

Annual Report

of the
Municipal Officers
of the
Town of Whitefield, Maine



For the Fiscal Year
Ending
June 30, 2019

Dedication

Spirit of America 2020 Whitefield, Maine

The Spirit of America Foundation Tribute is presented to local individuals, organizations or projects for commendable community service. This year Whitefield recognizes the men and women of the Whitefield Municipal Fire and Rescue Department for their outstanding service to the residents of Whitefield and surrounding communities.

The Whitefield Municipal Fire and Rescue Department is staffed by volunteers dedicated to keeping the citizens of Whitefield safe. They are the ones who put their lives on the line when a house is on fire whether in Whitefield - or in one of the surrounding towns as part of a mutual aid response. They are the ones who climb out of bed at night or leave their jobs during the day to respond to fires, accidents, trees on wires or in the road, put up barriers when roads flood, direct traffic (and pray no one runs into them), and attend medical emergencies. In times of power outages these folks open the fire station as a warning shelter. They also do this on their own time selflessly putting the towns needs ahead of their time with their families.

Volunteer firefighters must meet the same rigorous standards as paid professionals but do it on their own time while holding down full-time jobs. They must maintain vehicles and equipment and they are always on call. Training is weekly and vital, as fortunately, fires are few. But that make it all the harder to confidently respond when a call comes in. These neighbors deserve the highest accolades and our strong support.



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Town Office Information

36 Townhouse Road
Whitefield, Maine

Located at the corner of Townhouse Road and Balltown Lane.

Telephone 207-549-5175
Fax 207-549-3231
Email townwhitefieldadm@gmail.com
Website www.townofwhitefield.com

Office Hours	Monday	8:00 AM to 4:00 PM
	Tuesday	8:00 AM to 4:00 PM
	Wednesday	Closed to the public
	Thursday	7:00 AM to 12:00 PM 3:00 PM to 7:00 PM
	Friday	8:00 AM to 2:00 PM

The Town Office is closed weekends and state holidays.

General Assistance applications are accepted during regular business hours Monday through Friday.



Town Office staff left to right: Laurie Mullens, Darlene Beaulieu, Tina Laskey, Nicole Sciascia. (Photo by Stephen Laskey)

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Municipal Calendar

March 3, 2020	Presidential Primary 8:00 AM to 8:00 PM at the Central Fire Station*
March 20, 2020	Municipal Election 4-8 PM at the Central Fire Station*
March 21, 2020	Town Meeting 10:00 AM at the Whitefield School Gym
April 30, 2020	2020 2nd Half Tax Payment Due
June 9, 2020	State Primary Election
June 30, 2020	Fiscal Year End
October 15, 2020	Dog Licensing Begins
November 30, 2020	2021 1st Half Tax Payment Due
December 31, 2020	Dog Licensing Ends

*Fire Station Meeting Room

Mondays 6:30 PM Fire Department Training
 Tuesdays 6:00 PM Select Board
 First Monday 4:00 PM Roads Committee
 First Wednesday 6:00 PM Cemetery Committee
 Fourth Wednesday 6:00 PM Facilities Committee
Note: Meeting days subject to change due to holidays.

Holiday Schedule

January 1, 2020	New Year's Day
January 20, 2020	Martin Luther King, Jr. Day
February 17, 2020	President's Day
April 20, 2020	Patriot's Day
May 25, 2020	Memorial Day
July 4, 2020	Independence Day
September 7, 2020	Labor Day
October 12, 2020	Indigenous Peoples Day
November 3, 2020	Election Day
November 26 and 27, 2020	Thanksgiving Weekend
December 25, 2020	Christmas Day

Current Municipal Officers

Select Board, Assessors, Overseers of the Poor

Lester Sheaffer, Jr. (Chair)
 William McKeen (Vice Chair)
 Charlene Donahue
 Lise Hanners
 Keith Sanborn

Administrative Assistant, Town Clerk, Treasurer, Registrar, Deputy Tax Collector

Darlene M. Beaulieu

Tax Collector, Deputy Town Clerk, Deputy Registrar, Deputy Treasurer

Tina J. Laskey

Motor Vehicle Agent, Deputy Clerk

Laurel J. Mullens

Deputy Clerk

Nicole Sciascia

Fire Chief

Scott Higgins
 207-549-7945

Road Commissioner

David A. Boynton
 207-549-7548

Code Enforcement, Plumbing Inspector

Arthur Strout
 207-445-3263 / 207-458-2154

Animal Control Officer

Lincoln County Sheriff
 207-882-7332

Superintendent of Schools

Howard Tuttle
 207-549-3261

Appeals Board

Erik Ekholm
 John Parks

Budget Committee (1 Year Appointment)

Christopher DeLisle (Chair)
 Robert DeLisle
 David Hayden
 Barbara Mayer
 Michael McMorro
 Charles Vaughn

Planning Board

James Torbert (Chair)
Glenn Angell
Marianne Marple
Jacob Matthews
Stephen Sheehy

Whitefield Representatives to School Board

Lynette Conroy
Stephen Smith
Christine Lapado-Breglia



Keith Sanborn's Spaceship Float in the July Fourth Parade.

District 88 State Legislature

State Senator

Dana Dow
30 Kalers Pond Road
Waldoboro, ME 04572

Office Address

Maine State Senate
3 State House Station
Augusta, ME 04333-0003

Telephone

207-287-1515
800-423-6900

Email

Dana.Dow@legislature.maine.gov

State Representative

Chloe Maxmin
PO Box 203
Nobleboro, ME 04555
207-200-6224

Office Address

House Majority Office
Room 333, State House
2 State House Station
Augusta, ME 04333-0002

Telephone

207-287-1430

Email

chloe.Maxmin@legislature.maine.gov



Letter from Chloe Maxmin

Dear Whitefield,

Happy New Year! I am excited and hopeful for the work that we can do together in 2020.

Our second session begins on January 8th, 2020. As always, I will hold “Coffee with Chloe” every month for you to talk with me and fellow community members about politics, issues that we’re facing, questions, and more. You can find dates for Coffee at www.facebook.com/RepChloeMaxmin (Facebook account not required), in the Lincoln County News and Kennebec Journal, and also by reaching out to me directly: 207-200-6224 and chloe.maxmin@legislature.maine.gov.

I wanted to write a brief reflection on the 129th Legislature’s first session. From January to June 2019, we processed over 2,000 bills, took hundreds of votes, and passed a bipartisan budget.

But to me, what happens in Augusta is just as important as what is happening in our hometowns, so I also wanted to share some of my reflections on what it’s been like to try and bridge the gap between politics and community.

When I knocked on doors during our campaign, I heard the deep need for expanded health care coverage, lifting up working Maine families, supporting our schools, improving broadband access, property tax relief, and so much more. I am proud to say that the 129th Legislature made real progress toward these goals. We passed a bipartisan budget, which—although not perfect—came out of negotiation and partnership. It includes unanimous committee support to fund Medicaid expansion, K-12 education, technical education, and increased revenue sharing to reduce property taxes. It also includes funding for climate action, rural broadband, support for our seniors, and more child protective workers.

Although no budget can fund everything, it’s important to see one that reflects the true needs of our community and gets our state back on track. The budget was constructed within our financial means and with money still going into our “Rainy Day” fund.

Now to a more personal reflection. One of my greatest challenges this session was figuring out how to best communicate with you. We voted on hundreds of bills this session on issues ranging from education and health care to rental car taxes and campaign finance. With every vote, I vote for our community. I do my own research on bills, read testimony from public hearings, and discuss the issue with my colleagues. Most important, I listen to constituents on all sides of the issue. I consume an enormous amount of

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information to make the best decisions.

Here is where I got frustrated: I wish that I had the time and capacity to explain each vote — to sit down, type out my thinking, post it publicly, and have a conversation. There just weren't enough hours in the day.

I know that so many of you had questions about bills or were following a specific vote. I answered your questions as they came, honestly and openly. I posted on social media regularly, sent out a newsletter, responded to emails, answered phone calls, and hosted "Coffee with Chloe" every month. But there was still so much more that I wanted to communicate with our community.

That is why I offer this to you: If you hear of a bill or vote that you want to know more about, or if you simply have questions, please don't hesitate to reach out. I will be honest about why I voted the way that I did or share information around that bill. That's what our community deserves.

Here's to the new year—

Chloe Maxmin

207-200-6224

chloe.maxmin@legislature.maine.gov



Letter from Susan Collins

SUSAN M. COLLINS
MAINE

413 DIRksen SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-7572
(202) 224-2659 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for

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three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator



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2019 Taxpayer List

	Map/Lot	Tax Amount
AASE, H TODD & DANIEL W RICHARDS	011-014	464.14
ACEDO, STEPHEN F & CAROL P	013-023	1,216.92
ACKER, CHARLES W & MAYER, BARBARA	018-048	2,978.31
ACKERMAN, JULIA H	003-016	1,696.30
ACKERSON, WILLIAM E & MARY K	012-037	2,465.57
ADAMO, JOHN	015-041	1,184.95
ADAMS, CLIFTON V JR & TINA	018-023-A	3,989.16
ADAMS, SCOTT A & BROOKE M	018-023-B	1,792.51
ADAMS, MICHAEL L ADAMS, ROSE A	018-054	650.98
AGJH, LLC	019-023	6,191.63
ALBEE, AMANDA L & ERIC	012-023-C	2,734.40
ALBERT, TINA	020-005-B	1,825.94
ALESSANDRO CORPORATION	026-028-A	3,272.39
ALESSANDRO CORPORATION	026-028-C	462.31
ALLEN, GEORGE C PROPERTY TRUST	011-045	568.88
ALLEN, JON C & LORI	020-048-001	1,034.26
ALLEN, THOMAS	018-022	437.84
ALLEN, WAYNE S	018-002	2,162.09
ALLENS BLUEBERRY FREEZER, INC	001-027	1,368.99
AMES, NICKOLAS B & WITWICKI, LINDSAY M	020-010-C-1	941.22
ANDERSEN, WILLIAM H & CHARLENE DUDLEY PENILYN	028-003	848.59
ANDERSON, ANTHONY J & HOWARD, KENDRA E	008-001-A	3,690.94
ANDERSON, CHARLENE	028-004	1,122.46
ANDERSON, ERIN E & JOHNSON, MICHAEL S ANDERSON, PATRICIA S & H BRADFORD	012-001	2,381.77
ANDERSON, KENDRICK L & HOWARD, KAREN	010-022-B	2,156.68
ANDERSON, PATRICIA S & ANDERSON, ERIN E	025-006-1	1,004.08
ANDERSON, PATRICIA S & ANDERSON, ERIN E	017-008-A	2,632.98
ANGELL GLENN B & ROSE MARIE	018-040	3,165.49
AQUAFORTIS ASSOCIATES, LLC	017-004-A	678.84
AQUAFORTIS ASSOCIATES, LLC	017-055-B	525.35
AQUAFORTIS ASSOCIATES, LLC	017-055-B-ON	246.84
ARBOUR, FRANKLIN F SR	017-019	218.68
ARMSTRONG, DONNA M	015-038-A	1,590.01

ARW PROPERTIES	010-008-A-ON	297.38
ASHLINE, KEVIN	012-028-H	738.12
ATWOOD, RONALD O & PRISCILLA E	013-047-A	2,267.97
AUBEE, PAULINE	020-004-A	2,222.83
AUGUSTA ROAD, LLC	018-011	512.47
AYER, BRENTON E & RENEE	018-051	679.71
AYERS, HELEN	013-043-D	653.69
BAILEY, LYNDAL	018-028	559.12
BAILEY, LYNDAL	018-050	2,103.40
BAILEY, MARK R	018-033-A	2,320.17
BAILEY, RANDALL & KIMBERLY	026-008	1,772.14
BAILEY, RODNEY M & BAILEY, MARGO J	018-033-A	1,552.17
BAILEY, RODNEY M & CATHERINE J	018-049	1,553.76
BAILEY, RODNEY M & CATHERINE J	018-050-A	87.81
BAILEY, RODNEY M & CATHERINE J	018-033	535.69
BAIRD, THOMAS HEIRS	020-049-F	1,053.90
BALDIGA, KIMBERLY R	020-039-B	1,550.11
BALL, THOMAS P & VIOLET R	010-028	2,517.19
BALMERT, JAMES M & WERBER, TAMMY L	020-005-D	1,439.01
BANK OF AMERICA, NA	020-027-A-1	2,149.40
BANKS, JOSHUA HARRIS & LAUREL, DAWN	013-009-A	5,655.09
BARNARD, JAMES R	012-047-A	1,777.72
BARNES, ESTATE OF JODY A	007-063	1,125.77
BARNES, ROBERT S II	007-064	552.52
BARNSTEIN, JOHN & SHEILA	028-008	734.96
BARON, ERNEST F JR & JENNIFER E	003-008-B	850.24
BARON, SHANNON M P	021-015	1,887.00
BARON, SHANNON M P & MULLENS, WAYNE	020-009-D	1,640.79
BARTER, ERNEST & EILEEN	031-005	1,483.44
BARTLETT, CHARLENE M	014-002	1,076.62
BARTLETT, CHERYL	018-012	1,490.28
BARTLETT, KENNETH A & KIMBERLY S	006-008-A	2,244.25
BARTLETT, SAMUEL	017-025	797.47
BARTLETT, SAMUEL	017-027	2,517.31
BARTLETT, SAMUEL L	017-026	939.48
BARTON, JESSE	012-024-D	1,310.19
BARTON, STEPHEN M	018-020-H	531.47
BASSET, JAMIE C & TERRI J	011-032-4	541.11
BASTON, DIANA & ROGER	017-033	1,282.21

BASTON, DIANA & ROGER	017-009-A	466.06
BATCHELDER, PETER	018-006	1,834.76
BATCHELDER, PETER A SR & MURIEL A	018-007	360.01
BATCHELDER, PETER A SR & MURIEL A	018-008	410.22
BEACH, JAMES A	011-030	726.48
BEAULIEU, BRIAN & ERICA MERRELL	012-029-J	2,350.24
BEAULIEU, DONNA B	012-033-C	2,056.88
BEAUMIER, JAMES P	012-015-D	2,549.40
BEAUSOLEIL, RICHARD R & CYNTHIA J	020-003-A	1,721.92
BEEDY, STACIE A	005-021-A	2,263.52
BELL JAMES N & DARLENE D	012-038-B	2,767.51
BELLEFLEUR, CARLINE A	026-011	1,683.10
BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-006	4,954.73
BENEDICT, JOSEPH W & KELLEY-BENEDICT, PATRICIA	019-054	485.87
BENN, THOMAS J & DELORES	016-013-C	2,513.51
BENNE, STEPHEN III	015-010	4,230.00
BENNE, THOMAS & PAULA	009-030	370.75
BENNE, THOMAS & PAULA	010-002	1,266.68
BENNETT, NANCY M	007-010	463.06
BENNETT, NANCY M	007-010-A	333.97
BENT, SUSAN Y	001-058-D	1,574.26
BERGERON, MARK D & MARIE A	005-001-A	333.97
BERINSKY, HELENE J	010-056	778.30
BERRY, ANDREW	010-041	3,014.80
BERRY, ANDREW	010-047	3,290.46
BERRY, ANDREW B & MCLEAN, ELIZABETH A	026-014	161.36
BERRY, ANDREW B & MCLEAN, ELIZABETH A	013-042	2,270.55
BERRY, JONATHAN & JESSICA	003-012	1,942.94
BERRY, JEFFREY D	022-011	2,206.86
BERUBE, JAY R	013-026	1,755.87
BESSEY, BROCK A & ERIN	012-002	2,694.22
BEST, GARY R II & CHRISTINE	010-024	2,545.41
BEST, NORMAN	017-018-B	555.73
BHS, INC	019-021-002	2,251.50
BICKFORD, ARNOLD E III	018-035	1,240.43
BICKFORD, JILL J	026-018	2,035.39
BILLS, ROBERT J & ANNE C	017-018	1,258.71

BINEAU, MARJORIE O	022-026	1,802.87
BINNS, DENNIS & JANET	010-005	3,672.41
BINNS, DENNIS R & JANET	010-008-C	321.92
BINNS, DENNIS R & JANET	009-032	206.24
BINNS, SUSAN ELAINE	020-005-A	1,630.49
BIRCH, HERBERT WILLIAM	022-021	14.63
BIRCH, HERBERT WILLIAM	022-015	526.16
BIRCH, HERBERT WILLIAM	022-018	3,066.27
BISHOP, CHRISTOPHER S & ANNE-DORA T	014-005-B	1,566.53
BISHOP, JARED L	018-014-B	1,042.71
BISHOP, CHRISTOPHER	017-057-1	338.48
BLACK TREE REAL ESTATE	022-004-B	1,906.77
BLAGDEN, ROBERT L	001-021-A	632.30
BLAIR, SALLY A & TERRY	027-004	2,613.57
BLAIR, TERRY L & SALLY	027-008	624.06
BLAIR, TERRY L JR	027-004-A	1,904.68
BLAKE, EARL C & GALE M	011-014-B	2,036.11
BOND, AARON J & STACEY M	008-011-B	1,516.63
BONENFANT, BARBARA A & DANIEL	017-032-A	367.75
BONENFANT, BARBARA A & DANIEL	017-009-B	2,494.11
BOSSIE, MICHELLE & KENNETH	012-017-A	841.78
BOSSIE, NANCY J	018-022-A	251.82
BOTHFIELD, DAVID & SEIDEL, KAREN M	013-061	618.56
BOUCHER, BRANDON	026-004	874.60
BOUDREAU, SHERRY	019-037	152.20
BOUDREAU, SHERRY	019-036	33.77
BOURGOIN, MARC A	031-017	1,939.77
BOURQUE, STEPHEN & LOIS	030-008	1,229.26
BOWDEN, BRAD T	017-023	45.03
BOWDEN, BRAD TOBEY	017-030-B	1,538.63
BOWDEN, BRADLEY L	013-054-A	635.13
BOWDEN, BRADLEY L & SHARI	027-013	772.01
BOWDEN, GEORGE W JR	026-006	969.02
BOWDEN, GEORGE W JR	013-012 A	707.08
BOWMAN, BENJAMIN A	006-002-C	347.03
BOYD FAMILY TRUST	017-008-B	468.46
BOYIAN, JUDITH	019-012-A	2,866.56
BOYNTON, ALBERT	011-036	1,052.95
BOYNTON, ALBERT	017-003	2,091.90

BOYNTON, ALBERT	011-046	521.54
BOYNTON, ALBERT	016-051	660.52
BOYNTON, DAVID A & MELISSA D	016-047-C	1,390.54
BOYNTON, MARY M HEIRS	007-030	459.31
BRADFORD, TAMMY I	017-014	848.58
BRANN, BENJAMIN R & PRIKRYL, INGRID	018-037- F	3,441.36
BRANN, BRUCE	017-018-A	477.51
BRANN, GERALD L & TONI	017-017-C	1,734.68
BRANN, JAMES L & SHANNON F	013-038-A	3,007.21
BRANN, JAMES M & SYLVIA M	031-012	1,174.22
BRANN, KEITH A & CYNTHIA	018-037-A	2,724.62
BRANN, LARRY	016-047-D	108.52
BRANN, LARRY & PAULINE	017-007	1,688.29
BRANN, LINDA	024-002	750.30
BRANN, LINDA L	024-003	398.32
BRANN, REGINALD	010-018	747.15
BRANN, RICHARD A	018-037	363.92
BRANN, ROBERT & FAITH	025-001	1,337.99
BRANN, ROBERT A JR & KRISTY J	025-001-A	964.72
BRANN, SCOT M	018-038-A	429.44
BRANN, TERRIE, BUCK, AMY		
BRANN, CRAIG	017-038-C	310.57
BRANN, TERRIE J PLUMMER		
BRANN, CRAIG WOODBURY		
BUCK, AMY WYETH	017-041	1,160.69
BRANN, WAYNE & CAROL	021-001	1,622.21
BRANN, DEAN	018-037-02	479.57
BRANN, JESSE	018-037-E	333.97
BRANN, RONNIE	018-037-04	508.84
BRANN, SCOT	018-037-03	481.82
BRANN-GUIMOND, TINA		
GUIMOND, PATRICK	018-020-C	767.94
BREMER, BETSY E	017-009	2,672.62
BRETON, ARTHUR A & APRIL A	018-030-A-1	1,412.94
BRETON, GLEN P & KAREN L	018-044	663.50
BRILLANT, JEAN L	006-021-C	992.25
BRINZOW, ALEXANDER	011-027	9.01
BROCHU, DONALD	012-028	864.58
BRONN, CLIFTON	008-011	623.97

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BRONN, DONNA	008-011-C	196.80
BROOKE, WILLIAM & GAIL	016-026	2,893.21
BROOKE, WILLIAM W & GAIL D	016-001	406.62
BROOKE, WILLIAM W & GAIL	016-025	209.84
BROOKE, WILLIAM W & GAIL D	016-002	103.57
BROWN, CAROLE A & TIMOTHY M	015-052	2,344.59
BROWN, CAROLE A & TIMOTHY M	018-024	1,080.09
BROWN, DAVID	003-001	113.78
BROWN, DAVID R & LOIS C	027-009	742.69
BROWN, DAVID R & LOIS	014-006-A	380.47
BROWN, JOSEPH E & GORMAN, EMILY V	023-002	508.69
BROWN, JULIE	019-033-AON	213.46
BROWN, LLOYD	003-014-AON	144.10
BROWN, LOIS	013-012-D	410.22
BROWN, TIMOTHY	015-052-AON	131.23
BROWN, LUCILLE D & SCOTT W	007-053-A	1,647.62
BRYANT, DAVID S & NANCY K	031-006	2,501.18
BRYANT, GLENICE F & DAVID HEIRS	031-007	2,933.88
BRYANT, RANDALL B	009-025	2,023.50
BUCKINGHAM, TERRI ANN	004-044-E	92.31
BUMFORD, JASPER W	009-005-A	302.93
BUMPS, GLENN	010-030-A	382.05
BUMPS, SHELDON & DIANNE	007-018-C	1,812.04
BUNKER, HILLBURN C & LENORA	022-003	811.10
BUNTING, WILLIAM H	012-053	275.94
BUNTING, WILLIAM H	012-052	246.16
BUNTING, WILLIAM H	012-055	95.49
BUNTING, WILLIAM H	012-040	1,465.65
BURGE, ROBERT	008-030	71.39
BURGE, ROBERT	008-031	74.63
BURGE, ROBERT	008-034	71.87
BURGE, ROBERT	008-035	2,207.33
BURGE, ROBERT	008-032	1,453.21
BURGE, ROBERT	008-037	140.85
BURGESS, JASON D & MICHELLE A	007-025-A	2,729.90
BURHOE, LESLIE & KOLLER, BERTIE B	015-035	973.77
BURMAN, CHARLES H & LORENE	024-006	464.98
BURNS, JOHN B & MARTHA	016-012	2,871.56
BURNS, DANIEL T & DOROTHY L (TRUSTEES)	017-001	2,027.45

BURNS, DANIEL T & DOROTHY L (TRUSTEES)	026-034	3,023.91
BURTNER, JENNIFER CAROL	018-027	275.88
BURTON, ANDREW & KIERSTEN	010-003-A	1,835.86
BUSHNELL, MICHAEL	005-012	309.21
CADWALLADER, JOHN R III	027-001	1,730.64
CAMERON, CHARLES E	012-005	1,941.78
CAMERON, CHARLES E	012-006	2,656.48
CAMPBELL, DENNIST	011-032-1	2,926.97
CAMPBELL, NEILAND N JR	004-022	3,026.45
CAMPBELL, RICHARD W	020-007-A	1,143.18
CAPEN, GLENN A	007-066	1,175.94
CAPPER, APRIL MICHELLE	013-035	1,885.50
CAPUTO, CORY	009-004	505.09
CAPUTO, CURRY T & ANDREA	009-004-B	2,816.91
CARLTON, STEVEN F & DIANNE M	012-017-D	1,270.55
CARON, RICHARD A & MALINDA J	018-035-A	2,376.79
CARTER, SHANNON D	016-043-B	2,228.01
CARTER, STEPHEN G	009-015	404.20
CARTLIDGE, JACQUELINE M	020-010-A	1,143.49
CASTLE, BRYANT E & LAURA	010-010	1,562.36
CASWELL, MARY E	018-041-A	300.20
CASWELL, MARY E	018-041	1,119.33
CAYER, LIONEL J & JILL	019-029	1,988.34
CEDERLUND, GREG	004-038	475.07
CENTRAL MAINE POWER	013-022	702.47
CENTRAL MAINE POWER	007-008	1,846.23
CENTRAL MAINE POWER	018-005	850.17
CENTRAL MAINE POWER	001-061-ON	183,626.67
CENTRAL MAINE POWER	019-032	1,098.73
CENTRAL MAINE POWER	004-005	2,206.47
CENTRAL MAINE POWER	007-007	945.63
CENTRAL MAINE POWER	019-008	1,143.76
CENTRAL MAINE POWER	016-018	81.05
CENTRAL MAINE POWER	012-048	5,583.72
CENTRAL MAINE POWER	001-061	2,296.53
CENTRAL MAINE POWER	019-052	2,611.74
CERTA, LAWRENCE B	003-009-B	1,987.67
CHADWICK, LAWRENCE J JR		
FOYE, ROBERT & THERESA A	003-007	385.01

CHADWICK, LYNN	003-003	397.01
CHAPMAN, KENNETH S & PATRICIA M	011-010-C	1,596.45
CHAREST, LAURIER F	012-019-B	970.04
CHASE, ABRAHAM D	013-015	19.59
CHASE, C PATRICK	012-058	28.17
CHASE, C PATRICK	013-002	165.56
CHASE, C PATRICK & ROBIN	010-014	2,614.46
CHASE, C PATRICK & ROBIN	013-047	2,882.01
CHASE, CHARLES P	017-057-A	824.35
CHASE, DAVID & BETTY	007-033	2,722.80
CHASE, FAYE P	007-046	153.85
CHASE, FAYE P	007-045	1,631.60
CHASE, KEITH F JR & MARTHA	004-039-A	499.08
CHASE, ESTATE OF LYDIA I	013-041	22.51
CHASE, MATTHEW J	026-015-A	1,670.30
CHASE, RICHARD R	004-043	184.62
CHASE, RICHARD R	004-039	563.81
CHASE, RICHARD R	004-030	669.19
CHASE, RICHARD R	004-044-C	536.61
CHASE, RICHARD R	004-031	2,161.80
CHASE, RICHARD R & MAUREEN	010-004	535.02
CHASE, ROBERTA	007-077	3,455.38
CHASE, ROBERTA	004-035	195.43
CHASE, ROBERTA	004-033	72.05
CHASE, ROBERTA	004-034	72.05
CHASE, ROBERTA	004-044	1,564.79
CHASE, ROBIN L & PATRICK C	013-002-A	803.55
CHASE, TIMOTHY & MARTHA	013-044-A	7.20
CHASE, TIMOTHY & MARTHA	026-015	3,771.32
CHASE, TIMOTHY L	017-057	1,624.98
CHATHAM, THEODORE & MARTHA GAY	007-033-A	1,127.60
CHATHAM, THEODORE M & MARTHA GAY	007-021	2,185.94
CHELLIS, JONATHAN W & ELIZABETH F	011-020-B	3,283.11
CHIAPPINI, WALTER R	004-006-ON-2	2,244.90
CHIAPPINI, WALTER R & STANLEY, VIRGINIA	015-018-A	1,973.62
CHIAPPINI, WALTER R & STANLEY, VIRGINIA	004-006	3,959.16
CHIARELL, JERALD J	012-065-B	395.57
CHIARELL, JERALD J & JULIE O	012-065-A	2,803.40
CHIARELL, JULIE O	012-065	367.75

CHOATE, DIANA L	022-023	1,460.89
CIFIRINO, CAROLE A & WRIGHT, DAVID W	002-022	1,986.53
CIVITTOLO, MARC P & JANNA A	020-039-A	1,679.77
CLARK, ALAN GEORGE & LINDA JANE LIVING TRUST	019-012-C	1,714.97
CLARK, DANA E	024-007-A	762.04
CLARK, DAVID S	020-010-C	722.06
CLARK, DAVID S & SHARON	011-029	896.85
CLARK, DAVID S & SHARON	021-019	2,161.29
CLARK, DAVID S & SHARON	012-028-A	721.17
CLARK, SHARON L	016-047	851.97
CLARK, SHARON L	017-056	2,274.30
CLARK, SHARON L	026-024	1,524.09
CLEAVES, BRIAN G & RHONDA	020-014-A	1,726.99
CLEAVES, RHONDA R	020-014	669.61
CLEAVES, RHONDA R	019-043	1,643.66
CLIFFORD, BRIANA	012-066	2,170.10
CLOUTIER, ROSARIO G JR & LINDA	013-030	1,621.02
CLOUTIER, SHAWN S	013-029	1,505.40
COATES, KELLIE A & CHRISTOPHER A	020-011-B	2,719.68
COCO, ANTHONY & SABRINA	010-008-B	2,824.97
COCO, ANTHONY & SABRINA	010-007	521.87
COCO, ANTHONY F & SABRINA D	010-023	1,498.87
COLBY, JERRE	021-013	5.63
COLBY, MEAGAN M	020-049-A-ON	816.90
COLE, MARY & KEVAN A	020-013	14.41
COLE, CHARLES DOUGLAS	024-004-B	1,178.25
COLLADO, ANTONIO & ANNA	001-023	1,456.02
COLLINS, ROSE	018-037-ON-1	233.44
COLPITT, CHRISTINE M	009-009-B	112.57
COLPITT, CHRISTINE M	009-007-A	559.12
COLPITT, THOMAS JR & CHRISTINE	009-008	2,376.76
COLPITT, THOMAS JR & CHRISTINE M	009-013-A	331.72
CONDON, JON M	010-050-A	2,879.97
CONLEY, GAIL P & STEPHEN	010-048	338.48
CONLEY, GAIL P & STEPHEN	013-076	165.28
CONLEY, GAIL P & STEPHEN	011-005	137.87
CONLEY, GAIL P & STEPHEN	010-040	2,526.71
CONRAD, ELIZABETH & RICHARD	007-068	2,463.14

CONRAD, RICHARD & ELIZABETH	007-069	452.55
CONTRERAS, MARIA	001-062	379.00
COOLEY, ARTHUR B & CAROL	025-003	1,459.59
COOLEY, ARTHUR B & CAROL	025-003-A	3.83
COOMBS, JAMES & HOLLY HILL-COOMBS	015-017	7.20
COONS, JEFFERY L	018-036	484.67
COONS, KERRY	020-025	418.93
COOPER, MITCHELL	013-073-ON	129.88
COOPER, THURLOW		
GARY & LINDA GAGNE TRUSTEES	018-001-A	588.39
COOPER-HASKELL, DAWNA	017-047	2,542.84
CORBIN, BRADLEY & ELIZABETH	018-013-B	120.62
CORBIN, BRADLEY & ELIZABETH	018-013	478.19
CORBIN, BRADLEY & ELIZABETH	018-010	41.43
CORUM, MICHAEL J JR	007-001	1,536.20
COSTA, DANIEL A	015-034	398.07
COTE, DAVID & HOLLY	016-021	545.91
COTE, DAVID & HOLLY A	016-021-A	1,740.20
COTE, MICHAEL J & KYRSTIN	019-027	2,219.09
COTE, MICHAEL J & KYRSTIN	019-024-A	22.51
COUNTRY MANOR ASSOCIATES	022-013	8,171.26
COUTTS, BROTHERS, INC	019-001	304.70
COUTTS, BROTHERS, INC	018-030	3,320.96
COUTTS, CODY & PAMELA	015-050	691.33
COWLES, STEVEN & JULIE	017-055-A	3,645.42
CREAMER, ESTATE OF MARY	007-075	403.02
CREAMER, ESTATE OF MARY E	007-072	1,862.07
CREAMER, MARK A & KIMBERLY L	007-034-A	1,847.66
CRISSMAN, JAMES & LOUISA	007-074	2,962.30
CROCKER, DEANNE	013-025	2,129.12
CROCKER, RICHARD A SR & SHERRI	013-031	385.01
CROCKER, STEVEN	026-029	3,381.33
CROMWELL, RYAN CHRISTOPER & BUMA, JAMIE MICHELA	006-021-A	2,875.33
CROOKER REALTY / EQUIPMENT, LLC	001-035	7,992.83
CROOKER REALTY / EQUIPMENT, LLC	001-004	99.07
CROOKER REALTY / EQUIPMENT, LLC	001-035-A	2,566.71
CROOKER REALTY / EQUIPMENT, LLC	001-006	923.11
CROOKER REALTY / EQUIPMENT, LLC	001-007	6,079.05

CROOKER REALTY / EQUIPMENT, LLC	001-005	1,091.98
CROOKER REALTY / EQUIPMENT, LLC	001-019	3,972.77
CROOKER REALTY / EQUIPMENT, LLC	001-034	1,317.13
CROSBY, JOHN R	017-035	2,502.57
CROXFORD, SHARON V & ROBERT ENOS	020-024	1,330.76
CRUMMETT, THURLOW E		
STUTER, KAREN	028-007	2,259.00
CUMMINGS, RICHARD L JR	019-014	3,328.15
CUMMINGS, RICHARD L JR	019-022	774.79
CUMMINGS, RICHARD L JR	019-022-B	300.20
CUMMINGS, RICHARD L JR	019-022-A	566.22
CUMMINGS, TODD	027-007	2,507.77
CUNNINGHAM, CHAD E	017-038-A	345.79
CUNNINGHAM, CLIFTON JR HEIRS	010-049-A	172.61
CUNNINGHAM, LILLIAN M & PAUL A	020-049	1,557.08
CUNNINGHAM, PERCY JR TRUSTEE	015-023	750.35
CURRAN, JOSEPH F & STACIE M	007-001-A	2,475.93
CUSHING, GEORGE D	007-056-A	3,251.06
CUSHING, JONATHAN J	010-022	2,485.91
CUSHING, RUTH	009-018	292.70
CUSHING, RUTH	010-008-G	667.95
CUSHING, RUTH ELLEN	010-008-A	845.54
CUTHBERTSON, LEE VICTORIA R	020-023	604.15
CUTHBERTSON, MICHAEL & PAULA A	020-002-A	3,069.53
CUTHBERTSON, MICHAEL W & PAULA A	021-007-A	923.31
CUTHBERTSON, MICHAEL W & PAULA A	021-006	4,439.52
CUTHBERTSON, TIMOTHY & JO	020-002	2,400.79
CUTHBERTSON, TIMOTHY W & JO A	020-003	332.20
CYRUS, CATHERINE & ZEEB, HOLLY C	001-046	2,035.55
D F PARTNERSHIP	017-024	415.63
D F PARTNERSHIP	017-042	926.87
DALEY, PHYLLIS	009-024	2,420.72
DALKE, WILLIAM & SYLVIA	002-021-A	1,794.21
DALKE, WILLIAM F III & SYLVIA S	002-011-B	302.45
DANCER, HELLEN	030-011	400.62
DANCER, HELLEN	007-014	2,221.34
DANCER, JOHN & SCOTT FRED	030-005	4.05
DANCER, LESTER C & BETHANY	003-018	491.29
DANCER, LOUISE P	003-017	530.06

DANIELS, DALE	004-046-ON	0.00
DANIELS, VIVIAN S & GRACE	004-046	962.07
DARVEAU, DARLIN M & RITA	018-020-F	2,399.59
DAUPHIN, DONALD E TRUSTEE	008-008	964.62
DAUPHIN, HAROLD E & KATHY	011-018	473.87
DAUPHIN, HAROLD E & KATHY	011-026	392.21
DAUPHIN, KATHY ELLEN & HAROLD E	008-020	1,425.48
DAUPHIN, HAROLD E & KATHY E	013-066	2,641.28
DAVEY, REGINA A	004-011	2,630.65
DAVEY, REGINA A	004-012	272.64
DAVEY, REGINA ANN		
NELSON, ADAM RUSSELL	011-023	617.66
DAVIDSON, MAY B	016-044-A	2,197.55
DAVIS, ARTHUR K & SHIRLEY M	006-018	125.78
DAVIS, MATTHEW A	010-019	689.62
DAVIS, NICHOLAS R & MEAGAN E	012-047	4,363.23
DAXLAND-DRIFT ROAD REALTY TRUST	005-001	3,708.76
DEATON, HERBERT	009-006-A	2,586.73
DEBLOIS, MARIAH & MORIN, JOSHUA	012-027-B	2,004.17
DELANO, LUKE A	016-039-ON	78.01
DELANO, LUKE A	019-053-A	2,128.61
DELANO, LUKE A	019-053	617.66
DELANO, OSBORN M HEIRS	019-051	147.40
DELANO, OSBORN M LIFE ESTATE	016-039	2,823.82
DELISLE, CHRISTOPHER M & TARA R	010-065-A	3,265.35
DELISLE, ROBERT TRUSTEE	005-008	2,091.67
DELISLE, ROBERT TRUSTEE	005-018-A	304.70
DELISLE, CHRISTOPHER & TARA	011-016	232.65
DELISLE, CHRISTOPHER & TARA	011-001	656.69
DELOREY, DAVID R	020-005-E	1,352.34
DELVECCHIO, JOHN R & BARBARA W	004-016	2,779.87
DEMERCHANT, KATHLEEN E GRANDSOULT	012-038-C	357.61
DEMERCHANT, JEAN	012-038-A	1,796.31
DEMERS FAMILY TRUST	015-047	479.87
DEMERS, RONALD J & SUSAN	022-014	529.60
DENHAM, ARTHUR & ELAINE	004-048	973.94
DENHAM, ROY	004-018	2,277.47
DERECKTOR, ELIZABETH & BROWN, PETER	002-011	224.29
DERECKTOR, ELIZABETH & BROWN, PETER	002-006	1,863.30

DETRAGLIA, KATEY FORD FAMILY TRUST	007-060	891.07
DIKET, LINWOOD T	010-017-F	1,590.73
DINSMORE, RAYMOND, JR	020-004-C	396.65
DIXON, GWYN B	017-015	2,976.45
DMITRIEFF, JASON	019-046	454.05
DMITRIEFF, JASON	019-045	1,833.73
DOAK, DAWN M & TOBY A	018-020-E	1,314.43
DONAHUE, CHARLENE P & MASON, BRIAN S	020-044	427.03
DONAHUE, CHARLENE P & MASON, BRIAN S	020-030	2,108.18
DONOVAN, WILLIAM J II & JANET	028-005	1,139.03
DONOVAN, WILLIAM J II & JANET	015-032	2,328.50
DOOLEY, EDWARD A & VICTORIA A	012-009-A	331.50
DOWDY, PHILLIP J & JENNIFER L	020-042	2,322.77
DOWLING, JAMES & FLORENCE	020-048	1,093.06
DOWLING, JESSICA	013-013	2,230.89
DOWNS, ROGER	015-049	4,636.81
DOWNS, ROGER C SR	012-024-E	322.71
DOYON, MARC	016-040-F	2,576.17
DOYON, MARC & BABY GLEN	016-040-E	311.01
DROLET, BETHANY & ROGER	021-007	3,006.10
DUBE, GERARD M & SANDRA	016-011	2,193.22
DUBE, KAREN M & MICHAEL R	018-014-A	723.57
DULAC, DAWN & GILLES	016-013-H	3,192.97
DUMAS, RONALD	018-030-A-3ON	211.01
DUMAS, STEVEN	018-030-A-4	311.91
DUMAS, STEVEN A	018-030-A-3	2,806.89
DUMAS, WILLIAM	018-030-A-2	711.19
DUMONT, SHAWN W	030-013	833.31
DUNCAN, FREDERICK & NANCY		
DUNCAN, RONALD & HELENE	017-043	1,501.15
DUNCAN, FREDERICK & NANCY	017-043-A	610.31
DUNN, AVERY	016-041	4,262.81
DURRELL, GENE A & TRACY	006-021-2	3,518.28
DYER, ISAAC W III, ISAAC C & ERIC W	003-013	1,016.55
DYER, ISAAC W III, ISAAC C & ERIC W	004-044-B	1,152.02
DYER, ISAAC W III, ISAAC C & ERIC W	003-011	3,766.19
EASTMAN, GEORGE M JR	003-002	196.63
EDGAR-LARRABEE, MARY L		
LARRABEE, WARREN H	016-006-A	1,618.15

EDGEComb, VICTOR B & ANN D	017-029	1,155.54
EDWARDS, MICHAEL P & CARMEN C	020-010	2,074.17
EKHOLM, ERIK & JUDITH	010-029	2,535.08
EKHOLM, SUSANNA M	010-029-A	643.36
ELDER, JEROD M & JULIANNA L	013-032	1,599.98
ELLIOTT, CARROLL MARSON & JUDITH	014-006-C	238.30
ELLIOTT, DAVID C	013-038	908.48
ELLIOTT, DAVID C	016-053	3,079.47
ELLIS, JOHN J JR	020-005-C	333.97
ELLIS, TRACY A	013-063	494.88
ELLIS, TRACY A	013-073	2,493.57
ELVIN, CHARLES W & CHARLENE M	011-042	474.71
ELVIN, CHARLES W & CHARLENE M	011-041	2,274.12
ELVIN, CHARLES W & CHARLENE M	011-020-A	556.00
ELWELL, MICHAEL H	006-002-D	358.96
ELWELL, MICHAEL H	006-002-A	2,362.60
ELWELL, STEVEN C & JOY	012-028-B	3,016.95
EMERSON, LAURA LIVING TRUST	015-018-E	486.50
EMERY, MICHAEL & JEANNINE	027-014	2,231.75
ENGSTROM, KRAIG JR	011-032-3	395.81
ENGSTROM, KRAIG SR, PAULA & KRAIG JR	020-048-A	953.90
ERICKSON, CASSANDRA & BARRETT, JANE	001-029	543.39
EUGLEY, JILL	015-007-A	1,948.82
FAIRSERVICE, MICHAEL O & CAROLYN	006-001	1,160.66
FAIRSERVICE, MICHAEL O JR	003-019	2,971.98
FARLEY, LAWRENCE P SR	013-018	491.88
FARMER, KAREN S TRUST	016-052	3,440.19
FARRELL, JOHN J	020-029-A	1,332.44
FARRIS, GREGORY	013-034	3,032.71
FECAROTTA, JOSEPH M & PATRICIA E	019-004	3,105.36
FEDERAL NATIONAL MORTGAGE ASSOCIATION	014-026	2,433.20
FEENEY, THOMAS M	012-029-D	309.43
FEENEY, THOMAS M	012-029-A	2,676.12
FENDERSON, MARK	007-042	981.97
FENDERSON, MARK	026-005	468.91
FENDERSON, MARK	027-006	31.52
FERGUSON, ELAINE	019-024	1,238.36
FERGUSON, GEORGE S & MARGARET ANNE	029-001-A	1,782.11
FERGUSON, SARA J	014-022-A	2,450.61

FERGUSON, SARA J & GEORGE	029-001	838.13
FERGUSON, SARA J & GEORGE		
FERGUSON, ELIZABETH & COLIN	014-022	550.03
FEYLER, CLINTON A & JEANNE	013-044	97.57
FEYLER, DWAYNE & LORRAINE	026-002-A	1,099.56
FEYLER, JENNIE	026-002	390.06
FIELDINGS OIL & PROPANE, INC	026-003-ON	2,058.14
FIELDINGS OIL COMPANY, INC	026-003	3,124.15
FITZ-PATRICK, JAMES E & CAROLYN M	012-013	2,162.82
FLANAGAN, MARGARET A & MICHAEL E	020-047	2,081.36
FLOGE, MATTHEW C & SHERI A	014-015	1,938.47
FORD, LORE H III, FORD, JOSEPH J & SEVON, PAMELA	007-047	331.72
FORD, LORE H IV & MEGAN		
FORD, JOSEPH K & PAMELA	007-049	2,280.75
FORD, MARY LOUISE	012-004	1,220.73
FOSTER, HARTFORD L JR & SUSAN	013-065	3,784.70
FOSTER, HARTFORD L JR & SUSAN	013-071	949.38
FOSTER, ROBERT F & ALBERTA	004-017	472.06
FOURNIER, ROBERT & SHARON	004-018-C	979.78
FOX, TORRANCE	016-031	1,962.84
FOYE, THERESA	003-003-A	132.99
FRANDSEN, DOROTHY M	007-011	1,916.31
FRANDSEN, BRUCE M		
RATCLIFF, HEATHER	015-042	2,070.97
FRANKLIN, ROGER M & CAROL A	012-049-B	1,620.76
FRASCONI, TERRI A	006-021-1	1,319.77
FREEMAN, CATHY N	012-064-A	3,859.19
FREEMAN, EDWARD & JOYCE	012-009	2,439.82
FREEMAN, EDWARD & JOYCE	012-039-A	441.44
FREEMAN, KENNETH & DOROTHY	012-010	1,301.89
FREEMAN, STEVE A	012-009-B	1,240.44
FRENCH, JANE	018-037-01	493.08
FRIEL, DENNIS E & CHARLOTTE J		
FRIEL, IAN E	021-017	1,861.57
FRIZZELL, GORDON	028-006	1,804.95
FROELICH, PETER E	006-005	2,973.86
FROST, JANE E & SIMON C	019-002	2,416.26
FURROW, JOSEPH & ANGELA	019-011-A	977.60

G & D GRAVEL, LLC	016-029	1,817.91
G & D GRAVEL, LLC	016-029-A	1,122.36
GAGE, DAVID R & JUDITH	013-068	1,453.40
GAGNE, CHRISTINE J	020-033-C	2,562.48
GAGNON, ROLAND J & THERESA	017-045-A	1,699.97
GALLAGHER, DAVID	020-049-E	1,381.90
GALLAGHER, EARL	020-049-H	351.53
GALLAGHER, SHAWN R		
BANCROFT, ELIZABETH	007-050-B	2,531.09
GALLANT, DENNIS A	026-009	1,377.54
GALLUP, C WESTCOTT III & SUSAN M	001-058	560.92
GALLUP, C WESTCOTT III & SUSAN M	001-057-004	3,739.04
GALVANI, THOMAS & FRANCES &		
DECARVALHO, JULIKAY G	026-021	792.63
GALVANI, THOMAS J & FRANCES H		
DECARVALHO, JULIKAY G	026-022	300.20
GALVIN, EDWARD D REVOCABLE TRUST	001-040-D	979.25
GARCIA, SUZANNE H	007-034	1,662.87
GARDINER ROAD REALTY TRUST	013-017	576.61
GARTHOFF, JERRY & KELLEY	012-026-B	2,741.70
GAUVIN, WILLIAM R & FRANCES A	021-012	450.30
GAUVIN, WILLIAM R & FRANCES A	024-010	1,247.24
GEORGES, PHILIP	020-049-I	282.26
GERARDI, CHRISTOPHER R & VICKIE	005-019	1,891.02
GERARDI, CHRISTOPHER R & VICKIE A	005-020	1,226.42
GERRARD, DANAL & ROBIN	016-009	1,382.23
GETCHELL, DANA	008-025	851.46
GETCHELL, DANA	008-023	695.71
GETCHELL, DANA	008-019	724.98
GETCHELL, DANA	008-024	351.23
GETCHELL, DANA	008-033	379.00
GETCHELL, DANA H	011-022	676.20
GIBSON, ROBERT III	013-070	1,885.14
GIBSON-GRIFFIN, BRIGID	007-024	2,348.34
GILBERT, CHAD E	016-020	1,281.01
GILBERT-BRUNELLE, DIANN	012-014	1,013.60
GILHOOLEY, EDWARD G	008-002-A	3,183.20
GILMAN, ROBERT F JR & MARY	007-003	878.58
GILMAN, TERRI A & SARAH M	014-025-A	851.67

GIOIA, JAMES	007-050	411.05
GIUFFRIDA, STEPHEN	030-001	1,049.87
GLEASON, TUCKER J & KELLY J	010-009-A	1,723.52
GLIDDEN, GEORGIA E & NEWELL R E	022-037	1,949.41
GLIDDEN, KERMIT D & LAURIE A	025-007	977.26
GLIDDEN, LYNN ELEANOR	020-014-B	1,961.45
GLIDDEN, NEWELL R E	025-004	3.15
GLIDDEN, NEWELL R E	025-005	9.23
GLOVER, GEORGE JR & DENISE M	006-013	1,168.84
GOLDBERG, ELEANOR J	028-009	2,080.22
GOLDEN, LINDA F	017-040	1,364.41
GOMES, MATTHEW D & LESLIE	020-045-B	2,455.17
GOMEZ, HOLLY E	012-032	1,610.93
GOODRIDGE, MARK R & SUSAN	021-016	1,819.47
GORRILL, STEPHEN W & LOUISA R	005-032-D	2,103.17
GOTTLIEB, MARTHA J	007-076	1,421.27
GOTTLIEB, NOAH D & ELIZABETH R	007-070	334.75
GOULD, ARTHUR SR & CLARA		
GOULD, ARTHUR J JR	026-030	1,067.09
GOULD, DENNIS	007-059	2,712.01
GOULD, DONALD & FRANCES	017-051	1,342.81
GOULD, LEO JR & MILDRED	026-007	935.69
GOULD, LUCAS D	001-040-B	2,017.70
GOVE, SHEILA I & ROBERT L	010-011-A	855.40
GRADY, DANIEL	016-047-A	1,288.74
GRADY, DANIEL M	016-047-B	135.15
GRADY, DANIEL M	026-026	366.81
GRADY, DARRYL & JEANNE	014-007-A	688.84
GRADY, DARRYL C & JEANNE L	008-009	598.15
GRADY, JAMISON A	008-005	2,227.83
GRADY, JENNIFER H & STEVEN J	008-008-A	1,152.62
GRADY, JORDAN	008-010	2,453.82
GRADY, STEVEN	008-017	637.17
GRADY, STEVEN & JENNIFER	008-005	551.68
GRADY, STEVEN & JENNIFER	007-072-A	2,961.94
GRADY, STEVEN J	008-018	380.50
GRADY, STEVEN J	006-011	1,118.24
GRADY, STEVEN J	004-037	243.91
GRADY, STEVEN J	004-032	497.88

GRADY, STEVEN J	007-061	904.35
GRADY, STEVEN	008-016	676.20
GRADY, STEVEN J	011-028	764.28
GRADY, STEVEN J	004-044-F	499.08
GRASS, JOSHUA A & BLOOD, KASEY E	016-040-D	2,656.42
GRAY, CLIFFORD & SHARON	007-053-C	336.00
GRAZIOSO, ABBY L & GREG E	015-018-C	1,423.91
GRAZIOSO, GLENN & SUSAN	019-021-ON	162.45
GRAZIOSO, DEE A	017-044-A	497.58
GREEN, DAVID W	012-029-C	2,899.51
GREGOIRE, BETH M	030-013-A	911.51
GREGOIRE, NORMAND R SR & BETH M	030-014	839.30
GREGORY, ALAN & WENDY L	004-044-D	1,725.89
GREINER, JEFFREY S & KRISTA LEA	012-029-I	2,652.24
GRIFFIN, BRYAN & HOLLY	018-032-A	415.42
GRIFFIN, HOLLY D & BRYAN J	018-031	3,222.35
GRIFFIN, JAMES L	022-009	1,363.60
GROTON, EVELINA J & MICHAEL S	022-022	781.68
GROVER, ESTATE OF BRADFORD	012-008	9.91
GROVER, ESTATE OF BRADFORD	012-007	15.54
GURNEY, JEFFREY T & LAURA M	001-030	2,018.69
HADDAD, THOMAS & LEILA	010-017-B	539.71
HAGEN, TINA E	012-028-E	1,390.62
HAINKE, HAROLD JR & TASH, SHERRY	013-069-001	2,114.89
HAINKE, HAROLD JR & TASH, SHERRY	014-014	499.08
HAINKE, HAROLD JR & TASH, SHERRY	013-069-B	383.33
HALL, GEORGE W.	006-011-A	196.63
HALL, ANDREW HEIRS	019-005	160.61
HALL, GEORGE W IV	006-015	454.65
HALL, GEORGE W IV	007-032	1,013.11
HALL, GEORGE JR	006-011-B	535.11
HALL, GEORGE W JR & MARYANN	007-037-A	3,239.26
HALL, GEORGE W JR		
PAICOPOLLOS, HAROLD	030-015	1.80
HALL, GEORGE W JR		
PAICOPOLLOS, HAROLD	007-012	971.90
HALL, GEORGE W JR & GEORGE W	006-008	531.26
HALLOWELL, BECKY		
ROPER DAVID T & KAREN	015-027-A	2,014.45

HAMILTON, CHRISTOPHER C & PATRICIA M	005-025	1,802.01
HAMILTON, CHRISTOPHER C & PATRICIA M	005-024	423.96
HANLEY, MARK S & JEWEL R	001-008	1,384.67
HANNA, LAURA VERONICA	003-004	617.66
HANSEN, CLAY W	012-034	2,999.97
HANSON, WALTER K	020-035-A	1,222.79
HANSON, WALTER K	020-036	361.85
HARDMAN, DAVID	04-002-A	744.83
HARDMAN, DAVID	004-001-A	2,308.28
HARKINS, TIMOTHY II	028-002-A	934.57
HARMON, BENJAMIN T	013-069	1,328.94
HARMON, ELIZABETH CHASE	007-065	2,066.44
HARRINGTON, PHIL	019-007	511.09
HARRISON, CASEY M	001-038-C	1,604.87
HART, GREGORY M & LISA	007-009	4,206.81
HARTLEY, STEVEN J	020-039-C	3,531.60
HARTMAN, HERBERT & LUCY	007-039	1,616.29
HARTNETT, LISA L	015-043	1,866.63
HARVEY, ROBERT C	018-013-A	445.89
HATCH, JAMES & JENNINGS, PATRICIA B	009-017-B	405.42
HATCH, JAMES B & JENNINGS, PATRICIA B	009-034	23.64
HATCH, KENNETH L III	030-012-B	2,633.91
HATCH, KENNETH L III	030-012	2,699.94
HAVEN, GREGORY W	005-007	2,291.07
HAY, LISA M & CARTER, CHRISTINE K	012-059	568.88
HAYDEN, DAVID & BARBARA	013-051	1,875.98
HAYDEN, SCOTT D & MARY	014-003-A	2,965.90
HAYFORD, ELBERT D JR	017-032	744.87
HEATH, JOSEPH R & ELIZABETH B	007-014-B	1,552.12
HEATH, JOSEPH R & ELIZABETH B	007-014-A	333.07
HEATH, JOSEPH R HEIRS	011-003	646.93
HEATH, HAROLD R JR & CYNTHIA MARIE	014-010	1,105.85
HELM, GREG A	004-045	2,323.71
HENDERSON, KRISTIAN P		
MACOMBER, GRACE P	017-005	1,785.33
HENDRIX, HENRY J II & PENNY K	008-028	650.47
HENDRIX, HENRY J II & PENNY	008-029	832.66
HENDRIX, PENNY & HENRY	008-026	341.48
HENDRIX, PENNY K & HENRY J II	008-027	439.04

HENDSBEE, GEORGE JR	020-033	2,439.46
HENDSBEE, GEORGE JR	020-041	1,239.54
HENLEY, JAMES E	016-043-C	1,506.39
HENRY, REMEMBRANCE		
DOYLE, ELIZABETH	017-048	2,572.59
HICKEY, CAROLE	018-036-C	1,805.82
HICKEY, GARY, TAMMY, MERTON L & JULIA	015-015-A	803.04
HILLMAN, CHERYL A & JEFFREY A	002-005-A	1,925.71
HILLSTROM, DAVID S & GAIL A	028-002	1,326.21
HINES, JAMES W & MORROW, GRETCHEN L	020-011-C	4,094.56
HITZ, KYLEE L & HUNNIBELL, VANESSA A	005-004-A	574.85
HOAR, GARY L & JELLISON, ELANA	015-025	1,210.50
HOAR, GARY L & JELLISON, ELANA	015-026	2,840.82
HODGKINS, DOREEN	001-036-ON	132.07
HODGKINS, GREGORY D	001-036	457.05
HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-052	2,184.69
HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-054	217.16
HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-053	225.45
HODGKINS, GREGORY D, DARYL L, DOREEN L & SAWYER, CHERYL H	001-055	338.48
HOLM, HILARY H TRUST	006-012-A	356.49
HOLM, KENNETH & HILARY	007-005	975.65
HOLM, KENNETH D & HILARY	006-007	4,306.26
HOLMES, DIANNA M	017-018-C	1,358.44
HOPKINS, CLIFTON	015-029	744.50
HOPKINS, CLIFTON E & JULIE L	018-047	718.06
HOPPE, DIANE B	010-028-A	2,314.62
HOSTETLER, DENNIS N & AMELIA L	010-032	3,181.94
HOSTETLER, DENNIS N & AMELIA L	010-059	730.84
HOSTETLER, DENNIS N & AMELIA L	010-058	429.29
HOUGHTON, GEOFFREY	002-009	572.57
HOUGHTON, GEOFFREY P & JAMIE	002-009-A	1,933.96
HOWARD, MURRAY A & CLARISSA R	012-029-G	4,091.11
HOWARD, MURRAY A & CLARISSA R	012-029-F	300.88
HOWARD, MURRAY A & CLARISSA R	012-029	486.47
HOWE, EDWARD		

MACDOUGALL, JESSE MAE	014-028	2,382.10
HOWELL, RICHARD & SHARI	013-056-A	1,681.14
HOWELL, RICHARD W	013-056	4,495.78
HOWELL, BRYAN KEITH	019-025	491.88
HOWES, MARK & KATRIN		
ACOSTA, MARIA D C	018-042	1,961.03
HUBER, WILBUR ROSS II	004-036-001	427.03
HUBERT, WILLIAM E & JANE	001-024	12.61
HUBERT, WILLIAM E & JANE	001-025	208.64
HUFF, ALICIA & TIMOTHY	019-012-B	3,535.82
HUNNIBELL, SHERRILL	005-003	1,926.80
HUNTLEY, BRIAN D	022-040	321.96
HUNTLEY, BRIAN D	022-032	114.08
HUNTLEY, BRIAN D	024-008	335.08
HUNTLEY, BRIAN D	022-038	2,085.16
HUTCHINS, DONALD E II & LEONETTE	007-055	1,881.16
HUTCHINSON, SANFORD L & ALICE	013-039	1,886.50
HUTTER, FRANCIS W	014-008	729.32
IHW REAL ESTATE, LLC	022-004	857.82
JACKSON, DANIEL R	010-064-A	2,439.49
JACKSON, DAVID & ROSE	010-061	2,690.54
JACKSON, DAVID W	010-065	844.51
JACKSON, DAVID W	030-003	608.66
JACKSON, DAVID W	010-064	874.57
JACKSON, DAVID W	010-063	148.60
JACKSON, GLENDON	010-060	752.53
JACKSON, GLENDON	010-062	494.28
JACKSON, JOHN H III & KATHLEEN C	018-038	1,807.23
JACKSON, CARLA M	026-033	1,346.50
JACQUES, JOHN P JR	010-016-A	407.40
JAMES, DAVID C	019-003	1,670.43
JAMES, GAIL	011-014-C	247.30
JAMES, PAULA J	018-020	1,704.60
JAMISON, ROBERTA C & THOMAS A	012-047-B	1,811.71
JELLISON, JESSE E JR	018-014-C	1,149.24
JEWETT, BENJAMIN M	001-040-A	3,997.30
JEWETT, BENJAMIN M	001-040-C	392.21
JEWETT, MICHAEL	001-039	4,044.13
JEWETT, MICHAEL D & REGINA L	001-020-A	484.07

JEWETT, NANCY	012-036	297.95
JOHNSON, DANNY J & HERNANDEZ-JOHNSON, STEPHANIE A	015-021	2,461.58
JOHNSON, ROBERT	010-011-C	306.95
JONES, BAMBI A & MOSKOVITZ, DAVID H	005-032-B	924.38
JONES, BAMBI A & MOSKOVITZ, DAVID H	002-014	971.90
JONES, BAMBI A & MOSKOVITZ, DAVID H	005-037	160.61
JONES, BAMBI A & MOSKOVITZ, DAVID	005-029	432.59
JONES, BAMBI A & MOSKOVITZ, DAVID H	005-035	493.59
JONES, DONNA HAINES & PHILIP	006-014	1,088.54
JONES, EMILY	003-014	544.50
JONES, JONI S	026-010	1,360.46
JONES, SCOTT V	008-014	336.00
JONES, SCOTT V	008-013	1,752.18
JORDAN, CLAYTON & MARY	001-011-ON	27.68
JORDAN, CLAYTON & MARY ELIZABETH	001-011	2,272.42
JORDAN, CLAYTON S. & MARY E	001-010	33.77
JORDAN, CLAYTON S. & MARY E	001-009	87.81
JORDAN, DOUGLAS J & JULIA A	029-003	708.80
JORDAN, DOUGLAS J & JULIA A	014-023	2,312.17
JOSLYN, BROOKE A	022-033	2,404.75
JOSLYN, DANIEL & CHERYLE	005-017	2,211.68
JOSLYN, EVELYN & RODNEY	005-016	1,623.75
JOSLYN, LYMAN GARRETT	019-031-ON	107.46
JOSLYN, RAYMOND E & JUDITH	021-004	779.21
JOSLYN, WENDY	004-003-A	376.92
KAKASENKO, LYDIA	003-010	607.91
KALCENKO, ALEX & GLADYS	003-009-A	1,825.62
KALCENKO, ALEXANDER	003-009	590.21
KALLOCH, JEREMY S WEBB-KALLOCH, LISA	012-017-E	1,655.26
KAMINSKY, CHRISTOPER J	012-041	2,293.62
KANAVICH, BONNIE PROE & PAUL A	001-021-B	2,348.79
KARASS, EDWARD A & SUSAN	007-019	29.27
KARASS, EDWARD A & SUSAN	006-009	183.66
KARASS, SUSAN & EDWARD	007-018-D	312.81
KASELIS, RICHARD M	012-021	2,182.65
SPROUL, KATHY HOWARD GST TRUST	005-021	2,579.23
KATLER, MAX R & THERESA	012-062	2,777.59

KEENAN, DAVID P & MARY	001-002	2,341.95
KEENEY, TIMOTHY S & JACOBS, KATHY	012-029-B	2,682.81
KEEP, WESLEY R & CONSTANCE L	004-044-A	1,719.34
KELCH, BYRON & KATHLEEN	010-001	1,022.47
KELCH, BYRON & KATHLEEN	009-029	390.26
KELLER, GORDON R & GENEVIEVE M	013-045-A	12.83
KELLER FAMILY TRUST	013-046	313.71
KELLER FAMILY TRUST	013-045	2,091.99
KELLEY, EUGENE W & JAMES	004-041	854.59
KELLEY, EUGENE W & JAMES W	004-042	1,459.72
KELLEY, JAMES HEIRS	012-020	409.77
KENNALLY, JAMES M & CAROLE B	015-035-A	2,573.54
KENOYER, RONALD & PAMELA	014-033-ON	1,131.78
KENOYER, RONALD & PAMELA	014-004-A	309.21
KENOYER, RONALD & PAMELA	014-033	3,635.14
KEYES, LESTER J JR	015-031	919.36
KIERSTEAD, JOHN T & JOAN	026-017	2,296.68
KIERSTEAD, JOHN T & JOAN	026-016	5.85
KILEY, ELLEN & REIDY, CHARLES	005-025-A	345.23
KILEY, ELLEN F	005-026	1,475.84
KILEY, ELLEN F	005-031	635.70
KILEY, ELLEN F	005-032-C	506.27
KILEY, MICHAEL	001-028	1,778.04
KILEY, MICHAEL P	001-021	452.01
KIMBALL, CHRISTINE	006-006	1,071.19
KIMBALL, MICHAEL A & GLENNA	020-020	19.59
KING, EILEEN E	002-010	31.52
KING, ERIN	021-010	9.01
KING, ERIN	021-011	4,943.92
KING, GAIL R & ROBERT D	024-001	1,985.21
KING, JERRY	017-008	2,833.14
KING, GEORGE L	007-027	565.86
KINNEY, DOUGLAS A & EVELYN A	012-049-A	2,183.64
KIRKPATRICK, GWENDOLYN	017-021-ON	1,050.68
KIRKPATRICK, MICHAEL E & ANITA	017-021	2,900.34
KIRKPATRICK, SHAWN A	017-021-A	3,346.69
KITTREDGE, JOEL & NICOLETTE	004-027	2,235.26
KITTREDGE, JOEL C & NICOLETTE ANNE	004-027-B	2,202.88
KITTREDGE, RIE	005-007-001	2,265.59

KNOWLES, DANIEL F & SHEILA A	001-022	1,398.86
KNOX, BOBBYJO L	012-035	572.86
KNOX, VIOLET	020-037-1	616.51
KOLLER, BERTIE & REBECCA	012-068	2,162.99
KOOTZ, JOHN P & HEDEVIG	012-024-A	4,276.12
KOPP, FRANKLIN H & ALICE	020-040	1,723.42
KROMHOUT, PETER & MARY A	001-001-A	151.00
KROOK, PETER E & GAIL	016-004	1,929.37
KYPRAGORAS, ANDROS D	001-040	1,584.52
LABELLE, KELLIE-JO	019-012	2,278.25
LABELLE, MARK	017-053-ON	435.06
LABELLE, MARK A	016-035	904.22
LABELLE, MARK	017-053	2,850.61
LACASSE, ROBERT V. & NANCY	022-025	1,560.30
LACKEY, REBECCA WRIGHT & FRANK W	002-005-B	1,367.94
LACKEY, TIMOTHY C & HEIDI E	020-046	3,343.78
LADD, LEON E SR & BATCHELDER, LORI	019-026	958.19
LAFLAMME, ROLAND R & SUSAN	030-016	345.23
LAFLAMME, ROLAND R & SUSAN	030-012-A	2,675.05
LAMONTAGNE, MAXINE E	018-003	2.25
LANDMANN, SELBY W	012-024-C	2,217.19
LANDRY, MARK E & ACKERSON, WILLIAM E	012-033	477.54
LANE, BONNIE E	001-038-A	1,544.86
LANK, LINDA	001-060	300.20
LAROCHELLE-LALLEMAND, CONSTANCE M	018-029	1,080.24
LASKEY, STEPHEN E & TINA J	014-019A	2,507.74
LAVERDIERE, ANDREW J & CHRISTINE R	009-001	304.70
LEACH, JEFFREY S & JACQUELINE M	020-022-C	2,468.48
LEAR, ROBERT A & CHRISTINE M	005-024-A	2,120.67
LEASK, PAUL & ALICE	019-016	340.73
LEASK, PAUL L & ALICE	019-017	817.89
LEASK, PAUL L & ALICE	019-015	367.82
LEDOGAR, KATE	020-027	535.03
LEE, DONNA	020-023-B	1,693.22
LEE, NATHAN T & PERFETTO, LUCINDA M	014-009-B	1,337.26
LEMAR, JOHN F	010-034	1,020.68
LEMAR, GREGORY L	014-027	393.41
LEMIEUX, EARL & MARY	009-002	1,707.54
LEVER, LEO	009-010	979.00

LEWIS, BRENDA J	017-049-C	1,544.80
LEWIS, BRYANT & CANDACE	004-003	1,132.31
LEWIS, MARY G	012-017-B	278.45
LIBBY, DWAYNE P & SHERRY	010-011-D	306.76
LIBBY, L JON	024-007	1,330.20
LIBBY, JERRY & MARY	022-035	1,409.36
LIGHTFOOT, ROBERT B & WALKER, SUSAN	002-007	2,329.48
LILLY, HAROLD W JR	019-041	1,058.33
LINCOLN, AMY & BISHOP, JARED	017-028	2,025.58
LINCOLN, CARROLL & KATHLEEN	005-013	1,128.35
LINCOLN, CHAD	012-031	1,654.99
LINCOLN, ERNESTINE B	001-056	1,249.13
LINCOLN, GARY J	007-057	821.56
LINCOLN, MAHLON JR	010-046	1,212.12
LINCOLN, LEROY & ROXANNE	001-037	1,041.17
LINCOLN, DIANE M, LINCOLN, GARY J & LINCOLN, JERRY A	031-014	1,530.27
LINSCOTT HOLDINGS, LLC	014-025	255.89
LINSCOTT HOLDINGS, LLC	014-018	281.71
LIPP, KIMBERLY A & FREDERICK L	002-006-A	528.50
LIPP, KIMBERLY A & FREDERICK L	002-011-A	619.61
LIPP, REVEREND FREDRICK	002-001	1,456.69
LIPP, REVEREND FREDRICK	002-013	1,167.07
LIPP, REVEREND FREDRICK	002-003-A	124.58
LIPP, REVEREND FREDRICK	002-002	171.41
LIPP, REVEREND FREDRICK	002-003	47.28
LIPSKY, BRIAN & RENEE	020-049-J	588.72
LOMBARDI, CELINE & AMBRIZ, JOSE	010-017	714.43
LONG, BRANDON	014-001	1,286.40
LOTHROP, BERNAL & DELORES	013-027	1,073.31
LUFKIN, LESLIE C	015-028	1,767.46
LUFKIN, LESLIE C	015-028-A	300.20
LYSOBEY, JEANNE	012-011	1,536.09
MACFARLAND, BRIAN MCFARLAND, CHRISTINA	010-016-B	837.53
MAGNUSEN, DAVID M & THERESA	012-063	1,736.64
MAGNUSEN, DAVID M & THERESA	012-060	1,403.81
MAGNUSEN, DAVID M & THERESA	012-056	487.07
MAGNUSEN, DAVID M & THERESA	012-064	11.26

MAGUIRE, ANN MARIE	011-013	942.55
MAGUIRE, ANN MARIE	011-004	2,103.76
MAGUIRE, MARIE E & PHILIP G	020-026	4,993.18
MAHONEY, MICHAEL A	019-018	562.06
MAINE ELECTRIC POWER	099-000	97,794.79
MAINE NATURAL GAS	018-RT 17	13,782.48
MAINEVIEW PROPERTIES, LLC	001-026	2,354.75
MAINVILLE, SIDNEY & BONNIE	021-009	1,350.25
MALDOVAN, GERALD R & JUDITH A	013-043-F	1,854.76
MANCHESTER, MARTHA J	004-025	85.56
MANCHESTER, MARTHA J	004-024	773.77
MANCHESTER, ROBERT S & LINDA K	011-021	2,639.72
MANSFIELD, BURTON H & KATHY	010-011-B	688.34
MANSIR, PAUL A JR	012-043	1,624.50
MANSIR, PAUL	017-049-B	820.09
MARCACCIO, MARY-ANN	020-049-B	508.48
MARCUS, PAUL	007-002	2,815.71
MARITIMES & NORTHEAST PIPELINE	CMP CORR	111,558.67
MARPLE, ANTHONY F & MARIANNE	011-042-A	3,855.57
MARPLE, ANTHONY F & MARIANNE	011-020	105.61
MARPLE, KEITH & YINTUNG	004-018-B	2,384.29
MARSTON, ROBERT & MARY	006-021-6	96.81
MARSTON, KALEB	006-021-5	103.57
MARTIN, MICHAEL & TONYA	016-010	1,290.74
MARTIN, RYAN F	022-008	2,451.99
MARTINELLI, BENJAMIN C	022-034	2,364.07
MARTINELLI, BENJAMIN C	020-011-A	2,893.19
MASON, CEDRIC L & BEVERLY	005-011	2,080.73
MASON, DAVID J & KRAMER, SARAH M	022-036	1,258.39
MASON, JEFFREY J & KRISTIN M	018-014-H	318.21
MASON, KRISTIN M & JEFFERY J	013-064	2,912.11
MASON, KRISTIN M & JEFFERY J	013-072	272.64
MASON, KEVIN M	019-040	1,980.48
MASSEY, CHRISTOPHER P	018-037-D	1,694.99
MATCH MOTORS, INC	018-020-B	1,759.59
MATHEWS, JACOB N & JESSICA J	020-028	1,635.70
MATHEWS, NICOLE	017-047-ON	1,713.17
MATHEWS, BRUCE M	017-047-A	1,560.11
MATTUCCI, RICHARD & BROWN, SANDRA	004-014	2,006.22

MATTUCCI, RICHARD & BROWN, SANDRA	004-015	370.75
MAXELL, JOHN E & ALISON L	015-015	1,377.17
MAYERS, NATASHA	010-026	1,720.94
MAYO, MAE BELLE	012-022	1,643.97
MCCORMICK, JEFFREY T		
KNOWLTON, BOBBI-LYNN	004-018-A	4,097.43
MCCORMICK, JEFFREY T		
KNOWLTON, BOBBI-LYNN	004-019	162.53
MCCORMICK, KAREN E	013-037	1,715.46
MCCORMICK, SEAN & LESLIE	027-010	2,203.21
MCCORMICK, STEVEN C & LANA	013-043-B	2,131.36
MCCRAY, MICHAEL C & TONIA	016-032-A	1,614.15
MCCRAY, MICHAEL C & TONIA	016-032	300.20
MCCRIMMON, MACK A	018-020-A	449.13
MCCRIMMON, CHRISTOPER & SARAH A	016-030	2,010.36
MCDONALD, RICHARD & DEBORAH	020-007	1,254.12
MCDONALD, STEVEN P	001-038	2,222.01
MCDONOUGH, MARY LEE	011-035	487.07
MCEVOY, PAUL	006-002	1,165.45
MCEVOY, PAUL	006-002-B	311.46
MC GEE PROPERTIES, LLC	007-067	675.45
MC GEE, STEVEN A	016-019	177.42
MC GEE, STEVEN A	016-038	4,051.57
MC GEE, STEVEN A	016-015	1,418.45
MCGRATH, THOMAS E & PATRICIA J	002-008-A	3,195.79
MCGUIRE, MARK A & LIANE M	017-045	1,888.57
MCKEE-JENEC, JACALYN A	006-016	322.71
MCKEEN, WILLIAM C & SUSAN	017-046-A	2,540.34
MCKENNA, KIMBERLY A	018-020-G	393.61
MCLAUGHLIN, FRANCIS L IV & KIM M	015-039-A	1,303.62
MCLAUGHLIN, ROBERT V & TERRIE	012-015-C	2,596.01
MCLEEN, GEORGE	018-037-0N-3	357.87
MCLELLAN, SHAWN	021-005-A	2,021.28
MCLENNAN, ERICA S & ADAM P	027-015	775.28
MCLEOD, PRESTON R & COLE RAINA E	017-050	1,424.43
MCMORROW, MICHAEL & DORIS JANE	009-013-B	2,451.24
MECK, W LAWRENCE & EDITH M	030-002	300.20
MECK, WATSON L & EDITH M	007-006	3,643.83
MEHUREN, JOHN G	018-023-ON	156.94

MEHUREN, JOHN G	018-001	817.67
MEHUREN, JOHN G	018-023	5,284.83
MELLOR, DANIEL J & ANNIE LOUISE	015-044	632.28
MELLOR, JOHN H	015-045	1,784.13
MELVILLE, EDWARD C & MEGAN I	014-006-B	455.93
MELVILLE, EDWARD C II & MEGAN I	014-006-I	1,537.71
MERRILL, DENNIS L & NANCY	001-015	2,106.67
MERRILL, DENNIS L & NANCY	001-017	349.73
MERRILL, OWEN B & MONA	007-031	979.33
MERWIN, MARK A & SANDRA	022-016	1,734.89
MEYER, ERIC & MCKENZIE, PATRICIA	009-009	2,423.86
MEYER, ERIC L	009-007	68.28
MICHAUD, GARY R	021-005-B	1,129.11
MICHAUD, SHANE B & RIPLEY, IVA	010-011-E	1,535.43
MICHAUD, GERALD & AMBER	026-001	1,371.10
MIDCOAST CONSERVANCY	020-016	1,001.92
MIDCOAST CONSERVANCY	019-039	717.18
MIETE, JON A	020-027-A	1,058.13
MIETE, PAUL H JR & SHIRLEY E	002-022-A	220.65
MILLER, ALTA	014-006-F-B	1,202.92
MILLER, FRANCES G		
WHITNEY, ROBERTA C		
BLUEHER, WILLIAM E	015-020-C	602.07
MILLER, CHARLES W JR	015-022	2,074.68
MILLER, CHARLES W JR	015-020-B	1,019.91
MILLER, JUSTIN A	015-022-1	597.67
MILLER, KURT & LINDA	015-020	478.07
MILLER, KURT A	015-019	752.92
MILLER, KURT A & LINDA	015-018-B	22.51
MILLER, KURT E	015-022-A	1,422.87
MILLER, SAM & CAROLINA	012-046	1,841.70
MILLER, SAM & CAROLINA	013-006	65.29
MILLER, SAM & CAROLINA	012-050	822.55
MILLER, SCOTT JR	018-053-A	298.79
MILLER, SCOTT V SR	018-052	32.20
MILLER, SCOTT VERNON & HEIDI	018-053	218.25
MILLER, GREGORY J & DIANE M	024-004	846.62
MILLER, JOHN D A & MALINDA J	026-028	2,326.85
MILLER, JONI H & KATIE S	008-004	1,708.71

MILLER, KURT E JR	008-004	374.50
MILLER, MOSE H & CLARA A	020-037	646.93
MILLETT, TIMOTHY A & MARCIA	012-014-A	2,169.26
MILLINGTON, DWAYNE & LINDA	017-037-1	349.51
MILLS, ROGER H III & LUCILLE A	019-044	22.51
MINER, ANDREW C	004-006-A	1,627.82
MINOTY, PENNY L, AKA BARTLETT, LORI	014-016	813.11
MINOTY, ROBERT D & NANCY	012-012	1,337.00
MITCHELL, CHRISTI A	010-056-A	1,797.19
MITCHELL, GERALD E & DONNA LEE	005-027	810.95
MITCHELL, CHRISTOPHER	031-004	1,908.79
MITCHELL, LANCE	023-001	2,259.53
MITMAN, WILLIAM & KAREN	005-022	1,881.88
MITMAN, KAREN	005-023	401.82
MIVILLE, VICKY L	006-007-A	1,085.88
MONDINO, MITCHELL & TARA		
LARRABEE, JOHN	006-012	762.36
MONROE, CHRISTOPHER T	016-040-B	300.65
MONROE, CHRISTOPHER T	016-040-A	3,592.88
MONROE, CHRISTOPHER T	016-040-C	304.03
MONROE, FRANK	018-010-B	307.40
MONROE, FRANK	018-010-A	1,375.38
MONROE, FRANK	018-010-C	3,305.16
MONROE, FRANK	018-009	598.07
MONROE, FRANK M	018-004	1,451.33
MONSEN, ARTHUR JR	020-045-A	393.89
MONSEN, SCOTT, ARTHUR III		
PHILIP & JENNIFER	020-045	501.96
MONTAGNINO, DOMENICK & CORDELIA	012-049	1,177.68
MOOERS, EUGENE L III & ABIGAIL	015-007-C	1,356.44
MOONEY, EDWIN C & COLETTE	012-001-B	4,379.12
MOONEY, EDWIN C & COLETTE	012-001-A	2.25
MOONEY, EDWIN C & MICHAEL	009-009-A	568.88
MOORE, AUSTIN J	013-055-B	3,286.65
MORANG, DONALD W	014-013	1,515.26
MOREAU, BRANDON J & ALICIA	018-046-A	1,623.27
MOREY, DONALD D & LOIS	007-025	2,634.68
MOREY, DONALD D & LOIS	006-010	1,047.70
MOREY, TIMOTHY J & VICKY J	007-023	2,300.36

MORGAN, MARY A	004-023	1,756.17
MORGAN, MARY A	004-023-A	1,251.20
MORGAN, SCOTT P & MARY	018-014-D	2,326.55
MORIN, PETER	009-017-A	241.06
MORIN, PETER A	009-016	217.65
MORIN, PETER A & THERESA	009-015-A	1,672.95
MORIN, TIM & JOAN	014-001-D	2,405.08
MORIN, TIMOTHY M	014-003	318.21
MORROW, RYAN J & JENNIFER L	018-025	434.24
MORROW, RYAN J & WILSON, JENNIFER L	020-025-A	1,847.18
MORSE, KATHERINE E LIFE ESTATE	010-050	866.83
MORSE, KATHERINE E. LIFE ESTATE	010-039	2,677.77
MORSE, LARRY J	007-053-E	920.98
MORSE, LARRY J	007-053	2,075.30
MORTON LUMBER, INC	008-040	2,564.97
MOSKOVITZ, DAVID & JONES, BARBARA A	002-021	4,791.04
MOSKOVITZ, DAVID H & JONES, BAMBI A	005-036	183.60
MOSKOVITZ, DAVID H & JONES, BAMBI A	005-038	70.37
MOSKOVITZ, DAVID H & JONES, BARBARA A	002-022-B	1,219.95
MOULTON, MARY L	010-011-G	443.58
MOUROVIC, JOHN L & PEPPER, JUDITH A	004-007	3,288.51
MULLENS, DEREK R	016-037-A	617.89
MULLENS, LAUREL J		
CUMMINGS, RICHARD L SR	016-037	1,450.84
MULLENS, WAYNE		
BARON, SHANNON M P	017-006-B	532.06
MULLENS, WAYNE		
BARON, SHANNON M P	017-006-C	888.17
MULLETT, STEVEN R	018-037-C	2,153.26
MULLINS, ANGELA M & BRIAN	008-022	744.50
MURCH, LEE H	031-018	379.30
MURCH, LEE H	031-002	367.16
MURRAY, JOHN & BARBARA J	018-039	365.49
MURRAY, KENNETH SR	011-046-ON	11.21
NADEAU, RINO	014-019-ON	0.00
NEAL, ANDREW & DEBORAH	008-006	193.03
NENONEN, DAVID A	008-007	685.96
NEWCOMBE, PHILIP	017-017	767.64
NEWCOMBE, PHILIP	017-017-B	38.28

NEWCOMBE, PHILIP J	020-017	574.13
NEWCOMBE, PHILLIP J & DARLENE S	020-050-A	1,457.89
NEWCOMBE, RICHARD J & PEGGY K	019-048	3,508.15
NEWELL, ANITA M	019-050-A	744.96
NEWTON FAMILY REAL ESTATE TRUST	001-051	3,087.60
NEWTON FAMILY REAL ESTATE TRUST	001-050	248.27
NICHOLSON, M FRANCES TRUST	015-033	1,398.68
NICHOLSON, M FRANCES TRUST	019-011	300.20
NICKERSON, MILLARD	019-034	631.43
NIELSEN, LIANNA C	002-018	2,914.67
NIEWOLA, GLEN WILLIAM	012-051	439.04
NILES, ANN G	007-073	2,234.84
NILES, KIMBER & JANE	018-051-B	2,738.24
NILES, SHANE H & JODIE	011-037	1,343.98
NOFTALL, JENNIFER & CHRISTOPHER	016-013-G	3,069.26
NORTHERN NEW ENGLAND TELEPHONE	026-023	3,701.53
NORTHRUP, JEFFERY W & CLAUDENE O	020-004	741.69
NORTHRUP, JEFFERY W & CLAUDENE O	020-005	2,505.36
NORTHRUP, MATTHEW L & HEATHER W	013-058-A	2,782.90
NORTHRUP, NATHAN O	025-002	31.52
NORTHRUP, MATTHEW	013-058	1,269.10
NORTHRUP, MATTHEW	013-005	6,633.31
NORTHRUP, MATTHEW	016-042	1,657.85
NORTHRUP, MATTHEW	013-005-ON	1,558.61
NORTHWOODS FORESTRY SERVICES, LLC	011-010	1,956.13
NORTON, JODY M	012-024	3,012.00
NYE, CAROLINE P		
FRANCIS, CHRISTOPHER J	011-012	2,127.59
OAKES, DWIGHT A & CYNTHIA	001-043	147.40
OAKES, DWIGHT A & CYNTHIA	001-044	651.82
OBER, FRANKLIN A	009-019	2,046.16
OBER, JANET M	006-012-C	1,630.87
OMAHONEY, BRIAN J & STONE, KRISTIN M	005-032	2,575.16
O'MAHONEY, JANE		
O'CONNOR, MAUREEN	019-039-B	1,355.85
ORLANDO, JO ANN	012-003	3,210.65
ORTIZ, EDUARDO E & CHERYL J	003-005	949.38
OXFORD PROPERTIES, LLC	019-035	340.73
OXFORD PROPERTIES, LLC	019-033	1,366.36

OXFORD PROPERTIES, LLC	019-033-ON	175.41
PADGETT, JAMES H	020-046-A	3,181.46
PAETOW, ERIC	020-001-A	1,898.15
PAGURKO, JOHN J III	010-003	939.93
PAGURKO, JOHN J III	009-031	351.23
PAICOPOLOS, HAROLD G JR & DEBORAH	007-038	1,824.39
PALMER, MICHAEL L	011-038	322.71
PANOSIAN, MICHAEL G & APRIL	020-023-A	2,335.06
PARKS, PATRICIA	019-030	445.59
PARKS, PATRICIA	019-019	386.51
PARKS, PATRICIA E	019-020	2,851.06
PARKS, PATRICIA E	019-021-001	321.96
PARLIN, HAYLEY L	017-039	1,083.93
PARLIN, MARK A & KATHY B	015-018	2,428.65
PARLIN, ROBERT S	013-019	2,042.37
PARMENTER, HELEN L		
WOODBURY, PAULA P	017-049-A	2,554.87
PARRINO, RICHARD J & CONNIE	016-022	1,712.91
PATRICK, DAVID M & SCALLY, SUSIE F	019-047	1,675.93
PATRIE, TAMRA L	020-033-B	1,353.24
PATTON, STEPHEN B & HANNERS, LISE	009-013	2,142.33
PATTON, STEPHEN B & HANNERS LISE A	009-033	388.61
PATTON, STEPHEN B & HANNERS LISE	009-017	503.84
PAUL, GORDON A	007-035	1,163.12
PAULSON, NANCY J	011-010-A	2,343.74
PEASE, SHANNA	017-002	1,648.35
PEASLEE, ESTATE OF BARBARA H	007-022	975.38
PEASLEE, DONALD C & GEORGIA	003-014-ON	451.83
PEASLEE, EDWARD E & JOYCE	014-031-A	783.10
PEASLEE, FOREST E JR	025-006-5	1,297.72
PEASLEE, FOREST E JR	025-006-4	301.55
PEASLEE, FOREST E JR	025-006-3	336.67
PEASLEE, FOREST E JR	025-006-2	311.46
PEASLEE, FOREST E JR	025-006	1,238.99
PEASLEE, JOYCE & EDWARD	014-031-B	692.55
PEASLEE, JUANITA	014-006	1,053.06
PEASLEE, LORNA	019-049-A ON	37.78
PEASLEE, ROBERT L & RONDA L	014-006-G	611.69
PEASLEE, ROBERT L & RONDA L	001-038-B	1,641.16

PEASLEE, TIMOTHY & JODY R	014-006-H	649.86
PEASLEE, AMY M	016-007-B	3,491.48
PEDERSEN, JOHN & BONNIE	012-024-B	3,611.09
PEDERSEN, JOHN & BONNIE	015-030	1,530.78
PEIL, ROBERT C & SARAH	012-033-B	2,616.47
PELLECCHIA, STEPHEN DANIEL & KATHLEEN M	015-051	2,793.00
PENNOCK, CHRISTOPHER & KRISTIN	004-020	1,341.34
PENNOCK, KRISTIN L & CHRISTOPHER R & WILLIAMSON, NATALIE	004-021	475.67
PERCY, ELLIS R & TRIBBY, JOANN	020-001	2,482.52
PERKINS, TERRY A & PAUL	017-011	1,721.24
PERKINS, WILLIAM D JR & AMY L	015-021-A	2,470.63
PERNICE, CHARLES A BUTTERFIELD, MOIRA WARD	007-071	3,778.69
PERRY, BURT A	016-036	2,706.74
PETERS, ARTHUR J & NANCY	019-028	1,415.56
PETERS FAMILY TRUST	020-029	475.07
PETERS, RUSTY S & LINDA	017-018-D	1,317.53
PEZZOLESI, DAVID & ANNETTE	027-003	569.57
PHILLIPS, CAREY R & YATES, KATHERINE A	009-001-A	324.97
PIAWLOCK, LAURA E	014-006-D	2,506.47
PICARD, CHARLES & SANDRA	016-016	2,139.42
PICARD, SANDRA & CHARLES	016-017	262.68
PIERPAN, THOMAS E & JENNIFER A	007-056	3,050.95
PIGNATELLO, LAUREN M & SEAN M	022-035-A	511.66
PIGNATELLO, SEAN & LAUREN	022-005	2,659.26
PIGNATELLO, SEAN & LAUREN	022-007	94.64
PILLING, JAMES A	012-018	598.15
PILLING, JAMES A	012-019-A	1,321.98
PIMENTAL, M ANTOINETTE	005-015	1,010.73
PINKHAM, HENRY D JR	020-039	2,054.79
PIPKIN, RICHARD & IDA HEIRS	001-058-B	142.60
PLATAIS, EDGAR A	013-048	1,151.73
PLEASANT POND MILL, LLC	017-055-001	147.28
PLIMPTON, TYLER S ANDERSON, KRISTEN L	014-008-A	1,945.43
POLAND, PETER D	017-006-A	1,532.93
POLHEMUS, JOHN W & MERCY R	031-019	3,174.92
POLHEMUS, JOHN W & MERCY R	031-01	499.08

POMERLEAU, CONRAD & STEPHANIE	009-023-A	4,067.15
POMERLEAU, CONRAD & STEPHANIE	009-021	390.26
POMERLEAU, CONRAD A & STEPHANIE R	009-023	907.28
PONSANT, CREIG A & VIRGINIA	018-037-ON-4	0.00
POOLER, RONALD LEE SR	017-030	998.33
POPE, JOHN T & VOIGT, ELISE K	015-035-B	1,528.02
POPKIN, MICHAEL	012-067	2,771.54
POPKIN, MICHAEL	013-020-A	390.26
POSSEMATO, MARIO	010-030	3,005.45
POST OFFICE EQUITIES, LLC	026-032	4,319.05
POTTER, JENNIFER E	013-059-A	2,058.83
POTTER, JOHN E	016-045	1,739.85
POTTER, RICHARD R JR & SHERRY	001-019-A	2,751.75
POTTER, RICHARD R JR & SHERRY L	001-020	627.42
POTTER, MICHAEL & GAIL PRATT	029-005	992.10
POTTER, STEVEN C SR & KIM M	001-033	746.67
POULIN, ALICE L	005-034-C	2,201.17
POULIN, ADAM & IBBITSON, JENNA	013-040	2,636.12
POWELL, FORD N & JUDITH	018-026-ON	2,016.88
POWELL, FORD N & JUDITH	018-026	3,546.28
PRATT, RICHARD L & ELLEN	012-066-A	367.75
PRAY, KAREN H	014-009-A	260.90
PREBLE, HEIRS THEODORE	013-060	780.52
PRENTICE, CORA	031-011	1,903.60
PRESBY, ELIZABETH S & PETER L	030-006	300.20
PRESBY, PETER & HEATHER L	004-002	1,998.30
PRESCOTT, CALVIN & WILMA	010-015	1,856.74
PRESCOTT, EZELDA P TRUST	017-013	2,600.54
PRESCOTT, EZELDA P TRUST	029-009	2,040.40
PRESCOTT, LARRY & SANDRA TRUST	029-004	1,881.65
PRESCOTT, TROY K	016-027	3,471.81
PRESCOTT, TROY K	016-033	6,698.21
PRESCOTT, TROY K	016-028	281.44
PROKNEE CORPORATION	018-017	405.42
PROKNEE CORPORATION	016-013-A	292.70
PUFFER, HOWARD & LINDA	012-027-A	1,835.33
PURINGTON, JOHN & CATHERINE J	016-007-A	2,575.60
PURINGTON, JOHN & CATHERINE J	016-024	230.25
PURINGTON, JOHN & CATHERINE J	016-023	278.44

PURINGTON, JOHN E & CATHERINE J	19-022-C	633.57
PURINGTON, JOHN E & CATHERINE	017-052-A	1,601.57
PUSHARD, MAXINE B	019-021	1,377.17
QUEMADO, TAMMY M	017-034	1,175.22
RACHKOVSKY, TATIANA & ANDRE	031-020	2,898.99
RACKLIFF, BETHANY J	012-017-C	1,378.64
RADONIS, KEITH & VALORI	011-002	5,539.86
RADONIS, KEITH & VALORI	011-015	1,549.78
RADONIS, KEITH & VALORI	011-019	232.65
RADONIS, KEITH & VALORI	011-025	403.02
RAFTERY, RYAN P & GRACE	004-044-B-1	302.45
RAFTERY, RYAN P & GRACE	004-044-B-2	572.63
RAFTERY, RYAN P & GRACE	011-010-E	1,098.51
RANDALL FAMILY REVOCABLE TRUST	030-017	4,157.47
RANKS, JAMES M & PAULA	015-018-D	1,226.11
RANSLOW, CHRISTOPHER D	016-006	363.69
RAUCH, MILLICENT FORD		
FORD, WILLIAM S & FORD, PETER L	008-036	565.28
REAL, MARGARET & RICKY	016-038-A	2,384.02
REILLY, MATTHEW A & JAMES	020-015	1,024.43
RIBEIRO, CARL	011-017	4,119.60
RIBEIRO, CARL J & PATRICIA A	011-017-A	789.96
RIBEIRO, PAULA & JOHN	011-17A-1	398.70
RICCARDI-PERCY, RUFUS V & ALICE T	010-053	859.32
RICHARDS, DOUG & AMY D	012-061	3,234.29
RICHARDS, DOUGLAS E & PAMELA A	012-061-A	1,891.41
RICHARDS, JENNIFER W	016-013-F	2,877.97
RICHARDS, JONATHAN L & MARLENE M	011-010-D	383.69
RICHARDS, KARL S	016-013-I	259.07
RICHARDS, KARL S & JUDITH	016-013-E	778.72
RICHARDS, KARL S & JUDITH	016-013-D	323.39
RICHARDS, KARL S & JUDITH	016-013-B	3,261.58
RICHARDS, LEE & JENNIFER	016-014	4,771.98
RICHARDS, LEE E	018-019	14,496.21
RICHARDS, MARK & LYNN	012-015-B	2,777.03
RICHARDS, VIOLET H IRREVOCABLE TRUST	016-013-J	259.07
RICHARDS, VIOLET H IRREVOCABLE TRUST	016-013	883.38
RIDEOUT, ARDELL M	010-017-A	1,366.48
RIDEOUT, ARDELL M & EMIL C	010-011-F	727.62

RIDEOUT, ERIC M	014-006-K	1,330.41
RIDEOUT, JERRY T & GEORGENE M	010-030-B	4,556.54
RIDEOUT, NICHOLAS A & MARY A	010-012	1,219.92
RIDEOUT, RICHARD G	006-021-3	113.78
RIDEOUT, ROBERT	012-027	585.66
RIDEOUT, ROBERT L	012-026-A	3,287.40
RIDEOUT, ROSEMARY L	012-028-F	739.81
RIDEOUT, TED & SARAH	020-029-B	1,132.13
RIDEOUT, MARK R & SHANNON	012-026	3,504.07
RIDGELL, DANIEL	013-055-A	2,857.38
RIDGELL, DANIEL	013-055	6,116.65
RIPLEY, NANCY HEIRS	010-011	1,277.35
RITTERSHAUS, GRETCHEN	010-027	478.07
RIVERVIEW TRUST	018-034	1,282.09
ROBBINS, JONATHAN & JUDITH	016-048	1,161.02
ROBBINS, JONATHAN & JUDITH	016-050	2,299.17
ROBBINS, JOSHUA M & ELIZA J	018-051-A	1,667.28
ROBERTS, ANN S	017-038-B	2,702.03
ROBERTS, THOMAS A JR & WENDY M	006-021-4	108.07
ROBINS, CHRISTOPHER A & CAROL P	011-013-A	3,268.52
ROBINSON, LUCIA P	015-046	2,318.07
ROCKLAND SAVINGS BANK	023-001-A	302.45
ROEVER, DORIS E & KENNETH C	017-054	373.37
ROEVER, KENNETH C & DORIS E	017-054-A	2,944.29
ROGERS, DEBRA G & DANA	013-043-G	2,786.98
ROGERS, L JAMES & CECELIA	020-049-A	533.53
ROGERS, L JAMES & CECELIA	020-049-C	1,842.01
ROGERS, WILLIAM	004-036	427.03
ROLLINS, KARA C & RONALD E	011-032-2	2,602.49
ROLLINS, RONALD	029-007	1,327.06
ROLLINS, RONALD W	029-010	1,809.61
ROLLINS, RONALD W	017-012	1,546.41
ROPER, DAVID & KAREN	015-033-A	535.11
ROPER, DAVID T & KAREN	015-027	881.28
ROPER, DAVID T & KAREN	015-037	2,940.89
ROSS, BRYAN W & ANGELA	012-047-B-1	1,534.52
ROSSO, EDWIN	014-024	1,725.52
ROSSO, EDWIN A	014-020	5,279.72
ROUSSEAU, CHRISTY A	020-031	1,327.56

ROWLAND, ROBERT S & MARY JANE T	015-036-A	2,677.51
ROY, CONNIE M & DANIEL	012-028-D	2,339.61
ROY, DANIEL E & CONNIE	012-028-G	418.03
RUBIN, ROBERT J & AYER, CHERYL B	028-001	2,277.78
RUSSELL, ANN	016-041-E	322.94
RUSSELL, BEVERLY L	022-012	1,558.10
RUSSELL, JAMES L	017-058	455.85
RUSSELL, JAMES L	016-041-A	1,032.27
RUSSELL, LYNNETTE R		
CONROY, DANIEL R	030-009	1,332.06
RUSSELL, MARGARET A	017-058-A	300.20
RUSSELL, MARGARET A	016-041-B	332.17
RUSSELL, PHILIP & BARBARA	005-009	1,891.70
RUSSELL, PHILIP J & BARBARA	005-028	126.98
RUSSELL, PHILIP J & BARBARA	005-014	1,152.02
RUSO, ALAN & LINDA	010-016	2,814.75
RUSO, JANE A	016-014-A	1,957.59
RYAN, COLLEEN ELIZABETH	020-035	3,739.52
RZYCKI, WOJCIECH	022-024	1,731.88
SABAN, JAMES W & BRANN, AMY L	007-054	1,110.88
SABATINE, ONOFRIO & MILDRED	010-031	2,450.77
SACKS, MARIE L LIVING TRUST	007-050-A	19.36
SACKS, MARIE L LIVING TRUST	007-048	3,200.33
SADLER, BARBARA	014-019	1,324.78
SALOIS, PAUL J & CHRISTINA	018-040-A	2,305.25
SALOIS, PAUL J & CHRISTINA	018-044-A	871.18
SANBORN, KEITH D & ROSEMARY L	002-012-C	2,929.46
SANBORN, STEPHEN & CAROL	011-010-B	373.37
SANSOUCI, THOMAS M	008-011-A	2,422.21
SAWYER, MARK G	019-029-B	311.46
SAWYER, MARK G	019-029-A	2,523.56
SCALZI, ESTATE OF SHEILA	017-038-D	1,924.93
SCHAU ROBERT C	015-016	1,257.09
SCHENA, SUSAN A & ROBERT A	020-049-G	1,936.21
SCHLOSSER, STEPHEN	016-043-A	411.62
SCHOENDORF, LOUIS	020-022-A	1,865.35
SCIASCIA, NICOLE M	014-001-C	1,814.00
SCOTT, LYDIA B & PRESBY, ELIZABETH S	030-007	1,549.68
SEELY TRUST	016-041-C	1,938.51

SEIDERS, RAYMOND P SR & JUDITH A	007-053-D	1,200.60
SEIDMAN, NANCY	005-034	406.62
SEIDMAN, NANCY	005-033	3.15
SEIDMAN, NANCY L	005-034-D	409.02
SEIGARS, LIBBEY & GLORIA	020-018	379.00
SEIGARS, LIBBEY A & SPENCER, STEVEN W	020-009-C	1,153.46
SELL, LOUIS & CATHERINE	010-033	2,519.44
SENIOR, LYNN & ROBERT	013-043-H	2,350.78
SENIOR, LYNN & ROBERT	013-043-K	311.46
SENIOR, ROBERT H	013-043	1,481.05
SENER, ROGER O	020-050	522.74
SHAW, DAVID E		
DUNCAN-SHAW, MICHELLE M	027-002-A	3,136.13
SHAW, ERNEST D		
GINGROW-SHAW, MARY M	029-006	1,022.06
SHAW, MICHAEL C & JEANNE	008-001	3,697.59
SHAW, ROBBIE I & KATRINA N	017-037-2	2,023.95
SHEA, ARLENE	006-017	312.21
SHEA, DIANE	006-020	526.85
SHEAFFER, JOHNN A E H	007-013	67.55
SHEAFFER, JOHNN A E H	030-013-A-1	20.26
SHEAFFER, LESTER EDWIN JR &		
JOHNN A EDITH	007-015	3,542.89
SHEEHY, STEPHEN M & ELLIN	001-001	2,776.41
SHEEPSCOT HOLLOW, LLC	001-041	6,404.24
SHEEPSCOT HOLLOW, LLC	001-009-RR	115.70
SHEEPSCOT HOLLOW, LLC	004-001	721.98
SHEEPSCOT LINKS	007-037	1,105.29
SHEEPSCOT LINKS	007-036	658.94
SHEEPSCOT LINKS	007-018-E	313.71
SHEEPSCOT LINKS	007-016	1,849.83
SHEEPSCOT LINKS	007-018	1,717.07
SHEEPSCOT LINKS	007-017	1,400.97
SHEPARD, HEIDI M & BRADFORD S	014-004	2,736.43
SHEPARD, BRADFORD S & HEIDI M	014-005	495.54
SHERWOOD, RANDOLPH P	016-005	2,049.38
SHERWOOD, RANDOLPH	016-003-A	22.51
SHOREY, LOUIS A & PAULA	017-006	1,756.53
SHOREY, LOUIS A & PAULA	017-052	1,086.05

SHOREY, TIMOTHY L	018-036-A	24.77
SHOREY, DENA-LEE & BRIAN R	012-029-K	2,851.99
SHORT, JAMES	018-037-ON-2	0.00
SILIN, JAMES & ANN	013-021	2,431.86
SILIN, JAMES & ANN	013-020	2,698.21
SILVERIO, MARK P	012-038	1,737.12
SIMPSON, CHRISTOPHER P & LAURIE	005-010	3,546.35
SKILLIN, BARBARA A	017-008-C	462.46
SKILLIN, BARBARA A	017-049	1,374.08
SLAYMAN, CLIFFORD L	005-002	607.91
SMALL, FRANK E & MABELINE	008-003	1,441.05
SMITH, EMERY P & ST PETER, CYNTHIA P	009-020	712.97
SMITH, EMERY P & ST PETER, CYNTHIA P	009-011	3,468.54
SMITH, JENNIFER M	016-040	1,316.11
SMITH, JORDAN N	009-022-A	3,755.67
SMITH, MARSHA L	014-006-J	715.32
SMITH, NATHAN M & STEPHANIE	013-067	2,067.76
SMITH, NATHAN M & STEPHANIE K	013-069-A	379.36
SMITH, NICHOLAS P	018-046	2,021.67
SMITH, NORMAN A	001-031	994.83
SMITH, RONALD A & KATHERINE	021-018	2,120.43
SMITH, STEPHEN	026-028-E	300.88
SMITH, STEPHEN	026-031	300.20
SMITH, STEPHEN & MARY LOU	026-031	2,854.47
SMITH, STEPHEN & MARY LOU	013-075	1,299.87
SMITH, STEPHEN & MILVA	011-008	85.74
SMITH, STEPHEN & MILVA	010-045-B	6.36
SMITH, STEPHEN & MILVA	010-049	153.10
SMITH, STEPHEN & MILVA	010-043	403.29
SMITH, STEPHEN & MILVA	010-045	43.60
SMITH, STEPHEN C	018-014	1,137.76
SMITH, STEPHEN C	010-044	812.79
SMITH, STEPHEN C & MARY LOU	018-014-F	2,012.65
SMITH, STEPHEN C & MARY LOU	018-014-G	2,628.06
SMITH, STEPHEN C & MARY LOU	018-014-E	311.46
SMITH, STEVEN C	018-013-C	2,356.01
SMITH, STEPHEN & MILVA	010-042	2,282.00
SNYDER, CORINNA S & ABIGAIL TRUSTEES		
NORTH WHITEFIELD REALTY TRUST	011-039	589.56

SOLOMON, GLADYS HEIRS	019-049-A	472.82
SOLOMON, GLADYS HEIRS	019-050	1,097.67
SOLOMON, GLADYS HEIRS	019-049	735.72
SOOHEY, ROBERT S & THERESA S	015-051-B	401.82
SOOHEY, ROBERT S & THERESA S	015-051-A	5,570.89
SOOHEY, THERESA S & ROBERT	013-047-C	2,568.87
SOOHEY, THERESA S & ROBERT	017-038	3,490.17
SOULE, MEAGAN B & TIMOTHY	017-046-B	54.04
SOULE, TIMOTHY E & MEAGAN E	026-027	2,214.97
SOUTHER, HOPE E	015-039	2,413.31
SPEAR, PAMELA R & ALLEN, PHILIP L	017-004	1,780.62
SPENCER, STEPHEN W		
SEIGARS, LIBBEY A	020-009-A	455.25
SPICER, SUSAN & DAVID	015-048	2,980.07
SPRAGUE, NICHOLAS T		
SPRAGUE, CHELSEA N	012-003-A	2,699.80
SPRAGUE'S HALLOW, LLC	001-018	1,115.62
SPRAGUE'S HALLOW, LLC	001-016	568.88
SPROUL, ARNOLD & ERNESTINE	001-012	739.14
SPROUL, ARNOLD & ERNESTINE	001-014	581.56
SPROUL, STANLEY & CYNTHIA	020-026-B	1,496.65
ST. PETER, ESTATE OF CHARLES E JR	009-006	1,246.18
ST. PETER, RICHARD L	009-006-B	600.40
ST. PETER CYNTHIA P & SMITH, EMERY P	009-022-B	387.05
STADE, HILDA M & HAROLD	003-008	5.40
STADE, HILDA M & HAROLD	003-008-A	22.51
STAFFORD, CORY	001-032	1,751.64
STANTON, AMY E	014-009	604.39
STAPLES, LYMAN	031-003	1,478.55
STENECK, ROBERT S & JOANNE	004-013	920.23
STENECK, ROBERT S & JOANNE	004-010	2,829.67
STENECK, ROBERT S & JOANNE	004-015-001	99.07
STEVENS, JOHN & SHERI	020-019	677.10
STEVENS, JOHN & SHERI	020-008	2,770.13
STEVENS, WILLIAM R	003-015	1,841.85
STEWART, GREGORY F & KATHY L	009-012	3,747.58
STICKNEY, GEORGE & WANDA	014-005-A	1,302.12
STILLMAN, WAYNE D	019-013	1,405.45
STINSON, JUSTINE N	012-013-A	2,139.14

STODDARD, JAMES L	015-020-A	1,731.96
STODDER, ERIN J	001-006-A	3,324.14
STODDER, JASON	013-024	1,551.85
STONE, FREDRICK C & LAURIE D	010-020	3,427.41
STONE, FREDRICK C & LAURIE D	015-008	196.63
STORY, LOU ANNE	019-031	1,883.62
STRICKLAND, TAMMY A		
GILBERT, GERALDINE A	017-044	2,593.67
STULTZ, CHRISTOPHER R & KAREN	017-005-B	271.68
STULTZ, CHRISTOPHER R & KAREN	017-005-A	3,897.44
STULTZ, CHRISTOPHER R & KAREN	017-005-C	304.70
STULTZ, MARK L	020-022-B	2,482.52
SULLIVAN, JEFFREY M	009-035-B	315.96
SULLIVAN, JEFFREY M & ANGELA L	009-035-A	3,328.54
SULLIVAN, MICHAEL G JR & MARLENE	004-047	1,046.84
SULLIVAN, ESTATE OF LORETTA	020-043	2,112.58
SUMABAT, PRISCILLA M	007-055-A	1,029.04
SURETTE, PETER B & KERRY E	012-015-A	2,284.85
SWEET, PATRICIA D & CHARLES	027-016-A	2,215.72
SWIFT, BRIAN & NANCY	014-001-B	1,805.25
SYMES, DAVID & REBECCA	003-006	360.36
SZELOG, THOMAS M & LEE ANN	010-009	2,868.10
TAIT, MARTHA	018-038-B	234.43
TAIT, MARTHA	018-045	2,739.45
TALACKO, LYNN J & DEBORAH H	005-004	2,996.19
TAYLOR, GLENN P & TRACEY L	015-040	1,573.09
TAYLOR, SCOTT	011-014-A	314.38
TAYLOR, CARLOS R SR & SANDY LYNN	020-004-B	2,298.17
TERNIG, JEFFREY	022-020	1,744.09
THAYER, HALLIS A & GAIL C	001-059	926.22
THAYER, HALLIS A II	001-058-E	1,406.69
THAYER, PATRICK A		
EDGERLY, SARMAE E	001-058-C	1,111.09
THE GARAGE MAHAL, LLC	026-019	340.14
THE NORTH AMERICAN	012-026-C	3,012.67
THERIAULT, JOHN & ESTHER	014-007	534.99
THERIAULT, JOHN & ESTHER	014-030	1,964.27
THERIAULT, MARK A	014-030-A	1,528.63
THOMAS, LORANCE & WALTZ, GARY	002-012	568.88

THOMPSON, DARLENE	010-022-A	373.96
THOMPSON, GREGORY J	012-029-E	3,074.87
THOMPSON, SILAS J & JENNIFER R	010-008-E	1,259.59
THOMPSON, GREGORY J	012-029-H	304.48
THORNTON, ALAN JR & MELISSA ANN	012-042-B	1,492.62
THORNTON, ALAN T & JOYCE	012-044	1,108.86
THORNTON, CORY J	012-055-A	696.97
THORNTON, THOMAS E III & CHARLENE	012-042-A	2,252.43
THORNTON, THOMAS E JR	012-042	1,974.64
THORNTON, GREGORY E	012-042-C	372.79
THURSTON, MIRA-SU	017-052-B	2,888.57
TIBBETTS, BARRY & ELAINE	013-059	806.76
TIBBETTS, BARRY & ELAINE	013-003	833.28
TIBBETTS, BARRY & ELAINE	012-057	117.38
TIBBETTS, BARRY & ELAINE	012-054	45.03
TIBBETTS, BARRY & ELAINE	013-010	2,403.31
TIBBETTS, BARRY & ELAINE	013-004	236.26
TIBBETTS, BARRY J	015-038	1,109.48
TIBBETTS, BARRY J & ELAINE	013-011	122.18
TIBBETTS, BARRY J & ELAINE	007-029	443.85
TIBBETTS, BARRY J & ELAINE	009-027	22.51
TIBBETTS, BARRY J & ELAINE	013-057	814.67
TIBBETTS, BRUCE C & JOAN B	011-040	2,188.43
TIME WARNER CABLE	013-047-D	2,024.47
TIMKO, MARK	004-028	2,676.75
TONDREAU, RAYMOND R & SONYA	020-032	1,180.60
TORBERT, JAMES R & THETA LIVING TRUST	010-037	1,201.30
TORBERT, JAMES R & THETA LIVING TRUST	010-055	2,845.36
TORBERT, JAMES R & THETA LIVING TRUST	010-036	1,104.74
TORSEY, STEPHEN V & HOLLY R	009-026	388.80
TORSEY, STEPHEN V & HOLLY R	009-028	438.85
TORSEY, STEPHEN V & HOLLY R	007-028	1,207.40
TOTMAN, LYNN M. TRUSTEE		
CAROL A FULTON IRREVOCABLE TRUST	006-022	3,143.62
TOUSIGNANT, DANIEL &		
GERAS, JAMES SCOTT, TRUSTEES	004-029	1,853.99
TOWER, KENNETH & MARY LOU	012-033-A	1,542.62
TOWER, STACEY A & PAMELA A	018-020-D	2,254.88
TOWLE, WILLIAM A	006-012-B	1,422.93

TOWLE, WILLIAM C & BALBO, SUZANNE E	007-018-A	4,242.07
TOWNSEND, DANIEL S & KARYN V	004-006D	2,515.23
TRASK, AUSTIN & COLEEN	002-008	770.36
TRIBBY, JOANN	014-021	332.10
TRIPP, PATRICIA A	015-004	1,761.57
TRUDEAU, DEAN M & ELIZABETH C	006-019	2,492.28
TRUMAN, DEBRA E & ROBERT A	009-005-B	1,353.06
TRUNDY, ERIN N & GIGUERE, BENJAMIN O	019-048-A	2,861.12
TRUSSELL, DONNA K	012-028-C	2,436.81
TUPPER, ROBERT P & VASSAR	020-034	2,142.38
TUPPER, ROBERT P & VASSAR	020-034-A	17.79
TURNER, NATALIA E & ANTHONY	017-017-A	1,795.54
TUTTLE, LISA	008-039	2,387.06
TUTTLE, ROBERT & ANGELINE	008-038	588.39
UHL, RONALD A	011-006	237.46
USDA - RURAL DEVELOPMENT	021-005	1,214.82
VALLIERES, MELISSA P & GARY C	006-004	2,940.64
VAN KLEECK, PETER	008-015	2,738.26
VAN KLEECK, PETER	008-041	415.03
VAN LUNEN, MARK & DEBORAH J	009-003	3,092.24
VANDERBILT, BARBARA	019-039-C	414.19
VANDERBILT, BARBARA S	019-038-001	66.19
VANDERBILT, BARBARA S	019-038	2,314.68
VANDERBILT, BARBARA S	019-039-A	137.19
VAUGHAN, CHARLES M & HARRIET F	022-019-A	1,322.56
VAUGHAN, HARRIET F & CHARLES M	022-019	654.60
VEGA, ELIZABETH & PAETOW, ERIC	024-004-C	2,419.31
VERIZON	024-007-ON	875.25
VERRILL, DALE	011-007	1,197.05
VICKERS, ELLEN GOODRIDGE	022-017	1,764.67
VIGUE, DEAN A & JEAN F	013-033-A	1,753.21
VIGUE, GARY	013-014	2,488.22
VIGUE, GARY	026-027-A	332.85
VIGUE, GARY M & WARREN, SHIRLEY J	013-014-A	1,891.65
VIGUE, JEFFREY L & BETHANY J	013-033	3,137.83
VIGUE, JEFFREY L & BETHANY J	016-043	901.43
VIGUE, THOMAS	029-002	1,796.50
VILLENEUVE, WILLIAM J & JUDITH M	004-026	3,011.53
VITALIS, NED A	010-045-A	356.94

VITI, STEPHEN F	029-008	1,489.40
VOIGT, PAUL D & DEBORAH	007-017-A	1,723.43
W & S WOOD PRODUCTS	001-013	439.04
WADE, DANNIE G & MARY E	016-034	2,466.29
WAKEFIELD, ALEXANDER S	006-021-B	2,618.87
WALDRON, LEONARD A & HELEN	013-036	1,831.70
WALLACE, DONNA J	001-058-A	120.08
WALMER, JACOB	011-047	1,549.21
WALTZ, GARY A & GWENDOYN E	002-012-A	1,494.52
WALTZ, GARY A & GWENDOYN E	002-012-B	514.74
WALTZ, ALEX P	027-016	2,281.81
WASHBURN, JESSICA RAE	012-023	542.31
WATERS, HENRY C III & BEATRIZ	010-038	2,022.55
WATERS, HENRY C III & BEATRIZ	010-052	1,123.77
WATERS, HENRY C III & BEATRIZ	010-051	112.57
WATSON, MAXINE	020-049-D	1,326.34
WATSON-MOODY ENTERPRISES, LLC	013-007	5,388.74
WEBB, JONATHAN W & JUDY	012-030	796.07
WEBB, JONATHAN W & JUDY	012-016	710.20
WEBB, JONATHAN W & JUDY	012-017	517.51
WEBB, JONATHAN W & JUDY	012-019	2,254.08
WEEKS, ALAN	016-035-A	1,103.84
WEEKS, BRIAN L	018-020-J	787.05
WEEKS, DANIEL J & ELIZABETH A	017-010	2,025.21
WEEKS, DANIEL J & ELIZABETH A	017-031	1,248.71
WEEKS, JOHN C	017-036	867.20
WEEKS, TIMOTHY & JENNIFER	020-022	3,002.90
WEISS, ANN E LIVING TRUST	004-004	116.18
WEISS, ANN LIVING TRUST	004-008	2,408.67
WEISS, ANN LIVING TRUST	004-009	136.59
WELLS FARGO BANK	006-010-A	1,675.96
WENTWORTH, DEREK R & BEVERLY A	018-036-B	320.46
WEST, WILLIAM R	001-003	369.79
WESTBYE, ELEANOR	007-058	331.72
WESTBYE, ERIC F & ELEANOR	008-002	2,839.65
WEYMOUTH, KITTYANNE F	007-004	2,846.86
WHEELER, MICHAEL F	010-034-A	300.20
WHEELER, MICHAEL F	010-035	1,075.24
WHITE, ROBIN	009-022	1,111.67

WHITEFIELD REALTY TRUST	011-044	2,184.29
WHITEHOUSE, CURT W	022-028	1,163.65
WHITEHOUSE, JEREMY H	022-029	811.73
WHITEHOUSE, JEREMY H	022-027	825.43
WHITMORE, JOSEPH D	001-057-001	540.87
WHITMORE, RUBY D	027-012	245.11
WILBUR, WAYNE M	014-011	632.24
WILLARD, BILLIE G	003-017-A	1,380.38
WILLARD, WILLIAM J, PAULINE A		
WILLARD, WILLIAM H	006-003	459.46
WILLETTE, MARY BRENDA	016-008	921.73
WILLIAMS, HENRY F	014-006-F-A	733.99
WILLIAMSON, GLENN A & MERLENE A	016-044	2,099.16
WILLRODT, CHRISTIANA	020-006	2,270.76
WILLRODT, CHRISTIANA	020-021	706.37
WILSON, ANDREW & JULIE A	010-008-D	3,495.41
WILSON, CHARLES R		
SIMMONS, REGINA A	007-053-B	2,237.32
WILSON, CLIFFORD E	024-004-A	809.44
WILSON, KENNETH & ROXANNE	010-006	2,515.86
WILSON, ROBERT D	014-006-E	405.36
WILSON, ROXANNE R & KENNETH R	010-008	793.58
WINCHENBACH, TIFFANY M & MICHAEL	014-017	496.68
WINCHENBACH, TIFFANY M & MICHAEL	014-017-A	2,505.50
WINKLEY, HENRY	018-037-B	1,390.63
WINSLOW, JEFFREY G & CHRISTINE	020-012	5.63
WISCASSET & QUEBEC RAILROAD	001-099-RR	436.51
WISCASSET, WATERVILLE &		
FARMINGTON RAILWAY MUSEUM	007-040	215.84
WITHEE, DAVID C & CAROLEE F	009-004-A	3,550.98
WOOD, ERIC M	001-026-A	451.05
WOOD, JOHN J & NADEAU, TIFFANY A	018-032	2,468.65
WOODBURY, BRIAN	011-031	744.50
WOODBURY, FREDERICK	011-033	717.18
WOODBURY, KATHLEEN J & JOYCE L	014-012	1,728.18
WOODWORTH, MIKE	018-020-C-ON	73.31
WOODWORTH, PHILIP W & JANICE	015-007	1,455.97
WORKS, DANIEL R	007-051	511.69
WRIGHT, BARBARA L HEIRS	002-012-D	1,022.87

WRIGHT, LUCILLE	016-007-ON-2	270.16
WRIGHT, LUCILLE	016-007-ON-1	132.42
WRIGHT, LUCILLE	016-007-ON-3	175.42
WRIGHT, NEIL A & CHELSEE M	022-010	2,147.35
WRIGHT, VIRGINIA B	002-005	1,213.74
WRIGHT, HUGH H & LUCILLE M	016-007	4,002.61
XAVIER, MYRIAM M	004-024-A	1,282.03
YODER, MOSE J & ANNE M	007-052	1,712.00
YODER, NOAH D & MATTIE M	010-057	3,763.04
YORK, ESTATE OF WALTER	021-008	9.46
YORKUS, IMELDA	019-042	2,887.71
YOUNG, RICHARD & JENNIFER	015-006	2,130.80
YOUNG, RICHARD K & JENNIFER C	015-005	543.87
YOUNG, RICHARD K & JENNIFER C	015-004-A	471.46
YOUNG, RUSSELL JR	017-043-B	774.28
YOUNG, STEVEN E & CAROL	020-027-B	2,511.43
YOUNGS, WILLIAM M & CAROL N	005-032-A	2,619.65
YUND, PHILIP & MEIDEL, SUSANNE	005-034-B	333.97
YUND, PHILIP O	005-034-A	1,908.21
YUSTAK, LAURA ANN	016-040-G	2,844.09
ZEEB, NOEL C & ZEEB, PETER J	001-049	426.28
ZEEB, NOEL C & ZEEB, PETER J	001-045	249.47
ZEEB, NOEL C & ZEEB, PETER J	001-048	926.87



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2018-2019 Outstanding Taxes As of June 30, 2019

(* = Payment made after June 30, 2019)

Name ----	Amount Due
* AASE, H TODD & RICHARDS, DANIEL W	232.06
* ACKERSON, WILLIAM E & MARY K	1,232.78
* AGJH, LLC	6,191.63
* ALESSANDRO CORPORATION	3,272.39
* ALESSANDRO CORPORATION	462.31
ALLEN, THOMAS	437.84
* ANDERSON, KENDRICK L & HOWARD, KAREN	1,078.78
BAILEY, RANDALL & KIMBERLY	1,772.14
* BARNARD, JAMES R	888.86
* BARNES, ESTATE OF JODY A	365.70
* BARNES, ROBERT S II	552.52
* BARTLETT, CHARLENE M	538.31
* BARTON, STEPHEN M	531.47
* BASSET, JAMIE C & TERRI J	541.11
* BENNE, STEPHEN III	2,115.00
* BENNETT, NANCY M	231.53
* BENNETT, NANCY M	166.98
* BINNS, DENNIS & JANET	722.49
* BINNS, SUSAN ELAINE	1,630.49
* BLACK TREE REAL ESTATE	1,906.77
BLAKE, EARL C & GALE M	2,036.11
BOND, AARON J & STACEY M	1,516.63
* BOWDEN, GEORGE W JR	484.51
* BOWDEN, GEORGE W JR	353.54
BOYNTON, MARY M HEIRS	459.31
BRADFORD, TAMMY I	848.58
* BRANN, JAMES M & SYLVIA M	386.94
* BRANN, ROBERT & FAITH	1,337.99
BRANN, ROBERT A JR & KRISTY J	964.72
BRANN, TERRIE, BUCK, AMY & BRANN, CRAIG	310.57
* BRANN, TERRIE J PLUMMER,	
BRANN, CRAIG WOODBURY & BUCK, AMY WYETH	1,160.69
* BRETON, GLEN P & KAREN L	663.50

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* BRONN, CLIFTON	623.97
* BRONN, DONNA	196.80
* BROOKE, WILLIAM W & GAIL D	406.62
* BROOKE, WILLIAM W & GAIL	209.84
* BROOKE, WILLIAM W & GAIL D	103.57
* BROWN, JULIE	213.46
* BROWN, LLOYD	144.10
BUMPS, GLENN	382.05
* BURNS, DANIEL T & DOROTHY L (TRUSTEES)	9.78
* CARLTON, STEVEN F & DIANNE M	1,269.97
CARTER, SHANNON D	1,988.50
* CHADWICK, LAWRENCE J JR & FOYE, ROBERT & THERESA A	385.01
* CHADWICK, LYNN	397.01
CHASE, ABRAHAM D	19.59
* CHASE, C PATRICK	82.78
* CHASE, C PATRICK & ROBIN	1,307.23
* CHASE, CHARLES P	412.17
CHASE, RICHARD R	536.61
CHASE, RICHARD R	563.81
CHASE, RICHARD R	184.62
CHASE, RICHARD R	669.19
CHASE, RICHARD R & MAUREEN	535.02
* CHASE, ROBIN L & PATRICK C	401.77
* CHATHAM, THEODORE M & BARBARA GAY	563.80
* CIFIRINO, CAROLE A & WRIGHT, DAVID W	993.26
* CLOUTIER, ROSARIO G JR & LINDA	810.51
* COLBY, MEAGAN M	408.45
* COONS, ESTATE OF KERRY	418.93
* COSTA, DANIEL A	398.07
* COTE, MICHAEL J	22.51
CUMMINGS, RICHARD L JR	3,328.15
* CUMMINGS, RICHARD L JR	774.79
* CUMMINGS, RICHARD L JR	300.20
* CUMMINGS, RICHARD L JR	566.22
* CUNNINGHAM, LILLIAN M & PAUL A	1,557.08
CURRAN, JOSEPH F & STACIE M	2,028.51
* DAVEY, REGINA A	1,315.32

* DAVEY, REGINA A	136.32
DAVEY, REGINA ANN & RUSSELL, NELSON ADAM	614.56
* DAVIS, MATTHEW A	689.62
* DELANO, LUKE A	39.00
* DELANO, LUKE A	308.83
* DELANO, LUKE A	1,064.30
* DELANO, OSBORN M HEIRS	73.70
* DELANO, OSBORN M LIFE ESTATE	2,403.28
* DELVECCHIO, JOHN R & & BARBARA W	1,389.93
* DIKET, LINWOOD T	64.11
* DOWLING, JAMES & FLORENCE	1,093.06
* DUBE, KAREN M & MICHAEL R	723.51
DUMAS, RONALD	211.01
* DUMAS, STEVEN	311.91
* DUNCAN, FREDERICK & NANCY	
DUNCAN, RONALD & HELENE	1,501.15
* DYER, ISAAC W III, ISAAC C & ERIC W	924.18
* DYER, ISAAC W III, ISAAC C & ERIC W	1,060.67
* DYER, ISAAC W III, ISAAC C & ERIC	3,694.46
EDGECOMB, VICTOR B & ANN D	1,155.54
* ELLIOTT, DAVID C	454.24
* ELLIOTT, DAVID C	1,539.73
FAIRSERVICE, MICHAEL O & CAROLYN	1,160.66
* FARRELL, JOHN J	1,332.44
* FEDERAL NATIONAL MORTGAGE ASSOCIATION	2,433.20
* FENDERSON, MARK	15.76
FENDERSON, MARK	617.54
* FENDERSON, MARK	169.71
* FERGUSON, SARA J & GEORGE	838.13
* FOSTER, ROBERT F & ALBERTA	472.06
* FOYE, THERESA	132.99
* FRANDSEN, DOROTHY M	1,916.31
GALLAGHER, DAVID	884.78
GLIDDEN, GEORGIA E & NEWELL R E	1,949.41
GLIDDEN, NEWELL R E	9.23
* GOMES, MATTHEW D & LESLIE	1,227.58
* GORRILL, STEPHEN W & LOUISA R	1,051.58
* GOTTLIEB, MARTHA J	710.63

* GRADY, DANIEL M	183.40
* GRAY, CLIFFORD & SHARON	168.00
* GRAZIOSO, GLENN & SUSAN	81.22
* GRIFFIN, JAMES L	1,363.60
GROTTON, EVELINA J & MICHAEL S	781.68
* GURNEY, JEFFREY T & LAURA M	1,009.34
* HARDMAN, DAVID	372.82
HARRINGTON, PHIL	511.09
HEATH, JOSEPH R & ELIZABETH B	333.07
* HITZ, KYLEE L & HUNNIBELL, VANESSA A	574.85
* HOLMES, DIANNA M	5.73
* HOWE, EDWARD & MACDOUGALL, JESSE MAE	591.92
* HUBER, WILBUR ROSS II	427.03
HUTTER, FRANCIS W	729.32
* JEWETT, BENJAMIN M	392.21
* JOSLYN, BROOKE A	2,404.75
JOSLYN, LYMAN GARRETT	107.46
* JOSLYN, WENDY	376.92
* KANAVICH, BONNIE PROE & PAUL A	1,174.39
* KELLEY, EUGENE W & JAMES W	427.29
KILEY, MICHAEL	1,778.04
KILEY, MICHAEL P	452.01
* KING, ERIN	2,471.96
* KING, GAIL R & ROBERT D	1,599.68
* KYPRAGORAS, ANDROS D	1,584.52
LACKEY, REBECCA WRIGHT & FRANK W	1,367.94
* LAFLAMME, ROLAND R & SUSAN	345.23
LANDRY, MARK E & ACKERSON, WILLIAM E	477.54
* LAVERDIERE, ANDREW J & CHRISTINE R	304.70
LEAR, ROBERT A & CHRISTINE M	2,120.67
* LEMAR, GREGORY L	196.70
* LEWIS, MARY G	278.45
* LIBBY, JERRY & MARY	1,409.36
* LINCOLN, CARROLL & KATHLEEN	564.17
* LIPP, KIMBERLY A & FREDERICK L	284.70
* LIPP, KIMBERLY A & FREDERICK L	334.85
* MAINVILLE, SIDNEY & BONNIE	675.12
MANCHESTER, MARTHA J	85.56

MANCHESTER, MARTHA J	773.77
* MANSFIELD, BURTON H & KATHY	83.29
* MARCUS, PAUL	1,407.85
* MARTIN, RYAN F	2,451.99
* MATHEWS, BRUCE M	964.63
MCCORMICK, JEFFREY T & KNOWLTON, BOBBI-LYNN	162.53
MCCORMICK, KAREN E	1,715.46
MCCORMICK, STEVEN C & LANA	2,131.36
MCDONALD, STEVEN P	2,222.01
* MCEVOY, PAUL	1,139.29
* MCEVOY, PAUL	311.46
* MCGEE PROPERTIES, LLC	344.80
* MCGEE, STEVEN A	90.56
* MCGEE, STEVEN A	724.07
* MCGEE, STEVEN A	2,068.19
* MCGUIRE, MARK A & LIANE M	74.94
* MCKEE-JENEC, JACALYN A	161.35
* MCKENNA, KIMBERLY A	196.80
* MCLEEN, GEORGE	208.79
* MECK, W LAWRENCE & EDITH M	150.61
* MECK, WATSON L & EDITH M	1,828.10
MELLOR, DANIEL J & ANNIE LOUISE	228.48
* MELLOR, JOHN H	1,584.22
* MELVILLE, EDWARD C II & MEGAN I	9.99
MICHAUD, SHANE B & RIPLEY, IVA	1,535.43
MILLER, ALTA	1,202.92
* MILLER, JOHN D A & MELINDA J	7.70
MILLER, KURT & LINDA	478.07
MILLER, KURT A	752.92
MILLER, KURT A & LINDA L	22.51
* MILLER, KURT E	1,422.87
MILLER, KURT E JR.	374.50
* MILLER, SAM & CAROLINA	32.64
* MILLER, SAM & CAROLINA	920.85
* MILLER, SAM & CAROLINA	411.27
* MILLINGTON, DWAYNE & LINDA	99.97
MONDINO, MITCHELL & TARA, LARRABEE, JOHN	762.36
* MONROE, CHRISTOPHER T	140.53

* MONROE, FRANK	1,375.38
* MONROE, FRANK	598.07
* MONROE, FRANK	307.40
* MONROE, FRANK	3,305.16
* MOREY, TIMOTHY J & VICKY J	1,150.18
* MORIN, PETER	117.35
* MORIN, PETER A	104.11
* MOULTON, MARY L	443.58
* MURRAY, JOHN & BARBARA J	365.49
NEWTON FAMILY REAL ESTATE TRUST	3,087.60
* NEWTON FAMILY REAL ESTATE TRUST	248.27
* NICHOLSON, M FRANCES TRUST	699.27
* NICHOLSON, M FRANCES TRUST	150.08
* NICKERSON, MILLARD	315.72
* NORTHRUP, JEFFERY W. & CLAUDENE O.	1,056.94
* NORTHWOODS FORESTRY SERVICES, LLC	1,956.13
* ORTIZ, EDUARDO E. & CHERYL J.	474.69
* OXFORD PROPERTIES, LLC	684.75
* OXFORD PROPERTIES, LLC	170.75
* OXFORD PROPERTIES, LLC	87.90
PAGURKO, JOHN J III	175.61
PAGURKO, JOHN J III	939.93
PEASLEE, JUANITA	1,053.06
* PEASLEE, ROBERT L & RONDA L	1,639.84
PEASLEE, ROBERT L & RONDA L	611.69
PEASLEE, TIMOTHY & JODY R	649.86
* PEASLEE, AMY M KEOHLING	1,745.74
* PERCY, ELLIS R & TRIBBY, JOANN	2,482.52
* PERNICE, CHARLES A & BUTTERFIELD, MOIRA WARD	29.93
* PIAWLOCK, LAURA E	15.50
* PICARD, SANDRA & CHARLES	131.34
PIGNATELLO, LAUREN M & SEAN M	511.66
PIGNATELLO, SEAN & LAUREN	94.64
PILLING, JAMES A	1,321.98
* PINKHAM, HENRY D JR	2,054.79
PIPKIN, RICHARD & IDA HEIRS	142.60
POOLER, RONALD LEE SR	597.69
* POTTER, RICHARD R JR & SHERRY L	2,751.75

* POTTER, STEVEN C SR & KIM M	746.67
* POTTER, RICHARD R JR	627.42
* POULIN, ALICE L	246.54
* PRATT, RICHARD L & ELLEN	353.05
* PRESBY, PETER & HEATHER L	999.15
* RICCARDI-PERCY, RUFUS V & ALICE T	859.32
* RIDEOUT, ARDELL M & EMIL C	363.81
* RIDGELL, DANIEL	6,116.65
* RIDGELL, DANIEL	2,857.38
RIPLEY, NANCY HEIRS	1,277.35
* ROBERTS, ANN S	2,702.03
* ROCKLAND SAVINGS BANK	151.22
* ROGERS, L JAMES & CECELIA	266.76
* ROGERS, L JAMES & CECELIA	921.00
* ROGERS, WILLIAM	427.03
RUSSELL, ANN	322.94
* RUSSELL, JAMES L	455.85
RZYCKI, WOJCIECH	1,731.88
* SANBORN, STEPHEN & CAROL	187.03
* SCHLOSSER, STEPHEN	205.81
* SENTER, ROGER O	518.74
* SHAW, ERNEST D & GINGROW-SHAW, MARY M	1,022.06
* SMITH, JORDAN N	1,877.83
* SMITH, MARSHA L	715.32
* SMITH, NATHAN M & STEPHANIE	379.36
* SMITH, STEPHEN & MILVA	153.10
* SMITH, STEPHEN & MILVA	43.60
* SMITH, STEPHEN & MILVA	403.29
* SMITH, STEPHEN & MILVA	85.74
* SMITH, STEPHEN & MILVA	6.36
SMITH, STEPHEN & MILVA	780.52
* SMITH, STEPHEN C	812.79
* SNYDER, CORINNA S & ABIGAIL TRUSTEES	
NORTH WHITEFIELD REALTY TRUST	589.56
* SOOHEY, ROBERT S & THERESA S	2,785.44
* SOOHEY, ROBERT S & THERESA S	200.91
* ST. PETER, RICHARD L	505.36
STAPLES, LYMAN	1,478.55

STICKNEY, GEORGE & WANDA	1,302.12
* STONE, FREDRICK C & LAURIE D	3,427.41
* SULLIVAN, JEFFREY M	315.96
* SULLIVAN, ESTATE OF LORETTA	2,112.58
SURETTE, PETER B & KERRY E	2,284.85
* SWEET, PATRICIA D & CHARLES	1,107.86
* TAYLOR, SCOTT	314.38
THAYER, PATRICK A & EDGERLY, SARAMAE E	782.98
* THERIAULT, MARK A	764.31
* THORNTON, CORY J	696.97
THORNTON, GREGORY E	372.79
* THORNTON, THOMAS E JR	987.32
* TIMKO, MARK	1,327.27
* TORBERT, JAMES R & THETA LIVING TRUST	600.65
* TORBERT, JAMES R & THETA LIVING TRUST	1,422.68
* TORBERT, JAMES R & THETA LIVING TRUST	552.37
* TOWLE, WILLIAM C & BALBO, SUZANNE E	2,121.03
* TUPPER, ROBERT P & VASSAR	17.79
UHL, RONALD A	237.46
USDA - RURAL DEVELOPMENT	1,214.82
* VERIZON	875.25
W & S WOOD PRODUCTS	439.04
WALLACE, DONNA J	120.08
* WALTZ, GARY A. & GWENDOLYN E.	514.74
* WASHBURN, JESSICA RAE	410.22
* WATSON-MOODY ENTERPRISES, LLC	2,694.37
* WEEKS, BRIAN L	787.05
* WEST, WILLIAM R	184.89
* WHEELER, MICHAEL F	289.68
* WHITEFIELD REALTY TRUST	1,302.35
* WHITEHOUSE, CURT W	581.82
* WHITEHOUSE, JEREMY H	825.43
* WHITEHOUSE, JEREMY H	811.73
* WILLIAMSON, GLENN A & MERLENE A	2,099.16
WILSON, CLIFFORD E	809.44
WILSON, ROBERT D	405.36
* WILSON, ROXANNE R & KENNETH R	793.58
* WINCHENBACH, TIFFANY M & MICHAEL	496.68

* WOOD, ERIC M	451.05
WRIGHT, VIRGINIA B	1,213.74
* YOUNG, RUSSELL JR	387.17
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	\$263,009.57



Photo by Tina Laskey

2019 Personal Property Taxpayer List

Name	Tax Amount
BAILEYS ORCHARD	\$3,820.00
BEYOND COFFEE	6,292.00
COUNTRY MANOR	35,075.00
DIRECTV, LLC	6,500.00
MAINE PURSUITS	2,000.00
NORTH WHITEFIELD SUPERETTE	3,431.00
SHEEPSCOT LINKS GOLF COURSE	36,800.00
SPICER TREE	4,278.00
UNCAS FARMS NATURAL FOOD	5,871.00
Total	\$104,067.00

2018-2019 Outstanding Personal Property Taxes As of June 30, 2019

(* = Payment made after June 30, 2019)

Name	Amount Due
BEYOND COFFEE	\$47.64
COUNTRY MANOR*	24.27
UNCAS FARMS NATURAL FOOD	88.12
Total	\$111.49

2018-2019 Commitment, Supplementals and Abatements

Year Ending June 30, 2019

2018-2019 Commitment and Supplementals	\$2,861,478.70
Real Estate	\$2,843,550.31
Personal Property	\$13,942.01

Abatements	Amount
ADAMO, JOHN	\$0.84
BENN, THOMAS & DELORES	1.38
BERINKSY, HELENE	0.55
BOTHFIELD, DAVID & KARIN	0.68
BOURGOIN, MARC	0.75
BOWDEN, BRADLEY & SHARI	0.41
BOYD FAMILY TRUST	1.05
BROCHU, DONALD	4.64
BROWN, CAROL	1.28
BUCKINGHAM, TERRI	0.33
CRUMMETT, THURLOW	0.88
CUTHBERTSON, MICHAEL & PAULA	2.41
CUTHBERTSON, MICHAEL & PAULA	1.72
CUTHBERTSON, MICHAEL & PAULA	4.20
ELLIS, JOHN	0.24
EMERSON, LAURA	0.35
FOURNIER, ROBERT	1.82
GLIDDEN, NEWELL	3.15
GOODRIDGE, MARK & SUSAN	0.29
GRASS, JOHUA A.	1.04
HAYFORD, ELBERT ESTATE OF	744.87
HOPKINS, CLIFTON	0.24
KENNALLY, JAMES & CAROLE	1.01
LABELLE, KELLIE-JO	1.25
LEDOGAR, KATE	0.09
MCNALLY REBECCA	324.01
MEYER, ERIC & PATRICIA MCKENZIE	0.94
MEYER, ERIC	0.03
MILLER, JUSTIN	3.68
MILLER SAM & CAROLINA	1.65

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NEWTON, DAVID, TRUSTEE	0.15
PADGETT, JAMES	1.24
PEASLEE, FOREST, JR.	1.99
PEASLEE, FOREST, JR.	1.90
PEASLEE, LORNA	0.29
PREBLE, LAURENCE & CATHERINE SHAPIRO	780.52
PRENTICE, CORA	1.04
PLEASANT POND LLC	147.99
RICHARDS, MARK & LYNN	4.02
ROBINS, CHRISTOPHER & CAROL	1.27
ROCKLAND SAVINGS BANK	1.21
SANSOUCI, THOMAS	0.94
SEIDERS, RAYMOND & JUDITH	0.47
SHEPARD, BRADFORD & HEIDI	4.07
SMITH, STEPHEN	600.99
SOOHEY, THERESA & ROBERT	0.12
TUPPER, ROBERT & VASSAR	0.11
WATSON-MOODY ENTERPRISES, INC.	1.77
WEEKS, DANIEL & ELIZABETH	0.21
WILBUR, WAYNE	0.46
WILSON, CHARLES & REGINA SIMMONS	0.74
Total	\$2,657.28

2018-2019 Supplementals

BREMER, BETSY	\$744.87
MILLER, JOHN & MALINDA	600.99
REED, KAILAH & KEVIN GAYTON	1,860.00
SMITH, STEPHEN	780.52
Total	\$3,986.38

Treasurer's Report Year Ending June 30, 2019

Cash balance July 1, 2018	\$869,310
Cash receipts 2017/2018	2,581,163
Other years' taxes	389,736
Excise taxes	434,811
Tax interest and lien costs	20,971
Licenses, permits, charges for service	24,029
Intergovernmental Revenue	280,956
Interest earnings	3,803
Other receipt	14,800
Total cash receipt	3,750,269
Cash Disbursement	<u>2,846,214</u>
Cash balance June 30, 2019	\$904,055



Tom Benne's tractors in the Eckholm's Field. (Photo by Judi Eckholm)

Select Board Report

This year began with two new members to the Select Board: Lise Hanners and Keith Sanborn. Lise has been instrumental with starting the Whitefield Cares Program which is a group that puts together resources for those in need. Keith is the Select Board representative on the Roads Committee. He has been in contact with contractors and engineers about everything roads. He has also been involved with the Town's solar energy program. Both are doing a great job and getting comfortable with their role on the Select Board.

As a Select board we have discussed meeting every other week for a couple of years. This year we did start meeting every other week, however, during the budget season and on occasion, we meet every week. This is working well and we are getting business done efficiently.

Over the years, the Select Board has taken the number of foreclosed properties from over sixty to just five. We can proudly say that we have never forced anyone out of their homes. The five that are remaining on the foreclosed list are on a payment plan and are on track to successfully get out of foreclosure.

We are in the process of removing junkyards from town. As we get complaints about yards turning into junkyards we contact the Code Enforcement Officer who will investigate the complaint and take appropriate action. We are currently processing three separate properties.

Currently the solar panels above the fire station are not providing the amount of electricity being used by the town. A plan is being proposed to the town to put more panels above the Kings Mills Fire Station to fill this gap. At the same time, the RSU is proposing a solar farm which the town is invited to join. There are many questions that need to be answered and a decision to be made by the town on how to proceed.

The discussion of Marijuana Opt In has come up. Since the state currently has rules in place for towns to develop ordinances for adult use marijuana growing, retail, testing and manufacturing the town needs to decide whether we want to opt in. If we do decide to opt in it will be up to the planning board to create or modify any needed ordinances prior to any businesses starting up.

The Select Board has modified the snow plowing contract to include spreading a brine solution prior to or just as a snowstorm starts. This process will yield safer driving conditions in town.

Respectfully Submitted,
Whitefield Select Board

Town of Whitefield 2019 Annual Report

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Front Row: Lester Sheaffer, Bill McKeen. Back Row: Lise Hanners, Charlene Donahue, Keith Sanborn. (Photo by Darlene Beaulieu)

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Front Row: Barbara Mayer, Mike McMorrow, Chuck Vaughan. Back Row: Robert DeLisle, Chris DeLisle, David Hayden. (Photo by Darlene Beaulieu)

Administrative Assistant's Report

It has been a busy year for the Town Office, we have our new server in place and have upgraded our internet service from home to business class. Although there have been a few minor issues with the transitions, our systems are working the best they have in some time.

We have set up online boat registrations for our residents, which seems to have worked out very well. Our next goal will be working on getting tax payments online if the upgrade is approved by the town. I cannot give you an estimated time as to when this will happen, but I hope to work on that in the future.

We are still gathering resident's emails for special notifications, updates and reminders. Should you wish to participate in this program, please send your email address to Nicole at townwhitefielddep2@gmail.com.

I would like to take this opportunity to thank the Select Board for their continued support. The Board continues working to making the Town of Whitefield a great community to live in.

Once again, I can't go without saying a big thank you to the office staff for making my job easier. Thank you to Tina Laskey, our Tax Collector, who covers for me when I am not in the office. To Laurie Mullens, our longtime employee, for being part of our office team. And last but not least our newest staff member, Nicole Sciascia, who is learning at a fast pace what it is to work in municipal government and the tasks involved to run the office efficiently. She has a long road ahead of her, but I am confident in her abilities.

It is a pleasure serving the Town of Whitefield. If you have any comments or ideas feel free to email me at townwhitefieldadm@gmail.com. I can be reached during office hours at 549-5175.

Respectfully Submitted
Darlene Beaulieu
Administrative Assistant, Town Clerk, Treasurer



Photo by
Tina Laskey

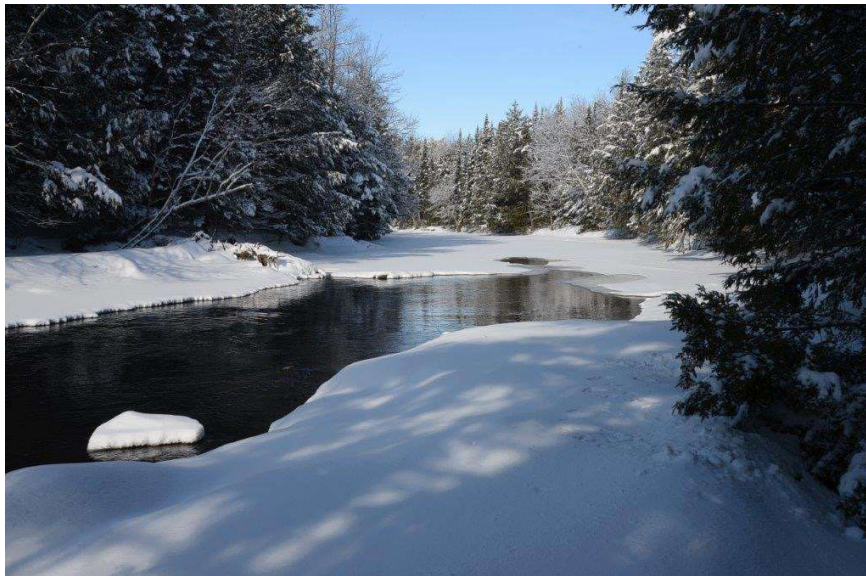
Planning Board Report

The Planning Board meets the third Wednesday of every month at 6: 00 pm at the Whitefield Fire Station meeting room at the north end of Townhouse Road. Requests to be included on the agenda should be submitted in writing (including by email) no later than the previous Friday.

Our minutes are published on the Town of Whitefield web site (<http://www.townofwhitefield.com/>) and are also available in print at the Town Office once they have been approved by a vote of the Planning Board.

Requests to be placed on the agenda can be sent by e-mail (townwhitefieldadm@gmail.com) (please write "Planning Board" in the subject line), by postal mail to "Planning Board, Town of Whitefield, 36 Townhouse Road, Whitefield, ME 04353," or by contacting the Planning Board Chair, as listed under "Town Officials" on our Town website.

Respectfully submitted,
James Torbert, Chair, 2019-20
Whitefield Planning Board



West Branch of the Sheepscot River. (Photo by Tony Marple)

Economic Development

The Whitefield Economic Development Committee was formed as a result of a Community Forum held in 2016. The first meeting was held on July 10, 2016. Since then, the committee has continued to seek methods to increase the economic climate in Whitefield and to carry out the committee's mission to promote clean business development that will not detract from the rural character and to increase assessed value.

A survey was done of Whitefield businesses to assess their present problems and needs. From that survey, an action plan was developed. Although the committee is always interested in bringing new business to town, the emphasis has been to find ways that we can help the growth of existing businesses in town.

This past year, the committee has continued to do that work. A top priority has been the improvement of broadband service in town. Although the town is generally adequately covered, there are a number of unserved areas. The committee has sought to solve that problem by applying for grants provided by ConnectME. The effort is being made along with a group of six other towns through the Lincoln County Regional Planning Commission.

The first round of grants were used for the creation of action plans which Whitefield has completed. The second round of grants will be awarded for infrastructure. Those grants may help solve the problems in our unserved areas.

Another task completed was the printing and distribution of the Whitefield Map & Guide. The purpose of the guide is to distribute information to Whitefield visitors and to highlight local businesses. The guide was printed without taxpayer money thanks to local businesses that advertised in it.

The committee has discussed the town's land use ordinances, comprehensive plan and the use of incentives to locate development districts.

The committee has also continued to maintain a Facebook page called Whitefield Produces, designed to be a forum and source of news for businesses. The committee meets monthly and welcomes new members to participate in carrying out its mission.

The Whitefield Economic Development Committee

Louis Sell	Harriet Vaughan
Bill McKeen	Ben Marcus
Karl Richards	Tony Marple
Steve Sheehey	Paul Kanavich

Town of Whitefield 2019 Annual Report

Vital Statistics

July 1, 2018 to June 30, 2019

Births	0
Out of Town Births	28
Marriages	24

Deaths

08/27/2018	Leon W. Loucks
09/04/2018	Mary J. Lemieux
09/20/2018	Geraldine Gertrude Palmer
09/26/2018	Sharon Victoria Croxford
10/01/2018	Vasile Strat
10/03/2018	Leeann Charlotte Shenett
10/22/2018	Nancy J. Bossie
10/23/2018	Ford Nelson Powell
11/09/2018	Marion Bessie Rackliff
12/09/2018	Helen Leona Parmenter
12/15/2018	Muriel Plummer
12/30/2018	Henry A. Hunnewell
01/13/2019	Melissa Ann Hilliard
01/18/2019	Tanya Laverne Grotton
01/31/2019	Waldeck E. Mainville, Jr.
02/23/2019	John F. Lemar
02/28/2019	Richard Keith Young
03/14/2019	Sandy Lynn Taylor
04/01/2019	Carline Ann Bellefleur
04/20/2019	William Edwin Mitman
04/24/2019	Robert Roy Noyes
04/25/2019	Arthur R. Denham
04/27/2019	Bonnie Janet McKenney
05/17/2019	Timothy James Beck
05/23/2019	Elene T. Holmes
06/26/2019	Lee Hollington Murch

Automobile Junkyard Permits

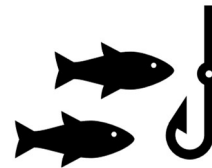
Paul's Pick-A-Part, Inc.

Dog Licenses

Dog licenses	559
Kennel licenses	0

Hunting and Fishing Licenses Issued

Archery Hunting License	3
Archery Hunting/Fishing	1
Expanded Archery Antlerless	1
Expanded Archery Antlered	0
Bear Hunting Permit	1
Crossbow Permit	0
Fishing License	64
1 Day Fishing License	1
3 Day Fishing License	0
NR Fishing License	1
NR Junior Fishing License	0
NR 1 Day Fishing License	0
NR 15 Day Fishing License	1
Hunting License	26
Junior Hunting License	8
NR Hunting License	1
Combination License	63
Resident Serviceman Dependent Combo	1
Over 70 Lifetime	2
Resident Apprentice Hunt	1
Migratory Waterfowl	5
NR Migratory Waterfowl	0
Muzzleloader License	16
Superpack	0
Supersport	0
Coyote Night Hunt	5
Pheasant Permit	1
Small Game	1
Fall Turkey	0
Spring/Fall Turkey	15
2 nd Spring Turkey	0
Saltwater Fishing Registry	1
Duplicate Recreation license	4

**Inland Fisheries & Wildlife Registrations**

ATV	79
NR ATV	1
NR ATV 7-day registration	0
NR ATV transfer	0
Boat	142
PWC	14
Snowmobile	80
Duplicate ATV Registration/stickers	0
Duplicate Boat Registration	0
Duplicate Boat Registration/stickers	0
Milfoil Stickers	139



Plumbing Inspector's Report

During the calendar year 2019, a total of 17 plumbing permits were issued to residents in the following areas:

- 3 New Homes
- 4 Internal Plumbing
- 4 Mobile Homes
- 3 Replacement Systems
- 3 Remodel

All residents should be mindful that for all plumbing whether new, replacement, internal and/or external, permits are required before work begins and an inspection is required prior to completion.

Please feel free to contact me with any questions. Thank you for your continued cooperation.

Respectfully submitted,

Arthur C. Strout
Plumbing Inspector
LPI #474
Home Telephone: 207-445-3263
Cell Telephone: 207-458-2154

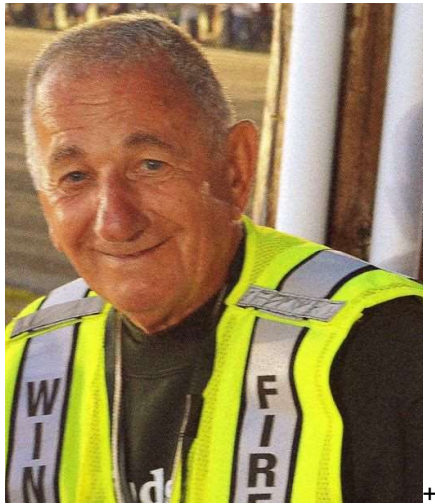


Photo courtesy of Windsor Fair

Facilities Committee Report

The Facilities Committee is charged with providing recommendations to the Board on the upkeep and maintenance of Town buildings and properties.

In general, the town buildings are in good shape but are showing their age and need maintenance to keep them in good condition and safe. We are fortunate to have two Fire Associations that fund raise to support their stations and perform much of the needed work themselves. A shout out to all who contribute in these ongoing efforts. Besides the committee, thank you too to Eric Ekholm, Dennis Merrill and Keith Sanborn who have contributed to upkeep, research and planning.

In 2019 the roof on the Coopers Mills Fire Station was replaced with the CMVFD Association helping to pay for a standing seam roof and the back doors on the Central Fire Station were replaced under warranty. The fire hydrant in Coopers Mills that was not working properly was redesigned and replaced so that now any pumper in the area (this site is used by Windsor, Somerville and Jefferson as well as Whitefield) can use it. The Public Water Supply at the Central Fire Station is being utilized by many town residents and water test continue to show that the water is safe to drink. Thank you to Keith Sanborn for taking the monthly samples. Many small repairs and upgrades were made to buildings to keep them operating optimally and provide safe environments for both staff and towns people.

The Committee meets on the 4th Wednesday of the month at 6 pm at the Central Fire Station. Committee members:

Curry Caputo
Charlene Donahue
David Hayden
Mark Ostroff

Respectfully Submitted,
Charlene Donahue



Roads Committee Report

The Whitefield Roads Committee has been very active in implementing the 8th year of our ten-year plan. We are meeting at least once a month for a formal meeting as well as other meetings as needed.

This is the first year that we have had a serious budget issue due to increased costs for our paving projects. Hopefully, our proposed budget is adequate to cover our projected costs.

This fall we did a ride around to survey the needs on all our roads and have made some modifications of the plan based on our findings.

This past year South Hunts Meadow Road was paved, a portion of Palmer Road was reconstructed and paved. Heath Road was ditched, and culverts were replaced in preparation for paving next summer.

For the coming year we will be paving Heath Road and replacing a culvert on the Senott Road with a small bridge as required by the Army Corps of Engineers to prevent flooding of the roadway. Fortunately we have obtained a grant from the DEP for \$75,000 towards the cost of the project estimated to be in excess of \$115,000.

In the long-term planning, we are looking toward replacing the large culvert on the South Hunts Meadow Road at what is labeled as Leonard's Crossing. This is projected to be a rather expensive project due to the size of the stream at this point.

Another issue that we are dealing with is at the intersection of Beech Lane and the Hilton Road. This is a safety issue and needs further consideration before we can proceed.

Once all the paved roads have been re-paved, we will consider rebuilding some of our gravel roads with the goal of preventing mud season issues due to inadequate substrate under the surface.

We will always have ongoing issues with beavers, brush cutting, replacing signs, monitoring road conditions and modifying plans as appropriate.

A new project this year has been the Welcome to Whitefield sign installations at all our major roads entering town. The concept and basic artwork were suggested by Jen Grady to alert travelers that we have others who use our roads in addition to automobiles. The funds to cover the costs were donated by interested townsfolk. The actual installations were completed on December 16th by volunteers, most of whom are members of

the roads committee. The crew included some of the following at each session: Keith Sanborn, Erik Ekholm, Dennis Merrill, Ed Mooney, Chris Robbins, Mike McMorrow and Frank Ober.

Frank Ober, Chair of Whitefield Roads Committee



Front Row: Frank Ober, David Boynton. Back Row: Keith Sanborn, Erik Ekholm, Ed Mooney, Mike McMorrow, Dennis Merrill. Missing: Christopher Robbins.



Welcome to Whitefield Sign Donors:

Acorn Hill Farm/Grady Forest Products	\$646.00
Anthony and Marianne Marple	\$200.00
Buzz Gould	\$400.00
Clarence and Marjorie Martin	\$ 50.00
Coopers Mills VFD	\$200.00
Frank Ober	\$200.00
Ford and Judith Powell	\$200.00
Keith Sanborn	\$200.00
Senior Men's Group	\$154.00

Special thanks to Jennifer Grady of Acorn Hill Farm for designing the welcome sign and whose time and effort made this project possible. The signs are posted near the town lines to welcome visitors and to remind drivers to share the roads with Amish buggies, hikers and cyclists. Volunteers included Frank Ober, Erik Ekholm, Ed Mooney, Chris Robbins, Dennis Merrill, Keith Sanborn and Mike Morrow.

Whitefield Fire and Rescue

Thank you to all the citizens of Whitefield and the Select Board for the continued support of our efforts.

Thanks to all members of Whitefield Fire and Rescue for committing the time to go on calls and trainings.

During the past year the rescue service responded to 103 calls for help. The fire department responded to 72 calls. Calls are broken down as follows:

• Wires Down:	11
• Trees Down:	3
• Chimney:	1
• Motor Vehicle Accidents:	22
• Structure Fires out of town:	10
• Car Fires	3
• Carbon Monoxide Alarms:	3
• Flooded Basement:	2
• Equipment Fire:	1
• Roof Blow off:	1
• Medical Assist:	1
• Brush Fires:	2
• Structure Fires in town:	2
• Fire Alarms:	5
• Storms/Wind:	2
• Propane Investigation:	2

Total Calls for service were 72 this year

As always, a big thank you to the Coopers Mills and Kings Mills Volunteer Fire Associations for their fundraising efforts over the year. Their volunteerism has raised money that aid firefighting efforts without using taxpayer's dollars.

Although we say this often, please make sure you have address numbers on your mailbox and house that are large enough to be easily seen in both directions so we can locate you in your time of emergency.

Also make sure you have working smoke and carbon monoxide detectors throughout your home. They save lives!!

We meet at central station every Monday evening at 7:00 PM for meetings or trainings. Please feel free to stop by and see us. We are always looking for new members and would encourage those interested in fire or EMS service to inquire about how you can serve your community.

Town of Whitefield 2019 Annual Report

Again, thank you for supporting your fire and rescue service.

Respectfully submitted,
Scott A Higgins, Sr., Chief Whitefield Fire and Rescue
Ben Caron, Emergency Medical Services Chief
Jesse Barton, Deputy Fire Chief



Photo Courtesy of Whitefield Fire and Rescue.

Coopers Mills Volunteer Fire Department

In last year's report, I focused on the history and need for a fire department in the Village of Coopers Mills with its high building density, businesses, and nursing home. The people of Coopers Mills are actually residents of the towns of Jefferson, Somerville, Whitefield, and Windsor. Living some distance from their own town's fire departments, they felt the need for their own fire station. Since the fire station and most of Main Street are physically in the Town of Whitefield, it was reasonable to associate the new department with the other two Whitefield fire departments in North Whitefield and Kings Mills.

Now, with the Whitefield Municipal Fire department taking over firefighting and emergency services, and the Town covering the maintenance of the facilities, CMVFD is making adjustments to the new arrangement. For example, the positions of Chief, Engineer, etc., have no function. The membership, who are residents of four towns, are still called to the original purpose of providing "the best possible fire and related emergency services to the Village of Coopers Mills, the Town of Whitefield, and surrounding communities" as designated in the charter and bylaws. To that end, nearly \$200,000 has been spent on upgrading the building for the Town to house its equipment. This year, new siding is planned to make the exterior of the building something the members can be proud of, and will be worthy of the Town's newest Fire Engine that is housed in the station. Future plans include a generator to keep the station and equipment functioning in the event of an extended power outage.

The annual auction and other fund-raisers, with the hard work of the small band of active members and the support of many folks and businesses from near and far, provide these benefits to the Town without using tax money. We express profound gratitude to all our supporters for their donations of quality auction items, services and monetary contributions which benefit Whitefield and the three mutual aid towns. We are always looking for more folks to join our crew. Many thanks to our Amish neighbors who put in many hours helping with the auction and donating delicious goodies to be sold to support CMVFD and the Town.

I will also mention that every year we encourage post-secondary students who are enrolled in a course of study related to Emergency Services, to apply for our Larry and Dot Hardy Scholarship.

Respectfully submitted,
Chuck Vaughan, Secretary



'34 Dodge Engine #2 in July Fourth Parade. Photo by Chuck Vaughan.

Kings Mills Volunteer Fire Department Association

We are proud to report that 2019 was a great year for our July Fourth Community day fundraiser. The year proved to be our best to date and as always we have the members of our fine community to thank for that.

This year we had some needed changes to our staffing at the Fourth as I'm sure was noticed. Michael Shaw stepped down as our auctioneer for personal reasons and made way for Jeff Dowdy and his wife Jen. There of course were changes as to how the event was operated but thanks to the patience and understanding from our residents the auction went off quite smoothly. In fact for the first time ever, every item in the auction made it up to bid. A special thank you goes out to Jeff and his wife for all of their help with our event and we hope they had enough fun to join us again in 2020.

On September 11, 2019 Kings Mills and the Whitefield Community experienced the loss of Michael Shaw after decades of service within the community. Michael spent over thirty years with Kings Mills in many positions throughout the years. He was a volunteer firefighter, an association member and the auctioneer at our yearly auction. Michael was very proud of his time with Kings Mills and especially loved working the auction. He brought a certain flavor to the event and really loved interacting with everyone each year. His stepping down from the event was something that he struggled with. We will always be appreciative of everything Michael brought to the table. He will be sadly missed and remembered fondly. Our thoughts are of course with his family and everyone who knew him.

In early December we called a special meeting with members of the town. The idea was to discuss the town's plan for the future of the Kings Mills station. We talked about adding solar panels to the Kings Mills Station. After the installation of the backup generator, the heat pump and the L.E.D. lighting upgrades throughout the building it seems like the next logical step. If approved at town meeting the panels will be added to our building and help with the further lowering utility bills across town buildings. We at Kings Mills are behind the plan and are in hopes that the residents of Whitefield will stand behind the idea as well.

Lastly the common yearly theme of this report is the importance of volunteering. Be it as a firefighter at the municipal level or an association member at any of the individual stations, Help is needed. Kings Mills is always seeking good members to help us to continue helping the town's fire service, the fire service is always in need of willing members to help protect our town. To help simply reach out to any firefighter or member of Kings Mills or as always I can be reached directly at the number listed below.

Town of Whitefield 2019 Annual Report

Kings Mills Association President
Jeffrey Newell
207-624-2268



Image courtesy of Kings Mills Fire Volunteer Fire Department



Photo courtesy of Whitefield Fire and Rescue

Town of Whitefield 2019 Annual Report

Lincoln County Sheriff's Report

Lincoln County Sheriff's Office
42 Bath Road / P.O. Box 611
Wiscasset, ME 04578

(207) 882-7332 (207) 832-4000
(207) 563-3200 (207) 549-7072

Fax (207) 882-9872

Office Of The Sheriff Lincoln County, Maine



Todd B. Brackett, Sheriff
Rand D. Maker, Chief Deputy

Administrative Division
(207) 882-6576

Correctional Services
(207) 882-9728

Greetings,

As I begin my 18th year as your County Sheriff, I feel it is important for you to know just how hard the men and women of the Sheriff's Office are working for you. Countywide we responded to almost 16,500 calls for service, nearly 1,500 of these calls were in Whitefield alone. Many of the calls in Whitefield that required our immediate response involved investigations of motor vehicle crashes, reports of domestic violence, or assisting those who may be in some type of mental health crisis. When possible, Lincoln County Deputies attempt to reduce crime by using discretionary time to perform property checks on commercial or public buildings, as well as private property upon request. This increased visibility has shown to deter and improve response times to emergency calls for service. In 2019, Lincoln County Deputies performed over 650 of these type of checks in your town.

As the new century begins, our agency is taking steps to "keep up with the times". We will place in service our first ever hybrid vehicle within the Patrol Division. We have plans to study the impact this vehicle has on both the environment and our budget with plans to purchase more if it is determined this makes sense for the citizens of Lincoln County and our budget. Additionally, we also have plans to collaborate with our County EMA and establish a small unmanned aircraft system (sUAS) program. Most commonly referred to as "drones". This program is expected to be used for many different types of purposes such as search and rescue, crash investigations, and shellfish enforcement. This partnership with our County EMA Office will assure that the sUAS is always available for whatever need Countywide.

The Sheriff's Office also has plans to collaborate with the Lincoln County Communication Center on a program called RUOK (Are You OK). This program will allow seniors and other who may be homebound to be contacted by phone on a regular basis to verify their well-being and give them a sense of security. If you or someone you know is interested in participating in this program, please reach out to any member of the Sheriff's Office or call my administrative office at 882-6576.

Town of Whitefield 2019 Annual Report

Once again, thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

Respectfully submitted,



Sheriff Todd B. Brackett



Photo courtesy of Lincoln County Sheriff's Department

Cemetery Committee Report

The Cemetery Committee makes recommendations to the Board for properly caring for veterans' graves in town, use of dedicated cemetery funds and Town taxes to meet the Town's obligations in maintaining the cemeteries that fall under town responsibility. This includes all cemeteries in Town except the Whitefield Cemetery and St. Denis cemeteries.

This year we cleared brush from two small cemeteries, Moody on North Hunts Meadow Road and Woodman off of Petticoat Lane. Woodman has a veteran's grave from the Revolutionary War. The Lion Club's Leos (students from Erskine Academy) helped at the Moody cemetery under the guidance of Barry Tibbetts and Tony Marple. Libby Harmon, Tony Marple and I worked on the Woodman cemetery. This work is ongoing as trees and brush continue to grow every year...

A list of all the known veterans buried in town has been compiled. I am sure there are probably more that have not been identified. Next summer after Memorial Day, visit some of the cemeteries and note where flags fly marking their graves. Perhaps say a prayer or give thanks for their service and sacrifice. Let us know if we have missed any graves that need recognition.

The William Turner Trust fund for the care of the Coopers Mills Cemetery was used this year for two projects as well as mowing at that cemetery. Resident metal artist Eric Paetow designed and fabricated a sign for using the letters that came off the vault when it was removed. Additionally, Joe Ferannini of Gravestone Works came this August and worked for five very long days. He repaired gravestones and taught volunteers how to clean and straighten stones. Joe is a historian as well and passed on a wealth of knowledge about cemeteries, their care, helped solve riddles about some of the graves and made suggestions for the future. Six members of Maine Old Cemetery Association trained in gravestone restoration helped out over the week as well. Thank you to all the volunteers who helped.

Many of the small cemeteries in town have gravestones that need repair but there are no funds for this work. These cemeteries hold the history and ancestors of our town. We hope to find the money needed to properly care for these graves as well.

This year we are also working on updating the Whitefield Cemetery Ordinance.

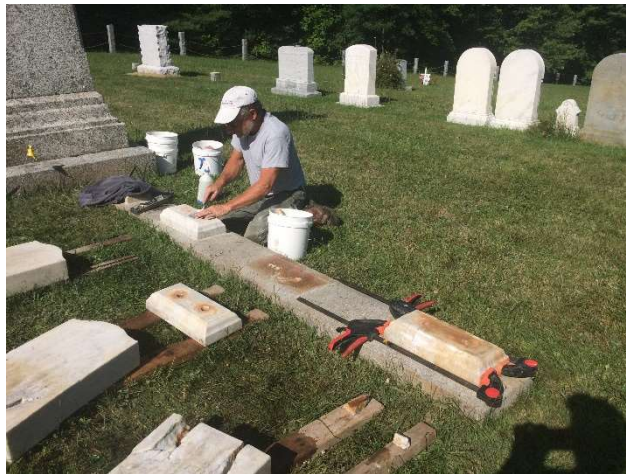
The Cemetery Committee meets the first Wednesday of the month at 6 pm at the Central Fire Station. Feel free to join us.

Committee Members:
 Charlene Donahue
 Libby Harmon
 Robin Huntley
 Jane McMorrow
 Barry Tibbetts

Respectfully Submitted,
 Charlene Donahue



Front: Jane McMorrow, Charlene Donahue
 Back: Barry Tibbetts, Libby Harmon. Missing:
 Dan Joslyn and Robin Huntley (Photo by
 Darlene Beaulieu)



Joe Ferrannini of
 Grave Stone
 Matters repairing
 gravestones
 at Coopers Mills
 Cemetery. (Photo
 by Charlene
 Donahue)

Kings Mills Union Hall Association

Conceived in 1899 and with help from the Grange, the Union Hall located in Kings Mills opened its doors in 1901 as the Whitefield Fish and Game Club.

The Hall was well known for its school lunch program, memorable suppers, hunters' breakfasts, annual Fourth of July celebrations, dances, theatrical performances, and other community events.

In 1990 the Hall was jacked up, deteriorating joists repaired, and the structure placed on concrete pilings. This required major fundraising efforts led by the late Bob Gilman, who along with others was committed to the preservation of the Hall.

Following a period of little utilization of this prominent landmark the structure began to show signs of neglect. In 2007 a dedicated core of townspeople met and set a goal to restore this building to its original grandeur through a variety of fundraising efforts. The organization became incorporated as the Kings Mills Union Hall Association and later that year the building was placed on the National Register of Historic Places.

In 2013 a replica of the original front door was built and installed by Erik Ekholm. The next major project, a new metal roof replacing the old one was completed in April 2014.

In 2016 the Kings Mills Volunteer Fire Association supported the plan to lay a new waterline under the road from the wellhead at the fire station and connect directly to a new kitchen water hydrant in the Hall. In the fall of 2016 the front facade was graced with a new sign, built by Erik Ekholm and painted by Bill McKeen in the likeness of the original one.

In 2018, land acquisition from Nancy and David Bryant, George and Mary Ann Hall, and Harry and Debbie Piacopolos moved us forward in setting new goals. Dan Joslyn tirelessly orchestrated this project and George Fergusson, surveyor, helped with drawing up the deed and seeing this process completed.

This past year with the help of a Maine Community Foundation grant, two new Rinnai heaters were installed by C.B. Haskell. The huge old oil furnace was removed by a crew of dedicated hall members, and Clifton Bronn, who did a lot of landscaping and clean up of the newly acquired land, removed the furnace. The same crew carefully removed the old duct work which was purchased by an outside buyer, bringing the hall back to its former interior appearance.

The next plan is to create a new handicap egress with deck and ramp off

Town of Whitefield 2019 Annual Report

the back north corner of the building to a future parking lot with handicap parking. This will also be the base for a covered exterior stairway to the second floor. Other future goals include a septic system.

During 2019 the usual fundraisers were held; the Fourth of July White Elephant Sale, the annual Craft Fair, our two very successful suppers; the Ham, Baked Beans, Mac 'n Cheese Supper and the Chicken Pie Supper, the Traditional Christmas Party and Santa's annual visit to the children, young and not so young, as well as hall rentals and private donations. As in years past this Christmas tree was donated by Cathey and Louis Sell. Thank you again.

Monthly meetings are held the first Tuesday of each month beginning at 7 PM. The Board of Directors is always looking for new members interested in supporting the historic preservation of the Hall. If you have questions, please call 549-5664. Annual membership remains \$10 per year, due at the annual meeting usually held the last Sunday in September. Watch for our sandwich boards and posters for future events and come join in the fun.

Thank you to all our members and the entire community for your continued support of our annual events and the Hall restoration efforts. If anyone has old pictures of the building, including pictures of the existing ell, please contact us.

Respectfully submitted,
The Board of Directors:

Judy Maldovan, President/Treasurer
Earl Lemieux, Vice President
Judi Ekholm, Secretary

Erik Ekholm
Dan Joslyn
Iva Ripley-Michaud

The Kings Mills Union Hall Association is a 501(c)(3) tax exempt organization.



Photo by Tina Laskey

Whitefield Historical Society

The Whitefield Historical Society has a brand new local archive to research! Skidompha Library and the Lincoln County News have partnered to make many old Lincoln County newspapers available online to the public. The following edited article is an example of what I found at Skidompha in the Sheepscot Echo dated Sept 11, 1919. Much more information was contained in this article and is now available for you to explore.

The bridge referred to below connected East Dexter Lane off Townhouse Road with the Town Farm Road off East River Road. You could travel all the way from the Town Farm Road to Route 126 at Kelley's Corner using this bridge.

BRIDGE QUESTION STIRS UP WHITEFIELD

"The Town of Whitefield is divided over the necessity of a road from near Forrest Ware's house to the Preble Farm. In August 1916 the bridge over the Sheepscot fell in. It took quite a tumble for the banks are fully 20 feet above the river at that place. Dr. Odiorne had passed with five women passengers in his car just an hour before the bridge finally collapsed. If the bridge had decided to fall an hour earlier, or the good Doctor had postponed his trip an hour, the beautiful and thrifty town of Whitefield would have regretted it many a long year. . .

"It is a wonderfully beautiful location where the bridge once stood! Should the bridge be replaced it will be well worth a visit. The Sheepscot is a most romantic stream, but many of the town people would gladly dispense with the scenery if the bridge could be dispensed with at the same time. . . . The Town House, by the way, is a neat little building and a credit to Whitefield. After a brief discussion the meeting was adjourned to Tuesday Sept. 23rd."

For free access to this online archive you will need a Skidompha Library card or visit the Library in person. Subscribers to the Lincoln County News will also have free access sometime in early 2020.

This past year we published 3 newsletters; had 3 programs including "Celebration of the Nineteenth Amendment Giving Women the Right to Vote" in March; a re-broadcast of a 1994 video of our first Memorial Day program twenty-five years ago; and in October a presentation of 50 artifacts we selected from our collection for "Museum For a Day". The following day, with Whitefield School teacher Karen McCormick's assistance and guidance, students from grades 7 & 8 were also able to view these artifacts. The Archive Committee volunteered 979 hours in 2019 and completed 143 catalog cards.

Thank you to our many loyal supporters.

Respectfully submitted,
Libby Chase Harmon, Archivist

Town of Whitefield 2019 Annual Report

Whitefield Library Association

The Whitefield Library Association is pleased to say, what a year we've had! In February the Library entered into a Purchase and Sale agreement with the Maine State Grange for the purchase of the property for \$25,000. With August as a projected closing date, we knew we needed to get busy raising the money. In March, an article in the Kennebec Journal about our endeavor sparked the interest of the President of Kennebec Savings Bank, Andrew Silsby, which in turn resulted in a phone call asking for a tour of the library. On a very cold day in March, Andrew Silsby and his assistant Amanda Cooley met with us for that tour. It was at this visit they presented the library with a check for \$25,000 to cover the entire purchase of the Arlington Grange building, and on May 17th the Whitefield Library became the official owners of the Arlington Grange building. Thanks to this generous donation, we were able to jump ahead to phase two of our renovation plans. A special thanks to Bambi Jones for her advice and expertise during this purchase period and to Tim and Martha Chase for granting us an easement to the property.

Our Renovation Committee hired the services of John Rand, Building and Design Engineer as well as enlist the services of our own Lynn Talacko to assist in the planning and design of both the downstairs and upstairs of the building. At this time we are focusing on the renovations needed for the library downstairs with the goal of extending our accessibility to the community. Heat and electrical upgrades, of course, are major components of this goal.

We began a major fundraising campaign in August with a town-wide mailing which produced good results. We continue to use our online fundraising tool with PayPal and our grant writing committee has begun the task of seeking revenue from various foundations.

We have established several committees to enable us to more efficiently complete the significant work of setting up a library. Our Library Management Committee has done a spectacular job in arranging and managing the books. Zach Nelson has offered to assist in electronically cataloguing our books and that work will begin as soon as possible. Many thanks to Emma Nelson and Zoe Thomas for creating our very successful children's story hour every Saturday morning. Bill McKeen and Minuteman Signs donated, designed and created our new sign which was installed last summer with the help of Erik Ekholm and Dan Joslyn. In October, David Hayden donated, built and installed a new set of front steps.

Last year we held a very successful Ice Cream social, a fundraising Paint Night event at Aunt Gins, an outdoor concert held at Sheepscot General by Aarondippidy Band, our annual open house and a Fourth of July float as well as our annual Book & Bake Sale and pumpkin painting.

Town of Whitefield 2019 Annual Report

After the purchase of the building, we contacted the Maine State Museum as well as the Whitefield Historical Society regarding any items they might like to access for their collections from the many items left to us by the Grange. Both were excited to find many relevant artifacts. The Museum plans to establish a room dedicated to the Maine Granges.

In November the project of removing our oil furnace began. This was no small feat and thanks to volunteers Dan Joslyn, Mike McMorrow, and Clifton Bronn, the project was completed. This will enable us to install a more efficient method of heating, as well as freeing up a nice sunny space near the children's area, where once this metal monster loomed. We are fortunate to have over 30 active volunteers who put in hundreds of hours in time and energy. Many thanks also to our very generous donors, both large and small, who have given both monetarily and in books and supplies.

We would like to recognize the passing last June of our friend, Lee Murch. Lee was a dedicated and enthusiastic member of our Board. He was a lover of books and literature and we know Lee remains with us in spirit as we journey forward. At the present time, we are actively planning our next steps. There is much work to be done. The Whitefield Library and Community Center is your building, come help us grow. Visit us at www.whitefieldlibrary.org. Whitefield Library Association is a 501(c)(3) tax exempt organization.

Submitted by,
Board of Directors and Volunteers



Photo by Bill McKeen

Whitefield Trails Committee

In the past year, volunteer members of the Whitefield Trails Committee have performed ongoing maintenance and made improvements to three trails in town, the Happy Farm River Trail (repairing existing and building new bog bridging), the Marr's Ridge Trail (repainting blazing), and the Sheepscot West Branch Trail (installing a sturdy new bridge). Each of these trails highlights natural areas of town and is on property protected by conservation easements held by Midcoast Conservancy. We thank landowners Sandy Benne, Ellis Percy, and Eli Troyer for their cooperation. The Conservancy has been a strong partner with the Whitefield Trails Committee, helping with GPS mapping, promotion of joint work parties and providing an online presence for information on the trails at www.midcoastconservancy.org/preserve/sheepscot-valley.

Our most exciting news for 2019 is a new trail on the Maguire Preserve owned by Midcoast Conservancy. The trail will take walkers from the Heath Road East across Weary Pond Road to the shore of Weary Pond where it makes a loop and returns to the start. Many volunteers have worked to create this beautiful and diverse new walk through woods, over streams, past wetlands to scenic views of the Pond. A work party in October attracted over 20 volunteers (pictured below). A stepping-stone bridge was installed over one stream-crossing, and a rugged bog bridge stretches across a permanently wet area just east of Weary Pond. In early 2020, construction of a trailhead kiosk and parking lot on Heath Road will complete the trail development. Watch for news of the grand opening next summer!

Although the committee relies on volunteers and to some extent on donated materials, funds for major trail projects come from a generous grant from the Atlantic Salmon Federation, secured for the town by the Select Board in conjunction with the Coopers Mills dam removal project. The money is for the town to use on trails in Whitefield that are within the Sheepscot River watershed.

An exciting project possible for 2020 is construction of a multi-use, accessible trail behind the Whitefield Elementary School. The trail effort is a partnership between the town, the school and Midcoast Conservancy. It will enhance Midcoast Conservancy's Outdoor Adventure Program at the school which makes fat-tire bicycles, snowshoes and cross-country skis available and teaches students how to use and enjoy them. Having a high-quality trail right outside the back door of the school will greatly improve the program. The trail will be for use by all members of the school community—students, staff, families, class-related activities, sports teams and gym classes. There will be a trailhead behind the Fire Station and the trail will be open for use by community members as well. Going forward with the multi-use trail depends on approval of our grant application to the State Outdoor Recreation Trail Program. If approved, the grant will require a match by the

town which includes volunteer work so we will be looking for help from the community.

The Whitefield Trails Committee encourages all to get out and enjoy these beautiful areas right in our own town. Anyone interesting in volunteering should contact David Elliott, 207-549-7572 or d.elliott.92546@gmail.com.



School Superintendent's Message

Dear Citizens of Whitefield,

The 2019-2020 school year has been a successful year so far at Whitefield Elementary School. The Sheepscot Valley RSU 12 educators, Whitefield staff, and the RSU 12 Board of Directors continue to work toward its vision of "Building a foundation of lifetime learning for our students, families, and communities by INSPIRING GROWTH, CHANGE, AND SUCCESS for all students."

RSU #12 School Board of directors has two new board members from Whitefield this year and one returning board member. Christine LaPado-Breglia and Steve Smith Jr. have joined veteran board member Lynette Conroy this year. They are working with the other members of the board to address all of the issues that impact the schools of RSU #12. The commitment and dedication of all board members is greatly appreciated. Their efforts and expertise help the school district maintain the current positive trend and appropriately address the myriad of challenges that all school districts face.

The advent of the 2019-2020 school year brought several new staff members to Whitefield Elementary School. Molly Brewer became the new 5th-grade teacher at WHES taking the place of long-time educator Dennis Cullenberg after his passing in November of 2018. Kelley Capen and Crystal Crowell have taken positions on the 6-8 team and former WHES Math teacher Clarissa Howard moved into a new position at WHES as the Learning Commons Guide. Vicki Dill took over as the new Kitchen Manager at the school with Janetta Jennings joining her as the Kitchen Assistant. These individuals join a returning staff who is committed to maintaining a safe and responsive environment as well as providing for the individual needs of all students.

As a Positive Behavior Interventions & Supports (PBIS) school, as are all schools within RSU #12, WHES consistently focuses on recognizing and acknowledging the good work of students be it in the academic, social or emotional domain. As a part of our PBIS protocols, we survey students each year related to the environment of the building and it is gratifying to note that our surveys have clearly indicated that students feel both safe in the school and maintain positive supportive relationships with adults in the building. Equally important is that a significant majority of the students

Town of Whitefield 2019 Annual Report


reported that the staff at the school cares about their welfare and school success. Building and maintaining a positive school culture requires dedicated and continuous work as well as innovative thinking and planning. WHES has implemented a Restorative Practice program that addresses building positive relationships and responding, in a very different manner, to problematic behaviors. These innovative practices have proven to be very effective, so much so that two other schools within RSU #12 have now become involved with utilizing the same practices.

Beginning this fall 2019, the school has partnered with Lise Hanners from the Whitefield Select Board, to form an advocacy group titled "Whitefield Cares!". The goal of this multi-age volunteer group is to build mechanisms within the town to support citizens in need regardless of their age. It has been exciting work, with many participants, and they have established both a website (<http://www.whitefieldcares.org>) and an email contact (infor@whitefieldcares.org). People concerned about the welfare of their fellow citizens...how can you possibly go wrong?

As of this writing, we have started to develop the 2020-2021 RSU 12 school budget. State subsidy continues to lag behind the required 55%. RSU 12 is a major receiver of state subsidy which has caused creating and passing budgets very challenging in recent years. We are hoping that during this legislative session, general purpose aid for education will increase providing more relief at the local level. Information about the budget will be available on our website in March and updated as our process progresses. There will be an informational meeting about the budget on March 10th at 6 pm during the Whitefield Select Board meeting.

Please attend the RSU 12 District Budget meeting at Chelsea Elementary School on Wednesday, May 27th at 6:30 pm. You can learn more about our schools and our budget process through our website at www.svrsu.org or by speaking with our staff and members of the RSU 12 Board of Directors. RSU 12 and the Whitefield community continue to work together to provide creative and inspiring educational opportunities for our students.

Sincerely,



Howard Tuttle
Sheepscot Valley RSU 12 Superintendent



Erskine Academy

Dear Residents of Whitefield,

We who work at, attend, and support Erskine Academy appreciate this annual opportunity to share with you highlights from our last year and an optimistic look ahead to a promising new year and decade. Committed to providing a high-quality education to all of our learners, we put to work our core values—*Scholarship, Leadership, Stewardship, and Relationships*—to produce desirable results. We have much to celebrate about our past, be proud of at present, and look forward to in the future.

In its 137th year, Erskine Academy continued to be your high school of choice that combines an independent school education with the democratic ideal of a quality education for all. We focused our efforts on improving our school, expanding opportunities for learning in and out of the classroom, and accelerating student achievement. A few facts about Erskine Academy today attest to our vitality and value:

- With 560 students in grades nine through twelve, we are the largest town academy in Maine to serve a nearly 100% local student body on a 100% school choice basis
- A 13:1 professional teacher to student ratio
- A 98% four-year graduation rate
- A dropout rate of less than one percent
- Of 144 graduates in 2019, 85% were accepted to higher or continuing education (now a seven-year trend), many to highly selective colleges and universities
- For a fifth consecutive year, we are one of three Maine high schools to make the *Washington Post's* list of *America's Most Challenging High Schools*, a distinction based on the number of Advanced Placement courses and exams taken by our students

Having no enrollment contracts with any community for a whole or portion of their high schoolers, we operate independently and on a school choice basis exclusively. This structure provides us with stability, enables us to be nimble in our operation, and expedites problem-solving and decision making while we focus on the essential processes of teaching and learning. Although independent, we commit to our publicly-funded students by admitting all students from our eight sending towns who have completed the eighth grade and can benefit from our programs. Each student and family has a choice to attend Erskine Academy or any public high schools in the region; our market share generally exceeds 60% of the students from our collective towns. To maintain this local heritage, for a tenth time, we hosted nearly 250 area sixth-graders for our “Touch of Class” program to build their familiarity with and confidence in doing high school-level work.

Town of Whitefield 2019 Annual Report

Regardless of differences in residence, prior learning, interests, abilities, or personal circumstances and backgrounds, here, all of our students matter and belong. All who attend here experience a school program that blends traditional values with contemporary programs and best practices to become the most academically and personally prepared young people in our region. Each of our graduates leaves us with an academic and a personal success story to tell.

We have always considered industry certificates, two-year degrees, apprenticeships, and military service as higher education and, as such, viable pursuits. Therefore, we have created and sustained a comprehensive academic program to reflect and facilitate access to these as well as four-year degree programs. We are one of the few high schools in the state to continue to offer shop technology, family and consumer economics, and business courses for exposure and entry-level work.

Staffed by three teachers and two educational technicians, Erskine's Special Education program educates and provides specialized support to students eligible for such services through an Individual Education Plan (IEP). Valuing all students and believing they deserve a welcoming school and professional teachers who will build on their strengths, 20% of our students receive academic assistance or special education services to support their learning.

As a seven-year *MELMAC Education Foundation* school, we increased students' preparedness and aspirations for continuing their education beyond high school, reduced barriers to accessing their higher education, and significantly reduced their need to take remedial courses. Relatedly, our guidance program and personnel were recognized by the *Finance Authority of Maine (FAME)* for having 72% of graduating seniors complete the Free Application for Federal Student Aid (FAFSA), which is the third-highest completion rate among the state's largest high schools (those with 100 or more seniors).

Now in its ninth year, our *Jobs for Maine Graduates (JMG)* program has increased student exposure to various forms of higher education and vocational trades programs and has taught essential work seeking, training, and employment retention skills. With 83 students pursuing a certificate in a craft or trade the Capital Area Technical Center, our enrollment there is second only to its host, Cony High School. Last year, and planned again for this spring, we produced an on-campus career fair featuring 20 local vendors, 15 skilled craftspeople, and the Army National Guard—potential employees of our graduates.

Last year, 106 students enrolled in one or more of our 12 *Advanced Placement* courses, and 421 students took at least one of our 13 dual enrollment courses with nearby colleges including Kennebec Valley Community College, Thomas College, the University of Maine, and Husson

University taught here by our teachers. For their efforts in these early college experiences, nearly one-half of our graduates earned college credits while in high school, collectively saving an estimated \$525,000 in college tuition at the University of Maine rate.

Through our *International Student Program* and *American Field Service (AFS)* club, our students gain understanding and interpersonal skills for living more globally and interdependently in a culturally diverse world. For a second time, AFS students made a humanitarian trip to Guatemala to build homes for impoverished families; a ninth trip to Costa Rica to do the same is planned for this spring. Our educational travels abroad last year included Peru and Machu Picchu; students will visit Greece and Germany later this year. Eye-opening experiences such as these fire the heart and mind and inspire our students to look beyond EA and the familiar to a world that truly needs them.

With 27% of our students receiving free and reduced breakfast and lunch, our student body is socioeconomically diverse. As is the case for many Maine schools, our most significant vulnerable students are those living and learning in poverty. Inspired by twice accepting *WGME 13/Fox 23's School Spirit Challenge*, through which we raised a record-breaking 281,696 pounds of food for the Good Shepherd Food Bank of Maine and our local food pantries, we have established a school-based clothing and supplies cupboard for our members. Currently, we are instituting the "Eagles Nest," an open-access food pantry and backpack program from which students can obtain food for after school and weekends.

Other examples of our student and staff's goodwill include the sixth annual *Trunk or Treat* program that last year provided a safe observation of Halloween for a record-breaking 700 youngsters and their parents; our twelfth community *Cancer Walk* yielded \$6,700 for Maine General Medical Center's Alford Center, bringing our historical contributions to over \$50,000; we contributed thousands of hours to community service and raised substantial funds for important causes such as the Home for Little Wanderers, the Ronald McDonald House, the Center for Grieving Children, and the United Way's Day of Caring. Through our embrace of volunteerism and responsible stewardship, we engage meaningfully with our communities, and we experience giving back in appreciation and with humility.

School safety is of utmost priority, and it is among the main reasons that parents choose independent schools. This past fall we completed a second year of partnership with the *ALICE Training Institute*. ALICE (*Alert, Lockdown, Inform, Counter, Evacuation*) is an enhanced safety program comprised of proactive, age and ability appropriate, options-based strategies for use in the event of a violent intrusion on the school. Staff and student training included eLearning and advisory sessions, physical exercises, and the conducting of active-shooter drills facilitated by

administrators in cooperation with officers from the Maine State Police and the Kennebec County Sheriff's Department. As a result of this training, students report feeling more confident and better equipped to respond to a significant, violent assault on themselves or their school. Subsequently, we are one of ten Maine schools to be an ALICE Certified Organization, and the only such school in Kennebec County.

Erskine Academy reflects proudly and appreciatively on its 137 years of progress and performance. Since our founding in 1883, Erskine Academy has remained true to its mission while evolving to meet new demands, challenges, and uncertainties. Because there is no limit to what we can do, pursuing excellence and implementing our mission are continuous and unyielding works in progress. This fact was affirmed recently by our school accrediting agency, *The New England Association of Schools and Colleges, Inc. (NEASC)*, who in response to our Five-Year Interim Report states, "...the Commission wishes to note the level of attention which the school gives its students. You have developed a truly extensive and effective program—one that is singularly focused on students maximizing their experience and on the post-secondary experiences available to them."

We have heartfelt gratitude for our alumni and friends who believe strongly enough in our values and results that they give their time, talents, and financial donations. Their investment enables us to invest in programs and enhancements that state-set tuition alone cannot support, and raises the expectations we have for ourselves. One example of their generosity is their contribution made to last summer's complete replacement of our outdoor track, a facility to be enjoyed by our student-athletes and the community at large.

We are grateful as well to our students, families, and sending communities for their confidence in and support for Erskine Academy. Together, we create a school and legacy that adheres to what we know is right and good for our young people and aids them in constructing a strong start for adulthood.

Thank you, Whitefield residents, for sustaining high school choice for your young people and families, an opportunity for learning that is available to only 3% of Maine students, despite two-thirds of Maine voters agreeing that school choice programs should be open to all. Those families who have exercised that choice to attend Erskine Academy—entrusting us with the intellectual and personal development of their children—inspire, honor, and motivate us to make an excellent school even better. In partnership and engagement with you, we look forward to new challenges and accomplishments in the year ahead.
Onward Erskine to more good things!

Michael McQuarrie
Headmaster

Town of Whitefield 2019 Annual Report

Lincoln Academy Report

To the Residents of Local Sending Towns:

Greetings from Lincoln Academy! My name is Jeff Burroughs, and I began my tenure as Lincoln Academy's 44th Head of School in July of 2019. I am honored to write to you, the residents of our sending towns, to update you on current happenings at Lincoln Academy.

In September we welcomed 500 local students from 23 towns and 35 residential students from 14 countries around the world. This represents a drop in our residential program numbers, which was not entirely unexpected after we graduated 31 boarding students in the class of 2019. Meanwhile, local numbers are on the rise: for the second year in a row the ninth grade class has 150 incoming students, exceeding previous projections about declining local enrollment.

At the halfway point in our school year, the LA community is focusing on school climate and norms. We are actively engaging staff, students, and parents in discussing ways we can continue to support students in a safe and positive learning environment. Meanwhile classes, sports, and extracurricular activities remain in full swing.

In academics, more than 130 students take at least one Advanced Placement (AP) course each year. Many take multiple courses and sit for multiple exams. This year, 35 students are enrolled in vocational programs at the Bath Regional Career and Technical Center (BRCTC). Our teachers mentor students in independent studies in a wide variety of subjects from multivariable calculus to jazz piano, photography, and physics. About one third of the student body participates in music classes, and this year over 50 LA musicians qualified for District III, All State, and All State Jazz honors festivals. In visual arts, students have over a dozen courses to choose from in drawing, painting, ceramics, printmaking, and more.

About half of LA students participate in at least one sport and many are two and three-sport athletes. Last spring the girls tennis team won their second consecutive State Championship, and this fall the boys cross country team won the Kennebec Valley Athletic Conference Championship for the fourth year in a row. Several teams were also recognized for good sportsmanship awards. This year we are pleased to add a Unified Basketball team to our winter sports offerings.

Popular extracurricular activities include our State Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics, and a wide variety of service and student-interest clubs. This year's musical theater production, *Guys and Dolls*, will hit the stage in March, and we are delighted that more than 50 students have been cast in the show, the

Town of Whitefield 2019 Annual Report

biggest cast in over a decade. Our ATEC building is now open and staffed until 4 pm every weekday, and many students and community members are taking advantage of this state-of-the-art facility to make projects using our 3D printers, laser cutter, CNC machine, and other equipment.

In November we participated in a high school fair for middle school students who have a choice of high schools. We value the principles of school choice, and hope that the majority of AOS students as well as other students around the region will continue to choose LA. Without the continued support of our sending towns, Lincoln could not continue to serve generations of families in the Midcoast region. Thank you for that support.

Sincerely,

Jeffrey S. Burroughs Head of School

P.S. Please come to campus to see a game, concert, or play at LA! The calendar on our website (www.lincolnacademy.org) has details.



Auditor's Report

Town of Whitefield Annual Financial Report



**For the Fiscal Year Ended
June 30, 2019**

Independently Audited By

Berry·Talbot·Royer
CERTIFIED PUBLIC ACCOUNTANTS

Town of Whitefield 2019 Annual Report



Independent Auditor's Report

To the Select Board
Town of Whitefield, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Whitefield as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town'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.

Auditor's 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 from 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

Town of Whitefield 2019 Annual Report

internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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, each major fund, and the aggregate remaining fund information of the Town of Whitefield as of June 30, 2019, and the respective changes in financial position 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 and budgetary comparison schedule on pages 3 – 10 and 27 – 28 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Whitefield's

basic financial statements. Schedules 2 and 3 are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Schedules 2 and 3 are the responsibility of management and were derived from and relate 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, Schedules 2 and 3 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 October 29, 2019, on our consideration of the Town's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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's internal control over financial reporting and compliance.



Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
October 29, 2019

Management's Discussion and Analysis

The Town of Whitefield (the Town) provides this Management Discussion and Analysis to present additional information to the readers of the Town's basic financial statements. This narrative overview and analysis of the financial activities of the Town is for the fiscal year ended June 30, 2019. Readers are encouraged to consider this information in conjunction with the additional information that is furnished in the Town's basic financial statements, required supplementary information, and other supplementary information.

Contacting the Town's Financial Management

This financial report is designed to provide our citizens, taxpayers, customers, 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 Board of Selectmen at the above address.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Town's financial statements. The Town's basic financial statements include three components: 1) Government-wide Financial Statements, 2) Fund Financial Statements, and 3) Notes to the Financial Statements. This report also contains required supplementary information that provides budgetary comparisons with actual results. The components of the financial statements are described in the following sections.

Basic Financial Statements

The basic financial statements include two types of financial statements that present different views of the Town – the Government-wide Financial Statements and the Fund Financial Statements. The Notes to the Basic Financial Statements supplement the financial statement information and clarify line items that are part 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 similar to a private sector business. The statements provide both short-term and long-term information about the Town's financial position, which assists in assessing the Town's economic condition at the end of the fiscal year. These are prepared using the economic resources measurement focus and the accrual basis of accounting. This means they follow methods that are similar to those used by most businesses. They take into account all revenues and expenses

connected with the fiscal year even if cash involved has not been received or paid. The Government- wide Financial Statements include two statements:

- The *Statement of Net Position* presents all of the government's assets, liabilities, and deferred inflows of resources, with the difference between total assets and the sum of total liabilities and total deferred inflows of resources reported as total net position. Over time, increases or decreases in the Town's net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.
- The *Statement of Activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave). This statement also presents a comparison between direct expenses and program revenues for each function of the Town.

Both of the above financial statements present the net position and activities of *governmental activities*. Governmental activities are those activities that are mostly supported by taxes and intergovernmental revenues (federal and state grants), and are the only major category of activities carried on by the Town.

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, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

The Fund Financial Statements focus on individual parts of the Town government, reporting the Town's operations in more detail than the Government-wide Financial Statements. The Town maintains only one category of funds: governmental funds.

Current Year Financial Highlights

- The Town's property values were \$189,948,492 in fiscal year 2018 and \$190,372,570 in fiscal year 2019 – an overall increase of \$424,078.
- The Town's mil-rate increased from \$13.80 in fiscal year 2018 to

\$15.01 in fiscal year 2019.

- The Town's assets exceeded its liabilities and deferred inflows of resources by \$2,861,677 as of the end of the fiscal year. This year's total net position includes an unrestricted portion totaling \$1,186,262 (a decrease from the prior year of \$5,567), which may be used to meet the Town's ongoing obligations to employees, citizens, and creditors.
- The Town's operations for this year resulted in an increase in net position of \$136,058. The Town's general revenues of \$3,580,408 surpassed its net expenses of \$3,444,350.
- Total governmental activities' expenses in fiscal year 2019 increased by \$77,604 (or, 2.3%) from fiscal year 2018. Total governmental activities' revenues increased by \$309,830, (or, 9.3%) in fiscal year 2019 compared to fiscal year 2018.
- In the General Fund, the Town's unassigned fund balance decreased by \$20,221 between June 30, 2018 and June 30, 2019.
- At the close of the current fiscal year, the Town's General Fund's unassigned fund balance as a percentage of the General Fund's expenditures for the fiscal year was 22.1% – down from 22.7% in the prior year.

Table A
Condensed Statement of Net Position
As of June 30, 2019 and 2018

	2019	2018	\$ Change	% Change
Current assets	\$1,395,497	\$1,364,561	\$30,936	2.3%
Capital assets, net	2,124,424	2,051,244	73,180	3.6%
Total assets	3,519,921	3,415,805	104,116	3.0%
Current liabilities	67,232	73,471	(6,239)	-8.5%
Long-term liabilities	576,730	610,361	(33,631)	-5.5%
Total liabilities	643,962	683,832	(39,870)	-5.8%
Deferred inflows of resources	14,282	6,354	7,928	124.8%
Net investment in capital assets	1,514,354	1,406,583	107,771	7.7%
Restricted	161,061	127,207	33,854	26.6%
Unrestricted	1,186,262	1,191,829	(5,567)	-0.5%
Total net position	\$2,861,677	\$2,725,619	\$136,058	5.0%

Table B
Condensed Statement of Activities
For the Years Ended June 30, 2019 and 2018

	2019	2018	\$ Change	% Change
Program revenues	\$78,677	\$60,793	\$17,884	29.4%
General revenues	3,580,408	3,288,462	291,946	8.9%
Total revenues	3,659,085	3,349,255	309,830	9.3%
Administration	285,952	255,912	30,040	11.7%
Town roads	199,789	222,573	(22,784)	-10.2%
Snow and ice	298,030	240,078	57,952	24.1%
General government	23,823	21,741	2,082	9.6%
Town office	--	18,589	(18,589)	-100.0%
Town house	5,358	2,323	3,035	130.7%
Debt service	19,034	19,663	(629)	-3.2%
Fire and rescue	151,674	151,814	(140)	-0.1%
General assistance	987	3,217	(2,230)	-69.3%
Miscellaneous	15,489	23,528	(8,039)	-34.2%
Outside organizations	36,521	35,901	620	1.7%
Education	2,235,563	2,208,759	26,804	1.2%
County tax	250,807	241,325	9,482	3.9%
Total expenses	3,523,027	3,445,423	77,604	2.3%
Change in net position	\$136,058	\$(96,168)	\$232,226	-241.5%

Government-wide Financial Analysis

Tables A and B on the previous page highlight the activities and the ending net position of the Town for fiscal years 2019 and 2018 and also display the dollar and percentage changes from one year to the next.

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. The Town's net position was approximately \$2.86 million at the end of fiscal year 2019, compared to approximately \$2.73 million at the end of fiscal year 2018.

Overall, current assets increased by \$30,936, due to minor changes in various accounts.

General capital assets increased by \$73,180 during the year. This was a combination of acquiring new assets totaling \$170,125 while depreciating asset costs in the amount of \$96,945.

The Town's current liabilities decreased by \$6,239, due to minor changes in various accounts.

The Town's long-term liabilities decreased by \$33,631 mostly because of planned payments on general obligation bonds.

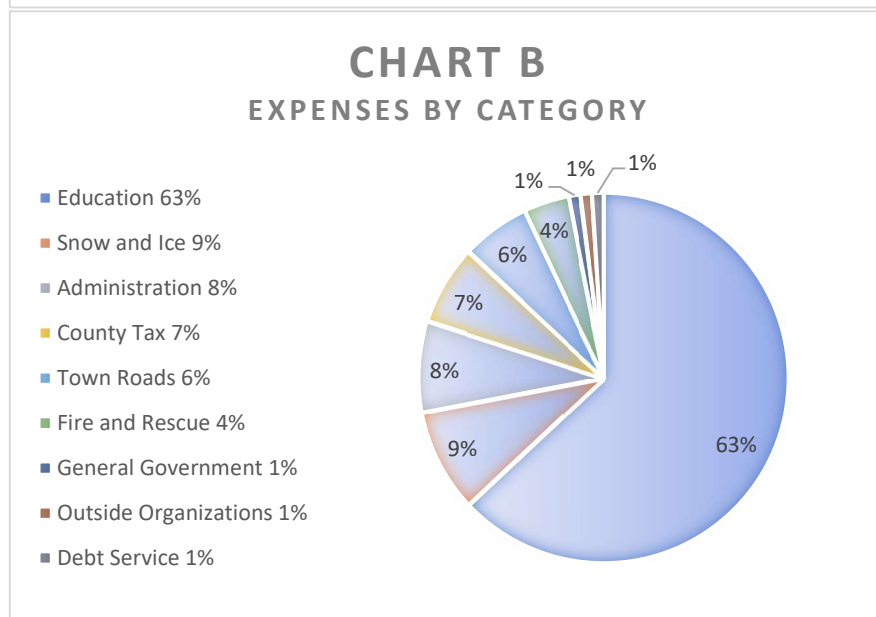
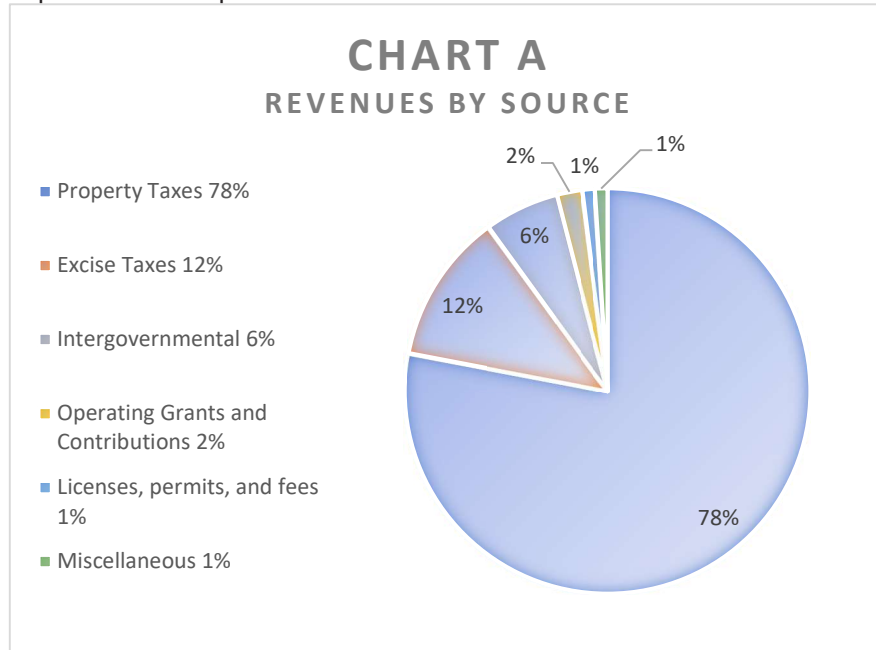
Overall, the Town's net position increased by \$136,058 (a 5% increase from last year's net position). However, the unrestricted portion of net position decreased by \$5,567, while the net investment in capital assets (i.e., the most illiquid component of net position) increased by \$107,771.

Program revenues (consisting of charges for services, operating grants, and contributions) increased by \$17,884 over fiscal year 2018. General revenues increased by \$291,946 (or, 8.9%) over fiscal year 2018, which is mostly attributable to an increase in assessed property taxes. General revenues includes the general tax levy as well as excise taxes and intergovernmental receipts for general Town operations.

In expenses, the most significant variances were in Administration, Town Roads, Snow and Ice, Town Office, and Education. Administration expenses increased by \$30,040 (11.7%). Town Roads expenses decreased by \$22,784 (-10.2%). Snow and Ice expenses increased by \$57,952 (24.1%). Town Office expenses decreased by \$18,589 (-100.0%). Education expenses increased by \$26,804 (1.2%).

Chart A on the following page shows the relative sizes of revenues based on their source. The largest source of revenue is, of course, property taxes at 78% of total Town revenues. The next largest source is excise taxes, at 12%.

Chart B on the following page shows the relative sizes of Town expenses by category. Education accounts for 63% of all expenses. Administration expenses make up about 8%.



Analysis of the Town's Governmental Funds

As noted earlier, the Town of Whitefield uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the Town's governmental funds is on near term inflows, outflows, and balances of spendable resources. Such information is 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 fiscal year.

General Fund

The General Fund's net change in fund balance for the year was a decrease of \$7,894. Comparatively, in the prior fiscal year, it had a decrease of \$269,114. The unassigned fund balance decreased by \$20,221. The remainder of the current year fund balance decrease was spread among the other fund balance components.

The nonspendable fund balance decreased by \$21,210, due to a decrease in prepaid expenses. The restricted fund balance increased by \$33,854. The committed fund balance increased by \$82,902. The assigned fund balance decreased by \$50,000 because the Town budgeted a smaller deficit for fiscal year 2020 than it did for fiscal year 2019.

The General Fund's cash and cash equivalents increased by \$17,001.

Other Governmental Funds

All other governmental funds include five non-major permanent funds and two non-major special revenue funds.

In total, the permanent funds' fund balances decreased by \$2,328— the result of investment revenues less approved trust fund expenditures and transfers out.

General Fund Budgetary Highlights

The municipal budget is created by the Town and approved by the townspeople at an annual town meeting; it authorizes appropriations from the General Fund. The original budget budgeted a deficit of \$200,000. That is, budgeted expenditures were more than estimated revenues and planned tax levies. The deficit was expected to be paid for out of fund balance - \$150,000 from the assigned fund balance (commonly referred to as the budgeted use of fund balance), and \$50,000 from the unassigned fund balance.

The final budget varies from the original budget in that funds were moved from categories with budget-to-actual surpluses to those with budget-to-actual deficits, as authorized by Article 38 of the 2018 annual town meeting. Actual performance, as compared to final budgeted amounts, was that revenues came in \$88,551 over budget and expenditures were \$111,055 under budget. Overall, this resulted in a total budget-to-actual difference of \$199,606.

The largest budget-to-actual variances occurred in the following line items:

Revenues

- Excise taxes were \$64,811 (17.5%) more than budgeted

Expenditures

- Road Maintenance was \$82,902 (20.7%) less than budgeted

Capital Assets and Long-term Debt Activity

Capital Assets

The Town's investment in capital assets for governmental activities, as of June 30, 2019, has a net book value of just over \$2.1 million made up of \$2.7 million in the historical cost of assets less accumulated depreciation on those assets of \$0.7 million. This investment includes land, land improvements (both depreciable and non-depreciable types), buildings and improvements, equipment, and infrastructure. Infrastructure assets are items that are normally immovable and have value only to the Town, such as roads, bridges, streets, sidewalks, drainage systems, lighting systems, and similar items.

The total increase in the Town's investment in capital assets for the current fiscal year was \$73,180. This is a combination of \$170,125 in new acquisitions and constructions, less \$96,945 in depreciation expense. The majority of the capital asset expenditures were in improvements on Town roads, in accordance with a long-term plan being implemented by the Town.

Table C
Capital Assets Net Book Value Comparisons
As of June 30, 2019 and 2018

	2019	2018	\$ Change	% Change
Land	\$167,245	\$167,245	\$--	0.0%
Artwork	60,000	60,000	--	0.0%
Non-depreciable land improvements	40,000	40,000	--	0.0%
Depreciable land improvements	6,421	6,599	(178)	-2.7%
Building and improvements	566,879	582,612	(15,733)	-2.7%
Equipment	380,937	414,867	(33,930)	-8.2%
Infrastructure	902,942	779,921	123,021	15.8%
Total capital assets	<u>\$2,124,424</u>	<u>\$2,051,244</u>	<u>\$73,180</u>	3.6%

Long-term Debt

At the end of the fiscal year, the Town had \$607,003 outstanding in general obligation bonds. Of this amount, \$34,722 will be repaid within the coming fiscal year.

The debt is composed of two bonds. The first was to help finance the construction of the fire station and is scheduled to be paid off in fiscal year 2041. The second was to help finance the purchase of a new fire truck and is scheduled to be paid off in fiscal year 2030. Both are held by the Maine Municipal Bond Bank.

The Town did not incur any new debt during the fiscal year.

Currently Known Facts, Decisions, and Conditions

On March 15 and 16, 2019, the townspeople approved a municipal budget for fiscal year 2020 totaling \$1,328,770. This amount is 8.3% more than the 2019 fiscal year municipal budget of \$1,226,632. These amounts do not include the assessments for county tax, education, and any overlay.

Basic Financial Statements

Statement of Net Position As of June 30, 2019

Statement 1

	Governmental Activities
Assets	
Cash and cash equivalents	\$1,053,367
Taxes receivable	264,244
Liens receivable and tax-acquired property	66,359
Accounts receivable	1,130
Tax interest and lien costs receivable	9,970
Prepaid expenses	427
General capital assets:	
Capital assets not being depreciated	267,245
Capital assets being depreciated	2,639,047
Accumulated depreciation	(781,868)
Total Assets	3,519,921
Liabilities	
Accounts payable	25,986
Accrued expenses	5,228
Due to third parties	1,296
Current portion of long-term debt	34,722
Accrued compensated absences	4,449
Noncurrent portion of long-term debt	572,281
Total Liabilities	643,962
Deferred Inflows of Resources	
Prepaid property taxes	14,282
Net Position	
Net investment in capital assets	1,514,354
Restricted:	

Nonspendable permanent fund principal	12,524
Expendable permanent fund balances	136,995
Other restricted items	11,542
Unrestricted	1,186,262
Total Net Position	\$2,861,677

Statement of Activities
For the Year Ended June 30, 2019

Statement 2

Functions / Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Primary Government				
Governmental Activities				
Administration	\$285,952	\$--	\$--	\$(285,952)
Town Roads	199,789	--	47,088	(152,701)
Snow and ice	298,030	--	--	(298,030)
General Government	23,832	5,153	--	(18,670)
Town office	--	--	--	--
Town house	5,358	--	--	(5,358)
Debt service	19,034	--	--	(19,034)
Fire and rescue	151,674	--	1,205	(150,469)
General assistance	987	--	231	(756)
Miscellaneous	15,489	--	25,000	9,511
Outside organizations	36,521	--	--	(36,521)
Education	2,235,563	--	--	(2,235,563)
County tax	250,807	--	--	(250,807)
Total Primary				
Government	\$3,523,027	\$5,153	\$73,524	(3,444,350)

General Revenues:

Property taxes	2,862,214
Excise taxes	434,811
Intergovernmental	233,637
Licenses, permits and fees	15,586
Miscellaneous	34,160
Total general revenue	<u>3,580,408</u>

Change in Net Position 136,058

Beginning Net Position 2,725,619

Ending Net Position \$2,861,677

Balance Sheet
Governmental Funds
As of June 30, 2019

Statement 3

Other
Governmental

Total
Governmental

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	General Fund	Funds	Funds
Assets			
Cash and cash equivalents	\$905,329	\$148,038	\$1,053,367
Taxes receivable	264,244	--	264,244
Liens receivable	66,359	--	66,359
Accounts receivable	1,130	--	1,130
Tax interest and lien costs receivable	9,970	--	9,970
Prepaid expenses	427	--	427
Due from other funds	--	1,481	1,481
Total Assets	\$1,247,459	\$149,519	\$1,396,978
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Accounts payable	\$25,986	\$--	\$25,986
Accrued expenses	2,162	--	2,162
Due to third parties	1,296	--	1,296
Due to other funds	1,481	--	1,481
Total liabilities	30,925	--	30,925
Deferred Inflows of Resources			
Prepaid property taxes	14,282	--	14,282
Unavailable property taxes	196,063	--	196,063
Total deferred inflows of resources	210,345	--	210,345
Fund Balances			
Nonspendable	--	12,524	12,524
Restricted	11,542	136,995	148,537
Committed	92,329	--	92,329
Assigned	100,000	--	100,000
Unassigned	802,318	--	802,318
Total fund balances	1,006,189	149,519	1,155,708
Total Liabilities, Deferred Inflows and Fund Balances	\$1,247,459	\$149,519	\$1,396,978

**Reconciliation of the Total Governmental Funds Balance Statement 4
to the Net Position of Governmental Activities
As of June 30, 2019**

Total governmental funds balances, per Statement 3 \$1,155,708

Capital assets are not financial resources and, therefore, are not reported in the governmental funds. They are, however, economic resources of governmental activities and are reported in the Statement of Net Position.

Net capital assets 2,124,424

Long-term debts and related accrued interest are not due and payable in the current period and, therefore, are not reported in the governmental

funds. They are, however, economic liabilities of governmental activities and are reported in the Statement of Net Position.

Long-term debt	(607,003)
Accrued interest	(3,067)

Accrued compensated absences for employees are not due and payable in the current period and, therefore, are not reported in the governmental funds. They are, however, economic liabilities of governmental activities and are reported in the Statement of Net Position.

Accrued compensated absences	(4,448)
------------------------------	---------

Taxes that are not expected to be collected within 60 days of the end of the fiscal year and not considered financial resources and, therefore, are excluded from the governmental fund balances. They are, however, considered economic resources of governmental activities and, therefore, are included in the net position.

Unavailable property taxes	<u>196,063</u>
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Net position of governmental activities, Statement 1	<u>\$2,861,677</u>
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**Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2019**

Statement 5

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Taxes	\$3,292,973	\$--	\$3,292,973
Intergovernmental	280,956	--	280,956
Licenses, permits and fees	15,586	--	15,586
Charges for services	5,153	--	5,153
Miscellaneous	28,064	32,300	60,364
Total revenues	<u>3,622,732</u>	<u>32,300</u>	<u>3,655,032</u>
Expenditures			
Administration	\$284,861	\$--	\$284,861
Town roads	317,891	--	317,891
Snow and ice	298,030	--	298,030
General government	25,543	--	25,543
Town office	9,860	--	9,860
Town house	3,631	--	3,631
Debt Service	53,625	--	53,625
Fire and rescue	99,793	--	99,793
General Assistance	987	--	987
Miscellaneous	9,014	3,581	12,595
Outside organizations	36,521	--	36,521

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Education	2,235,563	--	2,235,563
County tax	250,807	--	250,807
Total expenditures	3,626,126	3,581	3,629,707
Revenue Surplus (Deficit)	(3,394)	28,719	25,325
Other Financings Sources (Uses)			
Transfers in	3,000	7,500	10,500
Transfers out	(7,500)	(3,000)	(10,500)
Total other financing Sources (uses)	(4,500)	4,500	--
Net Change in Fund Balances	(7,894)	33,219	25,325
Beginning Fund Balances	1,014,083	116,300	1,130,383
Ending Fund Balances	\$1,006,189	149,519	\$1,155,708

Reconciliation of the Net Change in the Total Governmental Funds Balance to the Change in Net Position of Governmental Activities For the Year Ended June 30, 2019

Statement 6

Net change in the total governmental funds balance (from Statement 5) \$25,325

Repayment of long-term debt principal payments are reported as expenditures in the governmental funds, but are not reported as expenses of governmental activities. Instead, they are reported as reductions in long-term debt in the Statement of Net Position.

Bond and note payments 34,487

Capital assets acquired during the year are reported as expenditures in the governmental funds, but are not reported as expenses of governmental activities. Instead, they are reported as increases in capital assets in the Statement of Net Position.

Capital asset acquisitions 170,125

Taxes not collected within sixty days after year end are not considered available financial resources and, therefore, not reported as revenue in the governmental funds. However, they are reported as revenue in the Statement of Activities.

Change in unavailable property taxes 4,052

Certain expenses and expense adjustments reported in the Statement of

Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Depreciation expense	(96,945)
Change in accrued compensated absences	(1,090)
Change in accrued interested expense	104
	<hr/>
Change in net position of governmental activities (see Statement 2)	<u>\$ 136,058</u>

Notes to the Basic Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Reporting Entity

The Town of Whitefield, Maine, incorporated in 1809, currently operates under a Board of Selectmen/Town Meeting form of Government. The Board consists of five members elected by the registered voters for three year staggered terms. The financial statements of the Town conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is responsible for establishing generally accepted accounting principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) (when applicable) that do not conflict with or contradict GASB pronouncements. The more significant accounting policies established in GAAP and used by the Town are discussed below.

Principles Determining Scope of Reporting Entity

In evaluating the Town as a reporting entity, management has addressed all potential component units for which the Town may or may not be financially accountable and, as such, be includable within the Town's basic financial statements. In accordance with GASB, the Town (the primary government) is financially accountable if it appoints a voting majority of the organizations governing board and (1) it is able to impose its will on the organization or (2) there is a potential for the organization to provide specific financial benefit to or impose specific financial burden on the Town. The Town also is financially accountable for organizations that are fiscally dependent on it and if there is a financial benefit or burden relationship. Additionally, the primary government is required to consider other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's basic financial statements to be misleading or incomplete. Based on the application of these criteria, there are no other entities within the

Town that should be included as part of these financial statements.

Basis of Presentation

Government-Wide Financial Statements

The government-wide financial statements, comprising the statement of net position and the statement of activities, report information on all of the non-fiduciary activities of the Town. Governmental activities are normally supported by taxes and intergovernmental revenues.

The statement of activities points out the extent to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are specifically associated with a function, service, program, or department. The Town does not allocate indirect expenses to programs or functions in the statement of activities. Program revenues include 1) charges to customers who purchase, use, or directly benefit from goods, services offered by the programs, and 2) grants and contributions that are restricted to meeting the operational requirements of a particular program. Taxes and other items not properly included among program revenues are reported as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from general revenues of the Town.

Fund Financial Statements

Fund financial statements report detailed information about the Town. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements. The GASB sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. Non-major funds are aggregated and presented in the "Other Governmental Funds" column in the fund financial statements. Fiduciary funds are reported by fund type.

The Town's sole major governmental fund is the General Fund.

Measurement Focus and Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liability is incurred, regardless of when the related cash flow takes place. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. "Measurable" means the amount of the transaction can be determined, and "available" means collectible within 60 days after the end of the fiscal year. Revenue sources susceptible to accrual include intergovernmental revenues and investment earnings. Expenditures are recognized when the corresponding liabilities are incurred, except for principal and interest on general long-term debt, which are recognized when due, and compensated absences, which are recognized when paid to the employees. Capital asset acquisitions are reported as expenditures. Allocations of cost, such as depreciation, are not recognized in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues and expenditures/expenses. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are reported by generic classification within the financial statements.

Governmental Funds

Governmental funds that the Town uses are identified as either general, special revenue, or permanent based upon the following guidelines:

General Fund – The General Fund is the operating fund of the Town and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than

debt service or capital projects.

Permanent Funds – Permanent funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that benefit the Town.

Cash and Cash Equivalents

Cash and cash equivalents are considered to be cash on hand, demand deposits and time deposits.

Receivables

Receivables consist of all revenues recognized by year end, but not yet received in cash. Management's estimation for allowances for uncollectible accounts is based on the past experience and the ability of the Town to compel payment through statutory or other legal means. Currently, management makes no provision for uncollectible accounts and, therefore, estimates that outstanding balances approximate their net realizable values.

Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid expenses.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the governmental activities column in the government-wide financial statements.

Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost and depreciated over their estimated useful lives. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets, other than land, is provided on the straight-line basis over their estimated useful lives. Estimated useful life is management's estimate of how long the asset is expected to meet service demands and is as follows:

Depreciable land improvements	30 - 40 years
Buildings and building improvements	40 - 50 years
Equipment	10 - 15 years

Town of Whitefield 2019 Annual Report

Infrastructure

40 years

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures upon acquisition. Capital assets are not capitalized and related depreciation is not expensed in the fund financial statements.

Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as “due from other funds” or “due to other funds” on the combined balance sheet of the governmental funds and fiduciary funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide statements.

Operating transfers are used to move unrestricted resources from various funds to finance programs that the Town must account for in other funds in accordance with budgetary authorizations.

Long-Term Obligations

Long-term debt is recognized as a liability in a governmental fund when due. For other long-term obligations, only that portion expected to be financed from expendable financial resources is reported as a fund liability of a governmental fund. In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

Compensated Absences

Under the terms of personnel policies, employees of the Town are allowed to accumulate annual earned benefit time. These amounts are accrued when incurred of the government-wide financial statements. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee retirements

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section of 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 currently has no deferred outflows of resources.

In addition to liabilities, the statement of net position will sometimes report a separate section of 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. In the government-wide financial statements, the Town's deferred inflows of resources consist of prepaid property taxes. In the fund financial statements, due to differences in the modified accrual basis of accounting, deferred inflows also include unavailable property taxes.

Net Position and Fund Equity Classifications

Net position is required to be classified into the following three components:

Net Investment in Capital Assets – This component consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Capital assets	\$2,906,292
Accumulated depreciation	(781,868)
Bonds and notes payable	(607,003)
Accrued interest	(3,067)
Net investment in capital assets	<u>\$ 1,514,354</u>

Restricted – This component consists of constraints placed on the use of net position which are either externally imposed by debt covenants, grantors, contributors, or laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted – This component consists of net position that does not meet the definition of *restricted* or *net investment in capital assets*.

Fund Balance Components

In the fund financial statements, governmental fund balance is presented in five possible categories that comprise a hierarchy based on the extent to which the Town is bound to honor constraints on the specific purposes for which those funds can be spent. The categories are as follows:

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

Restricted – represents the portion of fund balance that has externally imposed constraints, such as from creditors, grantors, contributors, laws, or enabling legislation.

Committed – describes the portion of the fund balance that is

constrained by limitations that the government imposes upon itself at its highest level of decision making and that remain binding unless removed in the same manner.

Assigned – reflects the amounts constrained by the town’s “intent” to be used for specific purposes, but are neither restricted nor committed. The town selectpersons have the authority to assign amounts to be used for specific purposes.

Unassigned – represents amounts that are available for any purpose.

When both restricted and unrestricted resources are available for use, it is the Town’s policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned and unassigned resources are available for use, it is the Town’s intent to use committed or assigned resources first, and then unassigned resources as they are needed.

Estimates

Management uses estimates and assumptions in preparing these basic financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenue and expenses. Actual results could differ from these estimates.

NOTE 2: CUSTODIAL CREDIT RISK

Custodial credit risk is the risk that, in the event of the bank's failure, the Town will not be able to recover the value of its deposits that are in the possession of an outside party. The Town does not have a deposit policy for custodial credit risk and follows the provisions of Maine State Statutes.

As of June 30, 2019, the Town had a bank balance of \$1,261,977. The Town’s bank balance is covered by a combination of FDIC insurance and a repurchase agreement with the bank where the amounts are collateralized by investments in U.S. Government securities.

NOTE 3: PROPERTY TAXES

The Town's property taxes for the current year were committed September 11, 2018 on the assessed value listed as of April 1, 2018 for all real estate and taxable personal property located in the Town. Taxes were due semi-annually on October 1, 2018 and April 1, 2019; interest was charged at 4.0% on all unpaid taxes from December 1, 2018 and May 1, 2019. Assessed values are periodically established by the assessors at the assumed market value.

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 \$24,179, for the year ended June 30, 2019.

For both government-wide financial statements and the General Fund's financial statements, property taxes levied for the fiscal year are recorded as receivables at the time the levy is made. In the General Fund's financial statements, however, outstanding taxes receivable that are estimated to be collected beyond sixty (60) days after the end of the fiscal year are recorded as unavailable property taxes (under the *deferred inflows of resources* financial statement element) and the year-over-year changes in this account are netted with tax revenues.

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. Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens. Liens and any current taxes on the same period are not included as part of the tax acquired property account until expiration of statutory time limits.

The following summarizes the tax levy for fiscal year 2019:

Taxable valuation of real estate	\$189,443,722
Taxable valuation of personal property	928,848
Total taxable valuation	<u>190,372,570</u>
Property tax rate (per thousand)	<u>15.01</u>
Total property tax levy	<u>\$2,857,492</u>

Collection of fiscal year 2019 taxes levied is as follows:

Original property tax levy	\$2,857,492
Abatements and adjustments	<u>(5,572)</u>
Net taxes levied	2,851,920
Current year taxes receivable at year end	<u>(263,121)</u>
Total current year tax collections	<u>\$2,588,799</u>
Collection rate	90.8%

NOTE 4: INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS

Interfund Receivables and Payables

Interfund receivables among governmental funds are reported as *due from*
Town of Whitefield 2019 Annual Report

other funds on the fund financial statements. Interfund payables among governmental funds are reported as *due to other funds* on the fund financial statements. These receivables and payables are eliminated in the government-wide financial statements as a result of combining the funds together.

Individual interfund receivable and payable balances at June 30, 2019 were as follows:

	Due From Other Funds	Due To Other Funds
General Fund	\$--	\$1,481
Non-major governmental funds	1,481	--
Total interfund balances	<u>\$1,481</u>	<u>\$1,481</u>

The interfund balances exist because cash was received in one fund's checking account, but belong to and are properly accounted for in a different fund. These balances are generally temporary and management intends to transfer cash to its proper fund's checking accounts within the next fiscal year.

Interfund Transfers

Interfund transfers for the year ended June 30, 2019 consisted of the following:

	Transfers Ins	Transfers Out
General fund	\$3,000	\$7,500
Will Turner Charity Trust	--	3,000
Cooper Mills Dam Overlook	7,500	--
Total interfund transfers	<u>\$10,500</u>	<u>\$10,500</u>

NOTE 5: CAPITAL ASSETS

Capital asset activity during 2019 was:

	Beginning Balance	Additions	Disposals	Ending Balance
Capital assets not being depreciated				
Land	\$167,245	\$--	\$--	\$167,245
Artwork	60,000	--	--	60,000
Non-depreciable land improvements	40,000	--	--	40,000
Total	<u>267,245</u>	<u>--</u>	<u>--</u>	<u>267,245</u>
Capital assets being depreciated				
Depreciable land improvements	22,133	--	--	22,133

Buildings and building improvements	782,308	--	--	782,308
Equipment	831,345	22,588	--	853,933
Infrastructure	833,136	147,537	--	980,673
Total	<u>2,468,922</u>	<u>170,125</u>	<u>--</u>	<u>2,639,047</u>
Total capital assets	2,736,167	170,125	--	2,906,292
Less: Accumulated depreciation				
Depreciable land improvements	15,534	178	--	15,712
Buildings and building improvements	199,696	15,733	--	215,429
Equipment	416,478	56,518	--	472,996
Infrastructure	53,215	24,516	--	77,731
Total	<u>684,923</u>	<u>96,945</u>	<u>--</u>	<u>781,868</u>
Net capital assets	<u>\$2,051,244</u>	<u>\$73,180</u>	<u>--</u>	<u>\$2,124,424</u>

Depreciation expense was charged to the following functions:

General government	\$2,008
Town house	1,727
Fire department	60,881
Town roads	29,435
Miscellaneous	2,894
Total depreciation expense	<u>\$96,945</u>

NOTE 6: LONG-TERM DEBT

The following is a summary of long-term debt activity for the year ended June 30, 2019:

	Beginning Balance	Additions	Disposals	Ending Balance
General obligation bond				
Fire station	\$420,243	\$--	\$(18,272)	\$401,971
General obligation bond				
Fire truck	221,247	--	(16,215)	205,032
Total long-term debts	<u>\$641,490</u>	<u>\$--</u>	<u>\$(34,487)</u>	<u>\$607,003</u>

The current and non-current portions of long-term debts at June 30, 2019, is as follows:

	Current Portion	Non-Current Portion	Ending Balance
General obligation bond			
Fire station	\$18,271	\$383,700	\$401,971
General obligation bond			
Fire truck	16,451	188,581	205,032
Total long-term debts	<u>\$34,722</u>	<u>\$572,281</u>	<u>\$607,003</u>

Interest payments on long-term debts for the year ended June 30, 2019,

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totaled \$19,125.

The general obligation bond for the fire station is held by the Maine Municipal Bond Bank. It was issued on October 28, 2010, with original issuance of \$548,144. It carries a variable interest rate between 2.00% and 5.50%. Annual principal payments are \$18,271, paid in November. Interest payments are paid semi-annually in November and May. The bond matures November 1, 2040.

The general obligation bond for the fire truck is held by the Maine Municipal Bond Bank. It was issued on October 23, 2014, with original issuance of \$269,000. It carries a variable interest rate between 0.43% and 3.60%. Annual principal payments are on an increasing schedule, starting at \$15,816 (fiscal year 2016's payment) and ending at \$21,558 (fiscal year 2030's payment), and are paid in November. Interest payments are paid semi-annually in November and May. The bond matures November 1, 2029.

The annual requirements to amortize debt outstanding as of June 30, 2019, are as follows:

	Principal	Interest	Total
Fiscal year 2020	\$34,722	\$18,050	\$52,772
Fiscal year 2021	35,012	17,321	52,333
Fiscal year 2022	35,357	16,525	51,882
Fiscal year 2023	35,756	15,656	51,412
Fiscal year 2024	36,200	14,732	50,932
Fiscal years 2025-2029	189,141	57,445	246,586
Fiscal years 2030-2034	112,916	30,560	143,476
Fiscal years 2035-2039	91,357	14,309	105,666
Fiscal years 2040-2044	36,542	1,272	37,814
Total	\$607,003	\$185,870	\$792,873

NOTE 7: STATUTORY DEBT LIMIT

In accordance with 30-A MRSA, Section 5702, as amended, no municipality shall incur debt for specified purposes in excess of certain percentages of state valuation of such municipality. Additionally, no municipality shall incur debt in the aggregate in excess of 15% of its assessed valuation. The Town's assessed valuation, as of September 11, 2018, was \$190,372,570. Therefore, the Town's outstanding debt at June 30, 2019, of \$607,003 was \$27,948,883 below the Town's statutory aggregate debt limit.

NOTE 8: OVERLAPPING DEBT

The Town is liable for its proportional share of any defaulted debt issued by Lincoln County and Sheepscot Valley RSU #12. Debt service is included in the annual County and School assessments to the Town. The overlapping

debt applicable to the Town at June 30, 2019, is 2.61% (\$131,063) of Lincoln County's outstanding debt of \$5,012,925 and 19.1% (\$2,727,155) of RSU #12's outstanding debt of \$14,300,758.

NOTE 9: CONTINGENT LIABILITY

State and Federal Grants

The Town participates in state and federal grant programs which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants, therefore no provision has been recorded in the accompanying combined basic financial statements for such contingencies.

Litigation

The Town is subject to certain legal proceedings and claims which arise in the ordinary course of conducting its activities. In the opinion of management, the Town has defensible positions and any ultimate liabilities are covered by insurance or will not materially affect the financial position of the Town.

NOTE 10: 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 either carries commercial insurance or participates in a public entity risk pool. Currently, the Town participates in a public entity risk pool sponsored by the Maine Municipal Association.

Based on coverage provided by the pool, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material, actual or potential claim liabilities which should be recorded at June 30, 2019.

NOTE 11: RELATED PARTIES

During the normal course of business, the Road Commissioner provides contractual services to the Town. In addition, the Town's Road Commissioner is related to one of the Selectmen. The total amount paid to him for his contractual services was approximately \$88,102 for the year ended June 30, 2019.

NOTE 12: COMPONENTS OF THE GENERAL FUND'S FUND BALANCE

Components of the general fund's fund balance is as of June 30, 2019 as follows:

	Restricted	Committed	Assigned
Fire station flagpole	\$307	\$--	\$--
Fire department donations	6,359	--	--
Community day donations	597	--	--
Snowmobile trails	408	--	--
Heating assistance	3,871	--	--
Town roads	--	82,902	--
Emergency relief fund	--	1,230	--
Earned benefit time	--	828	--
Coopers Mill Dam repairs	--	4,482	--
Town house	--	2,887	--
Budgeted FY2018 deficit	--	--	\$100,000
	<u>\$11,542</u>	<u>\$92,329</u>	<u>\$100,000</u>

The general fund's unassigned fund balance as of June 30, 2019, is \$802,318.

NOTE 13: SUBSEQUENT EVENTS

In preparing these financial statements, the Town has evaluated events and transactions for potential recognition or disclosure through October 29, 2019, the date the financial statements were available to be issued.

Required Supplementary Information

Budgetary Comparison Schedule
General Fund – Budgetary Basis
For the Year Ended June 30, 2019

Schedule 1

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Property taxes	\$2,903,402	\$2,857,492	\$2,858,162	\$670
Excise taxes	370,000	370,000	434,811	64,811
Road grant	46,000	46,000	47,088	1,088
State revenue sharing	100,000	112,772	122,417	9,645
Homestead reimbursement	50,000	106,056	87,822	(18,234)
BETE reimbursement	5,000	6,261	6,282	21
Miscellaneous revenue	35,600	35,600	66,150	30,550
Total Revenues	<u>3,510,002</u>	<u>3,534,181</u>	<u>3,622,732</u>	<u>88,551</u>
Expenditures				
Salaries and benefits	171,710	180,421	180,421	--
Insurance	13,098	13,098	13,098	--
General government	109,691	109,691	103,164	6,527

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Town house	1,800	3,631	3,631	--
Roads maintenance	447,375	400,793	317,891	82,902
Animal control	5,000	10,386	10,386	--
Winter roads	270,682	298,030	298,030	--
Fire and rescue	98,347	99,793	99,793	--
General assistance	3,250	3,250	987	2,263
Miscellaneous	3,961	3,961	3,627	334
Outside organizations	33,917	33,917	33,917	--
Food bank	6,000	6,000	5,604	396
Town office renovations	8,000	9,860	9,860	--
Debt service	53,801	53,801	53,626	175
Education	2,235,563	2,235,563	2,235,563	--
County tax	250,807	250,807	250,807	--
Abatements	--	24,179	5,721	18,458
Total expenditures	3,713,002	3,737,181	3,626,126	111,055
Revenue Surplus (Deficit)	(203,000)	(203,000)	(3,394)	199,606
Other Financing Sources (Uses)				
Transfers in	3,000	3,000	3,000	--
Transfers Out	--	--	7,500	7,500
Net Other Financing Sources (Uses)	3,000	3,000	(4,500)	7,500
Change in Fund Balance	\$(200,000)	\$(200,000)	\$(7,894)	\$192,106

NOTE 1: BUDGETARY ACCOUNTING

On an annual basis, the Town adopts an annual budget for the general fund. Formal budgetary integration is employed as a management control device. The budget is prepared on a budgetary basis that does not differ materially from the modified accrual basis of accounting used to prepare financial statements of the general fund.

NOTE 2: ORIGINAL BUDGET AND FINAL BUDGET EXPENDITURE DIFFERENCES

The final budget of expenditures differs from the original budget due to the following reasons:

Budget lines that were increased to cover deficits by moving amounts from budget lines with surpluses

Budget Line	Budget Increase
Salaries and benefits	\$8,711
Town house	1,831
Animal control	5,386
Winter roads	27,348
Fire and rescue	1,446

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Town office renovations	1,860
<i>Total Budget line increases</i>	<u>\$46,582</u>

Budget lines with surpluses that were decreased to cover deficits in budget lines with deficits

Budget Line	Budget Decrease
General government	\$46,582

In addition, the final budget for expenditures includes \$24,179 for abatements due to the overlay calculation when the taxes were committed. These adjustments increased the budgeted expenditures by \$24,179 in total – from \$3,713,002 in the original budget to \$3,737,181 in the final budget.

Other Supplementary Information

Combining Balance Sheet Non-Major Governmental Funds As of June 30, 2019

Schedule 2

	Assets		
	Cash	Due From Other Funds	Total Assets
Permanent Funds			
Whitefield cemetery trust	\$8,894	\$950	\$9,844
Worthy poor trust	3,954	--	3,954
Daryl Wells scholarship	1,381	--	1,381
Will Turner cemetery trust	76,070	531	76,601
Will Turner charity trust	25,393	--	25,393
Special Revenue Funds			
Trails Fund	24,864	--	24,864
Coopers Mills Dam Overlook	7,482	--	7,482
Totals	<u>\$148,038</u>	<u>\$1,481</u>	<u>\$149,519</u>

	Non- spendable Fund Balance		
	Non- spendable Fund Balance	Restricted Fund Balance	Total Assets
Permanent Funds			
Whitefield cemetery trust	\$8460	\$1,384	\$9,844
Worthy poor trust	2,750	1,204	3,954
Daryl Wells scholarship	1,314	67	1,381
Will Turner cemetery trust	--	76,601	76,601
Will Turner charity trust	--	25,393	25,393
Special Revenue Funds			
Trails Fund	--	24,864	24,864

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Coopers Mills Dam			
Overlook	--	7,482	7,482
Totals	\$12,524	\$136,995	\$149,519

Combining Statement of Revenue, Expenditures and Changes in Fund Balance Non-Major Governmental Funds Schedule 3
For the Year Ended June 30, 2019

	Beginning Fund Balance	Revenues	Transfers In (Out)	Expenditures	Ending Fund Balance
Permanent Funds					
Whitefield cemetery trust	\$9,840	\$4	\$--	\$--	\$9,844
Worthy poor trust	3,952	2	--	--	3,954
Wells scholarship trust	1,375	6	--	--	1,381
Will Turner cemetery trust	73,412	4,889	--	(1,700)	76,601
Will Turner charity trust	27,721	2,372	(3,000)	(1,700)	25,393
Special Revenue Funds					
Trails Fund	--	25,027	--	(163)	24,864
Coopers Mills Dam					
Overlook	--	--	7,500	(18)	7,482
Totals	\$116,300	\$32,300	\$4,500	\$(3,581)	\$149,519

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 CERTIFIED PUBLIC ACCOUNTANTS



**Independent Auditor's 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**

Select Board
 Town of Whitefield

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, each major fund, and the aggregate remaining fund information of Town of Whitefield, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise Town of Whitefield's basic financial statements, and have issued our report thereon dated October 29, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we
 Town of Whitefield 2019 Annual Report

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

Purpose of this Report

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

A handwritten signature in black ink that reads "Berry Talbot Royer". The script is cursive and fluid, with the first letters of each word being capitalized and prominent.

Berry Talbot Royer
Certified Public Accountants
Falmouth, Maine
October 29, 2019

Warrant Articles

To: Leonette Hutchins, Resident of the Town of Whitefield, County of Lincoln, State of Maine.

GREETINGS:

In the name of the State of Maine, you are hereby required to notify the voters of Whitefield, Maine, qualified to vote on Town affairs, to meet at the Whitefield Central Fire Station in said Town on the Twentieth day of March, 2020, at 3:45 PM, then and there to act upon Article 1 and by secret ballot on Article 2, the polling hours therefor to be from 4:00 PM in the afternoon until 8:00 PM in the evening:

Pursuant to Title 21-A, Section 759(7), absentee ballots will be processed at the polls at the following time of 6:00 PM.

And to notify and warn said voters to meet at the Whitefield Elementary School in said Town on the Twenty first day of March, 2020 at 10:00 AM then and there to act on Articles 3 through 47 as set out below, to wit:

Article 1. To elect a moderator by written ballot to preside at said meeting.

Article 2. To elect by secret ballot municipal officers namely, two Select Board Members/Assessors/Overseers of the Poor for three-year terms; one RSU 12 School Board Member, for a one-year term; two openings on the Planning Board for two-year terms; and one opening for Road Commissioner for a three-year term.

Article 3. To see if the Town will fix dates when taxes shall be due and payable, and to see if the Town will fix an annual interest rate to be charged on unpaid taxes after said dates, and to allow the Tax Collector and Treasurer to accept the prepayment of taxes not yet committed pursuant to 36 M.R.S.A §506.
19/20 budget year interest rate 4%.

SELECT BOARD RECOMMENDS: Taxes due November 30, 2020 and April 30, 2021 and a 4% interest rate for unpaid taxes.

Article 4. To see if the Town will vote to appropriate from surplus funds to pay for tax abatements and any interest due thereon.

Article 5. To see if the Town will vote to authorize the Town Tax Collector to enter into a standard agreement with taxpayers establishing a “tax club” payment plan for property taxes, whereby:

- the taxpayer agrees to pay specified monthly payments to the Town based on his or her estimated and actual tax obligation for the current year property taxes;
- the Town agrees not to charge interest on timely payments made pursuant to the tax club agreement;
- the Town authorizes the Town Tax Collector to accept tax club payments for current taxes which may be due prior to the commitment of those taxes.
- the agreement is automatically terminated if a scheduled payment is late, and the taxpayer then becomes subject to the same due dates and interest dates and rates as other taxpayers who are not participating in a tax club.
- only taxpayers who do not have any outstanding tax obligations for prior tax years are eligible to participate in the tax club program.
- taxpayers wishing to participate in a tax club for a particular property tax year shall enter into an agreement with the town by a publicly advertised deadline determined by the Town Tax Collector.

Article 6. To see if the town will authorize the Treasurer to waive the foreclosure of a tax lien mortgage pursuant to 36 M.R.S.A §944 upon finding by the Select Board that ownership of the property subject to the lien would be contrary to the Town’s best interest.

Article 7. To see if the Town will vote to authorize the Select Board to enter into multi-year contracts to negotiate optimal value for the procurement of certain necessary services to the Town.

Article 8. To see if the Town will vote to authorize the Select Board on behalf of the Town to sell and dispose of any real estate acquired by the Town for nonpayment of taxes thereon, for such terms as they deem advisable and execute quitclaim deeds for the same; with the exception that the Municipal Officers shall use the special sale process required by the new elderly tax law 36 M.R.S. § 943-C for a qualifying homestead property if they choose to sell it to anyone other than the former owner(s).

Article 9. To see if the Town will vote to authorize the Select Board to accept gifts of money or personal property to the Town and to appropriate and expend such gifts for such public purposes as the Select Board deem to be in the best interest of the Town.

Article 10. To see if the Town will vote to authorize the Select Board to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes including, when necessary, the authority to sign the grant contract and accept the conditions that accompany grant funds, and to appropriate and expend grant funds for the authorized purposes.

Article 11. To see if the Town will authorize the Select Board to dispose of town owned property valued up to \$1,000. Property valued over \$1,000 will be sold through auction or sealed-bid process.

Article 12. To see what sum the Town will vote to raise and appropriate to provide compensation to the Select Board during the ensuing fiscal year.
19/20 Budget \$18,500

SELECT BOARD RECOMMENDS: \$18,500 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$18,500 (6-0)

Article 13. To see what sum the Town will vote to raise and appropriate for the purpose of providing compensation and employee benefits to Town employees during the ensuing fiscal year.
19/20 Budget \$173,564

SELECT BOARD RECOMMENDS: \$167,721 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$167,721 (6-0)

Note: This includes salaries, insurances, Social Security for all departments (including part time employees), and retirement, travel, and training.

Article 14. To see what sum the Town will vote to raise and appropriate for general expenses associated with the operation of Town government during the ensuing fiscal year.

19/20 Budget \$106,938

SELECT BOARD RECOMMENDS: \$103,117 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$103,117 (6-0)

Note: Includes audit fees, assessing fees, MMA dues, computer software, maintenance, utilities, supplies, legal services, liability insurance, workers compensation insurance, contracted services, etc. Town equipment is now under the Facilities department.

Article 15. To see what sum the Town will vote to raise and appropriate for Elections expenses during the ensuing fiscal year.

19/20 Budget \$4,569

SELECT BOARD RECOMMENDS: \$5,178 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$5,178 (6-0)

Article 16. To see what sum the Town will vote to raise and appropriate for Planning Board expenses and Code Enforcement Officer expenses during the ensuing fiscal year.

19/20 Budget \$12,400

SELECT BOARD RECOMMENDS: \$13,150 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$13,150 (6-0)

Article 17. To see what sum the Town will vote to raise and appropriate for Townhouse (Historical Society) building expenses during the ensuing fiscal year.

19/20 Budget \$100

SELECT BOARD RECOMMENDS: \$100 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$100 (6-0)

Article 18. To see what sum the Town will vote to raise and appropriate for Facilities Maintenance during the ensuing fiscal year.

19/20 Budget \$30,060

SELECT BOARD RECOMMENDS: \$37,266 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$37,266 (6-0)

Article 19. To see what sum the Town will vote to raise and appropriate for the operation of the Whitefield Fire Department during the ensuing fiscal year.

19/20 Budget \$91,494

SELECT BOARD RECOMMENDS: \$96,963 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$96,963 (6-0)

Article 20. To see what sum the Town will vote to raise and appropriate for the Animal Control Contract during the ensuing fiscal year during the ensuing fiscal year.

19/20 Budget \$5,000

SELECT BOARD RECOMMENDS: \$7,500 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$7,500 (6-0)

Article 21. To see what sum the Town will vote to raise and appropriate for repairs and maintenance of Town roads during the ensuing fiscal year.

19/20 Budget \$432,381

SELECT BOARD RECOMMENDS: \$408,630 (4-1)

BUDGET COMMITTEE RECOMMENDS SAME: \$408,630 (6-0)

Article 22. To see what sum the Town will vote to raise and appropriate for winter maintenance of Town roads during the ensuing fiscal year.

19/20 Budget \$279,517

SELECT BOARD RECOMMENDS: \$319,414 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$319.414 (6-0)

Article 23. To see what sum the Town will vote to raise and appropriate for the General Assistance Program during the ensuing fiscal year.

19/20 Budget \$3,000

SELECT BOARD RECOMMENDS: \$2,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$2,000 (5-0)

Article 24. To see what sum the Town will vote to raise and appropriate in support of the following outside services: Lincoln County Humane Society, \$2,990; Hatch Hill, \$23,000 during the ensuing fiscal year.
19/20 Budget \$25,645

SELECT BOARD RECOMMENDS: \$25,990 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$25,990 (5-0)

Article 25. To see what sum the Town will vote to raise and appropriate for salaries, utilities and maintenance for the Recycling Center during the ensuing fiscal year.
19/20 Budget \$1,901

SELECT BOARD RECOMMENDS: \$3,369 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$3,369 (5-0)

Article 26. To see what sum the Town will vote to raise and appropriate for the Fire Department capital outlay during the ensuing fiscal year.
19/20 Budget \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$9,000 (5-0)

Article 27. To see what sum the Town will vote to raise and appropriate to be expended for repairs of the Leonard's Bridge Culvert on South Hunts Meadow Road.
19/20 Budget \$50,000

SELECT BOARD RECOMMENDS: \$50,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$50,000 (5-0)

Article 28. To see what sum the Town will vote to raise and appropriate for the future purchase of the Solar Panels on the Central Fire Station.
19/20 Budget \$8,910

SELECT BOARD RECOMMENDS: \$8,910 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$8,910 (5-0)

Article 29. To see what sum the Town will vote to raise and appropriate for the Senott Road Culvert Replacement.
19/20 Budget \$50,000

SELECT BOARD RECOMMENDS: \$25,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$25,000 (5-0)

Article 30. To see what sum the Town will vote to raise and appropriate funds for Town Building Security Updates.
19/20 Budget \$0

SELECT BOARD RECOMMENDS: \$10,186 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$10,186 (5-0)

Article 31. To see what sum the Town will vote to raise and appropriate for Street Lighting.
19/20 Budget \$0

SELECT BOARD RECOMMENDS: \$1,300 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$1,300 (5-0)

NOTE: Eight LED streetlight installations are proposed at the locations described in the information sheet

Article 32. To see what sum the Town will vote to raise and appropriate for software upgrade to allow online tax payments.
19/20 Budget \$0

SELECT BOARD RECOMMENDS: \$2,355 (4-1)
BUDGET COMMITTEE RECOMMENDS SAME: \$2,355 (5-0)

NOTE: If an upgrade is approved, a yearly licensing fee will be added to our software licensing will be approximately \$330.00.

Article 33. To see what sum the Town will vote to raise and appropriate for an electronic sign located at the Whitefield Elementary School. Sign use will be shared by the School and the Town. Expending these funds is contingent on matching funds from the RSU #12.
19/20 Budget \$0

SELECT BOARD RECOMMENDS: \$8,000 (3-2)
BUDGET COMMITTEE RECOMMENDS: \$8,000 (3-3)

Article 34. To see if the Town will vote to lapse all balances into undesignated Fund Balance except those which must be carried forward by statute and the balances of the following accounts: Town Roads, Emergency Management Operations, Fire Department Capital, Central Fire Station Solar Panels, Leonard's Bridge Culvert, Senott Road Culvert and the Facilities Maintenance that accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes.

Article 35. To see what sum the Town will vote to raise and appropriate for a Tax Anticipation Note during the ensuing fiscal year.
19/20 Budget \$600

SELECT BOARD RECOMMENDS: \$600 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$600 (5-0)

Article 36. To see what sum the Town will vote to raise and appropriate for soldiers' graves and Whitefield Cemetery during the ensuing fiscal year.
19/20 Budget \$3,300

SELECT BOARD RECOMMENDS: \$4,400 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$4,400 (5-0)

Article 37. To see if the Town will vote to raise and appropriate to support the debt service incurred for the Fire Department and fire truck during the ensuing fiscal year.
19/20 Budget \$46,019

Fire Truck Principal	\$16,740
Fire Truck Interest	\$ 5,206
Fire Station Principal	\$18,272
Fire Station Interest	<u>\$12,115</u>
	\$52,333

SELECT BOARD RECOMMENDS: \$52,333 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$52,333 (5-0)

Article 38. To see if the Town will allow revenue received from Cable Franchise Fees to be used for matching grant for local Broadband.

Note: The funds received vary, in fiscal year 2017-2018 the revenue was \$4,214, in fiscal year 2018-2018 the revenue was \$4,896.

Article 39. To see what sum the Town will vote to raise and appropriate for donations to the following organizations:

	Budget	Select Board	Budget Comm.	Select Board Recommends	Budget Comm. Recommends
	19-20	20-21	20-21		
American Red Cross	\$250	\$250	\$250	3.2	6.0
Midcoast Maine CAP	\$1,000	\$1,000	\$1,000	3.2	6.0
Maine General Hospice	\$1,137	\$1,137	\$1,137	3.2	6.0
Kenn. Behavioral Health	\$1,000	\$1,000	\$1,000	3.2	6.0
New Hope for Women	\$610	\$580	\$580	3.2	6.0
Spectrum Generations	\$730	\$730	730	3.2	0.0
Young at Heart	\$150	\$250	\$150	3.2	6.0
Healthy Kids	\$1,000	\$1,000	\$1,000	3.2	6.0
Waldo County CAP	\$245	\$418	\$0.00	3.2	6.0
Lifeflight	\$575	\$575	\$0.00	3.2	3.3
Whitefield Library	\$0.00	\$500	\$500	3.2	6.0
Totals	\$6,697	\$7,440	\$6,347		

Article 40. To see if the Town will vote to raise and appropriate funds for the Whitefield Food Bank in the ensuing year.
19/20 \$0.00

SELECT BOARD RECOMMENDS: \$3,000 (5-0)
BUDGET COMMITTEE RECOMMENDS SAME: \$3,000 (6-0)

Note: Last fiscal year \$6,000 was donated through William Turner Charity Trust. In the upcoming fiscal year \$3,000 will be donated from the Will Turner Charity Trust Fund. Therefore, a total will be \$6,000.

Article 41. To see if the Town will vote to appropriate all funds received by the Town from the State of Maine for snowmobile registrations to the Snowmobile Club for the purpose of maintaining snowmobile trails and to authorize the municipal officers to enter into an agreement with the Club, under such terms and conditions as the municipal officers may deem advisable, for that purpose. These funds are to be used for the maintenance of snowmobile trails within the Town.

Article 42. To see what sum the Town will vote to raise and appropriate for the purchase of Solar Panels to be installed on the Kings Mills Fire Department building.

19/20 Budget \$0

SELECT BOARD RECOMMENDS: \$16,000 (4-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$16,000 (5-0)

Article 43. To see if the Town will vote to authorize the Select Board to include the Town in the proposed RSU #12 solar farm purchase.

Article 44. To see if the Town will vote to authorize the Select Board to move funds in the municipal budget from categories with balances to those with deficits during the ensuing fiscal year.

Article 45. To be decided by written ballot:

To see if the Town will vote to increase the property tax levy limit established for the Town of Whitefield by State Law in the event that the municipal budget approved under the preceding articles will result in a tax commitment that is greater than the property tax levy limit.

Article 46. To see if the Town will vote to appropriate and authorize the Select Board to expend funds from the following General Fund revenue sources to be applied toward the 20/21 budget thereby decreasing the amount to be raised from property taxes.

19/20 Budget \$752,419

Auto Excise	\$415,000
Boat Excise	2,250
Agent Fees	14,275
Licenses/Certificates	1,250
Cemetery Mowing Reimbursement	2,000
Cable Franchise Fee	4,000
Interest on Taxes	7,300
Lien Cost	6,500
Other non-property	0,040
Insurance Reimbursement	1,500
Local Roads Assistance Program	47,000
Total	\$511,115

SELECT BOARD RECOMMENDS: \$511,115 (5-0)

Article 47. To authorize the Select Board to accept and expend any other revenue from State, Federal, local or private sources for the support of the Town during the ensuing fiscal year.

The Registrar will be in session during Town Meeting to register anyone eligible to vote in Town matters.

Fail not to make return on this warrant with your doings thereon or at said meeting of the Select Board.

Given under our hands and seal in the said Town of Whitefield this 11th day of February, 2020.

A true copy of the warrant.


Lester E. Sheaffer, Jr., Chair


William C. McKeen, Vice Chair


Charlene P. Donahue

Lise A. Hanners


Keith Sanborn

Attested: 
Darlene M. Beaulieu
Whitefield Town Clerk