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Annual Report Town of North Berwick, Maine for the Fiscal Year beginning July 1, 2019 and ending June 30, 2020

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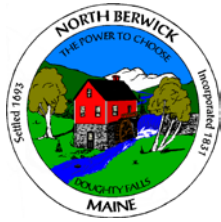
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ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



**FOR THE FISCAL YEAR BEGINNING JULY 1, 2019
AND ENDING JUNE 30, 2020**

AND THE

2021 BUDGET MEETING WARRANT

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DEDICATION

TOWN OF NORTH BERWICK EMPLOYEES

This past year brought the world into a realm that has not been experienced in many generations, in the form of a world-wide pandemic, which essentially shut down our country and the world at large. The Town of North Berwick was not exempt from the pandemic's reach.

Despite the challenges posed by this pandemic, the employees of the town continued to provide essential services to our residents, even risking their own and their families' health and safety. This is a testimony to the **CHARACTER, CALIBER AND COMMITMENT** of the Town's employees.

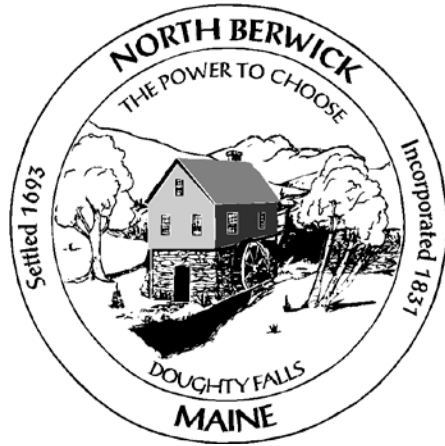
Even though schools, businesses, and industries were closed for a period of time to protect human lives, the Town was still charged with providing Police Protection, Fire Protection, Ambulance Services, Trash Disposal, and Road Maintenance, while also maintaining services for residents to register their cars, get a building permit, prepare for elections and receive answers to their questions.

Police, Fire, Rescue, Public Works and Transfer Station employees never stopped performing these services for our residents. Employees worked without complaint and even took on tasks that were not part of their typical duties in order to provide these essential services to residents. Parks and Recreation Staff developed innovative and creative ideas to provide recreational opportunities, especially for our young people, which in turn provided respite for their parents and caregivers.

Although the Town Office was closed for approximately four weeks due to the Governor's mandate, employees continued to work to provide services and plan for how to operate in a manner that would provide the best possible service, maintain some sense of normalcy and keep everyone safe in the process. Once able to re-open, the staff had a plan in place and greeted residents with the friendly smiles that everyone is accustomed to receiving, albeit behind plexiglass and face coverings.

The Board of Selectmen is therefore pleased to **DEDICATE** this year's Town Report to all the Town of North Berwick Employees, with sincere **THANKS** for a **JOB EXCEPTIONALLY WELL DONE!**

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



**FY2020 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2021

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Jonathan Hall, Elected to 2021
Michael Johnson, Jr., Elected to 2021
Michael Johnson, Sr., Elected to 2022
Wendy P. Cowan, Elected to 2022
Charles Galemmo, Elected to 2023

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

Astrida Schaeffer, Elected to 2021
Rebecca Hopper, Elected to 2022
Lynn Manley, Elected to 2023

CEMETARY TRUSTEES

Beverly Gray, Elected to 2021
Dale Clock, Elected to 2022
Peter Derby, Appointed to 2022
Melissa Pierce, Elected to 2023
Robert Glidden, Appointed to 2023

SANITARY DISTRICT TRUSTEES

Owen Thyng, Elected to 2021
Daniel Burbank, Elected to 2021
Jay Randall, Elected to 2022
John Randall, Jr., Elected to 2022
Maurice Dolbec, Elected to 2023

BUDGET COMMITTEE MEMBERS

Bruce Hackett, Elected to 2021
Gregg Drew, Elected to 2021
Jeremiah Johnson, Elected to 2021
Stan Cowan, Elected to 2021
Justin Dowling, Elected to 2022
Jamie Fenderson, Elected to 2022
Maurice Dolbec, Elected to 2022
Peter Derby, Elected to 2022
Rebecca Reed, Appointed to 2023
Julie Fernee, Elected to 2023
Daniel Baker, Elected to 2023
Christina Brown, Appointed to 2023

WATER DISTRICT TRUSTEES

Anita Johnson, Elected to 2021
Nelson Begin, Appointed to 2021
Julie Fernee, Elected to 2022
Carl L. Works, Elected to 2023
James Muthig, Elected to 2023

MODERATOR

Tim Kezar

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Jon Morse, Appointed to 2021
David Ballard, Appointed to 2021
Anne Whitten, Appointed to 2023
Geoffrey Aleva, Appointed to 2023
Scott Strynar, Appointed to 2022

Alternates:

Mark Cahoon, Appointed to 2021
Vacant, Appointed to 2023

PARKS AND RECREATION COMMITTEE

Amiee Metz-Jordan, Appointed to 2021
Dayna Mayrose, Appointed to 2021
Lincoln Harrison, Appointed to 2021
Laurienne Missud Martin, Appointed 2021
Kelsey Bilodeau, Appointed to 2021

Alternates:

Vacant, Appointed to 2021
Vacant, Appointed to 2021

HEALTH OFFICER

Roger Frechette

STATE OF MAINE ELECTED OFFICIALS

STATE REPRESENTATIVE

District 5

Beth O'Connor
92 Sullivan Street
Berwick, ME 03901
(207)-698-7899
Beth.Oconnor@legislature.maine.gov

STATE REPRESENTATIVE

District 6

Tiffany Roberts-Lovell
35 Buttonwood Road
South Berwick, ME 03908
(207)-210-3287
Tiffany.Roberts-
Lovell@legislature.maine.gov

STATE SENATOR

Joe Rafferty
49 Middle Road
Kennebunk, Maine 04043
(207)-590-9902
Joe.Rafferty@legislature.maine.gov

ZONING BOARD OF APPEALS

Todd Hoffman, Appointed to 2021
Tim Kezar, Appointed to 2021
Louis Thibodeau, Appointed to 2022
Gregg Drew, Appointed to 2022
Rebecca Reed, Appointed to 2023

Alternates:

Vacant, Appointed to 2021
Norman Clough, Appointed to 2023

CONSERVATION-AGRICULTURAL COMMISSION

William Houston, Appointed to 2021
Lynn Manley, Appointed to 2021
Qiana Qualls, Appointed to 2021
Jason Smith, Appointed to 2021
David Edwards, Appointed to 2021

CABLE T.V. REGULATORY COMMISSION

Nicholas Salata, Appointed to 2021

ADMINISTRATIVE OFFICIALS

TOWN MANAGER

Dwayne G. Morin

TOWN CLERK

Christine Dudley

ASSESSOR'S AGENT

Craig Skelton

**DEPUTY TREASURER/
WELFARE DIRECTOR**

Rebecca Carter

PUBLIC WORKS DEPARTMENT

Mike Dunn, Road Foreman

John Steves, II

Everett Smith

CODE ENFORCEMENT OFFICER

Roger Frechette

DEPUTY TOWN CLERK

Lisa Corcoran

POLICE DEPARTMENT

Stephen Peasley, Chief

Leo Harriman, Captain

Daniel Pelkey, Lieutenant

Robert Kearns, Sargeant

Jonathan Koelker, SRO

Brian Donahue

Patrick Roy

Robert Welch

Ashley Sargent

Wendi Daudelin, Secretary

Mary Kinney, Animal Control

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

Ryan Spuransky, Captain

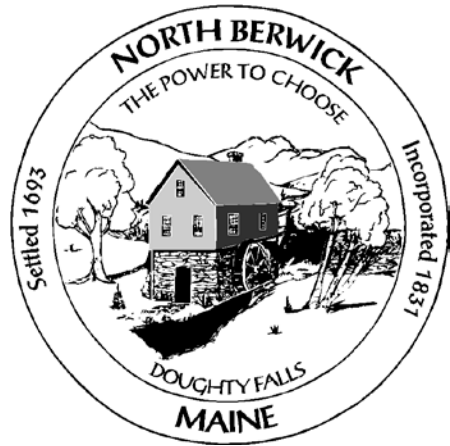
Jason Coffin, Lieutenant

Dan Dugal, Lieutenant

DEPUTY TAX COLLECTOR

Lisa Corcoran

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



**FY2020 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



This has been a year unlike any other faced by the town of North Berwick, and indeed the nation and world at large. I am sure I echo the sentiments of many in expressing my relief that the year 2020 is behind us. The advent of the Spring season, and the prospect of a new and hopefully better year ahead, brings much needed relief and a renewed sense of hope. On behalf of the Board of Selectmen, I would like to express my deepest gratitude to our town employees and first responders, whose selfless efforts and dedication have made it possible for the town of North Berwick to meet the extraordinary challenges posed by the pandemic. The Board would also like to acknowledge Town Manager Dwayne Morin, who needed to assume a variety of roles this year (including janitor, code enforcer, and treasurer) in addition to his usual duties. We appreciate his flexibility and leadership as we all navigate this unprecedented period of time.

Due to Covid 19 concerns, many operational changes were necessary this past year, with the goal of maintaining essential town services while minimizing the impact to citizens. The Board of Selectmen made the difficult decision to cancel the majority of town-wide events, including the traditional Memorial Day celebration, Mill Field Festival and the Summer Camp program. To help maintain some sense of normalcy during this trying year, Recreation Director Kristie Michaud proposed a comprehensive plan to offer summer mini-camps for children in grades K-7, at minimal cost to families, in order to provide a much-needed outlet for the town's youth population in a safe and well-supervised environment. The Board greatly appreciates the creative efforts of Director Michaud with this and other initiatives.

Based on real estate transactions within the town in recent months, North Berwick continues to be a highly-sought-after community. According to the 2019 Municipal Valuation Report released by the State of Maine, the town's overall tax value was \$605 million; in 2020, the town's valuation increased by 15.72%. All 29 towns in our area showed an increase in valuation, with North Berwick rated as the fourth highest growing community. Clearly, this area of the state is highly desirable. Accordingly, the town conducted an assessment review to better align property values within the town with this increased demand. Based on this information and in conjunction with the assessment review, the Board was able to set a new tax rate of 12.35% of valuation per thousand. This represented a \$.55 decrease in the tax rate from the previous year. As a result, approximately 75% of citizens saw little to no increase in their taxes. The lower tax rate provided the additional advantage of giving the town a comfortable overlay for unexpected expenses, a welcome benefit during these uncertain times.

This past year was also one of the busiest on record in terms of building within the town. In addition to new home construction, townspeople were clearly using Covid-restricted time at home to complete home improvement and/or building projects.

Despite the challenges posed by the pandemic, the Board was able to finalize planning for three major projects within the town: The Linscott Road Intersection Relocation Project, the Streetlight Conversion Project, and the Verizon Lease Agreement. The Board greatly appreciates the approval of voters at special town meetings in July and December 2019 authorizing the town to move forward with each of these important initiatives.

The Linscott Road Intersection Relocation Project has been a very time-intensive project involving not only a significant expenditure of time but also coordination with multiple State agencies. A Safety Assessment conducted by MDOT in the summer of 2019 determined that the current configuration of the intersection does not provide adequate visibility for vehicular traffic looking towards the village when exiting Linscott Road. To rectify this issue, various options were explored such as speed limit changes, intersection warning systems, realignment of the intersection and/or signalization of the intersection with smart signals. The town and the MDOT determined that the best course of action was to relocate the intersection easterly towards Wells to increase sight distance for vehicles exiting Linscott Road. The town was able to secure a State of Maine grant in the amount of \$215,000 to help mitigate costs. Completion of this project will significantly improve safety for those traveling through this intersection.

Another important initiative, the Streetlight Conversion Project, will provide the town with multiple benefits. Prior to 2013, towns were required to rent streetlights from their local electric company (in our case, Central Maine Power). This cost the town of North Berwick approximately \$30,000 annually. Due to legislation passed in 2013, towns were given the right to own, rather than rent, their streetlights. With voter approval, the Board authorized the replacement of current streetlights with new, town-owned and maintained state of the art LED fixtures, at an annual cost of approximately \$4000. By converting the town's 179 streetlights to LED bulbs, the town will realize energy and emissions savings as well as a cost savings of \$26,000 annually. This is clearly a "win-win" for the town, both economically and environmentally.

The Verizon Lease Agreement, approved by voters in December 2019, allows Verizon Wireless to install cellular antennas on the municipal building in order to increase cellular signals in the Village area. Verizon will lease space on the third floor of the building previously occupied by MSAD #60. This lease agreement will provide the town with \$18,000.00 per year in revenue.

The town continues to make progress on the Maple Street Forest Project, which will connect town-owned property with land owned by the Great Works Regional Land Trust. This important project, funded primarily through a Project Canopy grant, will provide miles of walking trails for all to enjoy, along with informational kiosks placed along the various routes highlighting important natural features. The Board would like to acknowledge the town's Conservation/Agricultural Commission for the design of the kiosks and informational signs for the project as well as brochures for those accessing the trails. Thanks to the generosity of the Parker family in granting an easement through their property, both parcels will be linked via an interconnected trail system. The Board greatly appreciates the efforts of the town crew in clearing and preparing the trails.

Another positive development for the town was the agreement to join the Eastern Trail Alliance. By entering into this agreement, the town will become part of a new trail design extending a 10.8-mile segment of the Eastern Trail through Kennebunk, across Wells and into North Berwick. The segment to be developed will become part of the East Coast Greenway, a 3,000-mile walking and biking trail that runs from Calais, Maine, to Key West, Florida. Thanks to funding from the Eastern Alliance, Pratt and Whitney, and a grant from the Municipal Partnership Initiative, this project will be completed at no cost to North Berwick taxpayers.

The Board is continuing to allocate funds related to the feasibility study for a new fire and rescue station. The proposed location of the station is on town-owned land on Lebanon Road, adjacent to the current Rescue building. The town will also continue to maintain the current fire station located within the Village.

As this fiscal year draws to a close, I would like to take this opportunity to express my personal thanks to my fellow Board members for their dedicated service to the town. As a Board, our highest priority has been the well-being of the citizens of North Berwick. This has been a challenging year for all of us, and we look forward to better times ahead. It has been an honor to serve the citizens of North Berwick.

Respectfully Submitted;

Wendy P. Covan,

Chair, Board of Selectmen



To the Citizens of North Berwick:

Well this year has been different than any other year. The year began with a booming economy, reduction in tax rate, and many projects and programs in place to provide a better quality of life that we enjoy here in North Berwick. All that came to a screeching halt in March of 2020 as the COVID-19 pandemic raged across the globe and forced the town to close our doors. When we eventually opened back up in May of 2020, we had to do so in a restrictive way to assist in stopping the spread of this deadly virus to our citizens.

The virus restrictions made the Town reconsider and change how we perform even the most menial tasks to provide the essential services and keep people safe. I want to thank the Board of Selectmen for their leadership role and to all the employees of the Town who worked, some risking their own personal health, to continue to provide the essential services in a most unusual environment.

Here are a few other highlights from the past fiscal year which covers the period from July 1, 2019 to June 30, 2020.

Highlights

Tax Rate: The tax rate decreased to \$12.35, which was a \$0.55 decrease from the previous year. The Town saw an increase in the municipal valuation of \$44,360,092.00. The Town portion of the tax rate decreased by \$103,155.84, the SAD #60 portion increased by \$233,812.00, and County Taxes increased by \$16,320.00 over the previous year.

Road Work: The Town accomplished the following road projects:

Valley Road: The Town paved the section of Valley Road from Oakwoods Road to Boyle/Ford Quint Road intersection

Dennett Road: The Town completed drainage improvements and then paved the section of Road from the Granite State gasline to the South Berwick Townline.

Bauneg Beg Hill Road: The Town completed the second phase of a two year project to repair Bauneg Beg Hill Road. This year, the Town made drainage improvements, rebuild approximately 600 feet of road and then paved the section of Bauneg Beg Hill Road from Hammond Road to the Sanford Townline.

Linscott Road Intersection Project: The Town has been working with the MDOT to provide for a safer intersection onto Wells Street for the past several years. The current intersection of Linscott Road and Wells Street is unsafe with sight distances less than 100 feet when looking to the west due to the bridge over the railroad tracks and the geometric design of Wells Street. The Town hired Sebago Technics and after performing the necessary engineering and safety reviews, it was determined that the best alternative was to relocate the intersection to provide increased sight distance from approximately 100 feet to 445 feet. The relocation will also have a positive effect on the mobility along the Route 9 corridor as well as for those vehicles entering or exiting from Linscott Road onto the Wells Street.

In order to accomplish this project, the town will acquire the Weaver property located at 192 Wells Street, and install a modular home for them on MDOT land located at 80 Wells Street as compensation for their property. The town will then deed land a portion of the Weaver parcel to the MDOT to increase their parcel of land located at the Linscott Road Intersection. The Town also submitted and was approved for a grant from the MDOT under the Municipal Partnership Initiative in the amount of \$215,000.00 to assist the town with this project.

LED Streetlights: Voters approved the funds necessary to purchase and convert the Town of North Berwick Streetlights to LED fixtures. Voters agreed with the Board of Selectmen that the cost savings, nearly \$26,000.00 a year and nearly \$450,00.00 dollars over the life of the streetlights, along with the energy and emissions savings is a deal that just could not be ignored. In December of 2019 Affinity LED Lighting, a local company founded in 2012 in Portsmouth, NH and currently headquartered in downtown Dover, NH, replaced the 183 streetlights.

I 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 (her husband Joey Fellows) and Paige and son Ethan (his wife Ally) whose unending love and support I truly cherish. I am truly blessed.

Respectfully submitted,

Dwayne G. Morin, Town Manager



In Memoriam

For the year July 1, 2019 through June 30, 2020

<u>Name</u>	<u>Age</u>	<u>Date</u>
McKinney, Patricia Ann	63	July 3, 2019
Thyng, Daren Millard	53	July 4, 2019
Clement, Nelson H.	78	July 9, 2019
Bolyard, Emma Lynn	24	July 22, 2019
Juliano, Franklin Edward	75	July 24, 2019
Walsh, Janice Eileen	70	August 11, 2019
Frasier, Nettie May	78	August 16, 2019
Dixon, Patience Angle	78	August 22, 2019
Lajoie, Rita M.	79	September 2, 2019
Durand, Rene Paul	78	September 5, 2019
Cofferen, Bessie Elizabeth	77	September 14, 2019
Hall, Bessie Vera	95	September 19, 2019
Macchia, Joseph V. Jr	58	September 21, 2019
Reusch, Virginia Louise	90	September 23, 2019
Holmes, Edward A.	98	October 5, 2019
Hilton, Rita Alice	85	October 12, 2019
Curran, Stephen James	69	October 30, 2019
Rondeau, Edith Elaine	67	October 31, 2019
Steves, Mary Elizabeth	102	November 6, 2019
Walsh, Daniel Edward	65	November 8, 2019
Wallingford, Carolyn Norma	75	November 15, 2019
Hitchings, Robert Eugene	85	November 25, 2019
Porter, Clare Marie	88	November 28, 2019
Ouellet, Yvette	96	December 8, 2019
Poole, Walter Robert Jr	88	December 10, 2019
Davis, Raymond Lawrence	73	December 25, 2019
Wilbur, Victoria R.	67	December 26, 2019
Fager, Vasiliki	95	December 27, 2019
Hatch, Elaine Ethel	84	January 31, 2020
Jones, Brenda Chase	64	February 2, 2020
Parker, Marjorie Priscilla	95	February 4, 2020
Dewitt, Dorothy	78	February 5, 2020
Boyd, Jane Louise	62	February 7, 2020
D'Agostino, Elizabeth Anne	96	February 8, 2020
Parker, George Eldridge	89	February 17, 2020

<u>Name</u>	<u>Age</u>	<u>Date</u>
Lachance, Raoul L.	94	February 23, 2020
Lagerholm, Earl Edward Jr.	62	March 7, 2020
Tobey, Anita H.	87	March 17, 2020
Wilson, David Charles Sr	80	March 26, 2020
Burk, Andrée Sabourin	80	April 5, 2020
Waldie, Shawn Patrick	39	April 22, 2020
Normand, Roger Maurice	76	April 30, 2020
Agar, Raymond K.	91	May 15, 2020
Arnaudin, Carole P.	77	May 15, 2020
Normand, Patricia Louise	81	May 19, 2020
Morris, Irene L.	87	June 3, 2020
James, Donna Rae	76	June 12, 2020
Camden, Donald J. Sr	87	June, 16, 2020
Day, Lynn Richard	74	June 21, 2020

Inland Fisheries and Wildlife

Hunting / Fishing Licenses	193
Boats Registered	155
ATVs Registered	166
Snowmobiles Registered	157

Dog Licenses

Males	32
Females	15
Neutered Males	272
Spayed Females	272

Vitals Statistics

Births	24
Marriage Licenses issued	35

Voter Registration

New Voters	241
Active Registered Voters	3887

Elections

November 15, 2019	State Referendum	353 ballots cast
March 3, 2020	Presidential Preference Primary/ State Referendum	1373 ballots cast

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



To The Citizens of North Berwick:

Thank you to the citizens of North Berwick for all your support and with yet another passing year 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 500 calls for service from July 1, 2019 to June 30, 2020.

North Berwick Rescue currently has a roster of 30 per diem employees that are 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 work in this great community. Even with a roster of 30 personnel the schedule still has its challenges due to many competing demands that our employees have, but we have strengthened our mutual aid agreements and always ensure the town is covered. North Berwick as a community continues to grow and so does the demand for EMS service, with 500 calls this past fiscal year, that number represents an increase in 15 emergency responses over the previous fiscal year, and that number doesn't include the multiple times we had 2 or 3 calls at a time where a neighboring town has had to help us through our mutual aid agreements. In the future as we continue to grow as a service and a community we may look to add more staff to cover multiple trucks to meet the demand. Simply, we are a busy service for a small town and the demand for our services continues to grow, and we need to continue to support our employees to retain them and recruit new ones.

When the COVID-19 Pandemic hit late last fiscal year, North Berwick Rescue was ready and worked with all our local, county, state and federal partners to ensure we had the resources and personal protective equipment to keep our crews safe while providing the Emergency Medical Care the townspeople deserve and expect. At present, North Berwick continues to be at the forefront of responding to COVID-19 along with our partners throughout York County and the State of Maine and will continue through until all work with vaccination efforts is completed.

In closing, the Town of North Berwick and its residents has been very supportive in helping us and we appreciate all the support and we look forward to another great year!

If there are ever any questions or concerns please give us a call on our business line in the office at (207) 676-9417 and for any emergency remember to call 911 for the quickest and most prompt response.

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

Report of the
POLICE DEPARTMENT



To The Citizens of North Berwick:

Over the past year the police department has seen some changes. Lieutenant James Moulton retired in April after a 30- year career with the North Berwick Police Department. Lt. Moulton had an exemplary work ethic and was very dedicated to the Town. He will certainly be missed! Filling the vacancy left by Lt. Moulton I am happy to report that, Patrolman Daniel Pelkey was promoted to Lieutenant. Dan is now the police department's second in command as well as the lead investigator. I am confident he will fill the role nicely. Congratulations "Lieutenant Dan"! To fill the vacancy in the patrol staff we hired Ashley Sargent. Officer Sargent is a full-time certified officer with 7 years experience with another police agency. Officer Sargent is a certified School Resource Officer and has several other specialized trainings. Last but not least we added Robert Landrigan to our reserve force. Officer Landrigan has already showed he is a dedicated officer and a great addition to our department.

This past year we saw Covid-19 take our town and the world by surprise. This certainly impacted all of us and some much more seriously than others. I would like to thank all of our town's First Responders who continued to answer the calls as they came in helping our residents in need. I would also like to thank all of our town's employees who worked diligently to keep our town running as smoothly as possible. Lastly, I would like to thank all of our residents and businesses in town who have performed numerous acts of kindness over this past year, helping each other get through this trying time. This is the core of what makes North Berwick the wonderful place it is.

Below is a summary of some of the calls handled over the past fiscal year. On behalf of the men and women of the North Berwick Police Department I would like to thank you for continued support.

Criminal Trespass	29	Assist Rescue	282	Bomb Scare	1
Disorderly Disturbance	45	Domestic Dispute	37	Assist Citizen	303
Theft/Fraud/Forgery	66	Assaults	14	Found/Lost Property	41
Parking Violation	24	Harassment	59	Assist Other	148
M/V Complaints	149	M/V Crash PD	102	M/V Crash PI	38
Sex Offenses	11	Warrant Arrest	17	Suicide	1
Burglary	11	Civil Disputes	7	Property Checks	4333
Suspicious Activity	196	Assist Fire	34	Burglar Alarms	91
Drug Offenses	19	Vandalism	15	Threatening	21
Motor Vehicle Stops	1615	Emotional Disturbed	47		

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 2019 - June 2020:

Electrical Fire	4	Fire/smoke alarms	19
Assist other NB agency	33	Structure Fires	7
Carbon Monoxide calls	11	Hazardous Materials	1
Chimney Fires	0	Misc./Public Assist	15
Wires Down	18	Investigations	12
Grass/Brush/Woods	0	Equipment Fire	1
Motor Vehicle Accidents	37	Tree Down	24
Vehicle Fire	2		
Mutual Aid	44	TOTAL CALLS	235

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 27

Building Permits Issued:

Single Family Homes	30	Decks	13
Accessory Dwellings	14	Swim Pools	5
Garages/Barns/Sheds	24	Replacement Home	4
Remodels	10	Sign	1
Additions	3	Miscellaneous	12
Piers, Docks	0	<u>Commercial Building</u>	<u>2</u>
		Total	118

Plumbing Permits Issued: 78

Electrical Permits issued: 72

Total Value \$8,828,324.00

Total Permit Revenue \$74,292.41

Impact Fees Received:

Recreational Impact Fees **\$24,999.98**

Open Space Impact Fees **\$12,500.02**

Respectfully submitted,

Roger Frechette

Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

During the fiscal year 2020, General Assistance was granted to the citizens of North Berwick in the amount of \$673.86. The majority of this assistance was for heat. Other forms of assistance included rent, electricity, and gas. The State of Maine reimbursed the Town of North Berwick \$223.27 of the total expended. General Assistance is expended in the form of Purchase Orders to the vendors. No actual money is given 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, and work search requirements.

Applicants are sometimes referred to other agencies such as York County Community Action Corp. for heating and electrical assistance and Job Service for employment. Some applicants take advantage of the “aspire” program, run by the Department of Human Services, to gain new job skills and further their education.

If a person expects to return for future assistance, in most cases, he or she must prove they have been job hunting. 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 extremely grateful for the help in their time of need and hope that the day will come when they can reciprocate and help others.

Respectfully submitted,

Rebecca Carter

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, 2019 there were several hundred field inspections and property valuation reviews. Those adjustments recognized lot splits and land line adjustments as well as 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 indicated sale prices of homes continue to rise. In order that the town not be subject to adjustments to revenue sharing, adjustments were applied to the property valuation software bringing assessments to a level that allowed us to certify 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, CMA
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 just keeps getting busier and busier. There is so much to do there from basketball, using the Rebound Wall, enjoying the playgrounds, walking the trails, flying a kite, riding your bike around the parking lot or even having a picnic under the pavilion. We see many people of all ages enjoying the beautiful facilities and doing so many different activities. 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. I often go out and speak to people using the facilities and am amazed at how many visitors are from other towns. They tell me this is their favorite park to visit. If you haven't checked everything out, come on by.

Summer Camp in North Berwick was a tremendous success with 85 campers signing up. We tried some new themes and activities and went on all the favorite field trips. This program is very successful every year. We enjoyed another "Hero Day" to our calendar and had the NB Police, Fire and Rescue Departments come to camp along with some of our current military members and some of our cherished veterans. They talked to the campers about what they do, told some stories, gave some demos and even allowed the campers to go inside their vehicles to check them out. What a fun and special time for all of us. We are hoping to continue to have this special day every year at camp.

The Parks & Recreation department continues to do our annual events such as the Mill Field Festival, Halloween Howler and the Tree Lighting. I also answered 170+ Santa letters that came in from the Tree Lighting 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. Unfortunately, we had to cancel the Easter Egg Hunt and the "A Day in the Park 5K Race" due to the Covid-19 pandemic.

We continue to support the following programs: N.B.A.A. Baseball & Softball, Noble Travel Soccer, NB Run Club, Kids Yoga and other enrichment programs along with our own programs such as: summer camp and our large fall soccer program. That program has an average of 140+ players on 14-16 teams each year and is enjoyed by kids ranging from pre-school to 6th grade. Thank you to ALL of the coaches and volunteers who make the program such a success.

The Senior Citizens enjoyed their “Pot Luck Lunches” the second Monday of each month from September through January. Our senior citizens are precious to us so it had to stop due to the Covid Pandemic. They are always a lot of fun and they sure can cook. All ages are welcome so come join us! We are always trying to plan some trips so if you have any ideas please contact us.

Thank you to all of the folks who volunteer and/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 my husband Ray, daughter Nikki and 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 Dept Facebook page.

Respectfully submitted,

Kristie L. Michaud, Parks & Recreation Director

Report of the  _____ 
ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals heard 1 appeal during during the period July 1, 2018 to June 30, 2019.

August 19, 2019 Richard and Janet Hooke Map 6 Lot 54
Approved Single Family Dwelling Setback Variance

March 23, 2020 Jeffrey Janousek Map 3 Lot 14
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, Norman Clough and Tim Kezar.

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

Report of the
PLANNING BOARD



To the Citizens of North Berwick:

The Planning Board continues the active review of projects including subdivisions and conditional use permits.

The Board's intention when time permits is to review the comprehensive plan and present pertinent ordinance changes based on the comprehensive plan and resident requests. The intent of the potential changes are to simplify the zoning process and potentially allow for controlled growth in town. The board looks forward to working with the Selectmen to provide a common path for 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 their time to assist the Town with this important service; Matthew Qualls, Vice Chair, David Ballard John Morse, Ann Whitten, and Scott Strynar. I also want to especially thank the efforts of Susan Neihoff our stenographer.

Respectfully submitted,

Geoffrey Alena, Chairman Planning Board



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	656.37 Tons
Total to Pine Tree/Casella:	656.37 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2019 to June 30, 2020:

Demolition Debris	153.60 Tons	Shingles	8.16 Tons
Scrap metal	93.73 Tons	TV's & monitors	3.24 Tons
Returnables	114,640 Returns	Income Generated	26,313.00
Single Stream*	235.26 Tons	*Paper, cardboard, plastics, steel, tin,	
Clothes	39.20 Tons	aluminum and glass	

In addition, in September, 2019, the Town held it's Annual Hazardous Waste Day inconjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

The Town has 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 19	\$234,749.66	Disposal(Pinetree)	\$47,941.86
Bags	\$117,410.00	Transportation (Oceanside)	\$27,589.08
Recycling Bins	\$250.00	Hazardous Waste Day	\$10,999.68
Misc.	\$6,323.73	Bag Purchase	\$12,598.00
Interest Income	<u>\$228.71</u>	Misc.	<u>\$10,823.85</u>
Subtotal	\$358,962.10	Subtotal	\$109,952.47

Balance profit/(loss) \$249,009.63

Respectfully submitted,

Richard Anderson, Supervisor



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'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.

To say that 2019-20 was a strange year is an understatement. As we continue to hide behind our masks and social distance, the D.A. Hurd Library staff has made every effort to adapt our usual services and special programming to COVID-19 restrictions and guidelines. We currently offer curbside pick-up, as well as walk-through browsing and computer use for 30 minutes by appointment.

Despite health restrictions that hampered regular library activities, the library staff has worked hard to develop creative ways to engage our patrons and remain an integral part of the community. We have continued collaborative efforts with the TriTown Bookmobile, MSAD#60, and the Berwick & South Berwick Public Libraries. This past year was one of professional growth and exploration resulting in our offering the following programs, some through our social media presence:

- A monthly non-fiction book discussion group via Zoom
- Reading challenges hosted on the Beanstack platform
- Weekly recipe exchange, including cooking videos created by a friend of the library
- Summer & winter stargazing with Southworth Planetarium
- Chalk the Walk at the library
- Lighted Jack-o-Lantern display at the library and Halloween craft bags-to-go
- Thanksgiving craft bags-to-go; extras offered to the food pantry
- Food & Coat drive to benefit the local food pantry (3 van loads full)
- Toy drive to support the efforts of the local police and churches
- December/Holiday craft bags-to-go
- Cookie decorating supplies to pick up and take home (with support from Hannaford)
- 12 days of Holiday Cookies, a social media program
- Movie Night surprise bundles
- Summer Reading for kids

- Disguise a Gingerbread character, a make & take project
- Where is Percival Moose? Do you recognize town landmarks?
- Surprise Book Bundles
- Informal monthly book chats on Zoom

Generous gifts and grants allowed us to:

- Insert a gas fireplace in the second of the original brick hearth spaces in our living room
- Offer discounted admission passes to 8 regional museums
- Offer reading incentive/tracking programs through Beanstack, an online platform for creating, promoting, participating in, and gaining insights from reading challenges.
- Upgrade our WiFi router to provide a better connection (available 24/7), particularly outside the building and downstairs.

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.

Respectfully submitted,

Beth Sweet

Library Director

Report of the  _____ 
AGRICULTURAL AND CONSERVATION COMMISSION

To the Citizens of North Berwick:

What a strange year it has been. The Agricultural Conservation Committee has been largely inactive during this unprecedented time. We hope that while we as a community have been navigating the current events; many of you have had time to turn inward and find what is really important to you. We hope you have had time to explore the wild in our neighborhoods. We hope you have focused on what makes our town such a special place. As we come back to a new normal it is our hope that the Committee can resume our work to strengthen North Berwick's agricultural heritage and continue with conservation of our natural resources and outdoor spaces. If you have passions, concerns and a willingness to help- please reach out. New ideas, new perspectives and new drives are vital as we go forward.

Respectfully Submitted,

William Houston, Chair

Report of the  
S.A.D. #60 SUPERINTENDENT

Dear Noble Community Members,

It is an honor to have this opportunity to address the residents of the Noble community in my first Annual Report as Superintendent of Schools of MSAD #60. This report will provide an overall view of the District as well as highlight some of the many positive things that are happening with our students. Although this has been a year full of unanticipated events, our District remains vibrant and strong.

We did bid a fond farewell to Superintendent Steve Connolly who retired in June after seven and a half years serving the community of MSAD #60. We appreciate his dedication to our students and staff.

The year has brought many challenges, not just in the larger community, but also within the walls of the District's schools. The pandemic has had an immense impact but in meeting those challenges we found opportunities to make our schools a strong place for student learning.

In response to the myriad of complexities created by the COVID 19 Pandemic, Health and Safety Guidelines were developed by the Maine Center for Disease Control and Department of Health and Human Services. The guidelines provided school districts across the State of Maine with six very specific practices that needed to be followed in order to safely reopen schools in the Fall of 2020. Of these six guidelines, social distancing, proved to have the largest impact on our ability to return all students to in-person learning on a full time basis. In order to adhere to this specific guideline, space within school settings was pushed to the limits and elementary grade level building shifts needed to occur across the District. That created a "trickle up" effect at the upper levels. It was not possible to accommodate each grade level in a school building at the same time while following the social distancing guidelines. In response to that fact, a hybrid model was developed and implemented to allow specific grade levels to have specific days for in-person learning and we have been successful in keeping our schools open.

As a result of the pandemic, the District received monetary support from the Federal Government to be used following strict criteria which included adherence to the Health and Safety Guidelines. These funds benefitted the district positively and enriched the learning of students. Funds could not cover anything already included in the Fiscal Year 2021 District Budget and needed to address health and safety, remote learning, and educational recovery. Personal Protective Equipment for students and staff, technology upgrades to allow remote and in-person learning to occur simultaneously, facilities upgrades to mitigate transmission of COVID 19, structures to support learning outside the walls of school, furniture to address social distancing, and vans for distribution of food are some examples of how the funds supported the safe return to school for our students and staff.

Looking ahead there are lingering challenges as a result of the Pandemic; all of which create significant financial impact on the Fiscal Year 2022 School Budget. They are as follows:

State Subsidy: MSAD #60 will have a loss of \$367,211 in state subsidy for Fiscal Year 2022.

School Nutrition: Due to a Federal mandate, MSAD #60 has been providing meals to all students at no charge this year. School Nutrition is currently running at a loss each day. MSAD #60 anticipates a \$500,000 deficit for Fiscal Year 2022. Approximately \$102,000 will be covered by the district budget and \$400,000 will need to come from Federal funding sources. **UPDATE: Due to changes at federal level we anticipate the deficit for Fiscal Year 2022 to be \$400,000 and \$102,000 will no longer be reflected in the school budget.**

Facilities: During the 2019-2020 school year MSAD #60 received a grant totaling \$1,069,516 to install sprinkler systems at Hanson School, North Berwick Elementary School, and Hussey School and for asbestos abatement at Noble Middle School.

Estimated costs to complete the projects were 1.8 million dollars. The remaining expenses of the projects were approved as a ten year bond repayment by the voters in a July vote. Final bids for the projects came in approximately \$500,000 over that amount. The projects are absolutely necessary and because of the significant State Grant funding it is prudent for us to come up with the overage to complete the work.

Facilities: Additions to elementary schools in all three towns are in the planning stages. The current estimate is for \$100,000 in payment to engineers and architects for the new project development in Fiscal Year 2022. There will be a public vote in November of 2021 to get voter approval to move forward with these very necessary projects.

We have many things ahead of us for the Fiscal Year 2022. Despite the unprecedented challenges created by the COVID-19 Pandemic our strengths remain. We have active and engaged students, committed teachers and staff, dedicated administrators, innovative programming, well cared for facilities, and a community committed to high quality education.

Thank you for your support in making NOBLE a great place for our students!

Sincerely,

Audra Beauvais
Superintendent of Schools



NOBLE
NORTH BERWICK | BERWICK | LEBANON



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Tiffany D. Roberts

35 Buttonwood Road
South Berwick, ME 03908
Residence: (207) 210-3287

Tiffany.Roberts@legislature.maine.gov

Dear Neighbors,

Thank you for the opportunity to continue to represent the people of North Berwick in the 130th Legislature. It is truly an honor to serve our community.

This new legislative session will look very different from any other because of the continuing COVID-19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work will take place remotely, with both legislators and the public participating via the internet. We are determined, however, to continue to do our work for the people of Maine in spite of the difficulties caused by the pandemic.

Our major work in the upcoming session will be the creation of a two-year balanced budget, and we are proud of the work we have done together so far.

Another critical area of work will be to get Maine's economy back on its feet as things return to normal as we move out of the pandemic. Important steps in this direction will include making sure our workforce is properly trained for the new economy, improving access to broadband and improving our roads and bridges. We will also need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

In addition to our COVID-19 efforts, we will be looking at ways to deal with other long-standing problems, such as the ongoing opioid crisis, taking steps to reduce global warming and climate change and making healthcare more affordable and more accessible.

This year, I am proud to serve as House chair of the Joint Standing Committee on Innovation, Development, Economic Advancement and Business. In this committee, we will tackle a multitude of policy issues from consumer protection to product marketing to economic planning and development.

In these challenging times, I would like to encourage you to reach out to me if I can be of any help to you and your family, or if you want to discuss any legislation. I fully welcome your questions and feedback. My email is Tiffany.Roberts@legislature.maine.gov, and 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 D. Roberts
State Representative

[District 6: Part of North Berwick and part of South Berwick](#)



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1440
TTY: (207) 287-4469

Beth A. O'Connor

66 Pine Hill
Berwick ME 03901
Cell: (207) 289-9047

Beth.OConnor@legislature.maine.gov

March 2021

Town of North Berwick
21 Main Street
North Berwick, ME 03906

Dear Friends and Neighbors,

It has been a pleasure to serve the residents of House District 5 in the Maine Legislature. I am honored that you have entrusted me again with this responsibility.

Due to the COVID-19 pandemic, the second session of the 129th Legislature adjourned *Sine Die* on March 17, 2020. We opened the 130th Legislature on December 2nd and in an effort to ensure compliance with Governor Mills executive orders, the *Swearing In* was held at the Augusta Civic Center instead of the chambers in the State House.

This session our biggest priority is the biennial budget with which we're facing an impending budget shortfall approaching \$1 billion over the next three years. Difficult decisions have to be made for prioritizing resources to make ends meet, while not placing the burden of the Governors decisions on our towns.

I encourage you to actively participate in your state government. Phone calls and letters are always a welcome avenue for providing feedback. This session, with the increased utilization in remote meetings and hearings, happenings in Augusta are now even more accessible. Using the homepage of the Maine Legislature: Legislature.Maine.Gov, you will find access to Zoom meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

To join my weekly eNewsletter featuring current state news, please contact me at Beth.OConnor@legislature.maine.gov and I will happily add you to my distribution.

Again, thank you for giving me the honor of serving you in Augusta and may you all have a safe and healthy 2021.

Sincerely,

Beth O'Connor
State Representative

House District 5 Berwick & North Berwick (part)



Senator Joe Rafferty
3 State House Station
Augusta, ME 04333-0003
Office (207) 287-1515
Joe.Rafferty@legislature.maine.gov

Dear Friends,

Thank you for electing me as your State Senator. Being your voice in the State House is the responsibility of a lifetime, and I am honored to have this opportunity.

This past year, Mainers have faced challenges that we could have never imagined. We have confronted a global pandemic, an economic crisis, and mass unemployment, all while trying to go about our day-to-day lives to the best of our abilities. Unfortunately, these challenging times have not yet passed us by. Even though we see the light at the end of the tunnel with the rollout of the COVID-19 vaccines, I encourage everyone to stay strong and do their part now to slow the spread of the virus, prevent further loss of life, and help our economy recover.

In the Legislature, I have been appointed to serve as Chair of the Labor and Housing Committee, and I will also serve on the Education and Cultural Affairs Committee. I am looking forward to taking my experience as an educator and union leader and applying it to my work in Augusta. I will keep fighting for the things all Mainers seek: a living wage, access to affordable health care, and a stable future for their children – no matter what path they choose in life.

As with everything else in our lives, the way we will do our work in the Legislature will also be unusual for a while longer. We will be doing much of it virtually, and only convening all-together in person when it's necessary. Our committee hearings and meetings will all be live-streamed and recorded, and can be seen online at www.legislature.maine.gov. In addition, Mainers will be able to participate and testify in these meetings live on camera or by calling into 1-800 numbers. I will make sure that even during these unusual times, the public always has ample access to see our work and to add their voices to the process.

I also want to remind you that I am here as a resource for you or your family. Whether you have an issue with your unemployment benefits, need to contact a state agency or just have a question or comment, don't hesitate to reach out. You can send me an email at Joe.Rafferty@legislature.maine.gov or call my office at (207) 287-1515.

I know these are still difficult times, but we will get through them and on to brighter days soon.

Sincerely,

Senator Joe Rafferty



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Dear Friends:

When I took the oath of office as Maine's 75th governor, I never imagined that we would face a deadly pandemic. But that is our reality, and it is my responsibility to guide our state through this time, to keep Maine people safe and healthy, and to put our economy on a path to recovery.

COVID-19 has wreaked havoc on our national economy, dealing heavy losses to businesses of all sizes, and leaving millions of people unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. Since the arrival of the first vaccines in December 2020, we have been working to get as many shots into the arms of Maine people as quickly and efficiently as possible.

While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up. In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. We also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge to be a stronger, better state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.

Please take care,

Janet T. Mills
Governor

P.S. For the latest information and guidance on Maine's response to COVID-19, as well as resources for assistance during this time, please visit www.maine.gov/covid19/.

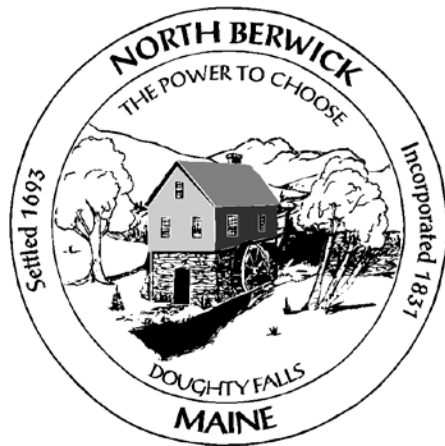
PHONE: (207) 287-3531 (Voice)

888-577-6690 (TTY)

FAX: (207) 287-1034

www.maine.gov

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2020 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



July 1, 2019 through June 30, 2020

<u>BANK/FUND/Account</u>	<u>Account #</u>	<u>Balance</u>
KENNEBUNK SAVINGS BANK		
ICS Account	66122452	\$4,205,532.02
Checking Account	66122452	\$250,000.00
Credit Card Account	44005154	\$0.00
Rapid Renewal	33834352	\$0.00
HRA Account	2169952	\$5,854.95
Town Fuel Fund	2066252	\$24,906.63
 Trust Funds/Cemeteries:		
Friends Account	24238252	\$79,261.64
Hillside Account	24238352	\$111,129.79
Mt. Pleasant Account	24238452	\$16,438.39
Neal Account	24238552	\$19,417.26
Private Account	24238652	\$3,970.00
Cole - restricted - CD	24261352	\$366.67
 Other Trust Funds:		
Lucia Hanson Fund	8000115020	\$1,382.18
Ella Greenleaf Endowment Fund	8000206920	\$4,184.05
Judge Hobbs Fund	8000205620	\$18,717.46
 Escrow Accounts:		
Joseph C. Putnam gravel pit escrow	24262352	\$3,648.42
Quint Pit 2011	2127952	\$614.57
Hussey Sinking Fund	24248552	\$73.54
PAYT Enterprise Fund	24247952	\$20,717.07
Equipment Fund	24240152	\$182,166.74
Town Hall Fund	24261252	\$4,831.20
Caleb Foundation	24262252	\$67.19
Deerfield Estates	2287552	\$15,000.25
TPE Solar	2287452	\$6,500.05
Gnirk	2287352	\$500.00
Verizon	44012451	\$1.00

As of June 30, 2020, \$2,188,500.00 was pledged by Kennebunk Savings Bank through the Federal Reserve Bank of Boston to collateralize our investments; therefore, all monies up to that amount, deposited by the Town of North Berwick in any account, are insured against unforeseen losses over and above the regular FDIC \$250,000.00.

Respectfully submitted,

Rebecca Carter

Deputy Treasurer

Report of the  
TAX COLLECTOR

The following tax collection information is for the 2020 Fiscal year:

Original Commitment	\$7,471,729.00
Homestead Exemption	\$166,570.63
BETE Reimbursement	\$1,910,923.40
Supplementals	<u>\$0.00</u>
Total	\$9,549,223.03

Taxes Collected	\$7,217,300.72
Homestead Exemption Revenue	\$175,975.00
BETE Reimbursement	\$1,910,995.00
Abatements	\$25,227.28
Outstanding Taxes	<u>\$233,466.62</u>
Total	\$9,562,964.62

Respectfully submitted,

Kathryn Jacques,

Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2020 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT \$12.35 PER THOUSAND

VALUATION

Real Estate Valuation	\$592,218,500.00
Personal Property	\$65,871,800.00
Homestead Exemption	\$13,487,500.00
BETE Value	<u>\$154,730,640.00</u>
Subtotal	\$826,308,440.00

EXEMPTIONS

Municipal Properties	\$40,037,700.00
State of Maine Property	\$240,100.00
Veterans	\$962,000.00
Blind	\$12,000.00
Pollution control exempt	\$1,686,700.00
Non-profit Organizations	<u>\$10,153,500.00</u>
Subtotal	\$53,092,000.00

TOTAL VALUATION **\$773,216,440.00**

Appropriations:

County Tax	\$372,657.00
Municipal	\$4,791,818.00
TIF	\$22,065.75
S.A.D. #60	\$6,005,189.00

Deductions:

State Revenue Sharing	\$174,000.00
Other Revenues	\$1,782,800.00
Homestead Exemption	\$166,570.63
BETE Reimbursement	\$1,910,923.40
Subtotal	\$7,157,435.72
Overlay	\$314,293.28

TOTAL COMMITMENT TO TAX COLLECTOR **\$7,471,729.00**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2020

COUNTY TAX – 3.90% EDUCATION – 62.89%

MUNICIPAL – 33.21%



MUNICIPAL BUDGET BREAKDOWN - \$0.3321

General Government \$0.0717



Overlay \$0.0290



Parks & Recreation \$0.0127



*Public Safety \$0.1592
(Police, Fire, & Rescue)*



Health & Social Services \$0.0113



Debt \$0.0106



CIP \$0.0071



Other/Library \$0.0305



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2020

<i>DEPARTMENT</i>			Pre-Accrued	Accrued		Percent
Account	Budget	Expenses	Balance	Expenses	Balance	Expended
TOWNWIDE						
MFFESTIVAL	\$21,871.77	\$11,757.14	\$10,114.63		\$10,114.63	53.75%
SCHOLARSHIP	\$0.00	\$1,500.00	-\$1,500.00		-\$1,500.00	
INSURANCES	\$110,000.00	\$97,776.57	\$12,223.43		\$12,223.43	88.89%
UNANTEXPENSE	\$5,000.00	\$0.00	\$5,000.00	\$76.25	\$4,923.75	1.53%
FICA/MEDICAR	\$118,500.00	\$113,022.47	\$5,477.53		\$5,477.53	95.38%
HRINSUR	\$64,698.44	\$10,301.36	\$54,397.08	\$731.96	\$53,665.12	17.05%
CALEBTIF	\$22,066.00	\$22,065.74	\$0.26		\$0.26	100.00%
COUNTYTAX	\$372,657.00	\$372,656.90	\$0.10		\$0.10	100.00%
LIENS	\$0.00	\$2,899.00	-\$2,899.00	\$47.00	-\$2,946.00	
OVERLAY	\$314,298.00	\$0.00	\$314,298.00		\$314,298.00	0.00%
SUBTOTAL	\$1,029,091.21	\$631,979.18	\$397,112.03	\$855.21	\$396,256.82	61.49%
CAPITAL IMPROVEMENTS						
STREETLIGHTS	\$112,573.34	\$112,054.08	\$519.26		\$519.26	99.54%
ROADENGINEER	\$20,000.00	\$13,134.29	\$6,865.71		\$6,865.71	65.67%
ROADPROJECT	\$107,480.00	\$107,480.00	\$0.00		\$0.00	100.00%
ROADPROJECT	\$295,360.37	\$249,326.03	\$46,034.34	\$2,828.95	\$43,205.39	85.37%
PARKINGLOT	\$1,790.61	\$1,765.07	\$25.54		\$25.54	98.57%
CANINE	\$850.00	\$478.66	\$371.34		\$371.34	56.31%
POLVEHICLE	\$39,600.00	\$9,933.91	\$29,666.09		\$29,666.09	25.09%
FIREVEHICLE	\$64,173.00	\$64,161.77	\$11.23		\$11.23	99.98%
RESCVEHICLE	\$33,500.00	\$0.00	\$33,500.00	\$33,500.00	\$0.00	100.00%
HWYVEHICLE	\$313,670.00	\$261,043.35	\$52,626.65		\$52,626.65	83.22%
POLBUILD	\$16,000.00	\$16,000.00	\$0.00		\$0.00	100.00%
FIREBUILD	\$165,016.00	\$32,976.59	\$132,039.41		\$132,039.41	19.98%
HWYBUILD	\$41,086.48	\$43,251.52	-\$2,165.04		-\$2,165.04	105.27%
TSBUILD	\$2,523.55	\$1,484.67	\$1,038.88		\$1,038.88	58.83%
TOWNHALL	\$95,915.00	\$95,915.00	\$0.00		\$0.00	100.00%
COMPLEX	\$15,431.33	\$8,299.50	\$7,131.83		\$7,131.83	53.78%
SUBTOTAL	\$1,324,969.68	\$1,017,304.44	\$307,665.24	\$36,328.95	\$271,336.29	79.52%

<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>Balance</u>	<u>Percent</u> <u>Expended</u>
TOWN OFFICE						
NEWSLETTER	\$4,000.00	\$3,160.00	\$840.00		\$840.00	79.00%
TRAIN/EDUC	\$1,250.00	\$502.89	\$747.11		\$747.11	40.23%
CABLETV	\$0.00	\$2,316.29	-\$2,316.29	\$601.05	-\$2,917.34	
COMPUTER	\$26,097.36	\$27,408.48	-\$1,311.12		-\$1,311.12	105.02%
DUES/FEES	\$6,250.00	\$6,529.00	-\$279.00		-\$279.00	104.46%
SUPPLIES	\$9,000.00	\$10,149.15	-\$1,149.15	\$845.54	-\$1,994.69	122.16%
EQUIPMENT	\$7,000.00	\$7,267.20	-\$267.20	\$680.00	-\$947.20	113.53%
POSTAGE	\$13,000.00	\$9,713.01	\$3,286.99		\$3,286.99	74.72%
UTILITIES	\$61,923.00	\$47,442.42	\$14,480.58	\$830.55	\$13,650.03	77.96%
ELECTRIC	\$15,000.00	\$10,228.95	\$4,771.05	\$1,266.01	\$3,505.04	76.63%
SEWER/TOILET	\$0.00	\$903.99	-\$903.99	\$301.33	-\$1,205.32	
HEATINGOIL	\$0.00	\$12,833.47	-\$12,833.47		-\$12,833.47	
WATER	\$0.00	\$1,210.95	-\$1,210.95	\$403.65	-\$1,614.60	
TELEPHONE	\$6,250.00	\$5,089.96	\$1,160.04		\$1,160.04	81.44%
TOWNREPORTS	\$5,500.00	\$4,980.27	\$519.73	\$327.49	\$192.24	96.50%
LEGAL	\$20,000.00	\$8,012.43	\$11,987.57	\$1,470.62	\$11,987.57	40.06%
ELECTIONS	\$6,000.00	\$2,405.00	\$3,595.00	\$780.81	\$2,124.38	64.59%
INSURANCE	\$32,050.00	\$35,590.47	-\$3,540.47		-\$3,540.47	111.05%
MSRS	\$15,800.00	\$14,897.28	\$902.72		\$902.72	94.29%
REGSALARY	\$40,000.00	\$36,647.21	\$3,352.79		\$3,352.79	91.62%
B&GMAINT	\$3,689.50	\$0.00	\$3,689.50		\$3,689.50	0.00%
AUDIT	\$8,000.00	\$8,000.00	\$0.00		\$0.00	100.00%
JANITORIAL	\$12,000.00	\$8,129.77	\$3,870.23		\$3,870.23	67.75%
SUBTOTAL	\$292,809.86	\$263,418.19	\$29,391.67	\$7,507.05	\$22,665.43	92.26%
SELECTMEN						
OFFICERSTPD	\$5,200.00	\$5,200.00	\$0.00		\$0.00	100.00%
SUBTOTAL	\$5,200.00	\$5,200.00	\$0.00	\$0.00	\$0.00	100.00%
LIBRARY						
OPERATION	\$93,856.00	\$84,032.85	\$9,823.15		\$9,823.15	89.53%
HEATINGOIL	\$0.00	\$5,530.44	-\$5,530.44		-\$5,530.44	
FICA/MEDICAR	\$11,292.00	\$10,534.25	\$757.75		\$757.75	93.29%
REGSALARY	\$147,602.00	\$147,151.98	\$450.02		\$450.02	99.70%
SUBTOTAL	\$252,750.00	\$247,249.52	\$5,500.48	\$0.00	\$5,500.48	97.82%

<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>CODE ENFORCEMENT OFFICER</i>						
FEEs	\$0.00	\$1,227.50	-\$1,227.50		-\$1,227.50	
TRAIN/EDUC	\$500.00	\$35.00	\$465.00		\$465.00	7.00%
HYDRANTRNT	\$0.00	\$98.95	-\$98.95		-\$98.95	
FUEL/GAS	\$1,500.00	\$1,269.98	\$230.02	\$548.22	-\$318.20	121.21%
INSURANCE	\$22,060.00	\$21,079.66	\$980.34		\$980.34	95.56%
MSRS	\$4,975.00	\$4,765.95	\$209.05		\$209.05	95.80%
REGSALARY	\$67,045.00	\$66,200.42	\$844.58		\$844.58	98.74%
SUBTOTAL	\$96,080.00	\$94,677.46	\$1,402.54	\$548.22	\$854.32	99.11%
<i>TAX ASSESSING</i>						
ASSESSING	\$56,650.00	\$41,248.36	\$15,401.64	\$13,992.24	\$1,409.40	97.51%
TAXMAPPING	\$3,000.00	\$3,445.13	-\$445.13		-\$445.13	114.84%
SUBTOTAL	\$59,650.00	\$44,693.49	\$14,956.51	\$13,992.24	\$964.27	98.38%
<i>OFFICE SALARIES</i>						
REGSALARY	\$59,840.00	\$60,888.40	-\$1,048.40		-\$1,048.40	101.75%
REGSALARY	\$58,770.00	\$59,890.00	-\$1,120.00		-\$1,120.00	101.91%
REGSALARY	\$58,770.00	\$57,762.24	\$1,007.76		\$1,007.76	98.29%
SUBTOTAL	\$177,380.00	\$178,540.64	-\$1,160.64		-\$1,160.64	100.65%
<i>TOWN MANAGER</i>						
TRAIN/EDUC	\$250.00	\$174.81	\$75.19		\$75.19	69.92%
TELEPHONE	\$750.00	\$513.24	\$236.76	\$46.65	\$190.11	74.65%
MILEAGE	\$3,900.00	\$4,225.00	-\$325.00		-\$325.00	108.33%
INSURANCE	\$29,310.00	\$28,713.48	\$596.52		\$596.52	97.96%
MSRS	\$8,000.00	\$8,363.36	-\$363.36		-\$363.36	104.54%
REGSALARY	\$107,845.00	\$109,922.00	-\$2,077.00		-\$2,077.00	101.93%
SUBTOTAL	\$150,055.00	\$151,911.89	-\$1,856.89	\$46.65	-\$1,903.54	101.27%

<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>
GRANTS						
SMRPC	\$2,192.00	\$2,191.00	\$1.00		\$1.00	99.95%
SHIPYARD	\$500.00	\$500.00	\$0.00		\$0.00	100.00%
LEGION	\$2,500.00	\$2,500.00	\$0.00		\$0.00	100.00%
CAREUNLIM	\$1,373.00	\$1,373.00	\$0.00		\$0.00	100.00%
VISITNURSE	\$7,600.00	\$7,600.00	\$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%
SOMEVETCEM	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
LIFELFLIGHT	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
AIDSRESPONS	\$750.00	\$750.00	\$0.00		\$0.00	100.00%
MPBN	\$100.00	\$0.00	\$100.00		\$100.00	0.00%
EASTERNTRAIL	\$3,500.00	\$3,500.00	\$0.00		\$0.00	100.00%
SEXUALASSRS	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
SUBTOTAL	\$26,665.00	\$23,964.00	\$2,701.00	\$0.00	\$2,701.00	89.87%
PLANNING BOARD						
OPERATION	\$2,000.00	\$1,488.64	\$511.36		\$511.36	74.43%
LEGAL	\$0.00	\$1,292.80	-\$1,292.80	\$393.84	-\$1,686.64	
REGSALARY	\$2,500.00	\$150.00	\$2,350.00		\$2,350.00	6.00%
REGSALARY	\$0.00	\$493.57	-\$493.57		-\$493.57	
OFFICERSTPD	\$1,500.00	\$660.00	\$840.00		\$840.00	44.00%
SUBTOTAL	\$6,000.00	\$4,085.01	\$1,914.99	\$393.84	\$1,521.15	74.65%
ZONING BOARD OF APPEALS						
OPERATION	\$2,000.00	\$268.04	\$1,731.96		\$1,731.96	13.40%
SUBTOTAL	\$2,000.00	\$268.04	\$1,731.96	\$0.00	\$1,731.96	13.40%
HISTORICAL SOCIETY						
OPERATION	\$3,600.00	\$1,720.00	\$1,880.00	\$60.00	\$1,820.00	49.44%
CEMETERIES	\$10,000.00	\$9,534.00	\$466.00	\$786.00	-\$320.00	103.20%
SUBTOTAL	\$13,600.00	\$11,254.00	\$2,346.00	\$846.00	\$1,500.00	88.97%
AGRICULTURAL/CONSERVATION COMMISSION						
OPERATION	\$1,000.00	\$675.59	\$324.41		\$324.41	67.56%
PROJECT	\$20,000.00	\$4,408.76	\$15,591.24	\$3,844.50	\$11,746.74	41.27%
SUBTOTAL	\$21,000.00	\$5,084.35	\$15,915.65	\$3,844.50	\$12,071.15	42.52%

<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	\$27,688.30	\$6,066.72	\$21,621.58		\$21,621.58	21.91%
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	\$0.00	\$450.00		\$450.00	0.00%
SEWER/TOILET	\$2,400.00	\$2,846.61	-\$446.61	\$473.19	-\$919.80	138.33%
WATER	\$550.00	\$332.95	\$217.05	\$48.75	\$168.30	69.40%
TELEPHONE	\$0.00	\$140.02	-\$140.02	\$46.65	-\$186.67	
INSURANCE	\$22,060.00	\$21,590.18	\$469.82		\$469.82	97.87%
REGSALARY	\$47,175.00	\$48,988.80	-\$1,813.80		-\$1,813.80	103.84%
SENIORS	\$2,000.00	\$188.94	\$1,811.06		\$1,811.06	9.45%
SOCCER	\$3,746.00	\$3,056.92	\$689.08		\$689.08	81.60%
PROGRAMS	\$6,440.00	\$3,778.00	\$2,662.00	\$93.72	\$2,568.28	60.12%
SUMMERPROG	\$51,219.04	\$36,451.35	\$14,767.69	\$28.73	\$14,738.96	71.22%
ADULTPROGRM	\$150.00	\$0.00	\$150.00		\$150.00	0.00%
MOWING	\$5,200.00	\$4,055.00	\$1,145.00	\$1,075.00	\$70.00	98.65%
<i>SUBTOTAL</i>	\$169,828.34	\$127,495.49	\$42,332.85	\$1,766.04	\$40,566.81	76.11%

COMMUNITY CENTER

OPERATION	\$2,625.00	\$1,865.71	\$759.29		\$759.29	71.07%
MISC.	\$200.00	\$0.00	\$200.00		\$200.00	0.00%
SUPPLIES	\$2,000.00	\$715.51	\$1,284.49		\$1,284.49	35.78%
PROPANE	\$7,000.00	\$5,900.69	\$1,099.31	\$442.32	\$656.99	90.61%
ELECTRIC	\$2,750.00	\$1,847.55	\$902.45	\$94.66	\$807.79	70.63%
WATER	\$250.00	\$300.53	-\$50.53		-\$50.53	120.21%
TELEPHONE	\$2,665.00	\$3,402.42	-\$737.42	\$116.63	-\$854.05	132.05%
B&GMAINT	\$1,000.00	\$1,750.04	-\$750.04		-\$750.04	175.00%
MOWING	\$5,500.00	\$3,780.00	\$1,720.00	\$800.00	\$920.00	83.27%
JANITORIAL	\$2,500.00	\$2,014.42	\$485.58		\$485.58	80.58%
<i>SUBTOTAL</i>	\$26,490.00	\$21,576.87	\$4,913.13	\$1,453.61	\$3,459.52	86.94%

MILLFIELD

OPERATION	\$5,000.00	\$2,620.38	\$2,379.62	\$462.00	\$1,917.62	61.65%
BUILDMAINT	\$3,635.07	\$3,243.64	\$391.43		\$391.43	89.23%
<i>SUBTOTAL</i>	\$8,635.07	\$5,864.02	\$2,771.05	\$462.00	\$2,309.05	73.26%

<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	\$2,240.00	-\$2,240.00	\$450.00	-\$2,690.00	
HILLSIDE WATER	\$0.00	\$48.75	-\$48.75	\$48.75	-\$97.50	
MOWING	\$0.00	\$8,593.25	-\$8,593.25	\$1,273.75	-\$9,867.00	
MTPLEASANT MOWING	\$0.00	\$5,790.00	-\$5,790.00	\$1,175.00	-\$6,965.00	
NEAL MOWING	\$0.00	\$510.00	-\$510.00	\$90.00	-\$600.00	
PRIVATE MOWING	\$0.00	\$5,250.00	-\$5,250.00	\$990.00	-\$6,240.00	
<i>SUBTOTAL</i>	\$0.00	\$22,432.00	-\$22,432.00	\$4,027.50	-\$26,459.50	
<i>GENERAL ASISSTANCE</i>						
OPERATION	\$7,500.00	\$358.92	\$7,141.08		\$7,141.08	4.79%
<i>SUBTOTAL</i>	\$7,500.00	\$358.92	\$7,141.08	\$0.00	\$7,141.08	4.79%
<i>MSAD #60</i>						
OPERATION	\$6,005,189.00	\$6,005,189.06	-\$0.06		-\$0.06	100.00%
<i>SUBTOTAL</i>	\$6,005,189.00	\$6,005,189.06	-\$0.06	\$0.00	-\$0.06	100.00%
<i>PROTECTION</i>						
ELECTRIC	\$40,451.55	\$21,398.75	\$19,052.80	\$795.14	\$18,257.66	54.87%
DISPATCH	\$104,800.00	\$104,100.00	\$700.00		\$700.00	99.33%
HYDRANTRNT	\$126,400.00	\$94,788.00	\$31,612.00	\$31,596.00	\$16.00	99.99%
<i>SUBTOTAL</i>	\$271,651.55	\$220,286.75	\$51,364.80	\$32,391.14	\$18,973.66	93.02%

<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>
POLICE DEPARTMENT						
OPERATION	\$16,986.38	\$1,971.00	\$15,015.38		\$15,015.38	11.60%
TRAIN/EDUC	\$15,000.00	\$7,844.95	\$7,155.05	\$100.00	\$7,055.05	52.97%
COMPUTER	\$18,000.00	\$27,451.76	-\$9,451.76	\$312.95	-\$9,764.71	154.25%
EVIDENCE	\$1,500.00	\$120.00	\$1,380.00		\$1,380.00	8.00%
UNIFORMS	\$13,400.00	\$9,022.84	\$4,377.16	\$1,564.08	\$2,813.08	79.01%
SUPPLIES	\$3,550.00	\$2,857.09	\$692.91	\$129.38	\$563.53	84.13%
EQUIPMENT	\$2,590.00	\$1,291.66	\$1,298.34		\$1,298.34	49.87%
TELEPHONE	\$6,250.00	\$7,355.23	-\$1,105.23	\$783.15	-\$1,888.38	130.21%
FUEL/GAS	\$19,125.00	\$12,752.46	\$6,372.54	\$2,211.44	\$4,161.10	78.24%
TIRES	\$2,860.00	\$0.00	\$2,860.00	\$4,767.68	-\$1,907.68	166.70%
INSURANCE	\$157,000.00	\$126,899.40	\$30,100.60	\$324.69	\$29,775.91	81.03%
MSRS	\$29,000.00	\$31,682.26	-\$2,682.26		-\$2,682.26	109.25%
REGSALARY	\$582,000.00	\$568,852.71	\$13,147.29		\$13,147.29	97.74%
REGOT	\$15,000.00	\$21,076.90	-\$6,076.90		-\$6,076.90	140.51%
REGSALARY	\$10,650.00	\$0.00	\$10,650.00		\$10,650.00	0.00%
DARE	\$1,200.00	\$200.00	\$1,000.00		\$1,000.00	16.67%
DETAILPAY	\$9,795.20	\$17,670.80	-\$7,875.60		-\$7,875.60	180.40%
VEHICLEMAIN	\$6,000.00	\$4,640.89	\$1,359.11	\$266.03	\$1,093.08	81.78%
SUBTOTAL	\$909,906.58	\$841,689.95	\$68,216.63	\$10,459.40	\$57,757.23	93.65%

FIRE DEPARTMENT

GENERALFUND						
OPERATION	\$5,000.00	\$0.00	\$5,000.00		\$5,000.00	0.00%
TRAIN/EDUC	\$3,000.00	\$2,603.57	\$396.43		\$396.43	86.79%
MISC.	\$2,000.00	\$1,581.56	\$418.44		\$418.44	79.08%
SUPPLIES	\$1,500.00	\$1,358.38	\$141.62		\$141.62	90.56%
EQUIPMENT	\$20,000.00	\$14,859.88	\$5,140.12		\$5,140.12	74.30%
UTILITIES	\$7,600.00	\$4,296.62	\$3,303.38	\$132.47	\$3,170.91	58.28%
HEATINGOIL	\$9,000.00	\$7,048.24	\$1,951.76		\$1,951.76	78.31%
WATER	\$0.00	\$146.25	-\$146.25	\$48.75	-\$195.00	
TELEPHONE	\$0.00	\$2,161.75	-\$2,161.75	\$192.87	-\$2,354.62	
FUEL/GAS	\$1,000.00	\$293.47	\$706.53	\$40.01	\$666.52	33.35%
INSURANCES	\$23,000.00	\$23,000.00	\$0.00		\$0.00	100.00%
PREVENTION	\$700.00	\$0.00	\$700.00		\$700.00	0.00%
REGSALARY	\$26,000.00	\$24,059.38	\$1,940.62		\$1,940.62	92.54%
OFFICERSTPD	\$23,110.00	\$23,110.00	\$0.00		\$0.00	100.00%
EQUIPMINT	\$5,675.00	\$4,608.54	\$1,066.46		\$1,066.46	81.21%
B&GMAINT	\$3,700.00	\$1,183.50	\$2,516.50		\$2,516.50	31.99%
BUILDMAINT	\$0.00	\$818.53	-\$818.53		-\$818.53	
VEHICLEMAIN	\$10,000.00	\$7,845.39	\$2,154.61		\$2,154.61	78.45%
MOWING	\$0.00	\$940.00	-\$940.00	\$210.00	-\$1,150.00	
SUBTOTAL	\$141,285.00	\$119,915.06	\$21,369.94	\$624.10	\$20,745.84	85.32%

<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	\$20,000.00	\$22,564.67	-\$2,564.67		-\$2,564.67	112.82%
TRAIN/EDUC	\$1,000.00	\$600.00	\$400.00		\$400.00	60.00%
DUES/FEES	\$575.00	\$600.00	-\$25.00		-\$25.00	104.35%
SUPPLIES	\$19,000.00	\$12,337.25	\$6,662.75		\$6,662.75	64.93%
RADIO	\$500.00	\$253.13	\$246.87		\$246.87	50.63%
PROPANE	\$500.00	\$360.00	\$140.00		\$140.00	72.00%
UTILITIES	\$0.00	\$717.35	-\$717.35		-\$717.35	
ELECTRIC	\$2,750.00	\$2,467.19	\$282.81	\$200.15	\$82.66	96.99%
HEATINGOIL	\$6,500.00	\$4,139.77	\$2,360.23		\$2,360.23	63.69%
WATER	\$200.00	\$203.12	-\$3.12		-\$3.12	101.56%
TELEPHONE	\$1,400.00	\$1,381.88	\$18.12	\$125.90	-\$107.78	107.70%
FUEL/GAS	\$1,000.00	\$432.37	\$567.63		\$567.63	43.24%
INSURANCES	\$18,000.00	\$0.00	\$18,000.00		\$18,000.00	0.00%
FICA/MEDICAR	\$26,022.00	\$24,864.25	\$1,157.75		\$1,157.75	95.55%
INSURANCE	\$20,700.00	\$17,098.75	\$3,601.25		\$3,601.25	82.60%
REGSALARY	\$298,855.00	\$312,749.68	-\$13,894.68		-\$13,894.68	104.65%
REGOT	\$0.00	\$12,261.38	-\$12,261.38		-\$12,261.38	
OFFICERSTPD	\$28,218.00	\$0.00	\$28,218.00		\$28,218.00	0.00%
EQUIPMAINT	\$6,000.00	\$198.32	\$5,801.68		\$5,801.68	3.31%
BUILDMAINT	\$3,000.00	\$3,633.63	-\$633.63		-\$633.63	121.12%
VEHICLEMAIN	\$6,000.00	\$7,389.31	-\$1,389.31		-\$1,389.31	123.16%
<i>SUBTOTAL</i>	\$460,220.00	\$424,252.05	\$35,967.95	\$326.05	\$35,641.90	92.26%

ANIMAL CONTROL

OPERATION	\$36,643.17	\$17,795.64	\$18,847.53	\$125.00	\$18,722.53	48.91%
<i>SUBTOTAL</i>	\$36,643.17	\$17,795.64	\$18,847.53	\$125.00	\$18,722.53	48.91%

SAD 60 SCHOOL RESOURCE OFFICER

OPERATION	\$78,488.79	\$0.00	\$78,488.79		\$78,488.79	0.00%
UNIFORMS	\$0.00	\$850.00	-\$850.00		-\$850.00	
INSURANCE	\$0.00	\$21,430.10	-\$21,430.10		-\$21,430.10	
REGSALARY	\$18,850.00	\$58,168.81	-\$39,318.81		-\$39,318.81	308.59%
REGOT	\$0.00	\$2,631.84	-\$2,631.84		-\$2,631.84	
<i>SUBTOTAL</i>	\$97,338.79	\$83,080.75	\$14,258.04	\$0.00	\$14,258.04	85.35%

<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>PUBLIC WORKS</i>						
OPERATION	\$0.00	\$996.63	-\$996.63		-\$996.63	
SUPPLIES	\$1,250.00	\$863.28	\$386.72	\$149.99	\$236.73	81.06%
PATCH	\$2,500.00	\$2,131.83	\$368.17		\$368.17	85.27%
SIDEWALKS	\$21,354.62	\$11,245.00	\$10,109.62		\$10,109.62	52.66%
PARTS	\$45,000.00	\$40,057.87	\$4,942.13	\$545.89	\$4,396.24	90.23%
VEHICLEOIL	\$4,000.00	\$3,803.26	\$196.74		\$196.74	95.08%
ELECTRIC	\$1,200.00	\$1,236.49	-\$36.49	\$72.36	-\$108.85	109.07%
HEATINGOIL	\$7,000.00	\$7,621.89	-\$621.89		-\$621.89	108.88%
WATER	\$575.00	\$364.95	\$210.05	\$121.65	\$88.40	84.63%
TELEPHONE	\$1,000.00	\$903.92	\$96.08	\$88.52	\$7.56	99.24%
FUEL/GAS	\$13,000.00	\$7,965.27	\$5,034.73	\$862.99	\$4,171.74	67.91%
INSURANCE	\$67,210.00	\$73,077.46	-\$5,867.46		-\$5,867.46	108.73%
MSRS	\$15,300.00	\$15,233.35	\$66.65		\$66.65	99.56%
REGSALARY	\$194,300.00	\$189,391.02	\$4,908.98		\$4,908.98	97.47%
REGOT	\$12,000.00	\$20,339.60	-\$8,339.60		-\$8,339.60	169.50%
RDS/BRDGS	\$33,700.00	\$31,325.35	\$2,374.65		\$2,374.65	92.95%
CUTBRUSH	\$8,000.00	\$4,700.00	\$3,300.00		\$3,300.00	58.75%
<i>SUBTOTAL</i>	\$427,389.62	\$411,257.17	\$16,132.45	\$1,841.40	\$14,291.05	96.66%

WINTER PUBLIC WORKS

OPERATION	\$150,000.00	\$9,069.46	\$140,930.54		\$140,930.54	6.05%
SALT/SAND	\$0.00	\$74,201.10	-\$74,201.10		-\$74,201.10	
FUEL/GAS	\$0.00	\$15,977.17	-\$15,977.17		-\$15,977.17	
REGSALARY	\$0.00	\$19,318.85	-\$19,318.85		-\$19,318.85	
REGOT	\$0.00	\$153.08	-\$153.08		-\$153.08	
<i>SUBTOTAL</i>	\$150,000.00	\$118,719.66	\$31,280.34	\$0.00	\$31,280.34	79.15%

PAYT

OPERATION	\$82,090.00	\$78,854.14	\$3,235.86	\$7,676.88	-\$4,441.02	105.41%
PAYTBAGS	\$14,000.00	\$12,598.00	\$1,402.00		\$1,402.00	89.99%
RECYCLING	\$30,000.00	\$9,877.90	\$20,122.10	\$945.45	\$19,176.65	36.08%
<i>SUBTOTAL</i>	\$126,090.00	\$101,330.04	\$24,759.96	\$8,622.33	\$16,137.63	87.20%

<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						
GENERALFUND						
OPERATION	\$16,249.20	\$15,254.86	-\$3,254.86	\$994.34	\$0.00	100.00%
TRAIN/EDUC	\$400.00	\$0.00	\$400.00		\$400.00	0.00%
SUPPLIES	\$2,000.00	\$1,521.72	\$478.28	\$21.88	\$456.40	77.18%
EQUIPMENT	\$0.00	\$191.53	-\$191.53		-\$191.53	
PROPANE	\$350.00	\$186.72	\$163.28		\$163.28	53.35%
PARTS	\$2,500.00	\$1,129.13	\$1,370.87		\$1,370.87	45.17%
ELECTRIC	\$3,000.00	\$1,752.21	\$1,247.79	\$127.85	\$1,119.94	62.67%
WATER	\$175.00	\$178.73	-\$3.73	\$48.75	-\$52.48	129.99%
TELEPHONE	\$350.00	\$455.49	-\$105.49	\$41.87	-\$147.36	142.10%
INSURANCE	\$25,420.00	\$35,827.77	-\$10,407.77		-\$10,407.77	140.94%
REGSALARY	\$82,500.00	\$77,722.07	\$4,777.93		\$4,777.93	94.21%
BUILDMAINT	\$900.00	\$376.24	\$523.76		\$523.76	41.80%
SUBTOTAL	\$133,844.20	\$134,596.47	-\$5,001.47	\$1,234.69	-\$1,986.96	101.48%
FINAL	\$12,445,062.07	\$11,351,270.11	\$1,089,542.76	\$127,695.92	\$966,876.85	92.23%

Town of North Berwick Vendor List FY2020

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
2 WAY COMM.SERVICE	\$5,066.91	ATLANTIC RECYCLING EQUIPMENT	\$759.95
A. FENDERSON LLC	\$42,551.52	ATLANTIC TACTICAL	\$3,391.86
ABBEY LUNNY	\$88.00	AXON ENTERPRISE, INC	\$542.00
ABBOTT HILL TREE SERVICE	\$28,400.00	BELGIAN MEADOWS	\$1,000.00
ABBOTT'S POWER EQUIPMENT	\$49.13	BEN'S UNIFORMS	\$2,931.00
ADAM CAVANAGH	\$100.00	BERGERON PROTECTIVE	\$8,415.50
ADMIRAL FIRE & SAFETY INC	\$100.00	BJ HICKMAN MAGIC	\$425.00
AFFINITY LED LIGHT LLC	\$69,566.08	BLAST PARTY RENTALS	\$1,000.00
AGGREGATE RECYCLING CORP	\$709.92	BLOW BROS. INC.	\$2,545.71
AIDS RESPONSE SEACOAST	\$750.00	BOUND TREE MEDICAL	\$4,386.77
AIRGAS USA, LLC	\$2,250.00	BOXES AND BAGS UNLIMITED	\$12,655.00
AL NADEAU ELECTRIC LLC	\$175.00	BOY SCOUT TROOP #312	\$100.00
ALLARD'S MARKET	\$253.32	BRENNTAG NORTH AMERICA	\$4,114.21
ALLEN UNIFORM SALES, INC	\$1,159.98	BRIAN DONAHUE	\$1,839.75
AMANDA TURNER	\$15.00	BRIAN GOSSELIN	\$779.49
AMERICAN EXPRESS	\$10,323.58	BUSINESS EQUIPMENT	\$5,384.81
AMERICAN LEGION	\$2,500.00	BUZZELLS PLUMBING & HEATING	\$210.00
AMERICAN SECURITY ALARM	\$742.00	C & R LANDSCAPING	\$420.00
AMERICAN STEEL	\$273.00	CALEB HEBERT	\$163.00
ANIMAL WELFARE	\$2,013.00	CAMERYN HILDRETH	\$88.00
ANIMAL WELFARE SOCIETY INC	\$6,360.64	CARING UNLIMITED, INC.	\$1,373.00
ANNE WHITTEN	\$442.84	CARPE DIEM COFFEE ROASTING	\$369.60
APPLIED INDUSTRIAL TECH	\$310.64	CATERPILLAR FINANCIAL	\$28,667.25
APPRAISAL CONSULTANTS	\$525.00	CENTRAL MAINE POWER	\$42,488.00
ARUNDEL FORD	\$465.05	CENTRAL MAINE POWER CO	\$38,566.61
ASCAP	\$363.00	CENTRAL SQUARE TECHN	\$8,578.65
AT&T MOBILITY	\$5,390.76	CENTRAL TIRE CO., INC.	\$49.90

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
CHALLENGER TEAMWEAR	\$2,017.28	GALLS LLC	\$192.95
CHANDLER'S AUTOMOTIVE	\$6,458.83	GERALD SCHULMAIER	\$40.00
CHRISTINE M. DUDLEY	\$1,130.32	GILPATRICK PROPERTY SER	\$44,674.25
CHRISTOPHER MENDE	\$6,408.07	GIULIANNA DOCARMO	\$88.00
CINTAS FIRE PROTECTION	\$4,217.92	GLEN CEFALO	\$34.00
CINTAS FIRST AID	\$142.68	GOLDMARK LLC	\$7,078.50
CINTAS FIRST AID & SAFETY	\$604.10	GOODYEAR TIRE & SERVICE	\$899.72
CITY OF DOVER	\$400.00	GRANITE STATE POLICE COUNSEL	\$495.00
CITY OF SANFORD	\$97,790.40	GRAY & OSGOOD, LLC	\$1,060.00
CITY OF SANFORD FIRE	\$375.00	GREEN INSURANCE ASSOCIATES	\$1,476.14
CIVIL CONSULTANTS	\$700.00	GREENWOOD EMERGENCY	\$3,021.20
CLEAN O RAMA, INC.	\$1,493.73	GROUP DYNAMIC, INC	\$1,660.00
COMMON CENTS EMS	\$54.25	GUY & SONS CONSTRUCTION	\$14,245.00
COMMUNITY MUTUAL AID	\$1,000.00	HALL IMPLEMENT COMPANY	\$1,688.03
COMSTAR	\$10,465.46	HARRIS LOCAL GOVERNMENT	\$14,967.20
CONSOLIDATED COMM	\$17,685.05	HARRIS SCHOOL SOLUTIONS	\$2,885.00
COUNTY OF YORK	\$372,656.90	HARRISON SHRADER ENT	\$824.00
CRAIG SKELTON	\$525.71	HARTFORD TRUCK	\$4,423.18
CREATIVE DIGITAL IMAGING	\$1,072.42	HETL CHEM/FORENSIC	\$120.00
D. A. HURD LIBRARY	\$84,000.00	HIGH TECH FIRE PROTECTION	\$582.00
D.J.'S MUNICIPAL SUPPLY INC	\$591.83	HOMETOWN QUICKSTOP	\$597.10
DANIEL PELKEY	\$1,645.15	HOWARD P. FAIRFIELD LLC	\$2,380.16
DARCY FLAHERTY	\$169.00	HP FAIRFIELD	\$32,577.00
DARREN SZCZECOWICZ	\$776.07	HYGRADE BUSINESS GROUP	\$2,259.30
DAYNA MAYROSE	\$150.00	ISABELLA TIBBETS	\$88.00
DEB & DUKE MONOGRAMMERS	\$3,728.21	JAMES MOULTON	\$304.80
DEDHAM SPORTSMEN'S CENTER	\$2,917.00	JANICE POMERLEAU	\$61.38
DELL MARKETING LP	\$11,567.98	JASON COFFIN	\$490.00
DENNIS K. BURKE, INC.	\$27,033.50	JEAN L. RACINE	\$2,355.76
DEPARTMENT OF ENVIRON	\$527.00	JONATHAN BILODEAU	\$1,297.09
DEPT OF PUBLIC SAFETY	\$350.00	JONATHAN KOELKER	\$1,430.00
DEPT OF PUBLIC SAFETY EMERG	\$280.00	JORDAN A. RANCATI	\$75.00
DIAMOND HILL PLUMBING	\$1,481.66	JPMA STAFF DEV SOL	\$1,275.00
DIANE LOVEJOY	\$500.00	JUSTIN R RIPLEY	\$500.00
DIGITAL INK PRINTING LLC	\$5,678.33	KAILYN JACKSON	\$88.00
DOVER MOTOR MART, FM, INC	\$194.50	KATELYNN REYNOLDS	\$88.00
DOWN MAINE VETERINARY CLINIC	\$378.66	KATHRYN JACQUES	\$1,000.00
DRUMMOND WOODSUM	\$7,689.24	KAYLYN BELL	\$100.00
DUNN FARM	\$40.00	KEITH C POMERLEAU	\$2,500.00
DWAYNE MORIN	\$226.00	KENNEBUNK SAVINGS BANK	\$125.00
EASTERN FIRE	\$725.00	KENNEBUNK SAVINGS INS	\$4,581.00
EASTERN TRAIL	\$3,500.00	KENNETH R. TIBBETTS	\$400.00
EASYPERMIT POSTAGE	\$385.13	KIMBALL MIDWEST	\$107.88
EDISON PRESS	\$4,980.27	KORA SHRINE TEMPLE	\$300.00
ELECTION SYSTEMS & SOFTWARE	\$2,050.98	KRISTEN B. ROLLINS	\$625.00
ELECTRIC LIGHT COMPANY, INC.	\$7,046.00	KRISTIE MICHAUD	\$1,200.81
EMERGENCY SERVICES INC	\$70.96	KYLE RICHARD	\$88.00
EMMA LUNNY	\$88.00	LAKE GRAPHICS	\$164.13
ERIC'S INSTANT LAWNS	\$1,350.00	LAKES REGION FIRE APPARATUS	\$860.00
EVERETT SMITH	\$100.00	LARRY STRAFFIN	\$240.00
EVO ROCK & FITNESS	\$1,360.00	LARRY'S AUTOMOTIVE	\$2,624.00
F. M. ABBOTT POWER EQUIPMENT	\$21.72	LAURA RUGER	\$150.00
FASTENAL CO	\$944.57	LAW ENFORCEMENT OFFICERS	\$65.45
FIRE ENGINEERING	\$36.00	LAWSON PRODUCTS INC	\$208.40
FISHER AUTO PARTS	\$171.08	LERETA, LLC TAX SERVICES	\$456.85
FISHER JAMES CO., INC.	\$41.25	LIBBY-SCOTT INC	\$230,471.46
FLEET SCREEN, LTD	\$295.00	LISA CORCORAN	\$245.85
FRANKLIN PIERCE UNIVERSITY	\$500.00	LITTLEFIELD LANDSCAPING	\$3,002.50
FREIGHTLINER OF MAINE, INC.	\$200,328.48	LOUIS THIBODEAU	\$80.00
FULL COMPASS SYSTEMES, LTD	\$671.36	LOWE'S BUSINESS ACCT/GECRB	\$5,317.53

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
MADHATTER GRAPHICS	\$1,276.00	PATRICK S. ROY	\$850.00
MAIN LINE FENCE	\$1,560.00	PERRY BUILDING	\$1,600.00
MAINE CHIEFS OF POLICE	\$200.00	PETER KENYON	\$1,500.00
MAINE HEALTHCARE AT HOME	\$7,600.00	PHILLIP ST PIERRE	\$29.50
MAINE MUNICIPAL ASSOC	\$105,293.04	PIKE INDUSTRIES, INC.	\$20,228.10
MAINE MUNICIPAL TAX COL	\$273.03	PINE TREE WASTE	\$97,171.63
MAINE OXY	\$718.50	PITNEY BOWES BANK INC	\$7,500.00
MAINE PERS	\$150,024.75	PITNEY BOWES GLOBAL FIN	\$823.08
MAINE RES REC ASSOC	\$2,286.50	PITNEY BOWES INC	\$391.45
ME TOWN & CITY CLERK'S	\$192.00	POIRIER GUIDE LINES	\$20,328.44
ME TOWN & CITY MANAGE	\$174.81	PORT CITY ARCHITECTURE	\$12,930.00
ME WELFARE DIRECTOR'S	\$80.00	PORTLAND PLASTIC PIPE	\$1,616.40
MARCUS GALE	\$300.00	POSTER COMPLIANCE CENTER	\$69.95
MARK KELEWAE	\$278.89	POSTMASTER, NO. BERWICK	\$577.00
MARKS PRINTING HOUSE	\$98.70	RAWSON MANUFACTURING	\$48.58
MARY KINNEY	\$1,500.00	RAYMOND MICHAUD	\$219.00
MATHESON TRI-GAS, INC	\$619.16	REBECCA CARTER	\$324.34
MATTHEW BROWNE	\$25.00	REGISTRY OF DEEDS	\$2,612.00
MBOIA	\$35.00	RHR SMITH & CO	\$8,000.00
MCFARLAND SPRING CORP.	\$217.82	RICHARD ANDERSON	\$795.00
MELISSA WENTWORTH	\$15.00	RILEIGHS OUTDOOR DECOR	\$764.10
MEMIC	\$11,785.25	ROBERT KEARNS	\$850.00
MICHAEL BOURQUE	\$166.00	ROBERT MOULTON	\$200.00
MICHAEL D JOHNSON	\$501.00	ROBERT PEASE	\$25.00
MICHAEL DUNN	\$72.49	ROBERT ROBBINS	\$240.00
MICHAEL G. MINNICK	\$1,843.56	ROBERT WELCH	\$1,100.00
MICHELLE TARDIF	\$50.00	ROGER FRECHETTE	\$87.10
MICK BODYWORKS & TRUCK	\$9,282.70	RONALDO ROSA	\$0.04
MMEHT	\$358,352.93	RYAN SPRUSANSKY	\$240.00
MORIN STEEL, INC.	\$123.50	SANEL AUTO PARTS #37	\$1,953.02
MORTON SALT	\$66,613.63	SANEL NAPA	\$2,830.86
MSAD #60 TRANSPORTATION	\$3,929.75	SARA MARYANSKI	\$0.40
NAPA AUTO PARTS	\$56.58	SEACOAST MEDIA GROUP	\$1,869.04
NAPA AUTO PARTS	\$71.94	SEACOAST SHIPYARD ASSOC	\$500.00
NAZARETH COLLEGE	\$500.00	SEBAGO TECHNICS, INC	\$12,609.29
NEST & SONS, INC	\$3,375.00	SHARPER EVENTS	\$2,087.50
NEVO	\$8,766.61	SHELBY HOWES	\$88.00
NEW ENGLAND ASSOC. OF	\$80.00	SHERWIN-WILLIAMS PAINTS	\$561.86
NEW ENGLAND SPRAY TECH	\$850.00	SHOEM ROADWAY SERVICES	\$2,920.00
NICOLE MICHAUD	\$50.00	SIGNS OF FIRE	\$109.50
NICOLE RILEY	\$40.00	SMHC WORK WELL BIDDEFORD	\$73.00
NICOLE SIGOUIN	\$200.00	SMPDC	\$12,310.78
NO. BERWICK ROD & GUN CLUB	\$120.00	SO MAINE AGENCY ON AGING	\$3,300.00
NOAH MAYROSE	\$88.00	SO MAINE COMMUNICATIONS	\$9,933.29
NOBLE TRAVEL SOCCER	\$454.87	SO MAINE DISTRICT TRA	\$500.00
NORTH BERWICK FARMER'S	\$2,000.00	SOUTHERN MAINE FLOORS	\$2,292.73
NO BERWICK SANITARY DIST	\$2,231.72	SOUTHWORTH-MILTON, INC.	\$8,651.55
NO BERWICK WATER DIST	\$130,000.18	SPECIALTY SERVICES INC	\$36,755.68
NE ELECTRICAL DIST	\$391.70	SPECIALTY VEHICLES, INC.	\$2,915.20
NE EMERGENCY APPARATUS	\$2,978.25	SPRINGVALE FLOWERS	\$61.19
NORTHEAST HYDRAULICS, INC.	\$508.64	ST RESPONDER NEWSPAPER	\$85.00
OAKWOODS LUMBER, INC	\$21.20	STAPLES CREDIT PLAN	\$7,291.22
ORKIN	\$1,123.36	STELLAR NETWORKS	\$18,855.98
OSSIPEE MOUNTAIN ELECT	\$834.60	STEPHEN PEASLEY	\$343.20
OTIS ELEVATOR CO	\$4,334.16	STEVE GRAY	\$1,165.37
OVERHEAD DOOR COMPANY	\$1,898.50	STEWART CONSTRUCTION	\$6,507.40
P. GAGNON & SON, INC	\$42,870.28	STORMWATER SOLUTIONS	\$903.60
PAINTING BY NORTHEAST	\$5,700.00	STRYKER SALES CORP	\$1,361.42
PARSHLEY STEEL FABRICATORS	\$1,000.00	SUBURBAN PROPANE	\$318.92
PATCO CONSTRUCTION, INC	\$1,200.00	SULLIVAN TIRE	\$7,264.76

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
SULLIVAN TIRE OF MAINE LLC	\$2,736.00	US BANK CORPORATE TRUST	\$171,641.77
SWAN ISLAND PRESS	\$924.00	VERIZON WIRELESS	\$2,602.47
SWAN SCREEN PRINTING	\$152.76	VFIS BENEFITS DIVISION	\$25,338.00
SWANK MOTION PICTURES	\$435.00	W B MASON CO., INC.	\$5,344.62
TAYLOR RENTAL	\$411.12	WALMART COMMUNITY BRC	\$4,200.64
TELEFLEX LLC	\$612.50	WARREN'S OFFICE SUPPLIES	\$411.95
TIME WARNER CABLE	\$1,145.09	WAS CONSULTING, INC	\$245.00
TIME WARNER CABLE BUS	\$1,633.76	WEIR'S MOTOR SALES, INC	\$370.00
TMDE CALIBRATION LABS, INC.	\$425.96	WELLS EMS	\$250.00
TOWN OF BERWICK	\$10,999.68	WENDI DAUDELIN	\$196.47
TOWN OF NORTH BERWICK	\$128,923.10	WENTWORTH DOUGLAS HOSP	\$1,200.10
TOWN OF RANDOLPH	\$650.00	WHEN TO WORK, INC	\$200.00
TOWN OF SOUTH BERWICK	\$54,602.52	WHITE SIGN	\$545.46
TREASURER MSAD #60	\$9,237.34	WHITED FORD TRUCK CENTER	\$507.75
TREASURER STATE OF MAINE	\$610,416.29	WITMER PUBLIC SAFETY GROUP	\$1,991.68
TREASURER STATE OF ME INLAN	\$39,894.24	YORK AMBULANCE ASSOC	\$2,700.00
TREASURER, M.S.A.D. #60	\$6,011,212.29	YORK AMBULANCE SERVICE	\$270.00
TRI-CITY MASONRY, INC	\$1,352.52	YORK CTY COMM ACTION	\$2,250.00
TRI-CITY TOOL CRIB	\$1,600.66	YORK CTY REG OF DEEDS	\$287.00
TUT'S TROPHIES & AWARDS	\$950.00	YORK CTY TOWN & CITY	\$30.00
UL LLC	\$556.80		
UNDERWOOD ENGINEERS, INC.	\$4,613.77	TOTAL	\$10,018,246.41
UNIVERSITY OF MAINE	\$500.00		

Town of North Berwick Employees Salaries FY 2020

<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
MARIANNE BENEDICT	Dep. Treasurer	\$9,762.24		\$9,762.24
KATHRYN JACQUES	Dep. Tax Collector	\$58,760.00		\$58,760.00
CHRISTINE DUDLEY	Town Clerk	\$60,888.40		\$60,888.40
REBECCA CARTER	Dep. Treasurer	\$49,555.00		\$49,555.00
LISA CORCORAN	Customer Service Rep.	\$28,989.25		\$28,989.25
SUSAN NIEHOFF	Stenographer	\$3,392.53		\$3,392.53
TIMOTHY KEZAR	Moderator	\$50.00		\$50.00
DWAYNE MORIN	Town Manager	\$114,720.00		\$114,720.00
ROGER FRECHETTE	Code Enforcement Officer	\$64,911.22		\$64,911.22
WENDY COWAN	Selectman	\$1,200.00		\$1,200.00
MICHAEL JOHNSON, JR.	Selectman	\$1,000.00		\$1,000.00
JONATHAN HALL	Selectman	\$1,000.00		\$1,000.00
MICHAEL JOHNSON, SR	Selectman	\$1,000.00		\$1,000.00
CHARLES GALEMMO	Selectman	\$1,000.00		\$1,000.00
KATHLEEN PEASE	Ballot Clerk	\$169.00		\$169.00
SUSAN CALER	Ballot Clerk	\$312.00		\$312.00
SUSAN OUELLETTE	Ballot Clerk	\$169.00		\$169.00
LINDA PETERSON	Ballot Clerk	\$169.00		\$169.00
GRETCHEN WEST	Ballot Clerk	\$132.00		\$132.00
KAREN CORDIER	Ballot Clerk	\$169.00		\$169.00
JOANN FOSTER	Ballot Clerk	\$312.00		\$312.00
EUGENE KELLEY	Custodian	\$9,332.19		\$9,332.19
ERIC FERRAND	Custodian	\$652.50		\$652.50
STEPHEN PEASLEY	Police Chief	\$90,698.40	\$483.00*	\$91,181.40

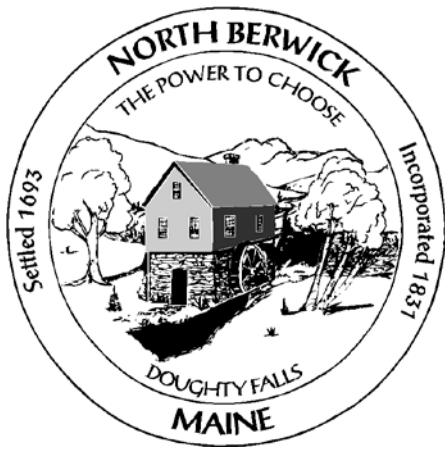
<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
LEO HARRIMAN	Police Captain	\$41,714.40		\$41,714.40
JAMES MOULTON	Police Lieutenant	\$81,382.60		\$81,382.60
ROBERT KEARNS	Police Sergeant	\$63,144.80	\$1,069.61*	\$64,214.41
JONATHAN KOELKER	School Resource Officer	\$57,089.21	\$6,564.84*	\$63,654.05
DANIEL PELKEY	Patrolman	\$60,196.16	\$6,777.99*	\$66,974.15
BRIAN DONAHUE	Patrolman	\$39,547.19	\$3,001.78*	\$42,548.97
ROBERT WELCH	Patrolman	\$45,514.19	\$6,629.85*	\$52,144.04
PATRICK ROY	Patrolman	\$49,271.20	\$8,862.43*	\$58,133.63
WENDI DAUDELIN	Police Secretary	\$49,140.00	\$273.42*	\$49,413.42
KEITH PAGE	Reserve Officer	\$442.80		\$442.80
CHAD GERRISH	Reserve Officer	\$215.46	\$184.00*	\$399.46
DANA THERIAULT	Reserve Officer	\$7,461.72	\$1,518.00*	\$8,979.72
TODD HODGDON	Reserve Officer	\$26,752.70	\$3,103.16*	\$29,855.86
ROBERT LANDRIGAN	Reserve Officer	\$4,178.93	\$276.00*	\$4,454.93
MARY KINNEY	ACO	\$10,060.00		\$10,060.00
DONNA JAMES	Crossing Guard	\$2,400.00		\$2,400.00
MICHAEL DUNN	Road Foreman	\$59,176.01	\$7,490.28	\$66,666.29
ERNEST ROSE JR	Public Works	\$7,495.88		\$7,495.88
EVERETT SMITH	Public Works	\$45,075.30	\$5,066.82	\$50,142.12
ROBERT MOULTON	Public Works	\$40,354.82	\$2,760.80	\$43,115.62
JOHN STEVES	Public Works	\$33,579.00	\$4,851.00	\$38,430.00
ROBERT PLACE	Winter Public Works	\$11,044.95	\$153.08	\$11,198.03
JOHN PLACE	Winter Public Works	\$3,579.60		\$3,579.60
DARRYL MOORE	Winter Public Works	\$3,422.60		\$3,422.60
RICHARD ANDERSON	Transfer Station Super.	\$48,048.00	\$242.55	\$48,290.55
KATE PHINNEY	Recycling Attendant	\$19,386.26		\$19,386.26
KEN ALLEN	Recycling Attendant	\$800.70		\$800.70
KEN JENKINS	Recycling Attendant	\$71.50		\$71.50
BETH PARKER	Recycling Attendant	\$5,479.11		\$5,479.11
JESSICA BARNES	Recycling Attendant	\$3,061.25		\$3,061.25
KRISTIE MICHAUD	Parks and Recreation Dir.	\$48,081.60		\$48,081.60
DARCY FLAHERTY	Summer Recreation	\$3,640.00		\$3,640.00
KAYLYN BELL	Summer Recreation	\$3,640.00		\$3,640.00
SHELBY HOWE	Summer Recreation	\$2,050.38		\$2,050.38
ISABELLA TIBBETTS	Summer Recreation	\$1,822.75		\$1,822.75
KYLAN BOWDEN	Summer Recreation	\$2,226.63		\$2,226.63
KAILYN JACKSON	Summer Recreation	\$2,179.25		\$2,179.25
HANNAH HOWES	Summer Recreation	\$3,020.50		\$3,020.50
KYLE RICHARD	Summer Recreation	\$2,226.63		\$2,226.63
ALYSSA SHIBLES	Summer Recreation	\$1,875.50		\$1,875.50
GIULIANNA DOCARMO	Summer Recreation	\$1,276.00		\$1,276.00
CALEB POULIN	Summer Recreation	\$1,936.00		\$1,936.00
KATELYNN REYNOLDS	Summer Recreation	\$2,084.50		\$2,084.50
EMMA LUNNY	Summer Recreation	\$1,743.50		\$1,743.50
CHLOE ECK	Summer Recreation	\$1,938.75		\$1,938.75
CASSIDY PAKER	Summer Recreation	\$572.00		\$572.00
BRIAN GOSSELIN	Fire Chief	\$6,978.50		\$6,978.50
LARRY STRAFFIN	Dep. Fire Chief	\$6,493.84		\$6,493.84
MARK KELEWAE	Fire Captain	\$4,641.88		\$4,641.88
ROBERT ROBBINS	Fire Captain	\$4,374.21		\$4,374.21
RYAN SPRUSANSKY	Fire Lieutenant	\$2,790.74		\$2,790.74
JASON COFFIN	Fire Lieutenant	\$2,825.98		\$2,825.98
MICHAEL KELEWAE	Firefighter	\$202.95		\$202.95

<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
JASON LANGELIER	Firefighter	\$622.50		\$622.50
CRAIG CURTIS	Firefighter	\$1,096.29		\$1,096.29
DAVID PARKER	Firefighter	\$276.78		\$276.78
JEFFREY HOLSHOUSER	Firefighter	\$1,467.94		\$1,467.94
LESLIE PARKER	Firefighter	\$371.46		\$371.46
RYAN BABCOCK	Firefighter	\$751.69		\$751.69
JOSHUA GOSSELIN	Firefighter	\$491.66		\$491.66
DEREK FITZGERALD	Firefighter	\$573.63		\$573.63
JOHN CLARK	Firefighter	\$600.96		\$600.96
MICHAEL BARKER	Firefighter	\$54.16		\$54.16
CONNER FECTION	Firefighter	\$335.65		\$480.53
TOBY BOWDEN	Firefighter	\$657.28		\$657.28
DANIEL DUGAL	Firefighter	\$383.24		\$383.24
JEFFREY FENDICK	Firefighter	\$886.81		\$886.81
CONNOR FECTION	Firefighter	\$212.78		\$212.78
WILLIAM GERRY	Firefighter	\$1,396.68		\$1,396.68
ZACHARY PHIPPS	Firefighter	\$679.02		\$679.02
ROBERT HARPER	Firefighter	\$184.90		\$184.90
ANNE WHITTEN	Planning Board	\$135.00		\$135.00
MATTHEW QUALLS	Planning Board	\$135.00		\$135.00
DAVID BALLARD	Planning Board	\$120.00		\$120.00
JON MORSE	Planning Board	\$150.00		\$150.00
GEOFFREY ALEVA	Planning Board	\$90.00		\$90.00
SCOTT STRYNAR	Planning Board	\$135.00		\$135.00

TOTALS \$1,424,464.16 \$59,308.61 \$1,483,772.77

* 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 2020 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,

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

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2021 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
184 HIGH ST. LLC	\$2,018.24	ARCHIBALD, THOMAS M	\$3,128.51
19 MAIN STREET, LLC	\$4,214.98	ARCHIE, JAMIE E	\$3,146.36
ABBOTT, BARRY E	\$3,316.53	ARDINI, TRUSTEE, KRISTEN R	\$2,535.89
ABBOTT, BERNARD C	\$1,989.68	ARMSTRONG, SHEA J	\$2,528.75
ABBOTT, JOANNE I	\$2,557.31	ARNAUDIN, ROBERT A	\$1,293.53
ABBOTT, MARTHA	\$3,135.65	ARSENEAULT, JO ANN	\$1,633.87
ABBOTT, ROBERT B JR	\$2,923.83	ATANASOV, DANIEL	\$3,036.88
ABBOTT, TIMOTHY J	\$3,874.64	ATHANS, GREGORY G	\$4,761.19
ACTION BUILDERS, INC.	\$833.00	AUBIN, ROBERT	\$2,631.09
ADAM BLAIKIE & ASSOCIATES	\$734.23	AVERY, FREDERICK	\$4,837.35
ADAM BLAIKIE & ASSOCIATES	\$610.47	AWRICHARD, LLC	\$6,505.73
ADAM BLAIKIE & ASSOCIATES	\$854.42	BABCOCK, DAVID M	\$2,069.41
ADAMS, EMILY C. , TRUSTEE	\$2,387.14	BABCOCK, MARY A	\$1,837.36
ADAMS, JOSEPH C	\$1,658.86	BACCON, JIMMIE L	\$3,874.64
AGAR, KEITH W. & PETERSON,	\$3,912.72	BAILEY, ROBERT W	\$2,533.51
AHAM, MAGALY EILEN	\$24.99	BAJDEK FAMILY LIVING TRUST	\$3,073.77
AHLQUIST, GREGORY L	\$2,168.18	BAKER, DANIEL & MELETA	\$4,251.87
AIREY, JOHN E. JR., &	\$916.30	BAKER, SHAWN G	\$2,727.48
ALAIMO, LUCINDA	\$2,356.20	BALESTRA, EDWARD	\$3,756.83
ALBERT, DONALD E	\$3,063.06	BALFOUR, STEPHEN L	\$3,049.97
ALEVA, GEOFFREY R	\$2,898.84	BALLARD, DAVID W	\$5,869.08
ALEXANDRE, ROGER	\$3,674.72	BALLOU, EDMUND W SR	\$2,117.01
ALLAIN, DERIK DANIEL	\$890.12	BALLOU, EDMUND W SR	\$804.44
ALLAIRE, ARTHUR	\$3,912.72	BANGERT, TYLER M	\$1,549.38
ALLAIRE, CHRISTINA L	\$1,889.72	BANK OF AMERICA, NA	\$3,316.53
ALLAIRE, MICHAEL T	\$566.44	BARKER, MICHAEL J	\$2,826.25
ALLAIRE, MICHAEL T	\$4,272.10	BARNES, JAMES M	\$5,416.88
ALLARD, THOMAS J	\$2,507.33	BARNES, MICHAEL L	\$2,380.00
ALLEN, ABNER J	\$2,327.64	BARNETT, JOHN R	\$2,795.31
ALLEN, IRENE S	\$2,275.28	BARNUM, STEVEN & MARY,	\$3,099.95
ALLEN, JEFFREY P	\$2,666.79	BARON, JEREMY	\$5,416.88
ALLEN, SCOTT D	\$3,078.53	BARON, JERRY A	\$3,285.59
ALTON ROLLINSFORD, LLC	\$1,826.65	BARONE, STEVE	\$3,643.78
ALTON ROLLINSFORD, LLC	\$1,010.31	BARONOWSKI, JOHN A	\$3,092.81
ALWIN, JACQUELINE R	\$2,404.99	BARR, TIMOTHY J	\$2,669.17
ALZONI, PAMELA ANN &	\$855.61	BARROWS, DANNY C	\$2,554.93
AMELL, DEBORAH A	\$1,621.97	BARRY, ERIC P	\$2,608.48
AMIDON, ROBERT M	\$4,912.32	BARRY, ERIC P	\$336.77
ANDERSON, DONALD L.,	\$4,737.39	BARTLETT, BRIAN D	\$3,834.18
ANDERSON, DONALD L.,	\$2,604.91	BARTLETT, DANIEL F	\$2,184.84
ANDERSON, JEFFREY R	\$2,313.36	BARTLETT, SARAH E	\$101.15
ANDERSON, JUDITH J. TRUSTEE	\$2,453.78	BARTO, SHIRLEY M	\$2,011.10
ANDERSON, JUDITH J. TRUSTEE	\$420.07	BATARAN, KARL A	\$4,157.86
ANDERSON, MARK J	\$4,012.68	BATSON, ROLAND R	\$224.91
ANDERSON, MARY BRAY	\$3,823.47	BATTIS, JOHN S	\$1,476.79
ANDERSON, MIRANDA LEIGH	\$1,347.08	BAXTER, CHARLES THOMAS	\$2,208.64
ANDREWS, FLORENCE E	\$2,551.36	BAXTER, CHRISTOPHER	\$1,662.43
ANGERS, MARK B., ESTATE OF	\$4,105.50	BEAL, KELLY	\$2,278.85
ANGERS, MARK B., ESTATE OF	\$1,110.27	BEALS, AUDREY S	\$3,666.39
ANGERS, NICHOLAS M	\$2,388.33	BEAMIS, ROBERT P	\$3,581.90
ANTHONY, DEBORAH	\$3,447.43	BEAMIS, SEAN C	\$5,831.00
ANTONIO, DAVID	\$1,245.93	BEAN, JOSHUA J	\$1,998.01
ARCHAMBAULT, JOHN P	\$3,893.68	BEANE, WILLIAM A	\$3,411.73
ARCHER, LOGAN	\$2,441.88	BEATTIE, BEVERLY ABBOTT	\$1,513.68
ARCHER, LOGAN	\$3,029.74	BEAUDET, MARCEL A	\$2,088.45

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BEAUDOIN, NORMAN L	\$3,318.91	BOOZ, LARRY L	\$2,101.54
BEAUDOIN, PAUL A II	\$3,850.84	BORENSTEIN, DONALD F	\$461.72
BEAUPRE, DONALD A	\$4,962.30	BORENSTEIN, DONALD F	\$304.64
BEAUPRE, MICHAEL A	\$2,371.67	BOSTON, ALVIN M	\$5,271.70
BEAUREGARD, RAYMON W	\$2,684.64	BOSTON, EDWARD	\$821.10
BEGIN, NELSON	\$3,882.97	BOSTON, JEAN A	\$2,061.08
BELANGER, DAWN MARIE	\$3,179.68	BOSTON, JEAN A	\$326.06
BELANGER, THOMAS A	\$2,588.25	BOSTON, JOEL JAY	\$2,483.53
BELL, MARY MARGARET	\$2,410.94	BOSTON, JOSHUA	\$3,603.32
BELL, REIKO P	\$1,875.44	BOSTON, KAREN	\$2,546.60
BELL, ROBERT E JR	\$2,100.35	BOSTON, KATHLEEN C. &	\$2,136.05
BELLEAU WAYNE M & DEBRA L.	\$2,501.38	BOSTON, MICHELE N	\$1,385.16
BELMAIN, RICHARD R	\$3,309.39	BOSTON, PAUL V	\$2,688.21
BENCHERIF, RAY M	\$2,388.33	BOSTON, PRISCILLA	\$1,735.02
BENNETT, AMBERIE ALICIA	\$1,607.69	BOSTON, RANDOLPH H	\$2,219.35
BENTLEY, DAVID E	\$2,760.80	BOSTON, WALTER H	\$3,091.62
BENTLEY, DICK E	\$2,788.17	BOSTON, WALTER H	\$1,256.64
BENTLEY, TRAVIS	\$2,288.37	BOUCHARD, DONNA L	\$1,462.51
BERARD, JAMES P	\$2,606.10	BOUCHARD, NICHOLAS J	\$1,771.91
BERESHNY, DEBRA A	\$5,112.24	BOUCHER, ARIANA	\$3,734.22
BERESHNY, DENNIS	\$546.21	BOUCHER, STEPHEN D	\$2,683.45
BERGENDAHL, ERIC	\$2,502.57	BOUCHER, T JUDE	\$3,822.28
BERGERON, HEIDI M.T.	\$4,310.18	BOULIER, ELISSA M	\$1,814.75
BERKLEY PROPERTIES INC	\$1,225.70	BOURASSA, STEPHEN B	\$2,006.34
BERNIER, ROBERT D	\$3,353.42	BOURBON, ANTHONY A	\$2,528.75
BEROUNSKY, MICHAEL H. JR. &	\$2,087.26	BOURBON, CASEY P	\$2,128.91
BEROUNSKY, SOPHIE P. ESTATE	\$3,273.69	BOURGELAS, RICHARD T	\$5,375.23
BEROUNSKY, WAYNE L	\$2,669.17	BOURNE, JAY M	\$1,407.77
BERRY, RALPH H	\$2,875.04	BOWDEN, TOBY P	\$2,178.89
BEST, BONNIE A	\$3,424.82	BOWEN, JAMIE A	\$2,832.20
BEST, BONNIE A	\$320.11	BRACKETT, COLLEEN	\$60.69
BETTS, MARK R	\$3,734.22	BRADLEY, DOUGLAS	\$3,052.35
BIDODEAU, JONATHAN	\$2,606.10	BRAGDON, RALPH E	\$1,100.75
BIGOS, DONALD E	\$4,143.58	BRAGDON, RICHARD M	\$1,849.26
BILLING, JAMES M	\$4,692.17	BRALY, RICHARD W	\$3,823.47
BILLINGS, LAURIE J	\$2,347.87	BRASSEUR, BERNARD P	\$3,013.08
BILODEAU, JONATHAN P	\$2,293.13	BRAY, JOHN A	\$2,334.78
BIRCH, WENDELL C	\$843.71	BRELIS, NATHAN A	\$2,590.63
BIRCH, WENDELL C	\$2,341.92	BRETON, LEONA & WILFRED	\$2,090.83
BIRMINGHAM, BERNARD M JR	\$2,560.88	BREZAK, PAMELA L	\$1,743.35
BISSON, MELANIE K	\$5,324.06	BRICK HOUSE LLC	\$5,321.68
BLAIS, COREY M	\$2,896.46	BRIDGE, DONALD H	\$1,962.31
BLAIS, DOUGLAS G	\$1,680.28	BRIDGE, WAYNE	\$837.76
BLAIS, RONALD P	\$3,531.92	BRIDGEO, ERIN LEE	\$1,925.42
BLAISDELL, BETTY J	\$2,285.99	BRIDGES, PATRICK D	\$2,095.59
BLAISDELL, TERRANCE E	\$2,723.91	BRIGGS, JOSEPH J	\$2,563.26
BLAKE, MONICA R	\$2,681.07	BRIGGS, KERRY D	\$4,005.54
BLANCHARD, LISA E, TRUSTEE	\$1,946.84	BRITT, RUSSELL A	\$928.20
BLATCHFORD, LYND T	\$3,255.84	BRONDER CONSTRUCTION, LLC	\$694.96
BLIER, ALBERT C	\$2,093.21	BRONDER, PETER J	\$3,974.60
BOARDMAN, GLEN	\$2,371.67	BRONDER, RICHARD J JR	\$6,030.92
BODWELL, DALE H	\$3,518.83	BRONDER, RICHARD J., JR	\$698.53
BODWELL, DEBRA A	\$1,610.07	BRONSON, DENNIS J	\$1,904.00
BODWELL, LESLIE R	\$3,723.51	BROOKER, JEFFREY S	\$2,422.84
BOHRER, CHARLES	\$2,318.12	BROOKER, MICHAEL L	\$1,692.18
BOIVIN, TRUSTEES, LEO &	\$4,003.16	BROOKS, CASEY J	\$2,263.38
BOLDUC, DALE J	\$2,691.78	BROOKS, JOHN M	\$2,246.72
BOLDUC, HEIDI	\$2,526.37	BROOKS, MACKENZIE E	\$3,987.69
BOLZ, STEPHEN D	\$3,367.70	BROOKS, STACEY; SCOTT,	\$1,974.21
BONENFANT, JODY P	\$2,109.87	BROOKS, TERESA T	\$574.77

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BROTHER, INA	\$3,685.43	CARRIER, STEPHANE P	\$3,430.77
BROUGHAM REO OWNER, L.P.	\$2,441.88	CARTER, CHUCK	\$3,133.27
BROUGHMAN REO OWNER, L.P.	\$442.68	CARTER, KIMBERLY A	\$882.98
BROW, DENNIS J	\$3,549.77	CARUS, CLARA	\$2,782.22
BROWN, AUDREY C	\$1,287.58	CASE, STEPHEN SCOTT, ESTATE	\$1,178.10
BROWN, BENJAMIN M	\$2,341.92	CASE, STEPHEN SCOTT, ESTATE	\$2,074.17
BROWN, DERRICK	\$2,139.62	CASEY, MICHAEL A	\$827.05
BROWN, FREDERICK W	\$1,673.14	CASHELL, LAURA B	\$4,370.87
BROWN, JASON C	\$4,112.64	CASON, DANIEL G	\$3,931.76
BROWN, LINDA M	\$2,565.64	CASS, JEREMY R	\$2,401.42
BROWN, MICHELLE J	\$2,454.97	CASSELLA, GERALD	\$1,468.46
BROWN, STEVEN E	\$414.12	CASTONGUAY, DAVID T	\$3,517.64
BROWN, STEVEN E	\$968.66	CENTRAL MAINE POWER CO	\$846.09
BROWN, STEVEN E	\$132.09	CENTRAL MAINE POWER CO	\$984.13
BROWN, STEVEN E	\$71.40	CENTRAL MAINE POWER CO	\$200,162.76
BROWN, STEVEN E	\$103.53	CENTRAL MAINE POWER CO	\$923.44
BRUNELLE, RICHARD J JR	\$1,730.26	CENTRAL MAINE POWER CO	\$1,544.62
BRYANT, DONNA L	\$2,652.51	CENTRAL MAINE POWER CO	\$953.19
BRYANT, JAMES R	\$1,744.54	CENTRAL MAINE POWER CO	\$1,242.36
BUCKLEY, IVONA	\$2,278.85	CENTRAL MAINE POWER CO	\$1,217.37
BUDNIK, ALICJA C	\$2,413.32	CENTRAL MAINE POWER CO	\$1,004.36
BUFFINTON, REBECCA J	\$2,783.41	CENTRAL MAINE POWER CO	\$1,129.31
BULLARD, STEVEN H	\$2,910.74	CENTRAL MAINE POWER CO	\$1,179.29
BURBANK, DAVID D	\$2,973.81	CENTRAL MAINE POWER CO	\$937.72
BURBANK, LORETTA H	\$1,746.92	CENTRAL MAINE POWER CO	\$821.10
BURBANK, RICHARD E	\$2,397.85	CENTRAL MAINE POWER CO	\$923.44
BURGESS, JENNIFER A	\$3,844.89	CENTRAL MAINE POWER CO	\$1,032.92
BURKS, MICHAEL J	\$1,481.55	CERICOLA, GUY L	\$2,095.59
BURNETT, TRACY A	\$2,909.55	CESARIO, SARAH	\$2,456.16
BURNHAM, RANDALL WYMAN	\$2,310.98	CHABOT, RAYMOND P	\$1,798.09
BURROWS, CODY J	\$1,925.42	CHACE, ASHLEY MARIE	\$3,355.80
BUTCHER, DONNA E	\$4,715.97	CHADBOURNE, DEBRA B	\$3,221.33
BUTLAND, JEFFREY K	\$1,661.24	CHADBOURNE, EBEN J	\$3,149.93
BUTLAND, JEFFREY, PR K	\$82.11	CHADBOURNE, JOSIE L	\$2,124.15
BUZZELL, DENNIS	\$2,199.12	CHADBOURNE, MATTHEW R	\$4,487.49
BYDG, FAITH	\$3,040.45	CHAMPLIN, SUSAN E	\$5,704.86
BYRON, JAMES A. & JOAN P.	\$884.17	CHAN, WENDY	\$4,566.03
CACOULIDIS, JOY	\$2,178.89	CHANDLER, KYLE	\$3,232.04
CAHOON, MARK H	\$2,137.24	CHANDLER, KYLE O	\$1,212.61
CAHOON, RAYMOND S	\$2,021.81	CHANDLER, WILLIAM M	\$3,077.34
CALER, ALAN W	\$4,035.29	CHAPIN, MARJORIE R	\$3,270.12
CALLAGHAN, JANICE L	\$3,033.31	CHAPPELL, JANET L	\$2,458.54
CAMDEN, DONALD J SR	\$2,816.73	CHAPPELL, JANET L	\$79.73
CAMERON, BARBARA A	\$3,287.97	CHARLESTON, NICHOLAS	\$1,400.63
CAMERON, BARBARA A	\$1,091.23	CHASE, JOHN R	\$3,429.58
CAMIRE, CHARLES R	\$3,091.62	CHEEVER, ANDREW D	\$4,110.26
CAMPBELL, CAROL ANN	\$1,755.25	CHENEY, ERIC	\$2,541.84
CAMPBELL, CAROL ANN	\$904.40	CHICOINE, GREGG	\$2,059.89
CAMPBELL, KYLE JOSEPH	\$2,157.47	CHILICKI, MARK E	\$3,662.82
CAMPBELL, SARAH B	\$4,936.12	CHURCHILL, DONALD	\$1,250.69
CANFIELD, SIDNEY J	\$2,559.69	CHURCHILL, DREW	\$2,935.73
CARAMIHALIS, ANDREW	\$3,811.57	CIDER MILL POND TRUST	\$1,808.80
CARDIN, LORRAINE C	\$2,246.72	CINCOTTA, MEGHAN A	\$3,128.51
CARDINAL WAY APARTMENTS,	\$1,304.24	CIPOLLA, FABIO S	\$5,407.36
CARLSON, GLENN A	\$2,444.26	CLAFLIN, BRUCE B	\$2,690.59
CARLSSON, ANN-DEBORAH	\$2,465.68	CLARK, EDWARD J JR	\$2,201.50
CARON, MICHAEL A	\$1,889.72	CLARK, ELIZABETH P	\$2,496.62
CARPENTER, MICHAEL	\$1,708.84	CLARK, FREDERICK M	\$3,019.03
CARR, RONNIE G	\$921.06	CLARK, FREDERICK M	\$925.82
CARR, SHAUN	\$2,664.41	CLARK, MATTHEW E	\$183.26

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CLARK, MATTHEW E	\$26.18	CORRAO, TREVOR	\$3,698.52
CLARK, MATTHEW E	\$35.70	CORRIVEAU, MICHAEL R	\$2,540.65
CLAUSON, STEPHEN A	\$3,336.76	COSTA, AMBER G	\$2,637.04
CLAVET, RANDY R	\$3,881.78	COTE, BLAIN A	\$3,135.65
CLEMENT, DALE	\$941.29	COTE, RONALD H. & PATRICIA	\$4,363.73
CLEMENT, DALE	\$2,479.96	COTE, THOMAS P	\$4,552.94
CLEMENT, DWAYNE R	\$2,740.57	COTTY, JESSE J III	\$1,486.31
CLEMENT, ROBERT	\$2,138.43	COTTY, JESSE T III	\$3,760.40
CLEMENT, ROBERT T TRUSTEE	\$790.16	COULOMBE, MARK C	\$2,338.35
CLEMENT, SHERI L	\$4,178.09	COUNTRY ESTATES, LLC	\$13,087.62
CLOCK, DALE	\$1,474.41	COUNTRY ESTATES, LLC	\$122.57
CLOCK, DALE A	\$44.03	COUNTRY ESTATES, LLC	\$98.77
CLOCK, DALE A	\$1,090.04	COUNTRY ESTATES, LLC	\$2,909.55
CLOUGH, BRIAN B	\$2,277.66	COUNTRY ESTATES, LLC	\$2,443.07
CLOUGH, NORMAN D	\$1,029.35	COURT, CRAIG	\$1,505.35
CLOUGH, NORMAN D	\$3,866.31	COURT, CRAIG	\$1,382.78
CLOUGH, ROBERT D	\$2,569.21	COURTEAU, KRISTEN W.	\$652.12
CLOUGH, STANLEY	\$1,833.79	COURTEAU, KRISTEN W.	\$3,677.10
CLUFF, THOMAS R	\$2,832.20	COUTURE, GARY	\$4,005.54
COFFEREN, RAY	\$910.35	COUTURE, WAYNE B	\$2,737.00
COFFEY, ALEXANDER	\$616.42	COWAN WENDY P.	\$3,729.46
COFFEY, CHESTER W	\$3,800.86	CR OF HOLLYWOOD, LLC	\$3,047.59
COFFIN, KATE G	\$2,330.02	CRACKNELL, RICHARD D	\$1,544.62
COFFIN, LOUISE J	\$2,806.02	CRAIG, ALAN B. & MARY LEE,	\$2,077.74
COLE, BRIAN A	\$2,947.63	CRESWELL, DON S SR	\$962.71
COLE, BRIAN A	\$430.78	CRETEAU, ROBERT F	\$3,728.27
COLE, DONALD E	\$3,134.46	CRISPIN, RICHARD W	\$3,954.37
COLE, JEFFREY P	\$4,134.06	CROCKER, HELEN	\$2,760.80
COLE, JEFFREY P. & MICHELLE	\$830.62	CROSS, PERCY A	\$3,462.90
COLE, TERESA L	\$1,530.34	CROSS, STEPHEN N	\$1,723.12
COLE, WALKER B	\$2,607.29	CROTEAU, LEON E	\$3,048.78
COLEMAN, GAIL	\$2,642.99	CROVETTI, CHAD N	\$2,424.03
COLEMAN, PATRICK S	\$3,210.62	CUCINOTTA, CHRISTOPHER	\$2,701.30
COLLARD, SALLY D	\$3,076.15	CUIPA, EDWARD S	\$4,191.18
COLLETTE, GRACE E	\$3,713.99	CULVER, JAMES F	\$2,988.09
COLLINS, BRIAN R	\$2,128.91	CUMBERLAND FARMS, INC	\$6,060.67
COLLINS, JR., MICHAEL L.	\$694.96	CUMBERLAND FARMS, INC.	\$395.08
COLLINS, KIERAN F	\$2,252.67	CUNNINGHAM, CHRISTOPHER A	\$3,485.51
COLLINS, MICHAEL L	\$3,464.09	CUNNINGHAM, MARIAN C	\$2,940.49
COLUCCI, MARIO R JR	\$3,202.29	CUNNINGHAM, MARIAN C	\$729.47
CONGREGATIONAL CHURCH	\$2,427.60	CUNNINGHAM, WALTER D	\$5,159.84
CONLEY, MARK W	\$1,934.94	CURRIER, HAZEN	\$1,794.52
CONNELLY, IRVING D	\$3,630.69	CURTIS, CRAIG	\$2,147.95
CONNELLY, STEVEN G	\$2,478.77	CURTIS, ETHAN	\$2,378.81
CONNELLY, STEVEN G	\$160.65	CUTLER, JASON D	\$2,460.92
CONNOLLY, FRANCIS A	\$2,595.39	CUTTER, DAVID B	\$2,819.11
CONNOLLY, FRANCIS A	\$1,116.22	CUTTER, DAVID B	\$828.24
CONOVER, MARY LOU PER. REP.	\$1,345.89	CYR, CARROLL J	\$2,903.60
CONWAY, PATRICIA	\$1,520.82	CYR, GENE R	\$2,445.45
COOK, NANCY E	\$2,602.53	DAIGLE, LEONARD	\$474.81
COOK, PETER	\$80.92	DAIGLE, LEONARD R	\$4,209.03
COOK, PETER W	\$1,281.63	DAIGNAULT, MATTHEW E	\$2,838.15
COOK, VICTORIA	\$2,726.29	DAME, WILLIAM A III	\$1,029.35
COOKE, EMILY	\$2,883.37	DANFORTH, PAUL P	\$4,827.83
COOLEY, LESTER W	\$1,656.48	DARIN, THOMAS	\$2,875.04
CORBIN, FREDERICK J	\$3,108.28	DASILVA REALITY, LLC	\$1,454.18
CORCORAN, LISA P	\$2,679.88	DAUGHERTY, NICOLE	\$2,647.75
CORDIER, RICHARD J JR	\$3,085.67	DAVIES, BRIAN L	\$1,293.53
CORNING, SETH J	\$2,921.45	DAVIES, STEPHEN P	\$4,248.30
CORNWELL, PHILLIP C.	\$2,432.36	DAVIS, DONALD	\$2,982.14

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DAVIS, EVERETT M., SR.	\$38.08	DOUCETTE, ALAN N	\$3,535.49
DAVIS, LAWRENCE L	\$2,725.10	DOUCETTE, ANDREW A	\$2,264.57
DAVIS, PAMELA T	\$2,187.22	DOUCETTE, DANIEL R	\$3,204.67
DAWSON, RANDALL V	\$1,970.64	DOUCETTE, TRAVIS ROBERT	\$1,474.41
DAY, BARBARA	\$2,109.87	DOUGHERTY, SEAN P	\$57.12
DAY, LYNN	\$2,876.23	DOUGHERTY, SEAN P	\$3,057.11
DC INVESTMENT PROPERTIES,	\$2,552.55	DOUGLASS, DUANE G	\$1,764.77
DEARBORN, SUSAN B	\$2,886.94	DOUGLASS, WALTER R JR	\$3,007.13
DECATO, DONNA L	\$2,247.91	DOWLING, JUSTIN E	\$6,499.78
DEGENNARO, ALICE	\$5,024.18	DOWLING, NORMA E	\$2,848.86
DELANEY, WILLIAM C	\$2,293.13	DOWLING, REGINA G., TRUSTEE	\$3,590.23
DELANO, BETH A	\$1,952.79	DOWNING SR., KEVIN	\$2,351.44
DELASANDRO, VERA M	\$890.12	DOWNING, CLAIRE	\$2,296.70
Delledonne, Thomas A jr	\$2,753.66	DREW, DAWN I	\$1,594.60
DELOREY, BECKY G	\$1,830.22	DUBANIEWCZ, ALANA M	\$4,009.11
DELOREY, SHAWN P	\$4,455.36	DUBAY, JOSEPH R	\$1,980.16
DEMERS, MARK S	\$3,874.64	DUBAY, REBECCA S	\$1,438.71
DENNETT, JOHN S. & NANCY C.	\$3,157.07	DUBE, ELAINE	\$2,264.57
DENONCOUR, WILLIAM SCOTT	\$3,015.46	DUBOIS, GARRETT D	\$4,522.00
DEPERRIO, JASON A	\$437.92	DUBOIS, JEFFREY L	\$4,825.45
DERBY, PETER D	\$2,834.58	DUCKWORTH, DEREK R	\$2,276.47
DEROCHEMONT, KENNETH A	\$3,172.54	DUCKWORTH, MARK C	\$3,644.97
DEROSA, NICHOLAS A	\$3,101.14	DUGAL JR., DANIEL	\$3,564.05
D'ERRICO, VINCENT	\$4,761.19	DUMAIS, SUSAN R	\$2,053.94
DESILVIA, JOHN A	\$1,619.59	DUMAS, MICHAEL G	\$2,040.85
DESMARAIS, ROBERT	\$5,428.78	DUMONT, GREGORY M	\$4,933.74
DESMOND, CHARLES W	\$4,149.53	DUMONT, KEVIN T	\$4,244.73
DESROCHERS, ROBERT W JR	\$2,779.84	DUMONT, STEPHEN P	\$4,921.84
DESROSIERS, SHAWN W	\$3,057.11	DUMONT, TRACY STAR	\$3,174.92
DEVEREAUX, JOHN III	\$4,494.63	DUPUIS, JOSEPH R	\$3,979.36
DEVITA, MICHAEL A	\$1,702.89	DUPUIS, JOSEPH R	\$1,400.63
DEWHURST, JANINE K	\$903.21	DUPUIS, JOSEPH R	\$587.86
DEWITT, DANIEL F III	\$1,739.78	DUPUIS, ROBERT L	\$3,828.23
DEWITT, DOROTHY	\$1,654.10	DURAND, RENE P	\$2,232.44
DGT, LLC	\$4,173.33	DURGIN, DANIELLE	\$2,682.26
DHRR, LLC	\$1,832.60	DURGIN, ROBERT T	\$205.87
DIAMOND, LINDA J	\$990.08	DUROCHER, LAWRENCE R	\$2,735.81
DIBENEDETTO, JOHN W	\$2,207.45	DUROCHER, RONALD C	\$2,556.12
DIBONA, DONALD JR	\$2,667.98	DUTCH, ERIK W	\$3,922.24
DICKERSON, BRIAN	\$3,099.95	DUTCH, KENNETH H	\$2,182.46
DIONNE, PETER	\$1,849.26	DUTCH, KENNETH H	\$3,649.73
DIPIETRO, DEBRA	\$3,749.69	DUTCH, KENNETH H	\$683.06
DIPIETRO, DOMENIQUE S	\$3,149.93	DUTCH, LINDA	\$3,384.36
DIXEY, LORI ANN	\$1,661.24	DWYER, JULIA	\$3,076.15
DJ REALTY, LLC	\$3,189.20	DYER, LEE W	\$2,575.16
DMA BUILDING CORPORATION	\$1,015.07	DYER, LORETTA ANN	\$1,173.34
DOBYNS, MARTHA	\$3,107.09	DYER, TODD A	\$5,550.16
DOHERTY, DEBORAH D. &	\$3,531.92	DZIENGELESKI, ALAN M	\$3,505.74
DOIRON, DEBRA	\$1,729.07	EAMES, STEVEN	\$2,416.89
DOIRON, ROBERT A	\$2,394.28	EARLE, GARY H	\$762.79
DOLBEC, MAURICE G	\$4,175.71	EASLEY, LINDA G	\$2,290.75
DOLBEC, MAURICE G	\$587.86	EASLEY, SHARON	\$2,062.27
DOLIBER, DANA E	\$67.83	EASTEP, JANE P	\$2,257.43
DONAHUE, HEATHER A	\$3,490.27	EASTERN AVENUE LLC	\$2,497.81
DONNELL, TIMOTHY G	\$1,882.58	EASTMAN, PENNY E	\$3,893.68
DONOVAN, CHRISTOPHER J	\$3,095.19	EASTMAN, SHAWN	\$4,855.20
DORE, JACOB R	\$3,916.29	EATON, GARY P	\$3,323.67
DOSTIE, TERI-SUE	\$1,801.66	EBBSON, SYLVIA	\$3,786.58
DOTTER, DALLAS G	\$2,428.79	EDWARDS, DAVID R	\$3,985.31
DOUCETTE, ALAN	\$1,303.05	EDWARDS, SCOTT G	\$2,752.47

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
EGNEW, HENRY WALTER	\$5,858.37	FLANIGAN, PATRICK J	\$2,453.78
ELDREDGE, SPENCER D	\$1,689.80	FLEIG, WILLIAM H	\$3,346.28
ELDRIDGE, SALLY J	\$1,846.88	FLEMING, WILLIAM M	\$2,703.68
ELLIA, ROSE V	\$2,527.56	FOGG, ELMER C	\$3,317.72
ELMORE, DAVID J	\$2,685.83	FOLEY, GAIL	\$744.94
ELYSAN HOLDINGS LLC	\$3,408.16	FOLEY, JENNIFER A	\$2,431.17
EMERY, CHERYL A	\$2,049.18	FOLSOM, ELAINE H. LIFE	\$3,358.18
EMERY, DONALD R	\$2,169.37	FOLSOM, JOHN H III	\$4,962.30
EMERY, GEORGE R	\$2,523.99	FOLSOM, TRUSTEE, ELAINE H	\$2,388.33
EMERY, GEORGE R	\$1,112.65	FORBES, BRANDEN	\$2,414.51
EMERY, GREG	\$3,398.64	FORBES, CHRISTOPHER H	\$961.52
EMERY, JOHN	\$775.88	FORBES, JANE E	\$4,134.06
EMERY, RACHEL	\$2,496.62	FORD, ERIC C	\$813.96
EMERY, ROGER L III	\$99.96	FORTE, JOSEPH M	\$2,925.02
EMMONS, SCOTT T	\$4,650.52	FORTIN, CONRAD N	\$2,413.32
ENGELSMAN, SANDRA M	\$2,359.77	FORTIN, DONALD A	\$4,193.56
ENGLAND, MARTIN A	\$2,143.19	FORTIN, KENNETH P	\$4,394.67
EPSTEIN, JEFFREY A	\$5,053.93	FORTIN'S PROPERTIES, LLC	\$2,828.63
ESPOSITO, BRUCE ADAM	\$4,427.99	FORTUNATO, ANDREW	\$2,470.44
ESTES, SANDRA L	\$3,399.83	FORTUNATO, ANDREW	\$384.37
EVANS, AUSTIN C	\$2,684.64	FORTY-THREE MAIN STREET,	\$2,069.41
EVERETT, RITA	\$1,974.21	FOSBERG, WALTER	\$1,364.93
EVES, MARK W	\$2,564.45	FOSTER, KATHLEEN P	\$3,010.70
EWING, BRIAN	\$3,527.16	FOSTER, MATTHEW C	\$2,802.45
EXEL, MARK	\$2,778.65	FOURNIER, CURTIS F	\$3,763.97
F & P ME PROPERTY, LLC	\$5,176.50	FRANCIS, PETER J	\$2,846.48
FAGONE, MICHAEL J	\$2,272.90	FRANCO, RAYMOND F	\$3,491.46
FAHY, SHAWN O	\$4,548.18	FRECHETTE, ROBERT R, ESTATE	\$4,907.56
FAIRFIELD, BENJAMIN RC	\$1,423.24	FRECHETTE, TRUSTEES,	\$3,414.11
FAIRPOINT/NORTHERN NEW	\$2,300.27	FRECHETTE, TRUSTEES,	\$510.51
FALKENBURG, REBECCA D	\$3,401.02	FRIZZELL, RAYMOND F	\$2,438.31
FARAH, BARBARA	\$2,935.73	FROST III, FLOYD R	\$3,428.39
FARNSWORTH, MARK B. &	\$1,839.74	FROST, HERBERT J JR	\$2,332.40
FARREN, BRYAN R	\$2,183.65	FRYE, DAVID A	\$1,281.63
FARREN, BYRAN R	\$3,415.30	FULCHER, MELANIE F	\$2,366.91
FARWELL, GREGORY B., JR. &	\$2,124.15	FULLER, MICHAEL P	\$2,809.59
FAT & HAPPY, INC.	\$6,420.05	GAECKLE, JEFFREY	\$3,324.86
FECTEAU, LORI J	\$2,209.83	GAGNE, ADAM P	\$3,330.81
FEENEY, GEORGE M JR	\$891.31	GAGNE, BRIAN	\$2,827.44
FEENEY, SARAH	\$1,462.51	GAGNE, MATTHEW D	\$3,019.03
FENDERSON, AARON S	\$4,032.91	GAGNE, PATRICK	\$3,083.29
FENDERSON, JAMIE C	\$3,899.63	GAGNE, PATRICK R	\$938.91
FENDICK, JEFFREY	\$4,176.90	GAGNE, PETER	\$3,339.14
FERNALD, BRIAN	\$4,587.45	GAJDOS, ROBERT	\$3,035.69
FERNALD, LINDA S. REV TRUST	\$6,205.85	GALE, MARCUS P	\$1,743.35
FERNANDO, MICHAEL F	\$4,056.71	GALEMMO, CHARLES A	\$2,174.13
FERNEE, BRIAN & JULIE,	\$3,783.01	GALEUCIA, QUINTEN	\$4,723.11
FERRANTO, JOSHUA	\$2,797.69	GALLAGHER, JEAN	\$2,033.71
FERRARO, JOHN V	\$2,871.47	GALLAGHER, MARTHA A.K.A	\$2,640.61
FERRY, ERIC J	\$420.07	GALLAGHER, STEPHANIE L	\$1,353.03
FFH, LLC	\$2,125.34	GALLAHER, DEAN J	\$2,224.11
FFH, LLC	\$533.12	GAMBLE, PETER	\$2,679.88
FIEL, ANDREW	\$2,427.60	GARAFOLO, JOHN F	\$5,282.41
FIEL, SHILO A	\$1,508.92	GARAFOLO-PLACHOWICZ, GINA	\$3,932.95
FIFIELD, CHARLES R	\$2,200.31	GARCIA, MANUEL	\$2,243.15
FINDLAN, GREG	\$3,660.44	GARNEAU, ELAINE R	\$2,346.68
FINN, JAMES L	\$1,713.60	GARVIN, STEVEN	\$2,207.45
FISETTE, KARYN D	\$4,777.85	GASPAR, CHARLES E	\$2,131.29
FISETTE, KARYN D	\$1,514.87	GATCOMB, JEREMY, TRUSTEE	\$3,014.27
FITTING, KIM L	\$2,679.88	GAUDETTE, ALICE C	\$505.75

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GAUDETTE, ALICE C	\$512.89	GOSSELIN, BRIAN	\$2,554.93
GAUDETTE, ALICE C	\$19.04	GOSSELIN, MICHAEL P	\$3,417.68
GAUDETTE, ALICE C	\$19.04	GOSSER, RYAN M	\$4,457.74
GAUDETTE, ALICE C	\$19.04	GOSSER, RYAN M	\$837.76
GAUDETTE, ALICE C	\$21.42	GOUETTE, CHRISTOPHER ALAN	\$2,305.03
GAUDETTE, ALICE C	\$22.61	GOUETTE, TERRY	\$2,255.05
GAUDETTE, ALICE C	\$22.61	GOULD, JOSIAH VINCENT	\$2,251.48
GAUDETTE, ALICE C	\$512.89	GOULET, MICHAEL R	\$3,437.91
GAUDETTE, ALICE C	\$19.04	GOVE, ERNEST J III	\$2,363.34
GAUDETTE, MICHAEL S	\$2,795.31	GRANT, BETH A	\$1,874.25
GAUTHIER, KIMBERLY A	\$4,472.02	GRANT, ROBERT B	\$2,825.06
GEIBEL, PETER	\$2,758.42	GRANT, ROBERT H	\$1,823.08
GELETKA, RICHARD K	\$2,548.98	GRANT, ROBERT H	\$2,283.61
GELINAS, JANIS	\$2,731.05	GRASSI, DONALD L	\$4,206.65
GENDRON, AMANDA	\$2,190.79	GRAY, BEVERLY	\$4,362.54
GENEST, RICHARD P	\$1,195.95	GRAY, DAVID W	\$2,809.59
GENEST, RICHARD P	\$5,708.43	GRAY, ERIC A	\$3,057.11
GENEST, RICHARD P	\$1,116.22	GRAY, ISRAEL J	\$2,249.10
GENEST, RICHARD P	\$1,086.47	GRAY, JOHN PF	\$2,552.55
GENTIL, GEORGE J	\$3,064.25	GRAY, MATTHEW D	\$5,598.95
GENTIL, GEORGE J	\$533.12	GRAY, STEPHEN E	\$2,814.35
GEORGE, ROBERT J	\$2,226.49	GRAY, STEPHEN E	\$860.37
GERHART, JAMES R	\$2,174.13	GREAT WORKS CREMATORY,	\$2,328.83
GERRISH, STEVE R	\$1,715.98	GRIFFIN, JOANNA A	\$4,854.01
GERRISH, STEVE R	\$1,743.35	GRIFFIN, JUSTIN	\$1,742.16
GERRY, ROBERT JR	\$3,102.33	GRIFFIN, WILLIAM	\$2,707.25
GERRY, WILLIAM E	\$2,216.97	GROMYKO, KIM D	\$2,086.07
GEYER, POLLY S	\$1,907.57	GROVER, ROBERT L	\$991.27
GEYSTER, JOHN J	\$2,731.05	GROVER, ROBERT L	\$140.42
GIBSON JR, RICHARD A	\$3,799.67	GROVER, ROBERT L	\$104.72
GIBSON, RICHARDS A JR	\$1,049.58	GROVER, ROBERT L	\$2,772.70
GILBERT, DANIEL P & KATRINA	\$3,649.73	GROVER, ROBERT L	\$252.28
GILBERT, JAMES A	\$3,674.72	GROVER, ROBERT L	\$228.48
GILMORE, THOMAS P	\$3,387.93	GROVER, ROBERT L	\$871.08
GIRARD, MAURICE R	\$1,516.06	GROVER, ROBERT L	\$953.19
GIULIANO, NANCY A	\$2,626.33	GRUEN, JOHN	\$2,795.31
GLIDDEN, ELISABETH G	\$934.15	GUILFORD TRANS. INDUSTRIES	\$589.05
GLIDDEN, ROBERT P	\$3,730.65	GUILFORD TRANS. INDUSTRIES	\$775.88
GNIRK, PAUL	\$2,698.92	GUILFORD TRANS. INDUSTRIES	\$948.43
GOLDENBERG, TODD & PATTI L.	\$1,569.61	GUILFORD TRANS. INDUSTRIES	\$1,004.36
GOLDENBERG, TODD & PATTI L.	\$2,973.81	GUILFORD TRANS. INDUSTRIES	\$816.34
GOLDMARK, LLC	\$1,345.89	GUILLEMETTE BROS., INC.	\$1,048.39
GOLDMARK, LLC	\$1,357.79	GUILLEMETTE BROS., INC.	\$1,267.35
GOLDWASSER, SANFORD	\$2,202.69	GUILLORY, THOMAS J	\$2,168.18
GOMES, RICHARD B	\$3,803.24	GUPTILL, EDWIN H	\$2,111.06
GONZALEZ, VINCENT	\$1,057.91	GUPTILL, JOSEPH C	\$4,525.57
GOODMAN, SUSAN	\$2,121.77	GUPTILL, MICHAEL	\$1,482.74
GOODRICH, SPENCER E	\$4,360.16	GUPTILL, RALPH W	\$2,241.96
GOODRICH, SUNSHINE D., JUNE	\$139.23	GUPTILL, RALPH W	\$2,033.71
GOODWIN, DANIEL R	\$2,078.93	GUPTILL, RALPH W	\$2,425.22
GOODWIN, JOHN S	\$2,846.48	GUPTILL, ROGER L	\$1,732.64
GOODWIN, KENNETH R	\$2,653.70	GURLIACCIA, JOHN D	\$3,992.45
GOODWIN, RICHARD D.,	\$1,551.76	HACKETT, BRUCE H	\$2,012.29
GOODWIN, RICHARD D.,	\$292.74	HADWEN, MARY ANNE	\$2,502.57
GOODWIN, RICHARD D.,	\$2,639.42	HAFFORD, PAUL K	\$2,440.69
GOODWIN, WAYNE G	\$1,616.02	HAGAN, CHRISTPHER	\$631.89
GOOKIN, RANDY L	\$2,409.75	HAGAN, CHRISTPHER	\$4,067.42
GORDON, ROBERT C	\$3,358.18	HAGGERTY, DANIEL C	\$2,515.66
GORMAN, SCOTT D	\$2,828.63	HALL, AIMEE R	\$1,467.27
GOSBEE, WILBER L	\$2,927.40	HALL, ARTHUR L JR	\$3,627.12

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HALL, ARTHUR L. JR TRUSTEE	\$2,385.95	HERRICK, BRIAN E	\$2,382.38
HALL, ARTHUR L. JR, TRUSTEE	\$2,506.14	HERSOM, CHRISTOPHER	\$2,381.19
HALL, BETTY TRUSTEE	\$3,873.45	HERSOM, SAMANTHA J	\$2,864.33
HALL, BETTY TRUSTEE	\$1,124.55	HETT, DANIEL	\$2,594.20
HALL, CAROLYN M	\$3,680.67	HEWITT, JOSEPH B	\$2,752.47
HALL, DAWN-MARIE	\$2,331.21	HICKEY, GREGORY J	\$3,223.71
HALL, DONALD R., TRUSTEE	\$3,117.80	HICKEY, JENNIFER J	\$2,452.59
HALL, EIRIK E	\$1,673.14	HIGGINS, CHARLES XAVIER	\$1,742.16
HALL, ELIZABETH G	\$1,607.69	HIGGINS, MARGARET R	\$1,566.04
HALL, ELIZABETH, TRUSTEE	\$2,999.99	HILL, CAROL ANN	\$2,846.48
HALL, FRANK P	\$1,851.64	HILLS, WILLIAM H	\$4,236.40
HALL, GLADORA G. TRUSTEE	\$71.40	HILTON, DALE H	\$3,245.13
HALL, GLADORA G. TRUSTEE	\$3,961.51	HILTON, JOEL	\$3,553.34
HALL, GLADORA G. TRUSTEE	\$59.50	HILTON, JOEL	\$1,015.07
HALL, GLADORA G., TRUSTEE	\$1,963.50	HNATOW, KEITH A	\$3,652.11
HALL, JASON R. & ELIZABETH	\$4,168.57	HOBBS, DARRELL	\$1,253.07
HALL, JOYCE S	\$1,876.63	HOBBS, MONIE	\$4,349.45
HALL, RITCHIE I	\$3,353.42	HOBGOOD, VAN A	\$2,456.16
HALL, ROGER T	\$3,060.68	HODURSKI, JEANNE	\$1,750.49
HALL, SIDNEY M JR	\$2,092.02	HOFFMAN, R TODD	\$4,469.64
HALL, STANLEY L	\$2,803.64	HOGAN, CONNOR H	\$843.71
HALL, VERONICA J REV TRUST	\$77.35	HOGAN, JUSTINE L	\$1,268.54
HALSTEAD, JAMES J	\$2,310.98	HOLMES, MELISSA	\$2,033.71
HAMEL, ROBERT A JR	\$2,458.54	HOLSHOUSER, ALLEN A	\$2,372.86
HANCHETT, DAVID	\$2,443.07	HOLT-CORTI, CAMERON	\$2,375.24
HANNAFORD BROS. CO., LLC	\$38,670.24	HOLTON, HENRY H	\$2,308.60
HANNAFORD, GEORGE P	\$2,406.18	HORNE, DAVID K	\$2,394.28
HANNON, MARY	\$2,278.85	HOULE, ERNEST D	\$2,861.95
HANSEN, DARLENE M	\$1,925.42	HOULE, OSCAR J PinP	\$3,360.56
HANSON, BRUCE A	\$3,437.91	HOUSE, KRISTEN L	\$5,257.42
HANSON, KAREN J	\$265.37	HOUSTON, ANNA	\$2,050.37
HANSON, KAREN J	\$78.54	HOUSTON, BETH M	\$6,395.06
HANSON, KAREN J	\$1,304.24	HOUSTON, WILLIAM AARON	\$3,800.86
HANSON, RICHARD J	\$2,609.67	HOWARD, DONALD L JR	\$2,642.99
HARDMAN FAMILY LIVING	\$3,426.01	HOWARD, WALTER R	\$660.45
HARDY, PATRICIA JEAN	\$3,054.73	HOWARTH, DAWN M	\$2,725.10
HARLAN, JOSEPH F	\$2,854.81	HOWARTH, ROSANNA E	\$2,061.08
HARRIMAN, STEVEN	\$443.87	HOWE, GEOFFREY S	\$3,029.74
HARRIMAN, STEVEN	\$1,920.66	HOWE, TAMMY J	\$3,604.51
HARRINGTON, MICHELLE	\$32.13	HOWELL, MATTHEW W	\$578.34
HARRIS, FRANK M & DEBORAH,	\$1,863.54	HUANG, ZHONG S	\$2,625.14
HARRIS, MEGAN M	\$1,527.96	HUBERT, PHILLIP D	\$2,644.18
HARRIS, MICHELLE R	\$1,413.72	HUDON, DAVID J	\$2,557.31
HARRISON, LINCOLN	\$3,138.03	HUFF, G EDWARD	\$2,482.34
HART, LYNN D	\$4,667.18	HUFFSTATER, GARY P	\$1,852.83
HART, WILLIAM	\$2,811.97	HUGHES, ROBERT G	\$1,894.48
HARTFORD, CHARLES L	\$3,015.46	HUNNEWELL, NICHOLAS B	\$3,830.61
HARTFORD, CHARLES L	\$1,197.14	HUNT, ELIZABETH M	\$2,441.88
HARTIGAN, DENNIS P	\$2,052.75	HUNT, MEGAN B	\$1,790.95
HARTMANN, ERNEST, ESTATE	\$1,201.90	HUNTRESS, GAYLE L	\$2,548.98
HARTNETT, RACHEL N	\$1,749.30	HUNT-WHATLEY, CYNTHIA L	\$1,583.89
HARVEY, JOHN	\$4,269.72	HUPE, RICHARD A	\$2,923.83
HASHEM, DANIEKL F	\$3,045.21	HUPE, RICHARD A	\$471.24
HCJ FAMILY, L.P.	\$4,996.81	HUPE, RICHARD A	\$3,928.19
HEALD, DAVID B	\$2,597.77	HUPPE, JANICE P	\$3,649.73
HEALY, CAILYN	\$4,564.84	HURLEY, TIMOTHY J	\$1,818.32
HEBERT, JOSHUA R	\$4,250.68	HUSSEY SEATING CO	\$17,592.96
HEBERT, WAYNE E	\$947.24	HUSSEY SEATING CO	\$8,270.50
HEITMANN, ERIK W	\$4,056.71	HUSSEY SEATING CO	\$18,784.15
HENRY, JAMES D	\$3,516.45	HUSSEY SEATING CO	\$6,642.58

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HUSSEY SEATING CO	\$6,786.57	KAPLY, ELLEN M	\$3,073.77
HUTCHINS, JOHN S	\$3,308.20	KASHMER, REBECCA S,	\$2,615.62
HUTCHINS, PETER M	\$2,789.36	KDK PROPERTIES	\$1,100.75
HUTCHINSON, FLINT A	\$2,261.00	KDK PROPERTIES, LLC	\$710.43
HUTCHINSON, LENORAGENE N	\$1,519.63	KEARNS, CHRISTOPHER	\$3,727.08
IANELLO, KATHERINE R	\$4,636.24	KEARNS, DANIEL	\$2,299.08
INGALLS, CHRISTOPHER	\$3,052.35	KEARNS, PATRICK G	\$1,719.55
J.B.J. MACHINE COMPANY, INC	\$1,927.80	KEARNS, ROBERT G	\$2,658.46
J.B.J. MACHINE COMPANY, INC	\$1,693.37	KEEFE, RYAN P	\$2,180.08
JACKSON, DRYSDALE & ASSOC,	\$9,073.75	KEEGAN, KENDRA L	\$4,448.22
JACOB, MELISSA D	\$2,322.88	KEENE, KATIE ELIZABETH	\$1,512.49
JACOBS, WENDY P & DORIAN	\$2,758.42	KEEVAN, ANN M	\$2,414.51
JACQUES, ROLAND P	\$3,724.70	KEGLEY, JAYME J	\$2,140.81
JALBERT, JONATHAN	\$4,930.17	KELEWAE, GENE M	\$3,792.53
JALBERT, PAUL	\$2,465.68	KELLEHER, JAMES J	\$3,183.25
JAMES, GAIL M,TRUSTEE	\$1,962.31	KELLEY, BRYAN	\$3,392.69
JAMES, RAYMOND W	\$2,344.30	KELLEY, DANIEL B	\$1,989.68
JANOCHA, DAVID A	\$4,438.70	KELLEY, EUGENE O	\$3,399.83
JANOUSEK, JEFFERY D	\$2,921.45	KELLEY, JORDAN C	\$2,253.86
JAROCHYM, CHRISTOPHER M	\$1,513.68	KENDALL, ROBERT N JR	\$3,080.91
JELLISON, EDWARD J JR	\$2,418.08	KENNEBUNK SAVINGS BANK	\$7,729.05
JENKINS, NATHAN	\$4,328.03	KENNEDY, BRIAN R	\$2,339.54
JENNICA, OSBORNE, TRUSTEE	\$3,953.18	KENNEDY, JOHN	\$5,077.73
JENNICA, OSBORNE, TRUSTEE	\$982.94	KENNETH L ALLEN	\$2,371.67
JENNIFER, WILLIAMS S	\$3,339.14	KEOHAN, JOHN J, JR TRUSTEE	\$2,664.41
JEPSON, TIMOTHY R	\$2,551.36	KERN, EVERETT S & LINDA A,	\$574.77
JERALDS, ALAN P	\$1,774.29	KERN, EVERETT S & LINDA A,	\$628.32
JEWELL, BRIAN P	\$3,924.62	KERN, EVERETT S. & LINDA ,	\$2,220.54
JLP HOLDINGS, LLC	\$3,545.01	KERR, JOHN L	\$3,282.02
JMJ LLC	\$3,298.68	KEZAR, JAMES L, DEBORAH A,	\$4,169.76
JOHNSON HEIRS, JOHNSON,	\$1,424.43	KEZAR, TIMOTHY C	\$2,994.04
JOHNSON, BRYAN S	\$1,790.95	KIENIA, DOUGLAS	\$2,675.12
JOHNSON, DAVID	\$2,631.09	KILLEEN, ROBERT W	\$3,529.54
JOHNSON, ELIZABETH	\$3,429.58	KIMBALL, GLEN W	\$3,641.40
JOHNSON, GLENDON W	\$637.84	KIMBALL, JAMES P	\$2,069.41
JOHNSON, GLENDON W	\$1,190.00	KINCH, JR., LAWRENCE V. &	\$2,044.42
JOHNSON, JUNE E	\$2,551.36	KINCH, LAWRENCE V III	\$3,004.75
JOHNSON, KRISTIN	\$1,405.39	KING, BENJAMIN S. TRUSTEE	\$3,956.75
JOHNSON, MICHAEL D JR	\$1,899.24	KISHIMOTO, MARIANNE	\$3,179.68
JOHNSON, MICHAEL D SR	\$3,449.81	KITCHEN, DIANE K	\$3,142.79
JOHNSON, MICHAEL D SR	\$3,587.85	KLEINROCK, RANDOLF M	\$7,852.81
JOHNSON, RUSSELL W.,	\$2,516.85	KLOSOWSKA, KATARZYNA	\$1,621.97
JOHNSON, SHERRY TRUSTEE	\$3,979.36	KNEELAND, TODD M., &	\$2,953.58
JOHNSON, STEVEN E	\$6,070.19	KNIGHT, LARRY F	\$1,038.87
JOHNSON, VINCENT E	\$2,465.68	KNOWLES, KENNETH	\$2,415.70
JONES, BRADLEY R	\$66.64	KOCEK, SHELLY L	\$4,944.45
JONES, BRADLEY R	\$894.88	KOELKER, JARED B	\$2,264.57
JONES, BRADLEY R	\$2,732.24	KOELKER, JON M	\$2,408.56
JONES, BRADLEY R	\$1,323.28	KOELKER, JONATHAN J	\$2,597.77
JONES, BRIAN W	\$3,456.95	KOELKER, THOMAS J	\$2,488.29
JONES, STEVEN	\$3,973.41	KOHLER, LAURA A	\$2,778.65
JORDAN, JASON T	\$4,782.61	KRAUSS, KIM B	\$2,553.74
JORDAN, SCOTT E	\$3,341.52	KRETAS, PAUL R	\$4,355.40
JORDEN, HEIDI	\$4,023.39	KVINLAUG, DAVID J	\$835.38
JULIA ANN WERSACKAS	\$3,142.79	L.P. GAS PROPERTIES VI, LLC	\$2,070.60
JULSONNET, ALEXIS M	\$2,540.65	LABRECQUE, RICHARD	\$3,074.96
JUNKINS, CAROL A	\$2,390.71	LABREE, EVELYN Y	\$2,952.39
JUSSEAUME, RONALD R	\$1,585.08	LACHANCE, STEVEN R	\$4.76
KANE, JOHN C	\$7,419.65	LADRIE, LAWRENCE W	\$2,620.38
KAPLEY, LEONARD R JR	\$1,527.96	LAFLAMME, GUY N & ROMAINE,	\$1,930.18

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LAFOND, CLAIRE A	\$1,923.04	LESSARD, TIMOTHY	\$3,518.83
LAFRANCE, WAYNE	\$3,916.29	LESSARD, TIMOTHY N	\$1,730.26
LAFRENIERE, ASTI	\$36.89	LETOURNEAU, DANIEL G	\$3,398.64
LAFRENIERE, STEPHEN M	\$742.56	LETOURNEAU, JUSTIN	\$3,224.90
LAFRENIERE, STEPHEN M	\$1,414.91	LEVASSEUR, KEVIN D	\$2,856.00
LAFRENIERE, WILLARD R	\$2,916.69	LEVASSEUR, MARGARET A	\$1,245.93
LAFRENIERE, ZACHARY	\$2,468.06	LEVESQUE, NATHAN W	\$2,983.33
LAFRENIERE, ZACHARY S	\$96.39	LEVESQUE, SCOTT V	\$2,929.78
LAGERHOLM, EARL	\$2,886.94	LEVY-MASCIS, MARY E	\$3,039.26
LAGO, EDWARD	\$1,405.39	LEWIS, AARON G	\$2,299.08
LAGO, HENRY W JR	\$3,243.94	LEWIS, BENJAMIN C	\$3,641.40
LAING, DENNIS M	\$2,033.71	LEWIS, JONATHAN I	\$2,854.81
LALLY, NICOLE P	\$1,938.51	LEWIS, MATTHEW J	\$2,597.77
LAMBERT, MURIEL L	\$3,597.37	LEWIS, REBECCA	\$1,802.85
LAMBERT, ROBERT	\$4,510.10	L'HEUREUX FAMILY TRUST	\$1,863.54
LAMBERT, ROBERT J	\$3,502.17	LIL KBAMM FARM LLC.	\$160.65
LAMBERT, THOMAS R	\$2,988.09	LINK, ROGER A JR	\$2,028.95
LANCTOT, JEFFREY	\$3,917.48	LINSCOTT, CRAIG	\$2,352.63
LANE, CARROL A	\$1,839.74	LINSCOTT, CRAIG O	\$715.19
LANE, JONATHAN	\$2,980.95	LINSCOTT, MICHAEL A	\$4,333.98
LANE, MICHAEL D	\$3,489.08	LINSCOTT, SHAWN MICHAEL	\$2,688.21
LANE, TERRI A	\$2,568.02	LITTLE WHILE LLC	\$3,260.60
LANE, TROY A	\$2,522.80	LITTLE, MICHAEL A	\$2,220.54
LANG, Y	\$2,063.46	LITTLEFIELD, DAWN	\$1,695.75
LANGELIER, JASON G	\$2,250.29	LITTLEFIELD, DEXTER A	\$1,946.84
LANGELIER, LEO H III	\$2,704.87	LITTLEFIELD, DEXTER A	\$3,029.74
LANGELIER, LEO H JR	\$2,070.60	LITTLEFIELD, JOEL	\$9,546.18
LANGELIER, LINDA I	\$2,359.77	LITTLEFIELD, JOEL	\$2,338.35
LANGILL, CRAIG A	\$2,136.05	LITTLEFIELD, LARRY B	\$1,079.33
LANGTON, LORI J	\$2,089.64	LITTLEFIELD, LISA, &	\$2,804.83
LANOUILLE, MICHAEL E	\$2,364.53	LITTLEFIELD, MICHAEL J	\$3,980.55
LAPIERRE, DAVID M	\$2,715.58	LITTLEFIELD, PHILIP M JR	\$3,873.45
LAPOINTE, ELIZABETH	\$7,173.32	LITTLEFIELD, THOMAS R	\$2,518.04
LAPOINTE, JEFFREY	\$1,749.30	LITTLEFIELD, THOMAS R	\$628.32
LAPPIN, DONALD P	\$3,305.82	LITVINCHYK, ALLAN	\$3,001.18
LARA, PATRICIA E	\$1,848.07	LML LOGISTICS	\$3,672.34
LAROSE, PATRICIA J	\$1,464.89	LOCKHART, EUGENE	\$3,529.54
LARRABEE, ALAN D	\$2,219.35	LOHMAN, TARA	\$1,927.80
LATORELLA, WILLIAM P	\$3,925.81	LOHRMANN, III LEE	\$2,151.52
LAUZE, JOSEPH R	\$2,590.63	LOMBARD, BERTON T.JR.,	\$2,760.80
LAVIGNE, LEO R	\$2,013.48	LOMBARDI, KATHLEEN E	\$2,833.39
LAVIGNE, LEO R	\$1,874.25	LONG, IV., TED	\$2,449.02
LAW, DONALD K	\$3,618.79	LONGLEY, SEAN M	\$3,802.05
LAWLOR, BENJAMIN	\$2,214.59	LONGVAL, JOHN V TRUSTEE	\$3,048.78
LAWSON, JESSICA R	\$3,846.08	LOVEJOY, DIANE L	\$2,207.45
LAYTON, DANIEL M	\$3,039.26	LOVEJOY, JEREMY W	\$4,060.28
LECLAIR, STEPHEN	\$4,281.62	LOVERING, ALLAN E	\$3,767.54
LEDGEWOOD PROPERTIES, LLC	\$860.37	LOWELL, DORIS I	\$4,869.48
LEECH, ADAM W	\$2,791.74	LOWERY, HOLLIE J & AARON S,	\$4,639.81
LEEMAN, TIMOTHY	\$804.44	LOWERY, KEITH A & SHANON N	\$4,160.24
LEEMAN, TIMOTHY	\$2,917.88	LOZEAU, MICHAEL E	\$1,100.75
LEGERE, ROBERT J	\$2,907.17	LRB INVESTMENTS, LLC	\$6,929.37
LEIGHTON, ROBERT	\$1,416.10	LRB LEASING, LLC	\$6,164.20
LELAND, EDWARD R	\$2,318.12	LUCAS, SHERRILYN R	\$2,293.13
LEON, LEE M	\$5,374.04	LUDINGTON, DEAN	\$3,477.18
LESLIE, BONNIE J	\$1,399.44	LUIGGI, FRED P	\$1,980.16
LESLIE, FORREST L JR	\$3,403.40	LUKACS, PAUL M	\$2,539.46
LESSARD, BENJAMIN P	\$3,059.49	LUKE J. ROBERTSON & TRISHA	\$2,884.56
LESSARD, IAN M	\$3,553.34	LUNIEWICZ, MATTHEW G	\$6,207.04
LESSARD, JAYSON L	\$4,460.12	LUTHER, FRANKLYN F	\$2,565.64

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LYNCH, ANNE P	\$2,232.44	MATHEWS, NELSON	\$2,401.42
LYNCH, EDWARD J	\$2,062.27	MATHEWS, NELSON	\$2,256.24
LYONS, JOHN P	\$1,579.13	MATHIS, TIMOTHY JOHN	\$3,633.07
MACAULAY, TIMOTHY P	\$6,398.63	MATTHEWS, DIANA M	\$5,989.27
MACDONALD, MICHAEL A	\$1,676.71	MATTHEWS, JOAN	\$2,432.36
MACDONALD, MICHAEL A	\$600.95	MATTHEWS, MANDY M	\$2,927.40
MACDONALD, ROBERT	\$3,155.88	MATTHEWS, MERTON	\$1,686.23
MACDOUGALL, BRIANNA	\$2,384.76	MATTHEWS, MERTON E	\$2,357.39
MACDOUGALL, SUSAN L	\$3,104.71	MAY, ALEXANDER T	\$1,451.80
MACKAIL, MICHAEL J	\$1,854.02	MAYFIELD, DENISE C	\$2,846.48
MACLEOD, LARRY N	\$3,687.81	MAYNARD, LINDA J	\$2,866.71
MACLEOD, SCOTT	\$4,369.68	MAYNARD, LINDA J	\$1,269.73
MACLEOD, TODD M	\$2,409.75	MAYROSE, DAYNA P	\$2,701.30
MACMILLAN, JOHN J	\$2,413.32	MAZZOLA, LAURIE	\$2,809.59
MADORE, BETTY, DONNA, &	\$3,596.18	MCALOON, WILLIAM A	\$2,614.43
MAFFEI, BRITTANY M	\$2,349.06	MCBRIERTY, BRUCE D SR	\$3,646.16
MAGLARAS, TODD	\$2,788.17	MCCABE, DAVID A	\$2,337.16
MAHONEY, MICHAEL S	\$2,034.90	MCCARTHY, MICHAEL J	\$3,561.67
MAHONEY, MICHELLE R	\$2,454.97	MCCARTY, KENNETH	\$2,121.77
MAIHOS, JAMES C	\$3,415.30	MCCOOMB, DIANNE L	\$2,512.09
MALONEY, MARGARET A	\$2,720.34	MCCORMACK, CHAD M	\$3,612.84
MANLEY, LYNN E	\$2,733.43	MCDERMITH, CLARK L	\$10,849.23
MANNING, TRAVIS	\$2,434.74	MCDONALD, LEWIS J	\$4,093.60
MANSFIELD, HEATH M	\$6,971.02	MCDONALD, LINDA L	\$2,243.15
MANSFIELD, HEATHER SUE	\$4,473.21	MCDONALD, STEPHEN A	\$2,565.64
MANSFIELD, STEPHEN	\$4,665.99	MCELHANEY, J ROBERT E	\$5,168.17
MANSFIELD, STEPHEN	\$2,685.83	MCEVOY, JOHN P	\$3,874.64
MANSFIELD, STEPHEN	\$5,236.00	MCGEE, RACHEL D	\$1,811.18
MANSFIELD, STEPHEN	\$2,727.48	MCGILVERY, CATHERINE	\$3,142.79
MANSFIELD, STEPHEN P	\$5,344.29	MCGIVERN, MICHAEL	\$2,382.38
MANSFIELD, STEPHEN P	\$61.88	MCGOVERN, ANDREW	\$3,779.44
MANSFIELD, STEPHEN P	\$5,031.32	MCGOVERN, JEFFREY A	\$2,043.23
MANSFIELD, STEPHEN P	\$435.54	MCGRATH, PAUL	\$3,341.52
MANSFIELD, STEPHEN P	\$1,399.44	MCGUIRE, JAMES J	\$3,059.49
MANSFIELD, SUSAN M	\$456.96	MCINTYRE, JOY M	\$957.95
MAPLE AND ELM, LLC	\$4,055.52	MCKEE, LOLA J	\$3,276.07
MARCHAND, AARON R	\$3,581.90	MCKENNA, SEAN P	\$2,796.50
MARCHANT, PETER	\$4,918.27	MCKINNON, CHRIS D	\$464.10
MAREIRO, ANNETTE & BARRY A,	\$2,695.35	MCKINNON, SCOTT E	\$2,441.88
MARHAK, SCOTT J	\$1,514.87	MCKINNON, SCOTT E	\$141.61
MARINEAU, JASON	\$2,534.70	MCLAREN, SALLY	\$9,341.50
MARQUIS, STEVEN	\$2,741.76	MCLAUGHLIN, PATRICK	\$5,237.19
MARR, JASON L	\$3,459.33	MCLEAN, JASON	\$1,380.40
MARRA, CLAUDIA	\$2,026.57	MCMAHON, DENNIS R	\$3,239.18
MARSH, ROXANNE	\$4,838.54	MCMAHON, DENNIS R., JR	\$4,326.84
MARSHALL, ADAM N	\$2,032.52	MCNAMARA, MICHAEL P	\$3,973.41
MARSTEN, LENAYE	\$4,095.98	MCOsker, JESSICA	\$2,858.38
MARTIN, BRAD	\$2,842.91	MCQUEEN, DIANE D	\$2,023.00
MARTIN, JEFFREY	\$1,073.38	MCTAGGART, MARC T	\$2,891.70
MARTIN, THOMAS F	\$1,666.00	MCWAIN, STEVEN	\$3,179.68
MARTIN, THOMAS F	\$4,670.75	MEAD, LOUIS W., JR.	\$861.56
MARVIN, CHARLES	\$2,472.82	MEAD, LOUIS W., JR.	\$3,961.51
MARVIN, CHARLES H	\$5,747.70	MEADOWSEND TIMBERLANDS,	\$2,320.50
MARX, LINDA A	\$4,399.43	MEAGHER, JOHN K	\$2,177.70
MARX, LINDA A	\$3,529.54	MEGELE, OLIVER S	\$2,786.98
MASON, JEFFREY H	\$3,421.25	MEGO, LARA	\$6,637.82
MASON, JENNIFER E	\$2,772.70	MELANSON, LARRY J	\$2,514.47
MATHESON, JAMES B	\$3,866.31	MELLO, RONALD L JR	\$3,578.33
MATHEWS, GEORGE E	\$4,007.92	MENDE, CHRISTOPHER H	\$4,280.43
MATHEWS, JEREMY	\$1,677.90	MENTER, JOHN S	\$763.98

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MENTER, JOHN S	\$976.99	MORSE, CYNTHIA A	\$3,527.16
MENZIE, DANAREA	\$2,134.86	MORSE, STEVEN M	\$3,754.45
MERRICK, EDWARD L	\$2,526.37	MORTON, AMANDA M	\$2,721.53
MERRILL, CAROL A	\$1,693.37	MORTON, TODD	\$3,022.60
MERRILL, KATIE	\$1,888.53	MOSELEY, SEAN R	\$4,042.43
MERRITHEW, CHARLES H	\$3,274.88	MOULTON, DEBBIE A	\$2,446.64
MERROW, ANITA M	\$2,590.63	MOULTON, SHERRI J	\$2,753.66
MERZOUK, HOUSNI	\$3,235.61	MOUSSA, STEPHANIE A	\$2,333.59
MESSIER-DAVIS, CINDY J	\$3,755.64	MOY, ALISON A	\$3,941.28
METCALF, AUDREY J	\$1,156.68	MSM, LLC	\$5,572.77
MEYER, KATHLEEN	\$1,790.95	MULLEN, BRUCE	\$4,166.19
MICHAUD, STEPHEN A	\$3,277.26	MULLOY, ROGER W	\$2,355.01
MICK, CAROL L	\$1,319.71	MULLOY, SUZANNE	\$1,754.06
MILES, DOUGLAS J SR	\$2,233.63	MULLOY, SUZANNE	\$2,208.64
MILES, TIMOTHY S	\$2,263.38	MUNROE, DENNIS A	\$2,547.79
MILLER, RICHARD	\$2,047.99	MURPHY, MICHELLE B	\$2,086.07
MILLER, RICHARD	\$26.18	MURRAY, LEON B	\$2,769.13
MILLER, ROBERT E	\$2,683.45	MURRAY, LEON B	\$2,572.78
MILLER, RONALD E	\$99.96	MURRAY, MICHAEL	\$2,764.37
MILLER, RONALD E	\$4,210.22	MURRAY, MICHAEL	\$1,015.07
MILLS, SHANE T	\$2,168.18	MURRAY, SCOTT	\$2,708.44
MINICHELLO, MICHELE, A.	\$2,895.27	MUTAGOMA, FIDELE	\$3,873.45
MINIUTTI, JACK B	\$2,551.36	MUTHIG, JAMES W	\$3,366.51
MINNICK, MICHAEL	\$3,379.60	MYERS, HEIDI N.	\$4,076.94
MINUTELLI, DANIEL A	\$1,278.06	MYSHRALL, ROBERT E	\$1,998.01
MINUTELLI, DANIEL A	\$3,172.54	NASON, STEPHEN M	\$3,586.66
MISSUD-MARTIN, LAURIENNE G	\$3,652.11	NAST, RYAN B	\$2,063.46
MITCHEM, HARLOE C	\$2,497.81	NAU, DIANE E	\$2,860.76
MIXON, JOHN F JR	\$724.71	NAVIGATOR PROPERTIES, LLC	\$1,780.24
MOFFITT, EDWARD A	\$4,937.31	NEAL, OLIVER M JR	\$794.92
MOFFITT, EDWARD A	\$99.96	NEIT, LEO RICHARD	\$3,040.45
MOLDA, CHRISTOPHER J	\$2,722.72	NEWHALL JR., JOHN G	\$2,533.51
MOMENEE, JOHN D	\$1,574.37	NEWHALL, JOHN G JR	\$3,195.15
MONACO, LOUIS C	\$2,020.62	NICHOLL, LAURIE	\$3,214.19
MONAHAN, ROBERT	\$2,170.56	NICHOLS, CATHY	\$4,007.92
MONDELLO, JOHN FRANCIS JR	\$1,951.60	NICHOLS, CATHY	\$1,163.82
MOORE, BETTY J	\$1,890.91	NICHOLS, KATE M	\$1,907.57
MOORE, DARRYL A	\$2,642.99	NIELSEN, JACOB C	\$3,887.73
MOORE, KEVIN M	\$3,437.91	NIELSEN, LONNA J	\$2,678.69
MOORE, MICHAEL J	\$2,306.22	NILAND, BRIAN P	\$3,060.68
MOORE, NORMAN J JR	\$3,267.74	NOBBS, DOUGLAS C	\$3,096.38
MOORE, ROBERT M	\$4,273.29	NOBLE FUELS	\$2,833.39
MOORE, ROBERT M JR	\$3,842.51	NOLAN, CHRISTOPHER	\$2,585.87
MOORE, SABRINA L	\$2,645.37	NORMAN, MICHAEL P	\$4,238.78
MORABITO, CLARE	\$1,493.45	NORMAND, JEREMY R	\$4,059.09
MORABITO, DANIEL	\$2,378.81	NORMAND, ROGER M	\$3,114.23
MORABITO, RICHARD M SR	\$3,071.39	NORMANDEAU, ANNE L	\$3,723.51
MORELLO, STEVEN R	\$3,065.44	NORMANDIN, RICHARD J	\$2,184.84
MORGAN, SCOTT R	\$3,793.72	NORTH BERWICK AFFORDABLE	\$49,742.00
MORIARTY, ANDREW B	\$2,867.90	NORTON, DARRELL W	\$857.99
MORIN, DANIEL	\$3,280.83	NORTON, DARRELL W	\$2,609.67
MORIN, DWAYNE G	\$3,084.48	NORTON, JULIE	\$1,977.78
MORIN, JOSEPH P	\$723.52	NORTON, SHANE	\$3,305.82
MORIN, JOSEPH P	\$1,375.64	NORTON, TERZA	\$1,635.06
MORIN, ROBIN L & EMMONS,	\$2,200.31	NORTON, VERONICA E	\$962.71
MORISSETTE, JACOB N	\$3,637.83	NOYES, JESSE P	\$4,316.13
MORRELL, RONALD E	\$5,012.28	NUTTER, CHARLES W	\$1,257.83
MORRILL, JESSE	\$3,349.85	NUTTER, CHARLES W	\$3,559.29
MORRISSEY, MARTIN	\$3,005.94	NUTTER, TYLER C	\$4,092.41
MORROW, BRUCE D	\$3,552.15	O'BRIEN, KELLY A	\$2,612.05

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
O'BRIEN, MARK	\$2,717.96	PAYEUR, ROLAND E	\$2,673.93
O'BRIEN, MICHAEL J	\$5,067.02	PEARLMAN, CAROL	\$1,531.53
OCCHIPINTI, GINO	\$3,102.33	PEARMAN, MARJORIE KATHRYN	\$2,651.32
O'CONNOR, MICHAEL	\$5,306.21	PEASE, ROBERT H	\$2,053.94
O'CONNOR, TARA J	\$1,939.70	PEASLEY, STEPHEN	\$2,565.64
ODLIN, IAIN R	\$2,900.03	PEDERSEN, MICHAEL A	\$1,817.13
O'DONOVAN, TYLER F	\$3,904.39	PELLETIER FAMILY REVOCABLE	\$5,371.66
OFTEDAHL, JOSHUA C	\$2,395.47	PEPIN FAMILY LIMITED	\$165.41
OILER, RYAN L	\$2,538.27	PEPIN, RICHARD A	\$2,283.61
OLDCASTLE MATERIALS, INC	\$351.05	PERKINS, FRED H JR, ESTATE	\$29.75
OLIVER, BARBARA E	\$767.55	PERKINS, RALPH	\$2,783.41
OLIVER, BRANDON W	\$2,422.84	PERKINS, SARA J	\$3,235.61
O'LOUGHLIN, SHARMAN J	\$83.30	PERMENTER, ARTHUR K	\$2,654.89
O'LOUGHLIN, SHARMAN J.,	\$2,485.91	PERRY, BRIAN L	\$2,316.93
OMAOLFHOUGHMHAIR, SEAMUS	\$3,108.28	PERRY, JUSTIN K	\$2,036.09
ORNELLAS, GREGORY T	\$5,013.47	PERRY, MICHAEL P	\$2,604.91
ORR, JUSTIN F	\$5,319.30	PERRY, ROBERT ALAN II	\$2,990.47
OSTERHOUT, ISAAC A	\$1,751.68	PHELAN, EDWARD J	\$3,110.66
OTOOLE, MARGARET	\$2,576.35	PHILBROOK, JOHN	\$4,341.12
OTT, ALVIN W SR	\$2,882.18	PHILBROOK, JOHN A	\$3,499.79
OTTEN, RICHARD	\$2,036.09	PHILLIPS, JOSEPH W	\$2,678.69
OUELLETTE PROPERTIES, LLC	\$3,249.89	PHINNEY, JAY M	\$5,750.08
OUELLETTE, MAURICE J	\$3,622.36	PHIPPS, HEATHER	\$2,825.06
OUELLETTE, MAURICE J	\$857.99	PICARD, PATRICK M	\$2,877.42
OX ALIDADES VISIONAL, LLC	\$10,575.53	PIERCE, RACHEL J	\$2,097.97
PAGANELLI, BARBARA G	\$1,452.99	PIKE, RONALD T	\$4,438.70
PAGANO, CHERYL A	\$3,866.31	PILECKI, JOSEPH G JR	\$2,331.21
PAGE, MATTHEW	\$6,118.98	PILKINGTON, JEFFREY F	\$3,265.36
PAKER, MELINDA A	\$1,914.71	PILLSBURY, DALE R	\$2,726.29
PALMIERI, DAVID W	\$1,349.46	PIWONSKI, JONATHAN M	\$2,631.09
PANKEY, JULIE	\$4,626.72	PLACE, JOHN F. & ERNESTINE	\$3,104.71
PAPAGNI, PETER C	\$4,250.68	PLACE, KEVIN J & DAWN M	\$3,247.51
PAPCIAK, NICHOLAS S	\$3,322.48	PLACE, MARY E	\$2,162.23
PAPPAS, JULIE M	\$2,909.55	PLACE, MICHAEL	\$2,913.12
PAQUETTE, GREGG	\$2,346.68	PLACE, ROBERT K & PHYLLIS A	\$2,828.63
PARADIS, KATHRYN L	\$3,863.93	PLACEY, KATHERINE HILLIARD	\$2,290.75
PARDOE, JOHN M	\$2,214.59	PLANTE, DAVID P	\$3,397.45
PARISI, THOMAS J	\$2,494.24	PLUSHNER, ERIC M	\$1,721.93
PARKER, CHARLES W &	\$3,242.75	POIRIER, DENNIS B	\$2,050.37
PARKER, GEORGE E	\$2,457.35	POLIGNI, PIERRE A	\$2,990.47
PARKER, GEORGE S	\$2,261.00	POLLAND, EUGENE H	\$2,112.25
PARKHURST 2017 TRUST	\$3,007.13	POMERLEAU, JANICE	\$2,638.23
PASKOWSKI, DAVID P	\$3,116.61	POMERLEAU, KRISTIN A	\$2,664.41
PASS, ROSSANA	\$3,808.00	POMERLEAU, TROY A	\$4,172.14
PATCO CONSTRUCTION, INC	\$3,349.85	POMEROY, ANDREW B	\$3,044.02
PATCO CONSTRUCTION, INC	\$3,662.82	POMMIER, NATHALIE K	\$3,317.72
PATCO CONSTRUCTION, INC	\$639.03	PONCHAK, JEFF	\$5,959.52
PATCO CONSTRUCTION, INC	\$3,759.21	POODRY, DEBORAH W.,	\$959.14
PATRICK, FLORENCE	\$2,582.30	POOLE, JEREMY T	\$2,328.83
PATSTONE, BETHANY FAY	\$2,998.80	POOLE, STEVEN H	\$2,372.86
PATSTONE, SCOTT E	\$2,690.59	POOLE, WALTER R JR	\$2,670.36
PATSTONE, SHIRLEY E	\$3,401.02	POORE, ELI	\$2,759.61
PATTERSON INVESTMENTS, LLC	\$3,044.02	POPE, DAVID A	\$2,670.36
PATTESON, SHAUN E	\$4,366.11	PORPER, LEE ANN	\$1,962.31
PAUL, HARVEY A	\$878.22	PORTER LAND PRESERVATION,	\$1,785.00
PAUL, HARVEY A	\$853.23	PORTER, BENJAMIN U	\$2,651.32
PAUL, SARAH	\$2,728.67	PORTER, MICHELLE D	\$3,587.85
PAYETTE, JONATHAN C	\$2,639.42	POTTER, BARBARA A	\$3,216.57
PAYEUR, CONRAD	\$3,289.16	POTTER, SARAH J	\$4,874.24
PAYEUR, RAYMOND	\$3,248.70	POTVIN, WILLIAM J	\$2,698.92

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
POULIN, ALEXANDER	\$1,779.05	RICE, STANLEY J. & DAWN E,	\$2,341.92
POWELL, KENNETH C	\$550.97	RICE, STANLEY J. & DAWN E.,	\$2,209.83
POWELL, KENNETH C JR	\$3,715.18	RICE, STANLEY J. & DAWN E.,	\$996.03
POWELL, STEVEN M	\$2,919.07	RICE, STANLEY J. & DAWN W.,	\$1,710.03
POWERS, EDITH M	\$2,117.01	RICE, STANLEY J. & DAWN,	\$4,874.24
PRAK, SAI MORM	\$1,830.22	RICE, STANLEY J. 7 DAWN E.	\$1,995.63
PRATT & WHITNEY A G	\$884.17	RICE, TRAVIS J	\$2,639.42
PRATT & WHITNEY AIRCRAFT	\$2,654.89	RICE, TRAVIS J	\$2,258.62
PRATT & WHITNEY AIRCRAFT	\$346,290.00	RICHARD, ROBERT	\$3,824.66
PRATT, JOSHUA W	\$2,529.94	RICHARD, THOMAS G	\$3,009.51
PRECOURT, MARC N	\$2,295.51	RICHARDSON, BRANDON T	\$76.16
PROVENCHER, JEANNIE M	\$1,591.03	RICHARDSON, CHARLES H	\$2,191.98
PROVENCHER, MATTHEW	\$2,433.55	RICHARDSON, DALTON	\$2,364.53
PULLEN, JANET M., TRUSTEE	\$1,815.94	RICHARDSON, DALTON L	\$5,006.33
PUTNAM, DANA M	\$3,183.25	RICHARDSON, DAVID L	\$2,252.67
PUTNAM, JOSEPH C	\$3,051.16	RICKER, CORY	\$4,656.47
PUTNAM, JOSEPH C	\$4,010.30	RICKER, NICHOLAS J	\$1,646.96
PUTNEY, KRISTAL A	\$1,952.79	RIDLON, LINDA D. ET AL	\$44.03
QUALLS, MATTHEW R	\$4,372.06	RIDLON, RUSSELL	\$3,774.68
QUIMBY, ROBERT P	\$3,992.45	RIDLON, THOMAS A	\$1,692.18
QUINT, DARREN N	\$235.62	RIDLON, WESLEY JR	\$1,170.96
QUINT, LENDELL N	\$1,765.96	RIDLON, WESLEY JR	\$2,612.05
QUINT, PETER	\$1,958.74	RILEY, KAREN M	\$3,565.24
RACICOT, JAMES	\$2,700.11	RINNE, ANDERS	\$2,099.16
RACINE, JEAN L	\$4,483.92	RIPLEY, NANCY	\$2,760.80
RADICIONI, KIMBERLY	\$1,842.12	RIVERS, JOHN G	\$2,809.59
RAINVILLE, DANIEL B	\$3,188.01	ROBB, EDWIN	\$3,201.10
RALPH, BRUCE R	\$2,009.91	ROBBINS, LORING A &	\$2,399.04
RAMSEY, MICHAEL THOMAS &	\$5,510.89	ROBERGE, MAUREEN	\$3,843.70
RAMY, TAMMY H	\$1,886.15	ROBERTS, JACOB	\$4,404.19
RANCATI, KATHRYN D	\$1,877.82	ROBERTS, KEVIN S	\$4,199.51
RAND, DANIEL R	\$2,290.75	ROBERTS, KYLE V	\$2,076.55
RAND, DONNA M. & RAND,	\$953.19	ROBERTSON, RIVER W	\$3,855.60
RAND, SCOTT L	\$2,280.04	ROBINSON, JEFFREYL. &	\$981.75
RAND, TARA L	\$2,581.11	ROCRAY, HEATHER MARY	\$2,322.88
RANDALL, JAY D	\$2,540.65	RODERICK, JEFFREY	\$1,700.51
RANDALL, JOHN D	\$4,137.63	ROGERS, JIMMY C	\$2,972.62
RANDALL, SARAH B	\$1,956.36	ROGERS, JOHN J	\$3,033.31
RAY, KEVIN A	\$5,307.40	ROGERS, TIMOTHY M	\$3,268.93
RAYWORTH, ANDREA, D.	\$2,606.10	ROHM, GARY B	\$4,203.08
RAYWORTH, DOUGLAS W	\$2,634.66	ROLLINS, EDWARD	\$637.84
REBEKAH J.COLE & KRISTEN C.	\$2,751.28	ROLLINS, PAUL R	\$2,738.19
REED, ANNE I	\$5,546.59	ROMANO, KAREN L	\$1,917.09
REGAN, ERIC F	\$2,017.05	RONDEAU, ROBERT W	\$2,023.00
REGAN, MARGARET	\$2,822.68	ROPKE, BARBARA J	\$2,303.84
REGONINI, HARLEY D	\$2,134.86	ROSE, BELINDA L. & MICHELLE	\$2,898.84
REIL, TIMOTHY F	\$3,769.92	ROSE, DANA E	\$1,612.45
REILLY, MARY C	\$4,626.72	ROSE, ERNEST H., JR. & LISA	\$1,877.82
REINHOLDTSEN, KAREN	\$1,608.88	ROSE, FREEMAN A	\$2,428.79
REINKEN, ROBERT J	\$3,848.46	ROSE, VICTOR J	\$1,786.19
REINKEN, TIMOTHY	\$3,818.71	ROSE, WILLIAM & LINDA,	\$4,541.04
REISCHL, ANDREW W E	\$3,838.94	ROSEBUSH, SHAWN	\$3,781.82
REMISZEWSKI, DAVID A	\$2,698.92	ROSEN, CHRISTOPHER T	\$3,058.30
RENDELL, LARRY E JR	\$2,618.00	ROSHOLT, KEVIN	\$3,653.30
RENY, ROBERT	\$3,159.45	ROSS, ANTHONY D	\$3,558.10
REYNOLDS II, LEIGHTON	\$2,632.28	ROSS, DONALD J	\$1,620.78
RICE, EVELYN	\$1,817.13	ROSS, HUGH H IV	\$1,995.63
RICE, STANLEY J	\$1,097.18	ROSS, RICHARD D	\$5,162.22
RICE, STANLEY J	\$1,382.78	ROUILLARD, MARK	\$4,006.73
RICE, STANLEY J	\$2,670.36	ROUSSEAU, WILLIAM J	\$1,674.33

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ROUSSEAU, WILLIAM J	\$3,694.95	SENAY, ELAINE M.	\$1,307.81
ROUSSIN, GAIL A.M.	\$1,892.10	SENTELL, CHAD H	\$3,542.63
ROWE, MARCIA R, TRUSTEE	\$3,165.40	SEQUEIRA, ALLEN A	\$2,998.80
ROY, DANIEL J	\$3,052.35	SEQUEIRA, ALLEN A	\$2,960.72
ROY, JUSTIN C	\$2,840.53	SEQUEIRA, ALLEN A	\$361.76
ROY, JUSTIN C	\$2,489.48	SERECKY, RYAN D	\$2,494.24
ROY, NORMAN	\$1,598.17	SERRA, JOSE CARLOS	\$2,665.60
ROY, PAMELA J	\$1,579.13	SERWACKI, STEPHEN L	\$3,258.22
ROY, RAYMOND J	\$2,970.24	SEWELL, NANCY	\$1,238.79
ROYAL RIVER REALTY LLC	\$1,107.89	SEWELL, NANCY E	\$104.72
ROYAL, KEVIN D	\$785.40	SHAPLEIGH, JAKE	\$2,552.55
ROYAL, KEVIN D	\$890.12	SHAULUS, THOMAS C	\$5,268.13
ROYAL, KEVIN D	\$3,035.69	SHAW, HAROLD	\$875.84
ROYAL, KEVIN D	\$80.92	SHAW, HAROLD	\$1,018.64
RUEL, PETER R	\$2,683.45	SHAW, HAROLD D	\$4,775.47
RUEL, ROBERT A	\$967.47	SHAW, JUSTIN	\$2,872.66
RUEL, ROBERT A	\$1,399.44	SHAW, JUSTIN D	\$827.05
RUGGIERO, ROBERT	\$4,617.20	SHAW, JUSTIN D	\$99.96
RUI, JUFEN	\$2,397.85	SHAW, ROBERT A JR	\$3,410.54
RURAL HOUSING SERVICE,	\$3,124.94	SHERWOOD, MICHAEL H	\$1,170.96
RUSSELL, NATHAN F	\$2,321.69	SHIBLES, ANN A	\$2,220.54
RYAN, LISA	\$1,998.01	SHIBLES, DONALD E	\$2,626.33
RYLANCE, THOMAS J	\$2,781.03	SHIELDS, MYRON D	\$4,148.34
SABOL, ASHLEY D	\$80.92	SHORTILL, JAMES	\$3,246.32
SABOL, ASHLEY D	\$182.07	SHUFELT, THOMAS	\$6,113.03
SACCO, RALPH J	\$3,514.07	SHUTE, WILLIAM N TRUSTEE	\$4,362.54
SALANTRI, LYNDISAY K	\$3,240.37	SILK, HEATHER A	\$3,359.37
SALATA, NICHOLAS E	\$2,551.36	SILSBY, MICHAEL J	\$2,403.80
SALMON, DAVID	\$2,653.70	SIMMONS, WILLIAM D	\$2,186.03
SAMPSON, RYAN	\$2,994.04	SIMPSON, DANIEL B	\$3,512.88
SARACINA, JOSEPH J	\$2,375.24	SIMPSON, DYLAN T	\$73.78
SARGENT, LUCY	\$3,055.92	SIMPSON, JEFFERY A	\$1,029.35
SARNI, ELENA	\$2,651.32	SINCLAIR, AARON J	\$2,609.67
SAUCIER, ALLEN D	\$2,272.90	SINCLAIR, GUY R	\$987.70
SAUNDERS, JUSTIN	\$2,778.65	SKYTOP, LLC PinP	\$128.52
SAVAGE, AMY	\$1,939.70	SLADEN, JEFFREY	\$2,558.50
SAVAGE, DANIEL B	\$5,341.91	SLEEPER, MARTINA	\$1,730.26
SAVAGE, JAMES	\$2,806.02	SMITH, ALAN T	\$6,097.56
SAYER, NICHOLAS V	\$3,168.97	SMITH, ANDREW	\$1,894.48
SCHAEFFER, STEPHEN J	\$3,259.41	SMITH, BENJAMIN H	\$3,953.18
SCHAUB, STEVEN J	\$3,846.08	SMITH, BRANDON E	\$4,003.16
SCHINDLER, KATHLEEN C	\$6,687.80	SMITH, CHRISTINA	\$1,557.71
SCHLUNTZ, PETER R	\$2,118.20	SMITH, DONALD G, TRUSTEE	\$2,834.58
SCHLUNTZ, PETER R	\$783.02	SMITH, HOLLY L	\$3,173.73
SCHMID, PAUL	\$227.29	SMITH, JASON M	\$2,335.97
SCHREMPF, DERICK W	\$4,787.37	SMITH, JAYSON	\$2,819.11
SCHRIEFER, TRENT S	\$2,239.58	SMITH, JAYSON R	\$3,570.00
SCHULTZ, JENNIFER	\$224.91	SMITH, JOHN G	\$2,689.40
SCHWARTZ, ZOE	\$2,302.65	SMITH, MICAH COLIN	\$2,384.76
SCIALDONE, RICHARD J	\$2,810.78	SMITH, MICHAEL S	\$2,122.96
SCOTT, CHURI P	\$2,933.35	SMITH, ROBERT B	\$3,153.50
SCOTT, DANA	\$3,264.17	SMITH, ROLAND L	\$3,799.67
SCOTT, MICHAEL P	\$2,870.28	SMITH, RONALD A	\$3,495.03
SCOTTON, MEGHAN	\$3,673.53	SMITH, ROSE M	\$3,836.56
SCULLY, ANNE L	\$1,405.39	SMITH, SHAWN C	\$2,319.31
SEAVEY, DORIS P	\$1,093.61	SMITH, TREVOR W	\$2,651.32
SEBERT, NATHAN A	\$2,478.77	SMITH, WILLIAM A	\$3,430.77
SEELIGER, ANNETTE D	\$1,787.38	SMULLEN, KEVIN J	\$1,531.53
SEIBERT, MATTHEW D	\$3,949.61	SOGGY DOLLAR, LLC	\$4,175.71
SENAY, ELAINE M TRUSTEE	\$1,451.80	SORBER, STEPANIE J	\$1,231.65

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SORBER, STEPHANIE JOY	\$4,148.34	STRYNAR, SCOTT	\$2,747.71
SOUCY, KRISTIAN	\$3,192.77	STUART, JOANNE M. & PAUL W.,	\$3,102.33
SOULE-HINDS, MICHAEL C	\$1,169.77	STUDY, SCOTT	\$2,488.29
SOULE-HINDS, MICHAEL C	\$3,420.06	STULTZ, MICHELLE A	\$2,822.68
SOUTER, DANIEL W	\$2,765.56	SUDNICK, TAD	\$3,390.31
SOUTHARD, DAVID	\$4,037.67	SUFFERN, EDWARD W B	\$3,458.14
SPAULDING, SARAH E	\$3,490.27	SULLIVAN, TERI A	\$2,132.48
SPAULDING, TRUSTEES, JOSEPH	\$2,758.42	SUMNER, RONALD C	\$3,153.50
SPENCE, ELAINE G	\$2,225.30	SUPERIOR DEVELOPMENT	\$514.08
SPENCER, MICHAEL	\$4,210.22	SUPERIOR DEVELOPMENT	\$3,699.71
SPENCER, RAYMOND D	\$3,135.65	SUTLIFF, DANIEL A	\$1,580.32
SPENCER, SHAWN P	\$5,538.26	SWENDSEN, DANIEL J	\$2,985.71
SPERLING, BRIAN	\$785.40	SWETT, KASI LYNN	\$1,447.04
SPINNEY, DAVID B	\$2,501.38	SWIECHOWICZ, ROSS A	\$1,934.94
SPITZNAS, EDWARD J., HOLLY	\$3,573.57	SYLVAIN, BERNARD R	\$4,122.16
SPOHR, VERA, TRUSTEE	\$743.75	SZCZECHOWICZ, DARREN P	\$2,312.17
SPOHR, VERA, TRUSTEE	\$797.30	SZCZECHOWICZ, KEVIN	\$2,659.65
SPOHR, VERA, TRUSTEE	\$1,069.81	TABOR, CARL	\$2,832.20
SPRAGUE, DAVID W	\$3,554.53	TAHAI, SAID	\$2,143.19
SPRAGUE, ERIC	\$2,302.65	TALBOT, DAMIAN	\$2,756.04
SPRAGUE, PAUL T	\$4,028.15	TALBOT, DAVID A II	\$2,863.14
SPRAGUE, ROBERT L	\$3,996.02	TAPLIN, GREGORY C	\$2,967.86
SPRUSANSKY, RYAN L	\$1,956.36	TATE, KEVIN G	\$1,541.05
ST. AMAND, TIMOTHY	\$2,404.99	TAUTKAS, JOSEPH T	\$1,507.73
ST. HILAIRE, COLLEEN H	\$1,832.60	TAYLOR, ORLANDO A	\$1,493.45
ST. ONGE, MICHAEL P	\$1,986.11	TAYLOR, PHILLIP B	\$1,888.53
ST. PIERRE, DANA L.	\$3,228.47	TAYLOR-URICH, KATHRYN L	\$3,361.75
ST. PIERRE, PHILLIP M	\$2,459.73	THAIN, PHILIP H	\$3,502.17
STACEY, RICHARD P. SR. &	\$4,752.86	THE PATTERSON COMPANIES,	\$1,229.27
STANLEY, RAE A	\$2,234.82	THE PATTERSON COMPANIES,	\$1,617.21
STANTON, JOAN M	\$1,951.60	THEODOROU, LEONIDAS	\$2,558.50
STAPLES, DANIEL E	\$2,910.74	THERRIEN, HOMER A	\$2,551.36
STAPLES, IAN R	\$2,867.90	THIBODEAU, LOUIS A	\$2,701.30
STAPLES, JASON T	\$1,998.01	THIVIERGE, JENNIFER	\$3,210.62
STAPLES, MINDY	\$1,661.24	THOMAS, ISABELLA	\$571.20
STAPLES, RICHARD A	\$980.56	THOMAS, ISABELLA A	\$2,088.45
STAPLES, RICHARD A	\$1,662.43	THOMES, LEONARD	\$3,176.11
STARRAK, MEGAN	\$2,854.81	THOMPSON, BRUCE & SHIRLEY	\$2,431.17
STELMACH, MICHAEL E	\$3,213.00	THOMPSON, CARL P	\$1,275.68
STEVENS, BARRY M	\$3,515.26	THOMPSON, GLENN R	\$3,816.33
STEVENS, JEREMY	\$3,024.98	THOMPSON, GLENN R	\$1,495.83
STEVENS, JOSH M	\$3,615.22	THOMPSON, GLENN R	\$660.45
STEVENS, WAYNE	\$1,818.32	THOMPSON, JAMES E	\$2,321.69
STEVENS, WAYNE B	\$725.90	THOMPSON, STEVEN L	\$2,300.27
STEVE, JOHN C	\$3,341.52	THOMPSON, STEVEN M	\$51.17
STEVE, JOHN C II	\$2,667.98	THOMPSON, STEVEN M	\$2,072.98
STEVE, NATHAN	\$2,170.56	THOMPSON, TRACY B	\$1,992.06
STEWART, JONATHAN	\$3,694.95	THORNE, SUSAN G	\$4,536.28
STEWART, JOSHUA A	\$4,236.40	THORPE, GARY	\$1,431.57
STEWART, RONALD V. & GAIL M	\$3,698.52	THYNG, OWEN K	\$1,063.86
STINSON, JEANNETTE L	\$1,668.38	THYNG, OWEN K	\$2,412.13
STINSON, MARY C	\$1,982.54	THYNG, OWEN K	\$3,310.58
STOKES, ALYSSA D	\$2,380.00	THYNG, ROBERT D	\$3,091.62
STONE, AMANDA J	\$1,796.90	THYNG, STEVEN	\$4,197.13
STOVER, D SCOTT	\$3,218.95	TIBBETTS, JOHN H	\$2,967.86
STOVER, JEAN S	\$2,750.09	TIBBETTS, KENNETH R	\$3,145.17
STRAUSS, ROLAND JR	\$797.30	TIBBETTS, MICHAEL M JR	\$2,717.96
STROUT, JR., HENRY A.	\$2,526.37	TIBBETTS, MICHAEL M SR	\$2,652.51
STRUM, KEVIN L	\$961.52	TIDBALL, MARK D JR	\$3,377.22
STRYNAR, IRVING	\$2,424.03	TIERNAN, CHRISTINE W	\$3,307.01

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
TITUS, DONALD J	\$906.78	VOLOVSKI, CHRISTOPHER F	\$2,994.04
TOBECK, DAVID	\$2,345.49	VREELAND, PEGGY J	\$3,537.87
TOBEY, RYAN W	\$4,749.29	WALCEK, MICHAEL F	\$3,956.75
TORIELLO, ROBERT A JR	\$4,928.98	WALDRON, JOHN	\$3,299.87
TOUSSAINT, ADAM	\$3,070.20	WALL, LISA K	\$3,484.32
TOUSSAINT, BRETT	\$2,196.74	WALTERS, WILLIAM J	\$3,426.01
TOUSSAINT, GAIL A	\$747.32	WALTERSDORF, ROBERT J	\$4,004.35
TOUSSAINT, GAIL A	\$3,679.48	WALTERS-WARD, JACQUELINE	\$284.41
TOWNE, THEODORE	\$2,057.51	WATERMAN, CHARLES P	\$3,750.88
TOWNE, TIMOTHY R	\$4,082.89	WATSON, BRAD DENNIS	\$3,151.12
TOWNSEND, CORINNE S	\$919.87	WATSON, FRANK	\$2,338.35
TOWNSEND, DELANI ERICA	\$3,753.26	WATTERS, JAMES E JR	\$3,454.57
TRAVERS, ROSANNA, LIFE	\$2,296.70	WATTERS, WILLIAM S	\$3,311.77
TRAVES, CODY O	\$5,044.41	WATTERSON, BRENDA J	\$2,939.30
TRAYNOR, JOSEPH T	\$2,305.03	WATTERSON, DONALD E	\$1,324.47
TRENT, DONALD B	\$2,432.36	WATTERSON, DONALD E. &	\$3,456.95
TROTT, DAVID M	\$2,569.21	WAYNE, PETER S	\$2,576.35
TRUE, ADAM R	\$2,387.14	WEATHERLY, IVAN G	\$2,075.36
TRUEMAN, VICKI LYNN	\$1,849.26	WEATHERLY, IVAN G.,	\$784.21
TRUEMAN, WILLIAM A	\$1,576.75	WEAVER, JENNIFER E	\$2,727.48
TRUE-OBREY, SHARENE L	\$1,356.60	WEAVER, LORI	\$2,999.99
TRUESDALE, CASEY E	\$1,883.77	WEAVER, ROBIN	\$4,937.31
TRUESDALE, SARAMANDA T	\$748.51	WEBBER, JAMIE R	\$2,208.64
TUCCI, BRIAN M	\$3,816.33	WEISBERG, ALAN C	\$1,914.71
TUCKER, DONALD J	\$3,900.82	WEISS, DWAYNE	\$3,293.92
TURCO, ROBERT M	\$2,350.25	WELCH, ANNE R, & CORAN ,	\$2,255.05
TURCOTTE, MARTIN A JR	\$2,120.58	WELCH, BRYAN T	\$1,987.30
TURCOTTE, MICHAEL	\$3,788.96	WELCH, STACIE L., TRUSTEE	\$2,885.75
TUTTLE, DAVID J	\$2,166.99	WENTWORTH, CHERYL D	\$179.69
TUTTLE, DAVID J	\$160.65	WENTWORTH, EZEKIEL	\$4,157.86
TUTTLE, DAVID J	\$199.92	WENTWORTH, EZEKIEL, ABBY	\$1,157.87
TUTTLE, DAVID J	\$168.98	WENTWORTH, STEPHEN B	\$4,304.23
TUTTLE, DAVID J	\$64.26	WENTWORTH, TIMOTHY B	\$3,733.03
TUVESON, JARED M	\$2,387.14	WERSACKAS, JAMES D JR	\$3,965.08
TWELVE OAKS, LLC	\$8,052.73	WEST, GRETCHEN E	\$3,448.62
TWIST, JOHN C	\$1,673.14	WESTOVER, BRIAN M	\$2,800.07
TWOMEY, DAVID A	\$1,729.07	WETHERINGTON, WILLIAM H	\$1,777.86
U.S. BANK TRUST N.A.	\$2,112.25	WEYMOUTH, LESLIE A	\$2,319.31
U.S. BANK TRUST, N.A.	\$1,220.94	WHALEN, TIMOTHY E	\$3,969.84
ULLAH, LINDA A	\$3,114.23	WHALEN, TIMOTHY E	\$966.28
UNITIL GRANITE STATE GAS	\$5,407.36	WHEELER, DENISE R	\$3,381.98
UNITIL GRANITE STATE GAS	\$3,433.15	WHITE OAK RIDGE, LLC	\$706.86
UNITIL GRANITE STATE GAS	\$2,250.29	WHITE, KACEY LEE	\$2,537.08
UPTON, STEPHEN I	\$2,155.09	WHITE, NADINE C	\$3,502.17
UTTER, BENJAMIN F	\$5,595.38	WHITE, ROBIN J	\$1,343.51
VAILLANCOURT, ANNE M	\$2,206.26	WHITE, SHAWN M	\$1,829.03
VAILLANCOURT, EUGENE E	\$3,414.11	WHITLEY, WILLIAM C	\$2,404.99
VALDEZ, KATHERINE M	\$2,324.07	WHITTEN, WAYNE M SR	\$3,411.73
VALLE, BRIAN L	\$3,448.62	WHOLEY, JAMES P	\$1,987.30
VALLIER, ROBERT R., TRUSTEE	\$1,247.12	WICK MARITAL TRUST	\$318.92
VALLIERE, ROBERT R	\$497.42	WICK MARITAL TRUST	\$1,192.38
VAN GORDER, DEBORAH	\$2,704.87	WICK, DANIEL P	\$3,760.40
VANDEWAL, DALE J	\$2,351.44	WICK, DANIEL P	\$1,725.50
VEIT, KAREN J	\$4,268.53	WICK, DANIEL P	\$5,512.08
VERSOCKI, ROBERT	\$2,603.72	WICK, DARLENE F	\$609.28
VERVILLE, JANET I	\$3,358.18	WICK, JODI	\$1,162.63
VETTER, KEITH E	\$4,591.02	WICK, JODI R	\$3,039.26
VIGUE, LUKE	\$3,007.13	WICK, LARRY	\$3,094.00
VINCENT, GARY G	\$2,715.58	WICK, LARRY	\$362.95
VOLINSKY, NICHOLAS H	\$2,476.39	WICK, LARRY	\$397.46

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WICK, LARRY	\$3,180.87	WOOD, JEFFREY S	\$846.09
WICK, LARRY	\$1,116.22	WOOD, KENNETH C	\$2,309.79
WICK, LARRY M	\$1,040.06	WOOD, MARY	\$1,554.14
WICK, LARRY M	\$2,489.48	WOOD, RODNEY B	\$146.37
WICK, LARRY M	\$238.00	WOOD, THOMAS L	\$5,092.01
WICK'S RENTAL, LLC	\$4,838.54	WOOD, TIMOTHY F	\$1,868.30
WICK'S RENTALS	\$1,733.83	WOODMAN, CHARLES M	\$3,242.75
WICK'S RENTALS, LLC	\$952.00	WORELL, ROBERT M	\$2,717.96
WIGGINS, TRUSTEE, WILLIAM E	\$4,937.31	WORKS, CARL L	\$1,829.03
WILKINSON, MARK D	\$3,330.81	WORKS, SHAWN M	\$2,925.02
WILLEY, DAVID L	\$1,207.85	WORMWOOD, MICHAEL A	\$1,805.23
WILLEY, MICHELLE	\$462.91	WRIGHT, EDWARD	\$2,660.84
WILLEY, TAMMY L	\$2,573.97	WRIGHT, LOLA M	\$2,424.03
WILLIAMS, ALLEN R & JANET K,	\$1,549.38	WRIGHT, THOMAS F	\$3,713.99
WILLIAMS, STEPHEN	\$2,551.36	WYMAN, DEBORAH S , TRUSTEE	\$1,331.61
WILLIAMS, ZACHERY	\$2,913.12	WYMAN, DENNIS A & DEBORAH	\$1,191.19
WILSON, COREY A	\$1,079.33	WYMAN, JOSEPH D	\$2,031.33
WILSON, JAMES H	\$2,645.37	WYMAN, WILLIAM	\$3,280.83
WILSON, JUDY S	\$2,228.87	WYMAN, WILLIAM L	\$2,547.79
WINCHESTER, EDWARD C	\$2,997.61	YOKE, ROBERT S JR	\$2,344.30
WINK, DANIEL L	\$2,817.92	YOKE, ROBERT S JR	\$1,245.93
WINK, LISA	\$555.73	YOST, RYAN J	\$3,697.33
WINNE, MATTHEW R	\$2,402.61	YOUNG, ARTHUR B	\$3,866.31
WINSHIP, STEPHEN M	\$5,015.85	YOUNG, JOSEPH M	\$5,175.31
WINSHIP, TODD	\$3,178.49	YOUNG, STEPHEN MICHAEL	\$4,592.21
WINSHIP, TODD	\$2,698.92	YUNG, LESLEY	\$2,305.03
WINSHIP, TRACY L	\$3,164.21	YUNGGEBAUER, FRED A	\$4,361.35
WINTON-SMITH, KAREN L	\$1,497.02	ZANNINI, KEITH A	\$1,760.01
WIREN, KELLY ANN	\$3,790.15	ZAPSKY, ZACHARY M	\$2,997.61
WISWELL, ALYSSA M	\$4,819.50	ZELMAN, AIMEE	\$4,417.28
WOOD, JAY R	\$2,945.25	ZINCK, STEPHEN P	\$5,959.52
WOOD, JAY R, ETAL	\$1,926.61	ZUCCO, CLEOFAS MAURI	\$3,742.55
WOOD, JAY R, ETAL	\$63.07	TOTAL	\$6,178,033.75
WOOD, JEFFREY S	\$4,894.47		

TOWN OF NORTH BERWICK PROPERTY TAX LIST FISCAL YEAR 2021 - PERSONAL PROPERTY

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ALLARDS MARKET	\$178.50	KENNEBUNK SAVINGS BANK	\$423.64
ANGEL OF THE BERWICKS	\$86.87	LARRY'S GARAGE	\$28.56
AROMA JOES	\$3,913.91	MAPES, H.A. INC.	\$534.31
BUBBA FRYES	\$119.00	NORTH BERWICK TAX SERVICE	\$19.04
CENTRAL MAINE POWER CO	\$1,253.07	OAK WOODS LUMBER	\$2,850.05
COCA-COLA COMPANY	\$105.91	PAUL'S BARBER SHOP	\$10.71
CROSS FIT GYM	\$160.65	PORTICO REALTY	\$20.23
DAVE'S GARAGE	\$622.37	PRATT & WHITNEY AIRCRAFT	\$682,601.85
DUTCH AUTO BODY	\$95.20	PRAXAIR LEASED EQUIPMENT	\$1,516.06
DWIGHT LITTLEFIELD	\$240.38	RD CONCRETE WORKS	\$543.83
EASTCOAST BIO, INC.	\$554.54	RECOVERY MAINE INC.	\$67.83
GREEN TRUCK FARMS, LLC	\$863.94	SERENITY SALON	\$21.42
HAIR SHOP, THE	\$69.02	SUBWAY RESTAURANT	\$258.23
HUSSEY SEATING COMPANY	\$28,405.30	TOWN PIZZA	\$458.15
JB MACHINE COMPANY, INC.	\$2,971.43	TRI BERWICK SAND & GRAVEL	\$210.63
JOHNSON FUNERAL HOME	\$119.00	TRICANN ALTERNATIVES, LLC	\$1,370.88
JOHNSONS SEAFOOD & STEAK	\$918.68	UNITIL NORTHERN UTILITIES,	\$595.00
		TOTAL	\$732,208.19

**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2020**

ABBOTT, BARRY E	\$3,328.33	*FERNALD, LINDA S. TRUSTEE	\$3,084.41
*ABBOTT, MARTHA	\$3,060.33	*FFH, LLC	\$1,670.21
*ABBOTT, ROBERT B JR	\$2,915.84	FOLEY, GAIL	\$418.85
*ALAIMO, LUCINDA	\$2,394.67	*GARCIA, MANUEL	\$1,108.41
*ALLARD, THOMAS J	\$2,556.45	*GERRY, WILLIAM E	\$5.64
ANDERSON, MARY BRAY	\$3,763.05	*HALL, ARTHUR L. JR, TRUSTEE	\$8.47
*BALESTRA, EDWARD	\$197.63	*HALL, SIDNEY M JR	\$213.17
*BARRY, ERIC P	\$174.75	*HARDY, PATRICIA JEAN	\$300.37
*BATTIS, JOHN S	\$509.08	*HARTFORD, CHARLES L	\$2,964.00
*BAXTER, CHRISTOPHER	\$835.48	*HARTFORD, CHARLES L	\$1,148.55
*BERGENDAHL, ERIC	\$2,502.11	*HARTMANN, ERNEST, ESTATE	\$1,177.79
BERKLEY PROPERTIES INC	\$1,200.42	*HCJ FAMILY, L.P.	\$2,473.70
*BETTS, MARK R	\$3,703.77	*HEBERT, WAYNE E	\$467.45
*BOLDUC, DALE J	\$1,362.82	*HERTEL, LORA C	\$1,043.58
*BORENSTEIN, DONALD F	\$ 9.33	*HERTEL, MADISON E	\$746.87
*BOSTON, ALVIN M	\$5,246.28	*HINGSTON, GEORGE L., ESTATE OF	\$104.98
*BOULIER, ELISSA M	\$1,893.26	HOULE, OSCAR J	\$1,363.51
BRADBURN, MARILYN J., ESATE OF:	\$2,545.34	*HOWARD, WALTER R	\$653.31
*BRIDGE, WAYNE	\$833.63	*HOWE, TAMMY J	\$1,817.30
*BRIDGES, PATRICK D	\$2,127.91	*HUPE, RICHARD A	\$1,470.88
*BRONDER, RICHARD J., JR	\$684.19	*HUPE, RICHARD A	\$217.36
*BROUGHAM REO OWNER, L.P.	\$1,214.00	*HUPE, RICHARD A	\$1,921.66
*BROWN, STEVEN E	\$385.32	*HURLEY, TIMOTHY J	\$11.08
*BROWN, STEVEN E	\$864.50	*INFINITY REAL ESTATE, LLC	\$506.87
*BROWN, STEVEN E	\$137.09	*J.B.J. MACHINE COMPANY, INC	\$1,012.16
*BROWN, STEVEN E	\$74.10	*J.B.J. MACHINE COMPANY, INC	\$212.65
*BROWN, STEVEN E	\$107.45	*JENNICA, OSBOURNE, TRUSTEE	\$365.20
*CAHOON, MARK H	\$901.57	*JOHNSON HEIRS,	\$1,373.32
*CAMERON, BARBARA A	\$1,657.86	*JOHNSON, GLENDON W	\$315.54
*CAMERON, BARBARA A	\$1,086.80	*JONES, BRADLEY R	\$65.40
*CASSELLA, GERALD	\$1,596.86	*JONES, BRADLEY R	\$883.44
CHAPPELL, JANET L	\$79.04	*JONES, BRADLEY R	\$1,304.18
*CLEMENT, ROBERT T TRUSTEE	\$390.26	*KELLEY, DANIEL B	\$1,015.79
*CLOCK, DALE	\$1,509.17	*KENDALL, ROBERT N JR	\$1,558.57
*CLOCK, DALE A	\$45.70	*KENNEY, WILLIAM	\$4,194.06
*CLOCK, DALE A	\$1,083.10	*KERR, JOHN L	\$561.71
*CONLEY, MARK W	\$1,750.10	*KINCH, LAWRENCE V III	\$1,498.05
*COOK, NANCY E	\$2,570.04	KING, BENJAMIN S. TRUSTEE	\$3,947.06
*COOK, PETER	\$80.28	LAFRENIERE, ASTI	\$35.82
*COOK, PETER W	\$1,249.82	LAFRENIERE, STEPHEN M	\$731.12
*COUNTRY ESTATES, LLC	\$1,123.23	LAFRENIERE, STEPHEN M	\$1,279.46
*COURTEAU, ANDREW R. JR.,	\$322.33	LAFRENIERE, ZACHARY	\$2,276.11
*CR OF HOLLYWOOD, LLC	\$2,120.31	LAFRENIERE, ZACHARY S	\$93.86
DAVIS, EVERETT M., SR. TRUSTEE	\$37.05	LAING, DENNIS M	\$1,237.17
DAY, BARBARA	\$1,779.64	LAVIGNE, LEO R	\$1,678.37
DAY, LYNN	\$2,852.85	LAVIGNE, LEO R	\$1,840.15
*DIONNE, CRAIG B	\$1,180.04	*LML LOGISTICS	\$35.46
*DOWLING, JUSTIN E	\$2,024.50	*LONGLY, SEAN	\$5.23
*DOWLING, REGINA G., TRUSTEE	\$2,758.23	*MACKENZIE, DANIEL	\$474.24
*EASTERN AVENUE LLC	\$1,243.95	*MATHEWS, NELSON	\$860.79
*ELDREDGE, SPENCER D	\$1,685.78	*MATHEWS, JEREMY	\$759.53
*EXEL, MARK	\$345.80	*MCALOON, WILLIAM A	\$1,293.66
FAIRPOINT/NORTHERN NEW	\$1,173.25	*MCKEE, LOLA J	\$1,653.05
*FALLO, SUSAN	\$160.69	*MCLEAN, JASON	\$972.77

*** PAID IN FULL 3-2-2021**

*MEHLHORN, PAUL	\$1,925.36	*YEGERLEHNER, DONALD & JAN	\$1,283.78
*MEHLHORN, SUSAN	\$405.70	*ZUCCO, CLEOFAS MAURI	\$20.25
*MELANSON, LARRY J	\$1,236.85	AROMA JOES	\$4,061.92
*MESSIER-DAVIS, CINDY J	\$1,414.89	BUBBA FRYES	\$123.50
*MILLER, RICHARD	\$496.48	*CARPE DIEM COFFEE ROASTING	\$101.27
*MITCHEM, HARLOE C	\$2,565.09	*COCA-COLA COMPANY	\$13.59
*MIXON, JOHN F JR	\$358.15	CROSS FIT GYM	\$166.73
*MORISSETTE, JACOB N	\$1,839.53	DAVE'S GARAGE	\$645.91
*MOULTON, DEBBIE A	\$1,285.08	DWIGHT LITTLEFIELD TRUCKING	\$249.47
*NAUMOZICZ, STEVEN J	\$1,186.84	*EASTCOAST BIO, INC.	\$0.48
*NEAL, JOHN FDR	\$51.87	GREEN TRUCK FARMS, LLC	\$426.07
*NEAL, OLIVER M JR	\$21.08	*HOMETOWN QUICK STOP	\$500.18
*NOLAN, CHRISTOPHER	\$1,305.39	JB MACHINE COMPANY, INC.	\$3,083.80
*NORMANDEAU, ANNE L	\$1,858.01	LARRY'S AUTOMOTIVE	\$25.32
*OILER, RYAN L	\$1,282.54	MAINE SOURCE AUTO	\$308.75
*OREO DEPT, TD BANK, NA	\$1,974.76	*PRAXAIR LEASED EQUIPMENT	\$0.78
*PAGE, MATTHEW	\$3,030.69	PSL SERVICES	\$37.05
*PARISI, THOMAS J	\$2,536.69	*REYNOLDS, JOEY SP	\$308.75
*PAUL, HARVEY A	\$434.43	SERENITY SALON	\$22.23
*PAUL, HARVEY A	\$422.07	*SUBWAY RESTAURANT	\$0.17
*PAWLAK, GERALD	\$1,510.98	TOWN PIZZA	\$475.48
*PHILLIPS, WESTON M	\$229.71	*TRICANN ALTERNATIVES, LLC	\$711.36
*PORPER, LEE ANN	\$1,719.12		
*PRAK, SAI MORM	\$926.87	TOTAL(6-30-20)	\$233,466.62
*PUTNAM, JOSEPH C	\$3,015.87	TOTAL (3-2-21)	\$44,936.04
*PUTNAM, JOSEPH C	\$3,955.71		
*QUIMBY, ROBERT P	\$3,953.24		
QUINT, PETER	\$576.37		
*RICHARD, THOMAS G	\$826.61		
*RICHARDSON, BRANDON T	\$75.33		
*RICHARDSON, DAVID L	\$1,146.08		
*RIDLON, THOMAS A	\$59.27		
*RIPLEY, NANCY	\$2,734.29		
*ROCKWELL HOMES, LLC	\$641.79		
*ROYAL, KEVIN D	\$764.47		
*ROYAL, KEVIN D	\$876.85		
*ROYAL, KEVIN D	\$3,059.10		
*ROYAL, KEVIN D	\$80.28		
*SEQUEIRA, ALLEN A	\$356.92		
*SHAULUS, THOMAS C	\$2,621.90		
*SHAW, HAROLD	\$502.64		
*SHAW, JUSTIN	\$1,428.89		
*SHAW, JUSTIN D	\$372.97		
*SHAW, JUSTIN D	\$50.63		
*SIMPSON, DYLAN T	\$76.57		
*SMALL, THOMAS A M	\$884.26		
*ST HILAIRE, CAROLYN	\$281.58		
TRUESDALE, CASEY E	\$1,875.97		
*TUVESON, JARED M	\$1,177.57		
*TWELVE OAKS, LLC	\$7,663.18		
*VALENCIA, BENJAMIN	\$1,123.23		
*VETTER, KEITH E	\$2,284.13		
*WHITE, SHAWN M	\$1,906.84		
*WHITFORD, WILLIAM P	\$713.83		
*WHITFORD, WILLIAM P	\$1,333.80		
WILLEY, MICHELLE	\$456.95		
*WILMINGTON ASVINGS FUNDM	\$219.21		
*WINSHIP, TRACY L	\$926.25		
*WISWELL, ALYSSA M	\$4,791.80		
*WOOD, JAY R, ETAL	\$27.53		
*WOOD, JEFFREY S	\$418.05		
*WORMWOOD, MICHAEL A (P in P)	\$946.29		

* PAID IN FULL 3-2-2021

**OUTSTANDING TAX LIENS
FISCAL YAR 2019**

*ANDERSON, MARY BRAY	\$3,980.99
*BERKLEY PROPERTIES INC	\$1,382.10
*BRADBURN, MARILYN J. ESTATE	\$1,150.77
CHAPPELL, JANET L.	\$108.25
*CLOCK, DALE	\$1,667.84
*CLOCK, DALE A.	\$115.91
*CLOCK, DALE A.	\$1,249.38
*DAY, BARBARA	\$1,908.88
*DAY, BARBARA	\$3,077.57
*HOWARD, WALTER R & MARIE	\$756.45
*LAFRENIERE, ASTI	\$105.07
*LAFRENIERE, STEPHEN M.	\$871.56
*LAFRENIERE, STEPHEN M.	\$1,468.76
*LAFRENIERE, ZACHARY	\$2,561.62
*LAFRENIERE, ZACHARY S.	\$154.99
*LAVIGNE, LEO R.	\$1,193.86
*LAVIGNE, LEO R.	\$1,261.57
*NEAL, JOHN F.D.R.	\$5.94
*PORPER, LEE ANN	\$1,904.82
*PUTNAM, JOSEPH C.	\$1,640.83
*PUTNAM, JOSEPH C.	\$2,130.75
*RIPLEY, NANCY	\$310.07
*WILLEY, MICHELLE & ISAAC	\$566.86
*WISWEIL, ALYSSA M.	\$2,657.77
AROMA JOES	\$4,242.81
*BUBBA FRYES	\$39.39
CROSS FIT GYM	\$174.15
DAVE'S GARAGE	\$674.67
DWIGHT LITTLEFIELD TRUCKING	\$260.58
*HOMETOWN QUICK STOP	\$522.45
JBJ MACHINE COMPANY, INC.	\$3,221.13
MAINE SOURCE AUTO	\$322.50
*REYNOLDS, JOEY SP	\$54.09
*SERENITY SALON	\$2.25
SOUTHERN MAINE HEALTHCARE	\$89.01
TOWN PIZZA	\$496.65

TOTAL(6-30-20) \$42,544.44
TOTAL (3-2-21) \$8,986.36

**OUTSTANDING TAX LIENS
FISCAL YAR 2018**

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.	\$2,465.82
MAINE SOURCE AUTO	\$315.00
NO BERWICK FAMILY MEDICINE	\$224.28
TOWN PIZZA	\$485.10

TOTAL (6-30-20) \$5,035.55
TOAL (3-2-21) \$1,994.58

**OUTSTANDING TAX LIENS
FISCAL YAR 2017**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$598.50
DWIGHT LITTLEFIELD TRUCKING	\$241.92
*HOMETOWN QUICK STOP	\$463.68
TOWN PIZZA	\$441.00
TOTAL (6-30-20)	\$1,871.10
TOTAL (3-2-21)	\$1,407.42

**OUTSTANDING TAX LIENS
FISCAL YAR 2016**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$698.04
*HOMETOWN QUICK STOP	\$284.22
TOWN PIZZA	\$441.00
TOTAL (6-30-20)	\$1,549.26
TOTAL (3-2-21)	\$1,265.04

**OUTSTANDING TAX LIENS
FISCAL YAR 2015**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
TOWN PIZZA	\$435.75
TOTAL (6-30-20)	\$1,252.47
TOTAL (3-2-21)	\$1,252.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2014**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
SPRINT NEXTEL	\$311.25
TOWN PIZZA	\$435.75
TOTAL (6-30-20)	\$1,563.72
TOTAL (3-2-21)	\$1,563.72

**OUTSTANDING TAX LIENS
FISCAL YEAR 2013**

DAVE'S GARAGE	\$476.84
TOWN PIZZA	\$435.75
TOTAL (6-30-20)	\$912.59
TOTAL (3-2-21)	\$912.59

**OUTSTANDING TAX LIENS
FISCAL YEAR 2011**

DAVE'S GARAGE	\$673.79
TOWN PIZZA	\$379.75
TOTAL (6-30-20)	\$1,053.54
TOTAL (3-2-21)	\$1,053.54

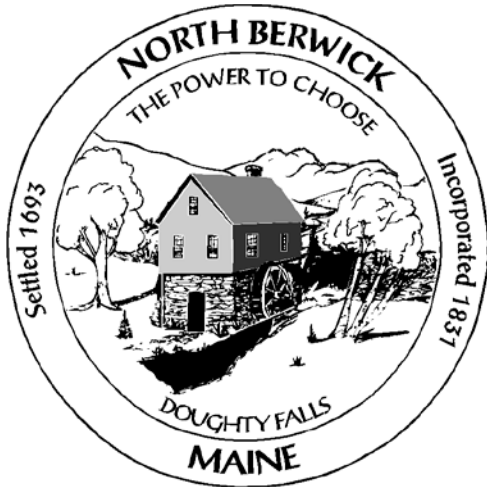
**OUTSTANDING TAX LIENS
FISCAL YEAR 2012**

DAVE'S GARAGE	\$707.94
TOWN PIZZA	\$399.00
TOTAL (6-30-20)	\$1,106.94
TOTAL (3-2-21)	\$1,106.94

**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

TOWN PIZZA	\$190.75
TOTAL (6-30-20)	\$190.75
TOTAL (3-2-21)	\$190.75

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



**FY 2020 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2020



Proven Expertise & Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2020

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Proven Expertise & Integrity

INDEPENDENT AUDITORS' REPORT

Selectboard
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, 2020 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, 2020 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 February 24, 2021, 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
February 24, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2020**

(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, 2020. 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, pension and OPEB 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 - Pension, 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 \$707,825 from \$13,226,834 to \$13,934,659. The Town's total net position for business-type activities increased by \$14,260 from \$235,058 to \$249,318.

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 \$3,848,172 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$249,318.

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

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
Assets:				
Current Assets	\$ 5,026,003	\$ 4,776,041	\$ 257,940	\$ 241,257
Noncurrent Assets - Capital Assets	11,496,249	11,169,006	-	-
Total Assets	<u>16,522,252</u>	<u>15,945,047</u>	<u>257,940</u>	<u>241,257</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	153,518	186,144	-	-
Deferred Outflows Related to OPEB	100,284	26,048	-	-
Total Deferred Outflows of Resources	<u>253,802</u>	<u>212,192</u>	<u>-</u>	<u>-</u>
Liabilities:				
Current Liabilities	402,602	385,745	8,622	6,199
Noncurrent Liabilities	2,268,621	2,395,136	-	-
Total Liabilities	<u>2,671,223</u>	<u>2,780,881</u>	<u>8,622</u>	<u>6,199</u>
Deferred Inflows of Resources:				
Prepaid Taxes	41,056	36,525	-	-
Deferred Inflows Related to Pensions	112,854	92,672	-	-
Deferred Inflows Related to OPEB	16,262	20,327	-	-
Total Deferred Inflows of Resources	<u>170,172</u>	<u>149,524</u>	<u>-</u>	<u>-</u>
Net Position:				
Net Investment in Capital Assets	9,818,798	9,256,583	-	-
Restricted	267,689	263,337	-	-
Unrestricted	3,848,172	3,706,914	249,318	235,058
Total Net Position	<u>\$ 13,934,659</u>	<u>\$ 13,226,834</u>	<u>\$ 249,318</u>	<u>\$ 235,058</u>

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

	Governmental Activities		Business-type Activities	
	2020	2019	2020	2019
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 538,879	\$ 680,860	\$ 117,410	\$ 106,350
<i>General Revenues:</i>				
Taxes	8,288,963	8,321,071	-	-
Grants and contributions not restricted to specific programs	2,444,736	2,193,181	-	-
Miscellaneous	294,165	221,562	6,802	936
Total Revenues	11,566,743	11,416,674	124,212	107,286
Expenses				
General government	1,155,780	922,245	-	-
Public safety	1,857,831	1,836,000	-	-
Health and welfare	44,286	36,198	-	-
Recreation and culture	186,915	182,444	-	-
Education	6,005,189	5,771,377	-	-
Public works	851,428	741,798	-	-
Library	250,068	238,640	-	-
County tax	372,657	356,337	-	-
TIF	22,066	23,048	-	-
Unclassified	46,786	58,809	-	-
Capital outlay	7,965	-	-	-
Interest on long-term debt	57,947	75,109	-	-
Pay-per-throw trash program	-	-	109,952	96,027
Total Expenses	10,858,918	10,242,005	109,952	96,027
Change in Net Position	707,825	1,174,669	14,260	11,259
Net Position - July 1	13,226,834	12,052,165	235,058	223,799
Net Position - June 30	\$ 13,934,659	\$ 13,226,834	\$ 249,318	\$ 235,058

Revenues and Expenses

Revenues for the Town's governmental activities increased by 1.31%, while total expenses increased by 6.02%. The increase in revenues was primarily attributable to grants and contributions restricted to specific programs. Expenses increased primarily due general government and education.

Revenues for the Town's business-type activities increased by 15.78% and total expenses increased by 14.50%.

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,

	2020	2019	Increase/ (Decrease)
Major Fund:			
General Fund:			
Assigned	\$ 783,425	\$ 643,048	\$ 140,377
Unassigned	3,262,013	3,127,890	134,123
Total General Fund	\$ 4,045,438	\$ 3,770,938	\$ 274,500
Nonmajor Funds:			
Capital Projects Funds:			
Committed	\$ 336,866	\$ 347,092	\$ (10,226)
Assigned	341	329	12
Permanent Funds:			
Restricted	267,689	263,337	4,352
Total Nonmajor Funds	\$ 604,896	\$ 610,758	\$ (5,862)

The changes to total fund balances for the general fund and the nonmajor funds occurred due to the regular activity of operations.

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

Budgetary Highlights

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

The general fund actual revenues were in excess of budgeted amounts by \$21,028. This was a result of all revenues being receipted in excess of budgeted amounts with the exception of excise taxes and transfers from other funds.

The general fund actual expenditures were under budgeted amounts by \$1,052,045. All expenditure accounts were within or under budgeted amounts.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the Town increased by \$327,243 from the prior year. This increase is the result of capital additions of \$747,918, less current year depreciation expense of \$420,675. For additional details refer to Note 5 of Notes to Financial Statements.

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

	<u>2020</u>	<u>2019</u>
Land and improvements	\$ 1,250,258	\$ 1,621,731
Buildings	487,621	516,038
Building improvements	2,311,602	1,914,225
Movable property	1,605,155	1,508,033
Art works and historical treasures	10,000	10,000
Infrastructure	5,831,613	5,598,979
Total	<u>\$ 11,496,249</u>	<u>\$ 11,169,006</u>

Debt

At June 30, 2020, the Town had \$1,677,451 in bonds and a note from direct borrowings outstanding versus \$1,912,423 last year. For additional details on the Town's outstanding debt, refer to Note 6 of Notes to Financial Statements.

Currently Known Facts, Decisions or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

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, 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.

STATEMENT A

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 4,896,219	\$ 20,717	\$ 4,916,936
Investments	24,283	-	24,283
Accounts receivable (net of allowance for uncollectibles):			
Taxes	254,926	-	254,926
Liens	32,233	-	32,233
Other	55,565	-	55,565
Internal balances	(237,223)	237,223	-
Total current assets	<u>5,026,003</u>	<u>257,940</u>	<u>5,283,943</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,260,258	-	1,260,258
Buildings and vehicles net of accumulated depreciation	10,235,991	-	10,235,991
Total noncurrent assets	<u>11,496,249</u>	<u>-</u>	<u>11,496,249</u>
TOTAL ASSETS	<u>16,522,252</u>	<u>257,940</u>	<u>16,780,192</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	153,518	-	153,518
Deferred outflows related to OPEB	100,284	-	100,284
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>253,802</u>	<u>-</u>	<u>253,802</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 16,776,054</u>	<u>\$ 257,940</u>	<u>\$ 17,033,994</u>

STATEMENT A (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2020

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 84,436	\$ 8,622	\$ 93,058
Accrued expenses	52,607	-	52,607
Escrows	22,627	-	22,627
Current portion of long-term obligations	242,932	-	242,932
Total current liabilities	<u>402,602</u>	<u>8,622</u>	<u>411,224</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,440,487	-	1,440,487
Note from direct borrowings payable	-	-	-
Accrued compensated absences	53,707	-	53,707
Net pension liability	387,600	-	387,600
Net OPEB liability	386,827	-	386,827
Total noncurrent liabilities	<u>2,268,621</u>	<u>-</u>	<u>2,268,621</u>
TOTAL LIABILITIES	<u>2,671,223</u>	<u>8,622</u>	<u>2,679,845</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	41,056	-	41,056
Deferred inflows related to pension	112,854	-	112,854
Deferred inflows related to OPEB	16,262	-	16,262
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>170,172</u>	<u>-</u>	<u>170,172</u>
NET POSITION			
Net investment in capital assets	9,818,798	-	9,818,798
Restricted	267,689	-	267,689
Unrestricted	3,848,172	249,318	4,097,490
TOTAL NET POSITION	<u>13,934,659</u>	<u>249,318</u>	<u>14,183,977</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 16,776,054</u>	<u>\$ 257,940</u>	<u>\$ 17,033,994</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, 2020

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 1,155,780	\$ 294,556	\$ -	\$ -	\$ (861,224)	\$ -	\$ (861,224)
Public safety	1,857,831	191,031	-	-	(1,666,800)	-	(1,666,800)
Health and welfare	44,286	36,225	-	-	(8,061)	-	(8,061)
Recreation and culture	186,915	11,047	-	-	(175,868)	-	(175,868)
Education	6,005,189	-	-	-	(6,005,189)	-	(6,005,189)
Public works	851,428	6,020	72,020	-	(773,388)	-	(773,388)
Library	250,068	-	-	-	(250,068)	-	(250,068)
County tax	372,657	-	-	-	(372,657)	-	(372,657)
TIF	22,066	-	-	-	(22,066)	-	(22,066)
Capital outlay	7,965	-	-	-	(7,965)	-	(7,965)
Unclassified	46,786	-	-	-	(46,786)	-	(46,786)
Interest on long-term debt	57,947	-	-	-	(57,947)	-	(57,947)
Total governmental activities	10,858,918	538,879	72,020	-	(10,248,019)	-	(10,248,019)
Business-type activities:							
Pay-per-throw trash program	109,952	117,410	-	-	-	7,458	7,458
Total business-type activities	109,952	117,410	-	-	-	7,458	7,458
Total government	\$ 10,968,870	\$ 656,289	\$ 72,020	\$ -	(10,248,019)	7,458	(10,240,561)

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(10,248,019)	7,458	(10,240,561)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,438,749	-	7,438,749
Excise taxes	850,214	-	850,214
Grants and contributions not restricted to specific programs	2,372,716	-	2,372,716
Miscellaneous	294,165	6,802	300,967
Total general revenues	10,955,844	6,802	10,962,646
Change in net position	707,825	14,260	722,085
NET POSITION - JULY 1	13,226,834	235,058	13,461,892
NET POSITION - JUNE 30	\$ 13,934,659	\$ 249,318	\$ 14,183,977

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

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,453,590	\$ 442,629	\$ 4,896,219
Investments	-	24,283	24,283
Accounts receivable (net of allowance for uncollectibles):			
Taxes	254,926	-	254,926
Liens	32,233	-	32,233
Other	55,565	-	55,565
Due from other funds	12,888	154,900	167,788
TOTAL ASSETS	\$ 4,809,202	\$ 621,812	\$ 5,431,014
LIABILITIES			
Accounts payable	\$ 80,408	\$ 4,028	\$ 84,436
Accrued expenses	52,607	-	52,607
Due to other funds	392,123	12,888	405,011
Escrows	22,627	-	22,627
Accrued compensated absences	59,675	-	59,675
TOTAL LIABILITIES	607,440	16,916	624,356
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	41,056	-	41,056
Deferred tax revenues	115,268	-	115,268
TOTAL DEFERRED INFLOWS OF RESOURCES	156,324	-	156,324
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	267,689	267,689
Committed	-	336,866	336,866
Assigned	783,425	341	783,766
Unassigned	3,262,013	-	3,262,013
TOTAL FUND BALANCES	4,045,438	604,896	4,650,334
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 4,809,202	\$ 621,812	\$ 5,431,014

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, 2020

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 4,650,334
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	11,496,249
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	115,268
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	153,518
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	100,284
Long-term obligations shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(1,648,783)
Note from direct borrowings payable	(28,668)
Net pension liability	(387,600)
Net OPEB liability	(386,827)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(112,854)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(16,262)</u>
Net position of governmental activities	<u>\$ 13,934,659</u>

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

STATEMENT E

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCES GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General Fund	Other Governmental Funds	Total Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Taxes:			
Property taxes	\$ 7,479,796	\$ -	\$ 7,479,796
Excise taxes	850,214	-	850,214
Intergovernmental	2,444,736	-	2,444,736
Charges for services	538,879	-	538,879
Miscellaneous revenues	176,114	118,051	294,165
TOTAL REVENUES	<u>11,489,739</u>	<u>118,051</u>	<u>11,607,790</u>
EXPENDITURES			
Current:			
General government	998,472	-	998,472
Public safety	1,757,141	-	1,757,141
Health and welfare	36,423	-	36,423
Recreation and culture	166,667	-	166,667
Education	6,005,189	-	6,005,189
Public works	666,366	-	666,366
Library	247,250	-	247,250
County tax	372,657	-	372,657
TIF	22,066	-	22,066
Unclassified	16,264	30,522	46,786
Debt service:			
Principal	206,305	-	206,305
Interest	57,947	-	57,947
Capital outlay	614,508	141,375	755,883
TOTAL EXPENDITURES	<u>11,167,255</u>	<u>171,897</u>	<u>11,339,152</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>322,484</u>	<u>(53,846)</u>	<u>268,638</u>
OTHER FINANCING SOURCES			
Transfers in	1,316	49,300	50,616
Transfers (out)	(49,300)	(1,316)	(50,616)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(47,984)</u>	<u>47,984</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	274,500	(5,862)	268,638
FUND BALANCES - JULY 1	<u>3,770,938</u>	<u>610,758</u>	<u>4,381,696</u>
FUND BALANCES - JUNE 30	<u>\$ 4,045,438</u>	<u>\$ 604,896</u>	<u>\$ 4,650,334</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, 2020

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 268,638</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	747,918
Depreciation expense	<u>(420,675)</u>
	<u>327,243</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(41,047)</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:	
Pension	(32,626)
OPEB	<u>74,236</u>
	<u>41,610</u>
Repayment of long-term debt principal is an expenditure in governmental funds, but the repayment reduces long-term obligations in the Statement of Net Position	
	<u>234,972</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:	
Pension	(20,182)
OPEB	<u>4,065</u>
	<u>(16,117)</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	(21,264)
Net OPEB liability	<u>(86,210)</u>
	<u>(107,474)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 707,825</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, 2020

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
ASSETS	
Cash and cash equivalents	\$ 20,717
Due from other funds	237,223
TOTAL ASSETS	<u>\$ 257,940</u>
LIABILITIES	
Accounts payable	\$ 8,622
TOTAL LIABILITIES	<u>8,622</u>
NET POSITION	
Unrestricted	249,318
TOTAL NET POSITION	<u>249,318</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 257,940</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, 2020

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
OPERATING REVENUES	
Bag sales	\$ 117,410
Other	6,802
TOTAL OPERATING REVENUES	<u>124,212</u>
OPERATING EXPENSES	
Operation	86,531
Supplies	23,421
TOTAL OPERATING EXPENSES	<u>109,952</u>
NET POSITION - JULY 1	<u>235,058</u>
NET POSITION - JUNE 30	<u>\$ 249,318</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, 2020

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 117,410
Internal activity - receipts (payments) from/to other funds	(16,454)
Other receipts	6,802
Payments to suppliers	(107,529)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>229</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	229
CASH AND CASH EQUIVALENTS - JULY 1	<u>20,488</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u>\$ 20,717</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 14,260
Changes in operating assets and liabilities:	
(Increase) decrease in due from other funds	(16,454)
(Decrease) increase in accounts payable	2,423
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 229</u>

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

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.

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to March 18, 2021 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on and Results of Operations

On March 17, 2020 Maine LD 2167 was issued and executed by the Governor of Maine. Among other measures, this LD gave guidance concerning municipal budgets and the election process during the state of emergency. The Town utilized the referendum process to approve the annual budget instead of Open Town Meeting. This referendum was postponed from April 4, 2020 to July 14, 2020, using ballots printed for the original date of April 4, 2020. In accordance with Executive Order 39, issued by the Governor of Maine on April 10, 2020, primary elections (and all applicable dates in coordination with it) were suspended from June 9 to July 14.

In accordance with Executive Order 19, issued by the Governor of Maine on March 24, 2020, Town facilities were temporarily closed to the public and all nonessential services to its inhabitants were suspended from March 30, 2020 to May 18, 2020.

Impact on Finances

The Town does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act funding and applicable Federal and /or State programs.

Expected Federal/State Support

The Town may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the Town expects that if those actions are necessary, that the Town would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the Town and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the Town. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the Town.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Implementation of New Accounting Standards

During the year ended June 30, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance." The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. (The following pronouncements exclude Statements No. 83 and No. 88 which were implemented prior to this Statement).

The effective dates of certain provisions contained in the following pronouncements are postponed by one year: Statement No. 84, Fiduciary Activities; Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period; Statement No. 90, Majority Equity Interests; Statement No. 91, Conduit Debt Obligations; Statement No. 92, Omnibus 2020; Statement No. 93, Replacement of Interbank Offered Rates; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting); Implementation Guide No. 2018-1, Implementation Guidance Update-2018; Implementation Guide No. 2019-1, Implementation Guidance Update-2019 and Implementation Guide No. 2019-2, Fiduciary Activities. The effective dates of the following pronouncements are postponed by 18 months: Statement No. 87, Leases and Implementation Guide No. 2019-3, Leases.

Statement No. 97 "Certain Component Unit Criteria (paragraphs 4 & 5)." The primary objectives of paragraphs 4 & 5 in this Statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. Management has determined the impact of this Statement is not material to the financial statements.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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'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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus - Basic Financial Statements and 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:

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 (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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

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

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

Deposits and Investments

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

It is the policy of the Town of North Berwick, Maine to invest public funds in a manner in which will provide safety of principal with a market rate of return while meeting the daily cash flow demands of the Town and conforming to all state and local statutes governing the investment of public funds.

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 \$55,565 for the year ended June 30, 2020. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2020.

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 government-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, 2020

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 capital assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. An antique fire truck is capitalized as an art and historical item for the Town. This item is categorized as a non-depreciable asset as it is considered inexhaustible.

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 obligations 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 obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist of bonds payable, a note from direct borrowings payable, accrued compensated absences, net pension liability and net OPEB liability.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Pension

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, 2020

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 given annually by vote of the taxpayers and is expressed by the Selectboard.

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, 2020

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. 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 and deferred inflows related to OPEB qualify for reporting in this category as well. These items are 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 20, 2019 on the assessed value listed as of April 1, 2019, for all real and personal property located in the Town. Taxes were due in two installments on October 4, 2019 and May 1, 2020. Interest on unpaid taxes commenced on October 5, 2019 and May 2, 2020, at 9% 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, 2020

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 \$314,298 for the year ended June 30, 2020.

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, 2020

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, 2020, the Town's cash balances amounting to \$4,916,936 were comprised of bank deposits of \$4,950,459. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of these bank deposits, \$4,505,634 was fully insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$444,825 were collateralized by securities held in the name of the financial institution.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 694,825
ICS accounts	4,205,532
Savings accounts	50,102
	<u>\$ 4,950,459</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, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does 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. Certificates of deposit held with local financial institutions for \$24,283 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At June 30, 2020, the Town's investment in certificates of deposit of \$24,283 were fully insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does have an investment policy on credit risk. Generally, the Town invests excess funds in cash management accounts and various insured certificates of deposit.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2020 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General fund	\$ 12,888	\$ 392,123
Nonmajor capital projects funds	154,900	4,831
Nonmajor permanent funds	-	8,057
Enterprise fund	237,223	-
	<u>\$ 405,011</u>	<u>\$ 405,011</u>

The result of amounts owed between funds are considered to be in the course of normal operations by the Town. Reconciliation of the amounts owed between funds may or may not be expected to be repaid within one year in their entirety due to the recurring nature of these transactions during operations.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2020 consisted of the following:

	Transfers In	Transfer Out
General fund	\$ 1,316	\$ 49,300
Nonmajor capital projects funds	33,500	1,316
Nonmajor permanent funds	15,800	-
	<u>\$ 50,616</u>	<u>\$ 50,616</u>

Interfund transfers are the results of legally authorized activity and are considered to be in the course of normal operations.

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Disposals/ Transfers	Balance, 6/30/20
<u>Governmental activities</u>				
Non-depreciated assets:				
Land and non-dep land imprvs.	\$ 1,633,723	\$ 22,800	\$ (406,265)	\$ 1,250,258
Art works and historical treasures	10,000	-	-	10,000
	<u>1,643,723</u>	<u>22,800</u>	<u>(406,265)</u>	<u>1,260,258</u>
Depreciated assets:				
Land improvements	84,113	426,065	-	510,178
Buildings	1,270,779	-	(137,173)	1,133,606
Building improvements	2,745,939	74,375	(10,226)	2,810,088
Movable property	3,886,187	264,722	(1,535,916)	2,614,993
Infrastructure	6,561,533	366,221	-	6,927,754
	<u>14,548,551</u>	<u>1,131,383</u>	<u>(1,683,315)</u>	<u>13,996,619</u>
Less: accumulated depreciation	<u>(5,023,268)</u>	<u>(420,675)</u>	<u>1,683,315</u>	<u>(3,760,628)</u>
	<u>9,525,283</u>	<u>710,708</u>	<u>-</u>	<u>10,235,991</u>
Net capital assets	<u>\$ 11,169,006</u>	<u>\$ 733,508</u>	<u>\$ (406,265)</u>	<u>\$ 11,496,249</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 5 - CAPITAL ASSETS (CONTINUED)

<u>Current year depreciation:</u>	
Administration	\$ 75,327
Police	41,310
Fire	58,772
Rescue	29,275
Public works	185,062
Library	2,818
Parks and recreation	20,248
Transfer station	7,863
Total depreciation expense	<u>\$ 420,675</u>

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2020:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Year Portion
Bonds payable	\$ 1,855,088	\$ -	\$ (206,305)	\$ 1,648,783	\$ 208,296
Note from direct borrowings payable	57,335	-	(28,667)	28,668	28,668
	<u>\$ 1,912,423</u>	<u>\$ -</u>	<u>\$ (234,972)</u>	<u>\$ 1,677,451</u>	<u>\$ 236,964</u>

The following is a summary of the outstanding bonds payable:

\$225,000 General Obligation Bond payable, interest at a fixed rate varying from 0.65% to 2.83% and annual principal payments of \$22,500. Maturity in November of 2025.	\$ 135,000
\$1,605,000 General Obligation Bond payable, interest at a fixed rate of 4.13% and annual principal payments varying from \$29,709 to \$92,135. Maturity in January of 2036.	1,107,133
\$1,355,500 General Obligation Bond payable, interest at a fixed rate varying from 2.086% to 2.41% and annual principal payments of \$135,550. Maturity in October of 2022.	<u>406,650</u>
Total bonds payable	<u>\$ 1,648,783</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 6 - LONG-TERM DEBT (CONTINUED)

The following is a summary of the outstanding note from direct borrowings 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 \$28,668. Interest is charged at a fixed rate of 2.75% per annum.

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

	Bonds Payable		Notes from Direct Borrowings		Total Debt Service
	Principal	Interest	Principal	Interest	
2021	\$ 208,296	\$ 56,331	\$ 28,668	\$ -	\$ 293,295
2022	210,368	50,952	-	-	261,320
2023	212,527	45,087	-	-	257,614
2024	79,224	40,716	-	-	119,940
2025	81,564	37,789	-	-	119,353
2026-2030	356,437	145,957	-	-	502,394
2031-2035	408,732	70,843	-	-	479,575
2036-2040	91,635	3,780	-	-	95,415
	<u>\$ 1,648,783</u>	<u>\$ 451,455</u>	<u>\$ 28,668</u>	<u>\$ -</u>	<u>\$ 2,128,906</u>

All bonds payable and notes from direct borrowings payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

NOTE 7 - OTHER LONG-TERM OBLIGATIONS

A summary of other long-term obligations for the year ended June 30, 2020 is as follows:

	Balance, 7/1/19	Additions	Deletions	Balance, 6/30/20	Current Year Portion
Accrued compensated absences	\$ 56,369	\$ 3,306	\$ -	\$ 59,675	\$ 5,968
Net pension liability	366,336	149,751	(128,487)	387,600	-
Net OPEB liability	300,617	107,595	(21,385)	386,827	-
Totals	<u>\$ 723,322</u>	<u>\$ 260,652</u>	<u>\$ (149,872)</u>	<u>\$ 834,102</u>	<u>\$ 5,968</u>

Please see Notes 8, 12 and 13 for detailed information on each of the other long-term obligations.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 8 - ACCRUED 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 a long-term obligation 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, 2020, the Town's liability for compensated absences is \$59,675.

NOTE 9 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2020, the Town has the following restricted net position and fund balances:

Nonmajor permanent funds (Schedule G)	<u>\$ 267,689</u>
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NOTE 10 - COMMITTED FUND BALANCES

At June 30, 2020, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	<u>\$ 336,866</u>
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TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2020, the Town has the following assigned fund balances:

General fund:		
175th anniversary	\$	10,115
Street lights		18,777
Road engineer		6,866
Complex		7,132
Winter highway		31,280
Fire building		132,039
Transfer station building		1,039
Town office improvement		2,378
Conservation project		11,747
Parks and recreation		27,613
Summer rec		11,577
Mill Field improvements		391
Animal control		18,723
Patch		368
Sidewalks		10,110
Road CIP		43,205
HRA funds		53,665
Reserved for FY 2021 budget		396,400
Nonmajor capital projects funds (Schedule E)		341
		<u>\$ 783,766</u>

NOTE 12 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

The Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.maineopers.org or by contacting the System at (207) 512-3100.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten-year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. 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. As of June 30, 2019, there were 307 employers in the plan.

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 2.69%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "IN" and "AN" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 10.90% of covered payroll for the IN plan and 7.30% of covered payroll for the AN plan. The contribution rates of plan members and the Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2020 was \$75,679.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12 - 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, 2020, the Town reported a liability of \$387,600 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2019 and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2019, the Town's proportion was 0.126807%, which was a decrease of 0.00705% from its proportion measured as of June 30, 2018.

For the year ended June 30, 2020, the Town recognized net pension revenue of \$74,072. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 45,894	\$ -
Changes of assumptions	19,630	-
Net difference between projected and actual earnings on pension plan investments	-	97,084
Changes in proportion and differences between contributions and proportionate share of contributions	12,315	15,770
Contributions subsequent to the measurement date	<u>75,679</u>	<u>-</u>
Total	<u>\$ 153,518</u>	<u>\$ 112,854</u>

\$75,679 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021. 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, 2020

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan
Plan year ended June 30:	
2020	\$ 24,112
2021	(47,208)
2022	(11,860)
2023	(61)
2024	-
Thereafter	-

Actuarial Methods and Assumptions

The respective collective total pension liability for the plans was determined by an actuarial valuation as of June 30, 2019 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 and 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., actual decreases or increases in liabilities and/or in assets which differ 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 reduces the impact of short-term volatility 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, 2020

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2019 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2019, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 9.00% per year

Mortality Rates - For active members and non-disabled retirees, 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 - 1.91%

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, 2019 are summarized in the following table.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12 - 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 6.75% for 2019 for the Plan. 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 as of June 30, 2019 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 6.75% for each of the Plans.

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.75%	6.75%	7.75%
Town's proportionate share of the net pension liability	\$ 882,927	\$ 387,600	\$ (75,732)

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Net Pension Liability

Each employer's share of the collective net pension liability is equal to the collective net pension liability multiplied by the employer's proportionate share as of June 30, 2019 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net pension liability are recognized in pension expense for the year ended June 30, 2019 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resource. For 2019, this was four years; for 2018, this was three years; prior to 2017, this was four years for the PLD Consolidated Plan.

Differences between Expected 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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

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, 2019 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015. Please refer to the *Actuarial Methods and Assumptions* section for information relating to changes of assumptions. The first year is recognized as pension 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, 2020

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2019 Comprehensive Annual Financial Report available online at www.maineopers.org or by contacting the System at (207) 512-3100.

NOTE 13 - 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. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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.

Employees Covered by Benefit Terms

At January 1, 2020, the following employees were covered by the benefit terms:

Active members	20
Retirees and spouses	<u>8</u>
Total	<u><u>28</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>
POS C	\$1,119	\$2,509
PPO 500	\$1,030	\$2,310
<u>Medicare</u>		
Medicare-Eligible Retirees	\$589	\$1,179

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

At June 30, 2020, the Town reported a liability of \$386,827 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2020 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, 2020, the Town recognized OPEB expense of \$7,909. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 31,998	\$ -
Changes of assumptions	52,422	16,262
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	15,864	-
Total	<u>\$ 100,284</u>	<u>\$ 16,262</u>

\$15,864 were reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	<u>MMEHT</u>	
Plan year ended December 31:		
2021	\$	14,159
2022		14,159
2023		14,162
2024		10,805
2025		14,873
Thereafter		-

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2020. 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 2.74% per annum for June 30, 2020 was based upon a measurement date of December 26, 2019. The sensitivity of net OPEB liability to changes in discount rate are as follows:

	<u>1% Decrease</u>	<u>Discount Rate</u>	<u>1% Increase</u>
	1.74%	2.74%	3.74%
Total OPEB liability	\$ 437,111	\$ 386,827	\$ 344,961
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 437,111</u>	<u>\$ 386,827</u>	<u>\$ 344,961</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:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	<u>1% Decrease</u>	<u>Healthcare Trend Rates</u>	<u>1% Increase</u>
Total OPEB liability	\$ 345,081	\$ 386,827	\$ 437,445
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 345,081</u>	<u>\$ 386,827</u>	<u>\$ 437,445</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2020, 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.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. 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, 2020 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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, 2020, they are as follows:

Discount Rate - 2.74% per annum for year end 2020 reporting. 4.10% per annum for 2019 year end reporting.

Trend Assumptions:

Medical Trend assumptions were developed using the Society of Actuaries (SOA) Long-Run Medical Cost Trend Model. The SOA model was released in December 2007 and version 2020_b was used for this valuation. The following assumptions were input into this model:

<u>Variable</u>	<u>Rate</u>
Rate of Inflation	2.00%
Rate of Growth in Real Income/GDP per capital 2029+	1.50%
Extra Trend due to Taste/Technology 2029+	1.20%
Expected Health Share of GDP 2029	20.00%
Health Share of GDP Resistance Point	25.00%
Year for Limiting Cost Growth to GDP Growth	2040

The SOA Long-Run Medical Cost Trend Model and its baseline projection are based on an econometric analysis of historical U.S. medical expenditures and the judgements of experts in the field. The long-run baseline projection and input variables have been developed under the guidance of the SOA Project Oversight Group. The rate for the extra trend for taste and technology was set above the baseline of 1.1% (to 1.2%) to move closer to the 30-year average to reflect the future projections from the Centers for Medicare and Medicaid Services Office of the Actuary (CMS OACT). The Medicare Trustee Report and CBO Long-Term Budget Outlook.

The trends selected from 2020 to 2023 were based on plan design, population weighting, renewal projections and market analysis. For years 2024 to 2028, these are interpolated from 2023 to 2029 (which is the product of the inflation, GDP and extra trend rate assumptions).

Deductibles, Co-payments and Out of Pocket Maximums are assumed to increase at the above trend rates. The ultimate trend rate reflects an assumed nominal per capital GDP growth.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Administrative and claims expense: 3% per annum

Future plan changes: It is assumed that the current Plan and cost-sharing structure remains 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, 2020, 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.

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.

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 RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP-2014 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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.

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

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2020 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, 2020 was \$31,998.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 13 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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.

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 14 - 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, 2020, the Town's share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
	<u> </u>	<u> </u>	<u> </u>
County of York	\$ 1,900,000	2.14%	\$ 40,637
RSU #60	2,117,862	29.39%	<u>622,440</u>
			<u><u>\$ 663,077</u></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.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 15 - 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 16 - 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, 2020.

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.

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-

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2020

NOTE 16 - RISK MANAGEMENT (CONTINUED)

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, 2020. 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 17 - TAX INCREMENT FINANCING DISTRICT AND 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, 2020

NOTE 17 - TAX INCREMENT FINANCING DISTRICT AND ABATEMENTS
(CONTINUED)

Canal Street Affordable Housing Development District Development Program

On November 28, 2006, the North Berwick Selectboard, 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, 2020

NOTE 17 - TAX INCREMENT FINANCING DISTRICT AND 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, 2020, the Town abated property taxes for the following program:

<u>Tax Abatement Program</u>	<u>Percentage of Taxes Abated During the Fiscal Year</u>	<u>Amount of Taxes Abated During the Fiscal Year</u>
North Berwick Affordable Housing Limited Partnership	50%	\$ 22,066

NOTE 18 - RELATED PARTY TRANSACTIONS

One of the Town's Selectboard member owns a business that provides services to the Town. The Town was doing business with this business prior to the owner becoming a Selectboard member. During the fiscal year ended June 30, 2020, payments to this vendor totaled \$501.

The Town also has related party transactions in relation to the Library and the North Berwick Rescue Squad. Both payroll and accounts payable are paid by the Town, even though they are separate legal entities. In both instances, the Town is only the payor and does not have the ability to refute items (AP/Payroll) submitted for payment.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental 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 - Pension
- 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, 2020

	Budgeted Amounts		Actual Amounts	Variance
	Original	Final		Positive (Negative)
Budgetary Fund Balance, July 1	\$ 3,770,938	\$ 3,770,938	\$ 3,770,938	\$ -
Resources (Inflows):				
Property taxes	7,471,734	7,471,734	7,479,796	8,062
Excise taxes	850,535	850,535	850,214	(321)
Intergovernmental	2,333,494	2,411,983	2,444,736	32,753
Charges for services	432,730	504,116	538,879	34,763
Other revenue	81,500	106,193	176,114	69,921
Transfers from other funds	153,270	153,270	1,316	(151,954)
Amounts Available for Appropriation	<u>15,094,201</u>	<u>15,268,769</u>	<u>15,261,993</u>	<u>(6,776)</u>
Charges to Appropriations (Outflows):				
General government	988,595	1,091,250	998,472	92,778
Public safety	1,784,880	1,917,046	1,757,141	159,905
Health and welfare	47,765	47,765	36,423	11,342
Recreation and culture	121,600	225,953	166,667	59,286
Education	6,005,189	6,005,189	6,005,189	-
Public works	690,630	717,289	666,366	50,923
Library	252,750	252,750	247,250	5,500
County tax	372,657	372,657	372,657	-
TIF	22,066	22,066	22,066	-
Unclassified	324,298	343,670	16,264	327,406
Capital outlay	1,080,458	1,027,217	614,508	412,709
Debt service:				
Principal	-	206,305	206,305	-
Interest	-	57,947	57,947	-
Total Charges to Appropriations	<u>11,706,688</u>	<u>12,336,404</u>	<u>11,216,555</u>	<u>1,119,849</u>
Budgetary Fund Balance, June 30	<u>\$ 3,387,513</u>	<u>\$ 2,932,365</u>	<u>\$ 4,045,438</u>	<u>\$ 1,113,073</u>
Utilization of assigned fund balance	\$ 383,425	\$ 798,573	\$ -	\$ (798,573)
Utilization of unassigned fund balance	-	40,000	-	(40,000)
	<u>\$ 383,425</u>	<u>\$ 838,573</u>	<u>\$ -</u>	<u>\$ (838,573)</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>2020</u>	<u>2019</u>	<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)	0.13%	0.13%	0.12%	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	\$ 387,600	\$ 366,336	\$ 510,756	\$ 626,869	\$ 318,326	\$ 162,238	\$ 371,264
Covered payroll	\$ 921,169	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014	\$ 841,589
Proportionate share of the net pension liability (asset) as a percentage of its covered payroll	42.08%	39.93%	58.26%	73.55%	40.02%	20.30%	44.11%
Plan fiduciary net position as a percentage of the total pension liability	90.62%	91.14%	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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
<u>PLD Plan:</u>							
Contractually required contribution	\$ 75,679	\$ 77,544	\$ 74,307	\$ 63,938	\$ 55,362	\$ 40,875	\$ 36,881
Contributions in relation to the contractually required contribution	<u>(75,679)</u>	<u>(77,544)</u>	<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>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 892,513	\$ 921,169	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014
Contributions as a percentage of covered payroll	8.48%	8.42%	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, 2020

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
	<u> </u>	<u> </u>	<u> </u>
Balances at 1/1/19 (Reporting December 31, 2019)	\$ 300,617	\$ -	\$ 300,617
Changes for the year:			
Service cost	6,055	-	6,055
Interest	12,307	-	12,307
Changes of benefits	(8,243)	-	(8,243)
Differences between expected and actual experience	32,135	-	32,135
Changes of assumptions	57,098	-	57,098
Contributions - employer	-	13,142	(13,142)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(13,142)	(13,142)	-
Administrative expense	-	-	-
Net changes	<u>86,210</u>	<u>-</u>	<u>86,210</u>
Balances at 1/1/20 (Reporting December 31, 2020)	<u>\$ 386,827</u>	<u>\$ -</u>	<u>\$ 386,827</u>

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

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS
LAST 10 FISCAL YEARS*

	2020	2019	2018
<u>Total OPEB liability</u>			
Service cost (BOY)	6,055	6,850	4,780
Interest (includes interest on service cost)	12,307	11,020	11,093
Changes of benefit terms	(8,243)	-	-
Differences between expected and actual experience	32,135	-	10,436
Changes of assumptions	57,098	(24,392)	9,679
Benefit payments, including refunds of member contributions	(13,142)	(12,637)	(9,723)
Net change in total OPEB liability	\$ 86,210	\$ (19,159)	\$ 26,265
Total OPEB liability - beginning	\$ 300,617	\$ 300,617	\$ 293,511
Total OPEB liability - ending	\$ 386,827	\$ 281,458	\$ 319,776
<u>Plan fiduciary net position</u>			
Contributions - employer	13,142	12,637	9,723
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments, including refunds of member contributions	(13,142)	(12,637)	(9,723)
Administrative expense	-	-	-
Net change in fiduciary net position	-	-	-
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 386,827	\$ 281,458	\$ 319,776
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-
Covered payroll	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Net OPEB liability as a percentage of covered payroll	34.9%	27.2%	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>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>			
Employer contributions	\$ 13,142	\$ 12,637	\$ 9,723
Benefit payments	<u>(13,142)</u>	<u>(12,637)</u>	<u>(9,723)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Contributions as a percentage of covered payroll	0.00%	0.00%	0.00%

* 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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2020

Changes of Assumptions

MMEHT Health Plan:

There was a change in the discount rate from 4.10% to 2.74% per GASB 75 discount rate selection. The repeal of the “Cadillac Tax” was reflected in this valuation by removing the previously planned excise tax.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Governmental 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, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 7,471,734	\$ 7,471,734	\$ 7,479,796	\$ 8,062
Excise taxes:				
Auto excise	845,535	845,535	845,535	-
Boat excise tax	5,000	5,000	4,679	(321)
Intergovernmental revenues:				
State revenue sharing	174,000	174,000	194,523	20,523
Homestead exemption	166,571	166,571	175,975	9,404
Local road assistance	70,500	70,500	72,020	1,520
School resource officer	-	78,489	79,393	904
Tree growth	8,000	8,000	6,965	(1,035)
Veterans exemption	3,500	3,500	3,503	3
General assistance	-	-	223	223
BETE reimbursement	1,910,923	1,910,923	1,910,995	72
Other intergovernmental	-	-	1,139	1,139
Charges for services:				
Transfer station unclassified	10,000	10,000	4,683	(5,317)
Transfer station bulky waste	15,000	25,304	25,304	-
Transfer station returnables	10,000	10,000	6,238	(3,762)
General government	146,230	162,779	172,727	9,948
Code enforcement	61,500	61,500	111,792	50,292
Parks and recreation	-	10,837	11,047	210
Police department	-	26,782	29,425	2,643
Fire department	-	5,000	5,242	242
Rescue	190,000	190,000	154,323	(35,677)
Animal control	-	1,914	2,041	127
Highway	-	-	6,020	6,020
Planning/zoning boards	-	-	10,037	10,037
Interest income:				
Interest on investments	10,000	10,000	56,288	46,288
Interest on taxes	20,000	20,000	24,582	4,582
Other income:				
Fees on taxes	-	-	6,033	6,033
Payment in lieu of taxes	11,500	11,500	11,877	377
Cable tv	40,000	40,000	46,000	6,000
Mill field	-	4,568	4,568	-
Community Center	-	2,625	2,625	-
Scholarships	-	2,500	2,500	-
Other income	-	15,000	21,641	6,641
Transfers from other funds	153,270	153,270	1,316	(151,954)
TOTAL REVENUES	<u>11,323,263</u>	<u>11,497,831</u>	<u>11,491,055</u>	<u>(6,776)</u>
USE OF FUND BALANCE				
Assigned fund balance	383,425	798,573	-	(798,573)
TOTAL USE OF FUND BALANCE	<u>383,425</u>	<u>798,573</u>	<u>-</u>	<u>(798,573)</u>
TOTAL AVAILABLE	<u>\$ 11,706,688</u>	<u>\$ 12,296,404</u>	<u>\$ 11,491,055</u>	<u>\$ (805,349)</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, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 253,730	\$ 47,957	\$ 301,687	\$ 273,310	\$ 28,377
Office salaries	177,380	-	177,380	178,541	(1,161)
Town manager	150,055	-	150,055	158,735	(8,680)
FICA/medicare	118,500	-	118,500	114,879	3,621
Insurances	110,000	-	110,000	97,777	12,223
HRA insurance	10,000	54,698	64,698	11,772	52,926
Tax assessing	59,650	-	59,650	58,686	964
Code enforcement	96,080	-	96,080	94,825	1,255
Planning board	6,000	-	6,000	4,479	1,521
Board of appeals	2,000	-	2,000	268	1,732
Selectboard	5,200	-	5,200	5,200	-
	<u>988,595</u>	<u>102,655</u>	<u>1,091,250</u>	<u>998,472</u>	<u>92,778</u>
Public safety:					
Police department	883,125	26,782	909,907	858,344	51,563
Hydrant rental/dispatch/lights	266,400	5,252	271,652	252,678	18,974
Fire department	136,285	5,000	141,285	120,539	20,746
Rescue operations	460,220	-	460,220	424,578	35,642
School resource officer	18,850	78,489	97,339	83,081	14,258
Animal control	20,000	16,643	36,643	17,921	18,722
	<u>1,784,880</u>	<u>132,166</u>	<u>1,917,046</u>	<u>1,757,141</u>	<u>159,905</u>
Heath and welfare:					
General assistance	7,500	-	7,500	359	7,141
Social services	26,665	-	26,665	23,964	2,701
Cemeteries and historical society	13,600	-	13,600	12,100	1,500
	<u>47,765</u>	<u>-</u>	<u>47,765</u>	<u>36,423</u>	<u>11,342</u>
Recreation and culture:					
Parks and recreation	86,735	83,093	169,828	128,382	41,446
Conservation	6,000	15,000	21,000	8,929	12,071
Community center	23,865	2,625	26,490	23,030	3,460
Mill field	5,000	3,635	8,635	6,326	2,309
	<u>121,600</u>	<u>104,353</u>	<u>225,953</u>	<u>166,667</u>	<u>59,286</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	6,005,189	-	6,005,189	6,005,189	-
Public works:					
Highway operations	411,035	16,355	427,390	411,728	15,662
Winter highway	150,000	-	150,000	118,720	31,280
Transfer station	129,595	10,304	139,899	135,918	3,981
	<u>690,630</u>	<u>26,659</u>	<u>717,289</u>	<u>666,366</u>	<u>50,923</u>
Library	252,750	-	252,750	247,250	5,500
County tax	372,657	-	372,657	372,657	-
TIF	22,066	-	22,066	22,066	-
Capital outlay:					
Road project	420,000	(101,335)	318,665	268,594	50,071
Parking lot	-	1,791	1,791	1,765	26
LED streetlights	101,450	11,123	112,573	112,054	519
Canine	850	-	850	479	371
Police vehicle	39,600	-	39,600	9,934	29,666
Rescue vehicle	33,500	(33,500)	-	-	-
Highway vehicle	208,670	105,000	313,670	119,668	194,002
Fire vehicle	64,173	(64,162)	11	-	11
Police building	16,000	-	16,000	16,000	-
Highway building	40,000	1,086	41,086	43,252	(2,166)
Transfer station	-	2,524	2,524	1,485	1,039
Town hall	95,915	(95,915)	-	-	-
Fire building	50,000	115,016	165,016	32,977	132,039
Complex	10,300	5,131	15,431	8,300	7,131
	<u>1,080,458</u>	<u>(53,241)</u>	<u>1,027,217</u>	<u>614,508</u>	<u>412,709</u>
Debt service:					
Principal	-	206,305	206,305	206,305	-
Interest	-	57,947	57,947	57,947	-
	<u>-</u>	<u>264,252</u>	<u>264,252</u>	<u>264,252</u>	<u>-</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Overlay	314,298	-	314,298	-	314,298
MF festival	5,000	16,872	21,872	11,757	10,115
Scholarship	-	2,500	2,500	1,500	1,000
Liens	-	-	-	2,946	(2,946)
Unanticipated expenses	5,000	-	5,000	61	4,939
	<u>324,298</u>	<u>19,372</u>	<u>343,670</u>	<u>16,264</u>	<u>327,406</u>
Transfers to other funds:					
Capital projects funds	-	33,500	33,500	33,500	-
Permanent funds	15,800	-	15,800	15,800	-
	<u>15,800</u>	<u>33,500</u>	<u>49,300</u>	<u>49,300</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u><u>\$ 11,706,688</u></u>	<u><u>\$ 629,716</u></u>	<u><u>\$ 12,336,404</u></u>	<u><u>\$ 11,216,555</u></u>	<u><u>\$ 1,119,849</u></u>

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

TOWN OF NORTH BERWICK, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2020

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 187,138	\$ 255,491	\$ 442,629
Investments	-	24,283	24,283
Due from other funds	154,900	-	154,900
TOTAL ASSETS	<u>\$ 342,038</u>	<u>\$ 279,774</u>	<u>\$ 621,812</u>
LIABILITIES			
Accounts payable	\$ -	\$ 4,028	\$ 4,028
Due to other funds	4,831	8,057	12,888
TOTAL LIABILITIES	<u>4,831</u>	<u>12,085</u>	<u>16,916</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	267,689	267,689
Committed	336,866	-	336,866
Assigned	341	-	341
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>337,207</u>	<u>267,689</u>	<u>604,896</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 342,038</u>	<u>\$ 279,774</u>	<u>\$ 621,812</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, 2020

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	\$ 2,136	\$ 3,414	\$ 5,550
Other income	96,841	15,660	112,501
TOTAL REVENUES	<u>98,977</u>	<u>19,074</u>	<u>118,051</u>
EXPENDITURES			
Capital outlay	141,375	-	141,375
Program expenses	-	30,522	30,522
TOTAL EXPENDITURES	<u>141,375</u>	<u>30,522</u>	<u>171,897</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(42,398)</u>	<u>(11,448)</u>	<u>(53,846)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	33,500	15,800	49,300
Transfers (out)	(1,316)	-	(1,316)
TOTAL OTHER FINANCING SOURCES (USES)	<u>32,184</u>	<u>15,800</u>	<u>47,984</u>
NET CHANGE IN FUND BALANCES	(10,214)	4,352	(5,862)
FUND BALANCES - JULY 1	<u>347,421</u>	<u>263,337</u>	<u>610,758</u>
FUND BALANCES - JUNE 30	<u>\$ 337,207</u>	<u>\$ 267,689</u>	<u>\$ 604,896</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, 2020

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
ASSETS					
Cash and cash equivalents	\$ 4,831	\$ 181,966	\$ 274	\$ 67	\$ 187,138
Due from other funds	-	154,900	-	-	154,900
TOTAL ASSETS	<u>\$ 4,831</u>	<u>\$ 336,866</u>	<u>\$ 274</u>	<u>\$ 67</u>	<u>\$ 342,038</u>
LIABILITIES					
Due to other funds	\$ 4,831	\$ -	\$ -	\$ -	\$ 4,831
TOTAL LIABILITIES	<u>4,831</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,831</u>
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	336,866	-	-	336,866
Assigned	-	-	274	67	341
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	<u>-</u>	<u>336,866</u>	<u>274</u>	<u>67</u>	<u>337,207</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,831</u>	<u>\$ 336,866</u>	<u>\$ 274</u>	<u>\$ 67</u>	<u>\$ 342,038</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, 2020

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
REVENUES					
Interest income	\$ 115	\$ 2,009	\$ 3	\$ 9	\$ 2,136
Other income	-	96,841	-	-	96,841
TOTAL REVENUES	<u>115</u>	<u>98,850</u>	<u>3</u>	<u>9</u>	<u>98,977</u>
EXPENDITURES					
Capital outlay	-	141,375	-	-	141,375
TOTAL EXPENDITURES	<u>-</u>	<u>141,375</u>	<u>-</u>	<u>-</u>	<u>141,375</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>115</u>	<u>(42,525)</u>	<u>3</u>	<u>9</u>	<u>(42,398)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	33,500	-	-	33,500
Transfers (out)	(1,316)	-	-	-	(1,316)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,316)</u>	<u>33,500</u>	<u>-</u>	<u>-</u>	<u>32,184</u>
NET CHANGE IN FUND BALANCES	(1,201)	(9,025)	3	9	(10,214)
FUND BALANCES - JULY 1	<u>1,201</u>	<u>345,891</u>	<u>271</u>	<u>58</u>	<u>347,421</u>
FUND BALANCES - JUNE 30	<u>\$ -</u>	<u>\$ 336,866</u>	<u>\$ 274</u>	<u>\$ 67</u>	<u>\$ 337,207</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, 2020

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 230,584	\$ 24,907	\$ 255,491
Investments	18,717	4,184	1,382	-	-	24,283
TOTAL ASSETS	<u>\$ 18,717</u>	<u>\$ 4,184</u>	<u>\$ 1,382</u>	<u>\$ 230,584</u>	<u>\$ 24,907</u>	<u>\$ 279,774</u>
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 4,028	\$ -	\$ 4,028
Due to other funds	-	-	-	6,057	2,000	8,057
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,085</u>	<u>2,000</u>	<u>12,085</u>
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,717	4,184	1,382	220,499	22,907	267,689
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>18,717</u>	<u>4,184</u>	<u>1,382</u>	<u>220,499</u>	<u>22,907</u>	<u>267,689</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,717</u>	<u>\$ 4,184</u>	<u>\$ 1,382</u>	<u>\$ 230,584</u>	<u>\$ 24,907</u>	<u>\$ 279,774</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, 2020

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	\$ 168	\$ 29	\$ 12	\$ 2,957	\$ 248	\$ 3,414
Other income	-	-	-	10,750	4,910	15,660
TOTAL REVENUES	<u>168</u>	<u>29</u>	<u>12</u>	<u>13,707</u>	<u>5,158</u>	<u>19,074</u>
EXPENDITURES						
Program expenses	-	-	-	26,459	4,063	30,522
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,459</u>	<u>4,063</u>	<u>30,522</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>168</u>	<u>29</u>	<u>12</u>	<u>(12,752)</u>	<u>1,095</u>	<u>(11,448)</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	168	29	12	3,048	1,095	4,352
FUND BALANCES - JULY 1	<u>18,549</u>	<u>4,155</u>	<u>1,370</u>	<u>217,451</u>	<u>21,812</u>	<u>263,337</u>
FUND BALANCES - JUNE 30	<u>\$ 18,717</u>	<u>\$ 4,184</u>	<u>\$ 1,382</u>	<u>\$ 220,499</u>	<u>\$ 22,907</u>	<u>\$ 267,689</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, 2020

	Land and Construction in Progress	Land Improvements, Buildings and Building Improvements	Vehicles, Machinery and Equipment	Infrastructure	Total
Administration	\$ 518,802	\$ 2,677,692	\$ 29,143	\$ -	\$ 3,225,637
Police	-	27,400	237,623	-	265,023
Fire	90,672	184,924	1,106,623	-	1,382,219
Public works	120,877	275,621	975,867	6,909,288	8,281,653
Rescue	40,786	219,186	238,112	-	498,084
Transfer station	61,628	210,381	24,500	-	296,509
Parks and recreation	346,231	774,315	3,125	18,466	1,142,137
Library	43,629	84,162	-	-	127,791
Cemetery	37,824	-	-	-	37,824
Total General Capital Assets	1,260,449	4,453,681	2,614,993	6,927,754	15,256,877
Less: Accumulated Depreciation	-	(1,654,650)	(1,009,837)	(1,096,141)	(3,760,628)
Net General Capital Assets	<u>\$ 1,260,449</u>	<u>\$ 2,799,031</u>	<u>\$ 1,605,156</u>	<u>\$ 5,831,613</u>	<u>\$ 11,496,249</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, 2020

	General Capital Assets 7/1/19	Additions	Disposals/ Transfers	General Capital Assets 6/30/20
Administration	\$ 3,569,017	\$ 31,123	\$ (374,503)	\$ 3,225,637
Police	418,914	39,331	(193,222)	265,023
Fire	1,694,936	12,900	(325,617)	1,382,219
Public works	8,218,558	641,764	(578,669)	8,281,653
Rescue	680,143	-	(182,059)	498,084
Transfer station	322,509	-	(26,000)	296,509
Parks and recreation	1,119,337	22,800	-	1,142,137
Library	131,036	-	(3,245)	127,791
Cemetery	37,824	-	-	37,824
	<hr/>	<hr/>	<hr/>	<hr/>
Total General Capital Assets	16,192,274	747,918	(1,683,315)	15,256,877
Less: Accumulated Depreciation	<u>(5,023,268)</u>	<u>(420,675)</u>	<u>1,683,315</u>	<u>(3,760,628)</u>
Net General Capital Assets	<u>\$ 11,169,006</u>	<u>\$ 327,243</u>	<u>\$ -</u>	<u>\$ 11,496,249</u>

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



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

Selectboard
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, 2020 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 February 24, 2021.

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*. We noted certain other matters that we reported to management of the Town of North Berwick, Maine in a separate letter dated February 14, 2021.

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 24, 2021

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
AT DECEMBER 31, 2019

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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, 2019 and 2018, 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, 2019 and 2018 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
5/22/2020

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	<u>2019</u>	<u>2018</u>
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,559,676	5,414,378
Less: Accumulated Depreciation	<u>(1,377,672)</u>	<u>(1,297,082)</u>
Net Utility Plant and equipment	<u>4,182,004</u>	<u>4,117,296</u>
C Prepayments		
Cash- operating	11,141	24,850
Investments- restricted reserves	311,778	397,871
Accounts Receivable	111,726	106,464
Prepayments	<u>12,092</u>	<u>-</u>
Total current assets	<u>446,737</u>	<u>529,185</u>
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	<u>21,201</u>	<u>23,460</u>
	<u>99,001</u>	<u>101,260</u>
TOTAL ASSETS	<u>\$ 4,727,742</u>	<u>\$ 4,747,741</u>
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	343	332
Accrued Expenses	925	1,034
Accrued Interest	3,378	3,378
Bonds- current portion	<u>87,000</u>	<u>86,100</u>
Total current liabilities	<u>91,646</u>	<u>90,844</u>
BONDED DEBT		
Bonds payable- long-term debt	<u>1,156,516</u>	<u>1,243,514</u>
TOTAL LIABILITIES	<u>1,248,162</u>	<u>1,334,358</u>
NET ASSETS:		
Unrestricted	413,092	497,701
Restricted for Debt service	128,000	128,000
Net Investment in plant	<u>2,938,488</u>	<u>2,787,682</u>
Total Equity Capital	<u>\$ 3,479,580</u>	<u>\$ 3,413,383</u>
LIABILITIES AND NET ASSETS	<u>\$ 4,727,742</u>	<u>\$ 4,747,741</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>2019</u>	<u>2018</u>
OPERATING REVENUES:		
<u>Water Sales</u>		
Metered - Residential	\$ 195,031	\$ 192,533
Metered - Commercial	34,032	33,267
Metered - Industrial	68,645	69,328
Public Authorities	15,762	14,783
Public fire protection	126,384	126,384
Private fire protection	19,928	19,928
Rental Income	40,555	39,374
Net Jobbing income & other revenue	5,265	140
Other revenue	2,877	1,728
Total Operating Revenues	<u>508,479</u>	<u>497,465</u>
OPERATING EXPENSES:		
Personnel costs	276,067	257,093
Power	16,358	17,699
Chemicals	9,189	6,897
Fuel for purchased power	4,050	2,174
Materials & supplies	8,267	9,753
Contractual services	13,101	21,485
Transportation	3,515	4,320
All insurances	11,334	12,406
Assessments	3,369	3,059
Other expenses	15,902	11,649
Depreciation	80,590	77,803
Total Operating Expenses	<u>441,742</u>	<u>424,338</u>
NET INCOME FROM OPERATIONS	66,737	73,127
NON-OPERATING INCOME		
Interest income	8,016	1,591
Interest expense on Bonds	(37,216)	(34,587)
Non-Utility Income	-	-
Amortization	(1,081)	(1,081)
Net Non-operating Income	<u>(30,281)</u>	<u>(34,077)</u>
NET INCOME (Agreed with F-4)	<u>\$ 36,456</u>	<u>\$ 39,050</u>
Contributions in aid of construction	29,112	157,969
FINAL NET INCOME	<u>\$ 65,568</u>	<u>\$ 197,019</u>
EQUITY:		
Beginning of Year	\$ 3,413,383	3,216,364
Net Income	65,568	\$ 197,019
End of Year	<u>\$ 3,478,951</u>	<u>\$ 3,413,383</u>

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

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 503,217	\$ 500,413
Payments to suppliers and vendors	(97,275)	(91,704)
Payments to Employees	(276,067)	(257,093)
	129,875	151,616
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	8,016	1,591
Net Increase in Deferred debits	0	0
Net cash provided by Non-capital financing activities	8,016	1,591
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	29,112	156,504
Purchases of capital assets	(143,573)	(289,282)
Interest payments	(37,216)	(34,587)
Bond principal payments	(86,098)	(86,098)
Bonds issued	0	0
Net cash provided by capital and financing activities	(236,694)	(252,382)
 NET INCREASE (DECREASE) IN CASH	 (98,803)	 (99,175)
 CASH- BEGINNING OF YEAR	 421,722	 520,897
 CASH- END OF YEAR	 <u>\$ 322,919</u>	 <u>\$ 421,722</u>
 Reconciliation of Operating income to Net cash provided by Operating activities:		
Operating Income or (loss)	66,737	73,127
Adjustments to reconcile Operating Income to Net Cash provided by operating activities		
Depreciation and amortization	80,590	77,803
 Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(5,262)	2,948
(Increase) decrease in prepayments	(12,092)	0
(Decrease) increase in accrued interest		
(Decrease) increase in other accruals	(109)	(2,222)
(Decrease) increase in accounts payable	11	(40)
Net cash provided by operating activities	129,875	151,616

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 712 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, 2018 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, 2018 and 2017. 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>12/31/18</u>	Year 2019	Year 2019	<u>12/31/19</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	296,955	28,174	0	325,129
Wells and Springs	169,053	3,713	0	172,766
Pumping Equipment	114,919	398	0	115,317
Water Treatment Equipment	436,008	30,400	0	466,408
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	2,927,794	152,692	0	3,080,486
Services	213,207	2,392	0	215,599
Meters and Meter Installations	112,673	7,855	0	120,528
Hydrants	155,786	156	0	155,942
Office Furniture and Equipment	12,438	1,500	0	13,938
Transportation	63,819	436	0	64,255
Stores Equipment	0	0	0	0
Tools, Shop and Garage Equipment	11,976	1,732	0	13,708
Laboratory Equipment	2,673	0		2,673
Power Operated Equipment	2,784	6,951		9,735
Miscellaneous Equipment	21,922	48		21,970
Construction projects- CIP	161,233	0	-91,150	70,083
	<u>5,414,379</u>	<u>236,447</u>	<u>0</u>	<u>5,559,676</u>
Less: accumulated depreciation	<u>(1,297,082)</u>	\$ (80,590)	0	<u>(1,377,672)</u>
Net Plant and Equipment	<u><u>4,117,297</u></u>			<u><u>4,182,004</u></u>

Year 2018

Depreciation Expense

Total depreciation per F-4

\$ 77,803

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

NOTE #3- LONG-TERM DEBT;

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

	<u>2019</u>	<u>2018</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.	\$ 176,580	\$ 194,237
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.	\$ 1,066,936	\$ 1,135,377
Total Bonds outstanding at End of year	<u>\$ 1,243,516</u>	<u>\$ 1,329,614</u>

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

	-	-
Year 2018	-	-
Year 2019	-	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	99,656	99,657
Year 2028	102,167	102,167
Year 2029	106,457	106,457
Year 2030	92,800	92,800
Year 2031	96,300	96,300
Year 2032	99,520	99,520

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 12-31-2019; \$80,894

Fiscal year ended 12-31-2018; \$66,642

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2019

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, 2019 cash and deposits consisted of the following:

Category #1 - fully insured	\$	250,000
Category #2		72,919
Category #3		-
Total balance at year end.	\$	<u>322,919</u>

As of December 31, 2018 and 2017, 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 22, 2020, with no events being found that would require disclosure.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2020



Proven Expertise & Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2020

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Proven Expertise & 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, 2020 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, 2020 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 March 23, 2021, 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
March 23, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2020**

(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, 2020. 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 \$46,007 from \$2.02 million to \$1.97 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 \$276,984 at the end of this year.

**Table 1
North Berwick Sanitary District
Net Position
December 31,**

	2020	2019
Assets:		
Current Assets	\$ 414,422	\$ 366,575
Noncurrent Assets-Capital Assets	1,670,505	1,775,765
Total Assets	2,084,927	2,142,340
Liabilities:		
Current Liabilities	16,688	18,895
Noncurrent Liabilities	97,976	107,175
Total Liabilities	114,664	126,070
Net Position:		
Net Investment in Capital Assets	1,565,198	1,656,358
Restricted	128,081	128,081
Unrestricted	276,984	231,831
Total Net Position	\$ 1,970,263	\$ 2,016,270

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

	<u>2020</u>	<u>2019</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 543,632	\$ 500,163
<i>General Revenues:</i>		
Miscellaneous	5,741	6,134
Total Revenues	<u>549,373</u>	<u>506,297</u>
Expenses		
Salaries and wages	220,826	212,316
Employee insurance	73,640	86,524
Liability insurance	16,049	17,623
Payroll taxes	15,563	16,520
Retirement plan	14,914	14,778
Employee training	270	285
Outside contract labor	27,546	16,634
Audit and consulting	4,350	4,575
Legal	1,293	2,000
Trustee compensation	2,980	2,880
Operational supplies	2,803	196
Office supplies and postage	7,904	3,051
Power and lights	23,398	28,245
Telephone and telemonitoring	2,848	4,941
Utilities	6,250	3,467
Automotive expenses	2,914	2,164
Repairs and maintenance	8,757	17,188
Sewer lien expense	513	551
Water meter readings	1,182	1,176
Miscellaneous	1,139	7,366
Depreciation	155,988	128,401
Nonoperating expenses	1,820	2,051
Total Expenses	<u>595,380</u>	<u>572,932</u>
Change in Net Position	(46,007)	(66,635)
Net Position - January 1	<u>2,016,270</u>	<u>2,082,905</u>
Net Position - December 31	<u>\$ 1,970,263</u>	<u>\$ 2,016,270</u>

Revenues and Expenses

Revenues for the District's activities increased by 8.51%, while total expenses increased by 3.92%. The biggest reason for the increase in revenues was from charges for service. The biggest increases in expenses were in outside contract labor and depreciation.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2020, the net book value of capital assets recorded by the District decreased by \$105,260. The decrease was due to current year additions of \$50,728 less depreciation expense of \$155,988.

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

	<u>2020</u>	<u>2019</u>
Land	\$ 204,414	\$ 204,414
Sewer lines	1,199,959	1,261,213
Buildings and improvements	200,418	231,376
Machinery and equipment	36,402	44,565
Vehicles	29,312	34,197
Total	<u>\$ 1,670,505</u>	<u>\$ 1,775,765</u>

Debt

At December 31, 2020, the District had \$105,307 of a bond payable. Refer to Note 4 of Notes to Financial Statements for more detailed information.

Currently Known Facts, Decisions, or Conditions

The outbreak of COVID-19 has been declared a pandemic and led to a national state of emergency in the United States. Refer to Note 1 of Notes to Financial Statements for more detailed information.

At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the District. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the District.

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 five 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, 2020

ASSETS

Current assets:

Cash and cash equivalents	\$ 197,658
Investments	62,588
Accounts receivable (net of allowance for uncollectibles)	147,279
Prepaid items	6,897
Total current assets	<u>414,422</u>

Noncurrent assets:

Capital assets:

Land and other assets not being depreciated	204,414
Depreciable assets, net of accumulated depreciation	1,466,091
Total noncurrent assets	<u>1,670,505</u>

TOTAL ASSETS	<u>\$ 2,084,927</u>
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LIABILITIES

Current liabilities:

Accrued expenses	\$ 28
Current portion of long-term obligations	16,660
Total current liabilities	<u>16,688</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bond payable	90,979
Accrued compensated absences	6,997
Total noncurrent liabilities	<u>97,976</u>

TOTAL LIABILITIES	<u>114,664</u>
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NET POSITION

Net investment in capital assets	1,565,198
Restricted	128,081
Unrestricted	276,984
TOTAL NET POSITION	<u>1,970,263</u>

TOTAL LIABILITIES AND NET POSITION	<u>\$ 2,084,927</u>
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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, 2020

OPERATING REVENUES	
User charges	\$ 533,852
Fees	9,780
Miscellaneous	1,798
TOTAL OPERATING REVENUES	<u>545,430</u>
OPERATING EXPENSES	
Salaries and wages	220,826
Employee insurance	73,640
Liability insurance	16,049
Payroll taxes	15,563
Retirement plan	14,914
Employee training	270
Outside contract labor	27,546
Audit and consulting	4,350
Legal	1,293
Trustee compensation	2,980
Operational supplies	2,803
Office supplies and postage	7,904
Power and lights	23,398
Telephone and telemonitoring	2,848
Utilities	6,250
Automotive expenses	2,914
Repairs and maintenance	8,757
Sewer lien expense	513
Water meter readings	1,182
Equipment	2,433
Miscellaneous	1,139
Depreciation	155,988
TOTAL OPERATING EXPENSES	<u>593,560</u>
OPERATING INCOME (LOSS)	<u>(48,130)</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	3,943
MMBB interest expense	(1,820)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>2,123</u>
CHANGE IN NET POSITION	(46,007)
NET POSITION - JANUARY 1	<u>2,016,270</u>
NET POSITION - DECEMBER 31	<u>\$ 1,970,263</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, 2020

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 537,141
Other receipts	1,679
Payments to employees	(220,826)
Payments to suppliers	(220,891)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>97,103</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	3,943
Invested cash	(1,621)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>2,322</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(50,728)
Principal paid on capital debt	(14,100)
Accrued compensated absences	6,839
Interest paid on capital debt	(1,820)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(59,809)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	39,616
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>158,042</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 197,658</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ (48,130)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	155,988
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	(6,491)
(Increase) decrease in prepaid items	(119)
Increase (decrease) in accrued expenses	(4,145)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 97,103</u>

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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.

COVID-19 Outbreak

The outbreak of COVID-19, a respiratory disease caused by a new strain of coronavirus, has been declared a pandemic by the World Health Organization and led to a national state of emergency in the United States. The State of Maine, along with other state and local governments, declared states of emergency and issued multiple public health emergency orders that severely restrict movement and limit businesses and activities to essential functions. These actions and effects of COVID-19 have disrupted economic activity at all levels and impacted the processes and procedures for almost all businesses, including municipal and quasi-municipal entities.

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to March 18, 2021 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on Finances

The District does not currently anticipate any additional FY 2020 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security (“CARES”) Act funding and applicable Federal and /or State programs.

Expected Federal/State Support

The District may have to take action to meet certain requirements to receive any additional Federal or State funding for budgetary or economic relief related to the challenges presented by COVID-19. However, the District expects that if those actions are necessary, that the District would qualify and satisfy the various conditions required to receive applicable Federal or State funds.

Conclusion

The ongoing effects of COVID-19, including the financial impact to the District and its inhabitants, may change significantly as events and circumstances evolve locally, nationally and worldwide. At present it is not possible, with any degree of certainty, to estimate the impact of COVID-19 on the revenues, expenditures, budget or overall financial position of the District. No assurance can be given regarding future events or impacts because these actions and events are unpredictable or unknowable at this time and are outside the control of the District.

Implementation of New Accounting Standards

During the year ended December 31, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 95 “Postponement of the Effective Dates of Certain Authoritative Guidance.” The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018 and later. (The following pronouncements exclude Statements No. 83 and No. 88 which were implemented prior to this Statement).

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The effective dates of certain provisions contained in the following pronouncements are postponed by one year: Statement No. 84, Fiduciary Activities; Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period; Statement No. 90, Majority Equity Interests; Statement No. 91, Conduit Debt Obligations; Statement No. 92, Omnibus 2020; Statement No. 93, Replacement of Interbank Offered Rates; Implementation Guide No. 2017-3, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (and Certain Issues Related to OPEB Plan Reporting); Implementation Guide No. 2018-1, Implementation Guidance Update-2018; Implementation Guide No. 2019-1, Implementation Guidance Update-2019 and Implementation Guide No. 2019-2, Fiduciary Activities. The effective dates of the following pronouncements are postponed by 18 months: Statement No. 87, Leases and Implementation Guide No. 2019-3, Leases.

Statement No. 97 "Certain Component Unit Criteria (paragraphs 4 & 5)." The primary objectives of paragraphs 4 & 5 in this Statement are to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform. Management has determined the impact of this Statement is not material to the financial statements.

Measurement Focus - Basic Financial Statements and 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:

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Accounting

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

1. Accrual

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

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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The allowance for uncollectible accounts is estimated to be \$0 as of December 31, 2020. Accounts receivable netted with allowances for uncollectible accounts were \$147,279 for the year ended December 31, 2020.

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 capital 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, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Long-term Obligations

The accounting treatment of long-term obligations 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 obligations to be repaid from business-type resources is reported as liabilities in government-wide statements. The long-term obligations consist primarily of a bond payable and accrued compensated absences.

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

Net 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).

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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2020, the District's deposits amounting to \$197,658 were comprised of bank deposits of \$214,647. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the District's cash balance. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 113,357
ICS accounts	101,290
	<u>\$ 214,647</u>

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

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.

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. Certificates of deposit held with local financial institutions for \$62,588 are excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At December 31, 2020, the District's investments of \$62,588 were comprised of certificates of deposit that were fully insured by federal depository insurance and consequently not exposed to custodial credit risk.

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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2020:

	Balance, 1/1/20	Additions	Disposals	Balance, 12/31/20
<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	378,503	-	-	378,503
Sewer lines	3,518,269	48,363	-	3,566,632
Buildings and improvements	3,679,133	2,365	-	3,681,498
Machinery and equipment	405,178	-	-	405,178
Vehicles	75,853	-	-	75,853
Office furnishings	10,297	-	-	10,297
	<u>8,067,233</u>	<u>50,728</u>	<u>-</u>	<u>8,117,961</u>
Less: accumulated depreciation	<u>(6,495,882)</u>	<u>(155,988)</u>	<u>-</u>	<u>(6,651,870)</u>
	<u>1,571,351</u>	<u>(105,260)</u>	<u>-</u>	<u>1,466,091</u>
Net capital assets	<u>\$ 1,775,765</u>	<u>\$ (105,260)</u>	<u>\$ -</u>	<u>\$ 1,670,505</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2020:

	Balance, 1/1/20	Additions	Deletions	Balance, 12/31/20	Current Portion
Bond payable	<u>\$ 119,407</u>	<u>\$ -</u>	<u>\$ (14,100)</u>	<u>\$ 105,307</u>	<u>\$ 14,328</u>

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 a fixed rate of 1.620% per annum. The final payment is due on April 1, 2027.

\$ 105,307

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 4 - LONG-TERM DEBT (CONTINUED)

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
2021	\$ 14,328	\$ 2,385	\$ 16,713
2022	14,561	2,152	16,713
2023	14,796	1,914	16,710
2024	15,036	1,472	16,508
2025	15,280	1,426	16,706
2026-2030	31,306	2,544	33,850
	<u>\$ 105,307</u>	<u>\$ 11,893</u>	<u>\$ 117,200</u>

No interest costs were capitalized during the period. The amount of interest costs incurred and charged to expense for the year ending December 31, 2020 was \$1,820.

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 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended December 31, 2020:

	Balance, 1/1/20	Additions	Deletions	Balance, 12/31/20	Current Portion
Accrued compensated absences	<u>\$ 2,490</u>	<u>\$ 6,839</u>	<u>\$ -</u>	<u>\$ 9,329</u>	<u>\$ 2,332</u>

NOTE 6 - ACCRUED COMPENSATED ABSENCES

The District'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 obligations 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. As of December 31, 2020, the District's liability for compensated absences is \$9,329.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 7 - RESTRICTED NET POSITION

As of December 31, 2020, the District's restricted net position is made up of the following:

Equipment Replacement	\$	1,129
Sludge		79,115
Paving		1,769
Truck Replacement		19,376
Capacity Expansion		15,716
Sewer Agreement		10,976
		<u>128,081</u>

NOTE 8 - 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 of losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE 8 - DEFINED CONTRIBUTION PENSION PLAN (CONTINUED)

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 \$14,914, \$14,778 and \$14,172 for the years ended December 31, 2020, 2019 and 2018, respectively.

NOTE 9 - 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, 2020. 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 10 - 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, 2020, payments to Benchmark Communications for telecommunication services totaled \$445.

NOTE 11 - 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 & 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, 2020 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 March 23, 2021.

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.

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*. We noted certain other matters that we reported to management of North Berwick Sanitary District in a separate letter dated March 23, 2021.

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
March 23, 2021

Referendum Questions

for

The Town of North Berwick

County of York

State of Maine

June 8, 2021

**Town of North Berwick
Annual Town Meeting - June 8, 2022
Budget Committee Recommendations**

		Funding Source														
Ques.		FY 2020-2021	FY 2021-2022			DES	UNDES		STATE REV.	EQUIP.	STATE	OTHER				
#	Object	APPROVAL	REQUEST	TAXATION	EXCISE	SURPLUS	SURPLUS	MISC. FEES	SHARING	FUND	AID	FUNDS	TOTALS	Moved	Second	Vote
5	Canal Street TIF	\$ -											\$ -	Gregg Drew	Stan Cowan	8-0
8	Bauneg Beg - Impact*		\$ 100,000.00									\$ 100,000.00	\$ 100,000.00	Gregg Drew	Julie Fernee	7-0
9	P&R Impact *		\$ 37,000.00									\$ 37,000.00	\$ 37,000.00	Gregg Drew	Julie Fernee	7-0
10	Fire Department	\$ 144,895.00	\$ 149,895.00	\$ 149,895.00									\$ 149,895.00	Gregg Drew	Julie Fernee	8-0
10	CIP - Vehicle (pumper)	\$ 37,547.00	\$ 36,800.00	\$ 36,800.00									\$ 36,800.00	Gregg Drew	Julie Fernee	8-0
10	CIP - Fire Tanker	\$ 25,551.00	\$ 25,091.00	\$ 25,091.00									\$ 25,091.00	Gregg Drew	Julie Fernee	8-0
10	CIP- Fire Station Plan	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00									\$ 50,000.00	Gregg Drew	Julie Fernee	8-0
10	CIP - Pumper Reserve	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00									\$ 40,000.00	Gregg Drew	Julie Fernee	8-0
10	Police Department	\$ 954,975.00	\$ 1,014,105.00	\$ 1,008,605.00			\$ 5,500.00						\$ 1,014,105.00	Gregg Drew	Julie Fernee	8-0
10	Animal Control	\$ 20,000.00	\$ 20,000.00	\$ 10,000.00		\$ 10,000.00							\$ 20,000.00	Gregg Drew	Julie Fernee	8-0
10	Dispatch Services	\$ 113,500.00	\$ 127,500.00	\$ 127,500.00									\$ 127,500.00	Gregg Drew	Julie Fernee	8-0
10	Hydrant Rental	\$ 126,400.00	\$ 175,000.00	\$ 175,000.00									\$ 175,000.00	Gregg Drew	Julie Fernee	8-0
10	Street Lights	\$ 12,500.00	\$ 12,500.00	\$ 12,500.00									\$ 12,500.00	Gregg Drew	Julie Fernee	8-0
10	Rescue Squad	\$ 274,020.00	\$ 291,153.00	\$ 291,153.00									\$ 291,153.00	Gregg Drew	Julie Fernee	8-0
10	Transfer Station	\$ 258,605.00	\$ 264,970.00	\$ 82,100.00				\$ 35,715.00				\$ 147,155.00	\$ 264,970.00	Gregg Drew	Julie Fernee	8-0
10	CIP -Transfer Station		\$ 42,000.00				\$ 42,000.00						\$ 42,000.00	Gregg Drew	Julie Fernee	8-0
10	General Public Works	\$ 117,025.00	\$ 120,615.00		\$ 120,165.00								\$ 120,165.00	Gregg Drew	Julie Fernee	8-0
10	Public Works Salary	\$ 304,550.00	\$ 319,255.00		\$ 319,255.00								\$ 319,255.00	Gregg Drew	Julie Fernee	8-0
10	Winter Public Works	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00								\$ 150,000.00	Gregg Drew	Julie Fernee	8-0
10	Road Bond	\$ 105,616.00	\$ 103,516.00		\$ 103,516.00								\$ 103,516.00	Gregg Drew	Julie Fernee	8-0
10	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00								\$ 5,000.00	Gregg Drew	Julie Fernee	8-0
10	CIP - Road Capital	\$ 294,384.00	\$ 296,484.00		\$ 228,984.00						\$ 67,500.00		\$ 296,484.00	Gregg Drew	Julie Fernee	8-0
10	Board of Selectmen	\$ 5,200.00	\$ 5,200.00	\$ 2,000.00				\$ 3,200.00					\$ 5,200.00	Gregg Drew	Julie Fernee	8-0
10	Code Enforcement	\$ 101,835.00	\$ 104,350.00	\$ 50,000.00				\$ 54,350.00					\$ 104,350.00	Gregg Drew	Julie Fernee	8-0
10	General Government	\$ 284,815.00	\$ 314,185.00	\$ 30,000.00	\$ 44,000.00			\$ 216,185.00	\$ 24,000.00				\$ 314,185.00	Gregg Drew	Julie Fernee	8-0
10	Town Manager	\$ 155,615.00	\$ 159,595.00	\$ 9,900.00					\$ 149,695.00				\$ 159,595.00	Gregg Drew	Julie Fernee	8-0
10	Town Office Salaries	\$ 177,200.00	\$ 171,660.00	\$ 141,660.00	\$ 30,000.00								\$ 171,660.00	Gregg Drew	Julie Fernee	8-0
10	Update & Tax Equil.	\$ 62,000.00	\$ 63,750.00	\$ 63,750.00									\$ 63,750.00	Gregg Drew	Julie Fernee	8-0
10	HRA Funds	\$ 12,000.00	\$ 10,000.00	\$ 10,000.00									\$ 10,000.00	Gregg Drew	Julie Fernee	8-0
10	Town Reports	\$ 5,500.00	\$ 5,500.00					\$ 5,500.00					\$ 5,500.00	Gregg Drew	Julie Fernee	8-0
10	Debt - Municipal Bld.	\$ 95,915.00	\$ 95,915.00	\$ 95,915.00									\$ 95,915.00	Gregg Drew	Julie Fernee	8-0
10	Insurance	\$ 102,500.00	\$ 115,500.00	\$ 115,500.00									\$ 115,500.00	Gregg Drew	Julie Fernee	8-0
10	Social Security	\$ 122,100.00	\$ 125,750.00	\$ 125,750.00									\$ 125,750.00	Gregg Drew	Julie Fernee	8-0
10	General Assistance	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00						\$ 5,000.00	Gregg Drew	Julie Fernee	8-0
10	Unanticipated Exp.	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00						\$ 5,000.00	Gregg Drew	Julie Fernee	8-0
10	Board of Appeals	\$ 2,000.00	\$ 2,000.00				\$ 2,000.00						\$ 2,000.00	Gregg Drew	Julie Fernee	8-0
10	Planning Bd	\$ 6,000.00	\$ 6,000.00				\$ 6,000.00						\$ 6,000.00	Gregg Drew	Julie Fernee	8-0
10	Con/Ag Commission	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00									\$ 1,000.00	Gregg Drew	Julie Fernee	8-0
10	Parks & Recreation	\$ 91,235.00	\$ 92,350.00	\$ 92,350.00									\$ 92,350.00	Gregg Drew	Julie Fernee	8-0
10	Community Center	\$ 27,440.00	\$ 27,515.00	\$ 27,515.00									\$ 27,515.00	Gregg Drew	Julie Fernee	8-0
10	Millfield	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00									\$ 5,000.00	Gregg Drew	Julie Fernee	8-0
10	Mill Field Festival	\$ 5,000.00	\$ 5,000.00			\$ 5,000.00							\$ 5,000.00	Gregg Drew	Julie Fernee	8-0
10	Cemetery Trustees	\$ 15,800.00	\$ 15,800.00	\$ 15,800.00									\$ 15,800.00	Gregg Drew	Julie Fernee	8-0

REFERENDUM QUESTIONS FOR TOWN MEETING

NORTH BERWICK, MAINE

June 8, 2021

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 North Berwick Elementary School in said Town of North Berwick on Tuesday June 8, 2021 at 8:00 a.m. to vote on the following Budget Referendum Questions:

QUESTION 1: Shall the Town authorize the Collector to accept taxes in anticipation of tax commitment and to set a date for payment of taxes and determine a rate of interest on overdue taxes.

Due Date: October 1, 2021 Delinquent: October 2, 2021
Balance Due: May 6, 2022 Delinquent: May 7, 2022
Interest: 6.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 2 Shall the Town vote to deposit the excess balance of the 2021 fiscal year Excise Tax and all unspent appropriated Excise Tax into the ***Equipment Fund.***

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 3: Shall the Town 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.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 4: Shall the Town 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.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 5: Shall the Town 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 and 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.
BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 6: Shall the Town vote that all balances, both debits and credits in all departments of Town Government be lapsed except for the following account balances to be carried forward:

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

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 7: Shall the Town 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 2021/2022 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	\$1,000,930.00
Miscellaneous Fee Revenues	\$314,950.00
State Revenue Sharing	\$173,695.00
State Road Bond	\$67,500.00
Homestead Exemption Reimbursement	\$210,000.00
BETE Reimbursement	<u>\$2,000,000.00</u>
Total	\$3,767,075.00

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 8: To see if the Town will 1.) authorize the Town Manager in Conjunction with the Great Works Regional Land Trust to apply, on behalf of the Town, for federal financing assistance under the provisions of the Land and Water Conservation Fund Act, Public Law 88-578 for the purchase and stewardship of Bauneg Beg Mountain Recreation Area; and further authorize the Town Manager to enter into the Land and Water Conservation Fund Project Agreement with the State subsequent to federal approval of the project, 2.) appropriate \$80,000.00 from the Open Space Impact Fee Fund to assist with the purchase of the property and \$20,000.00 from the Recreation Impact Fee Fund to assist with the stewardship of the property in conjunction with the Great Works Regional Land Trust and 3.) the town in conjunction with the Great Works Regional Land Trust will be obligated to pay all costs of the project “up-front” which will be repaid by federal reimbursement.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 9: To see if the Town will raise and appropriate the sum of \$37,000.00 to be funded by the Recreation Impact Fee Fund for **Capital Improvements at the North Berwick Community Center, Canal Street Park and Elroy Day Canoe Launch.**

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

QUESTION 10: Shall the Town raise and appropriate the sum of \$4,878,509.00 to be funded in part with \$147,155.00 from Enterprise Fund, and \$227,650.00 from Undesignated Fund Balance for the **Town of North Berwick FY2022 Fiscal Year Budget.**

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS.

BOARD OF SELECTMEN RECOMMENDS: OUGHT TO PASS.

The polls will be open to act on Referendum Questions, Tuesday, June 8, 2021 at 8:00 a.m. and close at 8:00 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 __th day of _____, A.D. Two Thousand and Twenty-one.

Selectmen of North Berwick, Maine

Wendy P. Cowan, Chair

Michael D. Johnson, Sr.

Michael D. Johnson, Jr.

Jonathan D. Hall

Charles Galemmo

A true copy

Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
May ____, 2021

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 referendum questions.

at:
Municipal Office
U.S. Post Office

The same being public places within North Berwick, Maine.

Dwayne G. Morin
Resident, North Berwick, Maine

TELEPHONE NUMBERS

Emergency Police/Fire/Rescue

911

Municipal Building	676-3353
Town Clerk/Tax Collector/Treasurer/General Assistance	Ext. #1
Code Enforcement Office/Building & Plumbing Inspector	Ext. #2
Assessing Agent	Ext. #3
Town Manager	Ext. #4
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

Monday - Thursday 8am – 4pm
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
8:00am – 4:00pm

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