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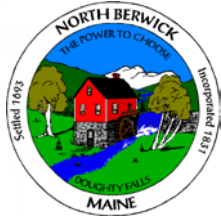
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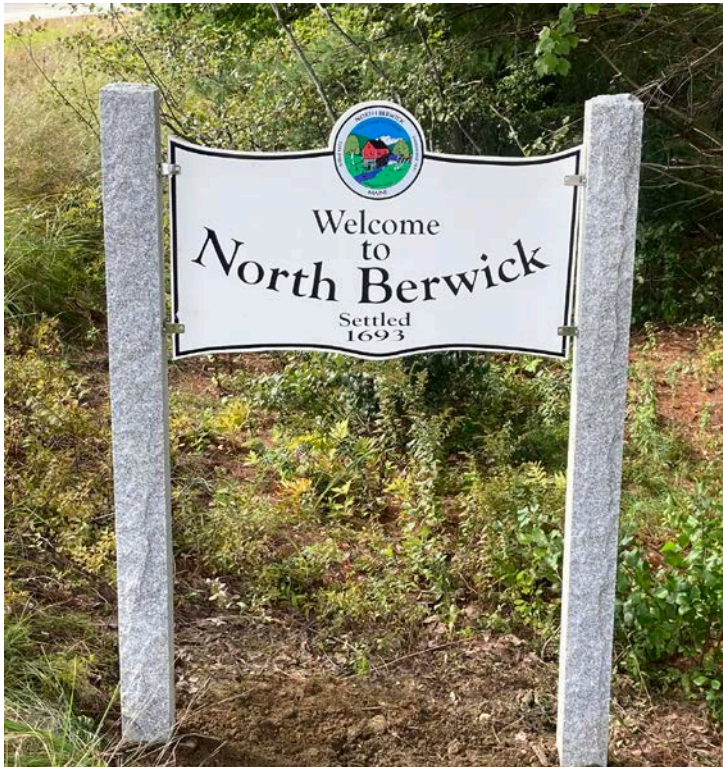
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ANNUAL REPORT



TOWN OF NORTH BERWICK, MAINE



**FOR THE FISCAL YEAR BEGINNING JULY 1, 2020
AND ENDING JUNE 30, 2021**

AND THE

2022 BUDGET MEETING WARRANT

On The Cover

Welcome To North Berwick Signs

This past year, the Board of Selectmen decided to replace the Welcome to North Berwick signs with updated signs that were more visible and aesthetically pleasing.

Over the years the four signs installed at the Town line with Sanford on Route 4, on the South Berwick line on Route 4, the Wells line on Route 9 and the Berwick line on Route 9 had become faded and in need of repair. In addition, the dark coloration of the signs did not provide travelers to read the sign.

The Board of Selectmen opted to create new signs that had black lettering on white background so that the signs could better read and to have an antique look with the lettering style and the installation on granite posts.

Many thanks to Bill Wyman of Madhatter's Graphics for producing the signs and the Town's Public Works crew for the installation of the 4 signs.

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DEDICATION

LARRY STRAFFIN

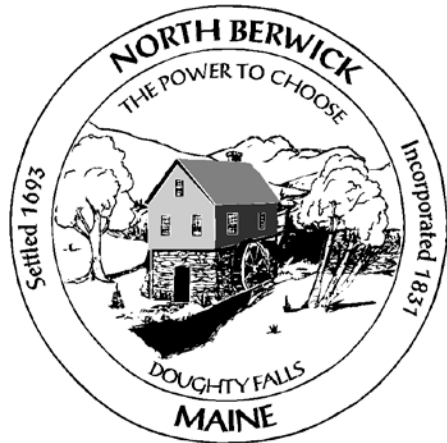


THIS YEAR'S TOWN REPORT IS DEDICATED TO LARRY STRAFFIN, WHO RETIRED FROM THE TOWN OF NORTH BERWICK AFTER MORE THAN 34 YEARS OF SERVICE TO OUR CITIZENS. DURING HIS CAREER WITH THE TOWN OF NORTH BERWICK, LARRY WAS A FIREFIGHTER FROM 1988 TO 2021 AND A RESERVE POLICE OFFICER FROM 1998 TO 2002. LARRY ALSO SERVES AS SANTA CLAUS FOR THE TOWN'S TREE LIGHTING FESTIVAL TO THE DELIGHT OF OUR YOUNG CHILDREN IN TOWN.

LARRY AND HIS WIFE BARABARA WERE MARRIED IN 1982 AND MOVED TO NORTH BERWICK IN THE EARLY 1980'S EVENTUALLY MOVING TO THEIR CURRENT RESIDENCE ON MAPLE STREET, RAISING THEIR BLENDED FAMILIES HERE IN NORTH BERWICK. SADLY, BABARA PASSED AWAY ON OCTOBER 4, 2021.

ON JANUARY 2, 2022 AT NOON, LARRY SIGNED OFF AS DEPUTY FIRE CHIEF FOR THE TOWN OF NORTH BERWICK. DURING HIS FIREFIGHTER CAREER WITH THE TOWN, LARRY SERVED IN VARIOUS CAPACITIES EVENTUALLY RETIRING AS DEPUTY CHIEF OF THE DEPARTMENT. LARRY ALSO LAUNCHED THE FIRE FIGHTING TRAINING SCHOOL WHERE HE TEACHES SOUTHERN MAINE AND NEW HAMPSHIRE FIREFIGHTERS IN THE FIREFIGHTER 1 AND FIREFIGHTER 2 COURSES. HE WILL CONTINUE TEACHING AFTER HIS RETIREMENT, PREPARING FUTURE FIREFIGHTERS IN THE BEST METHODS TO SERVE THE RESIDENTS OF THEIR COMMUNITIES.

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



**FY2021 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

TOWN OF NORTH BERWICK, MAINE
OFFICERS AND TOWN OFFICIALS
ELECTED OFFICIALS
For the Fiscal Year Ending
June 30, 2021

SELECTMEN, ASSESSORS AND OVERSEERS OF THE POOR

Michael Johnson, Sr., Elected to 2022
Wendy P. Cowan, Elected to 2022
Charles Galemmo, Elected to 2023
Jonathan Hall, Elected to 2024
Michael Johnson, Jr., Elected to 2024

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

Rebecca Hopper, Elected to 2022
Lynn Manley, Elected to 2023
Astrida Schaeffer, Elected to 2024

CEMETARY TRUSTEES

Dale Clock, Elected to 2022
Peter Derby, Elected to 2022
Melissa Pierce, Elected to 2023
Robert Glidden, Elected to 2023
Jeremiah Johnson, Elected to 2024

SANITARY DISTRICT TRUSTEES

Jay Randall, Elected to 2022
John Randall, Jr., Elected to 2022
Maurice Dolbec, Elected to 2023
Owen Thyng, Elected to 2024
Daniel Burbank, Elected to 2024

BUDGET COMMITTEE MEMBERS

Justin Dowling, Elected to 2022
Jamie Fenderson, Elected to 2022
Maurice Dolbec, Elected to 2022
Peter Derby, Elected to 2022
Gregg Drew, Appointed to 2022
Rebecca Reed, Elected to 2023
Julie Fernee, Elected to 2023
Daniel Baker, Elected to 2023
Christina Brown, Elected to 2023
Elizabeth Glidden, Elected to 2024
Marcus Gale, Elected to 2024
Stan Cowan, Elected to 2024

WATER DISTRICT TRUSTEES

Julie Fernee, Elected to 2022
Carl L. Works, Elected to 2023
James Muthig, Elected to 2023
Anita Johnson, Elected to 2024
Nelson Begin, Elected to 2024

MODERATOR

Tim Kezar

APPOINTED TOWN BOARDS/OFFICIALS

PLANNING BOARD

Scott Strynar, Appointed to 2022
Anne Whitten, Appointed to 2023
Geoffrey Aleva, Appointed to 2023
Jon Morse, Appointed to 2024
David Ballard, Appointed to 2024

Alternates:

Mark Cahoon, Appointed to 2024
Vacant, Appointed to 2023

ZONING BOARD OF APPEALS

Louis Thibodeau, Appointed to 2022
Gregg Drew, Appointed to 2022
Rebecca Reed, Appointed to 2023
Todd Hoffman, Appointed to 2024
Tim Kezar, Appointed to 2024

Alternates:

Vacant, Appointed to 2024
Norman Clough, Appointed to 2023

**PARKS AND RECREATION
COMMITTEE**

Amiee Metz-Jordan, Appointed to 2022
Dayna Mayrose, Appointed to 2022
Lincoln Harrison, Appointed to 2022
Laurienne Missud Martin, Appointed 2022
Kelsey Bilodeau, Appointed to 2022

Alternates:

Vacant, Appointed to 2021
Vacant, Appointed to 2021

HEALTH OFFICER

Matthew LeConte

**CONSERVATION-AGRICULTURAL
COMMISSION**

William Houston, Appointed to 2022
Lynn Manley, Appointed to 2022
Qiana Qualls, Appointed to 2022
Jason Smith, Appointed to 2022
David Edwards, Appointed to 2022

**CABLE T.V. REGULATORY
COMMISSION**

Nicholas Salata, Appointed to 2022

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

ADMINISTRATIVE OFFICIALS

TOWN MANAGER

Dwayne G. Morin

TOWN CLERK

Christine Dudley

ASSESSOR'S AGENT

Verna Sharpe

**DEPUTY TREASURER/
WELFARE DIRECTOR**

Rebecca Carter

PUBLIC WORKS DEPARTMENT

Mike Dunn, Road Foreman

John Steves, II

Everett Smith

CODE ENFORCEMENT OFFICER

Matthew LeConte

DEPUTY TOWN CLERK

Lisa Corcoran

POLICE DEPARTMENT

Stephen Peasley, Chief

Leo Harriman, Captain

Daniel Pelkey, Lieutenant

Robert Kearns, Sargeant

Jonathan Koelker, SRO

Patrick Roy

Robert Welch

Ashley Sargent

Jeremy Baron

Wendi Daudelin, Secretary

Carol Harris, Animal Control

TRANSFER STATION

Richard Anderson, Supervisor

Kate Phinney

RESCUE SQUAD

Mike Barker, Chief

Nick Pelletier, Asst. Chief

**PARKS AND RECREATION
COORDINATOR**

Kaylyn Bell

FIRE DEPARTMENT

Brian Gosselin, Chief

Mark Kelewae, Deputy Chief

Jason Coffin, Captain

Ryan Spuransky, Captain

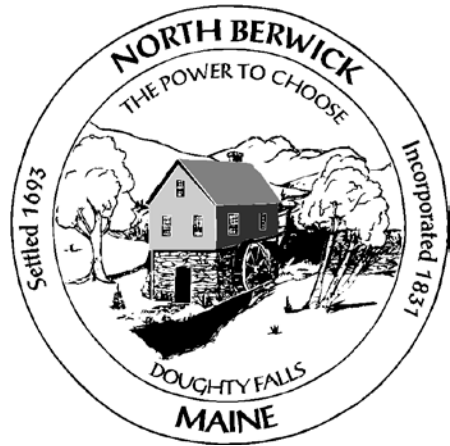
Dan Dugal, Lieutenant

Toby Bowden, Lieutenant

DEPUTY TAX COLLECTOR

Lisa Corcoran

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



**FY2021 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Report of the
BOARD OF SELECTMEN



Fellow Citizens;

The past two years has been trying on all of us. We got through these tough times as a community. I witnessed many towns people working to help each other. There are the folks who do the wonderful work at the food pantry, the librarians creating ways to educate our children in unusual times, the police checking on the welfare of shut-in senior citizens, the parks and rec committee getting creative to give our children safe ways to enjoy the holidays, the never-ending work done by our fire department or people having fundraisers to help a family or child in need. It is the unseen thousands of times people of the town help each other. It is what makes me proud to be a citizen of North Berwick.

The new year brings more challenges. The Board of Selectmen and Budget Committee worked hard to create a budget that provides the important services we need in the most cost-effective way possible. In my now 11 years on the Board, we have had six budgets that kept taxes the same, two that decreased taxes and 3 that saw increases. Unfortunately, the pressures of inflation have forced the Board to bring to the voters another budget that increases taxes. The proposed town budget will result in an increase of about \$25 to the average homeowner. This is without considering the impact of the yet to be determined school budget which comprises nearly two thirds of your tax bill. We know even this minimal increase is a burden for many, but it is necessary to keep the roads repaired, police on patrol, fire and rescue ready to respond.

On the bright side we saw an increase in State Revenue Sharing that helped keep down taxes. There was also an influx of federal money from the ARPA Covid-19 relief package passed by Congress and signed by the President a year ago. While we are not allowed under the program to give direct tax relief to citizens, we did use this money on necessary projects that otherwise would have had to be paid for through tax revenues. We shared the money with the Water and Sanitary Districts for much needed and necessary maintenance, helping keep their budgets down.

We hope this next year finds us returning to a more normal life. Whatever may come we will work together as a community to see us through.

Respectfully Submitted;

Charles Galemmo,
Chair, Board of Selectmen

Report of the
TOWN MANAGER



To the Citizens of North Berwick:

This has again been a much different year. As we continue to struggle through the global pandemic that has affected everyone in some way or another, I would like to take the opportunity to offer my sincere gratitude to the employees of the Town. Even through the threat of sickness, the Town employees continued to provide service to our citizens by keeping our offices running, providing police, fire and EMS services, the maintenance of our roads, the disposal of our solid waste, and creating programs for our children to have a sense of normalcy. I have stated this many times in my reports over the years that they 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. This was proved out day after day this year under some of the most difficult circumstances.

I would be remiss not to include the many volunteer Board and committee members who continued to keep the business of the Town operating and meeting during these difficult days. The volunteers of this community help shape the quality of living that North Berwick residents enjoy and their endless dedication and selfless commitment to the Town is worthy of recognition.

Here are a few other highlights from the past fiscal year which covers the period from July 1, 2020 to June 30, 2021.

Highlights

Tax Rate: The tax rate decreased to \$11.90, which was a \$0.45 decrease from the previous year. The Town saw an increase in the municipal valuation of \$55,113,148.60. The Town portion of the tax rate increased by \$105,391.05, the SAD #60 portion increased by \$187,695.00, and County Taxes increased by \$14,813.00 over the previous year.

Road Work: The Town accomplished the following road projects:

Beech Ridge Road: The Town performed drainage improvements and resurfaced the section of Beech Ridge Road from Lebanon Road to the Reischl residence.

Dillingham Road: The Town reconstructed the 850 foot section of road that had heaved significantly over the past winter from the top of the hill to the culvert.

Linscott Road Intersection Road Project: The Town completed the Linscott Road Intersection Relocation Project which relocated the Linscott Road Intersection from its previous location to the east on land formerly owned by the Weaver Family. In order to accomplish this project, voters approved the purchase of the Weaver property that abuts the intersection and State of Maine property to the east of the current intersection. In order to complete the purchase of the Weaver property, the Town entered into an agreement with the MDOT to transfer ownership of a parcel of land under State of Maine ownership to the town in exchange for a portion of the Weaver property to increase the MDOT right of way along Route 9. The Town constructed a modular home on the State property and then exchanged this improved property with the Weavers for the parcel of land necessary to accomplish the relocation of Linscott Road.

The Town also submitted and was approved for a grant from the MDOT under the Municipal Partnership Initiative in the amount of up to \$215,000.00 to assist the town with this project.

The relocation of the intersection has increased sight distance from approximately 100 feet to 445 feet, more than four times the sight distance. This will have a positive effect on the mobility along the Route 9 corridor as well as for vehicles entering or exiting from Linscott Road onto the Wells Street.

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 grandson Reuben) and Paige and son Ethan (his wife Ally and grandson Kayden) whose unending love and support I truly cherish. I am truly blessed.

Respectfully submitted,

Dwayne J. Marin,
Town Manager



In Memoriam

For the year July 1, 2020 through June 30, 2021

<u>Name</u>	<u>Age</u>	<u>Date</u>
Acosta, Silvana Rivas	84	August 23, 2021
Bentley, Dick Edward	63	February 11, 2021
Berounsky, Scott E,	54	July 30, 2020
Bragdon, Betsy Ann	80	July 25, 2020
Chapin, Merle Richard	81	September 12, 2020
Coleman, Isabelle Lorraine	90	February 13, 2021
Creswell, Thomas John Jr.	76	November 12, 2020
Currier, Richard Wilfred	92	November 28, 2020
Dame, Vera M	79	August 22, 2020
DeWitt, Deborah Jean	62	September 21, 2020
Douglass, Ruth Donna	102	December 30, 2020
Dumont, Lionel Fernand	88	April 3, 2021
Durocher, Ronald C.	52	June 28, 2021
Eck, Richard Kenneth	71	January 23, 2021
Gagnon, Raymond J.	85	December 6, 2020
Gley, Walter Francis	60	June 15, 2021
Goodwin, Kenneth Raymond	94	September 26, 2020
Gray, Stephen Elliott	57	August 8, 2020
Guptill, Ida May	93	June 1, 2021
Hall, Wayne Irving	66	July 10, 2020
Hannaford, Barbara Ruth	70	November 29, 2020
Harris, Lucille Arline	91	September 25, 2020
Krueger, Martha Rose	82	December 4, 2020
LeClair, Alice Dorothy	90	July 11, 2020
Letourneau, Gertrude B.	88	October 3, 2020
Lynch, Edward John	63	January 3, 2021
McDonald, Stephen Arthur	77	July 29, 2021
Morgridge, Charlotte Louise	98	February 13, 2021
Oesterlin, Teja Totilla	83	February 26, 2021
Ornellas, Gregory	49	November 4, 2020
Ouellette, Gerard Edward	80	July 29, 2020
Patstone, Terence Lee Sr.	76	November 14, 2021
Post, Janet Emerson	97	February 11, 2021
Randall, Beverly Ann	78	September 12, 2020
Reimels, Thomas S.	75	July 27, 2020

<u>Name</u>	<u>Age</u>	<u>Date</u>
Rousseau, William Joseph	70	January 20, 2021
Schlump, Edna M.	96	September 14, 2020
Sequeira, Sharol C.	76	May 6, 2021
Spencer, Marion	72	October 31, 2020
Stevens, Evelyn Rachel	87	December 28, 2020
Stevens, Sidney Lester Jr	88	December 29, 2020
Syvinski, Elizabeth Anna	87	June 16, 2021
Thompson, James Earl	70	August 15, 2020
Trafton, Jean Patricia	78	December 8, 2020
Tucker, Lois Maude	82	April 17, 2021
Acosta, Silvana Rivas	84	August 23, 2021
Bentley, Dick Edward	63	February 11, 2021
Berounsky, Scott E,	54	July 30, 2020

Inland Fisheries and Wildlife

Dog Licenses

Hunting / Fishing Licenses	185	Males	26
Boats Registered	216	Females	18
ATVs Registered	191	Neutered Males	233
Snowmobiles Registered	138	Spayed Females	225

Vitals Statistics

Voter Registration

Births	26	New Voters	333
Marriage Licenses issued	32	Active Registered Voters	4173

Elections

July 14, 2020	State Primary & Town Meeting	917 Ballots Cast
November 3, 2020	General Election	3146 Ballot 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 515 calls for service from July 1, 2020, to June 30, 2021.

North Berwick as a community continues to grow and so does the demand for EMS service, with 515 calls this past year, that number represents an increase in 15 emergency responses over the previous year, and again 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 especially now during these challenging times.

The COVID-19 Pandemic has been hard on all of us, but we have persevered and navigated the challenges that have been thrown our way and we will continue to provide the very best in Emergency Medical Care for the Town of North Berwick.

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 *Nick Pelletier*, Asst. Chief

Report of the
POLICE DEPARTMENT



To The Citizens of North Berwick:

After a year that saw Covid change the way all of us conducted our lives both at home and at work the Police Department worked to cope with these changes and tried to get back to some normalcy. In October with the annual Halloween events being canceled the Police Department decided to have “Halloween at Home” for the children in town. Six of the Police Department’s personnel volunteered, in costumes, visited 106 homes giving goody bags to over 240 children. The Police Department resumed partnering with our elementary school and participated in their 100-day celebration, donating food to our local food pantry. We also resumed the very popular end of school event “Bike to School” where we shut down the roads and the elementary students get to ride their bikes to school with police officers. All of these events are possible because of the dedicated personnel at the Police Department willing to donate their time to make this happen. We also implemented “COPS” meetings where residents have an opportunity meet with Officers and voice concerns and discuss issues or problems going on in town.

I am very proud to acknowledge that in March Officer Patrick Roy was awarded a Life Saving medal. While working a midnight shift Officer Roy responded to a vehicle crash pulling the driver from the vehicle just moments before the vehicle became fully engulfed in flames.

This past year Officer Robert Welch graduated from the Maine Criminal Justice Academy. Officer Welch has been working with North Berwick PD since 2017 and has been an excellent asset to our department.

Finally, on behalf of the men and women of the North Berwick Police Department, I would like to thank the residents of North Berwick for your continued support and cooperation.

"Alone we can do so little; together we can do so much."- Helen Keller

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.

Disorderly Disturb	40	Suicide	0	Bomb Scare	0
Domestic Disputes	37	M/V Crash PD	111	Warrant Arrest	6
M/V Crash PI	59	M/V Crash Fata	10	Vandalism	20
M/V Complaints	161	M/Stops	1606	Civil Disputes	16
Parking Violations	10	Sex Offense	17	Drug Offenses	16
Assist Citizen	216	Theft/Fraud/Forgery	59	Burglary	15
Assist Other Agency	113	Assaults	16	Assist Fire	52
Terrorizing/Threat	22	Criminal Trespass	19	Shoplifting	2
BuildingChecks	2734	Burglar Alarms	100	Suspicious Activity	179
Emotionally Disturbed	32	AssistRescue	263	Harrassment	56

Respectfully submitted,

Stephen C. Peasley, Police Chief

Report of the  _____ 
ZONING BOARD OF APPEALS

To the Citizens of North Berwick:

The Zoning Board of Appeals heard 1 appeal during the period July 1, 2020 to June 30, 2021.

July 26, 2021 Luke Robertson Map 22 Lot 16
 & August 5, 2021 **Denied** Administrative Appeal - Planning Board Decision

The Zoning Board of Appeals members for this time period were; Todd Hoffman, Rebecca Reed, Gregg Drew, Norman Clough and Tim Kezar.

Respectfully submitted,

Louis Thibodeau, Jr., Chairman Zoning Board of Appeals

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 2020 - June 2021:

Public Assist	17	Fire/smoke alarms	6
Assist other NB agency	56	Structure Fires	6
Carbon Monoxide calls	2	Hazardous Materials	64
Chimney Fires	5	Misc./Public Assist	17
Wires Down	3	Investigations	6
Alarm Activations	6	Technical Rescue	3
Motor Vehicle Accidents	32	Tree Down	24
Vehicle Fire	17		
Mutual Aid	49	TOTAL CALLS	269

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.

The Town of North Berwick would like to thank the Town of Wells and South Berwick for their assistance during the illness and passing of Roger Frechette and welcome Matt Leconte as the new Code Enforcement Officer for North Berwick.

Growth Permits Issued:

Single Family 38

Building Permits Issued:

Single Family Homes	31	Decks	9
Accessory Dwellings	3	Swim Pools	7
Garages/Barns/Sheds	32	Replacement Home	0
Remodels	18	Sign	1
Additions	8	Demolition	4
Apartments	6	Commercial Buildings	5
		Total	124

Plumbing Permits Issued: 64

Electrical Permits issued: 91

Total Value \$12,069,180.00

Total Permit Revenue \$108,277.68

Impact Fees Received:

Recreational Impact Fees \$37,319.95

Open Space Impact Fees \$23,180.05

Respectfully submitted,

Roger Frechette/Matt LeConte

Code Enforcement Officer



GENERAL ASSISTANCE ADMINISTRATOR

During the fiscal year 2021, General Assistance was granted to the citizens of North Berwick in the amount of \$866.00. The majority of this assistance was for rent. Other forms of assistance included rent, electricity, and food. The State of Maine reimbursed the Town of North Berwick \$560.00 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



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, 2020 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/>.

I would like to thank the Town for their support over the past 15 years. As of July 30, 2020, I have retired as Assessor for the Town's of North and South Berwick. It has been a pleasure to serve the Town and its residents.

Respectfully submitted,

Craig Skelton, CMAA
Assessing Agent

Report of the  _____ 
PARKS, LAND AND RECREATION

To the Citizens of North Berwick:

This year was truly a challenge for us as a town with the pandemic rolling through and turning our lives upside down. However, we pushed through here at the Rec. Department. As Summer Camp Leader at that time, we still managed to hold a mini version of Summer Camp, offering a half day alternative to not being able to have Summer Camp at all. We had about 20 kids daily, playing games, doing crafts, and enjoying our Woods Trail loop. The children were so excited to be with their friends, and share some laughter.

Unfortunately, we weren't able to hold a Mill Field Festival or a Soccer season due to everything that was going on. We worked to find activities that we felt the kids could do together safely, while also needing social time outside of their homes. The Rec. Department hosted eight Kids Night Out themed events filled with games, activities, a movie, and complete with a well-enjoyed dance party! It was really incredible to witness such compassionate kids having to follow Covid restrictions and guidelines, helping to keep their friends safe as well.

Another challenge we ran into was not being able to hold a traditional Halloween Howler, however, a drive thru trick-or-treat experience replaced that. Representatives from Pratt & Whitney helped to hand out some treats. We also had Members of the Parks & Rec. Commission and Summer Camp staff who dressed up and gave out candy!

I'd like to end by thanking everyone who has worked tirelessly during this pandemic on the front lines to keep everyone safe, teachers who gave so much of themselves for their students, and this town for working together to push through. We've been through a lot but we will continue to do what we can in this Department to provide activities for the wonderful residents in this town! Thank you so much!

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,

Kaylyn Bell

Parks & Recreation Director

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.

Some of the larger projects reviewed this year include:

Cardinal Way – 12 unit Apartment Complex on Burma Road
Hanson Subdivision – 8 Lot subdivision on Turkey Street
TPE Solar – 5 GW Solar Project located off Coffin Lane
ISM Solar – 5 GW Solar Project located on High Street
Mansfield Self Storage Facility – 4 storage buildings on Portland Street
Verizon – Installation of Cellular Antennas on Town Hall on Main Street
Saco Bay Physical Therapy – Physical Therapy business located on Wells Street
Porter Farms Subdivision – Amendment to the Subdivision Plan

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

Report of the  

TRANSFER STATION - RECYCLING CENTER

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

North Berwick Transfer Station	646.84 Tons
Total to Pine Tree/Casella:	646.84 Tons

The following table represents the recycling efforts by the Town of North Berwick for the period July 1, 2020 to June 30, 2021:

Demolition Debris	148.73 Tons	Shingles	0.00 Tons
Scrap metal	79.41 Tons	TV's & monitors	2.84 Tons
Returnables	112,320 Returns	Income Generated	38,858.48
Single Stream*	241.83 Tons	*Paper, cardboard, plastics, steel, tin,	
Clothes	47.00 Tons	aluminum and glass	

In addition, in September, 2020, the Town held it's Annual Hazardous Waste Day in conjunction with the Berwick and South Berwick where residents were allowed to bring their Household Hazardous Waste to So. Berwick Regional Transportation Center, which was safely disposed by Clean Harbors Environmental.

The 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 20	\$249,009.63	Disposal(Pinetree)	\$53,901.77
Bags	\$124,775.00	Transportation (Oceanside)	\$24,560.00
Recycling Bins	\$90.00	Hazardous Waste Day	\$10,433.47
Misc.	\$7,933.89	Bag Purchase	\$9,125.00
Interest Income	<u>\$106.76</u>	Misc.	<u>\$11,191.07</u>
Subtotal	\$381,915.28	Subtotal	\$109,211.31

Balance profit/(loss) \$272,703.97

Respectfully submitted,

Richard Anderson, Supervisor



The D.A. Hurd Library provides information services to the residents of North Berwick and to all of the students, parents, and faculty in MSAD #60. Our Mission is to offer the resources and encouragement necessary to promote the joy of reading, increase awareness of the world, broaden cultural horizons, and foster life-long learning; to provide a comfortable and welcoming place for all members of the community. 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.

In 2020-21, we focused on the programs and services that served our patrons best through the pandemic, continuing them as we emerge into our new normal. In addition to in-person and/or appointment-based browsing, we offer curbside service, virtual book chats, outdoor programming, outreach services, STEM kits, and take-and-make crafts.

Collaborative efforts with MSAD#60, and the Berwick and South Berwick Public Libraries remain an integral part of our programming. One of our most recent collaborations is the "Try Before You Apply" music program through which school aged community members are encouraged to borrow guitars and ukuleles (donated by the [Continuum Arts Collective](#)) for one week. Upcoming is the [Collaborative Summer Library Program](#) "Oceans of Possibilities" with the South Berwick Public Library where community members are encouraged to visit both libraries and participate in a scavenger hunt, summer reading program and events for children, teen/young adults, and adults. The library will work with the North Berwick Parks and Rec. Department on a literacy themed scavenger hunt during the Mill Field "Welcome Home" event.

Our library staff is concerned for the well-being of our patrons and the community at large. We are a consistent drop-off location for the North Berwick food pantry and offer a "Take what you need, share what you can" cart with non-perishable items in our entryway accessible when the library is open. Several staff members are currently working to or have or attained American Red Cross CPR certification. Our staff continues to further their professional development by completing various and relevant certificate courses, webinars, and online conferences in order to better serve our community.

If you are unable to find what you are looking for in our library, your library card offers access to 4.6 million unique titles and 8.9 million items from 100 university, college and public libraries across the state through interlibrary loan service. (<https://www.maineinfonet.org/mainecat/>) Last year, we sent 2,838 items to other libraries in response to requests from their customers. Our patrons requested 2,536 items from other libraries.

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>, by phone at 676-2215, or on social media at:

<https://www.facebook.com/DA-Hurd-Library-North-Berwick-ME-166211586733930>, <https://www.instagram.com/dahurdlibrary/>, and https://twitter.com/hurd_library We welcome your thoughts and suggestions. Stop by for a visit.

Respectfully submitted,

Laura Cashell

Library Director

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

Dear North Berwick Community Members,

It is an honor to have this opportunity, in the Annual Report, to address the residents of the North Berwick community and highlight the current status of the Maine School Administrative District #60.

The district continues to serve 2,964 Kindergarten through Grade 12 students across 8 campuses. With teaching and support staff totaling close to 600, the district is one of the largest in York County. We take great pride in our educational and supportive programs to meet the varied needs of children and youth in North Berwick, Berwick and Lebanon.

This is the second full year dealing with the impact and consequences of Coronavirus on our district and Maine as a whole. Doors opened in September, 2021 with five days a week of in-person learning for all students across the district. Tremendous efforts have been made to remain in-person despite periodic and significant spikes in positive COVID-19 cases in the region. This

is a testament to the commitment of the entire school community. Students, parents, teachers, building-based nurses, staff, and administrators have all worked together with the common goal of keeping students and staff safe and learning in-person.

In response to the complexity of COVID-19, Health and Safety Guidelines were developed by the Maine Center for Disease Control, Department of Health and Human Services and the Maine Department of Education during the summer of 2020. The guidelines provided school districts across the State of Maine with six very specific practices to safely reopen schools in the Fall of 2020. Since that time, and based on state data, the guidelines have shifted between their inception and now. With the support of our entire community, the school district has been able to quickly adjust to the shifts in guidelines and seamlessly incorporate changes across all settings.

As a result of the pandemic, the district received monetary support from the federal government to be used following strict criteria and lengthy record keeping practices. These funds benefitted the district positively and enriched the learning of students. Covid Relief Funds (CRF 1,2) and Elementary and Secondary School Emergency Relief Funds (ESSER) were allocated in September and late October of 2020 to be used from 2020-2023. The funds could not cover anything included in the District Budget and needed to address health and safety, remote learning, and educational recovery.

Some examples of how the funds supported the safe return to school for our students and staff include: Personal Protective Equipment for students and staff, technology upgrades to allow remote and in-person learning to occur simultaneously, facilities upgrades (HVAC) 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.

It has been quite a challenge to fill many district-level positions and even at this point in the school year we continue to have shortages with bus drivers, custodial staff, and substitutes for almost every school position there is. This has added an additional layer of complexity to each department and school with truly everyone helping out for the greater good of the district. What makes MSAD #60 stand out from other places is the willingness and ability of our staff to see the bigger picture and pitch in to keep school schedules, after school athletics and activities viable for all Noble students despite staffing shortages. We greatly appreciate the efforts of all district staff.

Looking ahead to the Fiscal Year 2023 Budget and beyond, the district is facing ongoing challenges. Recruiting and retaining highly skilled teachers and staff will be a top priority. As highlighted above, it has been a challenge to find candidates for some key positions. That is a trend expected to continue for the

2022-2023 school year. Of equal importance is retaining the highly skilled teachers and staff already employed by the district. The budget will reflect district efforts to be competitive with salaries and benefits for the different groups employed in MSAD #60. This will not be accomplished with just one budget cycle but it is imperative to address.

In addition to the hiring and retention of skilled teachers and staff are the space and school structural issues specifically in North Berwick and Lebanon. Space limitations are front and center at North Berwick Elementary School. In fact, spacing is so tight in the school, fifth graders from North Berwick will be heading over to the Knowlton School for the 2022-2023 school year and beyond. There are also significant concerns for the Lebanon Elementary School building itself. While the building projects didn't pass the referendum vote by taxpayers this past November, issues remain. The district continues to look at ways to keep that building running safely while keeping maintenance and upkeep costs to a minimum. Long term, this building will take a great deal of structural and maintenance work which will have a significant impact on future district budgets.

As the district builds the annual school budget, administrators and directors are always mindful of the financial impact to community members. Great efforts are made to balance the safety and learning needs of the students with the financial impact. The Fiscal Year 2023 budget is no different in that great lengths were made to be fiscally responsible while providing the best teachers and staff, learning environments, and materials for our youngest of residents in all three of the towns.

In closing, our school buildings are warm and inviting places. A great deal of academic and creative learning and discovery occurs each and everyday. After school athletic, music, theater, and enrichment programs continue to gain momentum in spite of COVID-19 related challenges. All these factors support the MSAD #60 Vision Statement:

Inspired Learners-Empowered Citizens.

Thank you for your continued support of the children and youth of North Berwick, Berwick and Lebanon.

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:

It continues to be an honor to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta.

In 2021, despite the challenges of the COVID-19 pandemic, we were able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students and protect our natural resources. We took steps to make health care more accessible, made much-needed investments in our infrastructure and allocated federal relief funds to help small businesses, fill workforce shortages and expand access to child care.

As I write this, we have recently begun the second year of the two-year term in January 2022. In the coming months, I will be working to build on these successes and focusing on the areas where more work is needed. That includes expanding access to affordable housing, combatting the opioid epidemic and strengthening our workforce, among other issues.

I continue to serve as House chair of the Joint Standing Committee on Innovation, Development, Economic Advancement and Business, where we work to address policy areas including economic development, student debt relief, consumer protection, research and development and occupational licensing.

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

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. My email is Tiffany.Roberts@legislature.maine.gov, and my phone number is (207) 210-3287. I also send out periodic email newsletters. Please 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

February 2022

Dear Friends and Neighbors,

Serving as your State Representative and being entrusted to be your voice at our State Capitol has truly been an honor. Due to term limits, this next November will end my 4th consecutive term serving in the Maine House of Representatives. It has been my pleasure representing our area and way of life.

In Augusta, the second regular session of the 130th Legislature began on January 5th with statutory adjournment being April 20th. Our biggest priority will likely be deciding the appropriate manner of handling our state revenue surplus. In my opinion, these funds are an overpayment from the taxpayers and should rightfully and appropriately be returned to the taxpayer, similarly, and more broadly than the \$285 payments previously distributed.

Due to the pandemic, the Legislature is doing a majority of our work virtually. Your feedback is always a welcomed avenue for providing input. This session you can participate in the Legislative process without traveling to Augusta by being involved remotely to our meetings and hearings via Zoom. Using the homepage of the Maine Legislature: www.Legislature.Maine.gov, you will find access to meetings, public hearings, and YouTube videos providing updates on the latest at our State Capitol.

In addition, I also continue to send out a 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 2022.

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 Neighbor,

It is a true honor to represent you in the Maine Senate, and I hope this message finds you and your family healthy and doing well. Though we had hoped to move beyond the pandemic, COVID-19 continues to play a large role in each of our lives. Despite the continued disruptions, our work in the Maine Legislature has continued in a productive, bipartisan fashion.

In 2021, we made significant progress on the issues most important to folks in our community. To address high property taxes, we voted to restore revenue sharing to municipalities to five percent by 2023 and bolstered the Homestead Exemption Program by refunding municipalities for 100 percent of the cost. After 17 long years, we fully funded K-12 public education at 55 percent, as it was mandated by voters in 2004.

We continued efforts to bring down the high cost of prescription medication and health care in our state. We created the new Office of Affordable Health Care to ensure we're taking the best steps possible to lower costs, improved transparency in drug pricing, and passed a new insulin safety-net program that will help us prevent someone dying because they couldn't afford their insulin that month. That new program will be funded by the drug makers themselves.

In the Education and Cultural Affairs, which I chair, one of the laws I was most happy to pass was my bill to increase communication between school boards and educators.

On January 5, 2022, the Legislature began the second regular session, which is scheduled to continue until mid-April. As I have done since I was first elected, I plan to continue working in a collaborative, bipartisan manner to address the most pressing issues facing our state. At the start of the legislative session, our committee meetings will be held remotely over Zoom, but we will be meeting in person at the State House to vote on legislation as it is brought up. Every committee meeting is streamed live and archived at www.legislature.maine.gov, and you can also testify during public hearings from the comfort of your own home.

If you ever need assistance, have a question or would just like to share your thoughts with me, you can send me an email at Joe.Rafferty@legislature.maine.gov or call my office at 287-1515.

Sincerely,

Senator Joe Rafferty

ANGUS S. KING, JR.
MAINE

133 HARY SENATE OFFICE BUILDING
(202) 224-6344
Website: <https://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 3, 2022

COMMITTEES:
ARMED SERVICES
CHAIRMAN, STRATEGIC FORCES
SUBCOMMITTEE
BUDGET
ENERGY AND
NATURAL RESOURCES
CHAIRMAN, NATIONAL PARKS
SUBCOMMITTEE
INTELLIGENCE
RULES AND ADMINISTRATION

Dear Friends,

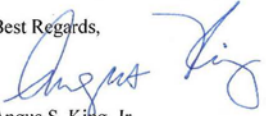
On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.

Best Regards,



Angus S. King, Jr.
United States Senator

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Bangor, ME 04401
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United States Senate
WASHINGTON, DC 20510-1904

COMMITTEES:
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE
SPECIAL COMMITTEE
ON AGING

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

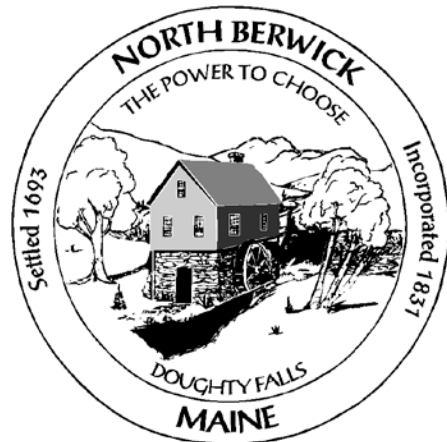
In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,



Susan M. Collins
United States Senator

**TOWN OF NORTH BERWICK
FINANCIAL REPORTS**



**FY2021 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



July 1, 2020 through June 30, 2021

<u>FUND/Account</u>	<u>Balance</u>
ICS Account	\$4,850,357.51
Checking Account	\$250,000.00
Credit Card Account	\$0.00
Rapid Renewal	\$0.00
HRA Account	\$5,813.71
Town Fuel Fund	\$29,576.42
PAYT Enterprise Fund	\$20,823.83
Equipment Fund	\$338,040.59
Hussey Sinking Fund	\$274.95
Town Hall Fund	\$10.49
Caleb Foundation	\$10,745.44
 <i>Trust Funds/Cemeteries:</i>	
Friends Account	\$79,770.55
Hillside Account	\$123,531.58
Mt. Pleasant Account	\$16,523.09
Neal Account	\$19,572.56
Private Account	\$3985.45
Cole - restricted - CD	\$368.55
 Other Trust Funds:	
Lucia Hanson Fund	\$1,390.95
Ella Greenleaf Endowment Fund	\$4,221.91
Judge Hobbs Fund	\$18,834.93
 <i>Escrow Accounts:</i>	
Joseph C. Putnam gravel pit escrow	\$3,667.22
Quint Pit 2011	\$617.25
Shaw Subdivision	\$4,625.19
Verizon-Town Hall	\$2,500.18
ISM Solar	\$6,500.49
Oatmeal Acres	750.01
Verizon EFT	\$1.00

As of June 30, 2020, the Town's Bank deposits were insured by the federal depository insurance (FDIC) and in addition \$1,050,000.00 was pledged by Kennebunk Savings Bank through the Federal Reserve Bank of Boston to collateralize investments not insured by FDIC. Consequently, all deposits are not exposed to any custodial credit risk.

Respectfully submitted,

Rebecca Carter

Deputy Treasurer

Report of the  _____ 
TAX COLLECTOR

The following tax collection information is for the 2021 Fiscal year:

Original Commitment	\$7,485,381.00
Homestead Exemption	\$232,407.00
BETE Reimbursement	\$2,137,568.29
Supplementals	<u>\$18,629.38</u>
Total	\$9,873,985.67

Taxes Collected	\$7,286,333.07
Homestead Exemption Revenue	\$209,784.00
BETE Reimbursement	\$2,137,638.00
Abatements	\$9,607.86
Outstanding Taxes	<u>\$199,047.93</u>
Total	\$9,842,410.86

Respectfully submitted,

Lisa Corcoran,

Deputy Tax Collector

VALUATION OF THE TOWN OF NORTH BERWICK
2021 BREAKDOWN OF ASSESSMENTS
TAX RATE SET AT \$11.90 PER THOUSAND

VALUATION

Real Estate Valuation	\$618,495,700.00
Personal Property	\$64,769,800.00
Homestead Exemption	\$19,530,000.00
BETE Value	<u>\$179,627,588.00</u>
Subtotal	\$882,423,088.00

EXEMPTIONS

Municipal Properties	\$40,160,300.00
State of Maine Property	\$251,200.00
Veterans	\$956,000.00
Blind	\$16,000.00
Pollution control exempt	\$1,727,100.00
Non-profit Organizations	<u>\$10,982,900.00</u>
Subtotal	\$54,093,500.00

TOTAL VALUATION **\$828,329,588.00**

Appropriations:

County Tax	\$387,470.00
Municipal	\$5,058,335.00
TIF	\$21,261.73
S.A.D. #60	\$6,192,884.00

Deductions:

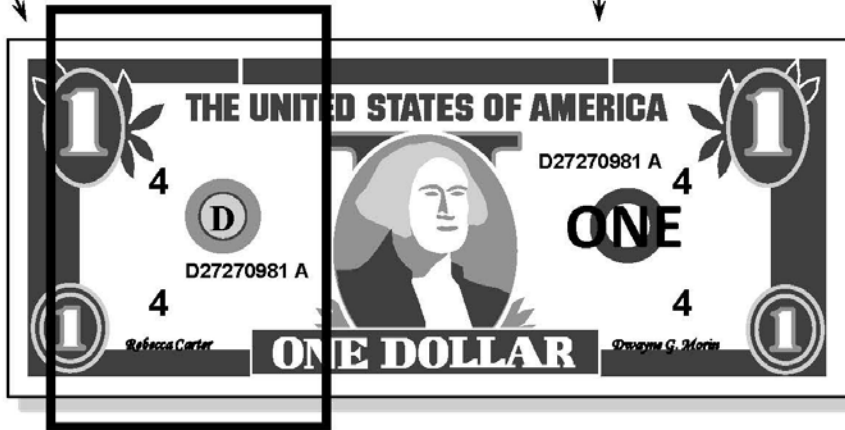
State Revenue Sharing	\$174,000.00
Other Revenues	\$1,993,025.00
Homestead Exemption	\$232,407.00
BETE Reimbursement	\$2,137,568.29
Subtotal	\$9,492,925.73
Overlay	\$364,196.36

TOTAL COMMITMENT TO TAX COLLECTOR **\$9,857,122.09**

HOW YOUR PROPERTY TAX DOLLAR WAS SPENT DURING FISCAL YEAR 2021

COUNTY TAX – 3.93% EDUCATION – 62.83%

MUNICIPAL – 33.24%



MUNICIPAL BUDGET BREAKDOWN - \$0.3324

General Government \$0.0689



Overlay \$0.0289



Parks & Recreation \$0.0130



*Public Safety \$0.1601
(Police, Fire, & Rescue)*



Health & Social Services \$0.0117



Debt \$0.01105



CIP \$0.0069



Other/Library \$0.0323



TOWN OF NORTH BERWICK, MAINE

Appropriations Report

for

Fiscal Year

Ending

June 30, 2021

<i>DEPARTMENT</i>			<i>Pre-Accrued</i>	<i>Accrued</i>		<i>Percent</i>
<i>Account</i>	<i>Budget</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expenses</i>	<i>Balance</i>	<i>Expended</i>
TOWNWIDE						
MF FESTIVAL	\$15,114.63	\$367.00	\$14,747.63		\$14,747.63	2.43%
INSURANCES	\$102,500.00	\$108,823.50	-\$6,323.50		-\$6,323.50	106.17%
UNANTEXPENSE	\$5,000.00	\$135.00	\$4,865.00	\$73.85	\$4,791.15	4.18%
FICA/MEDICAR	\$122,100.00	\$111,165.40	\$10,934.60		\$10,934.60	91.04%
HRA INSUR	\$65,665.12	\$10,850.40	\$54,814.72		\$54,814.72	16.52%
CALEB TIF	\$21,262.00	\$21,351.06	-\$89.06		-\$89.06	100.42%
COUNTY TAX	\$387,470.00	\$387,468.34	\$1.66		\$1.66	100.00%
LIENS	\$0.00	\$2,398.00	-\$2,398.00	\$38.00	-\$2,436.00	
OVERLAY	\$364,197.00	\$0.00	\$364,197.00		\$364,197.00	0.00%
SUBTOTAL	\$1,083,308.75	\$642,558.70	\$440,750.05	\$111.85	\$440,638.20	59.32%

CAPITAL IMPROVEMENTS

STREETLIGHTS	\$519.26	\$0.00	\$519.26		\$519.26	0.00%
ROADENGINEER	\$6,865.71	\$910.00	\$5,955.71	\$2,855.98	\$3,099.73	54.85%
ROAD PROJECT	\$180,000.00	\$178,809.73	\$1,190.27		\$1,190.27	99.34%
ROAD PROJECT	\$105,616.00	\$105,615.00	\$1.00		\$1.00	100.00%
ROAD PROJECT	\$337,589.39	\$284,598.52	\$52,990.87	\$4,115.90	\$48,874.97	85.52%
CANINE	\$1,000.00	\$402.26	\$597.74		\$597.74	40.23%
POL VEHICLE	\$42,080.00	\$41,475.35	\$604.65		\$604.65	98.56%
FIRE VEHICLE	\$103,098.00	\$63,097.14	\$40,000.86		\$40,000.86	61.20%
RESC VEHICLE	\$33,400.00	\$0.00	\$33,400.00	\$33,400.00\$	0.00	100.00%
HWY VEHICLE	\$173,670.00	\$159,330.60	\$14,339.40		\$14,339.40	91.74%
FIRE BUILD	\$182,039.41	\$5,054.09	\$176,985.32		\$176,985.32	2.78%
TS BUILD	\$2,538.88	\$390.55	\$2,148.33	\$787.60	\$1,360.73	46.40%
TOWN HALL	\$95,915.00	\$95,915.00	\$0.00		\$0.00	100.00%
COMPLEX	\$7,131.83	\$554.57	\$6,577.26		\$6,577.26	7.78%
SUBTOTAL	\$1,271,463.48	\$936,152.81	\$335,310.67	\$41,159.48	\$294,151.19	76.87%

TOWN OFFICE

NEWSLETTER	\$4,000.00	\$3,696.00	\$304.00		\$304.00	92.40%
TRAIN/EDUC	\$1,250.00	\$118.13	\$1,131.87		\$1,131.87	9.45%
CABLE TV	\$0.00	\$636.18	-\$636.18		-\$636.18	
INTERNET	\$0.00	\$1,696.48	-\$1,696.48	\$212.06	-\$1,908.54	
COMPUTER	\$22,630.00	\$18,768.22	\$3,861.78	\$395.74	\$3,466.04	84.68%
DUES/FEES	\$6,600.00	\$6,680.00	-\$80.00		-\$80.00	101.21%
SUPPLIES	\$9,000.00	\$9,487.01	-\$487.01	\$381.37	-\$868.38	109.65%
EQUIPMENT	\$6,500.00	\$2,735.61	\$3,764.39		\$3,764.39	42.09%
POSTAGE	\$13,000.00	\$11,010.64	\$1,989.36		\$1,989.36	84.70%
UTILITIES	\$32,900.00	\$17,998.45	\$14,901.55	\$260.00	\$14,641.55	55.50%
ELECTRIC	\$12,600.00	\$11,660.73	\$939.27		\$939.27	92.55%
SEWER/TOILET	\$0.00	\$910.09	-\$910.09	\$307.43	-\$1,217.52	
HEATING OIL	\$0.00	\$12,905.26	-\$12,905.26		-\$12,905.26	
WATER	\$0.00	\$1,210.95	-\$1,210.95	\$424.91	-\$1,635.86	
TELEPHONE	\$8,110.00	\$3,708.86	\$4,401.14	\$358.34	\$4,042.80	50.15%
TOWN REPORTS	\$5,500.00	\$4,980.48	\$519.52		\$519.52	90.55%
LEGAL	\$22,000.00	\$39,906.50	-\$17,906.50	\$3,522.92	-\$21,429.42	197.41%
ELECTIONS	\$15,000.00	\$14,040.91	\$959.09	\$396.85	\$562.24	96.25%
INSURANCE	\$45,325.00	\$63,887.57	-\$18,562.57		-\$18,562.57	140.95%
MSRS	\$16,500.00	\$16,077.29\$	422.71		\$422.71	97.44%
REG SALARY 1	\$43,000.00	\$38,606.56	\$4,393.44		\$4,393.44	89.78%

<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>
B&G MAINTS	12,378.29	\$11,010.00	\$1,368.29		\$1,368.29	88.95%
AUDIT	\$8,900.00	\$8,900.00	\$0.00		\$0.00	100.00%
JANITORIAL	\$12,500.00	\$8,892.23	\$3,607.77		\$3,607.77	71.14%
<i>SUBTOTAL</i>	\$297,693.29	\$309,524.15	-\$11,830.86	\$6,259.62	-\$18,090.48	106.08%
 <i>SELECTMEN</i>						
OFFICER STPD	\$5,200.00	\$5,200.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$5,200.00	\$5,200.00	\$5,200.00	\$0.00	\$5,200.00	0.00%
 <i>LIBRARY</i>						
OPERATION	\$96,097.00	\$88,600.00	\$7,497.00		\$7,497.00	92.20%
HEATING OIL	\$0.00	\$4,630.29	-\$4,630.29		-\$4,630.29	
FUEL/GAS	\$0.00	\$254.40	-\$254.40		-\$254.40	
FICA/MEDICAR	\$11,942.00	\$10,180.43	\$1,761.57		\$1,761.57	85.25%
REG SALARY 1	\$154,726.00	\$142,668.36	\$12,057.64		\$12,057.64	92.21%
<i>SUBTOTAL</i>	\$262,765.00	\$246,333.48	\$16,431.52	\$0.00	\$16,431.52	93.75%
 <i>CODE ENFORCEMENT</i>						
OPERATION	\$0.00	\$1,473.90	-\$1,473.90	\$712.70	-\$2,186.60	
FEES	\$3,387.50	\$3,387.50	\$0.00		\$0.00	100.00%
TRAIN/EDUC	\$500.00	\$35.00	\$465.00		\$465.00	7.00%
FUEL/GAS	\$1,500.00	\$159.90	\$1,340.10		\$1,340.10	10.66%
INSURANCE	\$25,035.00	\$23,403.11	\$1,631.89		\$1,631.89	93.48%
MSRS	\$5,300.00	\$3,208.29	\$2,091.71		\$2,091.71	60.53%
REG SALARY 1	\$69,500.00	\$47,304.81	\$22,195.19	\$750.00	\$21,445.19	69.14%
<i>SUBTOTAL</i>	\$105,222.50	\$78,972.51	\$26,249.99	\$1,462.70	\$24,787.29	76.44%
 <i>TAX ASSESSING</i>						
ASSESSING	\$58,500.00	\$40,708.25	\$17,791.75	\$13,518.21	\$4,273.54	92.69%
TAX MAPPING	\$3,500.00	\$3,289.60	\$210.40		\$210.40	93.99%
<i>SUBTOTAL</i>	\$62,000.00	\$43,997.85	\$18,002.15	\$13,518.21	\$4,483.94	92.77%
 <i>OFFICE SALARY</i>						
REG SALARY 1	\$61,660.00	\$61,651.20	\$8.80		\$8.80	99.99%
REG SALARY 2	\$60,540.00	\$58,529.48	\$2,010.52		\$2,010.52	96.68%
REG SALARY 3	\$55,000.00	\$54,995.20	\$4.80		\$4.80	99.99%
<i>SUBTOTAL</i>	\$177,200.00	\$175,175.88	\$2,024.12	\$0.00	\$2,024.12	98.86%

<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>
TOWN MANAGER						
TRAIN/EDUC	\$250.00	\$178.75	\$71.25		\$71.25	71.50%
TELEPHONE	\$750.00	\$517.66	\$232.34	\$46.16	\$186.18	75.18%
MILEAGE	\$3,900.00	\$3,775.00	\$125.00		\$125.00	96.79%
INSURANCE	\$31,215.00	\$29,430.20	\$1,784.80		\$1,784.80	94.28%
MSRS	\$8,500.00	\$8,397.02	\$102.98		\$102.98	98.79%
REG SALARY 1	\$111,000.00	\$111,009.60	-	\$9.60	-	-
	\$9.60	100.01%				
SUBTOTAL	\$155,615.00	\$153,308.23	\$2,306.77	\$46.16	\$2,260.61	98.55%
GRANTS						
SMRPC	\$2,257.00	\$2,257.00	\$0.00		\$0.00	100.00%
SHIPYARD	\$500.00	\$500.00	\$0.00		\$0.00	100.00%
LEGION	\$2,500.00	\$2,500.00	\$0.00		\$0.00	100.00%
YCSHELTER	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
CAREUNLIM	\$1,373.00	\$1,373.00	\$0.00		\$0.00	100.00%
VISITNURSE	\$7,317.00	\$7,317.00	\$0.00		\$0.00	100.00%
YCCAP	\$2,250.00	\$2,250.00	\$0.00		\$0.00	100.00%
SOMEAGING	\$3,300.00	\$0.00	\$3,300.00		\$3,300.00	0.00%
SOMEVETCEM	\$1,000.00	\$1,000.00	\$0.00		\$0.00	100.00%
LIFELFLIGHT	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
MPBN	\$100.00	\$0.00	\$100.00		\$100.00	0.00%
EASTERNTRAIL	\$3,500.00	\$3,500.00	\$0.00		\$0.00	100.00%
SUBTOTAL	\$25,597.00	\$20,697.00	\$4,900.00	\$0.00	\$4,900.00	80.86%
PLANNING BOARD						
OPERATION	\$19,248.08	\$15,663.96	-\$13,663.96	\$4,406.99	-\$822.87	104.28%
LEGAL	\$0.00	\$4,930.64	-\$4,930.64		-\$4,930.64	
REG SALARY 1	\$2,500.00	\$240.00	\$2,260.00		\$2,260.00	9.60%
REG SALARY 2	\$0.00	\$1,289.40	-\$1,289.40		-\$1,289.40	
OFFICER STPD	\$1,500.00	\$1,335.00	\$165.00		\$165.00	89.00%
SUBTOTAL	\$23,248.08	\$23,459.00	-\$17,459.00	\$4,406.99	-\$4,617.91	119.86%
ZONING BOARD OF APPEALS						
OPERATION	\$2,000.00	\$231.92	\$1,768.08		\$1,768.08	11.60%
SUBTOTAL	\$2,000.00	\$231.92	\$1,768.08	\$0.00	\$1,768.08	11.60%
HISTORICAL SOCIETY						
OPERATION	\$3,100.00	\$2,481.30	\$618.70		\$618.70	80.04%
CEMETERIES	\$10,000.00	\$9,796.00	\$204.00		\$204.00	97.96%
SUBTOTAL	\$13,100.00	\$12,277.30	\$822.70	\$0.00	\$822.70	93.72%

<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>CONSERVATION-AGRICULTURAL COMMISSION</i>						
OPERATION	\$1,000.00	\$29.47	\$970.53		\$970.53	2.95%
PROJECT	\$12,136.74	\$8,731.48	\$3,405.26		\$3,405.26	71.94%
<i>SUBTOTAL</i>	\$13,136.74	\$8,760.95	\$4,375.79	\$0.00	\$4,375.79	66.69%
<i>PARKS & RECREATION</i>						
OPERATION	\$27,612.92	\$4,056.84	\$23,556.08		\$23,556.08	14.69%
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	\$2,396.44	\$3.56	\$113.40	-\$109.84	104.58%
WATER	\$550.00	\$241.07	\$308.93	\$100.05	\$208.88	62.02%
TELEPHONE	\$0.00	\$140.74	-\$140.74		-\$140.74	
INSURANCE	\$25,035.00	\$23,393.94	\$1,641.06		\$1,641.06	93.44%
REG SALARY 1	\$49,200.00	\$47,702.05	\$1,497.95		\$1,497.95	96.96%
SENIORS	\$1,500.00	\$0.00	\$1,500.00		\$1,500.00	0.00%
PROGRAMS	\$8,533.00	\$2,864.87	\$5,668.13		\$5,668.13	33.57%
SUMMER PROG	\$43,574.12	\$6,666.42	\$6,935.70	\$896.46	\$36,011.24	17.36%
ADULT PROGRM	\$150.00	\$0.00	\$150.00		\$150.00	0.00%
MOWING	\$5,200.00	\$3,700.00	\$1,500.00		\$1,500.00	71.15%
<i>SUBTOTAL</i>	\$164,955.04	\$91,162.37	\$43,820.67	\$1,109.91	\$72,682.76	55.94%
<i>COMMUNITY CENTER</i>						
SUPPLIES	\$2,000.00	\$827.52	\$1,172.48		\$1,172.48	41.38%
PROPANE	\$7,000.00	\$5,927.30	\$1,072.70	\$518.20	\$554.50	92.08%
ELECTRIC	\$2,750.00	\$1,372.42	\$1,377.58		\$1,377.58	49.91%
WATER	\$275.00	\$246.25	\$28.75	\$51.33	-\$22.58	108.21%
TELEPHONE	\$2,665.00	\$3,371.55	-\$706.55	\$173.80	-\$880.35	133.03%
B&G MAINT	\$4,750.00	\$1,324.04	\$3,425.96	\$1,456.00	\$1,969.96	58.53%
MOWING	\$5,500.00	\$3,412.00	\$2,088.00		\$2,088.00	62.04%
JANITORIAL	\$2,500.00	\$217.50	\$2,282.50		\$2,282.50	8.70%
<i>SUBTOTAL</i>	\$27,440.00	\$16,698.58	\$10,741.42	\$2,199.33	\$8,542.09	68.87%
<i>MILL FIELD</i>						
OPERATION	\$5,000.00	\$3,351.18	\$1,648.82	\$42.00	\$1,606.82	67.86%
BUILD MAINT	\$391.43	\$0.00	\$391.43		\$391.43	0.00%
<i>SUBTOTAL</i>	\$5,391.43	\$3,351.18	\$2,040.25	\$42.00	\$1,998.25	62.94%

<i>DEPARTMENT</i> <u>Account</u>	<u>Budget</u>	<u>Expenses</u>	<u>Pre-Accrued Balance</u>	<u>Accrued Expenses</u>	<u>Balance</u>	<u>Percent Expended</u>
<i>CEMETERIES</i>						
FRIENDS MOWING	\$0.00	\$2,510.00	-\$2,510.00		-\$2,510.00	
HILLSIDE WATER	\$0.00	\$4,968.75	-\$4,968.75	\$51.33	-\$4,968.75	
MOWING	\$0.00	\$4,920.00	-\$4,920.00		-\$4,920.00	
MTPLEASANT MOWING	\$0.00	\$5,230.00	-\$5,230.00	\$51.33	-\$5,281.33	
NEAL MOWING	\$0.00	\$600.00	-\$600.00		-\$600.00	
PRIVATE MOWING	\$0.00	\$5,250.00	-\$5,250.00		-\$5,250.00	
<i>GENERAL ASSISTANCE</i>						
OPERATION	\$5,000.00	\$450.00	\$4,550.00		\$4,550.00	9.00%
<i>SUBTOTAL</i>	\$5,000.00	\$450.00	\$4,550.00	\$0.00	\$4,550.00	9.00%
<i>MSAD 60</i>						
OPERATION	\$6,192,884.00	\$6,192,884.00	\$0.00		\$0.00	100.00%
<i>SUBTOTAL</i>	\$6,192,884.00	\$6,192,884.00	\$0.00	\$0.00	\$0.00	100.00%
<i>PROTECTION</i>						
ELECTRIC	\$32,908.85	\$12,128.74	\$20,780.11	\$716.05	\$20,064.06	39.03%
DISPATCH	\$113,500.00	\$108,500.00	\$5,000.00		\$5,000.00	95.59%
HYDRANT RNT	\$126,400.00	\$94,788.00	\$31,612.00		\$31,612.00	74.99%
<i>SUBTOTAL</i>	\$272,808.85	\$215,416.74	\$57,392.11	\$716.05	\$56,676.06	79.22%
<i>POLICE DEPARTMENT</i>						
OPERATION	\$12,855.88	\$7,070.68	\$5,785.20		\$5,785.20	55.00%
TRAIN/EDUC	\$10,275.00	\$9,686.13	\$588.87	\$60.00	\$528.87	94.85%
COMPUTER	\$17,280.00	\$17,230.42	\$49.58	\$263.45	-\$213.87	101.24%
EVIDENCE	\$1,500.00	\$1,320.70	\$179.30		\$179.30	88.05%
UNIFORMS	\$12,900.00	\$12,130.11	\$769.89		\$769.89	94.03%
SUPPLIES	\$3,500.00	\$2,037.22	\$1,462.78	\$206.13	\$1,256.65	64.10%
EQUIPMENT	\$9,070.00	\$8,899.93	\$170.07		\$170.07	98.12%
HEATING OIL	\$0.00	\$1,257.74	-\$1,257.74		-\$1,257.74	
DISPATCH	\$0.00	\$5,000.00	-\$5,000.00		-\$5,000.00	
TELEPHONE	\$10,200.00	\$11,384.84	-\$1,184.84	\$1,032.12	-\$2,216.96	121.73%
FUEL/GAS	\$19,125.00	\$15,743.45	\$3,381.55	\$2,190.13	\$1,191.42	93.77%
TIRES	\$2,860.00	\$0.00	\$2,860.00	\$2,675.96	\$184.04	93.57%
INSURANCE	\$170,000.00	\$162,241.52	\$7,758.48	\$310.85	\$7,447.63	95.62%

<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>
MSRS	\$24,000.00	\$35,941.70	-\$11,941.70		-\$11,941.70	149.76%
REG SALARY 1	\$619,500.00	\$609,051.85	\$10,448.15		\$10,448.15	98.31%
REG OT 1	\$15,000.00	\$18,333.25	-\$3,333.25		-\$3,333.25	122.22%
REG SALARY 2	\$11,000.00	\$0.00	\$11,000.00		\$11,000.00	0.00%
DARE	\$1,200.00	\$0.00	\$1,200.00		\$1,200.00	0.00%
DETAIL PAY	\$0.00	\$6,923.00	-\$6,923.00		-\$6,923.00	
VEHICLE MAIN	\$6,000.00	\$8,074.49	-\$2,074.49		-\$2,074.49	134.57%
<i>SUBTOTAL</i>	\$946,265.88	\$932,327.03	\$13,938.85	\$6,738.64	\$7,200.21	99.24%

FIRE DEPARTMENT

OPERATION	\$3,000.00	\$0.00	\$3,000.00		\$3,000.00	0.00%
TRAIN/EDUC	\$3,000.00	\$1,202.63	\$1,797.37	\$300.00	\$1,497.37	50.09%
MISC.	\$2,000.00	\$1,983.63	\$16.37		\$16.37	99.18%
SUPPLIES	\$1,500.00	\$1,393.92	\$106.08		\$106.08	92.93%
EQUIPMENT	\$22,000.00	\$21,887.95	\$112.05	\$635.80	-\$523.75	102.38%
PARTS	\$0.00	\$15.17	-\$15.17		-\$15.17	
UTILITIES	\$7,800.00	\$4,828.48	\$2,971.52	\$759.15	\$2,212.37	71.64%
HEATING OIL	\$9,000.00	\$8,186.46	\$813.54		\$813.54	90.96%
WATER	\$0.00	\$146.25	-\$146.25	\$51.33	-\$197.58	
TELEPHONE	\$0.00	\$2,190.55	-\$2,190.55	\$213.35	-\$2,403.90	
FUEL/GAS	\$1,000.00	\$313.26	\$686.74		\$686.74	31.33%
INSURANCES	\$25,000.00	\$25,000.00	\$0.00		\$0.00	100.00%
PREVENTION	\$700.00	\$0.00	\$700.00		\$700.00	0.00%
REG SALARY 1	\$29,000.00	\$28,489.89	\$510.11		\$510.11	98.24%
OFFICER STPD	\$25,270.00	\$25,290.00	-\$20.00		-\$20.00	100.08%
EQUIP MAINT	\$4,925.00	\$945.60	\$3,979.40		\$3,979.40	19.20%
B&G MAINT	\$3,700.00	\$910.69	\$2,789.31		\$2,789.31	24.61%
VEHICLE MAIN	\$10,000.00	\$10,788.00	-\$788.00	\$920.00	-\$1,708.00	117.08%
MOWING	\$0.00	\$760.00	-\$760.00		-\$760.00	
<i>SUBTOTAL</i>	\$147,895.00	\$134,332.48	\$13,562.52	\$2,879.63	\$10,682.89	92.78%

RESCUE SQUAD

OPERATION	\$47,277.42	\$30,328.07	\$16,949.35		\$16,949.35	64.15%
TRAIN/EDUC	\$1,000.00	\$0.00	\$1,000.00		\$1,000.00	0.00%
DUES/FEES	\$575.00	\$625.00	-\$50.00		-\$50.00	108.70%
SUPPLIES	\$19,000.00	\$14,483.25	\$4,516.75		\$4,516.75	76.23%
EQUIPMENT	\$0.00	\$5,137.00	-\$5,137.00	\$2,112.00	-\$7,249.00	
RADIO	\$500.00	\$145.00	\$355.00		\$355.00	29.00%
PROPANE	\$500.00	\$0.00	\$500.00		\$500.00	0.00%
UTILITIES	\$600.00	\$1,315.77	-\$715.77		-\$715.77	219.30%
ELECTRIC	\$2,750.00	\$3,217.21	-\$467.21		-\$467.21	116.99%
HEATING OIL	\$6,500.00	\$4,117.07	\$2,382.93		\$2,382.93	63.34%
WATER	\$200.00	\$203.12	-\$3.12		-\$3.12	101.56%
TELEPHONE	\$1,400.00	\$1,365.53	\$34.47	\$132.38	-\$97.91	106.99%
FUEL/GAS	\$1,000.00	\$589.18	\$410.82		\$410.82	58.92%
FICA/MEDICAR	\$27,635.00	\$26,748.54	\$886.46		\$886.46	96.79%
INSURANCE	\$19,200.00	\$13,055.19	\$6,144.81		\$6,144.81	68.00%
REG SALARY 1	\$319,398.08	\$342,790.75	-\$23,392.67		-\$23,392.67	107.32%
REG OT 1	\$0.00	\$9,262.50	-\$9,262.50		-\$9,262.50	
OFFICER STPD	\$29,460.00	\$0.00	\$29,460.00		\$29,460.00	0.00%
EQUIP MAINT	\$6,000.00	\$3,914.32	\$2,085.68		\$2,085.68	65.24%

<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>
BUILD MAINT	\$3,000.00	\$7,713.92	-\$4,713.92		-\$4,713.92	257.13%
VEHICLE MAIN	\$6,000.00	\$8,300.83	-\$2,300.83		-\$2,300.83	138.35%
<i>SUBTOTAL</i>	\$491,995.50	\$473,312.25	\$18,683.25	\$2,244.38	\$16,438.87	96.66%
<i>ANIMAL CONTROL</i>						
OPERATION	\$40,182.53	\$19,684.80	\$20,497.73	\$125.00	\$20,372.73	49.30%
<i>SUBTOTAL</i>	\$40,182.53	\$19,684.80	\$20,497.73	\$125.00	\$20,372.73	49.30%
<i>SCHOOL RESOURCE OFFICER</i>						
OPERATION	\$86,078.50	\$0.00	\$86,078.50		\$86,078.50	0.00%
INSURANCE	\$0.00	\$24,734.28	-\$24,734.28		-\$24,734.28	
REG SALARY 1	\$20,565.00	\$61,966.80	-\$41,401.80		-\$41,401.80	301.32%
REG OT 1	\$0.00	\$4,211.55	-\$4,211.55		-\$4,211.55	
<i>SUBTOTAL</i>	\$106,643.50	\$90,912.63	\$15,730.87	\$0.00	\$15,730.87	85.25%
<i>PUBLIC WORKS</i>						
OPERATION	\$0.00	\$674.00	-\$674.00		-\$674.00	
SUPPLIES	\$1,250.00	\$1,376.12	-\$126.12		-\$126.12	110.09%
PATCH	\$6,368.17	\$1,225.86	\$5,142.31		\$5,142.31	19.25%
SIDEWALKS	\$15,109.62	\$0.25	\$15,109.37		\$15,109.37	0.00%
PARTS	\$45,000.00	\$43,265.90	\$1,734.10	\$83.96	\$1,650.14	96.33%
VEHICLE OIL	\$4,000.00	\$1,446.49	\$2,553.51		\$2,553.51	36.16%
ELECTRIC	\$1,200.00	\$1,341.23	-\$141.23		-\$141.23	111.77%
HEATING OIL	\$7,000.00	\$7,216.76	-\$216.76		-\$216.76	103.10%
WATER	\$575.00	\$364.95	\$210.05		\$210.05	63.47%
TELEPHONE	\$1,000.00	\$999.56	\$0.44	\$92.08	-\$91.64	109.16%
FUEL/GAS	\$13,000.00	\$11,099.90	\$1,900.10		\$1,900.10	85.38%
INSURANCE	\$72,705.00	\$62,389.79	\$10,315.21		\$10,315.21	85.81%
MSRS	\$16,500.00	\$14,907.38	\$1,592.62		\$1,592.62	90.35%
REG SALARY 1	\$203,345.00	\$175,733.20	\$27,611.80		\$27,611.80	86.42%
REG OT 1	\$12,000.00	\$2,039.60	\$9,960.40		\$9,960.40	17.00%
RDS/BRDGS	\$35,000.00	\$29,138.48	\$5,861.52	\$313.60	\$5,547.92	84.15%
CUT BRUSH	\$8,000.00	\$5,700.00	\$2,300.00		\$2,300.00	71.25%
<i>SUBTOTAL</i>	\$442,052.79	\$358,919.47	\$83,133.32	\$489.64	\$82,643.68	81.30%
<i>WINTER PUBLIC WORKS</i>						
OPERATION	\$181,280.34	\$8,336.23	\$172,944.11		\$172,944.11	4.60%
SALT/SAND	\$0.00	\$56,702.40	-\$56,702.40		-\$56,702.40	
FUEL/GAS	\$0.00	\$8,147.58	-\$8,147.58		-\$8,147.58	
REG SALARY 1	\$0.00	\$12,698.75	-\$12,698.75		-\$12,698.75	
REG OT 1	\$0.00	\$16,188.70	-\$16,188.70		-\$16,188.70	
<i>SUBTOTAL</i>	\$181,280.34	\$102,073.66	\$79,206.68	\$0.00	\$79,206.68	56.31%

<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>PAY AS YOU THROW</i>						
OPERATION	\$85,110.00	\$81,923.09	\$3,186.91	\$6,972.14	-\$3,785.23	104.45%
PAYT BAGS	\$14,000.00	\$9,125.00	\$4,875.00		\$4,875.00	65.18%
RECYCLING	\$25,000.00	\$10,036.56	\$16,084.15	\$846.45	\$14,116.99	43.53%
<i>SUBTOTAL</i>	\$124,110.00	\$101,084.65	\$24,146.06	\$7,818.59	\$15,206.76	87.75%
<i>TRANSFER STATION</i>						
OPERATION	\$12,000.00	\$14,123.13	-\$2,123.13	\$1,530.71	-\$3,653.84	130.45%
SUPPLIES	\$2,000.00	\$484.66	\$1,515.34		\$1,515.34	24.23%
PROPANE	\$350.00	\$222.78	\$127.22		\$127.22	63.65%
PARTS	\$2,500.00	\$1,652.97	\$847.03		\$847.03	66.12%
ELECTRIC	\$3,000.00	\$1,917.75	\$1,082.25		\$1,082.25	63.93%
HEATING OIL	\$0.00	\$220.00	-\$220.00		-\$220.00	
WATER	\$175.00	\$146.25	\$28.75	\$179.34	-\$150.59	186.05%
TELEPHONE	\$350.00	\$473.10	-\$123.10	\$45.92	-\$169.02	148.29%
INSURANCE	\$27,115.00	\$25,432.98	\$1,682.02		\$1,682.02	93.80%
REG SALARY 1	\$85,505.00	\$78,437.44	\$7,067.56		\$7,067.56	91.73%
PROJECT	\$0.00	\$469.62	-\$469.62		-\$469.62	
<i>SUBTOTAL</i>	\$132,995.00	\$123,580.68	\$9,414.32	\$1,755.97	\$7,658.35	94.24%
<i>FINAL</i>	\$12,779,449.70	\$11,539,423.43	\$1,196,526.91	\$93,135.48	\$1,149,490.80	91.01%

**Town of North Berwick Vendor List
FY2021**

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
1ST RESPONDER NEWSPAPER	\$85.00	CHRISTINE M. DUDLEY	\$886.06
AAA POLICE SUPPLY	\$3,134.00	CHRISTOPHER MENDE	\$12,185.98
AARON S FENDERSON LLC	\$12,600.00	CINTAS FIRE PROTECTION	\$4,191.28
ABBOTT HILL TREE SERVICE	\$13,700.00	CINTAS FIRST AID & SAFETY	\$1,953.23
ABBOTT'S POWER EQUIPMENT	\$61.26	CITY OF DOVER	\$400.00
ABBY CHIC	\$76.25	CITY OF SANFORD	\$108,902.00
ADMIRAL FIRE & SAFETY INC	\$1,446.33	CIVIC PLUS	\$5,750.00
ADVANCED WORKPLACE STRAT	\$190.00	CIVIL CONSULTANTS	\$677.50
AIRGAS USA, LLC	\$2,585.42	CLARK MCDERMITH	\$40.00
AL NADEAU ELECTRIC LLC	\$175.00	CLEAN O RAMA, INC.	\$1,012.05
ALEXIS JULSONNET	\$1,270.32	CLIA LABORATORY PROGRAM	\$180.00
ALLARD'S MARKET	\$82.13	COLLINS SHEET METAL INC	\$125.00
AMAZON CAPITAL SERVICES	\$151.74	COMM MUTUAL AID ASSOC	\$1,000.00
AMERICAN EXPRESS	\$8,479.78	COMSTAR	\$14,179.51
AMERICAN LEGION	\$2,500.00	CONSOLIDATED COMM	\$15,812.83
AMERICAN SECURITY ALARM	\$599.00	CONVENIENT MD	\$95.00
AMERICAN SECURITY CABINETS	\$2,354.95	COUNTY OF YORK	\$387,468.34
ANIMAL WELFARE SOCIETY INC	\$9,656.80	COUNTY OF YORK TREASURER	\$588.69
APPLIED INDUSTRIAL TECH	\$135.00	CRAIG SKELTON	\$288.36
ARCHIE'S OFF ROAD & PERFOR	\$319.00	CREATIVE DIGITAL IMAGING	\$946.26
ARUNDEL FORD	\$2,254.16	D. A. HURD LIBRARY	\$88,600.00
ASCAP	\$367.00	D.J.'S MUNICIPAL SUPPLY INC	\$917.80
ASHLEY SARGENT	\$970.00	DAN 'S AUTO & TRUCK REPAIR	\$654.50
AT&T MOBILITY	\$7,503.07	DANA SAFETY SUPPLY, INC	\$6,834.40
ATLANTIC PARTNERS EMS, INC	\$840.00	DANIEL DUGAL JR	\$120.00
ATLANTIC RECYCLING EQUIP	\$1,168.55	DANIEL PELKEY	\$350.00
ATLANTIC TACTICAL	\$1,564.08	DANIELLE M. BROOKS	\$377.09
AW DIRECT, INC.	\$289.76	DEB & DUKE MONOGRAMMERS	\$2,326.80
AXON ENTERPRISE, INC	\$3,744.00	DELL MARKETING, LP	\$989.38
BEN'S UNIFORMS	\$4,866.00	DENNIS K. BURKE, INC.	\$22,499.20
BERGERON PROTECTIVE CLOTH	\$7,927.62	DEPT OF ENVIRON PROTECTION	\$224.00
BERWICK, MAINE POLICE DEPT.	\$80.00	DEPT OF PUBLIC SAFETY	\$398.00
BILL L WYMAN	\$325.00	DEPT OF PUBLIC SAFETY EMERG	\$280.00
BJ HICKMAN MAGIC	\$425.00	DEREK FITZGERALD	\$340.00
BLAST PARTY RENTALS	\$358.20	DIAMOND HILL PLUMBING	\$744.09
BLOW BROS. INC.	\$2,604.16	DIGITAL INK PRINTING LLC	\$3,850.48
BOUND TREE MEDICAL	\$5,886.28	DIRIGO SAFETY, LLC	\$135.00
BOXES AND BAGS UNLIMITED	\$9,125.00	DOWN MAINE VET CLINIC	\$302.26
BRENNTAG NORTH AMERICA	\$1,446.49	DRUMMOND WOODSUM	\$22,232.55
BRIAN DONAHUE	\$670.00	DUNN FARM	\$300.00
BRIAN GOSSELIN	\$120.00	DWAYNE MORIN	\$200.00
BUSINESS EQUIPMENT UN	\$1,892.78	EASTERN FIRE	\$1,545.15
C. C. CLEANERS	\$625.00	EASTERN SALT COMPANY, INC.	\$49,358.40
CAI TECHNOLOGIES	\$11,250.00	EASTERN TRAIL MANAG DIST	\$3,500.00
CAMERON R HOLT-CORTI	\$54.52	EASYPERMIT POSTAGE	\$11.38
CARING UNLIMITED, INC.	\$1,373.00	EDISON PRESS	\$4,980.48
CARPE DIEM COFFEE ROASTING	\$431.20	ELECTION SOURCE	\$1,238.93
CATERPILLAR FINANCIAL SER	\$28,668.25	ELECTION SYSTEMS & SOFTWARE	\$1,574.03
CENTRAL FURNITURE	\$1,338.95	ELECTRIC LIGHT COMPANY, INC.	\$6,859.90
CENTRAL MAINE POWER CO. GA	\$25.17	ERIC CHENEY	\$489.56
CENTRAL MAINE POWER CO	\$30,412.08	ERIC'S INSTANT LAWNS	\$3,010.00
CENTRAL SQUARE TECH	\$8,952.76	FASTENAL CO	\$446.86
CENTRAL TIRE CO., INC.	\$2,824.87	FIRE ENGINEERING	\$34.95
CHANDLER'S AUTOMOTIVE	\$9,426.91	FIRE ETC	\$350.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
FIRST SEACOAST BANK	\$347.48	LAW ENFORCEMENT OFFICERS	\$65.45
FISHER AUTO PARTS	\$256.43	LAWSON PRODUCTS INC	\$1,189.97
FISHER AUTO PARTS, INC	\$144.40	LESLIE PARKER	\$70.00
FISHER JAMES CO., INC.	\$247.39	LIBBY-SCOTT INC	\$174,073.58
FLEET SCREEN, LTD	\$120.00	LISA CORCORAN	\$215.08
FREIGHTLINER OF MAINE	\$5,380.79	LITTLEFIELD LANDSCAPING	\$1,070.00
G & E STARTERS & ALTER	\$350.00	LOWE'S BUSINESS ACCT/GECRB	\$4,802.54
GALLS LLC	\$192.95	MADHATTER GRAPHICS	\$724.00
GENEST PRECAST	\$2,948.10	MAIN LINE FENCE	\$3,275.00
GILPATRICK PROPERTY SER	\$42,407.00	ME CHIEFS OF POLICE ASSOC.	\$276.00
GLASS ROUTES	\$673.00	ME CRIMINAL JUSTICE ACADEMY	\$3,000.00
GOLDMARK LLC	\$7,344.00	ME DHHS/CDC	\$3,703.50
GORHAM FLAG & FLAGPOLES	\$1,804.05	ME HEALTHCARE AT HOME	\$7,317.00
GREAT HILL SURVEY CO.	\$200.00	ME MUNICIPAL ASSOC	\$116,696.44
GREEN INSURANCE ASSOCIATES	\$1,500.72	ME MUNICIPAL TAX COLL	\$90.00
GREENWOOD EMERGENCY VEH	\$2,939.28	MAINE OXY	\$123.00
GROUP DYNAMIC, INC	\$1,780.00	MAINE PERS	\$158,319.38
GUY & SONS CONSTRUCTION	\$34,642.50	ME RESOURCE REC ASSOC	\$2,395.00
GUY'S SEPTIC SERVICE	\$375.00	ME STATE FEDERATION OF FIRE	\$315.00
H.A. STONE & SONS, INC.	\$63.00	ME TOWN & CITY CLERK'S ASSO	\$132.00
HALL BROTHERS CONTRACTING	\$1,175.00	ME TOWN & CITY MANAGEMENT	\$178.75
HALL IMPLEMENT COMPANY	\$1,567.42	MARK KELEWAE	\$195.00
HARRIS LOCAL GOVERNMENT	\$75.00	MARY JANE GRANT SIGN	\$71.00
HARRIS SCHOOL SOLUTIONS	\$12,933.11	MARY KINNEY	\$1,500.00
HARRISON SHRADER ENT	\$920.38	MATHESON TRI-GAS, INC	\$306.09
HARTFORD TRUCK REPAIR	\$783.26	MATTHEW BROWNE	\$40.00
HOMETOWN QUICKSTOP	\$2,009.12	MBOIA	\$35.00
HOWARD P. FAIRFIELD LLC	\$134,265.31	MCFARLAND SPRING CORP.	\$1,535.82
HYGRADE BUSINESS GROUP	\$1,526.55	MEMIC	\$12,295.25
IMAGE TREND	\$175.00	MICK BODYWORKS & TRUCK	\$11,723.96
INCLUSION SOLUTIONS, LLC	\$436.00	MILTON RENTS	\$7,000.00
INSIDE THE TAPE	\$200.00	MIRACLE RECREATION EQUIP	\$1,100.00
J. T. COTTY	\$300.00	MMEHT	\$410,660.66
JANET WEAVER	\$1,475.00	MORIN STEEL, INC.	\$101.00
JANICE POMERLEAU	\$145.46	MR. DREW AND HIS ANIMALS	\$250.00
JASON COFFIN	\$380.96	MUNICIPAY LLC	\$680.00
JEFF HOLSHOUSE	\$26.75	NAPA AUTO PARTS	\$78.30
JEFFREY A SIMPSON INC	\$9,484.00	NEST & SONS, INC	\$3,262.50
JIM KEZAR	\$20.00	NE ASSOC. OF	\$80.00
JOBS IN THE US	\$450.00	NE BARRICADE CORP.	\$1,015.14
JOHN C. STEVES II	\$220.00	NE STATE POLICE INFOR	\$100.00
JOHN PARDOE	\$450.00	NICHOLAS PELLETIER	\$288.19
JONATHAN KOELKER	\$1,270.00	NO. BERWICK ROD & GUN CLUB	\$120.00
JORDAN LUMBER CO., INC.	\$630.00	NO BERWICK FARMER'S MARKET	\$2,000.00
KAMCO SUPPLY CORP	\$18.25	NO BERWICK HISTORICAL SOC	\$195.58
KATE PHINNEY	\$35.00	NO BERWICK SANITARY DIST	\$5,386.68
KATHRYN JACQUES	\$500.00	NO BERWICK WATER DIST	\$134,505.41
KEITH C POMERLEAU	\$2,500.00	NORTHEAST ELECTRICAL DIST	\$252.63
KELSEY BILODEAU	\$225.00	NORTHEAST HYDRAULICS, INC.	\$1,254.99
KENNEBEC TRAIL COMPANY	\$390.00	OAKWOODS LUMBER, INC	\$2,229.74
KENNEBUNK SAVINGS BANK	\$125.00	ORKIN	\$1,214.64
KEVIN'S UPHOLSTERY	\$4,085.00	OSSIPEE MOUNTAIN ELECT	\$845.35
KONA ICE OF THE SEACOAST	\$150.00	OTIS ELEVATOR CO	\$4,457.88
KRISTIE MICHAUD	\$184.75	OVERHEAD DOOR COMPANY	\$183.50
LAKE GRAPHICS	\$264.88	P. GAGNON & SON, INC	\$44,071.31
LAKES REGION FIRE APPARATUS	\$740.00	PARAGON INS HOLDINGS	\$5,137.00
LARRY STRAFFIN	\$120.00	PATRICK S. ROY	\$1,020.00
LAUNDERITE CLEANERS	\$16.00	PERRY BUILDING & REST	\$2,050.00

<u>Vendor</u>	<u>Paid</u>	<u>Vendor</u>	<u>Paid</u>
PHILIP THAIN	\$27.00	STAPLES CREDIT PLAN	\$2,903.02
PIKE INDUSTRIES, INC.	\$55,632.82	STELLAR NETWORKS	\$10,245.69
PINE TREE WASTE	\$102,854.48	STEWART CONSTRUCTION	\$6,951.60
PITNEY BOWES BANK INC	\$9,500.00	STRYKER SALES CORP	\$11,458.66
PITNEY BOWES GLOBAL FIN	\$889.08	SULLIVAN TIRE	\$3,098.81
PITNEY BOWES INC	\$455.95	SUSAN LINSCOTT	\$40.00
POIRIER GUIDE LINES	\$22,421.32	SWAN SCREEN PRINTING	\$296.39
PORT CITY ARCHITECTURE	\$4,310.00	SWANK MOTION PICTURES	\$1,050.00
PORTLAND PLASTIC PIPE	\$3,381.88	TAYLOR RENTAL	\$222.78
PORTLAND POLICE DEPT	\$175.00	TELEFLEX LLC	\$1,728.00
POSTER COMPLIANCE CENTER	\$67.95	THE CATERED EVENT	\$568.56
POSTMASTER, NO. BERWICK	\$454.00	TIME WARNER CABLE	\$2,790.02
PRC INDUSTRIAL SUPPLY, INC.	\$1,703.16	TMDE CALIBRATION LABS, INC.	\$450.00
PRESTIGE HOUSE OF FLOWERS	\$135.00	TOWN OF BERWICK	\$10,433.47
QUALITY INSULATION	\$880.00	TOWN OF NORTH BERWICK	\$289,490.77
QUIRK FORD OF AUGUSTA	\$34,985.00	TOWN OF SOUTH BERWICK	\$53,803.13
RANDY NADEAU	\$9.90	TREASURER STATE OF ME	\$772,072.65
RAY'S TRUCK SERVICE, INC.	\$315.00	TREAS STATE OF ME INLAN	\$64,072.13
REBECCA CARTER	\$209.15	TREASURER, M.S.A.D. #60	\$6,211,834.83
REGISTRY OF DEEDS	\$1,164.00	TRI-CITY MASONRY, INC	\$1,898.53
REP ENTERPRISES	\$96.75	TRI-CITY TOOL CRIB	\$685.12
RHR SMITH & CO	\$8,900.00	TURN KEY HOMES OF MAINE	\$128,099.98
RICHARD ANDERSON	\$298.98	UL LLC	\$625.00
ROBERT KEARNS	\$1,410.33	ULINE	\$305.78
ROBERT MOULTON	\$234.99	UNDERWOOD ENGINEERS, INC.	\$9,652.56
ROBERT PEASE	\$40.00	UNITED AG & TURF NE	\$206.21
ROBERT ROBBINS	\$75.00	UNITED STATES TREASURY	\$48.26
ROBERT WELCH	\$920.00	US BANK CORPORATE TRUST	\$168,712.14
RYAN SPRUSANSKY	\$120.00	VERIZON WIRELESS	\$3,840.96
S.J. CANTWELL	\$25,839.00	VFIS BENEFITS DIVISION	\$26,783.00
SAFETY VISION	\$4,613.70	W B MASON CO., INC.	\$2,965.53
SAM'S CLUB	\$165.00	WALMART COMMUNITY BRC	\$4,034.84
SANEL AUTO PARTS #37	\$1,756.26	WARREN'S OFFICE SUPPLIES	\$1,237.00
SANEL NAPA	\$3,176.39	WAS CONSULTING, INC	\$245.00
SANFORD FLOORING, INC.	\$492.38	WENDI DAUDELIN	\$159.83
SCOTT BEAUDET	\$435.00	WHEN TO WORK, INC	\$200.00
SCOTT THERIAULT	\$235.95	WHITE SIGN	\$1,755.56
SEACOAST MEDIA GROUP	\$4,473.80	WITMER PUBLIC SAFETY GROUP	\$1,472.45
SEACOAST SHIPYARD ASSOC	\$500.00	YORK AMBULANCE ASSOC	\$3,340.00
SEBAGO TECHNICS, INC	\$910.00	YORK AMBULANCE SERVICE	\$1,670.00
SHERWIN-WILLIAMS PAINTS	\$572.88	YORK COUNTY CHIEFS' ASSOC	\$140.00
SHOEM ROADWAY SERVICES	\$2,590.00	YORK COUNTY COMM ACTION	\$2,250.00
SILVER STATE CONS GROUP	\$805.00	YORK COUNTY REGISTRAR	\$1,281.00
SMPDC	\$17,017.00		
SO. ME TOOL & EQUIP. RENTAL	\$300.00	TOTAL	\$10,573,715.55
SOUTHERN MAINE COMM	\$17,816.22		
SOUTHERN MAINE DIST # 1 TRA	\$500.00		
SOUTHERN MAINE VETRANS'	\$1,000.00		
SOUTHWORTH-MILTON, INC.	\$9,912.07		
SPECIALTY SERVICES INC	\$7,954.86		

Town of North Berwick Employees Salaries FY 2021

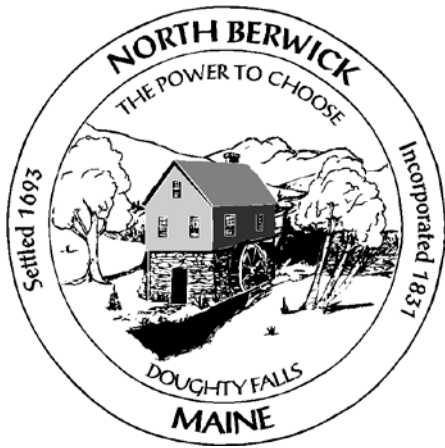
<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
KATHRYN JACQUES	Dep. Tax Collector	\$16,359.48		\$16,359.38
CHRISTINE DUDLEY	Town Clerk	\$64,287.60		\$64,287.60
REBECCA CARTER	Dep. Treasurer	\$56,295.20		\$56,295.20
LISA CORCORAN	Dep. Tax Collector	\$51,379.88		\$51,379.88
DANIELLE BROOKS	Customer Service Rep.	\$28,952.48		\$28,952.48
SUSAN NIEHOFF	Stenographer	\$3,315.60		\$3,315.60
DWAYNE MORIN	Town Manager	\$119,488.00		\$119,488.00
ROGER FRECHETTE	Code Enforcement Officer	\$37,194.01		\$37,194.01
WENDY COWAN	Selectman	\$1,200.00		\$1,200.00
MICHAEL JOHNSON, JR.	Selectman/Ballot Clerk	\$1,349.75		\$1,349.75
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
NANCY DENNETT	Ballot Clerk	\$562.25		\$562.25
LAUREN HOBGOD	Ballot Clerk	\$592.25		\$592.25
SUSAN OUELLETTE	Ballot Clerk	\$420.00		\$420.00
LINDA PETERSON	Ballot Clerk	\$442.25		\$442.25
CHERYL HOFFMAN	Ballot Clerk	\$390.00		\$390.00
MAURICE OULETTE	Ballot Clerk	\$300.00		\$300.00
JOANN FOSTER	Ballot Clerk	\$712.25		\$712.25
LINDA DUTCH	Ballot Clerk	\$270.00		\$270.00
BRENDA GAGNE	Ballot Clerk	\$120.00		\$120.00
STEPAHINE CAMIRE	Ballot Clerk	\$160.00		\$160.00
JANET BELMAIN	Ballot Clerk	\$130.00		\$130.00
GREGG DREW	Ballot Clerk	\$130.00		\$130.00
SUSAN CALER	Ballot Clerk	\$862.25		\$862.25
NANCY GUPTILL	Ballot Clerk	\$380.00		\$380.00
DANIEL BAKER	Ballot Clerk	\$378.00		\$378.00
IAN DUDLEY	Ballot Clerk	\$101.50		\$101.50
ERIC FERRAND	Custodian	\$9,167.73		\$9,167.73
STEPHEN PEASLEY	Police Chief	\$98,418.40	\$690.00*	\$99,108.40
LEO HARRIMAN	Police Captain	\$45,028.20		\$45,028.20
DANIEL PELKEY	Police Lieutenant	\$85,379.60	\$870.15*	\$86,249.75
ROBERT KEARNS	Police Sergeant	\$74,212.40	\$1,962.50*	\$76,174.90
JONATHAN KOELKER	School Resource Officer	\$65,398.40	\$4,441.55*	\$69,839.95
BRIAN DONAHUE	Patrolman	\$58,992.80	\$5,151.00*	\$64,143.80
ROBERT WELCH	Patrolman	\$55,286.51	\$4,691.13*	\$59,977.64
PATRICK ROY	Patrolman	\$56,892.60	\$7,042.51*	\$63,935.11
ASHLEY SARENT	Patrolman	\$41,336.51	\$624.38*	\$41,960.89
SARAH MYRICK	Reserve Officer	\$503.10		\$503.10
WENDI DAUDELIN	Police Secretary	\$53,005.00	\$441.00*	\$53,446.00
KEITH PAGE	Reserve Officer	\$1,298.48		\$1,298.48
CHAD GERRISH	Reserve Officer	\$1,269.00	\$598.00*	\$1,867.00
DANA THERIAULT	Reserve Officer	\$9,915.63	\$276.00*	\$10,191.63
TODD HODGDON	Reserve Officer	\$9,278.12	\$648.40*	\$9,926.52
ROBERT LANDRIGAN	Reserve Officer	\$17,863.23	\$1,926.55*	\$19,789.78
JEREMY BARON	Reserve Officer	\$15,169.25	\$1,038.63*	\$16,207.88
MARY KINNEY	ACO	\$10,440.00		\$10,440.00
MICHAEL DUNN	Road Foreman	\$64,552.41	\$7,695.20	\$72,247.61

<u>Name</u>	<u>Position</u>	<u>Regular</u>	<u>Overtime</u>	<u>Total Salary</u>
EVERETT SMITH	Public Works	\$47,978.00	\$5,249.15	\$53,227.15
ROBERT MOULTON	Public Works	\$19,415.69		\$19,415.69
JOHN STEVES	Public Works	\$47,952.01	\$5,430.35	\$53,382.36
ROBERT PLACE	Winter Public Works	\$6,375.90	\$24.30	\$6,400.20
JOHN PLACE	Winter Public Works	\$2,632.50		\$2,632.50
DARRYL MOORE	Winter Public Works	\$2,829.00		\$2,829.00
AVERY MOORE	Winter Public Works	\$413.10		\$413.10
KENNETH ALLEN	Winter Public Works	\$1,656.35		\$1,656.35
RICHARD ANDERSON	Transfer Station Super.	\$51,052.00	\$36.15	\$51,088.15
KATE PHINNEY	Recycling Attendant	\$21,544.79		\$21,544.79
BETH PARKER	Recycling Attendant	\$4,073.85		\$4,073.85
JESSICA BARNES	Recycling Attendant	\$3,163.45		\$3,163.45
KRISTIE MICHAUD	Parks and Recreation Dir.	\$48,609.25		\$48,609.25
DARCY FLAHERTY	Summer Recreation	\$817.00		\$817.00
KAYLYN BELL	Summer Recreation	\$2,266.75		\$2,266.75
BRIAN GOSSELIN	Fire Chief	\$9738.76		\$6,978.50
LARRY STRAFFIN	Dep. Fire Chief	\$10,376.20		\$10,376.20
MARK KELEWAE	Fire Captain	\$7,307.54		\$7,307.54
ROBERT ROBBINS	Fire Captain	\$3,582.63		\$3,582.63
RYAN SPRUSANSKY	Fire Lieutenant	\$4,213.98		\$4,213.98
JASON COFFIN	Fire Lieutentant	\$984.41		\$984.41
MICHAEL KELEWAE	Firefighter	\$62.29		\$62.29
MICHAEL MORRIS	Firefighter	\$1,053.22		\$1,053.22
JASON LANGELIER	Firefighter	\$867.09		\$867.09
CRAIG CURTIS	Firefighter	\$2,556.96		\$2,556.96
JEFFREY HOLSHOUSER	Firefighter	\$4,046.38		\$4,046.38
RYAN BABCOCK	Firefighter	\$2,282.53		\$2,282.53
JOSHUA GOSSELIN	Firefighter	\$748.90		\$748.90
DEREK FITZGERALD	Firefighter	\$761.03		\$761.03
JOHN CLARK	Firefighter	\$2,487.21		\$2,487.21
CONNER FECTEAU	Firefighter	\$183.10		\$183.10
TOBY BOWDEN	Firefighter	\$791.64		\$791.64
DANIEL DUGAL	Firefighter	\$2,147.41		\$2,147.41
JEFFREY FENDICK	Firefighter	\$568.80		\$568.80
JACOB PHIPPS	Firefighter	\$968.43		\$968.43
WILLIAM GERRY	Firefighter	\$608.95		\$608.95
ZACHARY PHIPPS	Firefighter	\$540.34		\$540.34
JOSEPH PERRON	Firefighter	\$256.16		\$256.16
ANNE WHITTEN	Planning Board	\$255.00		\$255.00
MATTHEW QUALLS	Planning Board	\$105.00		\$105.00
DAVID BALLARD	Planning Board	\$315.00		\$315.00
JON MORSE	Planning Board	\$240.00		\$240.00
GEOFFREY ALEVA	Planning Board	\$240.00		\$240.00
MARK CAHOON	Planning Board	\$210.00		\$210.00
SCOTT STRYNAR	Planning Board	\$255.00		\$255.00

TOTALS **\$1,484,003.06** **\$48,836.95** **\$1,532,840.01**

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

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



**FY 2021 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**



ASSESSORS NOTICE TO TAXPAYERS NORTH BERWICK, MAINE

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

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

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

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

Respectfully submitted,

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

Board of Assessors

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2022 - REAL ESTATE**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
184 HIGH ST. LLC	\$2,040.48	ARCHER, LOGAN	\$2,459.04
19 MAIN STREET, LLC	\$4,229.20	ARCHIBALD, THOMAS M	\$3,189.34
8 LIBERTY, LLC	\$3,687.47	ARCHIE, JAMIE E	\$3,190.43
A&F REALTY, LLC	\$2,486.29	ARDINI, TRUSTEE, KRISTEN R	\$2,564.77
ABBOTT, BARRY E	\$3,385.54	ARKO, ETHAN J	\$2,043.75
ABBOTT, BERNARD C	\$2,037.21	ARMSTRONG, SHEA J	\$2,584.39
ABBOTT, JOANNE I	\$2,612.73	ARNAUDIN, ROBERT A	\$1,284.02
ABBOTT, MARTHA	\$3,251.47	ARSENEAULT, JO ANN	\$1,681.87
ABBOTT, ROBERT B JR	\$2,948.45	AT & T MOBILITY	\$3,429.14
ABBOTT, TIMOTHY J	\$3,935.99	ATHANS, GREGORY G	\$4,871.21
AHAM, MAGALY EILEN	\$26.16	AUBIN, ROBERT	\$2,677.04
AHLQUIST, GREGORY L	\$2,217.06	AUSTIN, DEBRA L	\$2,925.56
AIREY, JOHN E. JR., & HOUSTON, A.	\$940.67	AUSTIN, JAMES P III	\$53.41
ALAIMO, LUCINDA	\$2,396.91	AUSTIN, JAMES P III	\$841.48
ALBERT, DONALD E	\$3,132.66	AUSTIN, JAMES P III	\$2,063.37
ALEVA, GEOFFREY R	\$2,952.81	AVERY, FREDERICK	\$4,918.08
ALEXANDRE, ROGER	\$3,748.51	BABCOCK, DAVID M	\$2,092.80
ALLAIN, DERIK DANIEL	\$2,280.28	BABCOCK, MARY A	\$1,893.33
ALLAIRE, AARON J	\$1,154.31	BACCON, JIMMIE L	\$3,939.26
ALLAIRE, ARTHUR	\$3,986.13	BAILEY, ROBERT W	\$2,599.65
ALLAIRE, CHRISTOPHER M	\$4,279.34	BAILLARGEON, ROBERT M	\$1,491.12
ALLAIRE, MICHAEL T	\$580.97	BAJDEK FAMILY LIVING TRUST	\$3,118.49
ALLAIRE, MICHAEL T	\$4,341.47	BAJDEK FAMILY LIVING TRUST	\$3,118.49
ALLARD, THOMAS J	\$2,533.16	BAKER, DANIEL & MELETA	\$4,333.84
ALLEN, ABNER J	\$2,344.59	BAKER, DIANA MARIE	\$4,943.15
ALLEN, GREGORY M	\$2,581.12	BAKER, SHAWN G	\$4,643.40
ALLEN, JEFFREY P	\$2,728.27	BALDWIN, CHRISTOPHER M	\$3,338.67
ALLEN, MICHAEL L	\$2,981.15	BALESTRA, EDWARD	\$3,815.00
ALLEN, SCOTT D	\$142.79	BALLARD, DAVID W	\$5,947.04
ALLEN, SCOTT D	\$3,126.12	BALLOU, EDMUND W SR	\$825.13
ALMQUIST, ANDREW J	\$3,982.86	BALLOU, EDMUND W SR	\$2,170.19
ALTON ROLLINSFORD, LLC	\$1,008.25	BANGERT, TYLER M	\$1,587.04
ALWIN, JACQUELINE R	\$2,451.41	BARKER, MICHAEL J	\$2,868.88
ALZONI, PAMELA & STANFIELD, J	\$885.08	BARKSDALE, EVAN	\$1,661.16
AMACIO, MATTHEW X	\$1,637.18	BARNES, JAMES M	\$5,525.21
AMATO, PHILLIP S JR	\$1,027.87	BARNES, MICHAEL L	\$2,428.52
AMELL, DEBORAH A	\$1,661.16	BARNETT, JOHN R	\$2,862.34
AMIDON, ROBERT M	\$179.85	BARNUM, STEVEN & MARY,	\$3,151.19
AMIDON, ROBERT M	\$1,157.58	BARON, JEREMY	\$5,469.62
AMIDON, ROBERT M	\$4,975.85	BARON, JERRY A	\$3,346.30
AMIDON, ROBERT M	\$4,975.85	BARONE, STEVE	\$3,663.49
ANDERSON, CYNTHIA M.	\$4,813.44	BARONOWSKI, JOHN A	\$3,154.46
ANDERSON, DONALD L., TRUSTEE	\$2,624.72	BARR, TIMOTHY J	\$2,721.73
ANDERSON, DONALD L., TRUSTEE	\$4,824.34	BARRON, ROSALYN, TRUSTEE	\$163.50
ANDERSON, JAMES F	\$2,608.37	BARROWS, DANNY C	\$2,574.58
ANDERSON, JAMES F	\$2,976.79	BARRY, ERIC P	\$345.53
ANDERSON, JEFFREY R	\$2,363.12	BARRY, ERIC P	\$2,645.43
ANDERSON, JUDITH J. TRUSTEE	\$430.55	BARTLETT, DANIEL F	\$2,235.59
ANDERSON, MARK J	\$4,051.53	BARTLETT, DEBRA A	\$852.38
ANDERSON, MARY BRAY	\$3,924.00	BARTLETT, SARAH E	\$102.46
ANDERSON, MIRANDA LEIGH	\$1,327.62	BARTO, SHIRLEY M	\$2,064.46
ANDREWS, FLORENCE E	\$2,578.94	BATSON, ROLAND R	\$231.08
ANGERS, JAMES M.	\$3,879.31	BATTIS, JOHN S	\$2,632.35
ANTHONY, DEBORAH	\$3,220.95	BAXTER, CHARLES THOMAS	\$2,256.30
ANTONIO, DAVID	\$1,252.41	BAXTER, CHRISTOPHER	\$1,704.76
ARCHAMBAULT, JOHN P	\$3,989.40	BEAL, KELLY	\$2,319.52

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BEALS, AUDREY S	\$3,751.78	BODWELL, LESLIE R	\$3,762.68
BEAMIS, ROBERT P	\$3,651.50	BOHRER, CHARLES	\$2,354.40
BEAMIS, SEAN C	\$5,896.90	BOISVERT, DONALD R	\$852.38
BEANE, WILLIAM A	\$3,474.92	BOIVIN, TRUSTEES, LEO & TRICIA	\$4,049.35
BEATTIE, BEVERLY ABBOTT	\$1,497.66	BOLDUC, DALE J	\$2,747.89
BEAUDET, MARCEL A	\$2,108.06	BOLDUC, HEIDI	\$2,558.23
BEAUDET, SCOTT M	\$3,699.46	BOLZ, STEPHEN D	\$3,386.63
BEAUDOIN, NORMAN L	\$3,373.55	BONENFANT, JODY P	\$2,151.66
BEAUPRE, MICHAEL A	\$2,396.91	BOOZ, LARRY L	\$2,038.30
BEAUPRE, MICHAEL A	\$2,396.91	BORENSTEIN, DONALD F	\$312.83
BEAUPRE, RHONDA AND DON	\$5,029.26	BORENSTEIN, DONALD F	\$474.15
BEAUREGARD, RAYMON W	\$2,736.99	BOSSIE, TAYLOR R	\$1,684.05
BEGIN, NELSON	\$3,944.71	BOSTON, ALVIN M	\$5,327.92
BELANGER, DAWN MARIE	\$3,243.84	BOSTON, EDWARD	\$1,836.65
BELANGER, THOMAS A	\$2,636.71	BOSTON, JEAN A	\$334.63
BELL, MARY MARGARET	\$2,438.33	BOSTON, JEAN A	\$2,085.17
BELL, REIKO P	\$1,900.96	BOSTON, JOEL JAY	\$2,586.57
BELL, ROBERT E JR	\$2,153.84	BOSTON, JOSHUA	\$3,624.25
BELLEAU WAYNE M & DEBRA L.	\$2,526.62	BOSTON, KAREN	\$2,577.85
BELMAIN, RICHARD R	\$3,370.28	BOSTON, KATHLEEN C. & ROBERT	\$2,198.53
BENCHERIF, RAY M	\$2,451.41	BOSTON, KENNETH L SR	\$709.59
BENEDICT, JAMES	\$386.95	BOSTON, MICHELE N	\$1,378.85
BENEDICT, JAMES R	\$2,198.53	BOSTON, PAUL V	\$2,745.71
BENNETT, ALFRED R	\$2,897.22	BOSTON, PRISCILLA	\$1,779.97
BENNETT, AMBERIE ALICIA	\$1,617.56	BOSTON, RANDOLPH H	\$2,267.20
BENTLEY, DICK E	\$2,852.53	BOSTON, TANNER E	\$3,254.74
BENTLEY, SANDRA E	\$2,830.73	BOSTON, WALTER H	\$1,294.92
BENTLEY, TRAVIS	\$2,340.23	BOSTON, WALTER H	\$3,145.74
BERARD, JAMES P	\$2,666.14	BOUCHARD, DONNA L	\$1,504.20
BERESHNY, DEBRA A	\$5,216.74	BOUCHARD, NICHOLAS J	\$1,734.19
BERESHNY, DENNIS	\$571.16	BOUCHER, ARIANA	\$3,768.13
BERGERON, HEIDI M.T.	\$4,405.78	BOUCHER, STEPHEN D	\$2,758.79
BERKLEY PROPERTIES INC	\$1,256.77	BOUCHER, T JUDE	\$3,872.77
BERNIER, ROBERT D	\$3,381.18	BOULIER, ELISSA M	\$1,772.34
BEROUNSKY, MICHAEL H. JR. & B	\$2,120.05	BOURASSA, STEPHEN B	\$2,055.74
BEROUNSKY, WAYNE L	\$2,686.85	BOURBON, ANTHONY A	\$2,578.94
BERRY, RALPH H	\$2,944.09	BOURBON, CASEY P	\$2,177.82
BERRY, RALPH H	\$2,944.09	BOURGELAS, RICHARD T	\$5,785.72
BEST, BONNIE A	\$292.12	BOURQUE, SHAYNA	\$2,474.30
BEST, BONNIE A	\$3,941.44	BOWDEN, TOBY P	\$2,232.32
BETTS, MARK R	\$3,789.93	BOWEN, JAMIE A	\$2,890.68
BIDODEAU, JONATHAN	\$2,631.26	BRACKETT, AMELIA J	\$3,123.94
BIGOS, DONALD E	\$4,244.46	BRACKETT, COLLEEN	\$61.04
BILANCIERI, JOSEPH PETER	\$2,230.14	BRACKETT, KAILEE	\$3,499.99
BILLING, JAMES M	\$4,719.70	BRADBURN, KELLY	\$2,124.41
BILLINGS, LAURIE J	\$2,369.66	BRADLEY, DOUGLAS	\$3,085.79
BILODEAU, JONATHAN P	\$1,202.27	BRAGDON, RALPH E	\$1,107.44
BILODEAU, JONATHAN P	\$2,306.44	BRAGDON, RICHARD M	\$1,888.97
BIRCH, WENDELL C	\$865.46	BRALY, RICHARD W	\$3,910.92
BIRCH, WENDELL C	\$2,395.82	BRASSEUR, BERNARD P	\$3,081.43
BIRMINGHAM, BERNARD M JR	\$2,556.05	BRAUNING, DAVID W	\$3,662.40
BLAIS, COREY M	\$2,961.53	BRAY, JOHN A	\$2,388.19
BLAIS, DOUGLAS G	\$1,722.20	BRELIS, NATHAN A	\$2,604.01
BLAISDELL, BETTY J	\$2,327.15	BREZAK, PAMELA L	\$1,776.70
BLAISDELL, TERRANCE E	\$2,777.32	BREZAK, TIMOTHY JAY	\$2,405.63
BLANCHARD, LISA E, TRUSTEE	\$1,994.70	BRICK HOUSE LLC	\$5,435.83
BLATCHFORD, LYND T	\$3,326.68	BRIDGE, DONALD H	\$2,016.50
BLIER, ALBERT C	\$2,117.87	BRIDGE, WAYNE	\$879.63
BODWELL, DALE H	\$3,583.92	BRIDGEO, ERIN LEE	\$1,967.45
BODWELL, JESSICA L	\$1,843.19	BRIDGES, PATRICK D	\$2,151.66

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
BRIERLEY, BRET	\$2,822.01	BYRON, JAMES A. & JOAN P.	\$887.26
BRIERLEY, BRET	\$2,822.01	CACOLIDIS, JOY	\$2,221.42
BRIERLEY, JUSTUS	\$3,133.75	CAHOON, MARK H	\$1,832.29
BRIGGS, JOSEPH J	\$2,619.27	CAHOON, MARK H	\$2,165.83
BRIGGS, KERRY D	\$4,084.23	CAHOON, RAYMOND S	\$2,074.27
BRINK, SHERYLL L.	\$1,871.53	CALER, ALAN W	\$4,125.65
BRITT, RUSSELL A	\$941.76	CALLAGHAN, JANICE L	\$3,065.08
BRITTANY D. SAPIENZA, TRUSTEE	\$3,888.03	CAMERON, BARBARA A	\$1,100.90
BROADHURST, THOMAS J	\$2,184.36	CAMERON, BARBARA A	\$3,320.14
BROCK, ELIZABETH H	\$3,893.48	CAMIRE, CHARLES R	\$3,153.37
BRONDER CONSTRUCTION, LLC	\$712.86	CAMIRE, DAVID	\$759.73
BRONDER, PETER J	\$4,017.74	CAMPBELL, CAROL ANN	\$927.59
BRONDER, RICHARD J JR	\$6,088.74	CAMPBELL, CAROL ANN	\$1,800.68
BRONDER, RICHARD J., JR	\$717.22	CAMPBELL, KYLE JOSEPH	\$2,178.91
BRONSON, DENNIS J	\$1,953.28	CAMPBELL, SARAH B	\$4,993.29
BROOKER, JEFFREY S	\$2,485.20	CANFIELD, SIDNEY J	\$2,624.72
BROOKER, MICHAEL L	\$1,734.19	CARAMIHALIS, ANDREW	\$3,854.24
BROOKS, CASEY J	\$2,287.91	CARDIN, LORRAINE C	\$2,265.02
BROOKS, JOHN M	\$2,303.17	CARDINAL WAY APARTMENTS	\$1,338.52
BROOKS, MACKENZIE E	\$4,016.65	CARL TABOR & JOYCE TABOR	\$2,885.23
BROOKS, TERESA T	\$597.32	CARLSON, GLENN A	\$2,486.29
BROTHER, NOAH	\$3,708.18	CARLSSON, ANN-DEBORAH	\$2,488.47
BROW, DENNIS J	\$3,616.62	CARON, MICHAEL A	\$1,909.68
BROWN, AUDREY C	\$1,330.89	CARPENTER, LOIS A	\$1,955.46
BROWN, BENJAMIN M	\$2,360.94	CARPENTER, MICHAEL	\$1,754.90
BROWN, DERRICK	\$2,195.26	CARR, RONNIE G	\$924.32
BROWN, FREDERICK W	\$1,714.57	CARR, SHAUN	\$2,706.47
BROWN, JASON C	\$4,196.50	CARTER, CHUCK	\$3,202.42
BROWN, LINDA M	\$2,625.81	CARTER, KIMBERLY A	\$613.67
BROWN, MICHELLE J	\$2,508.09	CASAVANT, NICHOLAS	\$3,065.08
BROWN, NATHAN	\$635.47	CASE, JESSICA	\$2,093.89
BROWN, STEVEN E	\$71.94	CASE, STEPHEN SCOTT, ESTATE	\$1,214.26
BROWN, STEVEN E	\$104.64	CASON, DANIEL G	\$3,997.03
BROWN, STEVEN E	\$134.07	CASS, JEREMY R	\$2,430.70
BRUCE, SHANE R	\$3,532.69	CASSELLA, GERALD	\$1,450.79
BRUNELLE, RICHARD J JR	\$1,782.15	CASTONGUAY, DAVID T	\$3,588.28
BRUNSON, LAURA E	\$3,315.78	CATALDI, SCOTT	\$1,035.50
BRYANT, DONNA L	\$2,681.40	CENTRAL MAINE POWER CO	\$849.11
BRYANT, JAMES R	\$1,787.60	CENTRAL MAINE POWER CO	\$868.73
BUCCIERI, SHANNON E	\$2,526.62	CENTRAL MAINE POWER CO	\$947.21
BUCK, JOLENE L	\$2,308.62	CENTRAL MAINE POWER CO	\$947.21
BUCKLEY, IVONA	\$2,299.90	CENTRAL MAINE POWER CO	\$961.38
BUDNIK, ALICJA C	\$2,466.67	CENTRAL MAINE POWER CO	\$977.73
BUFFINTON, REBECCA J	\$2,843.81	CENTRAL MAINE POWER CO	\$1,009.34
BULLARD, STEVEN H	\$2,968.07	CENTRAL MAINE POWER CO	\$1,030.05
BURBANK, DAVID D	\$3,020.39	CENTRAL MAINE POWER CO	\$1,060.57
BURBANK, LORETTA H	\$1,790.87	CENTRAL MAINE POWER CO	\$1,160.85
BURBANK, MARIE E	\$2,333.69	CENTRAL MAINE POWER CO	\$1,213.17
BURBANK, RICHARD E	\$2,448.14	CENTRAL MAINE POWER CO	\$1,252.41
BURGESS, JENNIFER A	\$3,925.09	CENTRAL MAINE POWER CO	\$1,278.57
BURKS, MICHAEL J	\$1,491.12	CENTRAL MAINE POWER CO	\$1,590.31
BURNETT, TRACY A	\$2,974.61	CENTRAL MAINE POWER CO	\$183,571.26
BURNHAM, RANDALL WYMAN	\$2,334.78	CERICOLA, GUY L	\$2,153.84
BURROWS, CODY J	\$1,948.92	CESARIO, SARAH	\$2,502.64
BUTCHER, DONNA E	\$4,799.27	CFI PROPCO 2, LLC	\$6,155.23
BUTLAND, JEFFREY K	\$1,712.39	CHABOT, RAYMOND P	\$1,839.92
BUTLAND, JEFFREY, PR K	\$83.93	CHACE, ASHLEY MARIE	\$3,388.81
BUZZELL, DENNIS	\$2,257.39	CHADBOURNE, EBEN J	\$3,210.05
BYDG, FAITH	\$3,079.25	CHADBOURNE, JOSIE L	\$2,171.28
BYRNE III, CHARLES J	\$3,641.69	CHADBOURNE, MATTHEW R	\$3,279.81

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CHADBOURNE, MATTHEW R	\$3,279.81	COLE, JEFFREY P	\$4,175.79
CHAMPLIN, SUSAN E	\$5,763.92	COLE, JEFFREY & MICHELLE	\$852.38
CHAN, WENDY	\$4,624.87	COLE, TERESA L	\$1,577.23
CHANDLER, KYLE	\$1,068.20	COLE, WALKER B	\$2,673.77
CHANDLER, KYLE	\$3,273.27	COLEMAN, GAIL	\$2,696.66
CHANDLER, KYLE O	\$1,244.78	COLEMAN, PATRICK S	\$3,266.73
CHANDLER, WILLIAM M	\$3,130.48	COLLETTE, GRACE E	\$3,748.51
CHAPIN, MARJORIE R	\$3,334.31	COLLINS, BRIAN R	\$2,191.99
CHAPPELL, JANET L	\$81.75	COLLINS, JR., MICHAEL L.	\$712.86
CHAPPELL, JANET L	\$2,491.74	COLLINS, KIERAN F	\$2,318.43
CHARLESTON, NICHOLAS	\$1,445.34	COLLINS, MICHAEL L	\$3,503.26
CHEEVER, ANDREW D	\$4,161.62	COLUCCI, MARIO R JR	\$3,256.92
CHEEVER, ANDREW D	\$4,161.62	CONGREGATIONAL CHURCH	\$2,454.68
CHENEY, ERIC	\$2,719.55	CONLEY, MARK W	\$2,011.05
CHENEY, GLENDON L	\$1,972.90	CONNELLY, BENJAMIN W	\$2,502.64
CHICOINE, GREGG	\$2,082.99	CONNELLY, IRVING D	\$3,716.90
CHILICKI, MARK E	\$3,713.63	CONNELLY, STEVEN G	\$163.50
CHURCHILL, DONALD	\$1,293.83	CONNOLLY, FRANCIS A	\$1,145.59
CHURCHILL, DREW	\$2,990.96	CONNOLLY, FRANCIS A	\$2,662.87
CIDER MILL POND TRUST	\$1,830.11	CONOVER, MARY LOU PER. REP.	\$1,385.39
CINCOTTA, MEGHAN A	\$3,191.52	CONWAY, PATRICIA	\$1,564.15
CIPOLLA, FABIO S	\$5,457.63	COOK, NANCY E	\$2,630.17
CK STORAGE, LLC	\$755.37	COOK, PETER	\$83.93
CLAFLIN, BRUCE B	\$2,734.81	COOK, PETER W	\$1,316.72
CLARK, EDWARD J JR	\$2,263.93	COOK, VICTORIA	\$2,778.41
CLARK, ELIZABETH P	\$2,553.87	COOKE, EMILY	\$2,905.94
CLARK, FREDERICK M	\$949.39	COOLEY, LESTER W	\$1,698.22
CLARK, FREDERICK M	\$3,073.80	COOMBS, DAVID W	\$1,783.24
CLARK, HAROLD R	\$3,029.11	CORBIN, FREDERICK J	\$3,169.72
CLARK, MATTHEW E	\$27.25	CORCORAN, DONNA R	\$3,409.52
CLARK, MATTHEW E	\$37.06	CORCORAN, LISA P.,	\$2,732.63
CLARK, MATTHEW E	\$185.30	CORDIER, RICHARD J JR	\$3,175.17
CLARK, STEPHEN M	\$2,540.79	CORNING, SETH J	\$2,996.41
CLAUDIA GAYE HIPPS MARRA	\$2,089.53	CORRAO, TREVOR	\$3,729.98
CLAUSON, STEPHEN A	\$3,739.79	CORRAO, TREVOR	\$3,901.11
CLAVET, RANDY R	\$3,942.53	CORRIVEAU, MICHAEL R	\$2,572.40
CLEMENT, DALE	\$978.82	COSTA, AMBER G	\$2,685.76
CLEMENT, DALE	\$2,521.17	COTE, BLAIN A	\$3,204.60
CLEMENT, DWAYNE R	\$2,795.85	COTE, THOMAS P	\$4,656.48
CLEMENT, ROBERT	\$2,181.09	COTTY, JESSE J III	\$1,533.63
CLEMENT, ROBERT T TRUSTEE	\$809.87	COTTY, JESSE T III	\$3,833.53
CLEMENT, SHERI L	\$4,228.11	COULOMBE, MARK C	\$2,362.03
CLIFFORD, JOHN A	\$1,228.43	COUNTRY ESTATES, LLC	\$98.10
CLOCK, DALE	\$1,516.19	COUNTRY ESTATES, LLC	\$123.17
CLOCK, DALE A	\$40.33	COUNTRY ESTATES, LLC	\$13,080.00
CLOCK, DALE A	\$1,105.26	COURNOYER, ERIC M	\$5.45
CLOUGH, BRIAN B	\$2,334.78	COURT, CRAIG	\$1,359.23
CLOUGH, NORMAN D	\$1,056.21	COURT, CRAIG	\$1,518.37
CLOUGH, NORMAN D	\$3,935.99	COURTEAU, KRISTEN W.	\$670.35
CLOUGH, ROBERT D	\$2,637.80	COURTEAU, KRISTEN W.	\$3,695.10
CLOUGH, STANLEY	\$1,847.55	COURTEAU, KRISTEN W.	\$3,695.10
CLUFF, THOMAS R	\$2,861.25	COUTURE, GARY	\$4,078.78
COFFEREN, RAY	\$936.31	COUTURE, WAYNE B	\$2,776.23
COFFEY, ALEXANDER	\$632.20	COWAN WENDY P.	\$3,786.66
COFFEY, CHESTER W	\$3,932.72	CR OF HOLLYWOOD, LLC	\$3,078.16
COFFIN, KATE G	\$2,376.20	CRACKNELL, RICHARD D	\$1,589.22
COFFIN, LOUISE J	\$2,874.33	CRAGIN, PATRICK J	\$19.62
COLE, BRIAN A	\$441.45	CRAGIN, PATRICK J JR	\$21.80
COLE, BRIAN A	\$3,007.31	CRAGIN, PATRICK J JR	\$22.89
COLE, DONALD E	\$3,200.24	CRAGIN, PATRICK J JR	\$25.07

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
CRAIG, ALAN B. & MARY LEE	\$2,133.13	DELASANDRO, VERA M	\$916.69
CRETEAU, ROBERT F	\$3,796.47	DELLEDONNE, THOMAS A JR	\$2,801.30
CRISPIN, RICHARD W	\$3,824.81	DELOREY, BECKY G	\$1,895.51
CROCKER, HELEN	\$2,818.74	DELOREY, SHAWN P	\$4,536.58
CROSS, PERCY A	\$3,506.53	DELPHI HOLDING IX, LLC	\$10,443.29
CROSS, PERCY A	\$3,506.53	DEMERS, MARK S	\$3,947.98
CROSS, STEPHEN N	\$1,773.43	DEMERS, TYLER	\$3,422.60
CROTEAU, LEON E	\$3,143.56	DENNETT, JOHN S. & NANCY	\$3,232.94
CROVETTI, CHAD N	\$2,449.23	DENONCOUR, WILLIAM SCOTT	\$3,080.34
CROWLEY, PAUL	\$226.72	DEPERRIO, JASON A	\$450.17
CUCINOTTA, CHRISTOPHER	\$2,754.43	DERBY, PETER D	\$2,892.86
CUIPA, EDWARD S	\$4,233.56	DEROCHEMONT, KENNETH A	\$3,226.40
CULVER, JAMES F	\$3,024.75	DEROSA, NICHOLAS A	\$3,158.82
CUMBERLAND FARMS, INC.	\$404.39	DERRICO, THOMAS	\$80.66
CUMMINGS, PAUL	\$4,584.54	DERRICO, THOMAS A	\$51.23
CUNNINGHAM, CHRISTOPHER A	\$3,526.15	DERRICO, THOMAS A	\$4,526.77
CUNNINGHAM, MARIAN C	\$747.74	D'ERRICO, VINCENT	\$4,872.30
CUNNINGHAM, MARIAN C	\$2,988.78	DERRO, DAVID J JR	\$1,431.17
CUNNINGHAM, WALTER D	\$5,299.58	DESILVIA, JOHN A	\$1,595.76
CURRIER, HAZEN	\$1,850.82	DESMARAIS, ROBERT	\$5,573.17
CURTIS SAND & GRAVEL LLC	\$429.46	DESMOND, CHARLES W	\$4,218.30
CURTIS SAND & GRAVEL LLC	\$1,022.42	DESROCHERS, ROBERT	\$3,641.69
CURTIS, CRAIG	\$2,213.79	DESROCHERS, ROBERT W JR	\$2,857.98
CURTIS, ETHAN	\$2,400.18	DESROSIERS, SHAWN W	\$3,114.13
CUTLER, JASON D	\$2,491.74	DEUX BOXEUR LLC	\$8,638.25
CUTTER, DAVID B	\$850.20	DEUX BOXEUR LLC	\$8,638.25
CUTTER, DAVID B	\$2,875.42	DEVEREAUX, JOHN III	\$4,572.55
CYR, CARROLL J	\$2,959.35	DEWEY, JOHN W	\$2,432.88
CYR, GENE R	\$2,498.28	DEWHURST, JANINE K	\$3,341.94
DAGLE, MAUREEN	\$958.11	DEWITT, DANIEL F III	\$1,779.97
DAIGLE, JOHN E	\$2,529.89	DG STRATEGIC II, LLC	\$9,206.14
DAIGLE, LEONARD	\$494.86	DHRR, LLC	\$1,914.04
DAIGLE, LEONARD R	\$4,288.06	DIAMOND, LINDA J	\$1,011.52
DAIGNEAULT, SUSAN R.	\$2,527.71	DIBENEDETTO, JOHN W	\$2,230.14
DAMON, SCOTT ALLEN JR	\$3,344.12	DIBONA, DONALD JR	\$2,711.92
DAMREN, RICHARD E	\$4,448.29	DICKERSON, BRIAN	\$3,128.30
DANFORTH, PAUL P	\$4,903.91	DICKINSON, MICHAEL	\$1,024.60
DARBY, DOUGLAS W	\$3,375.73	DIGAETANO, NICHOLAS JORDAN	\$785.89
DARIN, THOMAS	\$2,924.47	DIMARIO, RICHARD	\$2,988.78
DASILVA REALITY, LLC	\$119.90	DIONNE, CRAIG B	\$2,332.60
DASILVA REALITY, LLC	\$201.65	DIONNE, LEO N	\$35.97
DASILVA REALITY, LLC	\$1,502.02	DIONNE, PETER	\$1,890.06
DAUGHERTY, NICOLE	\$2,654.15	DIPIETRO, DEBRA	\$3,837.89
DAVIES, BRIAN L	\$1,339.61	DIPIETRO, DOMENIQUE S	\$3,168.63
DAVIES, STEPHEN P	\$4,318.58	DIXON, SCOTT M	\$3,333.22
DAVIS, DONALD	\$3,017.12	DJ REALTY, LLC	\$3,225.31
DAVIS, EVERETT M., SR. TRUSTEE	\$39.24	DOHERTY, DEBORAH & MICHAEL	\$3,591.55
DAVIS, LAWRENCE L	\$2,771.87	DOIRON, DEBRA	\$1,777.79
DAVIS, PAMELA T	\$2,238.86	DOIRON, ROBERT A	\$2,450.32
DAWSON, RANDALL V	\$2,029.58	DOLAN, JACQUELYN T	\$3,227.49
DAWSON, STEPHEN R	\$2,187.63	DOLBEC, MAURICE G	\$603.86
DAY, AUSTIN	\$276.86	DOLBEC, MAURICE G	\$4,256.45
DAY, JASON A	\$2,134.22	DOLBEC, MAURICE G	\$4,256.45
DAY, JASON A	\$2,927.74	DOLIBER, DANA E	\$69.76
DC INVESTMENT PROPERTIES, LLC	\$2,586.57	DONAHUE, HEATHER A	\$3,554.49
DEARBORN, SUSAN B	\$2,949.54	DONNELL, TIMOTHY G	\$1,930.39
DECATO, DONNA L	\$2,293.36	DONOVAN, CHRISTOPHER J	\$4,402.51
DEGENNARO, ALICE	\$5,078.31	DONOVAN, JAMES G	\$2,883.05
DELANEY, WILLIAM C	\$2,317.34	DORE, JACOB R	\$3,641.69
DELANO, BETH A	\$2,004.51	DOSTIE, TERI-SUE	\$1,846.46

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
DOTTER, DALLAS G	\$2,479.75	EASTEP, JANE P	\$2,291.18
DOUCETTE, ALAN	\$1,339.61	EASTMAN, PENNY E	\$3,954.52
DOUCETTE, ALAN N	\$3,601.36	EASTMAN, SHAWN	\$5,436.92
DOUCETTE, ANDREW A	\$2,432.88	EATON, GARY P	\$3,877.13
DOUCETTE, DANIEL R	\$3,263.46	EBBSON, SYLVIA	\$3,837.89
DOUCETTE, TRAVIS ROBERT	\$1,531.45	EDWARDS, DAVID R	\$3,748.51
DOUGHERTY, SEAN P	\$58.86	EDWARDS, SCOTT G	\$2,767.51
DOUGHERTY, SEAN P	\$3,529.42	EGNEW, HENRY WALTER	\$6,114.90
DOUGLASS, DUANE G	\$1,811.58	ELDREDGE, SPENCER D	\$1,708.03
DOUGLASS, WALTER R JR	\$3,038.92	ELDRIDGE, ROBERT M	\$2,019.77
DOWLING, JUSTIN E	\$7,568.96	ELDRIDGE, SALLY J	\$2,198.53
DOWLING, NORMA E	\$2,899.40	ELLIA, ROSE V	\$2,278.10
DOWLING, REGINA G., TRUSTEE	\$3,586.10	ELM ST REALTY, LLC	\$19,309.35
DOWNING, CLAIRE	\$2,354.40	ELMORE, DAVID J	\$2,739.17
DREW, DAWN I	\$1,641.54	EMERY, CHERYL A	\$2,096.07
DUBANIEWCZ, ALANA M	\$4,070.06	EMERY, DONALD R	\$2,218.15
DUBAY, DEBRA A., TRUSTEE	\$3,449.85	EMERY, EMILY A	\$1,115.07
DUBAY, JOSEPH R	\$2,028.49	EMERY, GEORGE R	\$1,142.32
DUBAY, REBECCA S	\$1,457.33	EMERY, GEORGE R	\$2,580.03
DUBE, ELAINE	\$2,318.43	EMERY, GREG	\$3,454.21
DUBE, ROBERT M	\$3,083.61	EMERY, JOHN	\$795.70
DUBOIS, GARRETT D	\$4,572.55	EMERY, RACHEL	\$2,556.05
DUBOIS, JEFFREY L	\$167.86	EMERY, ROGER L III	\$104.64
DUBOIS, JEFFREY L	\$4,881.02	EMMONS, SCOTT T	\$4,718.61
DUBOIS, KANDICE M	\$2,880.87	ENGELSMAN, SANDRA M	\$2,406.72
DUCKWORTH, DEREK R	\$2,324.97	ENGLAND, MARTIN A	\$2,196.35
DUCKWORTH, MARK C	\$3,723.44	EPSTEIN, JEFFREY A	\$5,105.56
DUGAL JR., DANIEL	\$3,619.89	ERLICH, MARK	\$7,177.65
DUMAIS, SUSAN R	\$2,085.17	ESPOSITO, BRUCE ADAM	\$4,476.63
DUMAS, MICHAEL G	\$2,054.65	ESTES, JANICE	\$838.21
DUMONT, GREGORY M	\$4,708.80	ESTES, SANDRA L	\$3,417.15
DUMONT, KATHRYN ANN	\$4,569.28	EVANS, AUSTIN C	\$2,709.74
DUMONT, KEVIN T	\$4,314.22	EVANS, WILLIAM & JEAN	\$1,985.98
DUMONT, STEPHEN P	\$4,990.02	EVERETT, RITA	\$2,020.86
DUMONT, TRACY STAR	\$3,425.87	EVES, MARK W	\$2,815.47
DUNNE, SABRINA K	\$3,932.72	EWING, BRIAN	\$3,557.76
DUPUIS, JOSEPH R	\$86.11	EXEL, MARK	\$380.41
DUPUIS, JOSEPH R	\$1,438.80	EXEL, MARK	\$2,805.66
DUPUIS, JOSEPH R	\$4,088.59	F & P ME PROPERTY, LLC	\$5,246.17
DUPUIS, JUSTIN	\$1,115.07	FAGONE, MICHAEL J	\$2,300.99
DUPUIS, ROBERT L	\$3,902.20	FAIELLA, JAMES M	\$5,452.18
DURAND, RENE P	\$2,274.83	FAIRFIELD, BENJAMIN RC	\$1,463.87
DURGIN, DANIELLE	\$2,720.64	FAIRPOINT/NORTHERN NE	\$2,342.41
DURGIN, ROBERT T	\$204.92	FALKENBURG, REBECCA D	\$3,411.70
DUROCHER, LAWRENCE R	\$2,806.75	FALL, DAVID W	\$163.50
DUROCHER, RONALD C	\$2,580.03	FALLO, SUSAN	\$633.29
DUTCH, ERIK W	\$4,340.38	FALLON, SARA D	\$2,227.96
DUTCH, KENNETH H	\$700.87	FARAH, BARBARA	\$2,995.32
DUTCH, KENNETH H	\$2,206.16	FARNSWORTH, MARK & MARILYN	\$1,888.97
DUTCH, KENNETH H	\$3,737.61	FARREN, BYRAN R	\$3,446.58
DUTCH, LINDA	\$3,452.03	FAT & HAPPY, INC.	\$6,559.62
DUTIL, PATRICIA - LIFE ESTATE	\$1,140.14	FECTEAU, LORI J	\$2,260.66
DWYER, JULIA	\$3,104.32	FECTEAU, RICHARD P.	\$4,568.19
DYER, AMANDA	\$1,097.63	FEENEY, GEORGE M JR	\$913.42
DYER, LEE W	\$2,630.17	FEENEY, SARAH	\$1,430.08
DYER, LORETTA ANN	\$1,191.37	FENCIK, RHONDA	\$3,498.90
DZIENGELESKI, ALAN M	\$3,276.54	FENDERSON, AARON S	\$4,108.21
EAMES, STEVEN	\$2,479.75	FENDERSON, JAMIE C	\$1,428.99
EARLE, GARY H	\$793.52	FENDERSON, JAMIE C	\$3,971.96
EASLEY, LINDA G	\$2,351.13	FENDERSON, JEREMY D	\$742.29

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
FENDICK, JEFFREY	\$4,246.64	FROST, HERBERT J JR	\$2,380.56
FERNALD, BRIAN	\$849.11	FRYE, DAVID A	\$1,316.72
FERNALD, LINDA S. REV TRUST	\$6,271.86	FULCHER, MELANIE F	\$2,425.25
FERNALD, TIMOTHY W	\$1,444.25	FULLER, MICHAEL P	\$2,855.80
FERNANDO, MICHAEL F	\$4,130.01	GAECKLE, JEFFREY	\$3,386.63
FERNEE, BRIAN & JULIE	\$3,522.88	GAGNE, ADAM P	\$3,393.17
FERRANTO, JOSHUA	\$2,832.91	GAGNE, MATTHEW D	\$3,067.26
FERRANTO, JOSHUA	\$2,832.91	GAGNE, PATRICK	\$3,139.20
FERRARO, JOHN V	\$2,914.66	GAGNE, PATRICK R	\$963.56
FERRY, ERIC J	\$596.23	GAGNE, PETER	\$3,410.61
FIEL, ANDREW	\$2,469.94	GAGNON, TYLER MICHAEL	\$4,049.35
FIEL, SHILO A	\$1,553.25	GAJDOS, ROBERT	\$3,054.18
FIFIELD, CHARLES R	\$2,213.79	GALE, MARCUS P	\$1,787.60
FILIPPONE, JUDE B	\$394.58	GALEMMO, CHARLES A	\$2,227.96
FILIPPONNE PROPERTIES, LLC	\$1,767.98	GALEUCIA, QUINTEN	\$4,767.66
FILIPPONNE PROPERTIES, LLC	\$2,517.90	GALLAGHER, JEAN	\$2,082.99
FILIPPONNE, JUDE B	\$4,305.50	GALLAGHER, MARTHA	\$2,669.41
FINDLAN, GREG	\$3,438.95	GAMBLE, PETER	\$2,702.11
FINN, JAMES L	\$1,733.10	GARAFOLO, JOHN F	\$5,538.29
FISETTE, KARYN D	\$1,558.70	GARAFOLO-PLACHOWICZ, GINA	\$4,019.92
FISETTE, KARYN D	\$4,871.21	GARCIA, MANUEL	\$2,267.20
FISH, ALLYSON	\$2,338.05	GARDENT, PHILIP J	\$2,670.50
FISHER, JEFFERY A	\$1,400.65	GARNEAU, ELAINE R	\$2,395.82
FITTING, KIM L	\$2,720.64	GARVIN, STEVEN	\$2,226.87
FITZGERALD, THERESA M	\$367.33	GASPAR, CHARLES E	\$2,181.09
FIVE CORNER HOLDINGS, LLC	\$3,004.04	GATCOMB, JEREMY, TRUSTEE	\$3,044.37
FLANIGAN, PATRICK J	\$2,478.66	GAUDETTE, ALICE C	\$19.62
FLEIG, WILLIAM H	\$3,422.60	GAUDETTE, ALICE C	\$19.62
FLETCHER, JOYCE K. 1996 TRUST	\$355.34	GAUDETTE, ALICE C	\$19.62
FLIPME, LLC	\$3,169.72	GAUDETTE, ALICE C	\$19.62
FOLEY, GAIL	\$756.46	GAUDETTE, ALICE C	\$21.80
FOLEY, JENNIFER A	\$2,462.31	GAUDETTE, ALICE C	\$23.98
FOLSOM, ELAINE H. LIFE ESTATE	\$3,434.59	GAUDETTE, ALICE C	\$23.98
FOLSOM, JOHN H II	\$241.98	GAUDETTE, ALICE C	\$519.93
FOLSOM, JOHN H III	\$5,146.98	GAUDETTE, ALICE C	\$526.47
FOLSOM, TRUSTEE, ELAINE H	\$2,418.71	GAUDETTE, ALICE C	\$526.47
FORBES, BRANDEN	\$2,162.56	GAUDETTE, MICHAEL S	\$2,844.90
FORBES, CHRISTOPHER H	\$986.45	GAUTHIER, ERIN	\$2,738.08
FORBES, JANE E	\$4,193.23	GAUTHIER, KIMBERLY A	\$4,537.67
FORD, BRANDON ELLISON	\$2,001.24	GEIBEL, PETER	\$2,347.86
FORD, DANIEL	\$1,316.72	GELETKA, RICHARD K	\$2,556.05
FORD, DANIEL F	\$1,539.08	GELINAS, JANIS	\$2,787.13
FORD, ERIC C	\$845.84	GENDRON, AMANDA	\$2,245.40
FORTE, JOSEPH M	\$2,949.54	GENEST, RICHARD P	\$1,115.07
FORTIN, CONRAD N	\$2,472.12	GENEST, RICHARD P	\$5,797.71
FORTIN, DONALD A	\$3,986.13	GENEST, RICHARD P	\$5,797.71
FORTIN, KENNETH P	\$4,486.44	GENTIL, GEORGE J	\$546.09
FORTY-THREE MAIN STREET, LLC	\$2,085.17	GENTIL, GEORGE J	\$3,108.68
FOSBERG, WALTER	\$1,349.42	GEORGE, ROBERT J	\$2,261.75
FOSTER, MATTHEW C	\$2,827.46	GERALD AND KATHLEEN FOSTER	\$2,780.59
FOURNIER, CURTIS F	\$3,826.99	GERALD AND KATHLEEN FOSTER	\$2,780.59
FOURNIER, JEFFREY M	\$3,150.10	GERHART, JAMES R	\$2,213.79
FOX FARM HILL ESTATES, LLC	\$8,491.10	GERRISH, STEVE R	\$1,764.71
FRANCIS, PETER J	\$2,887.41	GERRISH, STEVE R	\$1,769.07
FRANCO, RAYMOND F	\$3,541.41	GERRY, ROBERT JR	\$3,189.34
FRECHETTE, ROBERT R, ESTATE	\$4,995.47	GERRY, WILLIAM E	\$2,269.38
FRECHETTE, ROBERT & DENISE	\$524.29	GEYER, POLLY S	\$1,921.67
FRECHETTE, ROBERT & DENISE	\$3,473.83	GEYSTER, JOHN J	\$2,760.97
FRIZZELL, RAYMOND F	\$2,473.21	GIBSON JR, RICHARD A	\$3,869.50
FROST III, FLOYD R	\$3,194.79	GIBSON, RICHARDS A JR	\$1,051.85

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
GILBERT, JAMES A	\$3,752.87	GRAY, STEPHEN E	\$882.90
GINNETT, SUSAN C	\$2,319.52	GRAY, STEPHEN E	\$2,879.78
GINNETT, SUSAN C	\$2,319.52	GREAT WORKS CREMATORY, LLC	\$2,630.17
GIRARD, MAURICE R	\$1,563.06	GREAT WORKS PROPERTIES, INC.	\$947.21
GIULIANO, NANCY A	\$2,386.01	GREAT WORKS REG LAND TRUST	\$19.62
GLANVILLE, TRUSTIE, LAURIE	\$767.36	GREAT WORKS REG LAND TRUST	\$35.97
GLIDDEN, ELISABETH G	\$958.11	GREAT WORKS REG LAND TRUST	\$51.23
GLIDDEN, ROBERT P	\$3,792.11	GREAT WORKS REG LAND TRUST	\$87.20
GLOBAL RESOURCES TOWERS, L.P.	\$2,203.98	GREAT WORKS REG LAND TRUST	\$233.26
GNIRK, PAUL	\$2,974.61	GREAT WORKS REG LAND TRUST	\$245.25
GOGAN, TRACEY L	\$2,738.08	GREAT WORKS REG LAND TRUST	\$486.14
GOLDENBERG, TODD & PATTI	\$1,594.67	GREEN, CHRIS	\$2,593.11
GOLDENBERG, TODD & PATTI	\$3,049.82	GREENE, JONATHAN	\$4,264.08
GOLDMARK, LLC	\$1,370.13	GREVE FAMILY TRUST	\$1,013.70
GOLDMARK, LLC	\$1,385.39	GRIFFIN, JACKSON T	\$3,052.00
GOLDWASSER, SANFORD	\$2,226.87	GRIFFIN, JOANNA A	\$4,954.05
GOLET, WALTER	\$4,411.23	GRIFFIN, JUSTIN	\$1,794.14
GOMES, RICHARD B	\$3,871.68	GRIFFIN, WILLIAM	\$2,722.82
GONZALEZ, VINCENT	\$1,076.92	GROMYKO, KIM D	\$2,113.51
GOODMAN, SUSAN	\$2,166.92	GROTZINGER, RICHARD M	\$2,467.76
GOODRICH, SPENCER E	\$4,407.96	GROVER, ROBERT L	\$95.92
GOODRICH, SUNSHINE D	\$35.97	GROVER, ROBERT L	\$134.07
GOODRICH, SUNSHINE D., JUNE	\$141.70	GROVER, ROBERT L	\$212.55
GOODWIN, DANIEL R	\$2,150.57	GROVER, ROBERT L	\$232.17
GOODWIN, JOHN S	\$2,904.85	GROVER, ROBERT L	\$893.80
GOODWIN, KENNETH R	\$2,735.90	GROVER, ROBERT L	\$977.73
GOODWIN, RICHARD D., EASTATE	\$1,597.94	GROVER, ROBERT L	\$1,015.88
GOODWIN, RICHARD D., ESTATE	\$297.57	GROVER, ROBERT L	\$2,817.65
GOODWIN, RICHARD D., ESTATE	\$2,705.38	GRUEN, JOHN	\$2,835.09
GOODWIN, WAYNE G	\$1,661.16	GUILFORD TRANS. INDUSTRIES	\$604.95
GOOKIN, RANDY L	\$2,462.31	GUILFORD TRANS. INDUSTRIES	\$795.70
GORDON, CEDAR	\$1,764.71	GUILFORD TRANS. INDUSTRIES	\$837.12
GORDON, ROBERT C	\$3,421.51	GUILFORD TRANS. INDUSTRIES	\$973.37
GORMAN, SCOTT D	\$2,876.51	GUILFORD TRANS. INDUSTRIES	\$1,030.05
GOSBEE, WILBER L	\$2,959.35	GUILLEMETTE BROS., INC.	\$1,075.83
GOSSELIN, BRIAN	\$2,605.10	GUILLEMETTE BROS., INC.	\$1,301.46
GOSSELIN, MICHAEL P	\$3,458.57	GUILLORY, THOMAS J	\$2,227.96
GOSSELIN, MICHAEL P	\$3,458.57	GUIVENS, BRANDON E	\$4,570.37
GOSSER, RYAN M	\$860.01	GUPTILL, CECIL W	\$2,009.96
GOSSER, RYAN M.	\$4,502.79	GUPTILL, EDWIN H	\$2,166.92
GOUETTE, CHRISTOPHER ALAN	\$2,328.24	GUPTILL, JOSEPH C	\$4,578.00
GOUETTE, TERRY	\$2,303.17	GUPTILL, MICHAEL	\$1,540.17
GOULD, JOSIAH VINCENT	\$2,274.83	GUPTILL, RALPH W	\$2,067.73
GOULET, MICHAEL R	\$3,505.44	GUPTILL, RALPH W	\$2,268.29
GOVE, ERNEST J III	\$2,466.67	GUPTILL, RALPH W	\$2,481.93
GRAHAM, MATTHEW	\$2,758.79	GUPTILL, ROGER L	\$1,788.69
GRANT, BETH A	\$1,916.22	GURLIACCIA, JOHN D	\$4,090.77
GRANT, DOUGLAS E	\$1,272.03	H3, LLC	\$1,722.20
GRANT, LLOYD L	\$347.71	HACKETT, BRUCE H	\$2,060.10
GRANT, ROBERT B	\$2,872.15	HAFFORD, MARK	\$335.72
GRANT, ROBERT H	\$1,891.15	HAFFORD, MARK	\$3,292.89
GRANT, ROBERT H	\$2,335.87	HAFFORD, PAUL K	\$2,493.92
GRASSI, DONALD L	\$4,189.96	HAGAN, CHRISTOPHER	\$650.73
GRAY, BEVERLY	\$4,447.20	HAGAN, CHRISTOPHER	\$4,118.02
GRAY, BEVERLY L	\$723.76	HAGGERTY, DANIEL C	\$2,538.61
GRAY, DAVID W	\$2,842.72	HALL, AIMEE R	\$1,494.39
GRAY, ERIC A	\$3,127.21	HALL, ANDREW D	\$1,987.07
GRAY, ISRAEL J	\$2,298.81	HALL, ARTHUR L JR	\$3,656.95
GRAY, JOHN PF	\$2,558.23	HALL, ARTHUR L. JR TRUSTEE	\$2,401.27
GRAY, MATTHEW D	\$5,696.34	HALL, ARTHUR L. JR, TRUSTEE	\$2,532.07

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HALL, BETTY TRUSTEE	\$3,940.35	HEALY, CAILYN	\$4,610.70
HALL, CAROLYN M	\$3,445.49	HEATH, STEPHEN	\$2,673.77
HALL, DANA E	\$77.39	HEBERT, JOSHUA R	\$4,326.21
HALL, DANA E	\$204.92	HEBERT, WAYNE E	\$971.19
HALL, DAWN-MARIE	\$2,367.48	HEITMANN, ERIK W	\$4,100.58
HALL, EIRIK E	\$1,717.84	HENRY, JAMES D	\$3,540.32
HALL, ELIZABETH G	\$1,653.53	HERRICK, BRIAN E	\$2,420.89
HALL, ELIZABETH, TRUSTEE	\$3,046.55	HERSOM, CHRISTOPHER	\$2,430.70
HALL, FRANKLIN P	\$1,600.12	HERSOM, SAMANTHA J	\$2,921.20
HALL, GLADORA G. TRUSTEE	\$54.50	HERTEL, LORA C	\$1,092.18
HALL, GLADORA G. TRUSTEE	\$65.40	HERTEL, MADISON E	\$778.26
HALL, GLADORA G. TRUSTEE	\$3,938.17	HETT, DANIEL	\$2,648.70
HALL, GLADORA G., TRUSTEE	\$1,980.53	HEWITT, JOSEPH B	\$2,774.05
HALL, JASON R. & ELIZABETH	\$4,200.86	HICHENS, BENJAMIN W	\$2,492.83
HALL, JOYCE S	\$1,927.12	HICKEY, GREGORY J	\$3,247.11
HALL, RITCHIE I	\$3,414.97	HIGGINS, CHARLES XAVIER	\$1,787.60
HALL, ROGER T	\$3,118.49	HIGGINS, MARGARET R	\$1,607.75
HALL, SIDNEY M JR	\$2,134.22	HILFER, THOMAS C	\$4,300.05
HALL, STANLEY L	\$2,881.96	HILL, CAROL ANN	\$2,902.67
HALL, VERONICA J REV TRUST	\$79.57	HILLS, WILLIAM H	\$4,304.41
HALVERSON 2020 LEGACY TRUST	\$1,495.48	HILTON, BRITTANY L	\$2,637.80
HAMMOND ROAD REALTY TRUST	\$1,093.27	HILTON, DALE H	\$3,266.73
HANCHETT, DAVID	\$1,886.79	HILTON, JOEL R	\$3,703.82
HANCHETT, DAVID	\$1,886.79	HINTERMEISTER, CHARLES	\$4,864.67
HANNAFORD BROS. CO., LLC	\$39,626.95	HNATOW, KEITH A	\$3,678.75
HANNON, MARY	\$2,326.06	HOBBS, DARRELL	\$1,237.15
HANSEN, DARLENE M	\$1,973.99	HOBBS, MONIE	\$4,388.34
HANSON, BRUCE A	\$3,497.81	HOBGOOD, VAN A	\$2,500.46
HANSON, KAREN J	\$71.94	HOBSON, ERIC	\$452.35
HANSON, KAREN J	\$244.16	HOBSON, ERIC J	\$4,847.23
HANSON, KAREN J	\$1,298.19	HODGSON, MICHAEL J	\$2,499.37
HANSON, RICHARD J	\$2,671.59	HODURSKI, JEANNE W., TRUSTEE	\$1,797.41
HANSON, SHARI, DAVID DAVID & HARDMAN FAMILY LIVING TRUST	\$55.59 \$174.40	HOFFMAN, R TODD	\$4,569.28
HARDMAN FAMILY LIVING	\$3,503.26	HOGAN, CONNOR H	\$880.72
HARDY, PATRICIA JEAN	\$3,123.94	HOGAN, JUSTINE L	\$1,306.91
HARLAN, JOSEPH F	\$2,873.24	HOLLER, BRADLEY MICHEL	\$2,706.47
HARRIMAN, STEVEN	\$454.53	HOLLIDAY, ALYSON M	\$2,386.01
HARRIMAN, STEVEN	\$1,939.11	HOLMES, MELISSA	\$2,052.47
HARRINGTON, MICHELLE TUTTLE	\$32.70	HOLSHOUSER, ALLEN A	\$2,438.33
HARRIS, FRANK M & DEBORAH	\$1,817.03	HOLT-CORTI, CAMERON	\$2,377.29
HARRIS, MEGAN M	\$1,569.60	HOLTON, HENRY H	\$2,333.69
HARRIS, MICHELLE R	\$1,426.81	HOOKE, JANET	\$1,597.94
HARRIS, SCOTT A	\$2,114.60	HOOVER, ROBERT E	\$1,240.42
HARRISON, LINCOLN	\$3,204.60	HORNE, DAVID K	\$2,447.05
HART, LYNN D	\$4,760.03	HOULE, ERNEST D	\$2,924.47
HART, LYNN D	\$4,760.03	HOULE, OSCAR J PinP	\$3,433.50
HART, WILLIAM	\$2,863.43	HOUSE, KRISTEN L	\$5,309.39
HARTFORD, CHARLES L	\$1,237.15	HOUSTON, ANNA	\$2,106.97
HARTFORD, CHARLES L	\$3,057.45	HOUSTON, BETH M	\$6,546.54
HARTFORD, ROGER K	\$2,318.43	HOUSTON, WILLIAM AARON	\$3,878.22
HARTIGAN, DENNIS P	\$1,367.95	HOVEN, MARK C	\$4,667.38
HARTIGAN, DENNIS P	\$2,101.52	HOWARD, DONALD L JR	\$2,695.57
HARTMANN, ERNEST, ESTATE OF	\$1,233.88	HOWARD, WALTER R	\$677.98
HARTNETT, RACHEL N	\$1,796.32	HOWARTH, DAWN M	\$2,779.50
HARVEY, JOHN	\$4,322.94	HOWARTH, ROSANNA E	\$2,049.20
HASHEM, DANIEKL F	\$3,109.77	HOWATT, RYAN A	\$3,268.91
HAYES, EUGENE A	\$4,036.27	HOWE, GEOFFREY S	\$3,322.32
HCJ FAMILY, L.P.	\$5,107.74	HOWE, TAMMY J	\$5,103.38
HEALD, DAVID B	\$2,614.91	HOWELL, MATTHEW W., TRUSTEE	\$594.05
		HOWES, SANDRA JANE	\$2,854.71

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
HUANG, ZHONG S	\$2,674.86	JMJ LLC	\$3,319.05
HUBERT, PHILLIP D	\$2,698.84	JOHNSON, BRANDON A	\$3,497.81
HUDON, DAVID J	\$2,612.73	JOHNSON, BRYAN S	\$1,832.29
HUFF, G EDWARD	\$2,500.46	JOHNSON, DAVID	\$2,654.15
HUFFMAN, WILLIAM L	\$1,855.18	JOHNSON, ELIZABETH	\$3,470.56
HUFFSTATER, GARY P	\$1,903.14	JOHNSON, GLENDON W	\$654.00
HUGHES, ROBERT G	\$1,948.92	JOHNSON, GLENDON W	\$1,236.06
HUGHES, RUSSELL H	\$1,575.05	JOHNSON, JEREMIAH D	\$2,707.56
HUNNEWELL, NICHOLAS B	\$3,881.49	JOHNSON, JUNE E	\$2,607.28
HUNT, ELIZABETH M	\$2,497.19	JOHNSON, KRISTIN	\$1,388.66
HUNT, MEGAN B	\$1,747.27	JOHNSON, MICHAEL D JR	\$1,823.57
HUNTRESS, GAYLE L	\$2,569.13	JOHNSON, MICHAEL D JR	\$2,113.51
HUNT-WHATLEY, CYNTHIA L	\$1,561.97	JOHNSON, MICHAEL D SR	\$2,851.44
HUPE, RICHARD A	\$491.59	JOHNSON, MICHAEL D SR	\$3,660.22
HUPE, RICHARD A	\$2,996.41	JOHNSON, RUSSELL W., TRUSTEE	\$2,593.11
HUPE, RICHARD A	\$3,977.41	JOHNSON, SHERRY TRUSTEE	\$4,055.89
HUPPE, JANICE P	\$3,689.65	JOHNSON, STEVEN E	\$6,090.92
HURLEY, TIMOTHY J	\$1,858.45	JOHNSON, VINCENT E	\$2,525.53
HUSSEY SEATING CO	\$6,692.60	JONES, BRADLEY R	\$68.67
HUSSEY SEATING CO	\$6,812.50	JONES, BRADLEY R	\$917.78
HUSSEY SEATING CO	\$8,333.05	JONES, BRADLEY R	\$1,364.68
HUSSEY SEATING CO	\$17,725.58	JONES, BRADLEY R	\$2,770.78
HUSSEY SEATING CO	\$18,925.67	JONES, BRIAN W	\$3,490.18
HUTCHINS, BRIAN J	\$4,049.35	JONES, NATHAN A	\$1,791.96
HUTCHINS, JOHN S	\$3,338.67	JONES, STEVEN	\$4,012.29
HUTCHINSON, FLINT A	\$2,290.09	JORDAN, BRUCE R	\$177.67
HUTCHINSON, JUDITH A	\$3,488.00	JORDAN, BRUCE R	\$3,444.40
HUTCHINSON, LENORAGENE N	\$1,567.42	JORDAN, JASON T	\$4,863.58
HUTTON, JOHN J	\$2,698.84	JORDAN, SCOTT E	\$3,413.88
IANELLO, KATHERINE R	\$4,696.81	JORDEN, HEIDI	\$4,100.58
ILGENFRITZ, JASON C	\$2,782.77	JULSONNET, ALEXIS M	\$2,298.81
IMHOFF, PHILIP M	\$3,228.58	JUNKINS, CAROL A	\$2,438.33
IMHOFF, PHILIP M	\$3,228.58	JUSSEAUME, RONALD R	\$1,603.39
INGALLS, CHRISTOPHER	\$3,093.42	KANE, JOHN C	\$7,194.00
IVEY, NICHOLE T	\$5,100.11	KAPLEY, LEONARD R JR	\$1,566.33
J.B.J. MACHINE COMPANY, INC	\$1,726.56	KAPLY, ELLEN M	\$3,134.84
J.B.J. MACHINE COMPANY, INC	\$1,966.36	KAREN DONNDELINGER	\$2,383.83
JACKSON-ROSEN, LAWRENCE M.	\$5,627.67	KDK PROPERTIES	\$1,118.34
JACOB, MELISSA D	\$2,341.32	KDK PROPERTIES, LLC	\$717.22
JACOBS, WENDY P & DORIAN W	\$2,800.21	KEARNS FAMILY LIVING TRUST	\$2,720.64
JACQUES, ROLAND P	\$3,789.93	KEARNS, CHRISTOPHER	\$3,489.09
JALBERT, JONATHAN	\$5,014.00	KEARNS, DANIEL	\$2,319.52
JALBERT, PAUL	\$2,517.90	KEARNS, KYLE B	\$3,404.07
JAMES, GAIL M,TRUSTEE	\$2,009.96	KEARNS, PATRICK G	\$1,758.17
JAMES, RAYMOND W	\$2,399.09	KEEFE, RYAN P	\$2,239.95
JAMES, RAYMOND W	\$2,399.09	KEEGAN, KENDRA L	\$4,488.62
JANOCHA, DAVID A	\$4,521.32	KEENE, KATIE ELIZABETH	\$1,492.21
JANOUSEK, JEFFERY	\$116.63	KEEVAN, ANN M	\$2,435.06
JANOUSEK, JEFFERY D	\$2,963.71	KEGLEY, JAYME J	\$2,169.10
JAROCHYM, CHRISTOPHER M	\$1,576.14	KELEWAE, GENE M	\$3,837.89
JD INVESTMENTS, LLC	\$23,915.69	KELLEHER, JAMES J	\$3,235.12
JELLISON, EDWARD J JR	\$2,475.39	KELLEY, BRYAN	\$3,433.50
JENKINS, NATHAN	\$4,369.81	KELLEY, DANIEL B	\$2,041.57
JENNICA, OSBORNE, TRUSTEE M	\$4,043.90	KELLEY, EUGENE O	\$3,220.95
JENNIFER, WILLIAMS S	\$3,429.14	KELLIS, MICHAEL A	\$9.81
JEPSON, TIMOTHY R	\$2,577.85	KELLIS, MICHAEL A	\$320.46
JERALDS, ALAN P	\$1,823.57	KELLMAN, PETER	\$1,714.57
JEWELL, BRIAN P	\$4,007.93	KELLMAN, PETER	\$1,714.57
JIMENEZ, EDISON	\$4,851.59	KENDALL, ROBERT N JR	\$3,150.10
JLP HOLDINGS, LLC	\$3,578.47	KENNEBUNK SAVINGS BANK	\$7,858.90

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
KENNEDY, BRIAN R	\$2,084.08	LAGO, EDWARD	\$1,388.66
KENNEDY, JOHN	\$5,167.69	LAING, DENNIS M	\$2,045.93
KENNEDY, JOHN	\$5,167.69	LAKEMAN, JEFFREY A	\$722.67
KENNETH L ALLEN	\$2,438.33	LALLY, NICOLE P	\$1,992.52
KENNEY, QUINN M	\$1,040.95	LAMBERT, MURIEL L	\$3,660.22
KENNEY, WILLIAM	\$4,237.92	LAMBERT, ROBERT	\$4,564.92
KENNEY, WILLIAM M JR	\$129.71	LAMBERT, ROBERT J	\$3,550.13
KEOHAN, JOHN J, JR TRUSTEE	\$2,654.15	LAMBERT, THOMAS R	\$2,986.60
KERN, EVERETT S & LINDA A	\$590.78	LAMOTHE, FRANK C	\$34.88
KERN, EVERETT S & LINDA A	\$645.28	LANCOTOT, JEFFREY	\$3,975.23
KERN, EVERETT S. & LINDA	\$2,257.39	LANDRIGAN, ROBERT W JR	\$54.50
KERR, JOHN L	\$3,317.96	LANDRIGAN, ROBERT W JR	\$513.39
KEZAR, JAMES, DEBORAH, TIM	\$4,248.82	LANDRIGAN, ROBERT W JR	\$4,122.38
KEZAR, JAMES, DEBORAH, TIM	\$4,248.82	LANDRIGAN, ROBERT W SR	\$2,855.80
KEZAR, TIMOTHY C	\$3,056.36	LANE, ANDREW M	\$3,528.33
KILLEEN, ROBERT W	\$3,600.27	LANE, CARROL A	\$1,883.52
KIMBALL, GLEN W	\$3,684.20	LANE, JONATHAN	\$3,013.85
KIMBALL, JAMES P	\$2,118.96	LANE, TERRI A	\$2,632.35
KINCH, JR., LAWRENCE V. & M	\$2,061.19	LANE, TROY A	\$2,571.31
KINCH, LAWRENCE V III	\$3,033.47	LANG, Y	\$2,110.24
KING, BARBARA J	\$1,800.68	LANGELIER, JASON G	\$2,297.72
KING, BENJAMIN S. TRUSTEE	\$4,019.92	LANGELIER, LEO H III	\$2,732.63
KING, BENJAMIN S. TRUSTEE	\$4,019.92	LANGELIER, LEO H JR	\$2,116.78
KISHIMOTO, MARIANNE	\$3,215.50	LANGELIER, LINDA I	\$2,412.17
KLAUSMAN, JERRY B	\$3,275.45	LANGILL, CRAIG A	\$1,885.70
KLAUSMAN, VON E	\$2,597.47	LANGTON, BRIAN P	\$2,321.70
KLEINROCK, RANDOLF M	\$7,693.22	LANGTON, LORI J	\$2,137.49
KLOSOWSKA, KATARZYNA	\$1,593.58	LANOUILLE, MICHAEL E	\$2,408.90
KNEELAND, TODD & PRUITT, A.	\$2,984.42	LAPIERRE, DAVID M	\$2,752.25
KNIGHT, CHRISTINE M	\$28.34	LAPOINTE, ELIZABETH	\$7,261.58
KNIGHT, LARRY F	\$1,061.66	LAPOINTE, GERARD A	\$18.53
KNOWLES, HOLLIE S	\$3,005.13	LAPPIN, DONALD P	\$3,363.74
KNOWLES, KENNETH	\$2,435.06	LARA, PATRICIA E	\$1,773.43
KNOX, BRUCE R JR	\$2,471.03	LAROSE, PATRICIA J	\$1,514.01
KOCEK, SHELLY L	\$5,061.96	LARRABEE, ALAN D	\$2,247.58
KOELKER, JARED B	\$2,283.55	LARRABEE, JOHN L	\$1,759.26
KOELKER, JESSE A	\$1,004.98	LATORELLA, WILLIAM P	\$3,998.12
KOELKER, JON M	\$2,454.68	LAUGHLIN, HENRY A. III, TRUST	\$31.61
KOELKER, JONATHAN J	\$2,672.68	LAUGHLIN, HENRY A. III, TRUST	\$142.79
KOELKER, THOMAS J	\$2,547.33	LAURA BETH CASHELL AND T	\$4,405.78
KOMOLA, THOMAS W	\$2,456.86	LAURION, PAUL J	\$1,345.06
KONDOS, LORI A.	\$3,024.75	LAUZE, JOSEPH R	\$2,658.51
KOTCH, BEVERLY E	\$1,697.13	LAVERDE, MICHAEL	\$3,537.05
KRAUSS, KIM B	\$2,599.65	LAVIGNE, LEO R	\$1,893.33
KRETAS, PAUL R	\$4,389.43	LAVIGNE, LEO R	\$2,100.43
KRUEGER, RONALD	\$3,635.15	LAW, DONALD K	\$3,664.58
KVINLAUG, DAVID J	\$860.01	LAWLOR, BENJAMIN	\$2,235.59
L.P. GAS PROPERTIES VI, LLC	\$2,026.31	LAYTON, DANIEL M	\$3,095.60
LABRECQUE, RICHARD	\$3,144.65	LECLAIR, STEPHEN	\$4,315.31
LACHANCE, STEVEN R	\$5.45	LEDGEWOOD PROPERTIES, LLC	\$886.17
LADRIE, LAWRENCE W	\$2,649.79	LEECH, ADAM W	\$2,848.17
LAFLAMME, GUY & ROMAINE	\$1,977.26	LEEMAN REVOCABLE TRUST	\$825.13
LAFOND, CLAIRE A	\$1,672.06	LEEMAN REVOCABLE TRUST	\$2,975.70
LAFRANCE, WAYNE	\$3,944.71	LEGERE, ROBERT J	\$2,928.83
LAFRENIERE, ASTI	\$38.15	LEIGHTON, ROBERT	\$1,461.69
LAFRENIERE, STEPHEN M	\$719.40	LELAND, EDWARD R	\$2,368.57
LAFRENIERE, STEPHEN M	\$1,490.03	LEMIRE, TROY A	\$61.04
LAFRENIERE, WILLARD R	\$2,951.72	LEON, LEE M	\$5,424.93
LAFRENIERE, ZACHARY	\$2,584.39	LESLIE, BONNIE J	\$1,442.07
LAFRENIERE, ZACHARY S	\$99.19	LESLIE, FORREST L JR	\$3,425.87

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
LESSARD, BENJAMIN P	\$3,083.61	LOVERING, ALLAN E	\$3,840.07
LESSARD, IAN M	\$3,626.43	LOWELL, DORIS I	\$4,961.68
LESSARD, JAYSON L	\$4,544.21	LOWERY, HOLLIE & AARON	\$4,710.98
LESSARD, TIMOTHY	\$3,549.04	LOWERY, KEITH A & SHANON	\$4,246.64
LESSARD, TIMOTHY N	\$1,778.88	LOYD, OTIS M	\$2,968.07
LETOURNEAU, DANIEL G	\$3,455.30	LOZEAU, MICHAEL E	\$1,130.33
LETOURNEAU, JUSTIN	\$3,277.63	LRB INVESTMENTS, LLC	\$7,014.15
LEVASSEUR, DENNIS A	\$312.83	LRB LEASING, LLC	\$6,199.92
LEVASSEUR, KEVIN D	\$2,914.66	LUCAS, SHERRILYN R	\$2,324.97
LEVASSEUR, MARGARET A	\$1,278.57	LUDINGTON, DEAN	\$3,525.06
LEVESQUE, NATHAN W	\$3,000.77	LUIGGI, FRED P	\$2,030.67
LEVESQUE, SCOTT V	\$2,984.42	LUKACS, PAUL M	\$2,587.66
LEVY-MASCIS, MARY E	\$3,107.59	LUNIEWICZ, MATTHEW G	\$6,338.35
LEWIS, AARON G	\$2,345.68	LUTHER, FRANKLYN F	\$2,286.82
LEWIS, BENJAMIN C	\$3,666.76	LYNCH, EDWARD J	\$2,112.42
LEWIS, JONATHAN I	\$2,912.48	LYONS, JOHN P	\$1,619.74
LEWIS, MATTHEW J	\$2,661.78	M.C. GOVE CONSTRUCTION, LLC	\$721.58
LEWIS, REBECCA	\$1,758.17	M.C. GOVE CONSTRUCTION, LLC	\$902.52
L'HEUREUX FAMILY TRUST	\$1,911.86	MACAULAY, TIMOTHY P	\$6,499.67
LIL KBAMM FARM LLC.	\$163.50	MACDONALD, MICHAEL A	\$616.94
LINK, ROGER A JR	\$2,077.54	MACDONALD, MICHAEL A	\$1,715.66
LINSCOTT, CRAIG	\$2,412.17	MACDONALD, ROBERT	\$3,206.78
LINSCOTT, CRAIG O	\$733.57	MACDOUGALL, BRIANNA	\$2,403.45
LINSCOTT, MICHAEL A	\$4,437.39	MACDOUGALL, SUSAN L	\$3,167.54
LINSCOTT, SHAWN MICHAEL	\$2,738.08	MACKAIL, MICHAEL J	\$1,876.98
LITTLE WHILE LLC	\$3,288.53	MACKENZIE, DANIEL	\$104.64
LITTLE, MICHAEL A	\$2,234.50	MACKENZIE, DANIEL	\$126.44
LITTLEFIELD, DAWN	\$1,740.73	MACKENZIE, DANIEL	\$156.96
LITTLEFIELD, DEXTER A	\$1,966.36	MACKENZIE, DANIEL	\$208.19
LITTLEFIELD, DEXTER A	\$3,087.97	MACKENZIE, DANIEL	\$224.54
LITTLEFIELD, JOEL	\$954.84	MACLAUCHLAN, THOMAS C III	\$1,708.03
LITTLEFIELD, LARRY B	\$1,108.53	MACLEOD, LARRY N	\$3,747.42
LITTLEFIELD, LISA, & GRINNELL	\$2,878.69	MACLEOD, SCOTT	\$4,437.39
LITTLEFIELD, MICHAEL J	\$4,028.64	MACLEOD, TODD M	\$2,466.67
LITTLEFIELD, PHILIP M JR	\$3,949.07	MACMILLAN, JOHN J	\$2,465.58
LITTLEFIELD, THOMAS R	\$644.19	MADORE, BETTY, DONNA, & N	\$3,694.01
LITTLEFIELD, THOMAS R	\$2,574.58	MADORE, BETTY, DONNA, & N	\$3,694.01
LITVINCHYK, LAWRENCE E	\$706.32	MAFFEI, BRITTANY M	\$2,403.45
LITVINCHYK, ALLAN	\$3,067.26	MAGLARAS, TODD	\$2,836.18
LITVINCHYK, LAWRENCE	\$3,504.35	MAHONEY, MICHAEL S	\$2,054.65
LIVINGSTON, DEBRA B	\$238.71	MAHONEY, MICHELLE R	\$2,503.73
LIVINGSTON, MICHAEL	\$262.69	MAIHOS, JAMES C	\$3,478.19
LML LOGISTICS	\$3,735.43	MALONEY, MARGARET A	\$2,755.52
LOCKHART, EUGENE	\$3,597.00	MANLEY, LYNN E	\$2,789.31
LOHRMANN, III LEE	\$2,177.82	MANNING, TRAVIS	\$2,463.40
LOMBARDI, KATHLEEN	\$2,908.12	MANSFIELD, HEATH M	\$1,339.61
LONG, IV., TED	\$2,475.39	MANSFIELD, HEATH M	\$5,324.65
LONGLEY, SEAN	\$930.86	MANSFIELD, HEATH M	\$7,099.17
LONGLEY, SEAN M	\$3,877.13	MANSFIELD, HEATHER SUE	\$4,512.60
LONGVAL, JOHN V TRUSTEE	\$3,103.23	MANSFIELD, STEPHEN	\$2,716.28
LORD, PAMELA	\$44.69	MANSFIELD, STEPHEN	\$2,743.53
LOVEJOY, DIANE L	\$2,237.77	MANSFIELD, STEPHEN	\$4,729.51
LOVEJOY, J ROBIN CLUFF	\$3,963.24	MANSFIELD, STEPHEN P	\$64.31
LOVEJOY, JEREMY W	\$4,139.82	MANSFIELD, STEPHEN P	\$446.90
LOVEJOY, LARRY W	\$1,419.18	MANSFIELD, STEPHEN P	\$5,132.81
LOVEJOY, LARRY W	\$3,588.28	MANSFIELD, STEPHEN P	\$5,132.81
LOVEJOY, RICHARD J	\$241.98	MANSFIELD, SUSAN M	\$468.70
LOVEJOY, RICHARD J	\$2,514.63	MANSFIELD, SUSAN M	\$1,442.07
LOVEJOY, RICHARD J	\$4,027.55	MAPLE AND ELM, LLC	\$4,097.31
LOVELAND, JUSTIN M	\$2,245.40	MARCHAND, AARON R	\$3,643.87

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MARCHANT, PETER	\$4,966.04	MCGIVERN, MICHAEL	\$2,428.52
MARHAK, SCOTT J	\$1,492.21	MCGLINN, KELLI L	\$2,890.68
MARINEAU, JASON	\$2,581.12	MCGOVERN, ANDREW	\$3,856.42
MARITIMES & NORTHEAST	\$32,241.11	MCGOVERN, JEFFREY A	\$2,102.61
MARQUIS, STEVEN	\$2,781.68	MCGRATH, PAUL	\$3,407.34
MARR, JASON L	\$3,539.23	MCGUIRE, JAMES J	\$3,140.29
MARSH, CODY JAMES	\$2,813.29	MCINTYRE, JOY M	\$3,737.61
MARSH, ROXANNE	\$4,895.19	MCKEE, LOLA J	\$3,336.49
MARSHALL, ADAM N	\$2,081.90	MCKENNA, ANDREW R & MONICA	\$3,826.99
MARSTEN, LENAYE	\$4,146.36	MCKENNA, SEAN P	\$2,824.19
MARTIN, BRAD	\$2,883.05	MCKEOWN, MATTHEW	\$1,836.65
MARTIN, JEFFREY	\$1,110.71	MCKINNON, CHRIS D	\$475.24
MARTIN, THOMAS F	\$1,607.75	MCKINNON, SCOTT E	\$146.06
MARTIN, THOMAS F	\$4,729.51	MCKINNON, SCOTT E	\$2,501.55
MARVIN, CHARLES	\$2,483.02	MCLAUGHLIN, PATRICK	\$5,322.47
MARVIN, CHARLES H	\$5,852.21	MCLAUGHLIN, PATRICK	\$5,322.47
MARX, LINDA A	\$3,573.02	MCLEAN, JASON	\$1,423.54
MARX, LINDA A	\$4,373.08	MCMAHON, DENNIS R	\$3,293.98
MARX, LINDA A	\$4,373.08	MCMAHON, DENNIS R., JR	\$4,363.27
MASON, JEFFREY H	\$3,458.57	MCNAMARA, MICHAEL P	\$4,046.08
MASON, JENNIFER E	\$2,807.84	MCOSKER, JESSICA	\$2,883.05
MASTRO, MICHAEL A JR	\$5,138.26	MCQUEEN, DIANE DUPPER	\$2,039.39
MATHESON, JAMES B	\$3,933.81	MCTAGGART, MARC T	\$2,900.49
MATHEWS, GEORGE E	\$4,092.95	MCWAIN, STEVEN	\$3,416.06
MATHEWS, JEREMY	\$2,151.66	MEAD, LOUIS W., JR.	\$883.99
MATHEWS, NELSON	\$103.55	MEAD, LOUIS W., JR.	\$4,019.92
MATHEWS, NELSON	\$2,282.46	MEAD, SARA M	\$3,152.28
MATHEWS, NELSON	\$2,453.59	MEAD, SARA M	\$3,152.28
MATHEWS, NELSON L	\$77.39	MEADOWSEND TIMBERLANDS.	\$2,127.68
MATHIS, TIMOTHY JOHN	\$3,709.27	MEAGHER, JOHN K	\$2,202.89
MATTHEWS, DIANA M	\$6,138.88	MEGELE, OLIVER S	\$2,839.45
MATTHEWS, JOAN	\$2,492.83	MEGO, ALEX A	\$6,777.62
MATTHEWS, MANDY M	\$2,978.97	MELANSON, LARRY J	\$2,538.61
MATTHEWS, MERTON E	\$2,398.00	MELLO, RONALD L JR	\$3,648.23
MAY, ALEXANDER T	\$1,455.15	MENDE, CHRISTOPHER H	\$4,367.63
MAYFIELD, DENISE C	\$2,843.81	MENTER, JOHN S	\$1,001.71
MAYNARD, LINDA J	\$1,308.00	MENTER, JOHN S	\$1,697.13
MAYNARD, LINDA J	\$2,904.85	MENZIE, DANARAE	\$2,187.63
MAYROSE, DAYNA P	\$2,754.43	MERRICK, EDWARD L	\$2,594.20
MAZZOLA, LAURIE	\$2,834.00	MERRILL, CAROL A	\$1,746.18
MCALLISTER, DONALD J	\$34.88	MERRILL, KATIE	\$1,910.77
MCALOON, WILLIAM A	\$2,645.43	MERRILL, SAMANTHA	\$3,614.44
MCBRIERTY, BRUCE D SR	\$3,677.66	MERRILL, SAMANTHA	\$3,614.44
MCCABE, DAVID A	\$2,384.92	MERRITHEW, CHARLES H	\$3,326.68
MCCABE, LAURIE	\$1,704.76	MERROW, ANITA M	\$2,661.78
MCCARTHY, JOHN PATRICK III	\$2,109.15	MERZOUK, HOUSNI	\$3,280.90
MCCARTHY, MICHAEL J	\$3,612.26	MESSIER-DAVIS, CINDY J	\$3,808.46
MCCARTY, KENNETH	\$2,170.19	METCALF, AUDREY J	\$1,136.87
MCCHESNEY, AUSTIN TYLER	\$1,649.17	MEYER, AARON T	\$813.14
MCCOOMB, DIANNE L	\$2,550.60	MEYERS, MEREDITH A	\$2,824.19
MCCORMACK, CHAD M	\$3,677.66	MICHAUD, STEPHEN A	\$3,338.67
MCDERMITH, CLARK L	\$11,053.69	MICK, CAROL L	\$1,361.41
MCDERMITH, CLARK L	\$11,053.69	MILES, DOUGLAS J SR	\$2,294.45
MCDONALD, LEWIS J	\$4,161.62	MILES, TIMOTHY S	\$2,320.61
MCDONALD, LINDA L	\$2,292.27	MILLER, RICHARD	\$27.25
MCDONALD, STEPHEN A	\$2,623.63	MILLER, RICHARD	\$2,069.91
MCELHANEY, J ROBERT E	\$5,224.37	MILLER, ROBERT E	\$2,738.08
MCEVOY, JOHN P	\$3,904.38	MILLER, RONALD E	\$91.56
MCGEE, RACHEL D	\$1,844.28	MILLER, RONALD E	\$4,257.54
MCGILVERY, CATHERINE	\$3,174.08	MILLER, TIFFANY L	\$2,139.67

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
MILLS, SHANE T	\$2,188.72	MUNROE, DENNIS A	\$2,598.56
MINICHELLO, MICHELE, A.	\$2,923.38	MURPHY, MICHELLE B	\$2,105.88
MINIUTTI, JACK B	\$2,573.49	MURPHY, RICHARD	\$2,461.22
MINNICK, MICHAEL	\$3,425.87	MURRAY, LEON B	\$2,602.92
MINUTELLI, DANIEL A	\$1,313.45	MURRAY, LEON B	\$2,825.28
MINUTELLI, DANIEL A	\$3,235.12	MURRAY, MICHAEL	\$1,042.04
MIRARCHI, STEPHEN A	\$3,262.37	MURRAY, MICHAEL	\$2,839.45
MISSUD-MARTIN, LAURIENNE G	\$3,695.10	MURRAY, SCOTT	\$2,782.77
MITCHELL, CHRISTOPHER J	\$4,683.73	MUTAGOMA, FIDELE	\$3,933.81
MITCHEM, HARLOE C	\$2,535.34	MUTHIG, JAMES W	\$3,428.05
MOFFITT, EDWARD A	\$101.37	MYERS, HEIDI N.	\$4,108.21
MOFFITT, EDWARD A	\$5,025.99	MYSHRALL, ROBERT E	\$2,048.11
MOLDA, CHRISTOPHER J	\$2,774.05	NASON, STEPHEN M	\$3,651.50
MOMENEE, JOHN D	\$1,618.65	NAST, RYAN B	\$2,106.97
MONACO, LOUIS C	\$2,122.23	NATURAL ROCKS SPRING WATER	\$1,014.79
MONAHAN, ROBERT	\$2,223.60	NAU, DIANE E	\$2,925.56
MONDELLO, JOHN FRANCIS JR	\$2,012.14	NAUMONICZ, STEVEN J	\$4,028.64
MONKIEWICZ, STEPHEN	\$5,830.41	NAUMOZICZ, STEVEN J	\$1,241.51
MOORE, BETTY J	\$1,926.03	NEAL, JOHN FDR	\$47.96
MOORE, DARRYL A	\$2,670.50	NEAL, OLIVER M JR	\$18.53
MOORE, JEWEL	\$4,346.92	NEAL, OLIVER M JR	\$816.41
MOORE, KEVIN M	\$3,503.26	NEIT, LEO RICHARD	\$3,063.99
MOORE, MICHAEL J	\$2,335.87	NEW HAMPSHIRE BUILDERS INC	\$19.62
MOORE, NORMAN J JR	\$3,296.16	NEW HAMPSHIRE BUILDERS INC	\$19.62
MOORE, ROBERT M JR	\$3,924.00	NEW HAMPSHIRE BUILDERS INC	\$19.62
MOORE, SABRINA L	\$2,675.95	NEW HAMPSHIRE BUILDERS INC	\$23.98
MORABITO, CLARE	\$1,474.77	NEW HAMPSHIRE BUILDERS INC	\$23.98
MORABITO, DANIEL	\$2,430.70	NEW HAMPSHIRE BUILDERS INC	\$23.98
MORABITO, RICHARD M SR	\$3,133.75	NEW HAMPSHIRE BUILDERS INC	\$23.98
MORELLO, STEVEN R	\$3,132.66	NEWHALL JR., JOHN G	\$2,551.69
MORGAN, LEA M	\$1,715.66	NEWHALL, JOHN G JR	\$4,043.90
MORGAN, SCOTT R	\$3,857.51	NEWHALL, KENNETH N	\$3,448.76
MORIARTY, ANDREW B	\$2,902.67	NEWTON, DONALD H	\$2,661.78
MORIN, DANIEL	\$3,345.21	NICHOLL, LAURIE	\$3,240.57
MORIN, DWAYNE & SHANNON	\$3,134.84	NICHOLS, CATHY	\$1,190.28
MORIN, JOSEPH P	\$741.20	NICHOLS, CATHY	\$4,042.81
MORIN, JOSEPH P	\$1,387.57	NICHOLS, CATHY A TRUSTEE	\$198.38
MORISSETTE, JACOB N	\$3,699.46	NICHOLS, CATHY A TRUSTEE	\$1,560.88
MORRELL, RONALD E	\$5,136.08	NICHOLS, KATE M	\$1,955.46
MORRILL, AIDAN P	\$2,015.41	NICKERSON, MATTHEW HOWARD	\$3,903.29
MORRILL, JESSE	\$3,408.43	NICOSIA, JOSHUA SCOTT	\$2,609.46
MORRILL, STEVEN A	\$2,819.83	NIEBOR, KEVIN GERRIT	\$3,382.27
MORRISON, ROGER B	\$3,731.07	NIELSEN, BRIAN R	\$1,747.27
MORRISSEY, MARTIN	\$3,058.54	NIELSEN, LONNA J	\$2,436.15
MORROW, BRUCE D	\$3,613.35	NILAND, BRIAN P	\$3,105.41
MORSE, CYNTHIA A	\$3,586.10	NOBBS FAMILY REV TRUST	\$3,128.30
MORSE, JON	\$3,113.04	NOBLE, CHARLES A III	\$5,593.88
MORSE, STEVEN M	\$3,823.72	NOLAN, CHRISTOPHER P	\$979.91
MORTON, AMANDA M	\$2,767.51	NOLAN, CHRISTOPHER P	\$1,581.59
MOSELEY, SEAN R	\$4,106.03	NORMA E DOWLING, DYLAN	\$5,091.39
MOULTON, DEBBIE A	\$2,474.30	NORMAN, MICHAEL P	\$148.24
MOULTON, SHERRI J	\$2,779.50	NORMAN, MICHAEL P	\$4,303.32
MOUSSA, STEPHANIE A	\$2,363.12	NORMAND, JEREMY R	\$4,090.77
MOY, ALISON A	\$4,029.73	NORMANDEAU, ANNE L	\$3,777.94
MROZ, RICHARD	\$3,452.03	NORMANDIN, RICHARD J	\$2,234.50
MSM, LLC	\$5,657.10	NORTH BERWICK (TOWN OF)	\$130.80
MULLEN, BRUCE	\$4,236.83	NORTH BERWICK AFFORDABLE	\$50,924.80
MULLOY, ROGER W	\$2,384.92	NORTON, DARRELL W	\$880.72
MULLOY, SUZANNE	\$1,796.32	NORTON, DARRELL W	\$2,613.82
MULLOY, SUZANNE	\$2,234.50	NORTON, JULIE	\$2,020.86

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
NORTON, SHANE	\$3,376.82	PATSTONE, BETHANY FAY	\$3,029.11
NORTON, TERZA	\$1,676.42	PATSTONE, SCOTT E	\$2,751.16
NORTON, VERONICA E	\$987.54	PATSTONE, SHIRLEY E	\$3,474.92
NOVACK, DEBORAH A	\$2,347.86	PATTERSON INVESTMENTS, LLC	\$3,067.26
NOYCE, ANDREW WILLIAM	\$1,670.97	PATTESON, SHAUN E	\$4,427.58
NOYES, JESSE P	\$4,391.61	PATTESON, SHAUN E	\$4,427.58
NUTTER, CHARLES W	\$1,291.65	PAUL BRETON	\$2,074.27
NUTTER, CHARLES W	\$3,629.70	PAUL, HARVEY A	\$788.07
NUTTER, TYLER C	\$4,167.07	PAUL, HARVEY A	\$877.45
O'BRIEN, KELLY A	\$2,637.80	PAUL, HARVEY A	\$903.61
O'BRIEN, MARK	\$2,765.33	PAUL, SARAH	\$2,783.86
O'BRIEN, MICHAEL J	\$5,143.71	PAYETTE, JONATHAN C	\$2,663.96
OCCHIPINTI, GINO	\$3,131.57	PAYEUR, CONRAD	\$2,740.26
OCHS, MATTHEW	\$3,000.77	PAYEUR, CONRAD	\$2,740.26
OCONNELL, JONATHAN M	\$3,368.10	PAYEUR, CONRAD	\$3,359.38
O'CONNOR, MICHAEL	\$5,530.66	PAYEUR, RAYMOND	\$3,320.14
O'CONNOR, TARA J	\$1,970.72	PEARLMAN, CAROL	\$1,514.01
ODLIN, IAIN R	\$2,909.21	PEARMAN, MARJORIE KATHRYN	\$2,710.83
O'DONOVAN, TYLER F	\$3,682.02	PEASE, ROBERT H	\$2,103.70
OFTEDAHL, JOSHUA C	\$2,421.98	PEASLEY, STEPHEN	\$2,612.73
OILER, RYAN L	\$2,594.20	PEDERSEN, MICHAEL A	\$1,864.99
OLDCASTLE MATERIALS, INC	\$359.70	PELLETIER FAMILY REVOCABLE	\$5,470.71
OLIVER, BARBARA E	\$782.62	PELLETIER FAMILY REVOCABLE	\$5,470.71
OLIVER, BRANDON W	\$2,480.84	PELLETIER, RAYMOND A JR	\$5,787.90
O'LOUGHLIN, SHARMAN J	\$86.11	PEPIN FAMILY LIMITED PARTNER	\$168.95
O'LOUGHLIN, SHARMAN J., TRUST	\$2,530.98	PEPIN, RICHARD A	\$2,306.44
OMAOLFHOUGHMHAIR, SEAMUS	\$3,149.01	PERKINS, FRED H JR, ESTATE OF	\$30.52
ORNELLAS, GREGORY T	\$5,096.84	PERKINS, JILL E	\$3,172.99
ORR, JUSTIN F	\$5,382.42	PERKINS, RALPH	\$2,810.02
OSBORNE, JENNICA M	\$5,317.02	PERKINS, SARA J	\$3,311.42
OSTERHOUT, ISAAC A	\$1,797.41	PERMENTER, ARTHUR K	\$2,678.13
OTOOLE, MARGARET	\$2,624.72	PERRY BUILDING AND RESTOR	\$2,529.89
OTT, ALVIN W SR	\$2,940.82	PERRY, BRIAN L	\$2,366.39
OTTEN, RICHARD	\$2,091.71	PERRY, JUSTIN K	\$2,500.46
OUELLETTE PROPERTIES, LLC	\$3,290.71	PERRY, MICHAEL P	\$2,626.90
OUELLETTE, JEFFREY T	\$37.06	PERRY, ROBERT ALAN II	\$3,013.85
OUELLETTE, MAURICE J	\$879.63	PHELAN, EDWARD J	\$3,172.99
OUELLETTE, MAURICE J	\$3,685.29	PHILBROOK, JOHN	\$4,389.43
OWEN, BRENDA M	\$2,460.13	PHILBROOK, JOHN A	\$3,550.13
OX ALIDADES VISIONAL, LLC	\$10,746.31	PHILLIPS, JOSEPH W	\$2,729.36
PACKARD, MATTHEW B	\$5,235.27	PHILLIPS, ROBERT M	\$984.27
PAGANO, CHERYL A	\$3,928.36	PHILLIPS, WESTON M	\$3,979.59
PAGE, MATTHEW	\$6,206.46	PHINNEY, ELEANOR, KATE & JAY	\$2,868.88
PAKER, MELINDA A	\$1,957.64	PHINNEY, ELEANOR., KATE & JAY	\$1,644.81
PAPCIAK, NICHOLAS S	\$3,388.81	PHINNEY, JAY M	\$5,823.87
PAPPAS, JULIE M	\$2,937.55	PHINNEY, KATE A	\$4,395.97
PAQUETTE, DIANE K.	\$3,169.72	PHIPPS, HEATHER	\$2,864.52
PAQUETTE, GREGG	\$2,371.84	PICARD, PATRICK M	\$2,908.12
PARADIS, KATHRYN L	\$3,939.26	PIERCE, DAVID	\$33.79
PARDOE, JOHN M	\$2,253.03	PIERCE, RACHEL J	\$2,078.63
PARISI, THOMAS J. & DEBRA J.	\$2,534.25	PIKE, RONALD T	\$4,496.25
PARKER, DAVID C	\$80.66	PILECKI, JOSEPH G JR	\$2,378.38
PARKER, DAVID C	\$127.53	PILKINGTON, JEFFREY F	\$3,324.50
PARKER, DAVID C	\$3,284.17	PILLSBURY, DALE R	\$2,788.22
PARKER, DAVID & BETH	\$2,641.07	PINTO, PETER J	\$49.05
PARKER, GEORGE S	\$2,311.89	PIRINI, KRYSTAL A	\$1,972.90
PARKHURST 2017 TRUST	\$3,070.53	PISANI-MASON, JENNIFER A.	\$3,175.17
PASKOWSKI, DAVID P	\$3,180.62	PIWONSKI, JONATHAN M	\$2,677.04
PASS, ROSSANA	\$3,856.42	PLACE, JOHN F. & ERNESTINE E.	\$3,169.72
PATRICK, FLORENCE	\$2,637.80	PLACE, KEVIN J & DAWN M	\$3,300.52

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
PLACE, MARY E	\$2,214.88	RAMSEY, MICHAEL THOMAS & E	\$5,599.33
PLACE, MICHAEL	\$2,970.25	RAMY, TAMMY H	\$1,903.14
PLACE, ROBERT K & PHYLLIS A	\$2,883.05	RANCATI, KATHRYN D	\$1,895.51
PLACEY, KATHERINE HILLIARD	\$2,315.16	RANCOURT, JACQUES A	\$2,471.03
PLANTE, DAVID P	\$3,447.67	RAND, DONNA M.& SCOTT	\$978.82
PLASSE, JOSEPH W L	\$3,597.00	RAND, SCOTT L	\$2,333.69
PLUSHNER, ERIC M	\$1,771.25	RAND, TARA L	\$2,601.83
POIRIER, DENNIS B	\$2,110.24	RANDALL, BRADLEY	\$3,347.39
POLIGNI, PIERRE A	\$3,009.49	RANDALL, JAY D	\$2,560.41
POLLAND, EUGENE H	\$2,161.47	RANDALL, JAY D	\$2,560.41
POMERLEAU, JANICE	\$2,693.39	RANDALL, JOHN D	\$4,221.57
POMERLEAU, KRISTIN A	\$2,717.37	RANDALL, JOHN D	\$4,221.57
POMERLEAU, TROY A	\$4,248.82	RANDALL, SARAH B	\$2,004.51
POMEROY, ANDREW B	\$3,073.80	RANAZZO, VINCENT Z	\$2,278.10
POMMIER, NATHALIE K	\$3,382.27	RAVESI, STEVEN JOSEPH	\$1,569.60
PONCHAK, JEFF	\$6,040.78	RAY, FREDERICK	\$3,132.66
POODRY, DEBORAH W., TRUSTEE	\$984.27	RAY, KEVIN A	\$5,382.42
POODRY, SAGE	\$984.27	RAYWORTH, ANDREA, D.	\$2,659.60
POOLE, JEREMY T	\$2,650.88	RAYWORTH, DOUGLAS W	\$2,653.06
POOLE, STEVEN H	\$2,439.42	REBEKAH JEAN COLE DUBE	\$2,810.02
POORE, ELI	\$2,781.68	REED, ANNE I	\$5,614.59
POPE, DAVID A	\$2,735.90	REED, REBECCA C., TRUSTEE	\$4,836.33
PORPER, LEE ANN	\$1,972.90	REGAN, ERIC F	\$2,056.83
PORTER LAND PRESERVATION	\$1,798.50	REGAN, MARGARET	\$2,885.23
PORTER, BENJAMIN	\$4,254.27	REGONINI, HARLEY D	\$2,162.56
PORTER, MATTHEW	\$3,476.01	REIL, TIMOTHY F	\$3,820.45
PORTER, MICHELLE D	\$3,332.13	REILLY, MARY C	\$4,666.29
POTICHA, JOSHUA	\$3,684.20	REINGOLD, AMY	\$1,660.07
POTVIN, WILLIAM J	\$2,745.71	REINHOLDTSEN, KAREN	\$1,652.44
POULIN, ALEXANDER	\$1,734.19	REINKEN, ROBERT J	\$3,913.10
POULIOTTE, MICHAEL E	\$275.77	REINKEN, TIMOTHY	\$3,890.21
POULIOTTE, MICHAEL E	\$1,500.93	REISCHL, ANDREW W E	\$3,880.40
POWELL, KENNETH C	\$564.62	REMISZEWSKI, DAVID A	\$2,748.98
POWELL, KENNETH C JR	\$3,780.12	RENDELL, LARRY E JR	\$2,656.33
POWELL, STEVEN M	\$2,983.33	RENY, ROBERT	\$3,222.04
POWERS, EDITH M	\$2,133.13	REYNOLDS II, LEIGHTON	\$2,668.32
POWERS, EDITH M	\$2,133.13	RICE, EVELYN	\$1,874.80
PRAK, SAI MORM	\$1,880.25	RICE, STANLEY J	\$1,125.97
PRATT & WHITNEY A G	\$907.97	RICE, STANLEY J	\$1,419.18
PRATT & WHITNEY AIRCRAFT	\$2,572.40	RICE, STANLEY J	\$2,689.03
PRATT & WHITNEY AIRCRAFT	\$348,800.00	RICE, STANLEY J. & DAWN E	\$2,378.38
PRATT, JOSHUA W	\$2,726.09	RICE, STANLEY J. & DAWN E.	\$987.54
PRENTICE, SHERI V	\$1,552.16	RICE, STANLEY J. & DAWN E.	\$2,229.05
PROVENCHER, JEANNIE M	\$1,629.55	RICE, STANLEY J. & DAWN W.	\$1,732.01
PROVENCHER, MATTHEW	\$2,168.01	RICE, STANLEY J. & DAWN	\$4,976.94
PULLEN, JANET M., TRUSTEE	\$1,770.16	RICE, STANLEY J. & DAWN E.	\$2,007.78
PUTNAM, DANA M	\$3,246.02	RICE, TRAVIS J	\$2,271.56
PUTNAM, JOSEPH C	\$3,101.05	RICE, TRAVIS J	\$2,539.70
QMH, LLC	\$4,013.38	RICE, TRAVIS J	\$2,667.23
QUALLS, MATTHEW R	\$4,435.21	RICHARD P. GEENST TRUST	\$1,227.34
QUIMBY, ROBERT P	\$4,079.87	RICHARD, AUSTIN W	\$6,532.37
QUINT, LENDELL N	\$1,810.49	RICHARD, ROBERT	\$3,852.06
QUINT, PETER	\$2,002.33	RICHARD, THOMAS G	\$3,069.44
QUINT, STEPHEN L	\$4,049.35	RICHARDSON, CHARLES H	\$2,234.50
RACICOT, JAMES	\$2,728.27	RICHARDSON, DALTON	\$2,386.01
RACINE, JEAN L	\$4,598.71	RICHARDSON, DAVID L	\$2,303.17
RADICIONI, KIMBERLY	\$1,858.45	RICKER, CORY	\$4,714.25
RAFFI, PERRY	\$2,266.11	RICKER, NICHOLAS J	\$1,684.05
RAINVILLE, DANIEL B	\$3,250.38	RIDLON, LINDA D. ET AL	\$40.33
RALPH, BRUCE R	\$2,066.64	RIDLON, RUSSELL	\$3,792.11

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
RIDLON, THOMAS A	\$1,746.18	ROY, RAYMOND J	\$3,025.84
RILEY, KAREN M., TRUSTEE	\$3,603.54	ROY, ROBERT E	\$795.70
RILEY, KEVIN A TRUSTEE	\$15.26	ROY, ROBERT E	\$3,416.06
RINNE, ANDERS	\$2,109.15	ROYAL, KEVIN D	\$82.84
RIPLEY, NANCY	\$2,812.20	ROYAL, KEVIN D	\$805.51
RIVERS, JOHN G	\$2,851.44	ROYAL, KEVIN D	\$914.51
ROBB, EDWIN	\$3,267.82	ROYAL, KEVIN D	\$3,109.77
ROBBINS, LORING A &	\$2,467.76	RUEL, PETER R	\$2,714.10
ROBERGE, MAUREEN	\$3,912.01	RUEL, ROBERT A	\$991.90
ROBERTS, KEVIN S	\$4,236.83	RUEL, ROBERT A	\$1,438.80
ROBERTS, KYLE V	\$2,136.40	RUGGIERO, ROBERT	\$4,692.45
ROBERTS, MARTHA	\$23.98	RUI, JUFEN	\$2,456.86
ROBERTS, MARTHA A	\$75.21	RUSSELL, NATHAN F	\$2,350.04
ROBERTS, MARTHA A	\$174.40	RYAN, EDWARD J	\$2,547.33
ROBERTS, MARTHA A	\$177.67	RYAN, LISA	\$2,045.93
ROBERTS, MARTHA A	\$227.81	RYAN, MICHAEL B	\$1,490.03
ROBERTS, MELISSA MAENON	\$4,437.39	RYLANCE, THOMAS J	\$2,813.29
ROBERTS, STEPHEN H. & PAULA	\$77.39	SABOL, ASHLEY D	\$80.66
ROBERTS, STEPHEN H. & PAULA	\$109.00	SABOL, ASHLEY D	\$185.30
ROBERTS, STEPHEN H. & PAULA	\$194.02	SACCO, RALPH J	\$3,254.74
ROBERTS FAMILY TRUST	\$122.08	SALANTRI, LYNDSAY K	\$3,285.26
ROBERTSON, LUKE & TRISHA	\$3,223.13	SALATA, NICHOLAS E	\$2,606.19
ROBERTSON, RIVER W	\$3,903.29	SALMON, DAVID	\$2,668.32
ROBINSON, JAMES S	\$93.74	SALVATORE J.P. GABRIELLO & J	\$2,352.22
ROBINSON, JEFFREY L	\$471.97	SAMPSON, RYAN	\$3,038.92
ROCRAY, HEATHER MARY LEWIS	\$2,343.50	SAPIENZA, ADAM	\$1,032.23
RODERICK, JEFFREY	\$1,742.91	SARACINA, JOSEPH J	\$2,433.97
ROGERS, JIMMY C	\$3,034.56	SARGENT, LUCY	\$3,078.16
ROGERS, JOHN J	\$3,096.69	SARNI, ELENA	\$2,672.68
ROGERS, JONATHAN D	\$3,416.06	SAUCIER, ALLEN D	\$2,302.08
ROGERS, TIMOTHY M	\$3,262.37	SAUNDERS, JUSTIN	\$2,807.84
ROHM, GARY B	\$4,228.11	SAVAGE, AMY	\$4,460.28
ROLLINS, EDWARD	\$649.64	SAVAGE, DANIEL B	\$5,407.49
ROLLINS, PAUL R	\$2,782.77	SAVAGE, JAMES	\$2,875.42
RONALD P BLAIS & EVELYN	\$3,559.94	SAYER, NICHOLAS V	\$3,203.51
RONDEAU, ROBERT W	\$2,082.99	SBA TOWERS X, LLC	\$1,744.00
ROPKE, BARBARA J	\$2,347.86	SCHAEFFER, STEPHEN J	\$3,317.96
ROSA, RONALDO	\$3,082.52	SCHAUB, STEVEN J	\$3,879.31
ROSE, BELINDA L. & MICHELLE	\$2,936.46	SCHINDLER, KATHLEEN MORRIS	\$6,763.45
ROSE, DANA E	\$1,664.43	SCHLUNTZ, PETER R	\$803.33
ROSE, ERNEST H., JR. & LISA G.	\$1,930.39	SCHLUNTZ, PETER R	\$2,174.55
ROSE, FREEMAN A	\$2,476.48	SCHMID, PAUL	\$224.54
ROSE, VICTOR J	\$1,832.29	SCHREMPF, DERICK W	\$4,817.80
ROSE, WILLIAM & LINDA	\$4,620.51	SCHRIEFER, TRENT S	\$2,297.72
ROSEBUSH, SHAWN	\$3,846.61	SCHULMAIER, GERALD	\$981.00
ROSEN, CHRISTOPHER T	\$3,127.21	SCHULMAIER, GERALD	\$1,879.16
ROSHOLT, KEVIN	\$3,722.35	SCHULMAIER, GERALD.	\$4,903.91
ROSS, ANTHONY D	\$3,595.91	SCHULTZ, JENNIFER	\$222.36
ROSS, EMMETT	\$28.34	SCHWARTZ, ZOE	\$2,356.58
ROSS, HUGH H IV	\$2,012.14	SCIALDONE, RICHARD J	\$2,849.26
ROSS, RICHARD D	\$5,226.55	SCOTT, CHURI P	\$2,995.32
ROUILLARD, MARK	\$4,085.32	SCOTT, DANA	\$3,327.77
ROUSSEAU, SHANE J	\$1,693.86	SCOTTON, MEGHAN	\$3,741.97
ROUSSEAU, WILLIAM J	\$3,460.75	SCULLY, ANNE L	\$1,388.66
ROUSSIN, GAIL A.M.	\$1,944.56	SEA LAKE MAINE, LLC	\$2,985.51
ROWE, MARCIA R, TRUSTEE	\$3,231.85	SEA OTTER MAINE, LLC	\$2,629.08
ROY, DANIEL J	\$3,074.89	SEAGRAVE, BRIAN M.	\$3,411.70
ROY, JUSTIN C	\$2,902.67	SEBERT, NATHAN A	\$2,532.07
ROY, NORMAN	\$1,573.96	SEELINGER, ANNETTE D	\$1,962.00
ROY, PAMELA J	\$1,626.28	SENAY, ELAINE M TRUSTEE	\$1,467.14

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
SENAY, ELAINE M.	\$1,345.06	SMITH, JAYSON	\$2,878.69
SENTELL, CHAD H	\$3,585.01	SMITH, JOHN G	\$2,441.60
SEQUEIRA, ALLEN A	\$370.60	SMITH, MICAH COLIN	\$2,413.26
SEQUEIRA, ALLEN A	\$3,036.74	SMITH, MICHAEL S	\$2,139.67
SEQUIERA, ALLEN A.	\$3,161.00	SMITH, PATRICIA J.	\$836.03
SERECKY, RYAN D	\$2,524.44	SMITH, ROBERT B	\$3,224.22
SERRA, JOSE CARLOS	\$2,717.37	SMITH, ROLAND L	\$3,876.04
SERWACKI, STEPHEN L	\$3,324.50	SMITH, RONALD A	\$3,533.78
SEWELL, NANCY	\$1,136.87	SMITH, ROSE M	\$3,749.60
SEWELL, NANCY E	\$95.92	SMITH, SHAWN C	\$2,332.60
SHAPLEIGH, JAKE	\$2,582.21	SMITH, THOMAS	\$1,372.31
SHAW, CHARLENE D	\$73.03	SMITH, TODD	\$2,873.24
SHAW, CHARLENE D	\$3,819.36	SMITH, TREVOR W	\$2,665.05
SHAW, HAROLD	\$1,044.22	SMITH, WENDY G	\$1,832.29
SHAW, HAROLD D	\$59.95	SMITH, WILLIAM A	\$3,493.45
SHAW, HAROLD D	\$87.20	SMULLEN, KEVIN J	\$1,514.01
SHAW, HAROLD D	\$319.37	SOGGY DOLLAR, LLC	\$4,228.11
SHAW, HAROLD D	\$883.99	OLONIEWICZ, RYAN J	\$2,697.75
SHAW, HAROLD D	\$1,339.61	SORBER, STEPHANIE JOY	\$4,264.08
SHAW, HAROLD D	\$1,799.59	SOUCY, KRISTIAN	\$3,225.31
SHAW, HAROLD D	\$3,146.83	SOULE-HINDS, SUSAN P	\$1,201.18
SHAW, HAROLD D	\$4,830.88	SOULE-HINDS, SUSAN P	\$3,476.01
SHAW, HAROLD D	\$5,602.60	SOUTER, DANIEL W	\$2,793.67
SHAW, HAROLD D.	\$178.76	SOUTHARD, DAVID	\$4,103.85
SHAW, JUSTIN	\$2,905.94	SPAULDING, SARAH E	\$3,528.33
SHAW, JUSTIN D	\$91.56	SPAULDING, JOSEPH & DEBBIE	\$2,807.84
SHAW, JUSTIN D	\$867.64	SPENCE, ELAINE G	\$2,283.55
SHAW, LAURA J	\$3,127.21	SPENCER, MICHAEL	\$4,262.99
SHAW, ROBERT A JR	\$3,474.92	SPENCER, RAYMOND D	\$3,207.87
SHEELY, TIMOTHY M	\$3,836.80	SPENCER, SHAWN P	\$5,614.59
SHERWOOD, MICHAEL H	\$1,200.09	SPERLING, BRIAN	\$802.24
SHIBLES, ANN A	\$2,270.47	SPINNEY, DAVID B	\$2,527.71
SHIBLES, DONALD E	\$2,650.88	SPINNEY, GLORIA EMMA	\$2,282.46
SHIELDS, MYRON D	\$4,183.42	SPITZNAS, EDWARD, HOLLY & PA.	\$3,678.75
SHORTILL, JAMES	\$3,297.25	SPOHR, VERA, TRUSTEE	\$763.00
SHUFELT, THOMAS	\$6,185.75	SPOHR, VERA, TRUSTEE	\$818.59
SHUFELT, THOMAS	\$6,185.75	SPOHR, VERA, TRUSTEE	\$1,093.27
SHUTE, WILLIAM N TRUSTEE	\$40.33	SPRAGUE, DAVID W	\$3,624.25
SHUTE, WILLIAM N TRUSTEE	\$4,461.37	SPRAGUE, ERIC, TRUSTEE	\$2,368.57
SILK, HEATHER A	\$3,420.42	SPRAGUE, PAUL T	\$4,075.51
SILSBY, MICHAEL J	\$2,461.22	SPRAGUE, ROBERT L	\$4,070.06
SILVA, LESLEY Y	\$2,360.94	SPRINGER, DAVID T	\$6,139.97
SIMMONS, WILLIAM D	\$2,211.61	SPRUSANSKY, RYAN L	\$1,997.97
SIMPSON, DANIEL B	\$3,539.23	ST. AMAND, TIMOTHY	\$2,459.04
SIMPSON, DYLAN T	\$74.12	ST. HILAIRE, COLLEEN H	\$1,884.61
SIMPSON, JEFFERY A	\$1,056.21	ST. HILLAIRE, SAMUELLE D	\$1,035.50
SINCLAIR, AARON J	\$2,642.16	ST. PIERRE, DANA L.	\$3,281.99
SINCLAIR, GUY R	\$991.90	ST. PIERRE, PHILLIP M	\$2,499.37
SIROIS, TERRIL	\$4,062.43	STACEY, RICHARD P	\$151.51
SLADEN, JEFFREY	\$2,604.01	STACEY, RICHARD SR. & MARY	\$4,784.01
SMART, FRANK ORA	\$4,289.15	STAMBAUGH, CALVIN R	\$38.15
SMITH, ALAN T	\$6,158.50	STAMBAUGH, CALVIN R	\$3,701.64
SMITH, ANDREW	\$1,940.20	STANTON, JOAN M	\$2,005.60
SMITH, ARIA E	\$2,039.39	STAPLES, DANIEL	\$1,146.68
SMITH, BENJAMIN H	\$4,013.38	STAPLES, IAN R	\$2,901.58
SMITH, BRANDON E	\$4,052.62	STAPLES, JASON T	\$2,050.29
SMITH, CHRISTINA	\$1,600.12	STAPLES, MINDY	\$1,632.82
SMITH, DONALD G, TRUSTEE	\$2,842.72	STAPLES, RICHARD A	\$1,714.57
SMITH, HOLLY L	\$3,240.57	STARRAK, MEGAN	\$2,919.02
SMITH, JASON M	\$2,388.19	STEVENS, BARRY M	\$3,595.91

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
STEVENS, JEREMY	\$3,045.46	THOMAS CHARLES SHAULUS	\$6,192.29
STEVENS, JOSH M	\$3,653.68	THOMAS, ISABELLA	\$586.42
STEVENS, WAYNE	\$1,864.99	THOMAS, ISABELLA A	\$2,113.51
STEVENS, WAYNE B	\$744.47	THOMES, LEONARD	\$3,218.77
STEVES, JOHN C	\$3,417.15	THOMPSON, BRUCE & SHIRLEY	\$2,478.66
STEVES, JOHN C II	\$2,732.63	THOMPSON, CARL P	\$1,318.90
STEVES, NATHAN J	\$2,220.33	THOMPSON, GLENN R	\$677.98
STEWART, JONATHAN	\$3,774.67	THOMPSON, GLENN R	\$1,545.62
STEWART, JOSHUA A	\$4,300.05	THOMPSON, GLENN R	\$3,883.67
STEWART, RONALD & GAIL	\$3,752.87	THOMPSON, STAN JR	\$3,522.88
STINSON, JEANNETTE L	\$1,717.84	THOMPSON, STEVEN L	\$2,322.79
STINSON, MARY C	\$2,037.21	THOMPSON, STEVEN M	\$53.41
STONE, AMANDA J	\$1,843.19	THOMPSON, STEVEN M	\$2,125.50
STONEMETZ, JAMES S	\$2,661.78	THOMPSON, TRACY B	\$2,011.05
STONEWOOD ENTERPRISES, LLC	\$11,038.43	THORNE, SUSAN G	\$4,611.79
STONEWOOD ENTERPRISES, LLC	\$11,038.43	THORPE, GARY	\$1,407.19
STOVER, D SCOTT	\$3,265.64	THYNG, OWEN K	\$1,092.18
STOVER, JEAN S	\$2,802.39	THYNG, OWEN K	\$2,444.87
STRAFFIN, LARRY W	\$1,577.23	THYNG, OWEN K	\$3,368.10
STRICKLAND, JAMES I	\$2,142.94	THYNG, OWEN K	\$3,368.10
STROUT, JR., HENRY A.	\$2,580.03	THYNG, ROBERT D	\$3,652.59
STRUM, KEVIN L	\$986.45	THYNG, STEVEN	\$4,264.08
STRYNAR, IRVING	\$2,480.84	TIBBETTS, JOHN H	\$3,001.86
STRYNAR, SCOTT	\$2,799.12	TIBBETTS, KENNETH R	\$3,206.78
STUART, JOANNE M. & PAUL W.	\$3,163.18	TIBBETTS, MICHAEL M JR	\$2,778.41
STUDIO 333, LLC	\$1,883.52	TIBBETTS, MICHAEL M SR	\$2,731.54
STUDY, SCOTT	\$2,520.08	TIDBALL, MARK D JR	\$3,406.25
STULTZ, MICHELLE A	\$2,582.21	TIEBOUT, STEPHEN	\$2,314.07
SUDNICK, TAD	\$3,416.06	TIERNAN, CHRISTINE W	\$3,328.86
SUFFERN, EDWARD W B	\$4,608.52	TITUS, DONALD J	\$911.24
SUFFERN, EDWARD W B	\$4,608.52	T-MOBILE	\$654.00
SULLIVAN, DANIEL J	\$454.53	TOBECK, DAVID	\$2,390.37
SULLIVAN, DANIEL J	\$2,459.04	TORIELLO, ROBERT A JR	\$4,992.20
SULLIVAN, TERI A	\$2,191.99	TOUSSAINT, ADAM, GAIL & REG	\$3,129.39
SUMNER, RONALD C	\$3,234.03	TOUSSAINT, GAIL A	\$767.36
SUPERIOR DEVELOPMENT CORP	\$527.56	TOUSSAINT, GAIL A	\$3,739.79
SURETTE, KYLE P	\$11.99	TOUSSAINT, GAIL A	\$3,739.79
SUTLIFF, SARAH A	\$3,081.43	TOWERS, MARK A	\$1,931.48
SWENDSEN, DANIEL J	\$3,058.54	TOWNE, ETHAN A	\$2,456.86
SWETT, KASI LYNN	\$1,493.30	TOWNE, JESSE D	\$2,334.78
SWIECHOWICZ, ROSS A	\$1,957.64	TOWNE, TIMOTHY R	\$4,181.24
SYLVAIN, BERNARD R	\$4,185.60	TOWNSEND, CORINNE S	\$918.87
SZCZECHOWICZ, DARREN P	\$2,363.12	TOWNSEND, DELANI ERICA	\$3,527.24
SZCZECHOWICZ, KEVIN	\$2,679.22	TPD CONSTRUCTION	\$163.50
TABOR, JOYCE	\$2,661.78	TPE ME NB11 LAND LLC	\$4,722.97
TAHAI, SAID	\$2,168.01	TRAFTON, NICHOLAS SCOTT	\$3,455.30
TALBOT, DAMIAN	\$2,802.39	TRAVERS, ROSANNA, LIFE ESTATE	\$2,351.13
TALBOT, DAVID A II	\$2,922.29	TRAVES, CODY O	\$6,113.81
TALON, SUSAN	\$998.44	TRAYNOR, JOSEPH T	\$2,357.67
TATE, KEVIN G	\$1,594.67	TRENT, DONALD B	\$2,486.29
TAUTKAS, JOSEPH T	\$1,491.12	TROTT, DAVID M	\$2,620.36
TAYLOR, ORLANDO A	\$1,474.77	TRUE, ADAM R	\$2,409.99
THAIN, PHILIP H	\$3,578.47	TRUEMAN, VICKI LYNN	\$1,897.69
THE CORNWELL FAMILY TRUST	\$2,460.13	TRUEMAN, WILLIAM A	\$1,587.04
THE PATTERSON COMPANIES, LLC	\$1,278.57	TRUE-OBREY, SHARENE L	\$1,400.65
THEODOROU, LEONIDAS	\$2,601.83	TRUESDALE, CASEY E	\$2,322.79
TERRIEN, HOMER A	\$2,604.01	TRUESDALE, SARAMANDA T	\$768.45
THIBODEAU, LOUIS A	\$2,755.52	TUCCI, BRIAN M	\$3,590.46
THIRTY SEVEN ELM, LLC	\$4,227.02	TUCKER, DONALD J	\$3,958.88
THIVIERGE, JENNIFER	\$3,250.38	TURCO, ROBERT M. & NANCY	\$2,417.62

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
TURCOTTE, MARTIN A JR	\$2,169.10	WEATHERLY, DAVID I	\$1,609.93
TURCOTTE, MICHAEL	\$3,836.80	WEATHERLY, IVAN G	\$2,125.50
TURGEON, COTE N	\$2,634.53	WEAVER, JANET R	\$2,707.56
TURNER, PETER J	\$961.38	WEAVER, JENNIFER E	\$2,755.52
TUTTLE, DAVID J	\$67.58	WEAVER, ROBIN	\$4,993.29
TUTTLE, DAVID J	\$164.59	WEBBER, JAMIE R	\$2,231.23
TUTTLE, DAVID J	\$173.31	WEEDEN, JOHN W	\$763.00
TUTTLE, DAVID J	\$209.28	WEISBERG, ALAN C	\$1,965.27
TUTTLE, DAVID J	\$2,188.72	WEISS, DALTON M	\$2,018.68
TUVESON, JARED M	\$2,414.35	WEISS, DWAYNE	\$3,357.20
TWELVE OAKS, LLC	\$1,582.68	WELCH, ANNE & CORAN , MITZI	\$2,315.16
TWIST, JOHN C	\$1,727.65	WELCH, STACIE L., TRUSTEE	\$2,934.28
TWOMEY, DAVID A	\$1,766.89	WELLS STREET STATION, LLC	\$2,856.89
U.S. BANK NATIONAL ASSOC.	\$1,664.43	WENTWORTH, BRYAN	\$3,200.24
ULLAH, EHSAN	\$4,534.40	WENTWORTH, CHERYL D	\$184.21
UNITIL GRANITE STATE GAS	\$2,285.73	WENTWORTH, EZEKIEL	\$4,237.92
UNITIL GRANITE STATE GAS	\$3,466.20	WENTWORTH, EZEKIEL, ABBY	\$1,192.46
UNITIL GRANITE STATE GAS	\$5,468.53	WENTWORTH, STEPHEN B	\$4,390.52
UPTON, STEPHEN I	\$2,202.89	WENTWORTH, TIMOTHY B	\$3,799.74
UTTER, BENJAMIN F	\$5,665.82	WERSACKAS, JAMES D JR	\$4,009.02
VAILLANCOURT, ANNE M	\$2,268.29	WERSACKAS, JAMES D JR	\$4,009.02
VAILLANCOURT, EUGENE E	\$3,482.55	WERSACKAS, JULIA ANN	\$3,753.96
VALDEZ, KATHERINE M	\$2,381.65	WEST, GRETCHEN E	\$3,514.16
VALLIER, ROBERT R., TRUSTEE	\$1,280.75	WESTOVER, BRIAN M	\$2,855.80
VALLIERE, ROBERT R	\$518.84	WETHERINGTON, WILLIAM H	\$1,838.83
VAN GORDER, DEBORAH	\$2,762.06	WEYMOUTH, LESLIE A	\$2,359.85
VANDEWAL, DALE J	\$2,390.37	WHALEN, TIMOTHY E	\$990.81
VEIT, KAREN J	\$4,339.29	WHALEN, TIMOTHY E	\$4,056.98
VERITAS PROPERTY MANAG	\$1,713.48	WHEELER, DENISE R	\$3,426.96
VERONICA M. BEROUNSKY	\$3,327.77	WHEELER, GRADY J	\$2,272.65
VERSOCKI, ROBERT	\$2,665.05	WHITE OAK RIDGE, LLC	\$660.54
VERVILLE, JANET I	\$3,426.96	WHITE, KACEY LEE	\$2,586.57
VETTER, KEITH E	\$4,652.12	WHITE, NADINE C	\$3,543.59
VICKY M. EVANS, TRUSTEE	\$2,899.40	WHITE, ROBIN J	\$1,382.12
VIGUE, LUKE	\$3,069.44	WHITE, SHAWN M	\$1,786.51
VINCENT, GARY G	\$2,766.42	WHITLEY, WILLIAM C	\$2,475.39
VINCENT, NATHAN	\$3,779.03	WHITTEN, WAYNE M SR	\$3,508.71
VOLINSKY, NICHOLAS H	\$2,532.07	WICK, DANIEL P	\$1,222.98
VOLOVSKI, CHRISTOPHER F	\$3,020.39	WICK, DANIEL P	\$1,798.50
VREELAND, PEGGY J	\$3,575.20	WICK, DANIEL P	\$3,812.82
WALCEK, MICHAEL F	\$3,981.77	WICK, DANIEL P	\$5,579.71
WALDRON, JOHN	\$3,066.17	WICK, DANIEL P	\$5,579.71
WALL, LISA K	\$3,557.76	WICK, DARLENE F	\$625.66
WALSH, THOMAS J	\$915.60	WICK, JODI	\$2,333.69
WALSH, THOMAS J	\$947.21	WICK, JODI R	\$3,115.22
WALSH, THOMAS J	\$4,570.37	WICK, LARRY	\$374.96
WALTERS, WILLIAM J	\$3,472.74	WICK, LARRY	\$412.02
WALTERSDORF, ROBERT J	\$4,092.95	WICK, LARRY	\$1,147.77
WALTERS-WARD, JACQUELINE	\$292.12	WICK, LARRY	\$1,256.77
WALTON, CONNER M	\$2,114.60	WICK, LARRY M	\$244.16
WARD, SANDRA J	\$3,468.38	WICK, LARRY M	\$2,525.53
WATERMAN, CHARLES P	\$3,843.34	WICK, LARRY M., ESTATE OF	\$327.00
WATSON, BRAD DENNIS	\$3,179.53	WICK'S RENTAL, LLC	\$4,874.48
WATSON, FRANK	\$2,362.03	WICK'S RENTAL, LLC	\$4,874.48
WATTERS, JAMES E JR	\$3,521.79	WICK'S RENTALS	\$1,749.45
WATTERS, WILLIAM S	\$3,350.66	WICK'S RENTALS, LLC	\$943.94
WATERSON IRREVOCABLE TRUST	\$1,370.13	WIGGINS, TRUSTEE, WILLIAM E	\$5,019.45
WATERSON IRREVOCABLE TRUST	\$3,529.42	WILCOX, CAROLYN W	\$2,195.26
WATERSON, BRENDA J	\$2,999.68	WILE-MARBLE, JACOB H	\$77.39
WAYNE, PETER S	\$2,642.16	WILKINSON, MARK D	\$3,390.99

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
WILLEY, DAVID L	\$1,238.24	WOODWARD, RAE	\$2,303.17
WILLEY, MICHELLE	\$475.24	WORELL, ROBERT M	\$2,464.49
WILLEY, TAMMY L	\$2,605.10	WORKS, CARL L	\$1,876.98
WILLIAMS, ALLEN R & JANET	\$1,602.30	WORKS, SHAWN M	\$2,687.94
WILLIAMS, STEPHEN	\$2,568.04	WORMWOOD, MICHAEL A	\$1,850.82
WILLIAMS, ZACHARY	\$2,954.99	WRIGHT, EDWARD	\$2,707.56
WILSON, COREY A	\$3,452.03	WRIGHT, LOLA M	\$2,487.38
WILSON, JAMES H	\$2,708.65	WRIGHT, THOMAS F	\$3,798.65
WILSON, JUDY S	\$2,269.38	WRIGHT, THOMAS F	\$3,798.65
WILSON, RICHARD R	\$1,773.43	WRIGHT, TRAVIS	\$644.19
WINCHESTER, EDWARD C	\$3,043.28	WYATT, EMMA L	\$2,069.91
WINK, DANIEL L	\$2,844.90	WYMAN, DEBORAH S , TRUSTEE	\$1,370.13
WINK, LISA	\$570.07	WYMAN, DENNIS & DEBORAH	\$1,250.23
WINN, ROBERT N	\$1,714.57	WYMAN, JOSEPH D	\$2,054.65
WINNE, MATTHEW R	\$2,455.77	WYMAN, WILLIAM	\$3,337.58
WINSHIP, STEPHEN M	\$5,075.04	WYMAN, WILLIAM	\$3,337.58
WINSHIP, STEPHEN M	\$5,075.04	WYMAN, WILLIAM L	\$2,604.01
WINSHIP, TODD	\$2,830.73	YOKE, ROBERT S JR	\$1,298.19
WINSHIP, TODD	\$3,238.39	YOKE, ROBERT S JR	\$2,379.47
WINSHIP, TRACY L	\$3,216.59	YORK, BARBARA	\$1,621.92
WINTON, GARY	\$409.84	YOST, RYAN J	\$3,762.68
WINTON-SMITH, KAREN L	\$1,541.26	YOUNG, ARTHUR B	\$3,930.54
WIREN, KELLY ANN	\$3,865.14	YOUNG, JONATHAN	\$1,010.43
WISWELL, ALYSSA M	\$4,871.21	YOUNG, JOSEPH M	\$5,275.60
WITZEL, JAY S	\$862.19	YOUNG, STEPHEN MICHAEL	\$4,672.83
WOOD, JAY R	\$2,987.69	YUNGGEBAUER, FRED A	\$4,441.75
WOOD, JAY R, ETAL	\$57.77	ZANNINI, KEITH A	\$1,806.13
WOOD, JAY R, ETAL	\$2,043.75	ZAPSKY, ZACHARY M	\$3,061.81
WOOD, JEFFREY S	\$868.73	ZELMAN, AIMEE	\$4,465.73
WOOD, JEFFREY S	\$4,992.20	ZINCK, STEPHEN P	\$6,088.74
WOOD, KENNETH C	\$2,333.69	ZUCCO, CLEOFAS MAURI	\$3,537.05
WOOD, MARY	\$1,535.81		
WOOD, RODNEY B	\$149.33		
WOOD, THOMAS L	\$5,129.54		
WOOD, TIMOTHY F	\$1,921.67	TOTAL	\$7,123,176.16
WOODMAN, CHARLES M	\$3,296.16		
WOODS, DEREK	\$2,437.24		

**TOWN OF NORTH BERWICK PROPERTY TAX LIST
FISCAL YEAR 2022 - PERSONAL PROPERTY**

<u>Property Owner</u>	<u>Taxes</u>	<u>Property Owner</u>	<u>Taxes</u>
ALLARDS MARKET	\$163.50	MAINE RSA #1, INCS	\$343.35
AMERICAN DREAMSPACE	\$10.90	MAPES, H.A. INC.\$	\$1,781.06
AMERICAN GREETINGS CORP	\$10.90	MEDIX BIOCHEMICA USA, INC	\$864.37
ANGEL OF THE BERWICKS	\$79.57	MITSUBISHI POWER AERO, LLC	\$1,758.17
AROMA JOES	\$3,585.01	MORSE FOUNDATION INC	\$17.44
AT&T CAPITAL SERVICES, INC.	\$1,508.56	MSC INDUSTRIAL SUPPLY CO.	\$318.28
AT&T MOBILITY LLC	\$90.47	NORTH BERWICK TAX SERVICE	\$21.80
BANK OF THE WEST EQUIP LEASING	\$857.83	NUCO2 SUPPLY LLC	\$214.73
BUBBA FRYES	\$109.00	OAK WOODS LUMBER	\$2,610.55
CANON BUSINESS	\$47.96	PAINTING BY NORTHEAST	\$43.60
CARDTRONICS USA INC	\$28.34	PAUL'S BARBER SHOP	\$9.81
CARPE DIEM COFFEE ROASTING	\$178.76	PELLETIER FOUNDATIONS	\$140.61
CASCO BAY FOOD AND BEVERAGE	\$91.56	PINNACLE HEALTH	\$1,425.72
CENTRAL MAINE POWER CO	\$1,185.92	PORTICO REALTY	\$18.53
COCA COLA BEVERAGES	\$15.26	PRATT & WHITNEY AIRCRAFT	\$626,987.62
COCA-COLA COMPANY	\$86.11	PRAXAIR DISTRIBUTION INC	\$101.37
CONSOLIDATED COMMUNICATIONS	\$63.22	PRESTO RESTO LLC	\$66.49
CORNERSTONE VALUATION SER	\$88.29	RD CONCRETE WORKS	\$498.13
CUMBERLAND FARMS INC.	\$1,833.38	RECOVERY MAINE INC.	\$62.13
DAVE'S GARAGE	\$570.07	RED LEAVES	\$41.42
\$DIRECTV, LLC	\$139.52	\$REDBOX AUTOMATED RETAIL, LLC	\$37.06
DISH NETWORK, LLC	\$71.94	\$REYNOLDS, JOEY SP\$	\$272.50
DOLLAR GENERAL STORE #15393	\$733.57	SCIENTIFIC GAMES INC	\$58.86
DOUGHTY FALLS PHYS THERAPY	\$42.51	SERENITY SALON	\$19.62
DUNKIN DONUTS	\$1,699.31\$	SPECTRUM NORTHEAST (INTERNET)	\$87.20
DUTCH AUTO BODY	\$87.20	SPECTRUM NORTHEAST, LLC	\$10,635.13
DWIGHT LITTLEFIELD TRUCKING	\$220.18	SUBWAY RESTAURANT	\$236.53
ELAVON	\$18.53	SUPER WASH	\$126.44
FIRST DATA MERCHANT SERVICES	\$31.61	T-MOBILE	\$272.50
GRAYHAWK LEASING, LLC	\$155.87	TOWN PIZZA	\$419.65
GREATAMERICA FINANCIAL SER	\$100.28	TRI BERWICK SAND & GRAVEL	\$112.27
GREATAMERICA FINANCIAL SER	\$164.59	TRICANN ALTERNATIVES, LLC	\$1,255.68
GREEN TRUCK FARMS, LLC	\$791.34	UNITIL NORTHERN UTILITIES, INC	\$642.01
GTP ACQUISITION PARTNERS II, LLC	\$323.73	VERIZON WIRELESS	\$54.50
HANNAFORD	\$10,617.69	VERIZON WIRELESS	\$327.00
HOMETOWN QUICK STOP	\$441.45	WASTE MANAGEMENT OF NH, INC	\$50.14
\$HUGHES NETWORK SYSTEMS, LLC	\$22.89		
HUSSEY SEATING COMPANY	\$20,627.16	TOTAL	\$704,339.47
JB MACHINE COMPANY, INC.	\$2,721.73		
JOHNSON FUNERAL HOME	\$109.00		
JOHNSONS SEAFOOD & STEAK	\$841.48		
KENNEBUNK SAVINGS BANK	\$408.75		
LARRY'S GARAGE	\$26.16		
LINDE LEASED EQUIPMENT	\$1,377.76		
MADHATTER GRAPHICS	\$28.34		

**UNCOLLECTED TAXES
FOR THE YEAR ENDING
JUNE 30, 2021**

ABBOTT, MARTHA	\$3,135.65	*GOSSELIN, MICHAEL P	\$1,708.84
*ADAMS, EMILY C. , TRUSTEE	\$1,190.92	*HALL, FRANK P	\$925.82
*ALAIMO, LUCINDA	\$2,356.20	*HARRINGTON, MICHELLE TUTTLE	\$16.84
*ALLARD, THOMAS J	\$2,507.33	*HEBERT, WAYNE E	\$473.62
ANDERSON, MARY BRAY	\$3,823.47	HOULE, OSCAR J PinP	\$3,360.56
*ANGERS, MARK B., ESTATE OF	\$555.13	HOWARD, WALTER R	\$660.45
*AVERY, FREDERICK	\$4,837.35	*HOWELL, MATTHEW W	\$578.34
*BATTIS, JOHN S	\$731.77	J.B.J. MACHINE COMPANY, INC	\$1,927.62
*BERESHNY, DENNIS	\$54.55	J.B.J. MACHINE COMPANY, INC	\$1,693.32
*BERKLEY PROPERTIES INC	\$1,225.70	*JACKSON, DRYSDALE & ASSOC	\$4,536.87
*BETTS, MARK R	\$3,734.22	*JONES, BRADLEY R	\$66.41
*BOLDUC, DALE J	\$2,684.97	*JONES, BRADLEY R	\$891.78
BOLDUC, HEIDI	\$2,526.37	*JONES, BRADLEY R	\$2,732.24
*BORENSTEIN, DONALD F	\$451.25	*JONES, BRADLEY R	\$1,318.72
*BOSTON, ALVIN M	\$4,889.83	*KDK PROPERTIES	\$1,100.75
BOURNE, JAY M	\$1,406.44	*KDK PROPERTIES, LLC	\$710.43
*BRIDGE, WAYNE	\$837.76	*KERN, EVERETT S. & LINDA ,	\$1,110.27
*BRIDGES, PATRICK D	\$635.16	KING, BENJAMIN S. TRUSTEE	\$3,956.75
*BRONDER CONSTRUCTION, LLC	\$694.96	*KVINLAUG, DAVID J	\$835.38
*BRONDER, RICHARD J., JR	\$698.53	LAFRENIERE, ASTI	\$36.89
*BROOKS, CASEY J	\$2,263.10	LAFRENIERE, STEPHEN M	\$742.56
*BROWN, STEVEN E	\$414.12	LAFRENIERE, STEPHEN M	\$1,414.91
*BROWN, STEVEN E	\$968.66	LAFRENIERE, ZACHARY	\$2,468.06
*BROWN, STEVEN E	\$132.09	LAFRENIERE, ZACHARY S	\$96.39
*BROWN, STEVEN E	\$71.40	*LAING, DENNIS M	\$1.79
*BROWN, STEVEN E	\$103.53	*LANG, Y	\$1,031.73
*CHAMPLIN, SUSAN E	\$2,852.43	*LAPOINTE, ELIZABETH	\$3,585.07
*CHAN, WENDY	\$18.93	*LAVIGNE, LEO R	\$1,874.25
*CHAPPELL, JANET L	\$79.73	*LEWIS, REBECCA	\$838.35
*CIDER MILL POND TRUST	\$1,808.80	*LML LOGISTICS	\$3,672.21
*COLLARD, SALLY D	\$1,538.07	*LOHMAN, TARA	\$2.57
*CONLEY, MARK W	\$1,934.94	*LUTHER, FRANKLYN F	\$1,282.82
*COOK, NANCY E	\$2,602.53	*MCGIVERN, MICHAEL	\$2,382.38
*COOK, PETER	\$80.92	*MEADOWSEND TIMBERLANDS	\$1,160.30
*COOK, PETER W	\$1,281.63	*MELANSON, LARRY J	\$2,514.47
*DASILVA REALITY, LLC	\$404.68	MILLER, RICHARD	\$1,124.29
DAVIES, BRIAN L	\$1,293.53	MITCHEM, HARLOE C	\$2,487.55
DAVIS, EVERETT M., SR. TRUSTEE	\$38.08	*MORIN, JOSEPH P	\$723.52
*DAVIS, LAWRENCE L	\$1,362.55	MORIN, JOSEPH P	\$1,375.64
*DAY, BARBARA	\$2,109.87	*MORRELL, RONALD E	\$2,497.25
DAY, LYNN	\$2,876.23	*MOULTON, DEBBIE A	\$1,203.18
*DOHERTY, DEBORAH & MICHAEL	\$1,765.96	*NEAL, OLIVER M JR	\$4.79
DOLIBER, DANA E	\$32.77	*NOLAN, CHRISTOPHER	\$1,294.36
*DOWLING, REGINA G., TRUSTEE	\$1,796.01	*NORMANDEAU, ANNE L	\$1,722.71
*ELDREDGE, SPENCER D	\$1,688.95	*NORTON, DARRELL W	\$428.99
*ELYSAN HOLDINGS LLC	\$1,704.08	*O'BRIEN, MARK	\$1,358.98
*FAIRPOINT/NORTHERN NEW	\$1,336.57	*O'BRIEN, MICHAEL J	\$6.47
*FERRANTO, JOSHUA	\$2,797.69	*PALMIERI, DAVID W	\$674.73
*FERRY, ERIC J	\$420.07	*PARISI, THOMAS J	\$2,480.92
*FISETTE, KARYN D	\$1,476.62	*PELLETIER FAMILY REVOCABLE	\$2,685.83
*FORTIN'S PROPERTIES, LLC	\$1,414.31	*PORPER, LEE ANN	\$1,962.31
*FORTUNATO, ANDREW	\$384.37	*PRECOURT, MARC N	\$1,147.75
*GENEST, RICHARD P	\$1,116.22	*PUTNAM, JOSEPH C	\$3,998.80
*GOLDMARK, LLC	\$672.94	QUINT, PETER	\$1,958.74
*GOLDMARK, LLC	\$678.89	*RICHARD, THOMAS G	\$2,569.84
*GOODRICH, SUNSHINE D., JUNE	\$139.23	*RIDLON, WESLEY JR	\$585.48

* PAID IN FULL 3-2-2022

*RIPLEY, NANCY	\$1,723.10
*SAVAGE, AMY	\$1,016.19
*SEQUEIRA, ALLEN A	\$361.76
SIMPSON, DYLAN T	\$73.40
*SIMPSON, JEFFERY A	\$543.84
*SMITH, ROBERT B	\$1,571.14
*SORBER, STEPANIE J	\$615.82
*THYNG, ROBERT D	\$1,545.81
*TROTT, DAVID M	\$2,106.65
*TRUEMAN, WILLIAM A	\$788.37
*TRUESDALE, CASEY E	\$1,883.77
*U.S. BANK TRUST, N.A. TRUSTEE	\$610.47
*VOLINSKY, NICHOLAS H	\$1,238.19
*WATSON, FRANK	\$1,576.11
*WEAVER, LORI	\$2,999.99
*WERSACKAS, JAMES D JR	\$8.62
*WICK, LARRY M	\$1,040.06
WILLEY, MICHELLE	\$462.91
*WILLIAMS, ZACHERY	\$1,456.56
*WOOD, JEFFREY S	\$2,447.23
*WOOD, JEFFREY S	\$423.04
WORMWOOD, MICHAEL A	\$1,805.23
*ALLARDS MARKET	\$178.50
*ANGEL OF THE BERWICKS	\$43.43
AROMA JOES	\$3,913.91
BUBBA FRYES	\$119.00
*COCA-COLA COMPANY	\$14.41
CROSS FIT GYM	\$160.65
DAVE'S GARAGE	\$622.37
*DWIGHT LITTLEFIELD TRUCKING	\$240.38
GREEN TRUCK FARMS, LLC	\$863.94
HAIR SHOP, THE	\$34.51
JBJ MACHINE COMPANY, INC.	\$2,971.43
*LARRY'S GARAGE	\$28.56
*PORTICO REALTY	\$0.14
*PRAXAIR LEASED EQUIPMENT	\$0.81
RD CONCRETE WORKS	\$543.83
SERENITY SALON	\$21.42
*SUBWAY RESTAURANT	\$0.18
TOWN PIZZA	\$458.15
TRI BERWICK SAND & GRAVEL	\$210.63
*TRICANN ALTERNATIVES, LLC	\$733.59

TOTAL(6-30-21) \$202,226.57
TOTAL (3-2-22) \$47,740.92

**OUTSTANDING TAX LIENS
FISCAL YAR 2020**

*ABBOTT, MARTHA	\$3,290.94
*ANDERSON, MARY BRAY	\$3,573.02
*BERKLEY PROPERTIES INC	\$1,343.35
*BRADBURN, MARILYN J., ESATE	\$2,755.24
*CHAPPELL, JANET L	\$143.45
DAVIS, EVERETT M., SR. TRUSTEE	\$107.12
*DAY, BARBARA	\$1,938.86
*DAY, LYNN	\$3,071.90
*KING, BENJAMIN S. TRUSTEE	\$4,227.11
*LAFRENIERE, ASTI	\$97.82
*LAFRENIERE, STEPHEN M	\$831.88
*LAFRENIERE, STEPHEN M	\$1,410.79
*LAFRENIERE, ZACHARY	\$2,463.00
*LAFRENIERE, ZACHARY S	\$159.09
QUINT, PETER	\$660.36
*TRUESDALE, CASEY E	\$2,040.56
*WILLEY, MICHELLE	\$498.67
AROMA JOES	\$4,061.92
BUBBA FRYES	\$54.83
CROSS FIT GYM	\$166.73
DAVE'S GARAGE	\$645.91
*DWIGHT LITTLEFIELD TRUCKING	\$249.47
*GREEN TRUCK FARMS, LLC	\$426.07
JBJ MACHINE COMPANY, INC.	\$3,083.80
LARRY'S AUTOMOTIVE	\$25.32
MAINE SOURCE AUTO	\$308.75
PSL SERVICES	\$37.05
*SERENITY SALON	\$4.49
TOWN PIZZA	\$475.48

TOTAL(6-30-21) \$38,152.98
TOTAL (3-2-22) \$18,510.22

**OUTSTANDING TAX LIENS
FISCAL YAR 2019**

*CHAPPELL, JANET L.	\$108.25
AROMA JOES	\$4,242.81
CROSS FIT GYM	\$174.15
DAVE'S GARAGE	\$674.67
*DWIGHT LITTLEFIELD TRUCKING	\$260.58
JBJ MACHINE COMPANY, INC.	\$3,221.13
MAINE SOURCE AUTO	\$322.50
SOUTHERN MAINE HEALTHCARE	\$89.01
TOWN PIZZA	\$496.65

TOTAL(6-30-21) \$8,986.36
TOTAL (3-2-22) \$8,617.53

**OUTSTANDING TAX LIENS
FISCAL YEAR 2018**

DAVE'S GARAGE	\$658.98
*DWIGHT LITTLEFIELD TRUCKING	\$254.52
FORTIER AND SONS INC.	\$56.70
MAINE SOURCE AUTO	\$315.00
NO BERWICK FAMILY MEDICINE	\$224.28
TOWN PIZZA	\$485.10
TOTAL (6-30-21)	\$1,994.58
TOAL (3-2-22)	\$1,740.06

**OUTSTANDING TAX LIENS
FISCAL YEAR 2017**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$598.50
*DWIGHT LITTLEFIELD TRUCKING	\$74.26
TOWN PIZZA	\$441.00
TOTAL (6-30-21)	\$1,239.76
TOTAL (3-2-22)	\$1,165.50

**OUTSTANDING TAX LIENS
FISCAL YEAR 2016**

ANOTHER LOOK	\$126.00
DAVE'S GARAGE	\$698.04
TOWN PIZZA	\$441.00
TOTAL (6-30-21)	\$1,265.04
TOTAL (3-2-22)	\$1,265.04

**OUTSTANDING TAX LIENS
FISCAL YEAR 2015**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
TOWN PIZZA	\$435.75
TOTAL (6-30-21)	\$1,252.47
TOTAL (3-2-22)	\$1,252.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2014**

ANOTHER LOOK	\$124.50
DAVE'S GARAGE	\$692.22
TOWN PIZZA	\$435.75
TOTAL (6-30-21)	\$1,252.47
TOTAL (3-2-22)	\$1,252.47

**OUTSTANDING TAX LIENS
FISCAL YEAR 2013**

DAVE'S GARAGE	\$476.84
TOWN PIZZA	\$435.75
TOTAL (6-30-21)	\$912.59
TOTAL (3-2-22)	\$912.59

**OUTSTANDING TAX LIENS
FISCAL YEAR 2012**

DAVE'S GARAGE	\$707.94
TOWN PIZZA	\$399.00
TOTAL (6-30-21)	\$1,106.94
TOTAL (3-2-22)	\$1,106.94

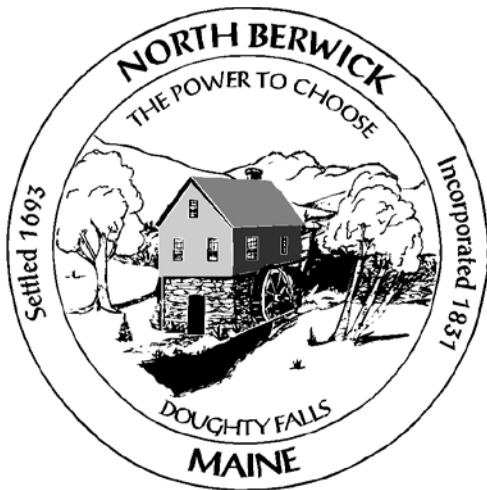
**OUTSTANDING TAX LIENS
FISCAL YEAR 2011**

DAVE'S GARAGE	\$673.79
TOWN PIZZA	\$379.75
TOTAL (6-30-20)	\$1,053.54
TOTAL (3-2-22)	\$1,053.54

**OUTSTANDING TAX LIENS
FISCAL YEAR 2009**

TOWN PIZZA	\$190.75
TOTAL (6-30-20)	\$190.75
TOTAL (3-2-22)	\$190.75

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



**FY 2021 ANNUAL REPORT
TOWN OF NORTH BERWICK, MAINE**

Audited Financial Statements
and Other Financial Information

Town of North Berwick, Maine

June 30, 2021



Proven Expertise & Integrity

TOWN OF NORTH BERWICK, MAINE

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JUNE 30, 2021

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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, 2021 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, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 11 and 63 through 69 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January 14, 2022, on our consideration of the Town of North Berwick's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of North Berwick's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
January 14, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

(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, 2021. 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 \$1,008,879 from \$13,950,770 to \$14,959,649. The Town's total net position for business-type activities increased by \$24,003 from \$249,318 to \$273,321.

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 \$4,383,158 at the end of this year. Unrestricted net position for business-type activities increased to a balance of \$273,321.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2021</u>	<u>2020 (Restated)</u>	<u>2021</u>	<u>2020</u>
Assets:				
Current Assets	\$ 5,564,145	\$ 5,042,114	\$ 281,140	\$ 257,940
Noncurrent Assets - Capital Assets	11,734,098	11,496,249	-	-
Total Assets	<u>17,298,243</u>	<u>16,538,363</u>	<u>281,140</u>	<u>257,940</u>
Deferred Outflows of Resources:				
Deferred Outflows Related to Pensions	136,615	153,518	-	-
Deferred Outflows Related to OPEB	103,756	100,284	-	-
Total Deferred Outflows of Resources	<u>240,371</u>	<u>253,802</u>	<u>-</u>	<u>-</u>
Liabilities:				
Current Liabilities	317,740	402,602	7,819	8,622
Noncurrent Liabilities	2,183,836	2,268,621	-	-
Total Liabilities	<u>2,501,576</u>	<u>2,671,223</u>	<u>7,819</u>	<u>8,622</u>
Deferred Inflows of Resources:				
Prepaid Taxes	33,429	41,056	-	-
Deferred Inflows Related to Pensions	31,763	112,854	-	-
Deferred Inflows Related to OPEB	12,197	16,262	-	-
Total Deferred Inflows of Resources	<u>77,389</u>	<u>170,172</u>	<u>-</u>	<u>-</u>
Net Position:				
Net Investment in Capital Assets	10,293,561	9,818,798	-	-
Restricted	282,930	267,689	-	-
Unrestricted	4,383,158	3,864,283	273,321	249,318
Total Net Position	<u>\$ 14,959,649</u>	<u>\$ 13,950,770</u>	<u>\$ 273,321</u>	<u>\$ 249,318</u>

Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.63%, while total expenses increased by 2.16%. The increase in revenues was primarily attributable to grants and contributions restricted to specific programs. Expenses increased primarily due public safety and education.

Revenues for the Town's business-type activities increased by 7.00% and total expenses decreased by 0.95%.

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

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>2021</u>	<u>2020 (Restated)</u>	<u>2021</u>	<u>2020</u>
Revenues				
<i>Program Revenues:</i>				
Charges for services	\$ 679,025	\$ 538,879	\$ 132,816	\$ 117,410
<i>General Revenues:</i>				
Taxes	8,417,910	8,288,963	-	-
Grants and contributions not restricted to specific programs	2,775,751	2,444,736	-	-
Miscellaneous	229,464	294,165	90	6,802
Total Revenues	<u>12,102,150</u>	<u>11,566,743</u>	<u>132,906</u>	<u>124,212</u>
Expenses				
General government	1,178,039	1,155,780	-	-
Public safety	1,998,884	1,857,831	-	-
Health and welfare	40,745	44,286	-	-
Recreation and culture	144,070	186,915	-	-
Education	6,192,884	6,005,189	-	-
Public works	802,782	851,428	-	-
Library	249,144	250,068	-	-
County tax	387,468	372,657	-	-
TIF	21,351	22,066	-	-
Unclassified	21,573	46,786	-	-
Capital outlay	-	7,965	-	-
Interest on long-term debt	56,331	57,947	-	-
Pay-per-throw trash program	-	-	108,903	109,952
Total Expenses	<u>11,093,271</u>	<u>10,858,918</u>	<u>108,903</u>	<u>109,952</u>
Change in Net Position	1,008,879	707,825	24,003	14,260
Net Position - July 1	<u>13,950,770</u>	<u>13,242,945</u>	<u>249,318</u>	<u>235,058</u>
Net Position - June 30	<u>\$ 14,959,649</u>	<u>\$ 13,950,770</u>	<u>\$ 273,321</u>	<u>\$ 249,318</u>

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,

	2021	2020 (Restated)	Increase/ (Decrease)
Major Fund:			
General Fund:			
Assigned	\$ 792,666	\$ 783,425	\$ 9,241
Unassigned	3,887,377	3,337,799	549,578
Total General Fund	\$ 4,680,043	\$ 4,121,224	\$ 558,819
Nonmajor Funds:			
Capital Projects Funds:			
Committed	\$ 383,516	\$ 336,866	\$ 46,650
Assigned	11,020	341	10,679
Permanent Funds:			
Restricted	282,930	267,689	15,241
Total Nonmajor Funds	\$ 677,466	\$ 604,896	\$ 72,570

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 unassigned 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 \$408,594. This was a result of all revenues being receipted in excess of budgeted amounts with the exception of excise taxes, other revenues and transfers from other funds.

The general fund actual expenditures were under budgeted amounts by \$953,525. All expenditure accounts were within or under budgeted amounts with the exception of public safety and TIF.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2021, the net book value of capital assets recorded by the Town increased by \$237,849 from the prior year. This increase is the result of capital additions of \$694,708, less current year depreciation expense of \$456,859. 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>2021</u>	<u>2020</u>
Land and improvements	\$ 1,633,945	\$ 1,250,258
Buildings	459,802	487,621
Building improvements	1,834,964	2,311,602
Movable property	1,629,983	1,605,155
Art works and historical treasures	10,000	10,000
Infrastructure	6,165,404	5,831,613
Total	<u>\$ 11,734,098</u>	<u>\$ 11,496,249</u>

Debt

At June 30, 2021, the Town had \$1,440,537 in bonds and a note from direct borrowings outstanding versus \$1,677,451 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, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 5,497,733	\$ 20,825	\$ 5,518,558
Investments	24,447	-	24,447
Accounts receivable (net of allowance for uncollectibles):			
Taxes	237,271	-	237,271
Liens	26,768	-	26,768
Other	38,241	-	38,241
Internal balances	(260,315)	260,315	-
Total current assets	<u>5,564,145</u>	<u>281,140</u>	<u>5,845,285</u>
Noncurrent assets:			
Capital assets:			
Land and other assets not being depreciated	1,260,449	-	1,260,449
Buildings and vehicles net of accumulated depreciation	10,473,649	-	10,473,649
Total noncurrent assets	<u>11,734,098</u>	<u>-</u>	<u>11,734,098</u>
TOTAL ASSETS	<u>17,298,243</u>	<u>281,140</u>	<u>17,579,383</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pension	136,615	-	136,615
Deferred outflows related to OPEB	103,756	-	103,756
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>240,371</u>	<u>-</u>	<u>240,371</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 17,538,614</u>	<u>\$ 281,140</u>	<u>\$ 17,819,754</u>

STATEMENT A (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 79,986	\$ 7,819	\$ 87,805
Accrued expenses	4,991	-	4,991
Escrows	15,008	-	15,008
Current portion of long-term obligations	217,755	-	217,755
Total current liabilities	<u>317,740</u>	<u>7,819</u>	<u>325,559</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Bonds payable	1,230,169	-	1,230,169
Accrued compensated absences	66,480	-	66,480
Net pension liability	474,920	-	474,920
Net OPEB liability	412,267	-	412,267
Total noncurrent liabilities	<u>2,183,836</u>	<u>-</u>	<u>2,183,836</u>
TOTAL LIABILITIES	<u>2,501,576</u>	<u>7,819</u>	<u>2,509,395</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	33,429	-	33,429
Deferred inflows related to pension	31,763	-	31,763
Deferred inflows related to OPEB	12,197	-	12,197
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>77,389</u>	<u>-</u>	<u>77,389</u>
NET POSITION			
Net investment in capital assets	10,293,561	-	10,293,561
Restricted	282,930	-	282,930
Unrestricted	4,383,158	273,321	4,656,479
TOTAL NET POSITION	<u>14,959,649</u>	<u>273,321</u>	<u>15,232,970</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 17,538,614</u>	<u>\$ 281,140</u>	<u>\$ 17,819,754</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, 2021

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	\$ 1,178,039	\$ 382,085	\$ -	\$ -	\$ (795,954)	\$ -	\$ (795,954)
Public safety	1,998,884	220,464	-	-	(1,778,420)	-	(1,778,420)
Health and welfare	40,745	38,858	-	-	(1,887)	-	(1,887)
Recreation and culture	144,070	35,490	-	-	(108,580)	-	(108,580)
Education	6,192,884	-	-	-	(6,192,884)	-	(6,192,884)
Public works	802,782	2,128	67,296	-	(733,358)	-	(733,358)
Library	249,144	-	-	-	(249,144)	-	(249,144)
County tax	387,468	-	-	-	(387,468)	-	(387,468)
TIF	21,351	-	-	-	(21,351)	-	(21,351)
Unclassified	21,573	-	-	-	(21,573)	-	(21,573)
Interest on long-term debt	56,331	-	-	-	(56,331)	-	(56,331)
Total governmental activities	<u>11,093,271</u>	<u>679,025</u>	<u>67,296</u>	<u>-</u>	<u>(10,346,950)</u>	<u>-</u>	<u>(10,346,950)</u>
Business-type activities:							
Pay-per-throw trash program	<u>108,903</u>	<u>132,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,913</u>	<u>23,913</u>
Total business-type activities	<u>108,903</u>	<u>132,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,913</u>	<u>23,913</u>
Total government	<u>\$ 11,202,174</u>	<u>\$ 811,841</u>	<u>\$ 67,296</u>	<u>\$ -</u>	<u>(10,346,950)</u>	<u>23,913</u>	<u>(10,323,037)</u>

STATEMENT B (CONTINUED)
TOWN OF NORTH BERWICK, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
Changes in net position:			
Net (expense) revenue	(10,346,950)	23,913	(10,323,037)
General revenues:			
Taxes:			
Property taxes, levied for general purposes	7,507,074	-	7,507,074
Excise taxes	910,836	-	910,836
Grants and contributions not restricted to specific programs	2,708,455	-	2,708,455
Miscellaneous	229,464	90	229,554
Total general revenues	11,355,829	90	11,355,919
Change in net position	1,008,879	24,003	1,032,882
NET POSITION - JULY 1, RESTATED	13,950,770	249,318	14,200,088
NET POSITION - JUNE 30	\$ 14,959,649	\$ 273,321	\$ 15,232,970

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

STATEMENT C

TOWN OF NORTH BERWICK, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 4,875,334	\$ 622,399	\$ 5,497,733
Investments	-	24,447	24,447
Accounts receivable (net of allowance for uncollectibles):			
Taxes	237,271	-	237,271
Liens	26,768	-	26,768
Other	38,241	-	38,241
Due from other funds	14,795	45,466	60,261
TOTAL ASSETS	\$ 5,192,409	\$ 692,312	\$ 5,884,721
LIABILITIES			
Accounts payable	\$ 79,935	\$ 51	\$ 79,986
Accrued expenses	4,991	-	4,991
Escrows	15,008	-	15,008
Due to other funds	305,781	14,795	320,576
TOTAL LIABILITIES	405,715	14,846	420,561
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	33,429	-	33,429
Deferred tax revenues	73,222	-	73,222
TOTAL DEFERRED INFLOWS OF RESOURCES	106,651	-	106,651
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	282,930	282,930
Committed	-	383,516	383,516
Assigned	792,666	11,020	803,686
Unassigned	3,887,377	-	3,887,377
TOTAL FUND BALANCES	4,680,043	677,466	5,357,509
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 5,192,409	\$ 692,312	\$ 5,884,721

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, 2021

	<u>Total Governmental Funds</u>
Total Fund Balances	\$ 5,357,509
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	11,734,098
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	73,222
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	136,615
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	103,756
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	(1,440,537)
Accrued compensated absences	(73,867)
Net pension liability	(474,920)
Net OPEB liability	(412,267)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(31,763)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	<u>(12,197)</u>
Net position of governmental activities	<u><u>\$ 14,959,649</u></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, 2021

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Taxes:			
Property taxes	\$ 7,549,120	\$ -	\$ 7,549,120
Excise taxes	910,836	-	910,836
Intergovernmental	2,775,751	-	2,775,751
Charges for services	679,025	-	679,025
Miscellaneous revenues	117,389	112,075	229,464
TOTAL REVENUES	<u>12,032,121</u>	<u>112,075</u>	<u>12,144,196</u>
EXPENDITURES			
Current:			
General government	1,048,903	-	1,048,903
Public safety	1,902,228	-	1,902,228
Health and welfare	33,424	-	33,424
Recreation and culture	122,368	-	122,368
Education	6,192,884	-	6,192,884
Public works	592,363	-	592,363
Library	246,333	-	246,333
County tax	387,468	-	387,468
TIF	21,351	-	21,351
Unclassified	3,012	18,561	21,573
Debt service:			
Principal	236,914	-	236,914
Interest	56,331	-	56,331
Capital outlay	650,667	-	650,667
TOTAL EXPENDITURES	<u>11,494,246</u>	<u>18,561</u>	<u>11,512,807</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>537,875</u>	<u>93,514</u>	<u>631,389</u>
OTHER FINANCING SOURCES			
Transfers in	70,144	15,800	85,944
Transfers (out)	(49,200)	(36,744)	(85,944)
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,944</u>	<u>(20,944)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	558,819	72,570	631,389
FUND BALANCES - JULY 1, RESTATED	<u>4,121,224</u>	<u>604,896</u>	<u>4,726,120</u>
FUND BALANCES - JUNE 30	<u>\$ 4,680,043</u>	<u>\$ 677,466</u>	<u>\$ 5,357,509</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, 2021

Net change in fund balances - total governmental funds (Statement E)	<u>\$ 631,389</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	694,708
Depreciation expense	<u>(456,859)</u>
	<u>237,849</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(42,046)</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	(16,903)
OPEB	3,472
	<u>(13,431)</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>236,914</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	81,091
OPEB	4,065
	<u>85,156</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:	
Accrued compensated absences	(14,192)
Net pension liability	(87,320)
Net OPEB liability	(25,440)
	<u>(126,952)</u>
Change in net position of governmental activities (Statement B)	<u><u>\$ 1,008,879</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, 2021

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
ASSETS	
Cash and cash equivalents	\$ 20,825
Due from other funds	260,315
TOTAL ASSETS	<u>\$ 281,140</u>
LIABILITIES	
Accounts payable	\$ 7,819
TOTAL LIABILITIES	<u>7,819</u>
NET POSITION	
Unrestricted	273,321
TOTAL NET POSITION	<u>273,321</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 281,140</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, 2021

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
OPERATING REVENUES	
Bag sales	\$ 124,775
Hauler sales	8,041
Other	90
TOTAL OPERATING REVENUES	<u>132,906</u>
OPERATING EXPENSES	
Operation	108,903
TOTAL OPERATING EXPENSES	<u>108,903</u>
CHANGE IN NET POSITION	24,003
NET POSITION - JULY 1	<u>249,318</u>
NET POSITION - JUNE 30	<u><u>\$ 273,321</u></u>

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

STATEMENT I

TOWN OF NORTH BERWICK, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Enterprise Funds</u> <u>Pay-Per-Throw</u> <u>Trash Program</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 132,816
Internal activity - receipts (payments) from/to other funds	(23,092)
Other receipts	90
Payments to suppliers	<u>(109,706)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>108</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	108
CASH AND CASH EQUIVALENTS - JULY 1	<u>20,717</u>
CASH AND CASH EQUIVALENTS - JUNE 30	<u><u>\$ 20,825</u></u>
RECONCILIATION OF OPERATING INCOME (LOSS)	
TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 24,003
Changes in operating assets and liabilities:	
(Increase) decrease in due from other funds	(23,092)
(Decrease) increase in accounts payable	<u>(803)</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u><u>\$ 108</u></u>

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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 of 2020, 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. The state of emergency expired on June 30, 2021.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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. In accordance with Executive Order 8, issued by the Governor of Maine on August 26, 2020, the Town of North Berwick utilized the referendum process to approve the annual budget instead of an Open Town Meeting. The referendum was held on June 8, 2021 instead of the traditional April Open Town Meeting. Additional staffing was implemented along with increased personal protective equipment for all poll workers to combat the spread of COVID-19.

Impact on Finances

The Town does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") 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.

Implementation of New Accounting Standards

During the year ended June 30, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Statement No. 84 “Fiduciary Activities”. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval or condition is required to be taken or met by the beneficiary to release the assets. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 90 “Majority Equity Interests”. This Statement defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 “Replacement of Interbank Offered Rates (paragraphs 4-11a).” The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

information. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

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

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

In the government-wide Statement of Net Position, both the governmental and business-type activities columns are (a) presented on a consolidated basis by column and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town'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, 2021

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.

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposit and other evidence 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$38,241 for the year ended June 30, 2021.

Interfund Receivables and Payables

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

Transactions Between Funds

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

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. 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 reported 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

Fund Balances

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

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

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 18, 2020 on the assessed value listed as of April 1, 2020, for all real and personal property located in the Town. Taxes were due in two installments on October 2, 2020 and May 7, 2021. Interest on unpaid taxes commenced on October 3, 2020 and May 8, 2021, 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.

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 \$364,197 for the year ended June 30, 2021.

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

Program Revenues

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Operating/Nonoperating Proprietary Fund Revenues

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

Encumbrance Accounting

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

Use of Estimates

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

Deposits:

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

At June 30, 2021, the Town's cash balances amounting to \$5,518,558 were comprised of bank deposits of \$6,190,047. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of these bank deposits, \$5,565,796 was fully insured by federal depository insurance and

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

consequently was not exposed to custodial credit risk and \$624,251 were collateralized by securities held in the name of the financial institution.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 874,251
ICS accounts	5,272,502
Savings accounts	43,294
	<u>\$ 6,190,047</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.

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 \$24,447 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, 2021, the Town's investment in certificates of deposit of \$24,447 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2021 consisted of the following individual fund receivables and payables.

	<u>Receivables (Due from)</u>	<u>Payables (Due to)</u>
General fund	\$ 14,795	\$ 305,781
Nonmajor capital projects funds	45,466	-
Nonmajor permanent funds	-	14,795
Enterprise fund	260,315	-
	<u>\$ 320,576</u>	<u>\$ 320,576</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.

NOTE 4 - INTERFUND TRANSFERS

Interfund transfers at June 30, 2021 consisted of the following:

	<u>Transfers In</u>	<u>Transfer Out</u>
General fund	\$ 70,144	\$ 49,200
Nonmajor capital projects funds	-	36,744
Nonmajor permanent funds	15,800	-
	<u>\$ 85,944</u>	<u>\$ 85,944</u>

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 5 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2021:

	Balance, 7/1/20	Additions	Disposals/ Transfers	Balance, 6/30/21
<u>Governmental activities</u>				
Non-depreciated assets:				
Land and non-dep land imprvs.	\$ 1,250,449	\$ -	\$ -	\$ 1,250,449
Art works and historical treasures	10,000	-	-	10,000
	<u>1,260,449</u>	<u>-</u>	<u>-</u>	<u>1,260,449</u>
Depreciated assets:				
Land improvements	509,987	-	-	509,987
Buildings	1,133,606	-	-	1,133,606
Building improvements	2,810,088	-	-	2,810,088
Movable property	2,614,993	217,462	-	2,832,455
Infrastructure	6,927,754	477,246	-	7,405,000
	<u>13,996,428</u>	<u>694,708</u>	<u>-</u>	<u>14,691,136</u>
Less: accumulated depreciation	<u>(3,760,628)</u>	<u>(456,859)</u>	<u>-</u>	<u>(4,217,487)</u>
	<u>10,235,800</u>	<u>237,849</u>	<u>-</u>	<u>10,473,649</u>
Net capital assets	<u>\$ 11,496,249</u>	<u>\$ 237,849</u>	<u>\$ -</u>	<u>\$ 11,734,098</u>

Current year depreciation:

Administration	\$ 73,909
Police	46,200
Fire	59,043
Rescue	35,454
Public works	210,419
Library	2,811
Parks and recreation	21,702
Transfer station	7,321
Total depreciation expense	<u>\$ 456,859</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2021:

	Balance, 7/1/20	Additions	Deletions	Balance, 6/30/21	Current Year Portion
Bonds payable	\$ 1,648,783	\$ -	\$ (208,246)	\$ 1,440,537	\$ 210,368
Note from direct borrowings payable	28,668	-	(28,668)	-	-
	<u>\$ 1,677,451</u>	<u>\$ -</u>	<u>\$ (236,914)</u>	<u>\$ 1,440,537</u>	<u>\$ 210,368</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.	\$ 112,500
\$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.	1,056,887
\$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>271,150</u>
Total bonds payable	<u>\$ 1,440,537</u>

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 principal and interest requirements for the following fiscal years ending June 30:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 6 - LONG-TERM DEBT (CONTINUED)

	Bonds Payable		Total
	Principal	Interest	Debt Service
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	84,000	34,733	118,733
2027-2030	272,437	111,223	383,660
2031-2035	408,732	70,843	479,575
2036-2040	91,685	3,780	95,465
	<u>\$ 1,440,537</u>	<u>\$ 395,123</u>	<u>\$ 1,835,660</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, 2021 is as follows:

	Balance, 7/1/20	Additions	Deletions	Balance, 6/30/21	Current Year Portion
Accrued compensated absences	\$ 59,675	\$ 14,192	\$ -	\$ 73,867	\$ 7,387
Net pension liability	387,600	181,435	(94,115)	474,920	-
Net OPEB liability	386,827	45,265	(19,825)	412,267	-
Totals	<u>\$ 834,102</u>	<u>\$ 240,892</u>	<u>\$ (113,940)</u>	<u>\$ 961,054</u>	<u>\$ 7,387</u>

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

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, 2021, the Town's liability for compensated absences is \$73,867.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 9 - RESTRICTED NET POSITION AND FUND BALANCES

At June 30, 2021, the Town has the following restricted net position and fund balances:

Nonmajor permanent funds (Schedule G)	<u>\$ 282,930</u>
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NOTE 10 - COMMITTED FUND BALANCES

At June 30, 2021, the Town has the following committed fund balances:

Nonmajor capital projects funds (Schedule E)	<u>\$ 383,516</u>
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NOTE 11 - ASSIGNED FUND BALANCES

At June 30, 2021, the Town has the following assigned fund balances:

General fund:	
175th anniversary	\$ 14,748
Street lights	20,583
Road engineer	3,100
Complex	6,577
Fire vehicle	40,000
Winter highway	79,207
Fire building	176,985
Transfer station building	1,361
Town office improvement	1,368
Conservation project	3,405
Parks and recreation	35,775
Summer rec	36,011
Mill Field improvements	391
Animal control	20,373
Patch	5,142
Sidewalks	15,109
Road CIP	50,066
HRA funds	54,815
Reserved for FY 2022 budget	227,650
Nonmajor capital projects funds (Schedule E)	<u>11,020</u>
	<u>\$ 803,686</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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.

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, 62 or 65. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. As of June 30, 2020, there were 301 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 1.92%.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2021 was \$77,212.

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

At June 30, 2021, the Town reported a liability of \$474,920 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2020 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, 2020, the Town's proportion was 0.119533%, which was a decrease of 0.00727% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2021, the Town recognized net pension revenue of \$23,132. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	PLD Plan	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 28,499	\$ 5,222
Changes of assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	30,905	-
Changes in proportion and differences between contributions and proportionate share of contributions	(1)	26,541
Contributions subsequent to the measurement date	<u>77,212</u>	<u>-</u>
Total	<u>\$ 136,615</u>	<u>\$ 31,763</u>

\$77,212 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	<u>PLD Plan</u>
Plan year ended June 30:	
2021	\$ (29,119)
2022	4,202
2023	26,249
2024	26,308
2025	-
Thereafter	-

Actuarial Methods and Assumptions

The respective collective total pension liability for the plans was determined by an actuarial valuation as of June 30, 2020 using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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.

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, 2020 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2020, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2020 are summarized in the following table.

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%	7.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2020 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

The following table shows how the collective net pension liability as of June 30, 2020 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	\$ 998,090	\$ 474,920	\$ 46,667

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, 2020 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, 2020 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 2020, this was three years for the PLD Consolidated Plan. For 2019, this was four years for the PLD Consolidated Plan. For 2018 and 2017, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 12 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2020 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.

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' 2020 Comprehensive Annual Financial Report available online at www.mainebers.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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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.

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, 2021, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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

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

At June 30, 2021, the Town reported a liability of \$412,267 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2021 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, 2021, the Town recognized OPEB expense of \$17,903. At June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>MMEHT</u>	
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 24,903	\$ -
Changes of assumptions	59,028	12,197
Net difference between projected and actual earnings on OPEB plan investments	-	-
Contributions subsequent to the measurement date	<u>19,825</u>	<u>-</u>
Total	<u>\$ 103,756</u>	<u>\$ 12,197</u>

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

\$19,825 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, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	<u>MMEHT</u>
Plan year ended December 31:	
2022	\$ 17,706
2023	17,709
2024	14,352
2025	18,420
2026	3,547
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, 2021. 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 2.12% per annum for June 30, 2021 was based upon a measurement date of December 26, 2020. 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>
	1.12%	2.12%	3.12%
Total OPEB liability	\$ 466,529	\$ 412,267	\$ 367,196
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 466,529</u>	<u>\$ 412,267</u>	<u>\$ 367,196</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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 364,113	\$ 412,267	\$ 471,102
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ 364,113</u>	<u>\$ 412,267</u>	<u>\$ 471,102</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, 2021, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

Assumptions

The actuarial assumptions used in the January 1, 2021 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2021, they are as follows:

Discount Rate - 2.12% per annum for year end 2021 reporting. 2.74% per annum for 2020 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+	1.25%
Extra Trend due to Taste/Technology 2029+	1.10%
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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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.

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, 2021, 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.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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 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, 2021 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 \$24,903.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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.

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, 2021, the Town's share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
	<u> </u>	<u> </u>	<u> </u>
County of York	\$ 900,000	2.16%	\$ 19,403
RSU #60	2,572,047	29.31%	753,867
			<u><u>\$ 773,270</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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 14 - CONTINGENCIES (CONTINUED)

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.

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, 2021.

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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 16 - RISK MANAGEMENT (CONTINUED)

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-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, 2021. 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

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

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

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.

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, 2021

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, 2021, 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

The Town 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.

NOTE 19 - RESTATEMENTS

The net position of the governmental activities and the general fund total fund balance have both been restated at July 1, 2020 to account for an additional miscellaneous revenue of \$1,919 and the change in accrued compensation of \$14,192.

TOWN OF NORTH BERWICK, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NOTE 19 - RESTATEMENTS (CONTINUED)

The beginning governmental activities net position was restated by a total of \$16,111. The resulting restatements increased governmental activities net position from \$13,934,659 to \$13,950,770 and increased the general fund total fund balance from \$4,045,438 to \$4,121,224.

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, 2021

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1, Restated	\$ 4,121,224	\$ 4,121,224	\$ 4,121,224	\$ -
Resources (Inflows):				
Property taxes	7,485,381	7,485,381	7,549,120	63,739
Excise taxes	911,075	911,075	910,836	(239)
Intergovernmental	2,626,742	2,626,742	2,775,751	149,009
Charges for services	434,315	454,223	679,025	224,802
Other revenue	145,500	145,500	117,389	(28,111)
Transfers from other funds	70,750	70,750	70,144	(606)
Amounts Available for Appropriation	<u>15,794,987</u>	<u>15,814,895</u>	<u>16,223,489</u>	<u>408,594</u>
Charges to Appropriations (Outflows):				
General government	1,036,765	1,092,808	1,048,903	43,905
Public safety	1,835,290	1,887,620	1,902,228	(14,608)
Health and welfare	43,697	43,697	33,424	10,273
Recreation and culture	124,675	180,561	122,368	58,193
Education	6,192,884	6,192,884	6,192,884	-
Public works	714,570	756,328	592,363	163,965
Library	262,765	262,765	246,333	16,432
County tax	387,470	387,470	387,468	2
TIF	21,262	21,262	21,351	(89)
Unclassified	374,197	384,312	3,012	381,300
Capital outlay	1,047,263	944,819	650,667	294,152
Debt service:				
Principal	-	236,914	236,914	-
Interest	-	56,331	56,331	-
Transfers to other funds	49,200	49,200	49,200	-
Total Charges to Appropriations	<u>12,090,038</u>	<u>12,496,971</u>	<u>11,543,446</u>	<u>953,525</u>
Budgetary Fund Balance, June 30	<u>\$ 3,704,949</u>	<u>\$ 3,317,924</u>	<u>\$ 4,680,043</u>	<u>\$ 1,362,119</u>
Utilization of unassigned fund balance	<u>\$ 416,275</u>	<u>\$ 803,300</u>	<u>\$ -</u>	<u>\$ (803,300)</u>
	<u>\$ 416,275</u>	<u>\$ 803,300</u>	<u>\$ -</u>	<u>\$ (803,300)</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>2021</u>	<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)	0.12%	0.13%	0.13%	0.12%	0.12%	0.10%	0.11%	0.12%
Proportionate share of the net pension liability (asset)	\$ 474,920	\$ 387,600	\$ 366,336	\$ 510,756	\$ 626,869	\$ 318,326	\$ 162,238	\$ 371,264
Covered payroll	\$ 892,513	\$ 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	53.21%	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	88.35%	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>2021</u>	<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	\$ 77,212	\$ 75,679	\$ 77,544	\$ 74,307	\$ 63,938	\$ 55,362	\$ 40,875	\$ 36,881
Contributions in relation to the contractually required contribution	<u>(77,212)</u>	<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>	<u>\$ -</u>
Covered payroll	\$ 996,285	\$ 892,513	\$ 921,169	\$ 917,355	\$ 876,629	\$ 852,254	\$ 795,360	\$ 799,014
Contributions as a percentage of covered payroll	7.75%	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, 2021

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
	<u> </u>	<u> </u>	<u> </u>
Balances at 1/1/20 (Reporting December 31, 2020)	\$ 386,827	\$ -	\$ 386,827
Changes for the year:			
Service cost	9,611	-	9,611
Interest	10,643	-	10,643
Changes of benefits	-	-	-
Differences between expected and actual experience	-	-	-
Changes of assumptions	21,282	-	21,282
Contributions - employer	-	16,096	(16,096)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(16,096)	(16,096)	-
Administrative expense	-	-	-
Net changes	<u>25,440</u>	<u>-</u>	<u>25,440</u>
Balances at 1/1/21 (Reporting December 31, 2021)	<u>\$ 412,267</u>	<u>\$ -</u>	<u>\$ 412,267</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*

	2021	2020	2019	2018
<u>Total OPEB liability</u>				
Service cost (BOY)	9,611	6,055	6,850	4,780
Interest (includes interest on service cost)	10,643	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	21,282	57,098	(24,392)	9,679
Benefit payments, including refunds of member contributions	(16,096)	(13,142)	(12,637)	(9,723)
Net change in total OPEB liability	\$ 25,440	\$ 86,210	\$ (19,159)	\$ 26,265
Total OPEB liability - beginning	\$ 386,827	\$ 300,617	\$ 319,776	\$ 293,511
Total OPEB liability - ending	\$ 412,267	\$ 386,827	\$ 300,617	\$ 319,776
<u>Plan fiduciary net position</u>				
Contributions - employer	16,096	13,142	12,637	9,723
Contributions - member	-	-	-	-
Net investment income	-	-	-	-
Benefit payments, including refunds of member contributions	(16,096)	(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	\$ 412,267	\$ 386,827	\$ 300,617	\$ 319,776
Plan fiduciary net position as a percentage of the total OPEB liability	-	-	-	-
Covered payroll	\$ 1,109,295	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Net OPEB liability as a percentage of covered payroll	37.2%	34.9%	29.1%	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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
<u>MMEHT:</u>				
Employer contributions	\$ 16,096	\$ 13,142	\$ 12,637	\$ 9,723
Benefit payments	(16,096)	(13,142)	(12,637)	(9,723)
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 1,109,295	\$ 1,109,295	\$ 1,033,763	\$ 1,033,763
Contributions as a percentage of covered payroll	0.00%	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, 2021

Changes of Assumptions

MEPERS PLD Plan:

There have been no changes in actuarial assumptions since the last measurement date.

MMEHT OPEB Plan:

There was a change in the discount rate from 2.74% to 2.12% per GASB 75 discount rate selection. In addition, medical and prescription drug trend arrays were updated.

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, 2021

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
REVENUES				
Property taxes	\$ 7,485,381	\$ 7,485,381	\$ 7,549,120	\$ 63,739
Excise taxes:				
Auto excise	906,075	906,075	906,076	1
Boat excise tax	5,000	5,000	4,760	(240)
Intergovernmental revenues:				
State revenue sharing	174,000	174,000	263,896	89,896
Homestead exemption	232,824	232,824	209,784	(23,040)
Local road assistance	70,500	70,500	67,296	(3,204)
School resource officer	-	-	86,079	86,079
Tree growth	7,000	7,000	6,287	(713)
Veterans exemption	3,500	3,500	3,317	(183)
General assistance	-	-	315	315
BETE reimbursement	2,138,918	2,138,918	2,137,638	(1,280)
Other intergovernmental	-	-	1,139	1,139
Charges for services:				
Transfer station unclassified	15,000	15,000	3,391	(11,609)
Transfer station bulky waste	15,000	15,000	29,602	14,602
Transfer station returnables	5,000	5,000	5,865	865
General government	147,815	147,815	195,257	47,442
Code enforcement	61,500	61,500	168,778	107,278
Parks and recreation	-	4,558	35,490	30,932
Police department	-	10,297	14,965	4,668
Fire department	-	3,000	3,674	674
Rescue	190,000	190,698	200,363	9,665
Animal control	-	1,355	1,462	107
Highway	-	-	2,128	2,128
Planning/zoning boards	-	-	18,050	18,050
Interest income:				
Interest on investments	20,000	20,000	-	(20,000)
Interest on taxes	55,000	55,000	44,601	(10,399)
Other income:				
Fees on taxes	16,500	16,500	23,736	7,236
Payment in lieu of taxes	11,500	11,500	-	(11,500)
Cable tv	42,500	42,500	46,299	3,799
Scholarships	-	-	2,500	2,500
Other income	-	-	253	253
Transfers from other funds	70,750	70,750	70,144	(606)
TOTAL REVENUES	<u>11,673,763</u>	<u>11,693,671</u>	<u>12,102,265</u>	<u>408,594</u>
USE OF FUND BALANCE				
Unassigned fund balance	416,275	803,300	-	(803,300)
TOTAL USE OF FUND BALANCE	<u>416,275</u>	<u>803,300</u>	<u>-</u>	<u>(803,300)</u>
TOTAL AVAILABLE	<u>\$ 12,090,038</u>	<u>\$ 12,496,971</u>	<u>\$ 12,102,265</u>	<u>\$ (394,706)</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, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
EXPENDITURES					
General government:					
Town office operations	\$ 290,315	\$ 2,378	\$ 292,693	\$ 318,315	\$ (25,622)
Office salaries	177,200	-	177,200	175,176	2,024
Town manager	155,615	-	155,615	154,935	680
FICA/medicare	122,100	-	122,100	111,165	10,935
Insurances	102,500	-	102,500	108,824	(6,324)
HRA insurance	12,000	53,665	65,665	10,850	54,815
Tax assessing	62,000	-	62,000	57,516	4,484
Code enforcement	101,835	-	101,835	78,824	23,011
Planning board	6,000	-	6,000	28,098	(22,098)
Board of appeals	2,000	-	2,000	-	2,000
Selectboard	5,200	-	5,200	5,200	-
	<u>1,036,765</u>	<u>56,043</u>	<u>1,092,808</u>	<u>1,048,903</u>	<u>43,905</u>
Public safety:					
Police department	933,410	10,297	943,707	962,603	(18,896)
Hydrant rental/dispatch/lights	252,400	18,258	270,658	216,133	54,525
Fire department	144,895	3,000	147,895	137,212	10,683
Rescue operations	464,020	698	464,718	475,557	(10,839)
School resource officer	20,565	-	20,565	90,913	(70,348)
Animal control	20,000	20,077	40,077	19,810	20,267
	<u>1,835,290</u>	<u>52,330</u>	<u>1,887,620</u>	<u>1,902,228</u>	<u>(14,608)</u>
Heath and welfare:					
General assistance	5,000	-	5,000	450	4,550
Social services	25,597	-	25,597	20,697	4,900
Cemeteries and historical society	13,100	-	13,100	12,277	823
	<u>43,697</u>	<u>-</u>	<u>43,697</u>	<u>33,424</u>	<u>10,273</u>
Recreation and culture:					
Parks and recreation	91,235	43,748	134,983	91,316	43,667
Conservation	1,000	11,747	12,747	8,761	3,986
Community center	27,440	-	27,440	22,291	5,149
Mill field	5,000	391	5,391	-	5,391
	<u>124,675</u>	<u>55,886</u>	<u>180,561</u>	<u>122,368</u>	<u>58,193</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Education	6,192,884	-	6,192,884	6,192,884	-
Public works:					
Highway operations	431,575	10,478	442,053	360,509	81,544
Winter highway	150,000	31,280	181,280	104,974	76,306
Transfer station	132,995	-	132,995	126,880	6,115
	<u>714,570</u>	<u>41,758</u>	<u>756,328</u>	<u>592,363</u>	<u>163,965</u>
Library	262,765	-	262,765	246,333	16,432
County tax	387,470	-	387,470	387,468	2
TIF	21,262	-	21,262	21,351	(89)
Capital outlay:					
Road project	580,000	(55,494)	524,506	471,340	53,166
LED streetlights	-	519	519	-	519
Canine	1,000	-	1,000	402	598
Police vehicle	42,080	-	42,080	41,475	605
Highway vehicle	173,670	(28,668)	145,002	130,663	14,339
Fire vehicle	103,098	(63,097)	40,001	-	40,001
Police building	-	-	-	-	-
Transfer station	1,500	1,039	2,539	1,178	1,361
Town hall	95,915	(95,915)	-	-	-
Fire building	50,000	132,039	182,039	5,054	176,985
Complex	-	7,133	7,133	555	6,578
	<u>1,047,263</u>	<u>(102,444)</u>	<u>944,819</u>	<u>650,667</u>	<u>294,152</u>
Debt service:					
Principal	-	236,914	236,914	236,914	-
Interest	-	56,331	56,331	56,331	-
	<u>-</u>	<u>293,245</u>	<u>293,245</u>	<u>293,245</u>	<u>-</u>

TOWN OF NORTH BERWICK, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Budget Adjustments	Final Budget	Actual	Variance Positive (Negative)
Unclassified:					
Overlay	364,197	-	364,197	-	364,197
MF festival	5,000	10,115	15,115	367	14,748
Liens	-	-	-	2,436	(2,436)
Unanticipated expenses	5,000	-	5,000	209	4,791
	<u>374,197</u>	<u>10,115</u>	<u>384,312</u>	<u>3,012</u>	<u>381,300</u>
Transfers to other funds:					
Capital projects funds	33,400	-	33,400	33,400	-
Permanent funds	15,800	-	15,800	15,800	-
	<u>49,200</u>	<u>-</u>	<u>49,200</u>	<u>49,200</u>	<u>-</u>
TOTAL DEPARTMENTAL OPERATIONS	<u><u>\$ 12,090,038</u></u>	<u><u>\$ 406,933</u></u>	<u><u>\$ 12,496,971</u></u>	<u><u>\$ 11,543,446</u></u>	<u><u>\$ 953,525</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, 2021

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 349,070	\$ 273,329	\$ 622,399
Investments	-	24,447	24,447
Due from other funds	45,466	-	45,466
TOTAL ASSETS	<u>\$ 394,536</u>	<u>\$ 297,776</u>	<u>\$ 692,312</u>
LIABILITIES			
Accounts payable	\$ -	\$ 51	\$ 51
Due to other funds	-	14,795	14,795
TOTAL LIABILITIES	<u>-</u>	<u>14,846</u>	<u>14,846</u>
FUND BALANCES			
Nonspendable	-	-	-
Restricted	-	282,930	282,930
Committed	383,516	-	383,516
Assigned	11,020	-	11,020
Unassigned	-	-	-
TOTAL FUND BALANCES	<u>394,536</u>	<u>282,930</u>	<u>677,466</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 394,536</u>	<u>\$ 297,776</u>	<u>\$ 692,312</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, 2021

	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES			
Interest income	\$ 11,863	\$ 1,497	\$ 13,360
Other income	82,210	16,505	98,715
TOTAL REVENUES	<u>94,073</u>	<u>18,002</u>	<u>112,075</u>
EXPENDITURES			
Program expenses	-	18,561	18,561
TOTAL EXPENDITURES	<u>-</u>	<u>18,561</u>	<u>18,561</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>94,073</u>	<u>(559)</u>	<u>93,514</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	15,800	15,800
Transfers (out)	<u>(36,744)</u>	<u>-</u>	<u>(36,744)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(36,744)</u>	<u>15,800</u>	<u>(20,944)</u>
NET CHANGE IN FUND BALANCES	57,329	15,241	72,570
FUND BALANCES - JULY 1	<u>337,207</u>	<u>267,689</u>	<u>604,896</u>
FUND BALANCES - JUNE 30	<u>\$ 394,536</u>	<u>\$ 282,930</u>	<u>\$ 677,466</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, 2021

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
ASSETS					
Cash and cash equivalents	\$ 10	\$ 338,040	\$ 275	\$ 10,745	\$ 349,070
Due from other funds	-	45,466	-	-	45,466
TOTAL ASSETS	\$ 10	\$ 383,506	\$ 275	\$ 10,745	\$ 394,536
LIABILITIES					
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-	-	-
FUND BALANCES					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	10	383,506	-	-	383,516
Assigned	-	-	275	10,745	11,020
Unassigned	-	-	-	-	-
TOTAL FUND BALANCES	10	383,506	275	10,745	394,536
TOTAL LIABILITIES AND FUND BALANCES	\$ 10	\$ 383,506	\$ 275	\$ 10,745	\$ 394,536

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, 2021

	Town Hall	Equipment Fund	TIF Funds	Caleb Foundation	Total
REVENUES					
Interest income	\$ 10	\$ 1,174	\$ 1	\$ 10,678	\$ 11,863
Other income	-	82,210	-	-	82,210
TOTAL REVENUES	<u>10</u>	<u>83,384</u>	<u>1</u>	<u>10,678</u>	<u>94,073</u>
EXPENDITURES					
Capital outlay	-	-	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>10</u>	<u>83,384</u>	<u>1</u>	<u>10,678</u>	<u>94,073</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	-	-	-
Transfers (out)	-	(36,744)	-	-	(36,744)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(36,744)</u>	<u>-</u>	<u>-</u>	<u>(36,744)</u>
NET CHANGE IN FUND BALANCES	10	46,640	1	10,678	57,329
FUND BALANCES - JULY 1	<u>-</u>	<u>336,866</u>	<u>274</u>	<u>67</u>	<u>337,207</u>
FUND BALANCES - JUNE 30	<u>\$ 10</u>	<u>\$ 383,506</u>	<u>\$ 275</u>	<u>\$ 10,745</u>	<u>\$ 394,536</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, 2021

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 243,752	\$ 29,577	\$ 273,329
Investments	18,834	4,222	1,391	-	-	24,447
TOTAL ASSETS	\$ 18,834	\$ 4,222	\$ 1,391	\$ 243,752	\$ 29,577	\$ 297,776
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ 51	\$ -	\$ 51
Due to other funds	-	-	-	12,795	2,000	14,795
TOTAL LIABILITIES	-	-	-	12,846	2,000	14,846
FUND BALANCES						
Nonspendable	-	-	-	-	-	-
Restricted	18,834	4,222	1,391	230,906	27,577	282,930
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
TOTAL FUND BALANCES	18,834	4,222	1,391	230,906	27,577	282,930
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,834	\$ 4,222	\$ 1,391	\$ 243,752	\$ 29,577	\$ 297,776

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, 2021

	Hobbs Fund	Greenleaf Endowment	Hanson Fund	Cemetery Fund	Heating Fund	Total
REVENUES						
Interest income	\$ 117	\$ 38	\$ 9	\$ 1,218	\$ 115	\$ 1,497
Other income	-	-	-	11,950	4,555	16,505
TOTAL REVENUES	<u>117</u>	<u>38</u>	<u>9</u>	<u>13,168</u>	<u>4,670</u>	<u>18,002</u>
EXPENDITURES						
Program expenses	-	-	-	18,561	-	18,561
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,561</u>	<u>-</u>	<u>18,561</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>117</u>	<u>38</u>	<u>9</u>	<u>(5,393)</u>	<u>4,670</u>	<u>(559)</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	117	38	9	10,407	4,670	15,241
FUND BALANCES - JULY 1	<u>18,717</u>	<u>4,184</u>	<u>1,382</u>	<u>220,499</u>	<u>22,907</u>	<u>267,689</u>
FUND BALANCES - JUNE 30	<u>\$ 18,834</u>	<u>\$ 4,222</u>	<u>\$ 1,391</u>	<u>\$ 230,906</u>	<u>\$ 27,577</u>	<u>\$ 282,930</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, 2021

	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	279,098	-	306,498
Fire	90,672	184,924	1,106,623	-	1,382,219
Public works	120,877	275,621	1,106,529	7,386,534	8,889,561
Rescue	40,786	219,186	283,437	-	543,409
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	2,832,455	7,405,000	15,951,585
Less: Accumulated Depreciation	-	(1,775,420)	(1,202,472)	(1,239,595)	(4,217,487)
Net General Capital Assets	<u>\$ 1,260,449</u>	<u>\$ 2,678,261</u>	<u>\$ 1,629,983</u>	<u>\$ 6,165,405</u>	<u>\$ 11,734,098</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, 2021

	General Capital Assets 7/1/20	Additions	Disposals/ Transfers	General Capital Assets 6/30/21
Administration	\$ 3,225,637	\$ -	\$ -	\$ 3,225,637
Police	265,023	41,475	-	306,498
Fire	1,382,219	-	-	1,382,219
Public works	8,281,653	607,908	-	8,889,561
Rescue	498,084	45,325	-	543,409
Transfer station	296,509	-	-	296,509
Parks and recreation	1,142,137	-	-	1,142,137
Library	127,791	-	-	127,791
Cemetery	37,824	-	-	37,824
Total General Capital Assets	15,256,877	694,708	-	15,951,585
Less: Accumulated Depreciation	(3,760,628)	(456,859)	-	(4,217,487)
Net General Capital Assets	<u>\$ 11,496,249</u>	<u>\$ 237,849</u>	<u>\$ -</u>	<u>\$ 11,734,098</u>

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



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

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, 2021 and the related notes to the financial statements, which collectively comprise the Town of North Berwick, Maine's basic financial statements and have issued our report thereon dated January 14, 2022.

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.

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 January 14, 2022.

Purpose of this Report

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

RHR Smith & Company

Buxton, Maine
January 14, 2022

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
YEAR ENDED - DECEMBER 31, 2020

NORTH BERWICK WATER DISTRICT
ANNUAL FINANCIAL REPORT
AT DECEMBER 31, 2020

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NOTES TO FINANCIAL STATEMENTS

DOUG MITCHELL, CPA

96 Middle Road, Falmouth, ME 04105

Tel. (207) 828 1773

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, 2020 and 2019, 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, 2020 and 2019 and the results of its operations and its cash flows for the years then ended in conformity with the regulatory basis of accounting as described in Note #1.

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



Doug Mitchell, CPA

May 20, 2021

NORTH BERWICK WATER DISTRICT

STATEMENT OF NET ASSETS

AT DECEMBER 31,

	<u>2020</u>	<u>2019</u>
ASSETS:		
UTILITY PLANT AND EQUIPMENT		
Mains and water system	5,613,501	5,559,676
Less: Accumulated Depreciation	(1,458,372)	(1,377,672)
Net Utility Plant and equipment	<u>4,155,129</u>	<u>4,182,004</u>
CURRENT ASSETS		
Cash- operating	24,000	11,141
Investments- restricted reserves	381,378	311,778
Accounts Receivable	127,701	111,726
Prepayments	12,220	12,092
Total current assets	<u>545,299</u>	<u>446,737</u>
OTHER ASSET		
Utility plant acquisition adjustment	77,800	77,800
Deferred debits	20,120	21,201
	<u>97,920</u>	<u>99,001</u>
TOTAL ASSETS	<u>\$ 4,798,348</u>	<u>\$ 4,727,742</u>
LIABILITIES AND NET ASSETS:		
CURRENT LIABILITIES:		
Accounts payable	-	343
Accrued Expenses	3,603	925
Accrued Interest	7,358	3,378
Bonds- current portion	88,000	87,000
Total current liabilities	<u>98,961</u>	<u>91,646</u>
BONDED DEBT		
Bonds payable- long-term debt	1,064,247	1,156,516
TOTAL LIABILITIES	<u>1,163,208</u>	<u>1,248,162</u>
NET ASSETS:		
Unrestricted	504,258	413,092
Restricted for Debt service	128,000	128,000
Net Investment in plant	3,002,882	2,938,488
Total Equity Capital	<u>\$ 3,635,140</u>	<u>\$ 3,479,580</u>
LIABILITIES AND NET ASSETS	<u>\$ 4,798,348</u>	<u>\$ 4,727,742</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,

OPERATING REVENUES:

<u>Water Sales</u>	<u>2020</u>	<u>2019</u>
Metered - Residential	\$ 234,612	\$ 195,031
Metered - Commercial	34,451	34,032
Metered - Industrial	67,216	68,645
Public Authorities	12,523	15,762
Public fire protection	126,384	126,384
Private fire protection	19,928	19,928
Rental Income	41,772	40,555
Net Jobbing income & other revenue	14,412	5,265
Other revenue	82,392	2,877
Total Operating Revenues	<u>633,690</u>	<u>508,479</u>

OPERATING EXPENSES:

Personnel costs	308,170	276,067
Power	17,990	16,358
Chemicals	10,762	9,189
Fuel for purchased power	2,590	4,050
Materials & supplies	9,110	8,267
Contractual services	15,563	13,101
Transportation	2,458	3,515
All insurances	12,217	11,334
Assessments	3,535	3,369
Other expenses	14,589	15,902
Depreciation	80,700	80,590
Total Operating Expenses	<u>477,684</u>	<u>441,742</u>

NET INCOME FROM OPERATIONS	156,006	66,737
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NON-OPERATING INCOME

Interest income	6,940	8,016
Interest expense on Bonds	(36,491)	(37,216)
Non-Utility Income		-
Amortization	(1,081)	(1,081)
Net Non-operating Income	<u>(30,632)</u>	<u>(30,281)</u>

NET INCOME	<u>\$ 125,374</u>	<u>\$ 36,456</u>
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NORTH BERWICK WATER DISTRICT

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31,

	<u>2020</u>	<u>2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Receipts from customers	\$ 617,715	\$ 503,217
Payments to suppliers and vendors	(87,754)	(97,275)
Payments to Employees	(308,170)	(276,067)
	<u>221,791</u>	<u>129,875</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Investment Income	6,940	8,016
Net Increase in Deferred debits	0	0
Net cash provided by Non-capital financing activities	<u>6,940</u>	<u>8,016</u>
CASH FLOWS FROM CAPITAL & FINANCING ACTIVITIES:		
Deferred Charges	1,081	1,081
Construction receipts	30,252	29,112
Purchases of capital assets	(53,825)	(143,573)
Interest payments	(36,491)	(37,216)
Bond principal payments	(87,289)	(86,098)
Bonds issued	0	0
Net cash provided by capital and financing activities	<u>(146,272)</u>	<u>(236,694)</u>
 NET INCREASE (DECREASE) IN CASH	 82,459	 (98,803)
 CASH- BEGINNING OF YEAR	 <u>322,919</u>	 <u>421,722</u>
 CASH- END OF YEAR	 <u>\$ 405,378</u>	 <u>\$ 322,919</u>
 Reconciliation of Operating income to Net cash provided by Operating activities:		
Operating Income or (loss)	156,006	66,737
Adjustments to reconcile Operating Income to Net Cash provided by operating activities		
Depreciation and amortization	80,700	80,590
 Change in operating assets and liabilities:		
(increase) decrease in accounts receivable	(15,975)	(5,262)
(Increase) decrease in prepayments	(128)	(12,092)
(Decrease) increase in accrued interest		
(Decrease) increase in other accruals	2,678	(109)
(Decrease) increase in accounts payable	(343)	11
Net cash provided by operating activities	<u>222,938</u>	<u>129,875</u>

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

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

AT DECEMBER 31,

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Organization:

The affairs of the District are managed by a Board of Trustees, consisting of five members. The District provides safe drinking water to over 700 customers within the Town of No. Berwick. 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, 2020 and 2019, 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, 2020 and 2019. 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;

	12/31/19	Year 2020	Year 2020	12/31/2020
	<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	325,129	0	0	325,129
Wells and Springs	172,766	550	0	173,316
Pumping Equipment	115,317	1,537	0	116,854
Water Treatment Equipment	466,408	1,860	0	468,268
Distribution Reservoirs and Standpipes	395,308	0	0	395,308
Transmission and Distribution Mains	3,080,486	0	0	3,080,486
Services	215,599	111	0	215,710
Meters and Meter Installations	120,528	9,992	0	130,520
Hydrants	155,942	0	0	155,942
Office Furniture and Equipment	13,938	0	0	13,938
Transportation	64,255	0	0	64,255
Stores Equipment	0	0	0	0
Tools, Shop and Garage Equipment	13,708	601	0	14,309
Laboratory Equipment	2,673	0	0	2,673
Power Operated Equipment	9,735	0	0	9,735
Miscellaneous Equipment	21,970	0	0	21,970
Construction projects- CIP	70,083	39,174	0	109,257
	5,559,676	53,825	0	\$ 5,613,501
Less: accumulated depreciation	(1,377,672)	\$ (80,700)	0	(1,458,372)
Net Plant and Equipment	4,182,004			4,155,129

Year 2020

Depreciation Expense

Total depreciation per F-4

\$ 80,700

NORTH BERWICK WATER DISTRICT
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2020

NOTE #3- LONG-TERM DEBT;

12/31/2020

12/31/19

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

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.

\$ 158,923 \$ 176,580

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.

\$ 993,324 \$ 1,135,377

Total Bonds outstanding at End of year

\$ 1,152,247 \$ 1,311,957

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

Year 2019	-	86,098
Year 2020		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	96,397	96,357
Year 2027	99,656	99,657
Year 2028	102,167	102,167
Year 2029	106,457	106,457
Year 2030	90,600	92,800
Year 2031	96,300	96,300
Year 2032	97,700	97,700

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 12-31-2020; \$76,100

Fiscal year ended 12-31-2019; \$80,900

Fiscal year ended 12-31-2018; \$66,650

NORTH BERWICK WATER DISTRICT

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2020

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, 2020 cash and deposits consisted of the following:

Category #1 - fully insured	\$	250,000
Category #2		155,378
Category #3		-
Total balance at year end.	\$	<u>405,378</u>

As of December 31, 2019 and 2020, 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 21, 2021, with no events being found that would require disclosure.

Audited Financial Statements
and Other Financial Information

North Berwick Sanitary District

December 31, 2021



Proven Expertise & Integrity

NORTH BERWICK SANITARY DISTRICT

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DECEMBER 31, 2021

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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, 2021 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, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the budgetary comparison information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 19, 2022, on our consideration of North Berwick Sanitary District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering North Berwick Sanitary District's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
February 19, 2022

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
DECEMBER 31, 2021**

(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, 2021. Please read it in conjunction with the District's financial statements.

Financial Statement Overview

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

Basic Financial Statements

The basic financial statements for the District include financial information in the entity-wide perspective as the District only has one fund. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

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 12 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 increased by \$40,245 from \$1.97 million to \$2.01 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 \$293,238 at the end of this year.

Table 1
North Berwick Sanitary District
Net Position
December 31,

	2021	2020
Assets:		
Current Assets	\$ 542,037	\$ 414,422
Noncurrent Assets-Capital Assets	1,580,136	1,670,505
Total Assets	2,122,173	2,084,927
Liabilities:		
Current Liabilities	30,480	16,688
Noncurrent Liabilities	81,185	97,976
Total Liabilities	111,665	114,664
Net Position:		
Net Investment in Capital Assets	1,489,157	1,565,198
Restricted	228,113	128,081
Unrestricted	293,238	276,984
Total Net Position	\$ 2,010,508	\$ 1,970,263

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

	<u>2021</u>	<u>2020</u>
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 614,040	\$ 543,632
<i>General Revenues:</i>		
Miscellaneous	6,294	5,741
Total Revenues	<u>620,334</u>	<u>549,373</u>
Expenses		
Salaries and wages	204,046	220,826
Employee insurance	74,494	73,640
Liability insurance	19,380	16,049
Payroll taxes	16,532	15,563
Retirement plan	14,401	14,914
Outside contract labor	27,182	27,546
Professional fees	6,085	5,643
Trustee compensation	4,105	2,980
Operational supplies	1,037	2,803
Office supplies and postage	5,128	7,904
Telephone and telemonitoring	6,410	2,848
Utilities	29,850	29,648
Automotive expenses	4,671	2,914
Repairs and maintenance	13,081	8,757
Sewer lien expense	615	513
Water meter readings	1,305	1,182
Equipment	6,052	2,433
Miscellaneous	6,630	1,409
Depreciation	137,495	155,988
Nonoperating expenses	1,590	1,820
Total Expenses	<u>580,089</u>	<u>595,380</u>
Change in Net Position	40,245	(46,007)
Net Position - January 1	<u>1,970,263</u>	<u>2,016,270</u>
Net Position - December 31	<u>\$ 2,010,508</u>	<u>\$ 1,970,263</u>

Revenues and Expenses

Revenues for the District's activities increased by 12.92%, while total expenses decreased by 2.57%. The biggest increase in revenues was in charges for service. The biggest decreases in expenses were in salaries and wages and depreciation.

Capital Asset and Long-Term Debt Activity

Capital Assets

As of December 31, 2021, the net book value of capital assets recorded by the District decreased by \$90,369. The decrease was due to current year additions of \$47,126 less depreciation expense of \$137,495.

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

	<u>2021</u>	<u>2020</u>
Land	\$ 204,414	\$ 204,414
Sewer lines	1,150,802	1,199,959
Buildings and improvements	159,990	200,418
Machinery and equipment	40,504	36,402
Vehicles	24,426	29,312
Total	<u>\$ 1,580,136</u>	<u>\$ 1,670,505</u>

Debt

At December 31, 2021, the District had \$90,979 in 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 unrestricted net position to sustain government operations for a period of approximately six 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, 2021

ASSETS

Current assets:

Cash and cash equivalents	\$ 321,476
Investments	64,248
Accounts receivable (net of allowance for uncollectibles)	145,869
Prepaid items	<u>10,444</u>
Total current assets	<u>542,037</u>

Noncurrent assets:

Capital assets:

Land and other assets not being depreciated	204,414
Depreciable assets, net of accumulated depreciation	<u>1,375,722</u>
Total noncurrent assets	<u>1,580,136</u>

TOTAL ASSETS

\$ 2,122,173

LIABILITIES

Current liabilities:

Accrued expenses	\$ 14,330
Current portion of long-term obligations	<u>16,150</u>
Total current liabilities	<u>30,480</u>

Noncurrent liabilities:

Noncurrent portion of long-term obligations:

Bond payable	76,418
Accrued compensated absences	<u>4,767</u>
Total noncurrent liabilities	<u>81,185</u>

TOTAL LIABILITIES

111,665

NET POSITION

Net investment in capital assets	1,489,157
Restricted	228,113
Unrestricted	<u>293,238</u>
TOTAL NET POSITION	<u>2,010,508</u>

TOTAL LIABILITIES AND NET POSITION

\$ 2,122,173

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, 2021

OPERATING REVENUES	
User charges	\$ 613,502
Fees	538
Miscellaneous	3,190
TOTAL OPERATING REVENUES	<u>617,230</u>
OPERATING EXPENSES	
Salaries and wages	204,046
Employee insurance	74,494
Liability insurance	19,380
Payroll taxes	16,532
Retirement plan	14,401
Outside contract labor	27,182
Professional fees	6,085
Trustee compensation	4,105
Operational supplies	1,037
Office supplies and postage	5,128
Telephone and telemonitoring	6,410
Utilities	29,850
Automotive expenses	4,671
Repairs and maintenance	13,081
Sewer lien expense	615
Water meter readings	1,305
Equipment	6,052
Miscellaneous	6,630
Depreciation	137,495
TOTAL OPERATING EXPENSES	<u>578,499</u>
OPERATING INCOME (LOSS)	<u>38,731</u>
NON-OPERATING REVENUES (EXPENSES)	
Interest income	3,104
MMBB interest expense	(1,590)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1,514</u>
CHANGE IN NET POSITION	40,245
NET POSITION - JANUARY 1	<u>1,970,263</u>
NET POSITION - DECEMBER 31	<u>\$ 2,010,508</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, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Receipts from customers	\$ 615,450
Other receipts	(357)
Payments to employees	(204,046)
Payments to suppliers	(222,656)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>188,391</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest income	3,104
Invested cash	(1,660)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>1,444</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Purchase of capital assets	(47,126)
Principal paid on capital debt	(14,328)
Accrued compensated absences	(2,973)
Interest paid on capital debt	(1,590)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(66,017)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	123,818
CASH AND CASH EQUIVALENTS - JANUARY 1	<u>197,658</u>
CASH AND CASH EQUIVALENTS - DECEMBER 31	<u>\$ 321,476</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating income (loss)	\$ 38,731
Adjustment to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	137,495
Changes in operating assets and liabilities:	
(Increase) decrease in accounts receivable	1,410
(Increase) decrease in prepaid items	(3,547)
Increase (decrease) in accrued expenses	14,302
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 188,391</u>

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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 a 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. The state of emergency expired on June 30, 2021.

Impact on Finances

The District does not currently anticipate any additional FY 2021 expenditures due to COVID-19 that would not be covered by existing resources including authorized Coronavirus, Aid, Relief and Economic Security ("CARES") Act, American Rescue Plan Act ("ARPA") funding and applicable Federal and/or State programs.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 89 "Accounting for Interest Cost Incurred Before the End of a Construction Period". This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 91 "Conduit Debt Obligations". The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations and improving required note disclosures. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 93 “Replacement of Interbank Offered Rates (paragraphs 4-11a).” The primary objectives of paragraphs 4-11a concern hedging derivative instruments (specifically exceptions to termination of hedge accounting, modifications to hedged items, probability of expected transactions and appropriate benchmark interest rates). The objective of this Statement is to address the accounting and financial reporting effects that result from the replacement of IBORs with other reference rates in order to preserve the reliability, relevance, consistency, and comparability of reported information. Management has determined the impact of this Statement is not material to the financial statements.

Statement No 97 “*Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*” - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32. The primary objectives of this Statement are to (1) 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; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. Management has determined the impact of this Statement is not material to the financial statements.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 deposit and other evidence 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.

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, 2021. Accounts receivable netted with allowances for uncollectible accounts were \$145,869 for the year ended December 31, 2021.

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. 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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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 reported 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

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 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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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, 2021, the District's deposits amounting to \$321,476 were comprised of bank deposits of \$325,641. 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.

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

Account Type	Bank Balance
Money market accounts	\$ 228,113
ICS accounts	97,528
	\$ 325,641

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. A certificates of deposit held with a local financial institution for \$64,248 is excluded from interest rate risk as these investments are considered held to maturity and are therefore not measured at fair value.

At December 31, 2021, the District's investments of \$64,248 were comprised of a certificate of deposit that was 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, 2021

NOTE 3 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended December 31, 2021:

	Balance, 1/1/21	Additions	Disposals	Balance, 12/31/21
<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	9,782	-	388,285
Sewer lines	3,566,632	10,788	-	3,577,420
Buildings and improvements	3,681,498	-	-	3,681,498
Machinery and equipment	405,178	26,556	-	431,734
Vehicles	75,853	-	-	75,853
Office furnishings	10,297	-	-	10,297
	<u>8,117,961</u>	<u>47,126</u>	<u>-</u>	<u>8,165,087</u>
Less: accumulated depreciation	<u>(6,651,870)</u>	<u>(137,495)</u>	<u>-</u>	<u>(6,789,365)</u>
	<u>1,466,091</u>	<u>(90,369)</u>	<u>-</u>	<u>1,375,722</u>
Net capital assets	<u>\$ 1,670,505</u>	<u>\$ (90,369)</u>	<u>\$ -</u>	<u>\$ 1,580,136</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in the long-term debt for the year ended December 31, 2021:

	Balance, 1/1/21	Additions	Deletions	Balance, 12/31/21	Current Portion
Bond payable	<u>\$ 105,307</u>	<u>\$ -</u>	<u>\$ (14,328)</u>	<u>\$ 90,979</u>	<u>\$ 14,561</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.

\$ 90,979

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

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:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
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	15,527	1,620	17,147
2027-2031	<u>15,779</u>	<u>923</u>	<u>16,702</u>
	<u>\$ 90,979</u>	<u>\$ 9,507</u>	<u>\$ 100,486</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, 2021 was \$1,590.

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, 2021:

	<u>Balance, 1/1/21</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance, 12/31/21</u>	<u>Current Portion</u>
Accrued compensated absences	\$ 9,329	\$ -	\$ (2,973)	\$ 6,356	\$ 1,589

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

NORTH BERWICK SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021

NOTE 6 - ACCRUED COMPENSATED ABSENCES (CONTINUED)

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, 2021, the District's liability for compensated absences is \$6,356.

NOTE 7 - RESTRICTED NET POSITION

As of December 31, 2021, the District's restricted net position is comprised of the following:

Equipment Replacement	\$	31,172
Sludge		100,263
Paving		11,804
Truck Replacement		71,645
Sewer Agreement		13,229
	\$	<u>228,113</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, 2021

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 \$14,401, \$14,914 and \$14,778 for the years ended December 31, 2021, 2020 and 2019, 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, 2021. 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, 2021, payments to Benchmark Communications for telecommunication services totaled \$471.

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, 2021 and the related notes to the financial statements, which collectively comprise the North Berwick Sanitary District's basic financial statements and have issued our report thereon dated February 19, 2022.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of North Berwick Sanitary District in a separate letter dated February 17, 2022.

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 19, 2022

WARRANT

for

The Town of North Berwick

County of York

State of Maine

April 9, 2022

**Town of North Berwick
Annual Town Meeting - April 9, 2022
Budget Committee Recommendations**

Art. #	Object	Funding Source											TOTALS	Moved	Second	Vote
		FY 2021-2022 APPROVAL	FY 2022-2023 REQUEST	TAXATION	EXCISE	DES SURPLUS	UNDES SURPLUS	MISC. FEES	STATE REV. SHARING	EQUIP. FUND	STATE AID	OTHER FUNDS				
8	Fire Department	\$ 149,895.00	\$ 156,425.00	\$ 156,425.00								\$ 156,425.00	Maurice Dolbec	Julie Fernee	8-0	
9	CIP - Vehicle (pumper)	\$ 36,800.00	\$ 35,979.00	\$ 35,979.00								\$ 35,979.00	Maurice Dolbec	Julie Fernee	8-0	
10	CIP - Fire Tanker	\$ 25,091.00	\$ 24,580.00	\$ 24,580.00								\$ 24,580.00	Maurice Dolbec	Julie Fernee	8-0	
11	CIP- Fire Station Plan	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00								\$ 50,000.00	Maurice Dolbec	Peter Derby	8-0	
12	CIP - Pumper Reserve	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00								\$ 40,000.00	Maurice Dolbec	Julie Fernee	8-0	
16	Police Department	\$ 1,014,105.00	\$ 1,147,733.00	\$ 1,085,233.00							\$ 62,500.00	\$ 1,147,733.00	Peter Derby	Gregg Drew	7-0	
16	Animal Control	\$ 20,000.00	\$ 20,000.00	\$ 5,000.00		\$ 15,000.00						\$ 20,000.00	Peter Derby	Gregg Drew	7-0	
17	CIP - Police Cruiser	\$ -	\$ 45,460.00						\$ 45,460.00			\$ 45,460.00	Maurice Dolbec	Peter Derby	7-0	
18	Dispatch Services	\$ 127,500.00	\$ 142,000.00	\$ 142,000.00								\$ 142,000.00	Maurice Dolbec	Julie Fernee	9-0	
18	Hydrant Rental	\$ 175,000.00	\$ 196,000.00	\$ 96,000.00			\$ 100,000.00					\$ 196,000.00	Maurice Dolbec	Julie Fernee	9-0	
18	Street Lights	\$ 12,500.00	\$ 13,000.00	\$ 13,000.00								\$ 13,000.00	Maurice Dolbec	Julie Fernee	9-0	
19	Rescue Squad	\$ 291,153.00	\$ 361,290.00	\$ 334,790.00							\$ 26,500.00	\$ 361,290.00	Maurice Dolbec	Stan Cowan	7-0	
20	Transfer Station	\$ 264,970.00	\$ 278,990.00	\$ 89,715.00				\$ 40,000.00			\$ 149,275.00	\$ 278,990.00	Maurice Dolbec	Julie Fernee	8-0	
21	CIP -Transfer Station	\$ 42,000.00	\$ 42,000.00				\$ 42,000.00					\$ 42,000.00	Gregg Drew	Maurice Dolbec	8-0	
22	General Public Works	\$ 120,165.00	\$ 116,165.00		\$ 116,165.00							\$ 116,165.00	Gregg Drew	Maurice Dolbec	8-0	
22	Public Works Salary	\$ 319,255.00	\$ 357,950.00		\$ 357,950.00							\$ 357,950.00	Gregg Drew	Maurice Dolbec	8-0	
22	Winter Public Works	\$ 150,000.00	\$ 150,000.00		\$ 150,000.00							\$ 150,000.00	Gregg Drew	Maurice Dolbec	8-0	
22	Patch	\$ 6,000.00	\$ 6,000.00		\$ 6,000.00							\$ 6,000.00	Gregg Drew	Maurice Dolbec	8-0	
23	Road Bond	\$ 103,516.00	\$ 101,205.00		\$ 101,205.00							\$ 101,205.00	Maurice Dolbec	Gregg Drew	8-0	
24	CIP - Sidewalks	\$ 5,000.00	\$ 5,000.00		\$ 5,000.00							\$ 5,000.00	Maurice Dolbec	Julie Fernee	8-0	
24	CIP - Road Capital	\$ 296,484.00	\$ 298,750.00		\$ 229,250.00					\$ 69,500.00		\$ 298,750.00	Maurice Dolbec	Julie Fernee	8-0	
25	CIP - Vehicle (Plow Truck)		\$ 250,000.00				\$125,000.00		\$125,000.00			\$ 250,000.00	Maurice Dolbec	Gregg Drew	8-0	
26	Board of Selectmen	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00								\$ 5,200.00	Peter Derby	Gregg Drew	9-0	
26	Code Enforcement	\$ 71,582.00	\$ 80,080.00	\$ 2,830.00				\$ 77,250.00				\$ 80,080.00	Peter Derby	Gregg Drew	9-0	
26	Code Enforcement Admin	\$ 32,765.00	\$ 22,735.00	\$ 22,735.00								\$ 22,735.00	Peter Derby	Gregg Drew	9-0	
26	General Government	\$ 314,185.00	\$ 326,665.00	\$ 10,000.00	\$ 46,500.00	\$ 22,000.00	\$ 208,165.00	\$ 40,000.00				\$ 326,665.00	Peter Derby	Gregg Drew	9-0	
26	Town Manager	\$ 114,330.00	\$ 118,900.00					\$ 118,900.00				\$ 118,900.00	Peter Derby	Gregg Drew	9-0	
26	Town Manager Admin	\$ 45,265.00	\$ 46,810.00					\$ 46,810.00				\$ 46,810.00	Peter Derby	Gregg Drew	9-0	
26	Town Office Salaries	\$ 171,660.00	\$ 180,675.00	\$ 135,675.00	\$ 45,000.00							\$ 180,675.00	Peter Derby	Gregg Drew	9-0	
26	Update & Tax Equil.	\$ 63,750.00	\$ 60,500.00	\$ 60,500.00								\$ 60,500.00	Peter Derby	Gregg Drew	9-0	
26	HRA Funds	\$ 10,000.00	\$ 12,000.00	\$ 12,000.00								\$ 12,000.00	Peter Derby	Gregg Drew	9-0	
27	Town Reports	\$ 5,500.00	\$ 5,500.00					\$ 5,500.00				\$ 5,500.00	Maurice Dolbec	Stan Cowan	9-0	
28	Debt - Municipal Bld.	\$ 95,915.00	\$ 95,915.00	\$ 95,915.00								\$ 95,915.00	Maurice Dolbec	Julie Fernee	9-0	
29	Insurance	\$ 115,500.00	\$ 115,500.00	\$ 115,500.00								\$ 115,500.00	Maurice Dolbec	Julie Fernee	9-0	
29	Social Security	\$ 125,750.00	\$ 136,500.00	\$ 136,500.00								\$ 136,500.00	Maurice Dolbec	Julie Fernee	9-0	
30	General Assistance	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00					\$ 5,000.00	Gregg Drew	Julie Fernee	9-0	
31	Unanticipated Exp.	\$ 5,000.00	\$ 5,000.00				\$ 5,000.00					\$ 5,000.00	Maurice Dolbec	Julie Fernee	9-0	
32	Board of Appeals	\$ 2,000.00	\$ 2,000.00				\$ 2,000.00					\$ 2,000.00	Maurice Dolbec	Julie Fernee	9-0	
32	Planning Bd	\$ 6,000.00	\$ 6,000.00				\$ 6,000.00					\$ 6,000.00	Maurice Dolbec	Julie Fernee	9-0	
32	Con/Ag Commission	\$ 1,000.00	\$ 1,000.00				\$ 1,000.00					\$ 1,000.00	Maurice Dolbec	Julie Fernee	9-0	
33	Parks & Recreation	\$ 92,350.00	\$ 102,550.00	\$ 82,550.00		\$ 20,000.00						\$ 102,550.00	Maurice Dolbec	Gregg Drew	7-0	
33	Community Center	\$ 27,515.00	\$ 26,620.00	\$ 26,620.00								\$ 26,620.00	Maurice Dolbec	Gregg Drew	7-0	
33	Millfield	\$ 5,000.00	\$ 7,500.00	\$ 7,500.00								\$ 7,500.00	Maurice Dolbec	Gregg Drew	7-0	

WARRANT FOR TOWN MEETING

NORTH BERWICK, MAINE

April 9, 2022

COUNTY OF YORK -- STATE OF MAINE

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

GREETINGS:

In the name of the State of Maine you are hereby required to notify the inhabitants of the Town of North Berwick, qualified by law to vote in town affairs, to meet at the Noble High School in said Town of North Berwick on Saturday April 9, 2022 at 8:00 a.m. to vote on the following articles:

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

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

ARTICLE 3: To see if the Town will vote that all balances, both debits and credits in all departments of Town Government be lapsed and that the following account balances be carried forward:

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

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

ARTICLE 4: To see if the Town will vote to apply the following estimated amounts from Excise Taxes, Miscellaneous Fee Revenues, Revenue Sharing, BETE Reimbursement and Homestead Exemption Reimbursement to use toward the 2022/2023 Budget Appropriations, thereby decreasing the amount to be raised by taxation.

Excise Taxes	\$1,105,000.00
Miscellaneous Fee Revenues	\$331,000.00
State Revenue Sharing	\$290,000.00
State Road Bond	\$69,500.00
Homestead Exemption Reimbursement	\$220,000.00
BETE Reimbursement	<u>\$1,860,000.00</u>
Total	<u>\$3,875,500.00</u>

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

ARTICLE 5: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend State and Federal grants and funds including, when necessary, the authority to sign grant contracts, documents or other paperwork, provided that such grants or funds do not require the expenditure of other funds not previously appropriated?

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

ARTICLE 6: To see if the Town will authorize the Collector to accept taxes in anticipation of tax commitment.

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

ARTICLE 7: To see if the Town will vote to set a date for payment of taxes and determine a rate of interest on overdue taxes.

Due Date: October 7, 2022 Delinquent: October 8, 2022
Balance Due: May 5, 2023 Delinquent: May 6, 2023
Interest: 4%

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

ARTICLE 8: To see what sum the Town will vote to raise and/or appropriate for the operation of the **North Berwick Fire Department.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Fire Department	\$149,895.00	\$156,425.00	4.36%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$156,425.00. VOTE 8-0 IN FAVOR.

ARTICLE 9: To see what sum the Town will vote to raise and/or appropriate for **Debt Service – Fire Pumper.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Pumper:	\$36,800.00	\$35,979.00	-2.23%

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

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$35,979.00. VOTE 8-0 IN FAVOR.

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Tanker:	\$25,091.00	\$24,580.00	-2.04%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$24,580.00. VOTE 8-0 IN FAVOR.

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

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Fire Station Planning:	\$50,000.00	\$50,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$50,000.00. VOTE 8-0 IN FAVOR.

ARTICLE 12: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Fire Pumper.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Pumper:	\$40,000.00	\$40,000.00	0.00%

Note: This is a payment to be placed into a reserve account for the purchase of a new fire pumper.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$40,000.00 AND ALLOW FOR THE PURCHASE OF THE PUMPER PRIOR TO THE BEGINNING OF THE FISCAL YEAR. VOTE 8-0 IN FAVOR.

ARTICLE 13: To see if the Town will vote to move \$200,000.00 from Undesignated Fund Balance to the Pumper Escrow Account and expend such funds to offset the cost of the new **Fire Pumper**.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS AND ALLOW FOR THE PURCHASE OF THE PUMPER PRIOR TO THE BEGINNING OF THE FISCAL YEAR. VOTE 8-0 IN FAVOR.

ARTICLE 14: To see whether the Town will vote to authorize the Board of Selectmen to purchase a replacement pumper and accessories for the Fire Department in the amount not to exceed \$625,000.00; and to enter into a lease purchase agreement for that purpose with a lease finance company for a term of not more than 10 years.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS AND ALLOW FOR THE PURCHASE OF THE PUMPER PRIOR TO THE BEGINNING OF THE FISCAL YEAR. VOTE 8-0 IN FAVOR.

ARTICLE 15: Shall the Town authorize the Board of Selectmen to issue general obligation bonds or notes in the name of this Town in an amount not to exceed \$625,000.00, which bonds or notes may be made callable with or without premium, and to use the proceeds of this borrowing to complete the purchase of a pumper for the Fire Department of the Town of North Berwick?

Financial Statement
Town of North Berwick, Maine

Total Town Indebtedness

Bonds Outstanding and Unpaid	\$1,440,487.00
Bonds authorized and unissued	\$ 0.00
Bonds to be issued if this question is approved	\$ 625,000.00

Costs

It is the intention of the Board of Selectmen to borrow these funds from the Maine Municipal Bond Bank. At an estimated interest rate of 3%, the estimated costs of this bond over a 10 year term will be:

Principal	\$ 625,000.00
Interest	<u>\$ 107,750.00</u>
Total Debt Service	\$ 732,750.00

The interest costs may vary depending on the term, interest rates and other details of these securities.

Validity

The validity of the bonds and of the voters' ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

/s/ Dwayne G. Morin
Town Treasurer

Fiscal Note: The Town currently appropriates \$40,000.00 a year towards the Pumper Escrow Account and \$36,800.00 for the Pumper Bond Payment for the pumper purchased in 2012, which is paid off this year. The Board of Selectmen are proposing to offset the amount of borrowing by utilizing the Pumper Escrow Account to lower the amount borrowed for the Pumper. By utilizing the Pumper Escrow Account to offset the borrowing, the average yearly bond payment for this bond is estimated to be \$42,800.00. This bond is estimated to increase the tax rate by \$0.000 per \$1,000.00 of valuation or no tax increase.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS AND ALLOW FOR THE PURCHASE OF THE PUMPER PRIOR TO THE BEGINNING OF THE FISCAL YEAR.. VOTE 8-0 IN FAVOR.

ARTICLE 16: To see what sum the Town will vote to raise and/or appropriate for the **Police Department and Animal Control.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Police Department	\$1,014,105.00	\$1,147,733.00	13.18%
Animal Control	<u>\$20,000.00</u>	<u>\$20,000.00</u>	<u>0.00%</u>
	\$1,034,105.00	\$1,167,733.00	12.92%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$1,167,733.00 WITH \$15,000.00 FROM DESIGNATED FUND BALANCE AND \$62,500.00 FROM COPS GRANT PLUS FEES. VOTE 7-0 IN FAVOR.

ARTICLE 17: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvement – Police Cruiser.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Police Cruiser:	\$0.00	\$45,460.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$45,460.00 FROM EQUIPMENT FUND AND ALLOW FOR THE PURCHASE OF THE CRUISER PRIOR TO THE BEGINNING OF THE FISCAL YEAR. VOTE 8-0 IN FAVOR.

ARTICLE 18: To see what sum the Town will vote to raise and/or appropriate for Street Lights, Hydrant Rental, and Dispatch Services.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Street Lights	\$12,500.00	\$13,000.00	4.00%
Hydrant Rental	\$175,000.00	\$196,000.00	12.00%
Dispatch Services	<u>\$127,500.00</u>	<u>\$142,000.00</u>	<u>11.37%</u>
	\$315,000.00	\$351,000.00	11.43%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$351,000.00 WITH \$100,000.00 FROM UNDESIGNATED FUND BALANCE VOTE 9-0 IN FAVOR.

ARTICLE 19: To see what sum the Town will vote to raise and/or appropriate for the Rescue Squad.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Rescue Squad	\$291,153.00	\$361,290.00	24.09%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$361,290.00 WITH \$26,500.00 FROM ARPA FUNDS. VOTE 7-0 IN FAVOR.

ARTICLE 20: To see what sum the Town will vote to raise and/or appropriate for the Transfer Station.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Transfer Station	\$264,970.00	\$278,990.00	5.29%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$278,990.00 WITH \$149,275.00 FROM ENTERPRISE FUND. VOTE 8-0 IN FAVOR.

ARTICLE 21: To see what sum the Town will vote to raise and/or appropriate for the **Capital Improvements - Transfer Station.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Transfer Station	\$42,000.00	\$42,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$42,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Winter Public Works	\$150,000.00	\$150,000.00	0.00%
General Public Works	\$114,145.00	\$117,165.00	2.65%
Patch	\$6,000.00	\$6,000.00	0.00%
Salaries	<u>\$319,255.00</u>	<u>\$357,950.00</u>	<u>12.12%</u>
	\$594,420.00	\$631,115.00	6.17%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$631,115.00. VOTE 8-0 IN FAVOR.

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Road Bond:	\$103,516.00	\$101,205.00	-2.23%

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

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$101,205.00. VOTE 8-0 IN FAVOR.

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Roads – Sidewalks CIP	\$5,000.00	\$5,000.00	0.00%
Roads - Capital	<u>\$296,484.00</u>	<u>\$298,750.00</u>	<u>0.76%</u>
	\$301,484.00	\$303,750.00	0.75%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$303,750.00. VOTE 8-0 IN FAVOR.

ARTICLE 25: To see what sum the Town will vote to raise and/or appropriate for **Capital Improvements – Plow Truck.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
CIP- Plow Truck	\$0.00	\$250,000.00	new

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$250,000.00 WITH \$125,000.00 FROM EQUIPMENT FUND AND \$125,000.00 FROM UNDESIGNATED FUND BALANCE AND ALLOW FOR THE PURCHASE OF THE PLOW TRUCK PRIOR TO THE BEGINNING OF THE FISCAL YEAR. VOTE 8-0 IN FAVOR.

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Administration	\$314,185.00	\$326,665.00	3.97%
Town Office Salaries	\$171,660.00	\$180,675.00	4.00%
HRA	\$10,000.00	\$12,000.00	20.00%
Board of Selectmen	\$5,200.00	\$5,200.00	0.00%
Code Enforcement Salary	\$71,585.00	\$80,080.00	11.86%
Code Enforcement Admin.	\$32,765.00	\$22,735.00	-44.11%
Tax Assessment	\$63,750.00	\$60,500.00	-5.10%
Town Manager Salary	\$114,330.00	\$118,900.00	4.00%
Town Manager Admin.	<u>\$45,265.00</u>	<u>\$46,810.00</u>	<u>3.41%</u>
	\$838,740.00	\$853,565.00	1.77%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$853,565.00 WITH \$22,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 9-0 IN FAVOR.

ARTICLE 27: To see what sum the Town will vote to raise and/or appropriate for Town Reports.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Town Reports	\$5,500.00	\$5,500.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,500.00. VOTE 9-0 IN FAVOR.

ARTICLE 28: To see what sum the Town will vote to raise and/or appropriate for Debt Service – Municipal Building Bond.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Municipal Building Bond	\$95,915.00	\$95,915.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$95,915.00. VOTE 9-0 IN FAVOR.

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

ARTICLE 29: To see what sum the town will vote to raise and/or appropriate for **Insurance.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Insurance	\$115,500.00	\$115,500.00	0.00%
FICA For All Employees	<u>\$125,750.00</u>	<u>\$136,500.00</u>	<u>8.55%</u>
	\$241,250.00	\$252,000.00	4.46%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$252,000.00. VOTE 9-0 IN FAVOR.

ARTICLE 30: To see what sum the Town will vote to raise and/or appropriate for **General Assistance.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
General Assistance	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 9-0 IN FAVOR.

ARTICLE 31: To see what sum the Town will vote to raise and/or appropriate to cover **unanticipated expenses** for the 2020 fiscal year.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Unanticipated Expenses:	\$5,000.00	\$5,000.00	0.00%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$5,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 9-0 IN FAVOR.

ARTICLE 32: To see what sum the Town will vote to raise and/or appropriate for Town Boards.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Zoning Board of Appeals	\$2,000.00	\$2,000.00	0.00%
Planning Board	\$6,000.00	\$6,000.00	0.00%
Conservation/Ag Commission	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>0.00%</u>
	\$9,000.00	\$9,000.00	0.00%

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

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

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Parks and Recreation Comm	\$92,350.00	\$102,550.00	11.05%
Community Center	\$27,515.00	\$26,620.00	-3.36%
Mill Field Operation:	\$5,000.00	\$7,500.00	0.00%
Mill Field Festival	<u>\$5,000.00</u>	<u>\$0.00</u>	<u>-100.00%</u>
	\$124,865.00	\$136,670.00	9.45%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$136,670.00 WITH \$20,000.00 FROM DESIGNATED FUND BALANCE. VOTE 7-0 IN FAVOR.

ARTICLE 34: To see what sum the Town will vote to raise and/or appropriate for the maintenance of Municipal Cemeteries.

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Cemetery Trustees:	\$15,800.00	\$22,600.00	43.04%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$22,600.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

ARTICLE 35: To see what sum the Town will vote to raise and/or appropriate for **Cemeteries & Historical Society.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Maint. of Old and Veteran Cem	\$10,000.00	\$10,000.00	0.00%
Oakwoods Meeting House	<u>\$2,150.00</u>	<u>\$3,240.00</u>	<u>50.70%</u>
	\$12,150.00	\$13,240.00	8.97%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$13,240.00 WITH \$3,240.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

ARTICLE 36: To see what sum the Town will vote to raise and/or appropriate for the **D.A. Hurd Library.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Library	\$262,475.00	\$277,350.00	5.67%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$277,350.00. VOTE 8-0 IN FAVOR.

ARTICLE 37: To see what sum the Town will vote to raise and/or appropriate for **Social Services.**

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
Caring Unlimited	\$1,373.00	\$1,493.00	8.74%
Visiting Nurse Service	\$5,500.00	\$5,500.00	0.00%
York County Comm. Action	\$2,250.00	\$2,250.00	0.00%
So. Maine Agency on Aging	\$3,300.00	\$3,300.00	0.00%
Lifelight	\$500.00	\$500.00	0.00%
MPBN	\$100.00	\$100.00	0.00%
York County Child Abuse	\$600.00	\$1,000.00	66.67%
So. Me. Veterans Cemetery	\$1,000.00	\$1,000.00	0.00%
Seacoast AIDS	\$0.00	\$750.00	
York County Shelters	<u>\$1,000.00</u>	<u>\$1,000.00</u>	<u>0.00%</u>
Total	\$15,623.00	\$16,893.00	8.13%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, VOTE 8-0 IN FAVOR.

Caring Unlimited	\$1,493.00
Visiting Nurse Service	\$5,500.00
York County Community Action	\$2,250.00
Southern Maine Agency on Aging	\$3,300.00
Lifelight	\$500.00
MPBN	\$100.00
York County Child Abuse	\$1,000.00
So. Me. Veteran's Cemetery	\$1,000.00
Seacoast AIDS	\$750.00
York County Shelters	<u>\$1,000.00</u>
Total	\$16,893.00

ARTICLE 38: To see what sum the Town will raise and/or appropriate for funding outside agencies:

	<u>2021/2022</u>	<u>2022/2023</u>	<u>Inc/(Dec)</u>
American Legion	\$2,500.00	\$2,500.00	0.00%
Seacoast Shipyard	\$500.00	\$500.00	0.00%
Eastern Trail	\$3,500.00	\$3,500.00	0.00%
So. Me Reg Planning Comm	<u>\$2,257.00</u>	<u>\$2,325.00</u>	<u>3.01%</u>
	\$8,757.00	\$8,825.00	0.77%

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS. VOTE. 8-0 IN FAVOR

American Legion	\$2,500.00
Seacoast Shipyard	\$500.00
Eastern Trail	\$3,500.00
Southern Maine Regional Planning Commission	<u>\$2,325.00</u>
Total	\$8,825.00

ARTICLE 39: To see if the Town will vote to deposit the excess balance of the 2023 fiscal year Excise Tax and all unspent appropriated Excise Tax into the Equipment Fund.

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

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

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

ARTICLE 41: To see if the Town will vote to authorize the Selectmen to accept conditional and unconditional contributions of monetary gifts, property and equipment on behalf of the Town.

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

ARTICLE 42: To see if the Town will vote to certify that the public purpose of the **Canal Street Affordable Housing Development District** is being met and that the required housing affordability and other conditions of approval, including limitations on uses of tax increment revenues for approved development project costs, set forth in the Certificate of Approval issued by Maine State Housing Authority for the District and the related Affordable Housing Development Program are being maintained.

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

ARTICLE 43: To see if the Town will vote to approve the appropriation into and the expenditure from the Affordable Housing Development Program Fund of the amounts required by the Credit Enhancement Agreement dated as of December 2006 between the Town and North Berwick Affordable Housing Limited Partnership established by the Town pursuant to the **Canal Street Affordable Housing Tax Increment Financing District** and the Development Program.

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

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

ARTICLE 44: To see if the Town will vote to authorize the Board of Selectmen to expend grant funds received under the ARPA program as follows:

Premium Pay for Employees	\$86,500.00
Communications Project	\$197,000.00
Sanitary District Projects	\$80,000.00
Water District Projects	<u>\$80,000.00</u>
TOTAL	\$443,500.00

NOTE: The Town of North Berwick has received \$499,641.52 in ARPA grant funds. The Funds must be utilized in accordance to the guidance document prepared by the U.S. Department of the Treasury. The Board of Selectmen are electing to take the standard allowance to replace Public Sector Revenue Loss as a result of the COVID-19 pandemic. Pursuant to the guidance document, the Town can elect the standard allowance of up to \$10 million and the funds must be spent on governmental services.

BUDGET COMMITTEE RECOMMENDS: OUGHT TO PASS, \$443,500.00 WITH \$437,500.00 FROM ARPA FUNDS AND \$6,000.00 FROM UNDESIGNATED FUND BALANCE. VOTE 8-0 IN FAVOR.

The polls will be open to act on Article 1 & Article 2, Saturday April 9, 2022 at 8:00 a.m. and close at 1:00 p.m.

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

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

Given under our hands at North Berwick, Maine, this 15th day of March, A.D. Two Thousand and Twenty-two.

Selectmen of North Berwick, Maine

Charles Glemmo, Chair

Michael D. Johnson, Sr.

Michael D. Johnson, Jr.

Jonathan D. Hall

Wendy P. Cowan

A true copy

Attest:

Christine Dudley, Town Clerk

OFFICER'S RETURN

North Berwick
County of York
March ____, 2022

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

at:
Municipal Office
U.S. Post Office
North Berwick Elementary School

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, Sunday and Holidays

Conservation/Agricultural Comm.

Meetings held Fourth Tuesday 6:30pm

Town Manager

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

Code Enforcement Office

Monday - Thursday 8am – 4pm
1st, 3rd, & 5th Fri. of month 8am - 1pm,
2nd and 4th Friday of Month Closed

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 Thursday 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