARA	\$2,205.90
DUROCHER, RONALD & CHRISTINE	\$2,506.47	FALLS & WEBB OIL, IN	\$2,181.39
DUTCH, BRADFORD M & DOROTHY	\$1,466.73	FARAH, BARBARA & OLEA, JACK	\$2,955.39
DUTCH, DAVID & LINDA	\$1,341.60	FARNSWORTH, MARK & MARILYN	\$1,817.61
DUTCH, DAVID & LINDA	\$2,915.40	FARREN, BRYAN & RILEY	\$2,106.57
DUTCH, DAVID & LINDA	\$783.03	FARWELL, GREGORY & KELLIE	\$2,100.12
DUTCH, ERIK	\$3,677.79	FAT & HAPPY, IN	\$6,470.64
DUTCH, KENNETH & SONJA	\$2,162.04	FECTEAU, LORI	\$2,204.61
DUTCH, KENNETH & SONJA	\$705.63	FEENEY, GEORGE M JR & DAPHNE	\$918.48
DUTCH, KENNETH & SONJA	\$3,600.39	FEENEY, SARAH	\$1,536.39
DWYER, JULIA	\$3,090.84	FENDERSON, AARON	\$4,118.97
DYER, KEVIN	\$2,445.84	FENDERSON, JAMIE & JENNIFER	\$1,346.76
DYER, LEE & ELIZABETH	\$2,625.15	FENDERSON, JAMIE & JENNIFER	\$3,873.87
DYER, LORETTA ANN	\$1,292.58	FENDICK, JEFFREY & JENNIFER	\$4,223.46
DYER, TODD	\$5,588.28	FERNALD, LINDA	\$6,132.66
EAMES, STEVEN & KATHLEEN	\$2,407.14	FERNANDEZ, OLIVER III & LIND	\$3,177.27
EARLE, GARY H & SHIRLEY M	\$839.79	FERNEE, BRIAN & JULIE,	\$3,777.12
EASLEY, LINDA G	\$2,275.56	FERRANTO, CHARLES	\$595.98
EASLEY, SHARON	\$2,082.06	FERRANTO, JOSHUA	\$2,727.06
EASTEP, JANE	\$2,373.60	FERRARO, JOHN & JUDITH	\$2,914.11
EASTERN AVENUE LLC	\$2,529.69	FERRY, ERIC	\$433.44
EASTMAN, PENNY E	\$3,866.13	FIEL, ANDREW & CARLENE	\$2,483.25
EASTMAN, SHAWN & HEATHER	\$4,939.41	FIEL, SHILO & ANDREW	\$1,554.45
EATON, GARY	\$3,676.50	FIFIELD, CHARLES & JESSICA	\$2,221.38
EBBSON, SYLVIA	\$3,640.38	FILIPPONE PROPERTIES, LLC	\$1,769.88
EDWARDS, SCOTT	\$2,773.50	FILIPPONE, JUDE	\$963.63
EGNEW, HENRY & RUFF, STEVEN	\$5,696.64	FILIPPONNE PROPERTIES, LLC	\$2,514.21
ELDREDGE, SPENCER & PRISCILLA	\$1,691.19	FILIPPONNE, JUDE	\$4,271.19
ELDRIDGE, ROBERT	\$2,003.37	FINN, JAMES L & PATRICIA A	\$1,697.64

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
FISETTE, DAVID & KARYN	\$4,593.69	GALLAGHER, MARTHA GUPTILL, M	\$2,511.63
FISETTE, DAVID & KARYN	\$1,526.07	GALLAHER, DEAN & SAMANTHA	\$2,561.94
FISH, ALLYSON & DANIEL	\$2,229.12	GAMBLE, PETER	\$2,676.75
FISHER, JEFFERY	\$1,391.91	GARAFOLO-PLACHOWICZ, GINA	\$4,125.42
FITTING, KIM	\$2,741.25	GARCIA, MANUEL & PAT HERRICK	\$2,182.68
FITZMAURICE, BARBARA M	\$2,872.83	GARNEAU, ELAINE & BEGIN, N	\$2,434.23
FLANIGAN, PATRICK & YOLANDA	\$2,490.99	GARVIN, STEVEN	\$2,195.58
FLEIG, WILLIAM H & SUE E	\$3,346.26	GARY, NICHOLAS	\$2,872.83
FLEMING, MARY	\$1,858.89	GASPAR, CHARLES E & CAROLYN	\$2,133.66
FLETCHER, JOYCE	\$347.01	GATCOMB, JEREMY,	\$3,088.26
FOGG, ELMER C & VIOLA F	\$2,648.37	GAUDETTE, ALICE C	\$522.45
FOLEY, GAIL	\$873.33	GAUDETTE, ALICE C	\$530.19
FOLEY, JENNIFER A	\$2,386.50	GAUDETTE, ALICE C	\$12.90
FOLSOM III, JOHN	\$5,029.71	GAUDETTE, ALICE C	\$12.90
FOLSOM, ELAINE H	\$2,376.18	GAUDETTE, ALICE C	\$12.90
FOLSOM, ELAINE	\$3,344.97	GAUDETTE, ALICE C	\$14.19
FORBES, JANE E & HARRY S	\$4,080.27	GAUDETTE, ALICE C	\$15.48
FORD, DANIEL	\$1,346.76	GAUDETTE, ALICE C	\$15.48
FORD, DANIEL	\$1,549.29	GAUDETTE, ALICE C	\$530.19
FORD, ERIC & DONNA	\$904.29	GAUDETTE, ALICE C	\$12.90
FORD, JACQUELYN,	\$1,250.01	GAUDETTE, JEFFREY A	\$5,188.38
FORTIN, CONRAD N	\$2,440.68	GAUDETTE, MICHAEL S	\$2,746.41
FORTIN, COTY	\$1,956.93	GAUTHIER, KIMBERLY A	\$4,418.25
FORTIN, DONALD & GAIL	\$4,177.02	GEG BUILDERS, LLC	\$3,428.82
FORTIN, KENNETH & DENISE	\$4,236.36	GELETKA, RICHARD	\$2,574.84
FORTIN'S PROPERTIES, LLC	\$2,996.67	GELINAS, JANIS	\$2,767.05
FORTUNATO, ANDREW & JESSICA	\$2,426.49	GENDRON, AMANDA	\$2,429.07
FOSBERG, WALTER & JOANN	\$1,452.54	GENEST, RICHARD P & RITA M	\$1,226.79
FOSS, ALICE A & MALCOLM	\$1,310.64	GENEST, RICHARD P & RITA M	\$5,558.61
FOSS, ALICE A & MALCOLM	\$2,787.69	GENEST, RICHARD	\$1,118.43
FOSTER, KATHLEEN	\$2,937.33	GENEST, RICHARD & RITA	\$1,148.10
FOSTER, MATTHEW & CAITLIN	\$2,721.90	GENTIL, GEORGE & CHERYL	\$532.77
FOURNIER, CURTIS & CHELSEA	\$4,022.22	GENTIL, GEORGE & CHERYL	\$3,201.78
FOURNIER, JEFFREY & AMBER	\$3,079.23	GEORGE, ROBERT & LOIS	\$2,282.01
FOX FARM HILL ESTATES, LLC	\$7,995.42	GERHART, JAMES R & PAULINE E	\$2,209.77
FRANCIS, PETER J & ANNE	\$2,933.46	GERRISH, MARK & SALLY	\$2,026.59
FRANCO, RAYMOND & KAREN	\$3,583.62	GERRISH, STEVE R & SANDRA	\$1,683.45
FRECHETTE, DENISE S & ROBERT	\$526.32	GERRY, WILLIAM E & CINDY J	\$2,570.97
FRECHETTE, ROBERT L & DENISE S	\$3,508.80	GEYER, POLLY S	\$1,918.23
FRECHETTE, ROBERT R,	\$4,832.34	GEYSTER, JOHN J & CATHY P	\$2,844.45
FREDETTE, DAVID	\$2,288.46	GIBSON, RICHARD A JR & LORI J	\$3,908.70
FRENCH, BRUCE & GRACE	\$2,107.86	GIBSON, RICHARDS J & LORI	\$1,095.21
FRIEDMAN, LEAH	\$3,039.24	GILBERT, JAMES & JANET	\$2,556.78
FRIZZELL, RAYMOND & CAT	\$2,534.85	GILBERT, KATRINNA & DANIEL	\$3,711.33
FROST, HERBERT JR & BEVERLY	\$2,318.13	GILMORE, THOMAS	\$3,401.73
FRYE, DAVID	\$1,305.48	GINNETT, SUSAN C & RAND, TARA	\$2,324.58
FULCHER, MELANIE F	\$2,322.00	GIRARD, MAURICE R	\$1,604.76
FULLER, MICHAEL P & AMY L,	\$2,911.53	GLIDDEN, ELISABETH & ROBERT P	\$963.63
GAECKLE, JEFFREY	\$3,356.58	GLIDDEN, ROBERT & ELISABETH	\$3,738.42
GAGNE, ADAM & O'CONNELL, LIN	\$3,352.71	GLOBAL RESOURCES TOWERS,	\$2,479.38
GAGNE, BRIAN & LAUREN	\$2,519.37	GNIRK, PAUL	\$2,453.58
GAGNE, MATTHEW & REBECCA	\$3,066.33	GOLDENBERG, TODD & PATTI	\$3,105.03
GAGNE, PATRICK & BRENDA S	\$3,147.60	GOLDENBERG, TODD & PATTI	\$1,452.54
GAGNE, PETER	\$3,342.39	GOLDMARK, LLC	\$1,363.53
GAGNON, JULIE	\$3,390.12	GOLDMARK, LLC	\$1,408.68
GAJDOS, ROBERT & MENDEZ, VAL	\$3,079.23	GOLDWASSER, SANFORD	\$2,180.10
GALE, MARCUS P & BYROM, MARY	\$1,784.07	GOMES, RICHARD B & CYNTHIA	\$3,841.62
GALEMMO, CHARLES HOPPER, REB	\$2,153.01	GOODMAN, SUSAN	\$2,127.21
GALEUCIA, QUINTEN	\$5,024.55	GOODRICH, SUNSHINE	\$38.70
GALLAGHER, JEAN	\$2,238.15	GOODRICH, SUNSHINE & JUNE	\$150.93

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GOODWIN, DANIEL & SANDRA	\$2,079.48	GROVER, ROBERT	\$122.55
GOODWIN, JOHN S	\$2,874.12	GROVER, ROBERT	\$2,703.84
GOODWIN, KENNETH & MARION	\$2,603.22	GRUEN, JOHN & NANCY	\$2,840.58
GOODWIN, PERLEY & BARBARA	\$1,595.73	GUILFORD TRAN INDUSTRIES	\$608.88
GOODWIN, RICHARD	\$1,566.06	GUILFORD TRAN INDUSTRIES	\$801.09
GOODWIN, RICHARD	\$292.83	GUILFORD TRAN INDUSTRIES	\$979.11
GOODWIN, RICHARD	\$2,643.21	GUILFORD TRAN INDUSTRIES	\$1,037.16
GOODWIN, WAYNE G & JANICE	\$1,666.68	GUILFORD TRAN INDUSTRIES	\$842.37
GOOKIN, RANDY & NADINE	\$2,425.20	GUILLEMETTE BRO , IN	\$1,079.73
GORDON, MARY & ROBERT C S	\$1,541.55	GUILLEMETTE BRO , IN	\$1,292.58
GORDON, ROBERT C & MARY T	\$3,386.25	GUILLORY, THOMAS J & ELAINE	\$2,142.69
GORMAN, SCOTT D & LISA R	\$2,781.24	GUPTILL, CECIL W & COLETTE	\$2,002.08
GOSBEE, WILBER & SUZANNE	\$2,854.77	GUPTILL, EDWIN H & DIANA	\$2,134.95
GOSSELIN, BRIAN & GRETCHEN	\$2,636.76	GUPTILL, MICHAEL & GAYLE	\$1,497.69
GOSSELIN, MICHAEL & TANYA	\$3,330.78	GUPTILL, RALPH W & NANCY	\$2,225.25
GOSSER, RYAN & ZGLESZEWSKI, S	\$4,369.23	GUPTILL, RALPH & NANCY	\$2,155.59
GOSSER, RYAN & ZGLESZEWSKI, S	\$864.30	GUPTILL, RALPH & NANCY	\$2,382.63
GOUETTE, CHRISTOPHER ALAN	\$2,320.71	GUPTILL, ROGER L & JUNE E	\$1,741.50
GOUETTE, TERRY	\$2,284.59	GURLIACCIA, JOHN & ELAINE	\$3,960.30
GOULD, JOSIAH VINCENT	\$2,248.47	HACKETT, BRUCE H & SANDRA L	\$2,035.62
GOULET, MICHAEL R & SUSAN N	\$3,459.78	HADWEN, MARY ANNE	\$2,470.35
GOVE, ERNEST J III	\$2,394.24	HAFFORD, MARK & SHIRLEY	\$336.69
GRAHAM, NANCY	\$864.30	HAFFORD, MARK & SHIRLEY A	\$3,365.61
GRANT, BETH & JEREMY	\$1,906.62	HAFFORD, PAUL K & LINDA A	\$2,525.82
GRANT, DOUGLAS E & ELAINE	\$1,345.47	HALL, BETTY	\$1,157.13
GRANT, LLOYD L & JOANNE	\$392.16	HALL, JOYCE	\$1,870.50
GRANT, ROBERT B & JEANNE	\$2,884.44	HALL, AIMEE & JONATHAN	\$1,532.52
GRANT, ROBERT H & SHIRLEY	\$2,254.92	HALL, ANDREW & BESSIE	\$1,639.59
GRANT, SHIRLEY & ROBERT	\$1,913.07	HALL, ARTHUR JR	\$2,355.54
GRAY, BEVERLY	\$4,316.34	HALL, ARTHUR JR	\$2,483.25
GRAY, BEVERLY	\$721.11	HALL, ARTHUR	\$3,539.76
GRAY, DAVID & LISA	\$2,843.16	HALL, BETTY	\$3,863.55
GRAY, ERIC A	\$3,037.95	HALL, BETTY	\$2,952.81
GRAY, ISRAEL & HEATHER	\$2,346.51	HALL, BRUCE	\$3,005.70
GRAY, JOHN	\$2,555.49	HALL, CAROLYN	\$3,605.55
GRAY, MATTHEW & CARRIE	\$5,594.73	HALL, DANA E	\$78.69
GRAY, STEPHEN E	\$887.52	HALL, DANA E	\$206.40
GRAY, STEPHEN E & SANDRA	\$2,910.24	HALL, DAWN-MARIE HALL, KENT	\$2,395.53
GREAT WORKS CREMATORY, LLC	\$2,352.96	HALL, DONALD	\$3,191.46
GREAT WORKS PROPERTIES, IN	\$953.31	HALL, EIRIK E	\$1,716.99
GREAT WORKS REG LAND TRUST	\$94.17	HALL, ELIZABETH G	\$1,649.91
GREAT WORKS REG LAND TRUST	\$38.70	HALL, ELIZABETH	\$2,896.05
GREAT WORKS REG LAND TRUST	\$268.32	HALL, FRANK	\$1,508.01
GREAT WORKS REG LAND TRUST	\$52.89	HALL, GLADORA	\$3,605.55
GREAT WORKS REG LAND TRUST	\$483.75	HALL, GLADORA	\$54.18
GREAT WORKS REG LAND TRUST	\$16.77	HALL, GLADORA	\$45.15
GREAT WORKS REG LAND TRUST	\$567.60	HALL, GLADORA ,	\$1,956.93
GREBIN, DAWN	\$2,658.69	HALL, JASON & ELIZABETH	\$4,153.80
GREENLAW, JOHN M & MARLENE	\$2,933.46	HALL, RITCHIE & SHERRY	\$3,440.43
GRIFFIN, JUSTIN & CAMIRE, STEPH	\$1,729.89	HALL, ROGER T & BARBARA J	\$3,014.73
GRIFFIN, WILLIAM & ALWIN, J	\$2,679.33	HALL, SIDNEY M JR	\$2,118.18
GROMYKO, KIM D & ROBERT	\$2,061.42	HALL, STANLEY L & SUSAN	\$1,043.61
GROVER, DANIEL & JOHNSON	\$1,161.00	HALL, STANLEY L & SUSAN	\$2,781.24
GROVER, DANIEL & JOHNSON	\$135.45	HALL, VERONICA	\$81.27
GROVER, ROBERT	\$1,019.10	HALLIDAY, TRICIA A & LEO	\$3,859.68
GROVER, ROBERT L	\$107.07	HALSTEAD, JAMES J & TAMARA D	\$2,307.81
GROVER, ROBERT L	\$295.41	HALVERSON, WARD D & MICHELE	\$1,492.53
GROVER, ROBERT L	\$216.72	HAMEL, ROBERT JR & KATHLEEN	\$2,480.67
GROVER, ROBERT L	\$899.13	HAMMOND ROAD REALTY	\$1,096.50
GROVER, ROBERT L	\$982.98	HAMPTON, JOHN R	\$1,064.25

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HANCHETT, DAVID & ZYCH, C	\$2,441.97	HILL, CAROL ANN	\$2,738.67
HAND, MARY	\$2,676.75	HILLS, WILLIAM	\$2,260.08
HANNAFORD BRO , LLC	\$39,174.72	HILTON, DALE & LORINDA	\$3,314.01
HANNAFORD, GEORGE & BARB	\$2,469.06	HILTON, JOEL	\$3,520.41
HANNON, MARY & JEFFREY	\$2,247.18	HILTON, JOEL	\$1,046.19
HANSEN, DARLENE & BYRON W	\$1,973.70	HILTON, MALCOLM J	\$1,437.06
HANSON, BRUCE A & ERIN	\$3,553.95	HILTY, KATHIE-ANN	\$4,204.11
HANSON, GEORGE W C	\$1,889.85	HINGSTON, GEORGE	\$110.94
HANSON, KAREN J	\$283.80	HINTERMEISTER HOLDINGS, LLC	\$2,987.64
HANSON, KAREN J	\$85.14	HINTERMEISTER, CHARLES	\$4,683.99
HANSON, KAREN J	\$1,362.24	HNATOW, KEITH & KATHLEEN	\$3,602.97
HANSON, RICHARD J & REBECCA	\$2,625.15	HOBBS, DARRELL	\$1,335.15
HANSON, SHARI, DAVID F, DAVID	\$67.08	HOBBS, MONIE & DAYNA	\$4,378.26
HANSON, SHARI, DAVID , DAVID	\$1,505.43	HOBBS, WILLIAM	\$2,943.78
HARDMAN, ALAN J	\$3,037.95	HOBGOOD, VAN A & LAUREN	\$2,512.92
HARDMAN, ALAN & ANNE MARIE	\$208.98	HOBSON, ERIC J	\$2,307.81
HARDY, PATRICIA JEAN	\$2,929.59	HOBSON, ERIC	\$5,005.20
HARLAN, JOSEPH & PIERCE, GAYE	\$2,874.12	HODURSKI, JEANNE ,	\$1,766.01
HARPER, ROBERT & MORGAN	\$2,792.85	HOFFMAN, TODD & CHERYL	\$4,347.30
HARRIMAN, STEVEN & WALSH, N	\$460.53	HOGAN, CONNOR H & JOHN	\$903.00
HARRIMAN, STEVEN & WALSH, N	\$1,904.04	HOGAN, JUSTINE L	\$1,246.14
HARRINGTON, BRIAN & LARAINE	\$3,880.32	HOLLIS, EDWY III	\$970.08
HARRINGTON, BRIAN & LARAINE	\$341.85	HOLMES, JEREMIAH J & KI	\$2,488.41
HARRINGTON, MICHELLE & GREGG	\$33.54	HOLMES, MELISSA	\$2,000.79
HARRIS, FRANK M & DEBORAH	\$1,918.23	HOLSHOUSER, ALLEN A & MARY	\$2,359.41
HARRIS, MEGAN	\$1,564.77	HOLT-CORTI, CAMERON & ADAM	\$2,395.53
HARRIS, MICHELLE	\$1,362.24	HOLTON, HENRY H & PAMELA P	\$2,282.01
HARRIS, SCOTT & KING-HARRIS, C	\$2,016.27	HOOKE, RICHARD & JANET	\$1,079.73
HARRISON, LINCOLN & KATHRYN	\$3,088.26	HORNE, DAVID K	\$2,381.34
HART, LYNN D & LAWRENCE I	\$4,531.77	HOULE, ERNEST	\$2,805.75
HART, WILLIAM	\$2,798.01	HOULE, OSCAR J	\$3,320.46
HARTFORD, CHARLES	\$2,957.97	HOULIHAN, AOIFE	\$1,842.12
HARTFORD, CHARLES	\$1,199.70	HOUSE, KRISTEN & WILLIAM	\$5,239.98
HARTFORD, ROGER K & ANN S	\$2,272.98	HOUSTON, ANNA	\$2,025.30
HARTIGAN, DENNIS P & SUSAN	\$2,074.32	HOUSTON, BETH & WILLIAM ADE	\$6,202.32
HARTMANN, ERNEST,	\$1,231.95	HOUSTON, WILLIAM AARON	\$3,885.48
HARTT TRAN SYSTEM, INC	\$851.40	HOWARD, DONALD & REBECCA	\$2,694.81
HARVEY, JOHN & DEBORAH	\$964.92	HOWARD, WALTER R & MARIE	\$1,385.46
HASHEM, DANIEKL & CAROLYN	\$3,032.79	HOWARD, WALTER R & MARIE	\$657.90
HAYES, EUGENE A & DIANA R	\$4,005.45	HOWARTH, DAWN M	\$2,786.40
HCL FAMILY,	\$4,886.52	HOWARTH, ROSANNA E	\$2,106.57
HEALD, DAVID HEALD, TRACEY	\$2,542.59	HOWE, TAMMY J & GEOFFREY	\$3,601.68
HEALY, CAILYN	\$4,606.59	HUANG, ZHONG S & CHEN, JIAEN	\$2,872.83
HEBERT, JOSHUA R & SARAH L	\$4,286.67	HUBERT, PHILLIP D & SYLDA J	\$2,658.69
HEBERT, WAYNE & BEVERLY	\$976.53	HUDON, DAVID J	\$2,964.42
HEITMAN, ERIK & BETH	\$1,528.65	HUFF, EDWARD & TRACIE M	\$2,429.07
HEITMANN, PRICILLA	\$2,594.19	HUFFMAN, WILLIAM L	\$1,753.11
HENRY, JAMES & JEANNETTE	\$3,569.43	HUFFSTATER, GARY P	\$1,844.70
HERRICK, BRIAN & KATHARINE	\$2,422.62	HUGHES, ROBERT & MARGARET	\$2,132.37
HERSOM, CHRISTOPHER & BRIT	\$2,426.49	HUGHES, RUSSELL & DEBORAH	\$1,671.84
HERSOM, SAMANTHA & STANLEY	\$2,927.01	HUNNEWELL, NICHOLAS & JESS	\$4,198.95
HERTEL, LORA	\$1,090.05	HUNT, ELIZABETH	\$2,715.45
HERTEL, MADISON	\$783.03	HUNT, MEGAN	\$1,857.60
HETT, DANIEL & SUSAN	\$2,489.70	HUNTRESS, GAYLE & GREEN, C	\$2,502.60
HEWITT, JOSEPH & CHELSEA	\$2,800.59	HUPE, RICHARD A & RUTH	\$2,930.88
HICKEY, ELAINE	\$2,490.99	HUPE, RICHARD A & RUTH	\$454.08
HICKEY, GREGORY J & LORI P	\$3,258.54	HUPE, RICHARD A & RUTH	\$3,760.35
HICKEY, JENNIFER AND AARON	\$2,429.07	HUPPE, JANICE & PAUL	\$3,513.96
HIGGINS, CHARLES XAVIER	\$1,731.18	HURLEY, TIMOTHY J & SMITH , S	\$2,146.56
HIGGINS, MARGARET R	\$1,581.54	HUSSEY SEATING COMPANY	\$7,356.87

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HUTCHINS, JOHN & MACHELLE	\$3,360.45	KANE, JOHN C & BONNIE J	\$8,452.08
HUTCHINS, PETER & HOLLI	\$3,050.85	KAPLY, ELLEN M	\$3,125.67
HUTCHINSON, FLINT & JESSICA	\$2,226.54	KAPLY, LEONARD & GORE, LARRY	\$1,576.38
HUTCHINSON, LENORAGENE	\$1,527.36	KARAKHANI, HOWARD & DON	\$2,231.70
IANELLO, KATHERINE & JAMES	\$2,937.33	KASHMER, REBECCA S,	\$2,329.74
INGALLS, CHRISTOPHER	\$2,990.22	KDK PROPERTIES	\$860.43
JBH MACHINE COMPANY, INC	\$2,013.69	KDK PROPERTIES, LLC	\$753.36
JBH MACHINE COMPANY, INC	\$1,724.73	KEARNS, CHRISTOPHER	\$3,756.48
JACKSON, DRYSDALE & ASSOC	\$9,235.11	KEARNS, PATRICK G	\$1,764.72
JACOB, MELISSA & WILSON, Q	\$2,322.00	KEARNS, ROBERT G & JENNIFER	\$2,694.81
JACOBS, WENDY & DORIAN	\$2,683.20	KEEFE, RYAN & JENNY MARIE	\$2,205.90
JACQUES, ROLAND & KATHRYN	\$3,761.64	KEEGAN, KENDRA L & STEVEN	\$4,449.21
JACQUES, WILLIAM L	\$2,141.40	KEGLEY, JAYME FISHER, JAMES	\$2,079.48
JALBERT, PAUL & DEBRA	\$2,488.41	KELEWAE, GENE & JANET	\$3,820.98
JAMES, GAIL M,	\$2,253.63	KELLEHER, JAMES & JOSEPHINE	\$3,197.91
JAMES, RAYMOND W & DONNA R	\$2,270.40	KELLEY, BRYAN & JESSICA	\$3,470.10
JAMES, WILLIAM RICHARD	\$2,276.85	KELLEY, EUGENE O & CHERYL	\$2,026.59
JANOCHA, DAVID & KERRI	\$4,415.67	KELLEY, JORDAN	\$2,314.26
JANOUSEK, JEFFERY	\$117.39	KELLIS, MICHAEL	\$10.32
JANOUSEK, JEFFERY D	\$2,850.90	KELLIS, MICHAEL	\$309.60
JAROCHYM, CHRISTOPHER & L	\$1,480.92	KELLMAN, PETER	\$1,697.64
JELLISON, EDWARD J JR & MEL	\$2,432.94	KENDALL, ROBERT N J	\$3,090.84
JENKINS, NATHAN & TANYA	\$4,407.93	KENNEBUNK SAVINGS BANK	\$8,004.45
JEPSON, TIMOTHY	\$2,527.11	KENNEDY, BRIAN	\$2,296.20
JERALDS, ALAN	\$1,839.54	KENNEDY, JOHN & LISA	\$5,063.25
JEWELL, BRIAN P	\$4,210.56	KENNEY, WILLIAM & KRISTA	\$4,249.26
JLP HOLDINGS, LLC	\$3,473.97	KENNEY, WILLIAM J	\$149.64
JMJ LLC	\$3,246.93	KEOHAN, JOHN J,	\$2,658.69
JOECKEL, JOHN & ELIZABETH	\$3,148.89	KERN, EVERETT S & LINDA A,	\$607.59
JOHNSON HEIRS	\$3,310.14	KERN, EVERETT S & LINDA A,	\$681.12
JOHNSON HEIRS	\$1,434.48	KERN, EVERETT & LINDA ,	\$2,322.00
JOHNSON, BRYAN S	\$1,820.19	KERR, JOHN KERR, MARIE	\$3,328.20
JOHNSON, DAVID	\$2,618.70	KEZAR, JAMES L, DEBORAH A,	\$4,058.34
JOHNSON, ELIZABETH & DOUGLAS	\$3,384.96	KEZAR, TIMOTHY C & WANDA L	\$3,077.94
JOHNSON, GLENDON W	\$641.13	KIENIA, DOUGLAS & TERRY	\$2,654.82
JOHNSON, GLENDON W	\$1,226.79	KILLEEN, ROBERT & MISTY	\$3,561.69
JOHNSON, JUNE & BRADLEY	\$2,564.52	KIMBALL, GLEN W & KIM A	\$3,671.34
JOHNSON, KRISTIN	\$1,751.82	KIMBALL, JAMES & LORI	\$2,124.63
JOHNSON, MICHAEL	\$1,883.40	KINCH, J LAWRENCE & MAUREEN	\$2,034.33
JOHNSON, MICHAEL	\$3,673.92	KING, BENJAMIN TRUSTEE	\$3,919.02
JOHNSON, RUSSELL	\$2,500.02	KITCHEN, DIANE	\$3,212.10
JOHNSON, SHERRY	\$3,862.26	KLAUSMAN, JERRY B & CHERYL	\$3,156.63
JOHNSON, STEVEN & KATHRYN	\$6,078.48	KLAUSMAN, VON	\$2,590.32
JOHNSON, VINCENT E & BROOKE	\$2,545.17	KLEINROCK, RANDOLF & MARG	\$3,977.07
JONES, BRADLEY R	\$2,750.28	KLOSOWSKA, KATARZYNA	\$1,716.99
JONES, BRADLEY R	\$1,363.53	KNEELAND, TODD, & PRUITT, ANG	\$2,813.49
JONES, BRADLEY	\$68.37	KNIGHT, CHRISTINE M	\$28.38
JONES, BRADLEY	\$923.64	KNIGHT, LARRY F & LORRAINE T	\$1,002.33
JONES, BRIAN YOUNG, JENNIFER	\$3,512.67	KNOWLES, KENNETH	\$2,364.57
JONES, DOROTHY	\$174.15	KOCEK, SHELLY L & RADEK	\$4,785.90
JONES, PAUL MICHAEL & CHRISTAN	\$2,094.96	KOELKER, JARED & LINDSAY	\$2,232.99
JORDAN, BRUCE & SHIELA	\$3,534.60	KOELKER, JON M & DONNA S	\$2,431.65
JORDAN, BRUCE & SHIELA	\$188.34	KOELKER, JONATHAN & HEATHER	\$2,371.02
JORDAN, JASON & BETH	\$4,858.14	KOELKER, THOMAS J & PATSY J	\$2,465.19
JORDAN, SCOTT & AIMEE	\$2,994.09	KOTCH, BEVERLY E	\$1,673.13
JORDEN, HEIDI	\$3,930.63	KRAUSS, KIM B	\$2,587.74
JOSEPH, MARK & STARRY	\$2,917.98	KRETAS, PAUL R & ELAINE	\$4,508.55
JUNKINS, CAROL A	\$2,383.92	KRUEGER, DONALD E & MARTHA	\$3,152.76
JUSSEAUME, RONALD	\$1,518.33	KUNZ, KEVIN P	\$3,142.44
KALLELIS, SPIROS	\$2,604.51	LABRECQUE, RICHARD	\$2,741.25

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LABREE, EVELYN Y	\$3,018.60	LEB LLC	\$1,082.31
LACASSE, ARMAND	\$4,623.36	LECLAIR, STEPHEN & SUSAN	\$4,175.73
LADRIE, LAWRENCE W & TAMMI	\$2,701.26	LEDGEWOOD PROPERTIES, LLC	\$875.91
LAFLAMME, GUY N & ROMAINE,	\$1,893.72	LEECH, ADAM & BARBARA	\$2,880.57
LAFOND, CLAIRE & ERIC	\$1,879.53	LEEMAN, TIMOTHY	\$829.47
LAFRANCE, WAYNE & HEATHER	\$3,982.23	LEEMAN, TIMOTHY	\$2,945.07
LAFRENIERE, ASTI	\$37.41	LEGERE, ROBERT J & TRACY L	\$2,968.29
LAFRENIERE, STEPHEN	\$767.55	LEIGHTON, ROBERT & ROSE E	\$1,382.88
LAFRENIERE, STEPHEN	\$1,336.44	LELAND, EDWARD & JEANNE	\$2,380.05
LAFRENIERE, WILLARD & JANET	\$2,894.76	LEMIRE, TROY LEMIRE, EILEEN	\$65.79
LAFRENIERE, ZACHARY	\$2,377.47	LENNON, LELAND	\$1,836.96
LAFRENIERE, ZACHARY	\$98.04	LENTINI, DAVID	\$4,867.17
LAGERHOLM, EARL	\$2,874.12	LESLIE, BONNIE J	\$1,417.71
LAGO, EDWARD	\$1,493.82	LESLIE, FORREST L JR	\$3,400.44
LAGO, HENRY W JR & TRACEY	\$3,302.40	LESMERISES, ROBERT & NICOLE	\$2,421.33
LAGUEUX, BEVERLY	\$3,199.20	LESSARD, IAN	\$3,775.83
LAKEMAN, JEFFREY	\$726.27	LESSARD, JAYSON L	\$4,467.27
LALLY, NICOLE & SMITH, ERIC	\$1,950.48	LESSARD, TIMOTHY	\$3,587.49
LAMBERT, MURIEL & GERRY	\$3,636.51	LESSARD, TIMOTHY & AMY	\$1,756.98
LAMBERT, ROBERT & MEGAN M	\$4,423.41	LETOURNEAU, DANIEL & THERESE	\$3,454.62
LAMBERT, ROBERT & MEGAN	\$3,444.30	LEVASSEUR, DENNIS & KEVIN	\$361.20
LAMBERT, SHALEA & THOMAS J	\$3,535.89	LEVASSEUR, DICK HEIRS	\$3,348.84
LAMBERT, THOMAS	\$2,978.61	LEVASSEUR, KEVIN D & ABBY	\$2,921.85
LAMOTHE, FRANK & CYNTHIA	\$36.12	LEVASSEUR, MARGARET & PETER	\$1,273.23
LANCTOT, JEFFREY	\$3,828.72	LEVESQUE, RONALD & PATRICIA	\$1,313.22
LANDRIGAN, ROBERT JR & PAM	\$3,912.57	LEVESQUE, SCOTT V & REBECCA	\$3,027.63
LANDRIGAN, ROBERT J & PAM	\$541.80	LEVY-MASCIS, MARY & HEALEY P	\$3,039.24
LANDRIGAN, ROBERT J & PAM	\$58.05	LEWIS, AARON G & REBECCA M	\$2,367.15
LANE, ANNA	\$2,140.11	LEWIS, JONATHAN I & SUSAN M	\$2,948.94
LANE, CARROL A	\$1,856.31	LEWIS, MATTHEW J & ELAINE	\$2,525.82
LANE, JONATHAN & SARAH	\$2,945.07	L'HEUREUX FAMILY TRUST	\$1,918.23
LANE, MICHAEL D	\$3,512.67	LINK, ROGER J & JEAN	\$2,082.06
LANE, TERRI A	\$2,564.52	LINSCOTT, CRAIG & SUSAN	\$2,364.57
LANE, TROY	\$2,616.12	LINSCOTT, CRAIG O & SUSAN	\$737.88
LANG, Y & SOY VOEUN	\$2,383.92	LINSCOTT, MICHAEL & LINDA	\$4,284.09
LANGELIER, JASON BOWDEN, M	\$2,261.37	LINSCOTT, SHAWN MICHAEL	\$2,769.63
LANGELIER, LEO H JR & DIANE P	\$1,999.50	LITTLE WHILE LLC	\$3,308.85
LANGELIER, LEO III	\$2,632.89	LITTLE, MICHAEL A & KATRINAK	\$2,283.30
LANGELIER, LINDA I	\$2,413.59	LITTLEFIELD, DAWN	\$1,714.41
LANGELIER, STEVEN & SHISLER, T	\$2,078.19	LITTLEFIELD, DEXTER A	\$3,034.08
LANGILL, CRAIG A MROS, REBECCA	\$2,109.15	LITTLEFIELD, DEXTER	\$1,938.87
LANGTON, LORI J & HAYES, ROB	\$2,058.84	LITTLEFIELD, JOEL & KATY	\$9,242.85
LANOUILLE, MICHAEL & SUSAN	\$2,409.72	LITTLEFIELD, JOEL & KATY	\$2,260.08
LAPIERRE, DAVID & KELLY	\$2,718.03	LITTLEFIELD, THOMAS & ANGELIA	\$2,712.87
LAPOINTE, GERARD A	\$18.06	LITTLEFIELD, LARRY & CHRISTINE	\$1,114.56
LAPOINTE, JEFFREY & ROBIN L	\$1,804.71	LITTLEFIELD, LISA, & GRINNELL, L	\$2,750.28
LAPPIN, DONALD P & BARBARA	\$3,326.91	LITTLEFIELD, MICHAEL J	\$3,907.41
LAROSE, PATRICIA J	\$1,506.72	LITTLEFIELD, PHILIP JR & YANG	\$3,526.86
LARRABEE, ALAN D & ELLEN	\$2,222.67	LITTLEFIELD, THOMAS R & ANN	\$2,533.56
LARSON, SAMANTHA MAE	\$2,586.45	LITTLEFIELD, THOMAS R & ANN	\$648.87
LATORELLA, WILLIAM & FRAN	\$3,835.17	LITVINCHYCK, LAWRENCE & S	\$704.34
LAUGHLIN, HENRY III,	\$163.83	LITVINCHYK, ALLAN & JANET E	\$3,049.56
LAUGHLIN, HENRY III,	\$37.41	LITVINCHYK, LAWRENCE	\$3,328.20
LAURION, PAUL LAURION, LISA	\$1,315.80	LITVINCHYK, LAWRENCE & S	\$2,648.37
LAUZE, JOSEPH R & JUDITH E	\$2,580.00	LIVINGSTON, DEBRA	\$239.94
LAVIGNE, LEO	\$1,074.57	LIVINGSTON, MICHAEL	\$264.45
LAVIGNE, LEO	\$1,139.07	LML LOGISTICS	\$3,577.17
LAW, DONALD K & LEILANI	\$3,455.91	LOCKHART, EUGENE & SHARI	\$3,537.18
LAYTON, DANIEL M & LORINDA L	\$3,120.51	LOHMAN, TARA MARTIN, JESSICA	\$1,940.16
LEACH, MARK A & PRISCILLA	\$1,898.88	LOHRMANN, III LEE BLACK, VICT	\$2,449.71

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LOMBARD, BERTON J ,	\$2,261.37	MANSFIELD, HEATH	\$4,167.99
LOMBARDI, ANTHONY JR & KAT	\$3,021.18	MANSFIELD, HEATH	\$1,324.83
LONG, I , TED	\$2,425.20	MANSFIELD, HEATH & MELINA	\$5,233.53
LONGLEY, SEAN & PAMELA	\$935.25	MANSFIELD, HEATHER SUE	\$4,400.19
LONGLEY, SEAN M & PAMELA	\$3,805.50	MANSFIELD, STEPHEN & SUSAN	\$5,202.57
LONGVAL, JOHN V	\$3,049.56	MANSFIELD, STEPHEN & SUSAN	\$4,584.66
LORD, PAMELA	\$49.02	MANSFIELD, STEPHEN & SUSAN	\$2,721.90
LOVEJOY, DIANE L & KATHLEEN	\$2,301.36	MANSFIELD, STEPHEN & SUSAN	\$2,759.31
LOVEJOY, ROBIN CLUFF	\$3,937.08	MANSFIELD, STEPHEN & SUSAN	\$63.21
LOVEJOY, JEREMY W	\$4,158.96	MANSFIELD, STEPHEN & SUSAN	\$5,464.44
LOVEJOY, JOANNE & RICHARD	\$238.65	MANSFIELD, STEPHEN	\$4,771.71
LOVEJOY, LARRY & KATHLEEN	\$3,486.87	MANSFIELD, STEPHEN	\$448.92
LOVEJOY, RICHARD J	\$255.42	MANSFIELD, SUSAN	\$470.85
LOVEJOY, RICHARD & CLUFF, R	\$2,451.00	MAPLE AND ELM, LLC	\$3,986.10
LOVEJOY, RICHARD & ROBIN	\$4,174.44	MARCHAND, AARON & CANDACE	\$3,601.68
LOVERING, ALLAN E & MARY T	\$3,811.95	MARCHANT, PETER & KRISTEN	\$4,938.12
LOWELL, DORIS LOWELL, GENE	\$4,871.04	MAREIRO, ANNETTE & BARRY A,	\$2,754.15
LOWERY, HOLLIE J & AARON	\$4,711.08	MARINEAU, JAMES & YOUNG, C	\$2,547.75
LOWERY, KEITH A & SHANON N	\$4,084.14	MARQUIS, STEVEN & BARBARA	\$2,845.74
LOZEAU, MICHAEL & CHRISTINA	\$1,133.91	MARRA, CLAUDIA	\$2,114.31
LRB INVESTMENTS, LLC	\$7,011.15	MARSHALL, ADAM & MELISSA	\$2,101.41
LRB LEASING, LLC	\$6,657.69	MARSTEN, LENAYE	\$4,224.75
LUCAS, SHERRILYN R	\$2,248.47	MARTIN, DANIELLE & CASS, J	\$2,354.25
LUDINGTON, DEAN	\$3,397.86	MARTIN, JEFFREY	\$1,351.92
LUIGGI, FRED & LINDA	\$1,950.48	MARTIN, THOMAS & ALLYSON	\$4,668.51
LUKACS, PAUL & CEDAR	\$2,836.71	MARTIN, THOMAS & ALLYSON	\$1,621.53
LUNIEWICZ, MATTHEW	\$6,161.04	MARVIN, CHARLES & MONICA	\$2,524.53
LUTHER, FRANKLYN & KAREN	\$2,564.52	MARVIN, CHARLES H & MONICA G	\$5,774.04
LYDIA L COOK FAMILY TRUST	\$4,978.11	MARX, LINDA A	\$4,854.27
LYNCH, AARON A & LISA A	\$2,091.09	MARX, LINDA A & MICHAEL C	\$3,534.60
LYNCH, AARON A & LISA A	\$457.95	MASON, JEFFREY & TRACY	\$3,489.45
LYNCH, ANNE & EDWARD JOHN	\$2,218.80	MASON, JENNIFER & JEFFREY	\$2,768.34
LYNCH, EDWARD J & ELIZABETH	\$2,070.45	MASTRO, MICHAEL JR & BARBARA	\$4,969.08
LYONS, JOHN P	\$1,606.05	MATHESON, JAMES B & MARY	\$3,944.82
M & S DEVELOPMENT LLC	\$990.72	MATHEWS, CARLTON	\$1,800.84
M & S LAND DEVELOPMENT LLC	\$167.70	MATHEWS, GEORGE E & KAREN	\$3,913.86
M & S LAND DEVELOPMENT, LLC	\$112.23	MATHEWS, NELSON	\$105.78
MACAULAY, TIMOTHY & DONNA	\$7,267.86	MATHEWS, NELSON & CORRINE	\$2,460.03
MACCHIA, JOSEPH & SUSAN	\$3,152.76	MATHEWS, NELSON & CORRINE	\$2,203.32
MACDONALD, MICHAEL & WENDY	\$1,707.96	MATHEWS, NELSON	\$79.98
MACDONALD, MICHAEL & WENDY	\$620.49	MATHIS, TIMOTHY & KAREN	\$3,799.05
MACDONALD, ROBERT & KA	\$3,102.45	MATTHEWS, DIANA M	\$5,797.26
MACDOUGALL, JAY M & PATRICIA	\$2,648.37	MATTHEWS, JEREMY & O'SHEA, A	\$793.35
MACDOUGALL, SUSAN L & DANNY	\$3,046.98	MATTHEWS, JOAN	\$1,940.16
MACKENZIE, DANIEL	\$135.45	MATTHEWS, MERTON	\$1,667.97
MACKENZIE, DANIEL	\$246.39	MATTHEWS, MERTON E	\$2,440.68
MACKENZIE, DANIEL	\$227.04	MAY, ALEXANDER	\$1,466.73
MACKENZIE, EVAN & VICTORIA	\$1,755.69	MAYFIELD, DENISE	\$2,903.79
MACLAUHLAN, THOMAS III	\$1,693.77	MAYROSE, DAYNA P & DANIEL	\$2,800.59
MACLEOD, LARRY & SANDRA	\$3,729.39	MAZZOLA, LAURIE	\$2,814.78
MACLEOD, TODD M & MICHELE	\$2,329.74	MCALOON, WILLIAM	\$2,541.30
MACMILLAN, JOHN & KAY	\$2,350.38	MCBRIERTY, BRUCE D & CAROL	\$3,431.40
MADORE, BETTY,	\$3,495.90	MCCABE, DAVID & LAURIE	\$2,705.13
MAFFEI, BRITTANY & MICHAEL	\$2,599.35	MCCARTHY, MICHAEL & LYNN	\$3,689.40
MAHONEY, MICHELLE	\$2,714.16	MCCARTY, KENNETH & TERRY	\$2,136.24
MAIHOS, JAMES & DITOMASO, P	\$3,382.38	MCCOOMB, DIANNE L	\$2,527.11
MALENCHINI, ANN M	\$968.79	MCDERMITH, CLARK & SHAR	\$10,906.95
MALONEY, MARGARET	\$2,822.52	MCDONALD, LEWIS & PATRICIA J	\$4,187.34
MANLEY, LYNN E	\$2,738.67	MCDONALD, LINDA	\$2,244.60
MANNING, TRAVIS & REBECCA E	\$2,411.01	MCDONALD, STEPHEN	\$2,629.02

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MCGEE, RACHEL D	\$1,874.37	MOFFITT, EDWARD & KRISTINA	\$4,695.60
MCGILVERY, CATHERINE & IAN	\$3,212.10	MOFFITT, EDWARD & KRISTINA	\$108.36
MCGIVERN, MICHAEL	\$2,430.36	MOLDA, CHRISTOPHER & BRIT	\$2,779.95
MCGOVERN, JEFFREY & DONNA	\$2,205.90	MOMENEE, JOHN D & JESSICA	\$1,617.66
MCGRATH, PAUL	\$3,427.53	MONACO, LOUIS & ANDREA	\$2,024.01
MCGUIRE, JAMES J & BETTY A	\$3,028.92	MONAHAN, ROBERT	\$2,229.12
MCINTYRE, JOY & JAMES	\$981.69	MONDELLO, JOHN & TERESA	\$1,954.35
MCKEE, LOLA J & ROBERT	\$3,299.82	MONKIEWICZ, STEPHEN & CHERYL	\$5,722.44
MCKENNA, ANDREW & MONICA	\$3,446.88	MOORE, BETTY	\$1,916.94
MCKINNON, CHRIS & ARLENE	\$478.59	MOORE, DARRYL A & BETH A	\$2,590.32
MCKINNON, SCOTT	\$2,435.52	MOORE, KEVIN MOORE, ROBIN	\$3,507.51
MCKINNON, SCOTT & KELLY	\$144.48	MOORE, MICHAEL	\$2,283.30
MCLAREN, SALLY	\$9,033.87	MOORE, NORMAN J JR & AMY	\$3,328.20
MCLAUGHLIN, PATRICK & MARG	\$5,114.85	MOORE, ROBERT M & JEWEL	\$4,353.75
MCLEAN, JASON	\$1,342.89	MOORE, ROBERT M & KATE	\$3,820.98
MCPMAHON, DENNIS R & GLORIA	\$3,308.85	MORABITO, CLARE	\$1,599.60
MCPMAHON, DENNIS , JR	\$4,167.99	MORABITO, DANIEL	\$2,474.22
MCNAMARA, MICHAEL	\$3,920.31	MORABITO, RICHARD SR & MARY	\$3,230.16
MCQUEEN, DIANE	\$1,998.21	MORGAN, LEA	\$1,816.32
MCTAGGART, MARC & BRANDYN	\$2,963.13	MORGAN, SCOTT R & VICKY ANN	\$3,885.48
MCWAIN, STEVEN & PHUONG	\$3,263.70	MORGRIDGE, BRUCE	\$51.60
MEAD, LOUIS , J	\$890.10	MORIARTY, ANDREW B & ALICE	\$2,861.22
MEAD, LOUIS , J	\$3,862.26	MORIN, DANIEL & PRECHTL, LISA	\$3,219.84
MEADOWSEND TIMBERLANDS	\$2,073.03	MORIN, DWAYNE & SHANNON	\$3,151.47
MEAGHER, JOHN	\$2,187.84	MORIN, LUCIEN W	\$705.63
MEGELE, OLIVER & PATRICIA	\$2,779.95	MORIN, ROBIN L & EMMONS, D	\$2,249.76
MEGO, LARA	\$6,425.49	MORISSETTE, JACOB & KIMBALL, K	\$3,725.52
MEHLHORN, PAUL & SUSAN	\$3,870.00	MORRELL, RONALD & AMY	\$4,970.37
MEHLHORN, SUSAN	\$847.53	MORRILL, JESSE & REBEKAH	\$3,381.09
MELANSON, LARRY J & ROBBYN	\$2,449.71	MORRILL, STEVEN A & SHIRLEY	\$2,764.47
MELLO, RONALD J	\$3,639.09	MORRISSEY, MARTIN & THERESA	\$3,058.59
MENDE, CHRISTOPHER & CAT	\$4,201.53	MORROW, BRUCE & COLLEEN	\$3,521.70
MENTER, ALLEN S	\$848.82	MORSE, CYNTHIA & SCOTT	\$3,587.49
MENTER, ALLEN S	\$1,006.20	MORSE, JON	\$3,320.46
MERRICK, EDWARD & DONNA	\$2,578.71	MORSE, STEVEN M & MELODY D	\$3,813.24
MERRILL, CAROL A	\$1,693.77	MORTON, AMANDA M & MICHAEL	\$3,045.69
MERRITHEW, CHARLES & JANA	\$3,310.14	MORTON, DEBORAH E	\$3,726.81
MERROW, ANITA & STEVEN	\$2,705.13	MORTON, TODD & KERRI A	\$3,041.82
MERZOUK, HOUSNI & MAHER, A	\$3,196.62	MOSELEY, SEAN & BUDER, SAM	\$4,140.90
MESSIER-DAVIS, CINDY & BER	\$3,799.05	MOULTON, DEBBIE & ROSS	\$2,405.85
METCALF, AUDREY DUBE, ROB	\$1,253.88	MOUSSA, STEPHANIE	\$2,279.43
MEYER, KATHLEEN	\$1,857.60	MSM, LLC	\$5,383.17
MICHAUD, STEPHEN	\$3,303.69	MULLOY, ROGER & JERALD	\$2,343.93
MICK, CAROL	\$763.68	MULLOY, SUZANNE	\$1,781.49
MICK, CAROL	\$1,364.82	MULLOY, SUZANNE	\$2,218.80
MILES, DOUGLAS & LAURIE	\$2,200.74	MUNROE, DENNIS A & CYNTHIA	\$2,572.26
MILES, TIMOTHY & SHARON	\$3,419.79	MURPHY, MICHELLE	\$2,105.28
MILES, TIMOTHY & SHARON	\$297.99	MURRAY, LEON B & GLADYS	\$2,734.80
MILLER, RICHARD	\$2,024.01	MURRAY, LEON B & MICHAEL	\$2,555.49
MILLER, RICHARD	\$27.09	MURRAY, MICHAEL	\$2,746.41
MILLER, ROBERT & MARCIA	\$2,648.37	MURRAY, MICHAEL	\$1,046.19
MILLS, SHANE TRUSSELLE, JESS	\$2,186.55	MURRAY, SCOTT	\$2,825.10
MINICHELLO, MICHELE,	\$2,954.10	MURRAY, SUMNER B JR	\$1,991.76
MINIUTTI, JACK & DANIELLE	\$2,558.07	MUTAGOMA, FIDELE	\$3,986.10
MINNICK, MICHAEL & SHANNON	\$3,377.22	MUTHIG, JAMES W & MARY K	\$3,410.76
MINUTELLI, DANIEL A & DIANA	\$1,302.90	MYSHRALL, ROBERT E & ROXINE	\$1,977.57
MINUTELLI, DANIEL A & DIANA	\$3,213.39	NASON, STEPHEN & ELIZABETH	\$3,510.09
MISSUD-MARTIN, LAURIENNE	\$3,569.43	NAU, DIANE	\$2,827.68
MITCHEM , HARLOE C & SHEILA	\$2,630.31	NAUMONICZ, STEVEN	\$4,257.00
MIXON, JOHN J & LINDA	\$748.20	NAUMOZICZ, STEVEN	\$1,239.69

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
NAVIGATOR PROPERTIES, LLC	\$1,929.84	OLDCASTLE MATERIALS, INC	\$362.49
NEAL, JOHN	\$55.47	OLIVER, BARBARA E & LINDA M	\$872.04
NEAL, OLIVER M JR	\$819.15	OLIVER, BRANDON	\$2,441.97
NEAL, OLIVER M JR	\$19.35	O'LOUGHLIN, SHARMAN	\$86.43
NEIT, LEO RICHARD & MAGALI	\$3,072.78	O'LOUGHLIN, SHARMAN ,	\$2,568.39
NEW HAMPSHIRE BUILDERS INC	\$12.90	OMOLFHOUGHMHAIR, SEAMUS	\$3,185.01
NEW HAMPSHIRE BUILDERS INC	\$12.90	O'NEIL, DAVID	\$5,167.74
NEW HAMPSHIRE BUILDERS INC	\$12.90	ORNELLAS, GREGORY	\$5,068.41
NEW HAMPSHIRE BUILDERS INC	\$15.48	OSBORNE, JENNICA	\$4,856.85
NEW HAMPSHIRE BUILDERS INC	\$15.48	OSTERHOUT, ISAAC DESIMONE, C	\$1,720.86
NEW HAMPSHIRE BUILDERS INC	\$15.48	OTOOLE, MARGARET ROBINSON, J	\$2,662.56
NEW HAMPSHIRE BUILDERS INC	\$15.48	OTT, ALVIN W SR & JEANINE I	\$2,914.11
NEWHALL J , JOHN	\$2,487.12	OTTEN, RICHARD & KAREN	\$2,076.90
NEWHALL, JOHN G JR	\$3,283.05	OUELLETTE PROPERTIES, LLC	\$3,199.20
NEWHALL, KENNETH	\$3,246.93	OUELLETTE, JEFFREY T & KAREN	\$37.41
NEWTON, DONALD & DOROTHY	\$2,652.24	OUELLETTE, MAURICE J & SUSAN	\$3,667.47
NICHOLL, LAURIE	\$3,159.21	OUELLETTE, MAURICE J & SUSAN	\$874.62
NICHOLS, CATHY A	\$210.27	OWEN, DOROTHY Y	\$5,914.65
NICHOLS, CATHY A	\$1,511.88	OX ALIDADES VISIONAL, LLC	\$10,557.36
NICHOLS, CATHY & GARY TODD	\$3,962.88	PAGANELLI, BARBARA	\$1,880.82
NICHOLS, CATHY & GARY TODD	\$1,199.70	PAGANO, CHERYL	\$3,924.18
NICHOLS, KATE	\$1,866.63	PAGE, MATTHEW	\$5,891.43
NIELSEN, JACOB & DANELLE	\$3,930.63	PAJAK, RANDY & SARAH	\$2,799.30
NIELSEN, LONNA J	\$2,685.78	PAKER, MELINDA	\$1,960.80
NILAND, BRIAN	\$3,133.41	PALMIERI, DAVID	\$1,333.86
NOEL, ROBERT & LYNNE	\$4,138.32	PANKEY, JULIE & GARY	\$4,721.40
NOLAN, CHRISTOPHER	\$2,636.76	PAPAGNI, PETER	\$4,316.34
NOLAN, CHRISTOPHER DAGLE, M	\$984.27	PAPCIAK, NICHOLAS & SALLY	\$3,356.58
NOLAN, CHRISTOPHER DAGLE, M	\$1,670.55	PAQUETTE, GREGG	\$2,440.68
NORMAN, MICHAEL & ROBIN	\$156.09	PAQUETTE, GREGG,	\$1,990.47
NORMAN, MICHAEL & ROBIN	\$4,375.68	PARADIS, KATHRYN L	\$3,871.29
NORMAND, JEREMY & CRYSTAL	\$4,122.84	PARDOE, JOHN M	\$2,242.02
NORMAND, ROGER & PATRICIA	\$3,139.86	PARISI, THOMAS J & DEBRA J	\$2,567.10
NORMANDEAU, ANNE	\$3,658.44	PARKER, CHARLES & MARJORIE	\$2,954.10
NORMANDIN, RICHARD & SUZ	\$2,180.10	PARKER, CHARLES & MARJORIE	\$76.11
NORRIS, MEREDITH	\$2,737.38	PARKER, DAVID & BETH ANN,	\$2,583.87
NO BERWICK AFFORDABLE HOUS	\$53,922.00	PARKER, GEORGE E & NATALIE	\$2,097.54
NORTON, DARRELL W	\$1,802.13	PARKER, GEORGE S & KIMBERLY	\$2,182.68
NORTON, DARRELL & MARLENE	\$2,561.94	PARKHURST 2017 TRUST	\$2,912.82
NORTON, JULIE	\$1,794.39	PASKOWSKI, DAVID P	\$3,253.38
NORTON, SHANE & VERONICA	\$3,343.68	PASS, ROSSANA & ARTHUR	\$3,795.18
NORTON, TERZA	\$1,677.00	PATRICK, FLORENCE & CHRIS	\$2,581.29
NORTON, VERONICA E	\$992.01	PATSTONE, BETHANY FAY	\$3,021.18
NOSEK, JAMES E	\$1,618.95	PATSTONE, SCOTT E & PAMELA J	\$2,765.76
NOVACK, DEBORAH	\$2,263.95	PATSTONE, SHIRLEY & TERENCE	\$3,391.41
NOYES, JESSE & LAUREL	\$4,349.88	PATTESON, SHAUN E	\$4,289.25
NUTTER, CHARLES W & MARY	\$3,532.02	PAUL, HARVEY	\$906.87
NUTTER, RANDOLPH & BEATRICE	\$1,283.55	PAUL, HARVEY	\$881.07
NUTTER, TYLER C & JACLYN S	\$4,188.63	PAUL, SARAH & MATTHEW	\$2,737.38
O'BANNON, LINDA HILL & HUGH E	\$1,290.00	PAWLAK, GERALD	\$3,018.60
O'BANNON, LINDA HILL & HUGH E	\$1,698.93	PAYETTE, JONATHAN & KRYSTAL	\$2,676.75
O'BRIEN, KELLY A & MARK	\$2,711.58	PAYEUR, CONRAD	\$3,640.38
O'BRIEN, MARK & KELLY	\$2,826.39	PAYEUR, RAYMOND & LIND	\$2,340.06
OCCHIPINTI, GINO & LARIVEE, A	\$3,040.53	PAYEUR, ROLAND	\$2,964.42
O'CONNOR, MICHAEL & PATRICIA	\$5,135.49	PEARLMAN, CAROL	\$1,618.95
O'CONNOR, TARA	\$2,031.75	PEASE, ROBERT H & KATHLEEN	\$2,027.88
ODLIN, IAIN R	\$2,866.38	PEASLEY, STEPHEN	\$2,608.38
OFTEDAHL, JOSHUA	\$2,390.37	PEDERSEN, MICHAEL A & LINDA	\$1,855.02
OILER, RYAN	\$2,603.22	PELLETIER FAMILY REV TRUST	\$5,313.51
OLD TANK TRUST,	\$1,550.58	PELLETIER, RAYMOND A JR	\$5,661.81

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
PEPIN, RICHARD A	\$2,262.66	POTTER, BARBARA A	\$2,862.51
PERKINS, FRED J	\$30.96	POTTER, SARAH	\$4,782.03
PERKINS, RALPH & DONNA L	\$2,728.35	POTVIN, WILLIAM & MARILYN	\$2,755.44
PERKINS, SARA J	\$3,259.83	POULIOTTE, JULIE M	\$269.61
PERMENTER, ARTHUR & CHRIS	\$2,638.05	POULIOTTE, JULIE M	\$1,488.66
PERRY, BRIAN & DIANE	\$2,319.42	POWELL, KENNETH JR & ROBERTA	\$3,787.44
PERRY, MICHAEL PERRY, MARIE	\$2,537.43	POWELL, STEVEN M & JESSICA A	\$2,983.77
PETERSEN, PRISCILLA M	\$679.83	POWERS, EDITH & MORRIS, DANNIE	\$2,106.57
PETERSON, DAVID & LYNNE	\$3,840.33	PRAK, SAI MORM & CHHEANG	\$1,871.79
PHELAN, EDWARD & MARGARET	\$3,170.82	PRATT & WHITNEY A G	\$913.32
PHILBROOK, JOHN	\$4,318.92	PRATT & WHITNEY AIRCRAFT	\$2,730.93
PHILBROOK, JOHN A & BARBARA	\$3,560.40	PRATT & WHITNEY AIRCRAFT	\$375,390.00
PHILLIPS, JOSEPH & ROBIN	\$2,715.45	PRATT, TIMOTHY	\$2,142.69
PHILLIPS, WESTON & COLLETTE	\$3,833.88	PRECOURT, MARC N & PAMELA	\$2,398.11
PHILLIPS, WESTON & COLLETTE	\$479.88	PRENTICE, CHARLOTTE ANN	\$848.82
PHINNEY, JAY M	\$5,651.49	PRITCHARD, BRYCE	\$857.85
PHINNEY, ELEANOR, KATE & JAY	\$2,783.82	PROVENCHER, JEANNIE M	\$1,594.44
PHINNEY, ELEANOR, KATE & JAY	\$1,582.83	PROVENCHER, MATTHEW	\$2,422.62
PHINNEY, KATE A	\$4,400.19	PULLEN, JANET	\$1,883.40
PHIPPS, HEATHER AND NATHAN	\$2,872.83	PURINGTON, ALICE M & STEPHEN	\$5,468.31
PICARD, MICHAEL & RAHMAN, H	\$2,854.77	PUTNAM, DANA	\$3,168.24
PICARD, MICHAEL & RAHMAN, H	\$477.30	PUTNAM, JOSEPH	\$3,068.91
PICARD, MICHAEL & RAHMAN, H	\$715.95	PUTNAM, JOSEPH	\$4,023.51
PICARD, PATRICK & ANDERSON, L	\$2,835.42	PUTNEY, KRISTAL	\$1,920.81
PICKETT, ROBERT S	\$2,296.20	QMH, LLC	\$3,935.79
PIERCE, DAVID	\$34.83	QUALLS, MATTHEW & QIANA	\$4,431.15
PIERCE, RACHEL	\$2,381.34	QUIMBY, ROBERT & PAMELA	\$3,835.17
PIKE, RONALD & DAVIS, STEPH	\$4,398.90	QUINT, DARREN N	\$237.36
PILECKI, JOSEPH G J	\$2,427.78	QUINT, LENDELL	\$1,771.17
PILKINGTON, JEFFREY & BRENDA	\$3,342.39	QUINT, PETER	\$1,982.73
PILLSBURY, DALE & KIMBERLY	\$2,738.67	QUINT, STEPHEN L	\$4,104.78
PINTO, PETER J & MARY CATHLEEN	\$47.73	RACICOT, JAMES & PAMELA	\$2,720.61
PLACE, JOHN & ERNESTINE	\$3,114.06	RACINE, JEAN L & CRYSTAL L	\$4,736.88
PLACE, KEVIN J & DAWN M	\$3,381.09	RAINVILLE, DANIEL & JESSICA	\$3,257.25
PLACE, MARY E	\$2,212.35	RALPH, BRUCE R & LAURIE A	\$2,016.27
PLACE, MICHAEL	\$2,955.39	RAMSAY, MIKE	\$2,583.87
PLACE, ROBERT K & PHYLLIS	\$2,866.38	RAMY, TAMMY & HABIB AKL	\$1,889.85
PLACEY, KATHERINE HILLIARD	\$2,232.99	RANCATI, KATHRYN	\$1,893.72
PLANTE, DAVID & ANN	\$3,470.10	RAND, DANIEL R	\$2,172.36
PLUSHNER, ERIC M & KAREN	\$1,720.86	RAND, DONNA M & SCOTT	\$982.98
POIRIER, DENNIS B	\$2,298.78	RAND, SCOTT L & DONNA	\$2,302.65
POLIGNI, PIERRE A & JUDITH	\$3,016.02	RANDALL, CLYDE H & PEARL	\$766.26
POLLAND, EUGENE H & VIVIAN	\$2,132.37	RANDALL, JAY D & DEBORAH	\$2,519.37
POMERLEAU, CHERYL B	\$2,716.74	RANDALL, JOHN D & GERALDINE	\$4,081.56
POMERLEAU, JANICE & KEITH	\$2,721.90	RANDALL, RICHARD R & BEVERLY	\$1,458.99
POMERLEAU, KRISTIN A	\$2,675.46	RANDALL, SARAH & DAVID	\$1,986.60
POMERLEAU, TROY & JENNIFER	\$4,204.11	RANDAZZO, VINCENT & CRAGIN, P	\$2,274.27
POMEROY, ANDREW & CATHERINE	\$2,982.48	RAPOZA, NEIL J & SUZANNE N	\$2,489.70
POMMIER, NATHALIE	\$3,341.10	RAY, KEVIN A & SUSAN D	\$5,396.07
PONCHAK, JEFF & AMY	\$6,057.84	RAYWORTH, ANDREA,	\$2,534.85
POODRY, SAGE POODRY, DEB	\$1,127.46	RAYWORTH, DOUGLAS & KAT	\$2,688.36
POOLE, STEVEN H & ALICE	\$2,291.04	REED, KENDALL & ANNE	\$5,632.14
POOLE, WALTER JR	\$2,612.25	REED, REBECCA	\$4,788.48
POORE, ELI	\$2,748.99	REGAN, ERIC & SHANNON	\$2,062.71
POPE, DAVID & BRODERICK, CAT	\$2,594.19	REGAN, MARGARET & STEVEN	\$2,945.07
PORPER, LEE ANN	\$1,751.82	REGONINI, HARLEY	\$2,109.15
PORTER LAND PRESERVATION, LLC	\$1,935.00	REIL, TIMOTHY & KRISTAL	\$3,833.88
PORTER, BENJAMIN U	\$2,734.80	REILLY, MARY & JOHN, CASHEL	\$4,690.44
PORTER, WAYNE R & ELSIE G	\$982.98	REINHOLDTSEN, KAREN & STEVEN	\$1,606.05
PORTER, WAYNE R & ELSIE G	\$2,567.10	REINKEN, ROBERT & NINA	\$3,877.74

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
REINKEN, TIMOTHY	\$3,804.21	ROGERS, JIMMY & ALICE	\$2,982.48
REISCHL, ANDREW	\$3,786.15	ROGERS, JOHN & DANIELE	\$3,008.28
REMISZEWSKI, DAVID A	\$2,801.88	ROHM, GARY B & PATRICIA C	\$4,193.79
RENDELL, LARRY JR & ANGELA	\$2,609.67	ROLLINS, EDWARD & TOWNSEND, L	\$646.29
RENY, ROBERT & MARSHA	\$3,199.20	ROLLINS, PAUL R & HELGA D	\$2,638.05
REUSCH, DONALD C & VIRGINIA	\$3,125.67	ROMANO, KAREN	\$1,635.72
REYNOLDS, LEIGHTON A, F	\$2,276.85	RONDEAU, ROBERT W	\$2,053.68
RICE, EVELYN	\$1,842.12	ROPKE, BARBARA	\$2,325.87
RICE, STANLEY J	\$1,498.98	ROSA, MIRANDA	\$1,587.99
RICE, STANLEY J	\$2,578.71	ROSE, ERNEST , J & LISA	\$1,840.83
RICE, STANLEY J & DAWN	\$1,189.38	ROSE, FREEMAN	\$2,404.56
RICE, STANLEY J & DAWN	\$2,352.96	ROSE, IRMA L	\$1,520.91
RICE, STANLEY & DAWN	\$2,176.23	ROSE, VICTOR ROSE, SHERYL	\$1,834.38
RICE, STANLEY & DAWN	\$1,075.86	ROSE, WILLIAM & LINDA,	\$4,526.61
RICE, STANLEY & DAWN,	\$1,735.05	ROSEBUSH , SHAWN & NICOLE	\$4,118.97
RICE, STANLEY & DAWN	\$4,859.43	ROSEN, CHRISTOPHER T	\$2,985.06
RICE, STANLEY & DAWN	\$2,049.81	ROSHOLT, KEVIN & HEATHER L	\$3,484.29
RICE, TRAVIS J	\$2,131.08	ROSS, ANTHONY PALMER, S	\$3,543.63
RICE, TRAVIS & KAREN	\$2,542.59	ROSS, DONALD	\$1,638.30
RICHARD, ROBERT	\$3,907.41	ROSS, HEATHER & HUGH	\$1,933.71
RICHARD, THOMAS & CYNTHIA	\$3,022.47	ROSS, RICHARD & BEARD, ROB	\$5,379.30
RICHARD, WILLIAM	\$6,895.05	ROTHSTEIN, MARC & HELLER, SAR	\$3,997.71
RICHARDSON, BRANDON & MEL	\$78.69	ROUILLARD, MARK & KELLY	\$3,912.57
RICHARDSON, CHARLES& RHODA	\$2,214.93	ROULEAU, MARK M	\$2,472.93
RICHARDSON, DALTON	\$2,386.50	ROUSSEAU, WILLIAM & SANDRA	\$3,476.55
RICHARDSON, DAVID L	\$2,644.50	ROUSSEAU, WILLIAM & SANDRA	\$1,615.08
RICHARDSON, LESLIE III & J	\$3,983.52	ROUSSIN, GAIL & ARTHUR	\$1,862.76
RICHARDSON, NOAH & DOWLING	\$2,035.62	ROWE, MARCIA R,	\$3,240.48
RICKER, CORY	\$4,542.09	ROWELL, AMELIA	\$1,944.03
RICKER, DANA PAUL	\$1,706.67	ROWELL, AMELIA ,	\$5,660.52
RICKER, NICHOLAS HILTON, R	\$1,916.94	ROY, DANIEL J & SUZANNE L	\$3,093.42
RIDLON, LINDA	\$37.41	ROY, JUSTIN C	\$2,816.07
RIDLON, THOMAS	\$1,726.02	ROY, JUSTIN C	\$2,485.83
RIDLON, WESLEY JR	\$1,193.25	ROY, KEVIN L	\$3,395.28
RIDLON, WESLEY JR & LINDA	\$2,578.71	ROY, NORMAN & SHIRLEY	\$1,670.55
RILEY, KEVIN A	\$16.77	ROY, PAMELA J	\$1,573.80
RINNE, BROR	\$2,150.43	ROY, RAYMOND J & BRENDA	\$3,003.12
RIPLEY, NANCY	\$2,759.31	ROY, ROBERT & SUSAN	\$3,350.13
RIVERS, JOHN	\$2,761.89	ROYAL RIVER REALTY LLC	\$1,151.97
ROAKES, JONATHAN ROBERT	\$3,056.01	ROYAL, KEVIN D	\$798.51
ROBB, EDWIN & MALENE	\$3,651.99	ROYAL, KEVIN D & SHERRY	\$915.90
ROBBINS, LORING & ROBERT	\$2,430.36	ROYAL, KEVIN D & SHERRY	\$3,010.86
ROBERGE, MAUREEN & MARK	\$4,184.76	ROYAL, KEVIN	\$83.85
ROBERTS, HARLAND E	\$28.38	RUEL, PETER R & SUSAN L	\$2,688.36
ROBERTS, HARLAND E,	\$89.01	RUEL, ROBERT A & KATHERINE	\$997.17
ROBERTS, HARLAND	\$108.36	RUEL, ROBERT A & KATHERINEM	\$1,449.96
ROBERTS, HARLAND E	\$144.48	RUGGIERO, ROBERT & LINDA	\$4,588.53
ROBERTS, HARLAND E	\$208.98	RUI, JUFEN PHILBROOK, BENJAMIN	\$2,736.09
ROBERTS, HARLAND E	\$3,815.82	RURAL HOUSING SERVICE, USDA	\$2,322.00
ROBERTS, HARLAND	\$230.91	RUSSELL, NATHAN CONLY, JESS	\$2,310.39
ROBERTS, HARLAND	\$90.30	RYAN, EDWARD J	\$2,550.33
ROBERTS, JACOB & MELISSA	\$4,373.10	RYAN, LISA	\$1,932.42
ROBERTS, KEVIN & SHERRI	\$4,155.09	RYAN, MICHAEL	\$1,584.12
ROBERTS, MARTHA A	\$237.36	RYAN, ROBERTA	\$4,689.15
ROBERTS, MARTHA	\$241.23	RYLANCE, THOMAS J	\$2,737.38
ROBERTS, MARTHA	\$129.00	SABEAN, TIMOTHY	\$3,826.14
ROBINSON, DANA	\$2,221.38	SABOL, ASHLEY D & BARBARA	\$197.37
ROCKWELL HOMES, LLC	\$1,346.76	SABOL, ASHLEY & BARBARA	\$87.72
ROCRAY, HEATHER MARY LEWIS	\$2,300.07	SACCO, RALPH & BARBARA	\$3,541.05
RODERICK, JEFFREY & NANCY	\$1,729.89	SALANTRI, LYNDASAY & FRANK	\$3,267.57

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SALATA, NICHOLAS E	\$2,558.07	SHAW, ROBERT A JR	\$3,464.94
SALMON, DAVID & TRACY	\$2,631.60	SHEELY, TIMOTHY EMERSON, J	\$3,793.89
SARACINA, JOSEPH J & KAREN A	\$2,368.44	SHERWOOD, MICHAEL H	\$1,211.31
SARGENT, LUCY BEEM, STEVEN	\$3,110.19	SHIBLES, ANN	\$2,267.82
SARNI, ELENA	\$2,607.09	SHIBLES, DONALD & KAREN	\$2,561.94
SAUCIER, ALLEN & DEBRA	\$2,260.08	SHIELDS, MYRON & LORNA	\$4,211.85
SAVAGE, DANIEL & ALANE	\$5,335.44	SHORTILL, JAMES & SUSAN E	\$3,346.26
SAVAGE, JAMES & MARILYN	\$2,741.25	SHUFELT, THOMAS	\$6,140.40
SCHAEFER, DENNIS	\$4,766.55	SHUTE, WILLIAM & JEA RAN	\$43.86
SCHAEFFER, STEPHEN & ASTRIDA	\$3,609.42	SHUTE, WILLIAM N & JAE RAN	\$4,362.78
SCHAUB, STEVEN J	\$3,935.79	SILK, HEATHER	\$3,423.66
SCHILD, ORIETTA	\$3,046.98	SILSBY, MICHAEL J & LUCILLE L	\$2,360.70
SCHINDLER, KATHLEEN MORRIS	\$6,786.69	SIMMONS, WILLIAM & BENITA	\$2,143.98
SCHLUNTZ, PETER & CHERYL	\$2,136.24	SIMPSON, DANIEL	\$3,521.70
SCHLUNTZ, PETER & CHERYL	\$807.54	SIMPSON, DAVID & SHARON	\$1,922.10
SCHMID, PAUL & INGE M	\$246.39	SIMPSON, DYLAN & WILLIAMS, M	\$79.98
SCHREMPF, DERICK & AMANDA	\$4,816.86	SIMPSON, JEFFERY & PRICILLA	\$1,060.38
SCHRIEFER, TRENT & MARY	\$2,294.91	SINCLAIR, AARON AHERN, STEPH	\$2,612.25
SCHULMAIER, GERALD,	\$1,785.36	SKYTOP, LLC	\$139.32
SCHULMAIER, GERALD	\$984.27	SLADEN, JEFFREY	\$2,612.25
SCHULMAIER, GERALD ,	\$4,807.83	SLEEPER, PATTI J	\$3,881.61
SCHULTZ, JENNIFER & FERRUCCI, F	\$243.81	SLEEPER, MARTINA	\$1,784.07
SCIALDONE, RICHARD & DEB	\$2,946.36	SMALL, THOMAS A M & MILCA	\$1,772.46
SCOTT, CHURI	\$2,995.38	SMITH, ALAN & SALONEN, TARA	\$6,166.20
SCOTT, DANA	\$3,323.04	SMITH, ANDREW	\$2,209.77
SCULLY, ANNE & MARC DAVID	\$1,751.82	SMITH, ANTHONY	\$2,594.19
SD INVESTMENT, LLC	\$3,148.89	SMITH, BENJAMIN	\$3,960.30
SEAVEY, DORIS P	\$804.96	SMITH, CHRISTINA & JUDITH F	\$1,624.11
SEBERT, NATHAN A & NANCY M	\$2,573.55	SMITH, DONALD G,	\$2,849.61
SEELIGER, ANNETTE D	\$1,834.38	SMITH, JASON	\$2,600.64
SEIBERT, MATTHEW & JAMIE	\$3,871.29	SMITH, JAYSON & SHANNON	\$2,877.99
SENAY, JAMES C & DOROTHY E	\$1,328.70	SMITH, JAYSON & SHANNON	\$3,262.41
SENAY, JAMES C & DOROTHY E	\$1,456.41	SMITH, MICHAEL SMITH, NICOLE	\$2,142.69
SENTELL, CHAD & LENTINE, M	\$3,560.40	SMITH, ROBERT B	\$2,970.87
SEQUEIRA, ALLEN	\$2,952.81	SMITH, ROLAND	\$2,896.05
SEQUEIRA, ALLEN	\$372.81	SMITH, RONALD A & RACHEL H	\$3,516.54
SEQUEIRA, ALLEN SPAULDING, J	\$2,866.38	SMITH, SHAWN & JESSICA	\$2,354.25
SERRA, JOSE CARLOS & SUZETTE	\$2,675.46	SMITH, WILLIAM A	\$3,488.16
SERWACKI, STEPHEN & JANE	\$3,292.08	SMULLEN, KEVIN J	\$1,618.95
SESIN, ALBERT J SR & FRANCES	\$2,058.84	SOGGY DOLLAR, LLC	\$4,388.58
SEVIGNY, GEORGE & HEATHER	\$4,165.41	SORBER, STEPANIE	\$1,222.92
SEWELL, NANCY & GARDELL, DEB	\$1,329.99	SORBER, STEPHANIE JOY	\$4,179.60
SEWELL, NANCY & GARDELL, DEB	\$152.22	SOULE-HINDS, MICHAEL & SUSAN	\$1,200.99
SHAPLEIGH, JAKE	\$2,510.34	SOULE-HINDS, MICHAEL & SUSAN	\$3,453.33
SHAULUS, THOMAS	\$5,192.25	SOUTER, DANIEL	\$2,774.79
SHAW HAROLD & JOAN	\$192.21	SOUTH COAST CONSTRUCTION, INC	\$979.11
SHAW, CHARLENE & DEROY, M	\$3,686.82	SOUTHARD, DAVID & JOYCE M	\$4,023.51
SHAW, CHARLENE & DEROY, M	\$73.53	SPAULDING, JOSEPH & DEBBY A	\$2,747.70
SHAW, HAROLD	\$1,038.45	SPAULDING, SARAH & NEAL	\$3,395.28
SHAW, HAROLD & BRAGDON, B	\$909.45	SPENCE, ELAINE G & STEVEN L	\$2,244.60
SHAW, HAROLD D	\$4,726.56	SPENCER, MICHAEL & KATHLEEN	\$4,247.97
SHAW, HAROLD & JOAN	\$64.50	SPENCER, RAYMOND D & MARION	\$3,148.89
SHAW, HAROLD & JOAN	\$5,547.00	SPENCER, SHAWN P & CATHERINE	\$5,367.69
SHAW, HAROLD & JOAN	\$1,286.13	SPERLING, BRIAN & JOYCE	\$1,161.00
SHAW, HAROLD & JOAN	\$301.86	SPINNEY, DAVID B & ELEANOR	\$2,448.42
SHAW, HAROLD & JOAN	\$1,088.76	SPITZNAS, EDWARD & HOLLY	\$3,596.52
SHAW, JUSTIN	\$2,911.53	SPOHR, VERA,	\$767.55
SHAW, JUSTIN	\$107.07	SPOHR, VERA,	\$823.02
SHAW, JUSTIN & HAROLD	\$779.16	SPOHR, VERA,	\$1,051.35
SHAW, LAURA	\$3,155.34	SPRAGUE, DAVID & JENNIFER	\$3,631.35

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SPRAGUE, ERIC & SYDNEY	\$2,382.63	SZCZECHOWICZ, KEVIN & PAT	\$2,730.93
SPRAGUE, PAUL & RUTH	\$3,986.10	TABOR, CARL & JOYCE	\$2,809.62
SPRAGUE, ROBERT L & NANCY	\$4,024.80	TAHAI, SAID TAHAI, NANCY	\$2,168.49
SPRUSANSKY, RYAN	\$2,252.34	TALBOT, DAMIAN	\$3,076.65
ST HILAIRE, CAROLYN	\$294.12	TALBOT, DAVID II & MEGAN	\$2,848.32
ST PIERRE, DANA L & JENNIFER	\$3,333.36	TAPLIN, GREGORY & SHONA	\$2,896.05
ST AMAND, TIMOTHY & PAULA	\$2,475.51	TATE, KEVIN & OLIVIA	\$1,831.80
ST HILAIRE, COLLEEN & JOHN	\$1,874.37	TAUTKAS, JOSEPH T & JOANNE	\$1,597.02
ST ONGE, MICHAEL & JULIE	\$1,880.82	TAYLOR, ORLANDO	\$1,599.60
STACEY, RICHARD	\$172.86	TAYLOR, PHILLIP	\$1,935.00
STACEY, RICHARD & MARY	\$4,863.30	THAIN, PHILIP & BARBARA	\$3,433.98
STAMBAUGH, CALVIN & CAROL	\$3,601.68	THE PATTERSON COMPANIES	\$1,243.56
STAMBAUGH, CALVIN & CAROL	\$33.54	THEODOROU, LEONIDAS	\$2,496.15
STANLEY, RAE A WOODWARD, J	\$2,434.23	THERRIEN, HOMER A	\$2,604.51
STANTON, JOAN	\$1,981.44	THIBODEAU, LOUIS & MARIE	\$2,750.28
STAPLES, DANIEL E & MINDY	\$3,984.81	THIVIERGE, JENNIFER	\$3,239.19
STAPLES, IAN & MAYO JENNIFER	\$2,848.32	THOMAS, ISABELLA	\$588.24
STAPLES, JASON & LAZAROFF, P	\$2,067.87	THOMAS, ISABELLA A	\$2,074.32
STAPLES, MINDY	\$1,998.21	THOMES, LEONARD	\$3,163.08
STAPLES, RICHARD A	\$1,021.68	THOMPSON, BRUCE & SHIRLEY	\$2,445.84
STAPLES, RICHARD A	\$1,704.09	THOMPSON, BRUCE & SHIRLEY,	\$757.23
STARK, STEPHEN & LAURA	\$2,956.68	THOMPSON, CARL & MARGARET	\$1,311.93
STARRAK, MEGAN & MARGARETA	\$3,102.45	THOMPSON, GLENN & JEAN	\$1,498.98
STELMACH, MICHAEL	\$2,915.40	THOMPSON, GLENN & JEAN	\$681.12
STEVENS, BARRY & ANDREA	\$3,458.49	THOMPSON, GLENN & JEAN	\$3,790.02
STEVENS, JEREMY	\$3,072.78	THOMPSON, JAMES E	\$2,341.35
STEVENS, JOSH M	\$3,627.48	THOMPSON, KAYLA	\$1,315.80
STEVENS, WAYNE	\$1,856.31	THOMPSON, ROSS W	\$3,406.89
STEVENS, WAYNE B & UTE	\$749.49	THOMPSON, STAN JR & MCLEOD, J	\$3,648.12
STEVES, JOHN C & EILEEN D	\$3,321.75	THOMPSON, STEVEN L	\$2,320.71
STEVES, JOHN II & VIRGINIA	\$2,641.92	THOMPSON, STEVEN M	\$52.89
STEVES, NATHAN	\$972.66	THOMPSON, STEVEN M	\$2,091.09
STEWART, JONATHAN & ANNE	\$3,826.14	THOMPSON, TRACY LAPOINTE, D	\$1,967.25
STEWART, JOSHUA	\$4,496.94	THORNE, SUSAN THOMSON II, J	\$4,511.13
STEWART, RONALD & GAIL	\$3,733.26	THORNTON, JEFFREY W & EMILYJ	\$5,095.50
STINSON, JEANNETTE L	\$1,661.52	THORPE, GARU & CATHIA	\$1,631.85
STINSON, MARY & ROBERT	\$2,007.24	THYNG, DAREN M & CYNTHIA	\$3,157.92
STOKES, ALYSSA	\$2,355.54	THYNG, OWEN K & ADELE L	\$1,084.89
STONE, AMANDA	\$1,807.29	THYNG, OWEN K & ADELE L	\$2,378.76
STONEMETZ, JAMES S	\$2,596.77	THYNG, OWEN K & ADELE L	\$3,304.98
STOVER, SCOTT	\$3,310.14	THYNG, STEVEN & CHRISTINE	\$4,167.99
STOVER, JEAN S	\$2,865.09	TIBBETTS, JOHN H & JANA B	\$2,849.61
STRAFFIN, LARRY W & BARBARA	\$1,874.37	TIBBETTS, KENNETH & DAWN	\$3,205.65
STRAUSS, ROLAND J	\$924.93	TIBBETTS, MICHAEL J	\$2,750.28
STRICKLAND, JAMES I & DIANE	\$2,113.02	TIBBETTS, MICHAEL S	\$2,669.01
STROUT, J, HENRY	\$2,826.39	TIDBALL, MARK J & KELLEY	\$3,319.17
STRYNAR, IRVING & CAROLE	\$2,466.48	TIERNAN, CHRISTINE	\$3,361.74
STRYNAR, SCOTT CESARIO, NIC	\$2,818.65	TITUS, DONALD J	\$944.28
STUART, JOANNE & PAUL	\$3,139.86	T-MOBILE PROPERTY MANAG	\$709.50
STUDY, SCOTT & LISE	\$2,604.51	TOBECK, DAVID & SARA	\$2,711.58
SUDNICK, TAD	\$3,450.75	TORIELLO, ROBERT & DARLENE	\$5,019.39
SUFFERN, EDWARD W B	\$3,329.49	TOUSSAINT, ADAM	\$3,172.11
SULLIVAN, TERI A	\$2,116.89	TOUSSAINT, BRETT	\$2,162.04
SUMNER, RONALD C & CAROLE	\$3,159.21	TOUSSAINT, GAIL A	\$771.42
SURETTE, KYLE & ANNE	\$14.19	TOUSSAINT, GAIL	\$3,659.73
SUTLIFF, DANIEL	\$1,929.84	TOWNE, THEODORE & CHARLOTTE	\$2,114.31
SWENDSEN, DANIEL J	\$2,970.87	TOWNE, TIMOTHY R & REBECCA	\$4,146.06
SWETT, KASI LYNN	\$1,461.57	TPD CONSTRUCTION	\$174.15
SYLVAIN, BERNARD R & CAROL B	\$4,236.36	TRAVERS, ROSANNA	\$2,298.78
SZCZECHOWICZ, DARREN & ELIZ	\$2,287.17	TRAYNOR, JOSEPH BRIDGES, JEN	\$2,307.81

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
TRENT, DONALD B & JOANNE	\$2,471.64	WATERMAN, CHARLES & MARY	\$3,659.73
TRI BERWICK REALTY, INC	\$5.16	WATSON, FRANK	\$2,350.38
TROTT, DAVID M	\$2,632.89	WATTERS, JAMES JR AND BARB	\$3,522.99
TRUE, THOMAS A	\$2,096.25	WATTERS, WILLIAM S & SUSAN	\$3,338.52
TRUEMAN, WILLIAM A	\$1,573.80	WATTERSON, BRENDA	\$2,990.22
TRUEMAN, VICKI LYNN & LINDA	\$1,813.74	WATTERSON, DONALD & JUDY	\$3,515.25
TRUE-OBREY, SHARENE L	\$1,376.43	WATTERSON, DONALD & JUDY	\$1,319.67
TRUESDALE, CASEY & LINSEY	\$1,898.88	WATTERSON, JAMES & LILLIAN	\$5,883.69
TRUESDALE, SARAMANDA T	\$774.00	WAYNE, ANTHONY	\$4,215.72
TUCCI, BRIAN & EMILY	\$3,716.49	WAYNE, PETER S	\$2,551.62
TUCKER, DONALD J	\$3,848.07	WEATHERLY, IVAN & CATHERINE	\$1,967.25
TULL, JOY & CHARLES	\$3,937.08	WEATHERLY, IVAN & CATHERINE	\$770.13
TURCOTTE, ANDREW & RACHEL	\$1,597.02	WEAVER, JANET & DWIGHT	\$2,238.15
TURCOTTE, MARTIN JR	\$2,158.17	WEAVER, JENIFER	\$2,730.93
TURCOTTE, MICHAEL & KRISTI	\$3,857.10	WEAVER, LORI	\$3,037.95
TURNER, HARRY & BARBARA	\$2,866.38	WEAVER, ROBIN & JACQUELINE	\$5,116.14
TUTTLE, DAVID J	\$2,200.74	WEBBER, JAMIE & THOMAS	\$2,190.42
TUTTLE, DAVID J	\$162.54	WEEDEN, JOHN W & DEBRA JANE	\$794.64
TUTTLE, DAVID J	\$206.40	WEISS, DWAYNE & CAROLE	\$3,627.48
TUTTLE, DAVID J	\$176.73	WELCH, ANNE R, & CORAN , MITZI	\$2,280.72
TUTTLE, DAVID J	\$65.79	WELCH, BRYAN	\$2,261.37
TUVESON, JARED LARSEN, ANNE	\$2,365.86	WELCH, JONATHAN, II & ANGELICA	\$193.50
TWELVE OAKS, LLC	\$7,587.78	WELCH, NANCY	\$2,363.28
TWIST, JOHN C & PATRICIA	\$1,686.03	WELCH, STACIE,	\$2,987.64
TWOMEY, DAVID & VICTORIA	\$1,773.75	WENTWORTH, CHERYL	\$185.76
ULLAH, LINDA ULLAH, EHSAN	\$3,105.03	WENTWORTH, EZEKIEL	\$3,989.97
UNITIL GRANITE STATE GAS	\$5,805.00	WENTWORTH, EZEKIEL & ABBY	\$1,229.37
UNITIL GRANITE STATE GAS	\$3,667.47	WENTWORTH, STEPHEN & MEL	\$4,556.28
UNITIL GRANITE STATE GAS	\$2,389.08	WENTWORTH, TIMOTHY & CHERYL	\$3,650.70
UPTON, STEPHEN & CHANTAL	\$2,150.43	WERSACKAS, JAMES,	\$2,021.43
URICH, MICHAEL & KATHRYN	\$3,280.47	WERSACKAS, J JAMES	\$519.87
UTTER, BENJAMIN F PATCH, KAT	\$5,607.63	WEST, GRETCHEN	\$3,458.49
VAILLANCOURT, ANNE	\$2,550.33	WESTOVER, BRIAN FITZGERALD, L	\$2,786.40
VAILLANCOURT, EUGENE & FAN	\$3,304.98	WETHERINGTON, WILLIAM & B	\$1,777.62
VALDEZ, KATHERINE	\$2,372.31	WEYMOUTH, LESLIE & SANDRA	\$2,432.94
VALENCIA, BENJAMIN	\$2,262.66	WHALEN, TIMOTHY & KATHLEEN	\$3,926.76
VALLE, BRIAN	\$3,508.80	WHALEN, TIMOTHY & KATHLEEN	\$995.88
VALLIER, ROBERT ,	\$1,274.52	WHEELER, DENISE	\$3,379.80
VALLIERE, ROBERT R	\$477.30	WHITE OAK RIDGE, LLC	\$1,064.25
VAN GORDER, DEBORAH	\$3,028.92	WHITE, KACEY LEE & KNOX , S	\$2,785.11
VANDEWAL, DALE J & DEBRA	\$2,420.04	WHITE, NADINE & JAMES	\$3,490.74
VEIT, KAREN	\$4,336.98	WHITE, ROBIN J	\$1,409.97
VENTURA, BRIAN	\$1,060.38	WHITE, SHAWN	\$1,876.95
VERITAS PROPERTY MANAG	\$1,686.03	WHITFORD, WILLIAM & KAY	\$745.62
VERSOCKI, ROBERT & CINDY	\$2,674.17	WHITFORD, WILLIAM & KAY	\$1,344.18
VERVILLE, JANET & WILFRED	\$3,421.08	WHITLEY, WILLIAM & VICKIE	\$2,506.47
VETTER, KEITH VETTER, KELLI	\$4,631.10	WHITTEN, WAYNE SR & ANNE	\$3,489.45
VIGUE, LUKE & JULIE	\$3,036.66	WHOLEY, JAMES P & HILIARY	\$1,965.96
VINCENT, GARY & MARIJANE	\$2,679.33	WICK, SANDRA	\$317.34
VOLINSKY, NICHOLAS & MICH	\$2,718.03	WICK, SANDRA	\$1,206.15
VOLOVSKI, CHRISTOPHER & D	\$3,023.76	WICK, SANDRA	\$1,071.99
VREELAND, PEGGY & ABRAHAM	\$3,582.33	WICK, SANDRA	\$5,430.90
WALL, LISA & JOHN	\$2,872.83	WICK, DANIEL & DARLENE	\$3,593.94
WALSH, DEBORAH	\$3,128.25	WICK, DANIEL & DARLENE	\$1,020.39
WALSH, THOMAS J & JANICE E	\$953.31	WICK, DANIEL & DUSTIN	\$1,435.77
WALSH, THOMAS J & JANICE E	\$4,374.39	WICK, DARLENE & DANIEL	\$629.52
WALSH, THOMAS J & JANICE E	\$921.06	WICK, JODI	\$1,394.49
WALTERS, WILLIAM & LEANNE	\$3,679.08	WICK, JODI R	\$3,010.86
WALTERSDORF, ROBERT & SUSAN	\$4,302.15	WICK, LARRY	\$3,133.41
WALTERS-WARD, JACQUELINE	\$294.12	WICK, LARRY	\$356.04

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WICK, LARRY	\$387.00	WOOD, JEFFREY S & HEIDI	\$4,783.32
WICK, LARRY	\$3,080.52	WOOD, KENNETH C	\$2,297.49
WICK, LARRY	\$1,148.10	WOOD, MARY	\$1,689.90
WICK, LARRY M	\$125.13	WOOD, RODNEY & JOYCE	\$158.67
WICK, LARRY M	\$237.36	WOOD, THOMAS & CATHERINE	\$5,130.33
WICK, SANDRA E	\$2,371.02	WOOD, TIMOTHY & DEBORAH	\$1,913.07
WICK, SANDRA,	\$1,731.18	WOODMAN, CHARLES & JAYNE	\$3,275.31
WICKLUND, CARL & EILEEN	\$3,334.65	WORELL, ROBERT	\$2,738.67
WICK'S RENTAL, LLC	\$4,836.21	WORKS, CARL L & RUBY	\$1,835.67
WICK'S RENTALS	\$1,141.65	WORKS, SHAWN M &	\$2,994.09
WICK'S RENTALS, LLC	\$1,035.87	WORMWOOD, MICHAEL A	\$1,815.03
WIGGINS, WILLIAM	\$5,023.26	WRIGHT, EDWARD & KAREN	\$2,729.64
WILKINSON, MARK & KATHLEEN	\$3,341.10	WRIGHT, LOLA & ROBERT	\$2,403.27
WILLEY, MICHELLE & ISAAC	\$477.30	WRIGHT, THOMAS & DEBORAH	\$2,640.63
WILLEY, TAMMY L	\$2,471.64	WRIGHT, TRAVIS	\$621.78
WILLIAMS, ALLEN R & JANET	\$1,546.71	WYKSTRA, DONALD ANDREW	\$2,769.63
WILLIAMS, ANDREA D	\$1,724.73	WYMAN, DEBORAH S ,	\$1,375.14
WILLIAMS, ROBERT & JENNIFER	\$3,379.80	WYMAN, DENNIS A & DEBORAH S,	\$1,221.63
WILLIAMS, STEVEN	\$4,624.65	WYMAN, DONALD L & MARY G	\$2,346.51
WILLIAMS, ZACHERY	\$3,301.11	WYMAN, JOSEPH & DONNA	\$1,995.63
WILSON, JUDY S & THOMAS	\$2,218.80	WYMAN, WILLIAM & BRENDA	\$3,199.20
WILSON, RICHARD R & DEBRA	\$1,639.59	WYMAN, WILLIAM L & CINDY F	\$2,799.30
WINCHESTER, EDWARD & MICH	\$2,979.90	YEGERLEHNER, DONALD & JAN	\$2,612.25
WINK, DANIEL & LISA	\$2,754.15	YEGERLEHNER, DONALD & JAN	\$247.68
WINK, LISA SHIBLES, MAURICE	\$574.05	YOKE, ROBERT & CANDACE	\$2,322.00
WINN, ROBERT N & PATRICIA	\$1,714.41	YOKE, ROBERT & CANDACE	\$1,287.42
WINN, ROBERT N & PATRICIA	\$1,558.32	YOST, RYAN & GREELEY, ELLEN	\$3,719.07
WINNE, MATTHEW	\$2,386.50	YOUNG, ARTHUR B & DONNA	\$3,824.85
WINSHIP, GREG L & NICOLE K	\$3,406.89	YOUNG, JOSEPH	\$5,056.80
WINSHIP, STEPHEN & NICHOLE	\$2,029.17	YOUNG, STEPHEN MICHAEL	\$4,567.89
WINSHIP, TODD & CATHY	\$3,142.44	YUNG, LESLEY	\$2,559.36
WINSHIP, TODD & TRACY	\$2,616.12	YUNGGEBAUER, FRED & DIANE	\$4,517.58
WINSHIP, TRACY L	\$3,262.41	ZANNINI, MARTIN & CAROL	\$1,709.25
WINSHIP, TRACY L & TODD	\$967.50	ZAPSKY, ZACHARY	\$2,988.93
WINTON-SMITH, KAREN L	\$1,537.68	ZELMAN, AIMEE	\$4,398.90
WISWEIL, ALYSSA	\$2,469.06	ZINCK, STEPHEN	\$5,865.63
WITZEL, JAY S & SANDRA L	\$866.88	ZUCCO, CLEOFAS MAURI & DORIS	\$3,818.40
WOOD, JAY R, ETAL	\$68.37		
WOOD, JAY R, ETAL	\$1,944.03	TOTAL	\$6,602,106.48
WOOD, JAY & CHRISTINE	\$2,997.96		
WOOD, JEFFREY S & HEIDI	\$873.33		

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2019 - PERSONAL PROPERTY**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ALLARDS MARKET	\$193.50	MAINE RSA #1, INC	\$383.13
AMERICAN DREAMSPACE	\$12.90	MAINE SOURCE AUTO	\$322.50
ANGEL OF THE BERWICKS	\$104.49	MAINELY YOU MASSAGE	\$14.19
AROMA JOES	\$4,242.81	MAPES, H.A. INC.	\$522.45
AT&T MOBILITY LLC	\$38.70	Morse Foundation Inc	\$52.89
BUBBA FRYES	\$129.00	MSC INDUSTRIAL SUPPLY CO.	\$459.24
CARDTRONICS USA INC	\$59.34	NORTH BERWICK TAX SERVICE	\$16.77
CARPE DIEM COFFEE ROASTING	\$211.56	NUCO2 SUPPLY LLC	\$163.83
CASCO BAY FOOD AND BEVERAGE	\$190.92	OAK WOODS LUMBER	\$2,974.74
CENTRAL MAINE POWER CO	\$565.02	PACIFIC RIM CAPITAL INC	\$152.22
CHAIN SAW STEVE	\$78.69	PAINTING BY NORTHEAST	\$59.34
COCA COLA BOTTLING OF NNE	\$15.48	PAUL'S BARBER SHOP	\$11.61
COCA-COLA COMPANY	\$18.06	PELLETIER FOUNDATIONS	\$81.27
CONOPCO, INC	\$24.51	PORTICO REALTY	\$21.93
CORNERSTONE VAL. SERVICES	\$104.49	PRATT & WHITNEY AIRCRAFT	\$789,553.53
CROSS FIT GYM	\$174.15	PRAXAIR DISTRIBUTION INC	\$96.75
CSC SERVICEWORKS, INC	\$12.90	PRAXAIR LEASED EQUIPMENT	\$1,701.51
CUMBERLAND FARMS INC.	\$3,483.00	PSL SERVICES	\$41.28
DAVE'S GARAGE	\$674.67	RD CONCRETE WORKS	\$589.53
DIRECTV, LLC	\$258.00	RECOVERY MAINE INC.	\$81.27
DISH NETWORK, LLC	\$116.10	RED LEAVES	\$198.66
DOLLAR GENERAL STORE #15393	\$1,105.53	REDBOX AUTOMATED RETAIL, LLC	\$76.11
DOUGHTY FALLS PHYS THERAPY	\$50.31	REYNOLDS, JOEY SP	\$322.50
DUNKIN DONUTS	\$2,011.11	SCIENTIFIC GAMES INC	\$134.16
DUTCH AUTO BODY	\$105.78	SERENITY SALON	\$23.22
DWIGHT LITTLEFIELD TRUCKING	\$260.58	SOUTHERN MAINE HEALTHCARE	\$89.01
EASTCOAST BIO, INC.	\$708.21	SPOK, INC	\$73.53
ELAVON	\$18.06	SPRINT SPECTRUM, LP	\$322.50
FAIRPOINT COMMUNICATIONS, INC.	\$76.11	SUBWAY RESTAURANT	\$451.50
FIRST DATA MERCHANT SER. CORP	\$39.99	SUPER WASH	\$149.64
GRAY & OSGOOD LLC	\$16.77	SUPERIOR SHARPENING SERVICE	\$11.61
GRAYHAWK LEASING, LLC	\$158.67	TIME WARNER CABLE INTERNET	\$252.84
GREEN TRUCK FARMS, LLC	\$967.50	TIME WARNER CABLE NE	\$13,271.52
HAIR SHOP, THE	\$77.40	TOWN PIZZA	\$496.65
HANNAFORD	\$20,968.95	TRICANN ALTERNATIVES, LLC	\$210.27
HOMETOWN QUICK STOP	\$522.45	TRY BERWICK SAND & GRAVEL	\$328.95
HUGHES NETWORK SYSTEMS, LLC	\$28.38	UNITIL NORTHERN UTILITIES, INC	\$771.42
HUSSEY SEATING COMPANY	\$29,228.82	VARNEY CROSSING	\$1,545.42
JBH MACHINE COMPANY, INC.	\$3,221.13	VERIZON WIRELESS	\$64.50
JOHNSON FUNERAL HOME	\$129.00	VERIZON WIRELESS	\$387.00
JOHNSONS SEAFOOD & STEAK	\$923.64	WABASHA LEASING LLC	\$64.50
KENNEBUNK SAVINGS BANK	\$1,909.20	WASTE MANAGEMENT OF NH, INC	\$25.80
LARRY'S AUTOMOTIVE	\$55.47	XEROX CORPORATION	\$45.15
LARRY'S GARAGE	\$30.96	YORK HOSPITAL IN NO. BERWICK	\$473.43
MADHATTER GRAPHICS	\$36.12		
		TOTAL	\$890,448.30

**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2018**

*184 HIGH ST. LLC	\$946.89	COURNOYER, ERIC M. & BROOKE	\$6.30
*ABBOTT, BARRY E.	\$3,147.48	*CRESWELL, DON S. SR.	\$484.84
*ABBOTT, MARTHA	\$2,905.39	DAY, BARBARA	\$1,714.86
*ABBOTT, MARTHA	\$699.30	DAY, BARBARA	\$264.60
*ABBOTT, MEAGAN	\$700.56	DAY, BARBARA	\$2,802.24
*ACTION BUILDERS, INC.	\$419.58	*DEUTSCHE BANK NATIONAL	\$1,375.92
*ADAMS, JOSEPH C.	\$844.15	*DONNELL, GORDON P. JR	\$166.32
*ALAIMO, LUCINDA & ANDREW	\$2,412.90	*DUBOIS, JEFFREY L.	\$175.14
*ALEXANDER, JULIANNE	\$45.59	*DUMAIS, SUSAN R.	\$204.03
*ALLARD, THOMAS J.	\$2,562.84	*EASTERN AVENUE LLC	\$1,235.43
ALLEN, BEVERLY	\$3,137.40	*ENGELSMAN, MARGARET A	\$321.30
*ALLEN, IRENE S.	\$2,239.95	FALLO, SUSAN	\$943.74
*ALLEN, KENNETH L.	\$1,148.49	*FEDERAL HOME LOAN MORT	\$3,075.66
ANDERSON, MARY BRAY	\$3,685.50	*FERNANDEZ, OLIVER D JR	\$1,486.30
*TRUSTEE	\$811.72	*FERNANDEZ, OLIVER III & LIND	\$1,553.81
*BARRY, ERIC P.	\$356.58	*FERRANTO, CHARLES	\$582.12
*BATTIS, JOHN S. & TZIYON, M	\$496.74	*FERRANTO, JOSHUA	\$2,663.64
*BERESHNY, DENNIS	\$60.78	*FISETTE, DAVID A. & KARYN D.	\$734.45
BERKLEY PROPERTIES INC	\$1,224.72	*FOLEY, JENNIFER A	\$1,206.75
*BETTS, MARK R.	\$3,597.30	*FOLSOM, ELAINE H.	\$3,267.18
*BEYER, CHARLES G.	\$771.12	*FORTIN'S PROPERTIES, LLC	\$2,926.98
*BLAIS, DOUGLAS G.	\$808.92	*FREDETTE, DAVID B.	\$2,235.24
*BORENSTEIN, DONALD F.	\$488.88	*GRIFFIN, WILLIAM & ALWIN, J	\$1,304.73
*BORENSTEIN, DONALD F.	\$322.56	GROVER, DANIEL & JOHNSON	\$1,134.00
BOSTON, ALVIN M	\$5,168.52	GROVER, DANIEL & JOHNSON	\$132.30
*BOULIER, ELISSA M.	\$910.35	*HEITMANN, PRICILLA F.	\$1,317.68
BOURNE, JAY M.	\$951.13	*HERRICK, PATRICIA J.	\$1,079.46
*BRADBURN, MARILYN J.	\$2,070.18	*HERTEL, JR. VAN E.	\$764.82
BRADBURN, RICHARD A.	\$2,241.54	HINTERMEISTER HOLDINGS, LLC	\$2,918.16
*BRIDGE, WAYNE	\$817.74	HORNE, DAVID K	\$1,153.67
*BRIDGES, PATRICK D.	\$2,067.09	HOULE, OSCAR J	\$3,243.24
*BRONDER, RICHARD J., JR	\$698.04	*HOWARD, WALTER R & MARIE	\$676.62
*BROTHER, INA	\$3,445.69	*HOWE, TAMMY J & GEOFFREY S.	\$1,759.76
*BROWN, STEVEN E.	\$393.12	J.B.J. MACHINE COMPANY, INC	\$1,966.86
*BROWN, STEVEN E.	\$882.00	J.B.J. MACHINE COMPANY, INC	\$1,684.62
*BROWN, STEVEN E.	\$139.86	*JOHNSON HEIRS	\$1,401.12
*BROWN, STEVEN E.	\$75.60	*JOHNSON, SHIRLEY, & RUSSELL	\$2.98
*BROWN, STEVEN E.	\$109.62	*JONES, BRADLEY R	\$1,331.82
*CAHOON, MARK H.	\$400.35	*JONES, BRADLEY R.	\$66.78
*CAMERON, BARBARA A	\$1,098.72	*JONES, BRADLEY R.	\$902.16
*CAMERON, BARBARA A.	\$3,251.94	KDK PROPERTIES	\$840.42
*CAMIRE, DAVID	\$1,939.14	KDK PROPERTIES, LLC	\$735.84
*CARPENTER, MICHAEL	\$1,678.32	*KEARNS, CHRISTOPHER	\$19.78
CASE, STEPHEN SCOTT	\$108.07	*KENDALL, ROBERT N JR.	\$10.63
*CASE, STEPHEN SCOTT	\$1,440.69	*KING, BENJAMIN S. & BURZON	\$1,913.94
*CHAN, WENDY	\$2,307.06	*KLOSOWSKA, KATARZYNA	\$26.42
*CIDER MILL POND TRUST	\$1,719.90	LAFRENIERE, ASTI	\$36.54
*CLOCK, DALE	\$1,488.06	LAFRENIERE, STEPHEN M.	\$735.84
*CLOCK, DALE A.	\$1,101.24	LAFRENIERE, STEPHEN M.	\$1,305.36
*COLTON, MATTHEW J.	\$69.30	LAFRENIERE, ZACHARY	\$2,322.18
*CONLEY, MARK W	\$1,705.58	LAFRENIERE, ZACHARY S.	\$95.76
COOK, NANCY E.	\$2,491.02	*LANE, ANNA E.	\$1,045.17
COOK, PETER	\$81.90	*LAPPIN, DONALD P & BARBARA	\$327.01
COOK, PETER W.	\$1,275.12	*LEVESQUE, RONALD K.	\$640.47
*COUGHLIN, JEAN	\$1,320.48		

*** PAID IN FULL 3-1-19**

*LINS COTT, CRAIG O	\$720.72
*LYNCH, AARON A & LISA A	\$447.30
*M & S LAND DEVELOPMENT, LLC	\$109.62
*MACKENZIE, DANIEL	\$132.30
*MACKENZIE, DANIEL	\$240.66
*MACKENZIE, DANIEL	\$221.76
*MANSFIELD, HEATH	\$2,035.53
*MANSFIELD, HEATH M.	\$647.01
*MATHEWS, BERNARD	\$825.93
*MATHEWS, SHARON B.	\$28.88
MATTHEWS, JEREMY & O'SHEA, A.	\$387.45
MCGIVERN, MICHAEL	\$2,373.84
*MCGLAUGHLIN REV. TRUST	\$916.65
*MCLEAN, JASON	\$557.05
*MIXON, JOHN F. JR. & LINDA M.	\$730.80
*MORRELL, RONALD E. & AMY E	\$4,854.78
*MOULTON, DEBBIE A. & ROSS E.	\$1,200.68
*NORMAN, MICHAEL P. & ROBIN	\$152.46
*OSTERHOUT, ISAAC A.	\$966.42
*PAGE, MATTHEW	\$565.74
*PAQUETTE, GREGG	\$1,499.40
*PARISI, THOMAS J & DEBRA	\$2,507.40
*PERKINS, FRED H	\$751.63
*PERKINS, FRED H. JR.	\$30.24
*PHIPPS, HEATHER AND NATHAN	\$1,275.12
*PIERCE, RACHEL J.	\$771.57
*POMERLEAU, KRISTIN A	\$2,613.24
PORPER, LEE ANN	\$1,711.08
PUTNAM, JOSEPH C.	\$2,990.56
PUTNAM, JOSEPH C.	\$3,920.77
*QUIMBY, ROBERT P. & PAMELA	\$3,745.98
QUINT, PETER	\$1,936.62
*RICHARD, THOMAS & CYNTHIA	\$1,466.25
*RICHARDSON, DALTON	\$1,946.70
*RICHARDSON, DAVID & GER	\$2,583.00
RIDLON, THOMAS A	\$86.97
*RIPLEY, NANCY	\$2,695.07
*ROCKWELL HOMES, LLC	\$1,314.49
*ROYAL, KEVIN D	\$779.94
*ROYAL, KEVIN D & SHERRY A	\$894.60
*ROYAL, KEVIN D & SHERRY A	\$1,992.46
ROYAL, KEVIN D & SHERRY A	\$466.20
*SCC ENTERPRISES, LLC	\$1,188.18
*SCIALDONE, RICHARD & DEB	\$1,438.92
*SCOTT, DANA	\$3,174.96
SEQUEIRA, ALLEN A.	\$364.14
*SHAW, STEVEN L.	\$771.32
SKYTOP, LLC	\$136.08
*SLEEPER, MARTINA	\$871.29
*SOUTH COAST CONSTRUCTION	\$387.45
ST HILAIRE, CAROLYN	\$287.28
*TAUTKAS, JOSEPH T & JOANNE	\$467.95
*TOBECK, DAVID & SARA	\$413.28
*TREFETHEN, MERCER W & IRENE	\$455.49
*TROTT, DAVID M	\$1,280.78
*TRUESDALE, CASEY & LINSEY	\$777.42
*TWELVE OAKS, LLC	\$7,411.32
*VALENCIA, BENJAMIN	\$1,101.80
WATSON, FRANK	\$2,295.72
*WATTERSON, JAMES & LILLIAN	\$1,474.17
*WEAVER, JANET R. & DWIGHT.	\$2,186.10
*WERSACKAS, JAMES D. JR.	\$9.18

*WETHERINGTON, WILLIAM & B	\$1,720.97
*WHEELER, DONALD & PAMELA	\$3,424.68
*WICK, JODI	\$681.03
*WILLIAMS, STEVEN	\$2,258.55
*WINSHIP, STEPHEN & NICHOLE	\$990.99
*WOOD, JAY R, ETAL	\$938.81
WOOD, JEFFREY S & BURNS, HEIDI	\$853.02
WORMWOOD, MICHAEL A	\$1,772.82
*YEGERLEHNER, DONALD & JANICE	\$241.92
*ALLARDS MARKET	\$189.00
BUBBA FRYES	\$126.00
COMPUTER REPAIR	\$15.12
DAVE'S GARAGE	\$658.98
DWIGHT LITTLEFIELD TRUCKING	\$254.52
FORTIER AND SONS INC.	\$56.70
HOMETOWN QUICK STOP	\$510.30
JBJ MACHINE COMPANY, INC.	\$3,146.22
*JOHNSON FUNERAL HOME	\$63.00
MAINE SOURCE AUTO	\$315.00
NO BERWICK FAMILY MEDICINE	\$224.28
REYNOLDS, JOEY SP	\$13.87
TOWN PIZZA	\$485.10

TOTAL (6-30-18)	\$243,208.99
TOAL (3-1-19)	\$64,298.43

**OUTSTANDING TAX LIENS
FISCAL YAR 2017**

*ALAIMO, LUCINDA & ANDREW	\$2,574.03
*ALLEN, BEVERLY	\$250.64
*ANDERSON, MARY BRAY	\$3,503.54
*BERKLEY PROPERTIES INC	\$1,366.36
*BOSTON, ALVIN M	\$427.00
*BRADBURN, MARILYN J.	\$2,282.51
*BRADBURN, RICHARD A.	\$2,395.44
*CAMERON, BARBARA L.	\$1,198.05
*CLOCK, DALE	\$1,671.89
*COOK, NANCY E.	\$2,655.44
*COOK, PETER	\$144.67
*COOK, PETER W.	\$1,388.24
*DAY, BARBARA	\$1,912.20
*DAY, BARBARA	\$2,979.80
*DAY, BARBARA (P IN P)	\$335.08
*DONNELL, GORDON P. JR	\$232.66
*DUBOIS, JEFFREY L.	\$241.85
*FALLO, SUSAN	\$636.82
GROVER, DANIEL & JOHNSON	\$1,228.32
GROVER, DANIEL & JOHNSON	\$197.09
*HOULE, OSCAR J	\$3,497.81
*J.B.J. MACHINE COMPANY, INC	\$1,064.17
*J.B.J. MACHINE COMPANY, INC	\$919.97
*KDK PROPERTIES	\$950.52
*KDK PROPERTIES, LLC	\$841.53
*LAFRENIERE, ASTI	\$95.95
*LAFRENIERE, STEPHEN M.	\$811.76
*LAFRENIERE, STEPHEN M.	\$1,419.76
*LAFRENIERE, ZACHARY	\$2,479.49
*LAFRENIERE, ZACHARY S.	\$159.12
*LYNCH, AARON A & LISA A	\$287.84
*PAQUETTE, GREGG, TRUSTEE	\$1,637.31
*PERKINS, FRED H. JR.	\$90.83
*POMERLEAU, KRISTIN A	\$2,538.05
*PORPER, LEE ANN	\$1,898.31
*QUINT, PETER	\$221.94
*SEQUEIRA, ALLEN A.	\$848.97
*ST HILAIRE, CAROLYN	\$358.17
*WATSON, FRANK	\$2,358.97
*WORMWOOD, MICHAEL	\$1,004.98
*YEGERLEHNER, DONALD & JANICE	\$311.44
ANOTHER LOOK	\$126.00
*BUBBA FRYES	\$20.30
COMPUTER REPAIR	\$13.86
DAVE'S GARAGE	\$598.50
DWIGHT LITTLEFIELD TRUCKING	\$241.92
HOMETOWN QUICK STOP	\$463.68
JB MACHINE COMPANY, INC.	\$2,653.33
KING COBRA MUFFLER CENTER	\$126.00
NATURES ACRES	\$384.30
OTT'S AUTOMOTIVE & AUTOBODY	\$778.68
TOWN PIZZA	\$441.00
TOTAL (6-30-18)	\$56,266.09
TOAL (3-1-19)	\$6,644.68

**OUTSTANDING TAX LIENS
FISCAL YAR 2016**

*DONNELL, GORDON P. JR	\$762.70
ANOTHER LOOK	\$126.00
COMPUTER REPAIR	\$13.86
DAVE'S GARAGE	\$698.04
HOMETOWN QUICK STOP	\$284.22
KING COBRA MUFFLER CENTER	\$126.00
LITTLEFIELD & SONS INC.	\$241.92
NATURES ACRES	\$0.78
OTT'S AUTOMOTIVE & AUTOBODY	\$778.68
TOWN PIZZA	\$441.00
TOTAL (6-30-18)	\$3,473.20
TOTAL (3-1-19)	\$2,710.50

**OUTSTANDING TAX LIENS
FISCAL YAR 2015**

ANOTHER LOOK	\$124.50
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
TOTAL (6-30-18)	\$2,331.88
TOTAL (3-1-19)	\$2,331.88

**OUTSTANDING TAX LIENS
FISCAL YEAR 2014**

ANOTHER LOOK	\$124.50
CATHY'S PLACE	\$4.65
COMPUTER REPAIR	\$13.69
DAVE'S GARAGE	\$692.22
ELM STREET MARKET & DELI	\$124.50
HOMETOWN COLLISION CENTER	\$136.95
LITTLEFIELD & SONS INC.	\$239.04
SPRINT NEXTEL	\$311.25
TOWN PIZZA	\$435.75
TOTAL (6-30-18)	\$2,082.55
TOTAL (3-1-19)	\$2,082.55

*** PAID IN FULL 3-1-19**

**OUTSTANDING TAX LIENS
FISCAL YEAR 2013**

COMPUTER REPAIR	\$13.69
DAVE'S GARAGE	\$476.84
LITTLEFIELD & SONS INC.	\$239.04
RAFTERY LEGAL, LLC	\$18.67
TOWN PIZZA	\$435.75
TOTAL (6-30-18)	\$1,269.75
TOTAL (3-1-19)	\$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
TOTAL (6-30-18)	\$1,526.20
TOTAL (3-1-19)	\$1,526.20

**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 (6-30-18)	\$1,246.64
TOTAL (3-1-19)	\$1,246.64

**OUTSTANDING TAX LIENS
FISCAL YEAR 2010**

LAKE COUNTRY MOVING & STORE	\$73.83
LITTLEFIELD & SONS INC.	\$209.28
TOTAL (6-30-18)	\$283.11
TOTAL (3-1-19)	\$283.11

**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

LITTLEFIELD & SONS INC.	\$209.28
TOWN PIZZA	\$190.75
TOTAL (6-30-18)	\$400.03
TOTAL (3-1-19)	\$400.03

**OUTSTANDING TAX LIENS
FISCAL YEAR 2008**

APOLLO GALILEO, USA	\$25.20
B LITTLEFIELD & SONS INC.	\$201.60
TOTAL (6-30-18)	\$226.80
TOTAL (3-1-19)	\$226.80

**OUTSTANDING TAX LIENS
FISCAL YEAR 2007**

APOLLO GALILEO, USA	\$24.72
B LITTLEFIELD & SONS INC.	\$197.76
TOTAL (6-30-18)	\$222.48
TOTAL (3-1-19)	\$222.48

**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 (6-30-18)	\$959.35
TOTAL (3-1-19)	\$959.35

**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
SPACENET, INC	\$19.58
TELMARK, LLC	\$981.36
YALE FINANCIAL SERVICES, INC	\$925.51
TOTAL (6-30-18)	\$3,941.38
TOTAL (3-1-19)	\$3,941.38

**OUTSTANDING TAX LIENS
FISCAL YEAR 2004**

APOLLO GALILEO,	\$33.17
B LITTLEFIELD &	\$262.36
LEASE FINANCE GR	\$18.77
NMHG FINANCIAL S	\$923.11
ORIX FINANCIAL S	\$1,593.31
SPACENET, INC	\$10.28
SYSCO FOOD SERVI	\$0.07
YALE FINANCIAL S	\$255.11
TOTAL (6-30-18)	\$3,009.50
TOTAL (3-1-19)	\$3,009.50

**OUTSTANDING TAX LIENS
FISCAL YEAR 2003**

B LITTLEFIELD &	\$289.17
LEASE FINANCE GR	\$20.69
TOTAL (6-30-18)	\$309.86
TOTAL (3-1-19)	\$309.86

**OUTSTANDING TAX LIENS
FISCAL YEAR 2002**

B LITTLEFIELD & SONS INC.	\$301.61
BANKVEST CAPITAL CORP	\$637.88
LEASE FINANCE GROUP	\$1.03
NEWCOURT SERVICES	\$28.55
TOTAL (6-30-18)	\$969.07
TOTAL (3-1-19)	\$969.07

**OUTSTANDING TAX LIENS
FISCAL YEAR 2001**

B LITTLEFIELD & SONS INC.	\$296.83
BANKVEST CAPITAL CORP	\$533.78
TOTAL (6-30-18)	\$830.61
TOTAL (3-1-19)	\$830.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 2000**

B LITTLEFIELD & SONS INC.	\$301.61
TOTAL (6-30-18)	\$301.61
TOTAL (3-1-19)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1999**

B LITTLEFIELD & SONS INC.	\$301.61
TOTAL (6-30-18)	\$301.61
TOTAL (3-1-19)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1998**

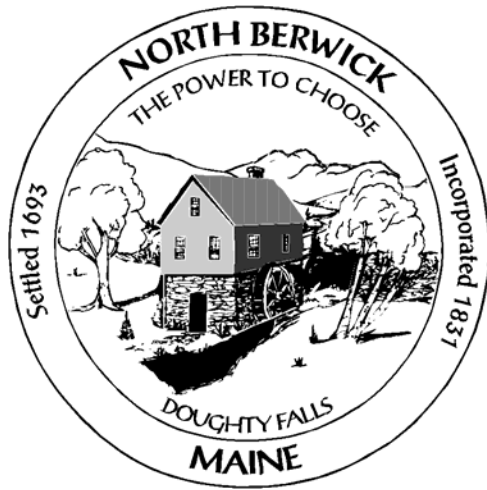
B LITTLEFIELD & SONS INC.	\$301.61
TOTAL (6-30-18)	\$301.61
TOTAL (3-1-19)	\$301.61

**OUTSTANDING TAX LIENS
FISCAL YEAR 1997**

B LITTLEFIELD & SONS INC.	\$295.87
TOTAL (6-30-18)	\$295.87
TOTAL (3-1-19)	\$295.87

*** PAID IN FULL 3-1-19**

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



**FY 2018 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2018



Proven Expertise and Integrity

TOWN OF NORTH BERWICK, MAINE

CONTENTS

JUNE 30, 2018

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 11
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION	12
STATEMENT B - STATEMENT OF ACTIVITIES	13 - 14
FUND FINANCIAL STATEMENTS	
STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS	15
STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION	16
STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS	17
STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES	18
STATEMENT G - STATEMENT OF NET POSITION - PROPRIETARY FUND	19
STATEMENT H - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUND	20
STATEMENT I - STATEMENT OF CASH FLOWS - PROPRIETARY FUND	21
NOTES TO FINANCIAL STATEMENTS	22 - 61
<u>REQUIRED SUPPLEMENTARY INFORMATION</u>	
REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION	62

SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND	63
SCHEDULE 2 - SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY	64
SCHEDULE 3 - SCHEDULE OF CONTRIBUTIONS - PENSIONS	65
SCHEDULE 4 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY	66
SCHEDULE 5 - SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS	67
SCHEDULE 6 - SCHEDULE OF CONTRIBUTIONS - OPEB	68
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION	69
<u>OTHER SUPPLEMENTARY INFORMATION</u>	
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	70
SCHEDULE A - BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS - BUDGET AND ACTUAL - GENERAL FUND REVENUES	71
SCHEDULE B - SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND	72 - 74
SCHEDULE C - COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS	75
SCHEDULE D - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS	76
CAPITAL PROJECTS FUNDS DESCRIPTION	77
SCHEDULE E - COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS	78
SCHEDULE F - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR CAPITAL PROJECTS FUNDS	79
PERMANENT FUNDS DESCRIPTION	80
SCHEDULE G - COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS	81

SCHEDULE H - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - NONMAJOR PERMANENT FUNDS	82
GENERAL CAPITAL ASSETS DESCRIPTION	83
SCHEDULE I - SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	84
SCHEDULE J - SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	85

FEDERAL COMPLIANCE

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 <i>GOVERNMENT AUDITING STANDARDS</i>	86 - 87
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Proven Expertise and Integrity

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, 2018, 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,

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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.

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, 2018, 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 and OPEB information on pages 4 through 11 and 63 through 69 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 17, 2019, 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 17, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2018**

(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, 2018. 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 regard 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, health and welfare, recreation and culture, education, public works, 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 "Other Governmental 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 Fund.

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 - Pensions, a Schedule of Changes in Net OPEB Liability, a Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB 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 regard 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 \$210,059 from \$10,994,327 to \$11,204,386. The Town's total net position for business-type activities increased by \$18,107 from \$205,692 to \$223,799.

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 \$3,547,530 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$223,799.

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

	Governmental Activities		Business-type Activities	
	2018	2017 (Restated)	2018	2017
Assets:				
Current Assets	\$ 4,467,140	\$ 4,290,266	\$ 231,153	\$ 211,903
Capital Assets	9,833,792	10,019,246	-	-
Total Assets	14,300,932	14,309,512	231,153	211,903
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	342,494	417,231	-	-
Deferred Outflows Related to OPEB	16,763	-	-	-
Total Deferred Outflows of Resources	359,257	417,231	-	-
Liabilities:				
Current Liabilities	456,847	489,150	7,354	6,211
Long-term Debt Outstanding	2,742,954	3,065,863	-	-
Total Liabilities	3,199,801	3,555,013	7,354	6,211
Deferred Inflows of Resources:				
Prepaid Taxes	36,798	20,100	-	-
Deferred Inflows Related to Pensions	219,204	157,303	-	-
Total Deferred Inflows of Resources	256,002	177,403	-	-
Net Position:				
Net Investment in Capital Assets	7,688,309	7,642,538	-	-
Restricted: Permanent Funds	271,560	273,350	-	-
Unrestricted	3,244,517	3,078,439	223,799	205,692
Total Net Position	\$ 11,204,386	\$ 10,994,327	\$ 223,799	\$ 205,692

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

	Governmental Activities		Business-type Activities	
	2018	2017	2018	2017
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 649,000	\$ 553,136	\$ 106,945	\$ 105,560
<i>General Revenues:</i>				
Taxes	8,032,953	8,107,796	-	-
Grants and contributions not restricted to specific programs	1,708,301	1,408,223	-	-
Miscellaneous	180,706	106,885	4,549	20,149
Total Revenues	10,570,960	10,176,040	111,494	125,709
Expenses				
General government	1,052,622	1,014,997	-	-
Public safety	1,886,268	1,829,028	-	-
Health and welfare	34,011	33,577	-	-
Recreation and culture	183,024	127,243	-	-
Education	5,424,382	5,199,734	-	-
Public works	1,029,386	944,318	-	-
Library	229,098	223,911	-	-
County tax	379,059	364,747	-	-
TIF	22,512	22,512	-	-
Unclassified	49,975	55,168	-	-
Capital outlay	-	2,984	-	-
Interest on long-term debt	70,564	75,897	-	-
Pay-per-throw trash program	-	-	93,387	77,630
Total Expenses	10,360,901	9,894,116	93,387	77,630
Change in Net Position	210,059	281,924	18,107	48,079
Net Position - July 1, Restated	10,994,327	10,712,403	205,692	157,613
Net Position - June 30	\$ 11,204,386	\$ 10,994,327	\$ 223,799	\$ 205,692

Revenues and Expenses

Revenues for the Town's governmental activities increased by 3.88%, while total expenses increased by 4.72%. Revenues increase primarily due to grants and contributions restricted to specific programs. Expenses increased primarily due to education.

Revenues for the Town's business-type activities decreased by 11.31%, while total expenses increased by 20.30%.

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,

	2018	2017
Major Fund:		
General Fund:		
Assigned	\$ 586,352	\$ 563,950
Unassigned	2,881,792	2,764,466
Total General Fund	\$ 3,468,144	\$ 3,328,416
Nonmajor Funds:		
Capital Projects Funds:		
Committed	\$ 321,645	\$ 244,035
Assigned	314	311
Unassigned	-	(2,123)
Permanent Funds:		
Restricted	271,560	273,350
Total Nonmajor Funds	\$ 593,519	\$ 515,573

The general fund total fund balance increased by \$139,728 from the prior fiscal year primarily due to revenues exceeding expenditures. The nonmajor funds total fund balance increased by \$77,946 from the prior fiscal year primarily due to activity in the capital projects funds.

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 unassigned fund balance. Refer to Schedules A and B for additional information on budget differences.

The general fund actual revenues were over budget by \$256,886. This was a result of all revenues being receipted over budgeted amounts with the exception of excise taxes, intergovernmental and transfers from other funds.

The general fund actual expenditures were under budget by \$471,342. All expenditure accounts were within or under budgeted amounts with the exception of transfers to other funds.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2018, the net book value of capital assets recorded by the Town decreased by \$185,454 from the prior year. This decrease is the result of capital additions of \$412,742, less net disposals of \$3,502 and less current year depreciation expense of \$594,694. 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,

	2018	2017
Land and improvements	\$ 1,367,107	\$ 1,374,530
Buildings and improvements	2,486,410	2,543,066
Machinery and equipment	338,270	356,963
Vehicles	831,781	926,682
Art works and historical treasures	10,000	10,000
Infrastructure	4,800,224	4,808,005
Total	\$ 9,833,792	\$ 10,019,246

Debt

At June 30, 2018, the Town had \$2.06 million in bonds outstanding versus \$2.26 million last year. Other obligations include a capital lease payable, accrued compensated absences, net pension liability and net OPEB liability. 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, 2018

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,245,378	\$ 20,345	\$ 4,265,723
Investments	23,874	-	23,874
Accounts receivable (net of allowance for uncollectibles):			
Taxes	272,220	-	272,220
Liens	52,181	-	52,181
Other	49,234	-	49,234
Due from other governments	35,061	-	35,061
Internal balances	(210,808)	210,808	-
Total current assets	<u>4,467,140</u>	<u>231,153</u>	<u>4,698,293</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	8,662,643	-	8,662,643
Total noncurrent assets	<u>9,833,792</u>	<u>-</u>	<u>9,833,792</u>
TOTAL ASSETS	<u>14,300,932</u>	<u>231,153</u>	<u>14,532,085</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	342,494	-	342,494
Deferred outflows related to OPEB	16,763	-	16,763
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>359,257</u>	<u>-</u>	<u>359,257</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 14,660,189</u>	<u>\$ 231,153</u>	<u>\$ 14,891,342</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 91,599	\$ 7,354	\$ 98,953
Accrued expenses	382	-	382
Due to other governments	17,621	-	17,621
Escrows	51,756	-	51,756
Current portion of long-term obligations	295,489	-	295,489
Total current liabilities	<u>456,847</u>	<u>7,354</u>	<u>464,201</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,855,087	-	1,855,087
Capital lease payable	57,335	-	57,335
Net pension liability	510,756	-	510,756
Net OPEB liability	319,776	-	319,776
Total noncurrent liabilities	<u>2,742,954</u>	<u>-</u>	<u>2,742,954</u>
TOTAL LIABILITIES	<u>3,199,801</u>	<u>7,354</u>	<u>3,207,155</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	36,798	-	36,798
Deferred inflows related to pensions	219,204	-	219,204
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>256,002</u>	<u>-</u>	<u>256,002</u>
NET POSITION			
Net investment in capital assets	7,688,309	-	7,688,309
Restricted for: Permanent funds	271,560	-	271,560
Unrestricted	3,244,517	223,799	3,468,316
TOTAL NET POSITION	<u>11,204,386</u>	<u>223,799</u>	<u>11,428,185</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 14,660,189</u>	<u>\$ 231,153</u>	<u>\$ 14,891,342</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, 2018

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	\$ 1,052,622	\$ 314,866	\$ -	\$ -	\$ (737,756)	\$ -	\$ (737,756)
Public safety	1,886,268	216,739	-	-	(1,669,529)	-	(1,669,529)
Health and welfare	34,011	40,286	-	-	6,275	-	6,275
Recreation and culture	183,024	73,479	-	-	(109,545)	-	(109,545)
Education	5,424,382	-	-	-	(5,424,382)	-	(5,424,382)
Public works	1,029,386	3,630	-	-	(1,025,756)	-	(1,025,756)
Library	229,098	-	-	-	(229,098)	-	(229,098)
County tax	379,059	-	-	-	(379,059)	-	(379,059)
TIF	22,512	-	-	-	(22,512)	-	(22,512)
Unclassified	49,975	-	-	-	(49,975)	-	(49,975)
Interest on long-term debt	70,564	-	-	-	(70,564)	-	(70,564)
Total governmental activities	<u>10,360,901</u>	<u>649,000</u>	<u>-</u>	<u>-</u>	<u>(9,711,901)</u>	<u>-</u>	<u>(9,711,901)</u>
Business-type activities:							
Pay-per-throw trash program	93,387	106,945	-	-	-	13,558	13,558
Total business-type activities	<u>93,387</u>	<u>106,945</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,558</u>	<u>13,558</u>
Total government	<u>\$ 10,454,288</u>	<u>\$ 755,945</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(9,711,901)</u>	<u>13,558</u>	<u>(9,698,343)</u>

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2018

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(9,711,901)	13,558	(9,698,343)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,248,575	-	7,248,575
Excise taxes	784,378	-	784,378
Grants and contributions not restricted to specific programs	1,708,301	-	1,708,301
Miscellaneous	180,706	4,549	185,255
Total general revenues	9,921,960	4,549	9,926,509
Change in net position	210,059	18,107	228,166
NET POSITION - JULY 1, RESTATED	10,994,327	205,692	11,200,019
NET POSITION - JUNE 30	\$ 11,204,386	\$ 223,799	\$ 11,428,185

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

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,794,791	\$ 450,587	\$ 4,245,378
Investments	-	23,874	23,874
Accounts receivable (net of allowance for uncollectibles):			
Taxes	272,220	-	272,220
Liens	52,181	-	52,181
Other	49,234	-	49,234
Due from other governments	35,061	-	35,061
Due from other funds	19,661	141,798	161,459
TOTAL ASSETS	\$ 4,223,148	\$ 616,259	\$ 4,839,407
LIABILITIES			
Accounts payable	\$ 88,520	\$ 3,079	\$ 91,599
Accrued expenses	382	-	382
Due to other governments	17,621	-	17,621
Due to other funds	352,606	19,661	372,267
Escrows	51,756	-	51,756
Accrued compensated absences	62,428	-	62,428
TOTAL LIABILITIES	573,313	22,740	596,053
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	36,798	-	36,798
Deferred revenues	144,893	-	144,893
TOTAL DEFERRED INFLOWS OF RESOURCES	181,691	-	181,691
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	271,560	271,560
Committed	-	321,645	321,645
Assigned	586,352	314	586,666
Unassigned	2,881,792	-	2,881,792
TOTAL FUND BALANCES	3,468,144	593,519	4,061,663
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,223,148	\$ 616,259	\$ 4,839,407

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, 2018

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 4,061,663
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	9,833,792
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	144,893
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	342,494
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	16,763
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	(2,059,481)
Capital lease payable	(86,002)
Net pension liability	(510,756)
Net OPEB liability	(319,776)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	<u>(219,204)</u>
Net position of governmental activities	<u><u>\$ 11,204,386</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 7,271,934	\$ -	\$ 7,271,934
Excise taxes	784,378	-	784,378
Intergovernmental	1,708,301	-	1,708,301
Charges for services	649,000	-	649,000
Miscellaneous revenues	93,774	86,932	180,706
TOTAL REVENUES	<u>10,507,387</u>	<u>86,932</u>	<u>10,594,319</u>
EXPENDITURES			
Current:			
General government	940,389	-	940,389
Public safety	1,768,893	-	1,768,893
Health and welfare	34,011	-	34,011
Recreation and culture	168,806	-	168,806
Education	5,424,382	-	5,424,382
Public works	892,958	-	892,958
Library	226,352	-	226,352
County tax	379,059	-	379,059
TIF	22,512	-	22,512
Unclassified	20,857	29,118	49,975
Debt service:			
Principal	202,558	-	202,558
Interest	70,564	-	70,564
Capital outlay	196,186	-	196,186
TOTAL EXPENDITURES	<u>10,347,527</u>	<u>29,118</u>	<u>10,376,645</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>159,860</u>	<u>57,814</u>	<u>217,674</u>
OTHER FINANCING SOURCES			
Transfers in	62,552	82,684	145,236
Transfers (out)	(82,684)	(62,552)	(145,236)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(20,132)</u>	<u>20,132</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	139,728	77,946	217,674
FUND BALANCES - JULY 1	<u>3,328,416</u>	<u>515,573</u>	<u>3,843,989</u>
FUND BALANCES - JUNE 30	<u>\$ 3,468,144</u>	<u>\$ 593,519</u>	<u>\$ 4,061,663</u>

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

TOWN OF NORTH BERWICK, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
 TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2018

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 217,674</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense allocated to those expenditures over the life of the assets:	
Capital asset acquisitions	412,742
Capital asset disposals	(3,502)
Depreciation expense	<u>(594,694)</u>
	<u>(185,454)</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(23,359)</u>
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	
	<u>(57,974)</u>
Repayment of long-term debt principal is an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	
	<u>231,225</u>
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	
	<u>(61,901)</u>
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:	
Net pension liability	116,113
Net OPEB liability	<u>(26,265)</u>
	<u>89,848</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 210,059</u></u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION - PROPRIETARY FUND
JUNE 30, 2018

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
ASSETS	
Cash and cash equivalents	\$ 20,345
Due from other funds	210,808
TOTAL ASSETS	<u>\$ 231,153</u>
LIABILITIES	
Accounts payable	\$ 7,354
TOTAL LIABILITIES	<u>7,354</u>
NET POSITION	
Unrestricted	<u>223,799</u>
TOTAL NET POSITION	<u>223,799</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 231,153</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 FUND
 FOR THE YEAR ENDED JUNE 30, 2018

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
OPERATING REVENUES	
Bag sales	\$ 106,945
Other	4,549
TOTAL OPERATING REVENUES	<u>111,494</u>
OPERATING EXPENSES	
Operation	<u>93,387</u>
TOTAL OPERATING EXPENSES	<u>93,387</u>
CHANGE IN NET POSITION	18,107
NET POSITION - JULY 1	<u>205,692</u>
NET POSITION - JUNE 30	<u>\$ 223,799</u>

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

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2018

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 106,945
Internal activity - receipts (payments) from/to other funds	(19,177)
Other receipts	4,549
Payments to suppliers	<u>(92,244)</u>
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>20,272</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 20,345</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 18,107
Changes in operating assets and liabilities:	
(Increase) decrease in due from other funds	(19,177)
(Decrease) increase in accounts payable	<u>1,143</u>
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, 2018

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

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, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.*" The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

agreements in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 85, "Omnibus 2017." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, "Certain Debt Extinguishment Issues." The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources - resources other than the proceeds of refunding debt - are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. 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, 2018

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.) excluding fiduciary activities. 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. 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, 2018

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. Nonoperating 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

(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 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, 2018

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.

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$84,295 for the year ended June 30, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2018.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets purchased or acquired with an original cost of \$10,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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, a capital lease payable, net pension liability and net OPEB liability.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2018, the Town's liability for compensated absences is \$62,428.

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.

OPEB

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

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fund Balances

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

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

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

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

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

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are 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 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 15, 2017 on the assessed value listed as of April 1, 2017, for all real and personal property located in the Town. Taxes were due on in two installments on October 6, 2017 and May 4, 2018. Interest on unpaid taxes commenced on October 7, 2017 and May 5, 2018, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 \$174,927 for the year ended June 30, 2018.

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).

Operating/Nonoperating 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018, the Town's cash balances amounting to \$4,265,723 were comprised of bank deposits of \$4,287,510. Of these bank deposits, \$300,001 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$3,987,509 was collateralized with securities held by the financial institution's agent in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 50,001
Money markets accounts	4,147,530
Savings accounts	89,980
	<u>\$ 4,287,510</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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

At June 30, 2018, 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	<u>\$ 23,874</u>	<u>\$ -</u>	<u>\$ 4,133</u>	<u>\$ 19,741</u>

The certificates of deposit of \$23,874 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.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2018 consisted of the following individual fund receivables and payables.

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General fund	\$ 19,661	\$ 352,606
Nonmajor capital projects funds	141,798	3,515
Nonmajor permanent funds	-	16,146
Enterprise fund	210,808	-
	<u>\$ 372,267</u>	<u>\$ 372,267</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2018:

	Balance, 7/1/17	Additions	Disposals	Balance, 6/30/18
<u>Governmental activities</u>				
Non-depreciated assets:				
Land and non-dep land imprvs.	\$ 1,161,149	\$ -	\$ -	\$ 1,161,149
Art works and historical treasures	10,000	-	-	10,000
	<u>1,171,149</u>	<u>-</u>	<u>-</u>	<u>1,171,149</u>
Depreciated assets:				
Land improvements	276,902	-	-	276,902
Buildings	1,210,301	-	-	1,210,301
Building improvements	2,679,612	48,261	-	2,727,873
Machinery and equipment	534,006	32,444	-	566,450
Vehicles	2,739,000	47,053	(51,873)	2,734,180
Infrastructure	5,970,026	284,984	-	6,255,010
	<u>13,409,847</u>	<u>412,742</u>	<u>(51,873)</u>	<u>13,770,716</u>
Less: accumulated depreciation	<u>(4,561,750)</u>	<u>(594,694)</u>	<u>48,371</u>	<u>(5,108,073)</u>
	<u>8,848,097</u>	<u>(181,952)</u>	<u>(3,502)</u>	<u>8,662,643</u>
Net capital assets	<u>\$ 10,019,246</u>	<u>\$ (181,952)</u>	<u>\$ (3,502)</u>	<u>\$ 9,833,792</u>

Current year depreciation:

Administration	\$ 82,206
Police	34,780
Fire	83,122
Rescue	24,638
Public works	344,746
Library	2,746
Parks and recreation	14,218
Transfer station	8,238
Total depreciation expense	<u>\$ 594,694</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2018:

	(Restated) Balance, 7/1/17	Additions	Deletions	Balance, 6/30/18	Current Year Portion
Bonds payable	\$ 2,262,039	\$ -	\$ (202,558)	\$ 2,059,481	\$ 204,394
Capital lease payable	114,669	-	(28,667)	86,002	28,667
Accrued compensated absences	66,049	-	(3,621)	62,428	62,428
Net pension liability	626,869	94,832	(210,945)	510,756	-
Net OPEB liability	293,511	35,988	(9,723)	319,776	-
Totals	<u>\$ 3,363,137</u>	<u>\$ 130,820</u>	<u>\$ (455,514)</u>	<u>\$ 3,038,443</u>	<u>\$ 295,489</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 \$22,500. Maturity in November of 2025.	\$ 180,000
\$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.	1,201,731
\$1,355,500 General Obligation Bond payable, interest at a rate varying from 2.086% to 2.41%, annual principal payments of \$135,550. Maturity in October of 2022.	<u>677,750</u>
Total bonds payable	<u>\$ 2,059,481</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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>
2019	\$ 204,394	\$ 65,689	\$ 270,083
2020	206,305	61,252	267,557
2021	208,296	56,331	264,627
2022	210,368	50,952	261,320
2023	212,527	45,087	257,614
2024-2028	375,502	174,353	549,855
2029-2033	376,989	102,586	479,575
2034-2038	265,100	22,145	287,245
	<u>\$ 2,059,481</u>	<u>\$ 578,395</u>	<u>\$ 2,637,876</u>

The following is a summary of the outstanding capital lease payable:

The Town leases a loader under a lease agreement that is cancelable upon non-appropriation of funds. The term of the lease is for a four-year period expiring in September of 2020. Annual principal payments are \$28,667. Interest is charged at a rate of 2.75% per annum.

Future minimum lease payments by year and in the aggregate under this lease is as follows:

<u>Year Ending June 30,</u>	
2019	\$ 30,908
2020	30,181
2021	<u>29,435</u>
Total minimum lease payment	90,524
Less amount representing interest	<u>(4,522)</u>
Present value of future minimum lease payments	<u>\$ 86,002</u>

NOTE 6 - RESTRICTED FUND BALANCES

At June 30, 2018, the Town has the following restricted fund balances:

Nonmajor permanent funds (Schedule G)	<u>\$ 271,560</u>
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TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 7 - COMMITTED FUND BALANCES

At June 30, 2018, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	\$ 321,645
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NOTE 8 - ASSIGNED FUND BALANCES

At June 30, 2018, the Town has the following assigned fund balances:

General fund:	
175th anniversary	\$ 12,369
Complex	6,786
Parking lot	5,795
Highway garage	3,625
Fire building	50,000
Transfer station building	6,163
Town computer	6,595
Parks and recreation	22,011
Summer rec	60,252
Mill Field improvements	3,635
Animal control	10,146
Patch	3,849
Sidewalks	13,380
Road CIP	63,412
Ambulance	25,000
Wheeler	40,000
HRA funds	57,084
Reserved for FY 2019 budget	196,250
Nonmajor capital projects funds (Schedule E)	314
	<u>\$ 586,666</u>

NOTE 9 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

District 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.mainebers.org or by contacting the System at (800) 451-9800.

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. 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 2.45%.

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 District's plan members are part of the PLD's plan "AC" and are required to contribute 8.0% of their annual covered salary and the District is required to contribute at an actuarially determined rate. The current rate is 9.5% of covered payroll. The contribution rates of plan members and the District are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The District's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2018 was \$74,307.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

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, 2018, the District reported a liability of \$510,756 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2017, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The District's proportion of the net pension liabilities were based on a projection of the District's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2017, the District's proportion was 0.124745%, which was an increase of 0.00676% from its proportion measured as of June 30, 2016.

For the year ended June 30, 2018, the District recognized net pension expense of \$20,525. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 24,538
Changes of assumptions	43,462	-
Net difference between projected and actual earnings on pension plan investments	176,021	190,065
Changes in proportion and differences between contributions and proportionate share of contributions	48,704	4,601
Contributions subsequent to the measurement date	74,307	-
Total	<u>\$ 342,494</u>	<u>\$ 219,204</u>

\$74,307 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. 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, 2018

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2018	\$ 9,917
2019	70,414
2020	3,427
2021	(34,774)
2022	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2017, using the following methods and assumptions applied to all periods included in the measurement:

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, 2018

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, 2017 are as follows:

Investment Rate of Return - For the PLD Plan, 6.875% per annum, compounded annually.

Salary Increases, Merit and Inflation - Members of the consolidated plan for PLDs, 2.75% to 9.00% per year.

Mortality Rates - For participating local districts, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases – 2.20% for participating local districts.

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, 2017 are summarized in the following table.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.875% for 2017. 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, 2017 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 6.875% for the PLD Consolidated Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Plan:			
Discount rate	5.875%	6.875%	7.875%
Town's proportionate share of the net pension liability	\$ 1,024,734	\$ 510,756	\$ 123,811

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 9 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2017 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 2017, this was three years for the PLD Consolidated Plan; prior to 2017, this was four years for the PLD Consolidated Plan.

Changes in Net Pension Liability

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. The actuarial assumptions used for the year ended June 30, 2017 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

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, 2018

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' 2017 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Employees Covered by Benefit Terms

At January 1, 2018, the following employees were covered by the benefit terms:

Active members	19
Retirees and spouses	<u>7</u>
Total	<u><u>26</u></u>

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 100% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 500	\$925	\$2,076
<u>Medicare</u>		
Medicare-Eligible Retirees	\$528	\$1,055

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the Town reported a liability of \$319,776 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2018 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2018, the Town recognized OPEB expense of \$26,265. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 8,697	\$ -
Changes of assumptions	8,066	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Total	\$ 16,763	\$ -

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2019	\$ 3,352
2020	3,352
2021	3,352
2022	3,352
2023	3,352
Thereafter	-

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of January 1, 2018. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.44% per annum for December 31, 2018 was based upon a measurement date of December 31, 2017. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	2.44%	3.44%	4.44%
Total OPEB liability	\$ 363,213	\$ 319,776	\$ 283,889
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 363,213</u>	<u>\$ 319,776</u>	<u>\$ 283,889</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 283,304	\$ 319,776	\$ 364,531
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 283,304</u>	<u>\$ 319,776</u>	<u>\$ 364,531</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2017, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2018 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 3.44% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Administrative and claims expense - 3% per annum.

Medical and drug trends were blended to develop non-Medicare and Medicare trends based on experience weight as listed below.

FYE	Non-Medicare		Medicare		Non-Medicare	Medicare
	Medical	Drug	Medical	Drug	Blended	Blended
2018	8.20%	9.60%	4.93%	9.60%	8.46%	8.27%
2019	7.90%	9.20%	4.87%	9.20%	8.15%	8.00%
2020	7.60%	8.80%	4.80%	8.80%	7.83%	7.72%
2021	7.30%	8.40%	4.73%	8.40%	7.51%	7.44%
2022	7.00%	8.00%	4.67%	8.00%	7.20%	7.15%
2023	6.70%	7.60%	4.60%	7.60%	6.88%	6.85%
2024	6.40%	7.20%	4.53%	7.20%	6.56%	6.55%
2025	6.10%	6.80%	4.47%	6.80%	6.24%	6.24%
2026	5.80%	6.40%	4.40%	6.40%	5.92%	5.93%
2027	5.50%	6.00%	4.33%	6.00%	5.60%	5.61%
2028	5.20%	5.60%	4.27%	5.60%	5.28%	5.29%
2029	4.90%	5.20%	4.20%	5.20%	4.96%	4.97%
2030	4.60%	4.80%	4.13%	4.80%	4.64%	4.65%
2031	4.30%	4.40%	4.07%	4.40%	4.32%	4.33%
2032	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	Tier 1 (Those hired before 7/1/14)		Tier 2 (Those hired on or after 7/1/14)	
	No Additional Employer Payment	With Additional Employer Payment	No Additional Employer Payment	With Additional Employer Payment
55	5%	5%	5%	5.5%
56	5%	5%	5%	5.5%
57	5%	5%	5%	5.5%
58	5%	5%	5%	5.5%
59	20%	20%	5%	5.5%
60	20%	25%	5%	5.5%
61	20%	25%	5%	5.5%
62	20%	25%	5%	5.5%
63	20%	25%	5%	5.5%
64	20%	25%	20%	25%
65	25%	45%	20%	40%
66	25%	30%	20%	25%
67	25%	30%	20%	25%
68	25%	30%	20%	25%
69	25%	30%	20%	25%
70	100%	100%	100%	100%

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Rates of Turnover - Termination rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Years of Service	Revised
0	25.0%
1	20.0%
2	15.0%
3	12.0%
4	10.0%
5	9.0%
6	6.0%
7+	4.0%

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC _2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Participation Rates -

Age	No Additional Employer Payment	With Additional Employer Payment
55	5%	80%
56	8%	80%
57	11%	80%
58	14%	80%
59	17%	80%
60	20%	80%
61	22%	90%
62	24%	90%
63	26%	90%
64	29%	90%
65	32%	90%
66	34%	90%
67	36%	90%
68	38%	90%
69	40%	90%
70	50%	90%

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Significant actuarial assumptions employed by the actuary for Claim and Expense Assumptions as of January 1, 2018 are as follows

Monthly Per Capita Claims and Expense Cost - For all medical and prescription drug benefits for the year 2018 is expressed per adult covered beneficiary.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	POS A				POS 200			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$311	\$565	\$99	\$122	\$296	\$538	\$95	\$118
45	\$411	\$585	\$128	\$146	\$391	\$557	\$123	\$141
50	\$539	\$674	\$163	\$173	\$513	\$641	\$157	\$166
55	\$694	\$824	\$203	\$202	\$660	\$784	\$195	\$195
60	\$878	\$971	\$248	\$234	\$835	\$923	\$239	\$226
64	\$1,045	\$986	\$288	\$262	\$993	\$938	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	POS C				PPO 500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$306	\$556	\$99	\$122	\$289	\$524	\$95	\$118
45	\$404	\$575	\$128	\$146	\$381	\$542	\$123	\$141
50	\$530	\$662	\$163	\$173	\$499	\$624	\$157	\$166
55	\$683	\$811	\$203	\$202	\$643	\$764	\$195	\$195
60	\$863	\$955	\$248	\$234	\$813	\$899	\$239	\$226
64	\$1,027	\$969	\$288	\$262	\$968	\$913	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

Age	PPO 1000				PPO 1500			
	Medical		Rx		Medical		Rx	
	Male	Female	Male	Female	Male	Female	Male	Female
40	\$281	\$510	\$95	\$118	\$273	\$495	\$95	\$118
45	\$371	\$528	\$123	\$141	\$360	\$512	\$123	\$141
50	\$486	\$608	\$157	\$166	\$472	\$589	\$157	\$166
55	\$627	\$744	\$195	\$195	\$608	\$722	\$195	\$195
60	\$792	\$876	\$239	\$226	\$768	\$850	\$239	\$226
64	\$943	\$890	\$278	\$253	\$914	\$863	\$278	\$253
65	\$120	\$110	\$457	\$446	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432	\$209	\$174	\$454	\$432

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Age	PPO 2500			
	Medical		Rx	
	Male	Female	Male	Female
40	\$261	\$474	\$95	\$118
45	\$345	\$491	\$123	\$141
50	\$452	\$565	\$157	\$166
55	\$583	\$692	\$195	\$195
60	\$737	\$815	\$239	\$226
64	\$877	\$828	\$278	\$253
65	\$120	\$110	\$457	\$446
70	\$144	\$124	\$514	\$467
75	\$176	\$148	\$502	\$458
80	\$209	\$174	\$454	\$432

Claims reflect all medical and prescription plans offered based on completed incurred experience through June 30, 2017 and projected to 2018 and associate enrollment in the various programs options offered.

Annual administrative and claims adjudication expenses are assumed to be \$430 per period for the year 2018.

Claims below age 65 have been loaded 4.3% for medical and 2.8% for drugs for the cost of children enrolled as dependent of eligible retirees. This figure is based on the expected cost for children of the current retirees. This assumption implicitly assumes that future retirees will have the same child distribution as current retirees.

No covered persons under 65 are assumed to be on Medicare and participants age 65 or older are assumed to be enrolled in Medicare.

Affordable Care Act (ACA) and Healthcare Marketplace - A 2.5% load has been built in to reflect the potential impact of changes from the ACA and its impact on the marketplace and program costs. Some key items are PCORI fees, the extra government subsidies for Medicare Part D that can be enrolled in through an Employer Group Waiver Program, minimum loss ratio requirements that impacted some fully insured programs, federal premium taxes, taxes and requirements on providers in the healthcare system, dynamics of the marketplace with Exchanges, Accountable Care Organizations, etc, and the potential impact of the Excise Tax associated with high-costs employer sponsored health plans.

Medical Plan Election - employees will continue in their current medical plan for their entire career.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Second-to-Die Spousal Life Insurance - not explicitly valued and was estimated to impact roughly 0.2% of the Plan's total liability.

Dependent Children - no liability assumed for dependent children's benefits.

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2018 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2018 was \$8,697.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

Differences between Projected and Actual Earnings on OPEB Plan Investments

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 10 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town Office at P.O. Box 422, North Berwick, Maine 03906.

NOTE 11 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures:

	<u>Excess</u>
Fire Department (Article 7)	\$ 1,842
Transfer Station (Article 17)	4,344
Town Boards (Article 31)	839
Cemeteries & Historical Society (Article 34)	2,225
Scholarships	3,000
Liens	4,111
	<u>\$ 16,361</u>

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, 2018, the Town's share was approximately:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
County of York	\$ 3,900,000	2.11%	\$ 82,134
RSU #60	7,611,443	29.37%	<u>2,235,481</u>
			<u>\$ 2,317,615</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, 2018

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 participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations, and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2018.

The Town is a member of the Maine Municipal Association - Property and Casualty Pool and pays an annual premium for its coverage. Under the property portion of the policy, coverage is provided after a per occurrence deductible is met. The limit of coverage for liability claims brought under the Maine Tort Claims Act is \$400,000 per occurrence. A \$2,000,000 limit of liability is provided for liability claims outside the Maine Tort Claims Act. There is no aggregate liability limit. Coverage for Public Officials Liability, including Employment Practices, is a part of the program. Coverage is on an occurrence basis, rather than a "claims made" form. A \$2,000,000 limit of liability is provided for all claims for Wrongful Acts seeking monetary damages pursuant to federal or state law for which the Maine Tort Claims Act does not provide immunity or limitations. Each member has a \$4,000,000 annual aggregate limit. An annual sublimit of \$100,000 per member applies for all back wages and/or future salary awards for employment related claims, subject to a \$5,000 retention and a 10% contribution by the member.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 14 - RISK MANAGEMENT (CONTINUED)

The Town is also a member of the Maine Municipal Association - Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies' reinsurance contracts, coverage for claims in excess of \$1,000,000.

The Town is also a member of the Maine Municipal Association - Unemployment Compensation Group Fund ("MMA UC Fund"). The MMA UC Fund was created to assist in meeting members' obligations under the Employment Security Act in an efficient and cost-effective manner. The Fund is composed of individual municipalities and other public and related non-profit entities that are individually self-insured but administered as a group. Within the Fund, each member has a separate account. As such, the Town makes quarterly payments into their account, based on rates developed by MMA's consulting actuary. Claims, if any, are paid out of the Town's own account. The Maine Department of Labor classifies MMA's UC Fund members as Direct Reimbursement Employers. In other words, the Fund reimburses the Maine DOL on the Town's behalf only when the Town has unemployment claims from present or former employees.

Occasionally, the Town may have layoffs or resignations or even a part-time employee losing a primary job, that lead to larger claims payments than anticipated. When claims exceed the balance of the Town's account, the UC Fund continues to pay the Town's claims with no regard for the negative balance. Repayment of a negative balance is spread out over a period of years to avoid a financial hardship to the Town. 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, 2018. 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 - TAX INCREMENT FINANCING DISTRICT & ABATEMENTS

The Town has established a tax increment financing district in accordance with Maine statutes to finance economic development programs located in the Town of North Berwick, Maine. The expenditures from these development programs will be recovered in future years through an incremental tax levied upon the district's so called "captured assessed value". A portion of the incremental tax revenues will be returned to the district to repay principal and interest on any indebtedness, to fund the expenditures of the development program, and to finance future expansion.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - TAX INCREMENT FINANCING DISTRICT & ABATEMENTS (CONTINUED)

Canal Street Affordable Housing Development District Development Program

On November 28, 2006, the North Berwick Board of Selectmen, as well the Maine State Housing Authority, approved a Tax Increment Financing District to expand and diversify the Town's tax base, improve its economy and provide affordable, livable, rental housing developments for senior citizens. The area of the District is approximately 4 acres at the old woolen mill property, divided into approximately 40 rental housing units. The potential projects that will be implemented under this Development Program include: renovation of the mill buildings, removal of the outlying buildings, remediation of environmental contamination of the site and other redevelopments. The original assessed value of the property is \$606,600. The Town anticipates over the life of the district that new development, rehabilitation, and redevelopment will result in approximately \$707,200 in new taxable value. Tax increment revenues generated from this value over the life of the district will be approximately \$3,400,000. The Development Program provides for 100% of the increase in assessed value of the District to be captured and designated as captured assessed value for 20 years. The tax increment revenues will be deposited by the Town into the Development Program Fund for a period of 20 years. The Development Program Fund is pledged to and charged with the payment of the project costs in the manner provided in 30-A M.R.S.A. §5227(3)(A).

The TIF District will remain in place for a period of 20 years from adoption. The allocation of tax increment revenues, through a credit enhancement agreement, to be paid to owners/developers of specified property, will commence by agreement between the Town and the owner/developer and will continue for a period not to exceed 20 years or the remainder of the term of the District designation, whichever is less. No more than 50% of the property taxes to be generated on the improvements within the District will be returned to the developer. The remaining amount will be retained by the Town and used to fund the development plan of the District. The Selectmen shall determine, in its discretion, whether it is necessary or appropriate to enter any Credit Enhancement Agreement to grant these abatements. The state law does not provide for the recapture of abated taxes in the event an abatement recipient does not fill the commitment it makes in return for the tax abatement. The Town does not currently expect that any of the costs of the projects will be financed through issuance of any municipal indebtedness.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018

NOTE 15 - TAX INCREMENT FINANCING DISTRICT & ABATEMENTS (CONTINUED)

Abatements

The Town has not made any commitments as part of the Credit Enhancement Agreements other than to reduce taxes. The Town is not subject to any tax abatement agreements entered into by other governmental entities. The Town currently only has one tax abatement agreement, the North Berwick Affordable Housing Limited Partnership, which is summarized below:

North Berwick Affordable Housing Limited Partnership

On November 28, 2006, the Town of North Berwick, Maine entered into a credit enhancement agreement with the Caleb Foundation for the development of rental housing units and to provide affordable housing in the Town to senior citizens. The agreement is effective for 20 years. The original valuation of the property was \$606,600. 50% of the property taxes to be generated on the improvements within the District will be returned to the developer for 20 years. The remaining 50% will be retained by the Town and used to fund the development plan of the District.

For the fiscal year ended June 30, 2018, the Town abated property taxes for the following program:

Tax Abatement Program	Percentage of Taxes Abated During the Fiscal Year	Amount of Taxes Abated During the Fiscal Year
North Berwick Affordable Housing Limited Partnership	50%	\$ 22,512

NOTE 16 - RESTATEMENT

The net position of the governmental activities has been restated at July 1, 2017 to account for the implementation of GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions - an amendment of GASB Statement No. 45, as amended (issued 06/04), and GASB Statement No. 57 (issued 12/09). The beginning net position was restated by \$293,511. The resulting restatement decreased net position from \$11,287,838 to \$10,994,327.

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 - Pensions
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

TOWN OF NORTH BERWICK, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND
 FOR THE YEAR ENDED JUNE 30, 2018

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 3,328,416	\$ 3,328,416	\$ 3,328,416	\$ -
Resources (Inflows):				
Property taxes	7,247,076	7,247,076	7,271,934	24,858
Excise taxes	785,000	785,000	784,378	(622)
Intergovernmental	1,646,712	1,711,220	1,708,301	(2,919)
Charges for services	355,785	424,587	649,000	224,413
Other revenue	82,000	82,000	93,774	11,774
Transfers from other funds	63,170	63,170	62,552	(618)
Amounts Available for Appropriation	<u>13,508,159</u>	<u>13,641,469</u>	<u>13,898,355</u>	<u>256,886</u>
Charges to Appropriations (Outflows):				
General government	917,255	977,681	940,389	37,292
Public safety	1,688,000	1,819,297	1,768,893	50,404
Health and welfare	43,182	43,182	34,011	9,171
Recreation and culture	111,640	206,643	168,806	37,837
Education	5,424,382	5,424,382	5,424,382	-
Public works	881,775	910,153	892,958	17,195
Library	237,000	262,996	226,352	36,644
County tax	379,059	379,059	379,059	-
TIF	22,513	22,513	22,512	1
Unclassified	184,927	201,571	20,857	180,714
Capital outlay	310,672	364,948	196,186	168,762
Debt service:				
Principal	202,558	202,558	202,558	-
Interest	70,770	70,770	70,564	206
Transfers to other funds	15,800	15,800	82,684	(66,884)
Total Charges to Appropriations	<u>10,489,533</u>	<u>10,901,553</u>	<u>10,430,211</u>	<u>471,342</u>
Budgetary Fund Balance, June 30	<u>\$ 3,018,626</u>	<u>\$ 2,739,916</u>	<u>\$ 3,468,144</u>	<u>\$ 728,228</u>
Utilization of unassigned fund balance	<u>\$ 309,790</u>	<u>\$ 588,500</u>	<u>\$ -</u>	<u>\$ (588,500)</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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>					
Proportion of the net pension liability (asset)	0.12%	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	\$ 510,756	\$ 626,869	\$ 318,326	\$ 162,238	\$ 371,264
Covered-employee payroll	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014	\$ 841,589
Proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	58.26%	73.55%	40.02%	20.30%	44.11%
Plan fiduciary net position as a percentage of the total pension liability	86.43%	81.61%	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 - PENSIONS
LAST 10 FISCAL YEARS*

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>					
Contractually required contribution	\$ 74,307	\$ 63,938	\$ 55,362	\$ 40,875	\$ 36,881
Contributions in relation to the contractually required contribution	<u>(74,307)</u>	<u>(63,938)</u>	<u>(55,362)</u>	<u>(40,875)</u>	<u>(36,881)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014
Contributions as a percentage of covered-employee payroll	8.10%	7.29%	6.50%	5.14%	4.62%

* The amounts presented for each fiscal year 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 CHANGES IN NET OPEB LIABILITY
FOR THE YEAR ENDED JUNE 30, 2018

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/17 (Reporting December 31, 2017)	\$ 293,511	\$ -	\$ 293,511
Changes for the year:			
Service cost	4,780	-	4,780
Interest	11,093	-	11,093
Changes of benefits	-	-	-
Differences between expected and actual experience	10,436	-	10,436
Changes of assumptions	9,679	-	9,679
Contributions - employer	-	9,723	(9,723)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(9,723)	(9,723)	-
Administrative expense	-	-	-
Net changes	<u>26,265</u>	<u>-</u>	<u>26,265</u>
Balances at 1/1/18 (Reporting December 31, 2018)	<u>\$ 319,776</u>	<u>\$ -</u>	<u>\$ 319,776</u>

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	<u>2018</u>
<u>Total OPEB liability</u>	
Service cost (BOY)	4,780
Interest (includes interest on service cost)	11,093
Changes of benefit terms	-
Differences between expected and actual experience	10,436
Changes of assumptions	9,679
Benefit payments, including refunds of member contributions	<u>(9,723)</u>
Net change in total OPEB liability	\$ 26,265
Total OPEB liability - beginning	\$ 293,511
Total OPEB liability - ending	\$ 319,776
<u>Plan fiduciary net position</u>	
Contributions - employer	9,723
Contributions - member	-
Net investment income	-
Benefit payments, including refunds of member contributions	(9,723)
Administrative expense	-
Net change in fiduciary net position	<u>-</u>
Plan fiduciary net position - beginning	\$ -
Plan fiduciary net position - ending	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 319,776</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-
Covered employee payroll	\$ 1,033,763
Net OPEB liability as a percentage of covered payroll	30.9%

* The amounts presented for each fiscal year 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 - OPEB
 LAST 10 FISCAL YEARS*

	<u>2018</u>
<u>MMEHT:</u>	
Employer contributions	\$ -
Benefit payments	-
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ -
Contributions as a percentage of covered- employee payroll	0.00%

* 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, 2018

Changes of Assumptions

The funding method for the MMEHT OPEB Plan was changed from Projected Unit Credit funding to Entry Age Normal funding method.

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, 2018

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 7,247,076	\$ 7,247,076	\$ 7,271,934	\$ 24,858
Excise taxes:				
Auto excise	780,000	780,000	780,000	-
Boat excise tax	5,000	5,000	4,378	(622)
Intergovernmental revenues:				
State revenue sharing	143,000	143,000	137,306	(5,694)
Homestead exemption	134,190	134,190	125,732	(8,458)
Local road assistance	69,500	69,500	70,740	1,240
School resource officer	-	64,508	71,968	7,460
Tree growth	9,000	9,000	8,101	(899)
Vetererns exemption	3,000	3,000	3,597	597
General assistance	-	-	1,565	1,565
BETE reimbursement	1,288,022	1,288,022	1,288,094	72
Other intergovernmental	-	-	1,198	1,198
Charges for services:				
Transfer station unclassified	5,500	5,500	7,495	1,995
Transfer station bulky waste	15,000	15,000	22,851	7,851
Transfer station returnables	14,500	14,500	9,940	(4,560)
General government	116,285	119,545	217,090	97,545
Code enforcement	39,500	39,500	94,465	54,965
Parks and recreation	-	16,474	73,479	57,005
Police department	-	46,686	59,352	12,666
Fire department	-	-	1,692	1,692
Rescue	165,000	165,000	153,683	(11,317)
Animal control	-	2,382	2,012	(370)
Highway	-	-	3,630	3,630
Planning/zoning boards	-	-	3,311	3,311
Interest income:				
Interest on investments	8,000	8,000	12,183	4,183
Interest on taxes	18,000	18,000	17,367	(633)
Other income:				
Cable tv	38,000	38,000	44,865	6,865
Scholarships	-	-	2,500	2,500
Other income	18,000	18,000	16,859	(1,141)
Transfers from other funds	63,170	63,170	62,552	(618)
TOTAL REVENUES	<u>10,179,743</u>	<u>10,313,053</u>	<u>10,569,939</u>	<u>256,886</u>
USE OF FUND BALANCE				
Unassigned fund balance	309,790	588,500	-	(588,500)
TOTAL USE OF FUND BALANCE	<u>309,790</u>	<u>588,500</u>	<u>-</u>	<u>(588,500)</u>
TOTAL AVAILABLE	<u>\$ 10,489,533</u>	<u>\$ 10,901,553</u>	<u>\$ 10,569,939</u>	<u>\$ (331,614)</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, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 224,060	\$ 1,106	\$ 225,166	\$ 247,484	\$ (22,318)
Office salaries	169,320	-	169,320	166,357	2,963
Town manager	141,825	-	141,825	146,703	(4,878)
FICA/medicare	113,000	-	113,000	113,489	(489)
Insurances	102,350	-	102,350	97,071	5,279
HRA insurance	5,000	59,320	64,320	2,200	62,120
Tax assessing	57,250	-	57,250	53,845	3,405
Code enforcement	90,250	-	90,250	98,921	(8,671)
Planning board	6,000	-	6,000	8,478	(2,478)
Board of appeals	3,000	-	3,000	641	2,359
Selectmen	5,200	-	5,200	5,200	-
	<u>917,255</u>	<u>60,426</u>	<u>977,681</u>	<u>940,389</u>	<u>37,292</u>
Public safety:					
Police department	844,545	46,686	891,231	869,674	21,557
Hydrant rental/dispatch/lights	247,400	-	247,400	246,413	987
Fire department	135,085	-	135,085	136,927	(1,842)
Rescue operations	428,470	-	428,470	418,521	9,949
School resource officer	12,500	64,508	77,008	79,732	(2,724)
Animal control	20,000	20,103	40,103	17,626	22,477
	<u>1,688,000</u>	<u>131,297</u>	<u>1,819,297</u>	<u>1,768,893</u>	<u>50,404</u>
Heath and welfare:					
General assistance	7,500	-	7,500	2,304	5,196
Social services	23,867	-	23,867	17,667	6,200
Historical society	11,815	-	11,815	14,040	(2,225)
	<u>43,182</u>	<u>-</u>	<u>43,182</u>	<u>34,011</u>	<u>9,171</u>
Recreation and culture:					
Parks and recreation	82,975	88,018	170,993	140,915	30,078
Conservation	1,000	-	1,000	1,720	(720)
Community center	22,665	3,350	26,015	21,769	4,246
Mill field	5,000	3,635	8,635	4,402	4,233
	<u>111,640</u>	<u>95,003</u>	<u>206,643</u>	<u>168,806</u>	<u>37,837</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	5,424,382	-	5,424,382	5,424,382	-
Public works:					
Highway operations	634,100	12,419	646,519	607,146	39,373
Winter highway	125,000	15,959	140,959	158,793	(17,834)
Transfer station	122,675	-	122,675	127,019	(4,344)
	881,775	28,378	910,153	892,958	17,195
Library	237,000	25,996	262,996	226,352	36,644
County tax	379,059	-	379,059	379,059	-
TIF	22,513	-	22,513	22,512	1
Capital outlay:					
Road project	39,877	35,314	75,191	45,315	29,876
Parking lot	30,000	-	30,000	24,205	5,795
Canine	800	-	800	582	218
SCBA	13,775	-	13,775	13,775	-
Police vehicle	34,500	-	34,500	33,881	619
Rescue vehicle	25,000	-	25,000	-	25,000
Highway vehicle	68,670	-	68,670	28,817	39,853
Fire building	50,000	-	50,000	-	50,000
Highway building	35,000	-	35,000	31,375	3,625
Transfer station building	13,050	-	13,050	6,059	6,991
Complex	-	18,962	18,962	12,177	6,785
	310,672	54,276	364,948	196,186	168,762
Debt service:					
Principal	202,558	-	202,558	202,558	-
Interest	70,770	-	70,770	70,564	206
	273,328	-	273,328	273,122	206

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2018

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Overlay	174,927	-	174,927	-	174,927
MF festival	5,000	16,644	21,644	11,150	10,494
Scholarship	-	-	-	3,000	(3,000)
Liens	-	-	-	4,111	(4,111)
Unanticipated expenses	5,000	-	5,000	2,596	2,404
	<u>184,927</u>	<u>16,644</u>	<u>201,571</u>	<u>20,857</u>	<u>180,714</u>
Transfers to other funds:					
Capital projects funds	-	-	-	66,884	(66,884)
Permanent funds	15,800	-	15,800	15,800	-
	<u>15,800</u>	<u>-</u>	<u>15,800</u>	<u>82,684</u>	<u>(66,884)</u>
TOTAL DEPARTMENTAL OPERATIONS	<u>\$ 10,489,533</u>	<u>\$ 412,020</u>	<u>\$ 10,901,553</u>	<u>\$ 10,430,211</u>	<u>\$ 471,342</u>

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2018

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 183,676	\$ 266,911	\$ 450,587
Investments	-	23,874	23,874
Due from other funds	141,798	-	141,798
TOTAL ASSETS	<u><u>\$ 325,474</u></u>	<u><u>\$ 290,785</u></u>	<u><u>\$ 616,259</u></u>
LIABILITIES			
Accounts payable	\$ -	\$ 3,079	\$ 3,079
Due to other funds	3,515	16,146	19,661
TOTAL LIABILITIES	<u><u>3,515</u></u>	<u><u>19,225</u></u>	<u><u>22,740</u></u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	271,560	271,560
Committed	321,645	-	321,645
Assigned	314	-	314
Unassigned	-	-	-
TOTAL FUND BALANCES	<u><u>321,959</u></u>	<u><u>271,560</u></u>	<u><u>593,519</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 325,474</u></u>	<u><u>\$ 290,785</u></u>	<u><u>\$ 616,259</u></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, 2018

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	\$ 674	\$ 1,078	\$ 1,752
Other income	74,730	10,450	85,180
TOTAL REVENUES	<u>75,404</u>	<u>11,528</u>	<u>86,932</u>
EXPENDITURES			
Program expenses	-	29,118	29,118
TOTAL EXPENDITURES	<u>-</u>	<u>29,118</u>	<u>29,118</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>75,404</u>	<u>(17,590)</u>	<u>57,814</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	66,884	15,800	82,684
Transfers (out)	(62,552)	-	(62,552)
TOTAL OTHER FINANCING SOURCES (USES)	<u>4,332</u>	<u>15,800</u>	<u>20,132</u>
NET CHANGE IN FUND BALANCES	79,736	(1,790)	77,946
FUND BALANCES - JULY 1	<u>242,223</u>	<u>273,350</u>	<u>515,573</u>
FUND BALANCES - JUNE 30	<u>\$ 321,959</u>	<u>\$ 271,560</u>	<u>\$ 593,519</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, 2018

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
ASSETS						
Cash and cash equivalents	\$ 4,665	\$ 178,697	\$ 269	\$ 45	\$ -	\$ 183,676
Due from other funds	-	141,798	-	-	-	141,798
TOTAL ASSETS	<u>\$ 4,665</u>	<u>\$ 320,495</u>	<u>\$ 269</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 325,474</u>
LIABILITIES						
Due to other funds	\$ 3,515	\$ -	\$ -	\$ -	\$ -	\$ 3,515
TOTAL LIABILITIES	<u>3,515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,515</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	1,150	320,495	-	-	-	321,645
Assigned	-	-	269	45	-	314
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>1,150</u>	<u>320,495</u>	<u>269</u>	<u>45</u>	<u>-</u>	<u>321,959</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,665</u>	<u>\$ 320,495</u>	<u>\$ 269</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 325,474</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, 2018

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Road Bond	Total
REVENUES						
Interest income	\$ 31	\$ 640	\$ 1	\$ 2	\$ -	\$ 674
Other income	-	74,730	-	-	-	74,730
TOTAL REVENUES	<u>31</u>	<u>75,370</u>	<u>1</u>	<u>2</u>	<u>-</u>	<u>75,404</u>
EXPENDITURES						
Capital outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>31</u>	<u>75,370</u>	<u>1</u>	<u>2</u>	<u>-</u>	<u>75,404</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	64,761	-	-	2,123	66,884
Transfers (out)	-	(62,552)	-	-	-	(62,552)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>2,209</u>	<u>-</u>	<u>-</u>	<u>2,123</u>	<u>4,332</u>
NET CHANGE IN FUND BALANCES (DEFICITS)	31	77,579	1	2	2,123	79,736
FUND BALANCES (DEFICITS) - JULY 1	<u>1,119</u>	<u>242,916</u>	<u>268</u>	<u>43</u>	<u>(2,123)</u>	<u>242,223</u>
FUND BALANCES (DEFICITS) - JUNE 30	<u>\$ 1,150</u>	<u>\$ 320,495</u>	<u>\$ 269</u>	<u>\$ 45</u>	<u>\$ -</u>	<u>\$ 321,959</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, 2018

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 250,261	\$ 16,650	\$ 266,911
Investments	18,384	4,132	1,358	-	-	23,874
Due from other funds	-	-	-	-	-	-
TOTAL ASSETS	<u>\$ 18,384</u>	<u>\$ 4,132</u>	<u>\$ 1,358</u>	<u>\$ 250,261</u>	<u>\$ 16,650</u>	<u>\$ 290,785</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 3,079	\$ -	\$ 3,079
Due to other funds	-	-	-	16,146	-	16,146
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,225</u>	<u>-</u>	<u>19,225</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,384	4,132	1,358	231,036	16,650	271,560
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>18,384</u>	<u>4,132</u>	<u>1,358</u>	<u>231,036</u>	<u>16,650</u>	<u>271,560</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,384</u>	<u>\$ 4,132</u>	<u>\$ 1,358</u>	<u>\$ 250,261</u>	<u>\$ 16,650</u>	<u>\$ 290,785</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 PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2018

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	\$ 165	\$ 20	\$ 13	\$ 880	\$ -	\$ 1,078
Other income	-	-	-	10,450	-	10,450
TOTAL REVENUES	<u>165</u>	<u>20</u>	<u>13</u>	<u>11,330</u>	<u>-</u>	<u>11,528</u>
EXPENDITURES						
Program expenses	-	-	-	29,118	-	29,118
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>29,118</u>	<u>-</u>	<u>29,118</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>165</u>	<u>20</u>	<u>13</u>	<u>(17,788)</u>	<u>-</u>	<u>(17,590)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	-	-	-	15,800	-	15,800
Transfers (out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,800</u>	<u>-</u>	<u>15,800</u>
NET CHANGE IN FUND BALANCES	165	20	13	(1,988)	-	(1,790)
FUND BALANCES - JULY 1	<u>18,219</u>	<u>4,112</u>	<u>1,345</u>	<u>233,024</u>	<u>16,650</u>	<u>273,350</u>
FUND BALANCES - JUNE 30	<u>\$ 18,384</u>	<u>\$ 4,132</u>	<u>\$ 1,358</u>	<u>\$ 231,036</u>	<u>\$ 16,650</u>	<u>\$ 271,560</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, 2018

	Land and Construction in Progress	Land Improvements, Buildings and Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	\$ 456,126	\$ 3,060,111	\$ 34,045	\$ 24,206	\$ 3,574,488
Police	-	20,500	343,066	-	363,566
Fire	90,672	139,411	1,462,562	-	1,692,645
Public works	120,877	229,680	1,172,337	6,210,015	7,732,909
Rescue	40,786	219,186	201,569	-	461,541
Transfer station	61,628	175,677	29,694	12,022	279,021
Parks and recreation	182,332	295,769	57,357	-	535,458
Library	43,629	74,742	-	8,767	127,138
Cemetery	175,099	-	-	-	175,099
Total General Capital Assets	1,171,149	4,215,076	3,300,630	6,255,010	14,941,865
Less: Accumulated Depreciation	-	(1,522,708)	(2,130,579)	(1,454,786)	(5,108,073)
Net General Capital Assets	<u>\$ 1,171,149</u>	<u>\$ 2,692,368</u>	<u>\$ 1,170,051</u>	<u>\$ 4,800,224</u>	<u>\$ 9,833,792</u>

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, 2018

	General Capital Assets 7/1/17	Additions	Deletions	General Capital Assets 6/30/18
Administration	\$ 3,537,110	\$ 37,378	\$ -	\$ 3,574,488
Police	352,889	52,550	(41,873)	363,566
Fire	1,688,870	13,775	(10,000)	1,692,645
Public works	7,442,106	290,803	-	7,732,909
Rescue	461,541	-	-	461,541
Transfer station	272,962	6,059	-	279,021
Parks and recreation	523,281	12,177	-	535,458
Library	127,138	-	-	127,138
Cemetery	175,099	-	-	175,099
Total General Capital Assets	14,580,996	412,742	(51,873)	14,941,865
Less: Accumulated Depreciation	<u>(4,561,750)</u>	<u>(594,694)</u>	<u>48,371</u>	<u>(5,108,073)</u>
Net General Capital Assets	<u>\$ 10,019,246</u>	<u>\$ (181,952)</u>	<u>\$ (3,502)</u>	<u>\$ 9,833,792</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, 2018, 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 17, 2019.

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, Maine'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 17, 2019

**NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED - DECEMBER 31, 2017**

**NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
AT DECEMBER 31, 2017**

TABLE OF CONTENTS:

INDEPENDENT AUDITORS' REPORT

STATEMENTS OF NET ASSETS

STATEMENT OF OPERATIONS

STATEMENTS OF CASH FLOWS

NOTES TO FINANCIAL STATEMENTS

DOUG MITCHELL, CPA

Certified Public Accountant and Consultant

96 Middle Road, Falmouth, ME 04105

Tel. (207) 210-1827

INDEPENDENT AUDITORS' REPORT:

TO: The Board of Trustees

NO. 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, 2017 and 2016, as listed in the table of contents. These financial statements are the 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, 2017 and 2016 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
Doug Mitchell, CPA

May 29, 2018

NORTH BERWICK WATER DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
YEAR ENDED DECEMBER 31, 2017

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 an 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 Assets (proprietary fund)
- Operating Statement and Changes in Equity Capital
- Cash Flows Statement

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	<u>2017</u>	<u>2016</u>
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,125,096	5,070,480
Less: Accumulated Depreciation	<u>(1,219,279)</u>	<u>(1,175,505)</u>
Net Utility Plant and equipment	<u>3,905,817</u>	<u>3,894,975</u>
CURRENT ASSETS		
Cash- operating	11,128	19,995
Investments- restricted reserves	509,769	462,176
Accounts Receivable	109,412	106,236
Prepayments	-	-
Total current assets	<u>630,309</u>	<u>588,407</u>
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	<u>24,541</u>	<u>27,005</u>
	<u>102,341</u>	<u>104,805</u>
TOTAL ASSETS	<u>\$ 4,638,467</u>	<u>\$ 4,588,187</u>
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	372	689
Accrued Expenses	3,256	3,063
Accrued Interest	3,378	7,376
Bonds- current portion	<u>86,600</u>	<u>84,200</u>
Total current liabilities	<u>93,606</u>	<u>95,328</u>
BONDED DEBT		
Bonds payable- long-term debt	<u>1,328,113</u>	<u>1,413,913</u>
TOTAL LIABILITIES	<u>1,421,719</u>	<u>1,509,241</u>
NET ASSETS:		
Unrestricted	597,644	474,992
Restricted for Debt service	128,000	128,000
Net Investment in plant	<u>2,491,104</u>	<u>2,475,954</u>
Total Equity Capital	<u>\$ 3,216,748</u>	<u>\$ 3,078,946</u>
LIABILITIES AND NET ASSETS	<u>\$ 4,638,467</u>	<u>\$ 4,588,187</u>

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

NORTH BERWICK WATER DISTRICT
OPERATING STATEMENT AND CHANGES IN EQUITY CAPITAL
YEARS ENDED DECEMBER 31,

	<u>2017</u>	<u>2016</u>
OPERATING REVENUES:		
<u>Water Sales</u>		
Metered - Residential	\$ 186,574	\$ 189,993
Metered - Commercial	32,501	29,876
Metered - Industrial	69,999	65,371
Public Authorities	15,064	14,821
Public fire protection	125,917	123,610
Private fire protection	19,722	19,284
Rental Income	38,228	37,114
Net Jobbing income & other revenue	6,286	15,115
Other revenue	37,051	17,339
Total Operating Revenues	<u>531,342</u>	<u>512,523</u>
OPERATING EXPENSES:		
Personnel costs	251,371	237,992
Power	15,199	14,865
Chemicals	6,629	6,956
Fuel for purchased power	2,889	1,951
Materials & supplies	6,046	5,435
Contractual services	15,061	19,143
Transportation	4,232	2,921
All insurances	11,838	10,557
Assessments	2,700	2,510
Other expenses	12,146	14,859
Depreciation	72,528	70,216
Total Operating Expenses	<u>400,639</u>	<u>387,405</u>
NET INCOME FROM OPERATIONS	130,703	125,118
NON-OPERATING INCOME		
Interest income	1,593	1,793
Interest expense on Bonds	(38,907)	(45,817)
Non-Utility Income	-	-
Amortization	(1,081)	(1,081)
Net Non-operating Income	<u>(38,395)</u>	<u>(45,105)</u>
NET INCOME (Agreed with F-4)	<u>\$ 92,308</u>	<u>\$ 80,013</u>
Contributions in aid of construction	45,494	5,864
FINAL NET INCOME	<u>\$ 137,802</u>	<u>\$ 85,877</u>
EQUITY:		
Beginning of Year	3,078,946	2,993,069
Net Income	\$ 137,802	\$ 85,877
End of Year	<u>\$ 3,216,748</u>	<u>\$ 3,078,946</u>

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

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 528,166	\$ 508,439
Payments to suppliers and vendors	(79,781)	(67,465)
Payments to Employees	(251,371)	(236,715)
	197,014	204,259
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	1,593	1,793
Net Increase in Deferred debits	0	(1,480)
Net cash provided by Non-capital financing activities	1,593	313
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	45,494	5,864
Purchases of capital assets	(83,369)	(23,216)
Interest payments	(39,798)	(45,503)
Bond principal payments	(83,400)	(81,868)
Bonds issued	0	0
Net cash provided by capital and financing activities	(159,992)	(143,642)
NET INCREASE (DECREASE) IN CASH	38,615	60,930
CASH- BEGINNING OF YEAR	482,282	421,352
CASH- END OF YEAR	\$ 520,897	\$ 482,282
 Reconciliation of Operating income to Net cash provided		
by Operating activities:		
Operating Income or (loss)	130,703	125,118
Adjustments to reconcile Operating Income to Net		
Cash provided by operating activities		
Depreciation and amortization	73,609	71,807
 Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(3,176)	(4,084)
(Increase) decrease in prepayments	0	11,486
(Decrease) increase in accrued interest	(3,998)	(314)
(Decrease) increase in other accruals	193	286
(Decrease) increase in accounts payable	(317)	(40)
Net cash provided by operating activities	197,014	204,259

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 infrastructure, wells and related waterworks system equipment.

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, 2016 and 2017, 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, 2017 and 2016. 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>12/31/16</u>	Year 2017	Year 2017	<u>12/31/17</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	0	304,669
Structures and Improvements	287,378	5,250	0	292,628
Wells and Springs	156,755	12,298	0	169,053
Pumping Equipment	100,400	3,060	0	103,460
Water Treatment Equipment	346,072	0	0	346,072
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	2,897,343	15,127	0	2,912,470
Services	204,345	5,432	0	209,777
Meters and Meter Installations	95,085	10,435	0	105,520
Hydrants	155,265	0	0	155,265
Office Furniture and Equipment	10,048	0	0	10,048
Transportation	68,127	24,446	-28,754	63,819
Stores Equipment	0	0	0	0
Tools, Shop and Garage Equipment	11,385	199	0	11,584
Laboratory Equipment	2,673	0		2,673
Power Operated Equipment	2,784	0		2,784
Miscellaneous Equipment	21,681	0		21,681
Route #9- Main Upgrade- CIP	0	7123	0	7,123
	<u>5,070,480</u>	<u>76,247</u>	<u>-28,754</u>	<u>5,125,096</u>
Less: accumulated depreciation	<u>(1,175,505)</u>	<u>\$ (72,528)</u>	<u>28,754</u>	<u>(1,219,279)</u>
Net Plant and Equipment	<u><u>3,894,975</u></u>			<u><u>3,905,817</u></u>
	<u>Year 2016</u>			<u>Year 2017</u>
Depreciation Expense				
Total depreciation per F-4	<u><u>\$ 70,216</u></u>			<u><u>\$ 72,528</u></u>

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

NOTE #3- LONG-TERM DEBT:

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

	<u>2017</u>	<u>2016</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.	\$ 211,894	\$ 229,551
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.	\$ 1,202,819	\$ 1,268,562
Total Bonds outstanding at End of year	<u>\$ 1,414,713</u>	<u>\$ 1,498,113</u>

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

Year 2017	0	83,400
Year 2018	85,099	85,099
Year 2019	86,098	86,098
Year 2020	87,288	87,288
Year 2021	88,674	88,674
Year 2022	90,244	90,244
Year 2023	93,057	93,057
Year 2024	94,639	94,639
Year 2025	96,357	96,357
Year 2026	96,357	96,357
Year 2027	99,657	99,657
Year 2028	102,167	102,167
Year 2029	106,457	106,457
Year 2030	92,800	92,800
Year 2031	97,000	97,000
Year 2032	102,200	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. Metered water sales to the District's largest industrial customer were as follows:

Fiscal year ended 12-31-2017; \$69,999
Fiscal year ended 12-31-2016; \$61,466

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2017

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, 2016 cash and deposits consisted of the following:

Category #1 - fully insured	\$ 250,000
Category #2	270,897
Category #3	-
Total balance at year end.	<u>\$ 520,897</u>

As of December 31, 2017 and 2016, all of the District's cash accounts were with one local bank.

NOTE 7- SUBSEQUENT EVENTS:

The District has evaluated subsequent events as of May 30th, 2018, with no events being found that would require disclosure.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2018



Proven Expertise and Integrity

NORTH BERWICK SANITARY DISTRICT

CONTENTS

DECEMBER 31, 2018

	PAGE
INDEPENDENT AUDITORS' REPORT	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS	4 - 8
<u>BASIC FINANCIAL STATEMENTS</u>	
GOVERNMENT-WIDE FINANCIAL STATEMENTS	
STATEMENT A - STATEMENT OF NET POSITION - PROPRIETARY FUNDS	9
STATEMENT B - STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION - PROPRIETARY FUNDS	10
STATEMENT C - STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS	11
NOTES TO FINANCIAL STATEMENTS	12 - 22
<u>FEDERAL COMPLIANCE</u>	
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 <i>GOVERNMENT AUDITING STANDARDS</i>	23 - 24



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, 2018, 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, 2018, 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 8 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 February 15, 2019, 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* in considering North Berwick Sanitary District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 15, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2018**

(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, 2018. 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 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 \$87,156 from \$2.17 million to \$2.08 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 – increased to a balance of \$245,244 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	<u>2018</u>	<u>2017</u>
Assets:		
Current Assets	\$ 368,456	\$ 388,911
Capital Assets	1,854,071	1,936,333
Total Assets	<u>2,222,527</u>	<u>2,325,244</u>
Liabilities:		
Current Liabilities	17,789	19,774
Long-term Debt Outstanding	121,833	135,409
Total Liabilities	<u>139,622</u>	<u>155,183</u>
Net Position:		
Net Investment in Capital Assets	1,720,789	1,789,397
Restricted	116,872	152,223
Unrestricted	245,244	228,441
Total Net Position	<u>\$ 2,082,905</u>	<u>\$ 2,170,061</u>

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

	<u>2018</u>	<u>2017</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 467,890	\$ 446,370
<i>General Revenues:</i>		
Miscellaneous	4,372	6,002
Total Revenues	<u>472,262</u>	<u>452,372</u>
Expenses		
Salaries and wages	209,150	202,747
Employee insurance	83,646	94,099
Liability insurance	16,778	16,561
Payroll taxes	16,220	15,706
Retirement plan	14,172	13,535
Employee training	564	300
Outside contract labor	19,401	22,245
Audit and consulting	3,675	3,675
Legal	663	110
Trustee compensation	3,280	2,980
Operational supplies	143	95
Office supplies and postage	3,524	2,583
Power and lights	26,858	24,242
Telephone and telemonitoring	4,931	4,677
Heating fuel	3,672	2,828
Automotive expenses	2,278	2,717
Repairs and maintenance	13,816	14,317
Sewer lien expense	912	741
Water meter readings	1,167	1,167
Miscellaneous	8,621	7,483
Depreciation	123,713	125,562
Nonoperating expenses	2,234	2,453
Total Expenses	<u>559,418</u>	<u>560,823</u>
Change in Net Position	(87,156)	(108,451)
Net Position - January 1	<u>2,170,061</u>	<u>2,278,512</u>
Net Position - December 31	<u>\$ 2,082,905</u>	<u>\$ 2,170,061</u>

Revenues and Expenses

Revenues for the District's activities increased by 4.40%, while total expenses decreased by .25%. The biggest reason for the increase in revenues was from charges for service. The biggest decreases in expenses were in insurance, outside contracted labor, automotive expenses, repairs and maintenance, depreciation and nonoperating expenses.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2018, the net book value of capital assets recorded by the District decreased by \$82,262. The decrease was due to current year additions of \$44,245 less current year deletions of \$2,794 and depreciation expense of \$123,713.

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

	<u>2018</u>	<u>2017</u>
Land	\$ 204,414	\$ 204,414
Sewer lines	1,302,895	1,337,188
Buildings and improvements	259,791	293,171
Machinery and equipment	47,889	57,331
Vehicles	39,082	43,968
Office furnishings	-	261
Total	<u>\$ 1,854,071</u>	<u>\$ 1,936,333</u>

Debt

At December 31, 2018, the District had \$133,282 in a bond outstanding versus \$146,936 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, 2018

ASSETS

Current assets:

Cash and cash equivalents	\$ 131,839
Investments	105,172
Accounts receivable (net of allowance for uncollectibles)	123,191
Prepaid items	8,254
Total current assets	<u>368,456</u>

Noncurrent assets:

Capital assets:

Land and other assets not being depreciated	204,414
Depreciable assets, net of accumulated depreciation	1,649,657
Total noncurrent assets	<u>1,854,071</u>

TOTAL ASSETS

\$ 2,222,527

LIABILITIES

Current liabilities:

Accrued expenses	\$ 3,105
Current portion of long-term obligations	14,684
Total current liabilities	<u>17,789</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bond payable	119,407
Accrued compensated absences	2,426
Total noncurrent liabilities	<u>121,833</u>

TOTAL LIABILITIES

139,622

NET POSITION

Net investment in capital assets	1,720,789
Restricted	116,872
Unrestricted	245,244
TOTAL NET POSITION	<u>2,082,905</u>

TOTAL LIABILITIES AND NET POSITION

\$ 2,222,527

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, 2018

OPERATING REVENUES	
User charges	\$ 466,500
Fees	1,390
Miscellaneous	2,672
TOTAL OPERATING REVENUES	<u>470,562</u>
OPERATING EXPENSES	
Salaries and wages	209,150
Employee insurance	83,646
Liability insurance	16,778
Payroll taxes	16,220
Retirement plan	14,172
Employee training	564
Outside contract labor	19,401
Audit and consulting	3,675
Legal	663
Trustee compensation	3,280
Operational supplies	143
Office supplies and postage	3,524
Power and lights	26,858
Telephone and telemonitoring	4,931
Heating fuel	3,672
Automotive expenses	2,278
Repairs and maintenance	13,816
Sewer lien expense	912
Water meter readings	1,167
Miscellaneous	8,621
Depreciation	123,713
TOTAL OPERATING EXPENSES	<u>557,184</u>
OPERATING INCOME (LOSS)	<u>(86,622)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	1,700
MMBB interest expense	(2,234)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(534)</u>
CHANGE IN NET POSITION	(87,156)
NET POSITION - JANUARY 1	<u>2,170,061</u>
NET POSITION - DECEMBER 31	<u>\$ 2,082,905</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, 2018

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 456,020
Other receipts	2,886
Payments to employees	(209,150)
Payments to suppliers	(226,627)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>23,129</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	1,700
Invested cash	(1,202)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>498</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(44,245)
Principal paid on capital debt	(13,654)
Accrued compensated absences	399
Interest paid on capital debt	(2,234)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(56,940)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(33,313)
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>165,152</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u><u>\$ 131,839</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (86,622)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	123,713
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(11,870)
(Increase) decrease in prepaid items	214
Increase (decrease) in accrued expenses	(2,306)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 23,129</u></u>

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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 No. 61.

Implementation of New Accounting Standards

During the year ended December 31, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 75, "*Accounting and Financial Reporting for Postemployment Benefits Other than Pensions.*" The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for all postemployment benefits (pensions and OPEB) with regard to providing decision-useful information, supporting assessments of accountability and interperiod equity, and creating additional transparency. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 81, "*Irrevocable Split-Interest Agreements*". The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

agreements in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 85, "Omnibus 2017." The objective of this Statement is to address practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits [OPEB]). Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 86, "Certain Debt Extinguishment Issues." The primary objective of this Statement is to improve consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement also improves accounting and financial reporting for prepaid insurance on debt that is extinguished and notes to financial statements for debt that is defeased in substance. 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. Nonoperating 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, 2018

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, 2018

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.

Receivables

Receivables include amounts due for sanitary user charges. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$123,191 for the year ended December 31, 2018. The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2018.

Prepaid Items

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

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, 2018

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 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, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Nonoperating 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, 2018, the District's deposits amounting to \$131,839 were comprised of bank deposits of \$148,132, which were all insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 31,260
Money market accounts	116,872
	<u>\$ 148,132</u>

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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, 2018, the District's investments of \$105,172 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, 2018, the District had the following investments and maturities:

Investment Type	Fair Value	N/A	< 1 Year	1 - 5 Years
Certificates of Deposits	\$ 105,172	\$ -	\$ -	\$ 105,172
	\$ 105,172	\$ -	\$ -	\$ 105,172

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, 2018

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2018:

	Balance, 1/1/18	Additions	Disposals	Balance, 12/31/18
<u>Non-depreciated assets:</u>				
Land	\$ 204,414	\$ -	\$ -	\$ 204,414
Total non-depreciated assets	<u>204,414</u>	<u>-</u>	<u>-</u>	<u>204,414</u>
<u>Depreciated assets:</u>				
Land improvements	373,542	-	-	373,542
Sewer lines	3,445,552	38,145	-	3,483,697
Buildings and improvements	3,679,133	-	-	3,679,133
Machinery and equipment	392,369	6,100	(3,853)	394,616
Vehicles	75,853	-	-	75,853
Office furnishings	10,297	-	-	10,297
	<u>7,976,746</u>	<u>44,245</u>	<u>(3,853)</u>	<u>8,017,138</u>
Less: accumulated depreciation	<u>(6,244,827)</u>	<u>(123,713)</u>	<u>1,059</u>	<u>(6,367,481)</u>
	<u>1,731,919</u>	<u>(79,468)</u>	<u>(2,794)</u>	<u>1,649,657</u>
Net capital assets	<u>\$ 1,936,333</u>	<u>\$ (79,468)</u>	<u>\$ (2,794)</u>	<u>\$ 1,854,071</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2018:

	Balance, 1/1/18	Additions	Deletions	Balance, 12/31/18	Current Portion
Bond payable	\$ 146,936	\$ -	\$ (13,654)	\$ 133,282	\$ 13,875
Accrued compensated absences	2,836	399	-	3,235	809
	<u>\$ 187,653</u>	<u>\$ 399</u>	<u>\$ (13,654)</u>	<u>\$ 136,517</u>	<u>\$ 14,684</u>

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

NOTE 4 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding bond payable:

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

\$ 133,282

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

	Principal	Interest	Total Debt Service
2019	\$ 13,875	\$ 2,843	\$ 16,718
2020	14,100	2,616	16,716
2021	14,328	2,385	16,713
2022	14,561	2,152	16,713
2023	14,796	1,914	16,710
2024-2028	61,622	5,442	67,064
	\$ 133,282	\$ 17,352	\$ 150,634

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending December 31, 2018 was \$2,453

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.

NOTE 5 - RESTRICTED NET POSITION

As of December 31, 2018, the District's restricted net position is made up of the following:

Equipment Replacement	\$ 1,118
Sludge	78,377
Paving	1,753
Truck Replacement	12,199
Capacity Expansion	15,570
Sewer Agreement	7,855
	\$ 116,872

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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 date. The District expended approximately \$14,172, \$13,535 and \$13,406 for the years ended December 31, 2018, 2017 and 2016, 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, 2018. 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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018

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, 2018, payments to Benchmark Communications for telecommunication services totaled \$432. Another Trustee is the owner of Owen Thyng and Sons Masonry and the company was paid \$2,960 in FY 2018.

NOTE 9 - COMPARATIVE DATA/RECLASSIFICATIONS

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the District's financial position and operations. Also, certain amounts presented in the prior year's data have been reclassified to be consistent with the current year's presentation.



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, 2018, 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 February 15, 2019.

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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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 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
February 15, 2019

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 6, 2019

**Town of North Berwick
Annual Town Meeting - April 6, 2019
Budget Committee Recommendations**

		Funding Source															
Art.		FY 2018-2019	FY 2019-2020								STATE REV.	EQUIP.	STATE	OTHER			
#	Object	WARRANT	WARRANT	TAXATION	EXCISE	DES	UNDES	MISC. FEES	SHARING	FUND	AID	FUNDS	TOTALS	Moved	Second	Vote	
		APPROVAL	REQUEST			SURPLUS	SURPLUS										
7	Fire Department	\$ 136,410.00	\$ 136,285.00	\$ 136,285.00									\$ 136,285.00	Maurice Dolbec	Julie Fernee	8-0	
8	CIP - Vehicle (pumper)	\$ 38,782.00	\$ 38,210.00	\$ 38,210.00									\$ 38,210.00	Maurice Dolbec	Julie Fernee	8-0	
9	CIP - Fire Tanker	\$ 26,296.00	\$ 25,963.00	\$ 25,963.00									\$ 25,963.00	Maurice Dolbec	Julie Fernee	8-0	
10	CIP- Fire Station Plan	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00									\$ 50,000.00	Maurice Dolbec	Julie Fernee	8-0	
11	Police Department	\$ 872,740.00	\$ 902,825.00	\$ 902,825.00									\$ 902,825.00	Maurice Dolbec	Cheryl Monkiewicz	9-0	
11	Animal Control	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00		\$ 10,000.00							\$ 20,000.00	Maurice Dolbec	Cheryl Monkiewicz	9-0	
12	CIP- Police Cruiser	\$ 39,250.00	\$ 39,600.00							\$ 39,600.00			\$ 39,600.00	Maurice Dolbec	Julie Fernee	9-0	
13	CIP - PD Computers		\$ 16,000.00				\$ 16,000.00						\$ 16,000.00	Maurice Dolbec	Julie Fernee	9-0	
14	Dispatch Services	\$ 87,400.00	\$ 100,000.00	\$ 89,400.00					\$ 10,600.00				\$ 100,000.00	Maurice Dolbec	Julie Fernee	10-0	
14	Hydrant Rental	\$ 126,400.00	\$ 126,400.00						\$ 126,400.00				\$ 126,400.00	Maurice Dolbec	Julie Fernee	10-0	
14	Street Lights	\$ 36,000.00	\$ 40,000.00	\$ 35,000.00			\$ 5,000.00						\$ 40,000.00	Maurice Dolbec	Julie Fernee	10-0	
15	Rescue Squad	\$ 269,808.00	\$ 270,220.00	\$ 270,220.00									\$ 270,220.00	Maurice Dolbec	Cheryl Monkiewicz	9-0	
16	CIP - Ambulance Fund	\$ 65,000.00	\$ 33,500.00				\$ 33,500.00						\$ 33,500.00	Maurice Dolbec	Julie Fernee	9-0	
17	Transfer Station	\$ 246,775.00	\$ 255,685.00	\$ 84,920.00			\$ 900.00	\$ 35,000.00				\$ 134,865.00	\$ 255,685.00	Maurice Dolbec	Julie Fernee	10-0	
18	General Public Works	\$ 108,900.00	\$ 114,725.00		\$ 114,725.00								\$ 114,725.00	Maurice Dolbec	Julie Fernee	7-0	
18	Public Works Salary	\$ 282,050.00	\$ 288,810.00		\$ 288,810.00								\$ 288,810.00	Maurice Dolbec	Julie Fernee	7-0	
18	Patch	\$ 2,500.00	\$ 2,500.00		\$ 2,500.00								\$ 2,500.00	Maurice Dolbec	Julie Fernee	7-0	
18	Winter Public Works	\$ 125,000.00	\$ 150,000.00	\$ 40,000.00	\$ 110,000.00								\$ 150,000.00	Maurice Dolbec	Julie Fernee	7-0	
19	Road Bond	\$ 109,090.00	\$ 107,480.00		\$ 107,480.00								\$ 107,480.00	Maurice Dolbec	Julie Fernee	7-0	
20	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00								\$ 5,000.00	Maurice Dolbec	Julie Fernee	7-0-1	
20	CIP - Road Capital	\$ 290,910.00	\$ 292,520.00		\$ 222,020.00						\$ 70,500.00		\$ 292,520.00	Maurice Dolbec	Julie Fernee	7-0-1	
21	CIP - Wheeler Fund	\$ 65,000.00	\$ 95,000.00				\$ 95,000.00						\$ 95,000.00	Maurice Dolbec	Julie Fernee	8-0	
22	CIP - Loader	\$ 28,670.00	\$ 28,670.00							\$ 28,670.00			\$ 28,670.00	Maurice Dolbec	Julie Fernee	8-0	
23	CIP - One Ton		\$ 85,000.00							\$ 85,000.00			\$ 85,000.00	Maurice Dolbec	Julie Fernee	8-0	
24	CIP - Sal/Sand Shed		\$ 40,000.00				\$ 40,000.00						\$ 40,000.00	Maurice Dolbec	Julie Fernee	8-0	
25	Board of Selectmen	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00									\$ 5,200.00	Maurice Dolbec	Stan Cowan	10-0	
25	Code Enforcement	\$ 28,075.00	\$ 29,035.00	\$ 29,035.00									\$ 29,035.00	Maurice Dolbec	Stan Cowan	10-0	
25	Code Enforcement Sal	\$ 65,410.00	\$ 67,045.00	\$ 5,545.00				\$ 61,500.00					\$ 67,045.00	Maurice Dolbec	Stan Cowan	10-0	
25	General Government	\$ 240,390.00	\$ 248,230.00	\$ 14,500.00				\$ 233,730.00					\$ 248,230.00	Maurice Dolbec	Stan Cowan	10-0	
25	Town Manager	\$ 40,900.00	\$ 42,210.00	\$ 42,210.00									\$ 42,210.00	Maurice Dolbec	Stan Cowan	10-0	
25	Town Manager Sal	\$ 105,215.00	\$ 107,845.00	\$ 107,845.00									\$ 107,845.00	Maurice Dolbec	Stan Cowan	10-0	
25	Town Office Salaries	\$ 173,047.00	\$ 177,380.00	\$ 177,380.00									\$ 177,380.00	Maurice Dolbec	Stan Cowan	10-0	
25	Update & Tax Equil.	\$ 58,000.00	\$ 59,650.00	\$ 59,650.00									\$ 59,650.00	Maurice Dolbec	Stan Cowan	10-0	
25	HRA Funds	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00									\$ 10,000.00	Maurice Dolbec	Stan Cowan	10-0	
26	Town Reports	\$ 5,000.00	\$ 5,500.00					\$ 5,500.00					\$ 5,500.00	Maurice Dolbec	Julie Fernee	10-0	
27	Debt - Municipal Bld.	\$ 95,915.00	\$ 95,915.00	\$ 95,915.00									\$ 95,915.00	Maurice Dolbec	Stan Cowan	10-0	
28	Insurance	\$ 108,250.00	\$ 110,000.00	\$ 110,000.00									\$ 110,000.00	Maurice Dolbec	Cheryl Monkiewicz	10-0	
28	Social Security	\$ 115,500.00	\$ 118,500.00	\$ 118,500.00									\$ 118,500.00	Maurice Dolbec	Cheryl Monkiewicz	10-0	
29	General Assistance	\$ 7,500.00	\$ 7,500.00			\$ 7,500.00							\$ 7,500.00	Maurice Dolbec	Julie Fernee	10-0	
30	Unanticipated Exp.	\$ 5,000.00	\$ 5,000.00			\$ 5,000.00							\$ 5,000.00	Maurice Dolbec	Julie Fernee	10-0	
31	Board of Appeals	\$ 3,000.00	\$ 2,000.00			\$ 2,000.00							\$ 2,000.00	Maurice Dolbec	Rebecca Reed	9-0-1	
31	Planning Bd	\$ 6,000.00	\$ 6,000.00			\$ 6,000.00							\$ 6,000.00	Maurice Dolbec	Rebecca Reed	9-0-1	
31	Con/Ag Commission	\$ 1,000.00	\$ 1,000.00			\$ 1,000.00							\$ 1,000.00	Maurice Dolbec	Rebecca Reed	9-0-1	

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 6, 2019

COUNTY OF YORK -- STATE OF MAINE

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

GREETINGS:

In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of North Berwick, qualified by law to vote in town affairs, to meet at the Noble High School in said Town of North Berwick on Saturday April 6, 2019 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, Street Design and Construction Ordinance, and approval of the Medical Marijuana Licensing Ordinance and Food Sovereignty 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 Patch	Sidewalks Animal Control	Parks and Recreation HRA Funds
Town Computer Account Funds	Mill Field Festival	Capital Improvement

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 9-0 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 2019/2020 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	\$850,000.00
Miscellaneous Fee Revenues	\$336,000.00
State Revenue Sharing	\$137,000.00
State Road Bond	\$70,500.00
Homestead Exemption Reimbursement	\$167,500.00
BETE Reimbursement	<u>\$1,700,000.00</u>
Total	\$3,261,000.00

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 9-0 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 9-0 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 4, 2019 Delinquent: October 5, 2019
Balance Due: May 1, 2020 Delinquent: May 2, 2020
Interest: 9.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 9-0 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>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Fire Department	\$136,410.00	\$136,285.00	-0.01%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$136,285.00,
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>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Pumper:	\$38,782.00	\$38,210.00	-1.45%

Note: This is the seventh 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 \$38,210.00,
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>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Tanker:	\$26,296.00	\$25,963.00	-1.28%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$25,963.00,
VOTE 8-0 IN FAVOR.

Note: This is the fourth 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 Improvement – New Fire Station Planning.**

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Fire Station Planning:	\$50,000.00	\$50,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$50,00.00,
VOTE 8-0 IN FAVOR.

ARTICLE 11: To see what sum the Town will vote to raise and/or appropriate for the **Police Department and Animal Control.**

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Police Department	\$872,740.00	\$902,825.00	3.45%
Animal Control	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>0.00%</u>
	\$892,740.00	\$922,825.00	3.37%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$922,825 WITH
\$10,000.00 FROM DESIGNATED FUND BALANCE, VOTE 9-0 IN FAVOR.

Article 12: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Police Cruiser.**

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Police Cruiser:	\$39,250.00	\$39,600.00	0.89%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$39,600.00 FROM
EQUIPMENT FUND, VOTE 9-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Police Department Computers	\$0.00	\$16,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$16,000.00 FROM
UNDESIGNATED FUND BALANCE, VOTE 9-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Street Lights	\$36,000.00	\$40,000.00	11.11%
Hydrant Rental	\$126,400.00	\$126,400.00	0.00%
Dispatch Services	<u>\$87,400.00</u>	<u>\$100,000.00</u>	<u>14.42%</u>
	\$249,800.00	\$266,400.00	6.65%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$266,400.00 WITH \$5,000.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Rescue Squad	\$269,808.00	\$270,220.00	0.15%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$270,220.00, VOTE 9-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Ambulance Fund	\$65,000.00	\$33,500.00	-54.96%

NOTE: At the April 7, 2018 Town Meeting, the Town approved the Purchase of the Replacement Ambulance Utilizing Reserve Account Balance and Designated Fund Balance with the Designated Fund Balance Amount to be Paid Back in Equal Amounts Over the Next 3 Years. Due to donation of the North Berwick Rescue Squad for the Ambulance, only a two year payment is required. This is the first of two payments.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$33,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 9-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Transfer Station	\$246,775.00	\$255,685.00	3.61%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$255,685.00 WITH \$134,865.00 FROM ENTERPRISE FUND AND \$900.00 FROM UNDESIGNATED FUND BALANCE. VOTE 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Winter Public Works	\$125,000.00	\$150,000.00	12.00%
General Public Works	\$108,900.00	\$114,725.00	5.35%
Patch	\$2,500.00	\$2,500.00	0.00%
Salaries	<u>\$282,050.00</u>	<u>\$288,810.00</u>	<u>2.40%</u>
	\$518,450.00	\$556,035.00	7.25%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$556,035.00, VOTE 7-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Road Bond:	\$109,090.00	\$107,480.00	-1.48%

Note: This is the seventh 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 \$107,480.00, VOTE 7-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Roads – Sidewalks CIP	\$5,000.00	\$5,000.00	0.00%
Roads - Capital	<u>\$290,910.00</u>	<u>\$292,520.00</u>	<u>0.55%</u>
	\$295,910.00	\$297,520.00	0.54%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$297,520.00,
VOTE 7-0-1 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Wheeler Fund:	\$65,000.00	\$95,000.00	46.15%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$95,000.00 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>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Loader:	\$28,670.00	\$28,670.00	0.00%

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

Note: This is the third 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 - One Ton**

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
CIP – One Ton	\$0.00	\$85,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$85,000.00 FROM EQUIPMENT FUND, VOTE 8-0 IN FAVOR.

ARTICLE 24: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Salt/Sand Shed**.

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
CIP: Salt/Sand Shed Repair	\$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 25: To see what sum the Town will vote to raise and/or appropriate for **General Government Expenses**.

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Administration	\$240,390.00	\$248,230.00	3.26%
Town Office Salaries	\$173,047.00	\$177,380.00	2.50%
HRA	\$10,000.00	\$10,000.00	0.00%
Board of Selectmen	\$5,200.00	\$5,200.00	0.00%
Code Enforcement Salary	\$65,410.00	\$67,045.00	2.50%
Code Enforcement Administration	\$28,075.00	\$29,035.00	3.42%
Tax Assessment	\$58,000.00	\$59,650.00	2.84%
Town Manager Salary	\$105,215.00	\$107,845.00	2.50%
Town Manager Administration	<u>\$40,900.00</u>	<u>\$42,210.00</u>	<u>3.20%</u>
	\$726,237.00	\$746,595.00	2.80%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$746,595.00, VOTE 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Town Reports	\$5,000.00	\$5,500.00	10.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$5,500.00,
VOTE 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</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 10-0 IN FAVOR.

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

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Insurance	\$108,850.00	\$110,000.00	1.06%
FICA For All Employees	<u>\$115,500.00</u>	<u>\$118,500.00</u>	<u>2.56%</u>
	\$223,750.00	\$228,500.00	2.12%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$228,500.00,
VOTE 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
General Assistance	\$7,500.00	\$7,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$7,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 10-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate to cover unanticipated expenses for the 2019 fiscal year.

	<u>2018/2019</u>	<u>2019/2020</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 10-0 IN FAVOR.

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

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Zoning Board of Appeals	\$3,000.00	\$2,000.00	-33.33%
Planning Board	\$6,000.00	\$6,000.00	0.00%
Conservation/Agricultural Comm.	\$1,000.00	\$1,000.00	0.00%
	\$10,000.00	\$9,000.00	-11.11%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$9,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 9-0-1 IN FAVOR.

ARTICLE 32: To see what sum the Town will vote to raise and/or appropriate for Maple Street Forest Project.

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Maple Street Forest Project	\$0.00	\$5,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$5,000.00 FROM IMPACT FEES. VOTE 9-0-1 IN FAVOR.

ARTICLE 33: To see what sum the Town will vote to raise and/or appropriate for the *Parks and Recreation.*

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Parks and Recreation Commission	\$84,650.00	\$86,735.00	2.46%
Community Center	\$22,845.00	\$23,865.00	4.46%
Mill Field Operation:	\$5,000.00	\$5,000.00	0.00%
Mill Field Festival	<u>\$5,000.00</u>	<u>\$5,000.00</u>	<u>0.00%</u>
	\$117,495.00	\$120,600.00	2.64%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$120,600.00 WITH \$5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 10-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate for *Capital Improvements – Community Center.*

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
CIP – Community Center	\$.00	\$10,300.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$10,300.00 WITH \$6,600.00 FROM UNDESIGNATED FUND BALANCE AND \$3,700.00 FROM IMPACT FEES. VOTE 10-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for the maintenance of *Municipal Cemeteries.*

	<u>2018/2019</u>	<u>2019/2020</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 9-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for *Cemeteries & Historical Society.*

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Maint. of Old and Vet. Cemeteries	\$8,000.00	\$10,000.00	25.00%
Oakwoods Meeting House	<u>\$3,815.00</u>	<u>\$3,600.00</u>	-5.64%
	\$11,815.00	\$13,600.00	15.11%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$13,600.00 WITH \$7,500.00 FROM UNDESIGNATED FUND BALANCE, VOTE 8-0 IN FAVOR.

ARTICLE 37: To see what sum the Town will vote to raise and/or appropriate for the *D.A. Hurd Library.*

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Library	\$243,000.00	\$252,750.00	3.99%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS \$252,750.00.
VOTE 10-0 IN FAVOR.

ARTICLE 38: To see what sum the Town will vote to raise and/or appropriate for *Social Services.*

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
Caring Unlimited	\$1,373.00	\$1,373.00	0.00%
Visiting Nurse Service	\$8,447.00	\$7,600.00	-10.03%
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%
SARSSM	\$500.00	\$500.00	0.00%
Lifeflight	\$500.00	\$500.00	0.00%
MPBN	\$100.00	\$100.00	0.00%
So. Me. Veterans Cemetery	\$1,000.00	\$1,000.00	0.00%
Seacoast Aids	<u>\$750.00</u>	<u>\$750.00</u>	<u>0.00%</u>
Total	\$18,820.00	\$17,973.00	-4.50%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

VOTE

Caring Unlimited	\$1,363.00	7-1 IN FAVOR
Visiting Nurse Service	\$7,600.00	7-1 IN FAVOR
York County Community Action	\$2,250.00	6-1-1 IN FAVOR
Southern Maine Agency on Aging	\$3,300.00	7-1 IN FAVOR
York Cty. Child Abuse	\$600.00	7-1 IN FAVOR
SARSSM	\$500.00	7-1 IN FAVOR
Lifeflight	\$500.00	8-0 IN FAVOR
MPBN	\$100.00	6-2 IN FAVOR
So. Me. Veteran's Cemetery	\$1,000.00	7-1 IN FAVOR
Seacoast Aids	<u>\$750.00</u>	6-2 IN FAVOR
Total	\$17,973.00	

ARTICLE 39: To see what sum the Town will raise and/or appropriate for funding outside agencies:

	<u>2018/2019</u>	<u>2019/2020</u>	<u>Inc/(Dec)</u>
American Legion	\$2,500.00	\$2,500.00	0.00%
Seacoast Shipyard	\$500.00	\$500.00	0.00%
Eastern Trail	\$0.00	3,500.00	new
So. Me. Regional Planning Comm.	<u>\$1,992.00</u>	<u>\$2,192.00</u>	<u>10.04%</u>
	\$4,992.00	\$8,692.00	74.11%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS

VOTE

American Legion	\$2,500.00	6-1-1 IN FAVOR
Seacoast Shipyard	\$500.00	7-1 IN FAVOR
Eastern Trail	\$3,500.00	7-1 IN FAVOR
So. Me. Regional Planning Comm.	<u>\$2,192.00</u>	7-1 IN FAVOR
Total	\$8,692.00	

ARTICLE 40: To see if the Town will vote to deposit the excess balance of the 2019 fiscal year Excise Tax and all unspent appropriated Excise Tax into the Equipment Fund.

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

ARTICLE 41: 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 9-0 IN FAVOR.

ARTICLE 42: 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 9-0 IN FAVOR.

ARTICLE 43: 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 10-0 IN FAVOR.

ARTICLE 44: 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 10-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 6, 2019 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 _____ day of March, A.D. Two Thousand and Nineteen.

Selectmen of North Berwick, Maine

Jonathan D. Hall, Chair

Wendy P. Cowan

Michael D. Johnson, Jr.

Michael D. Johnson, Sr.

Charles Galemmo

A true copy
Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March ____, 2019

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 Medical Marijuana Licensing Ordinance, Food Sovereignty Ordinance, amendments to the Zoning Ordinance and Street Design and Construction Ordinance. A copy of the Medical Marijuana Licensing Ordinance, Food Sovereignty Ordinance, amendments to the Zoning Ordinance and Street Design and Construction Ordinance 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

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