



2020

# ANNUAL REPORT

**WHITEFIELD, MAINE**  
for year ending 6.30.2020



Photo taken by Yolanda Violette

Front Cover Photo taken by Tina Laskey

# Annual Report

of the  
Municipal Officers  
of the  
Town of Whitefield, Maine



For the Fiscal Year Ending  
June 30, 2020

# Dedication

The 2020 Whitefield Annual Report is dedicated to the volunteer group **Whitefield Cares!** This group first convened in the fall of 2019 with a goal to reach out to the Whitefield Community and communicate available resources to help Town residents in need. So far Whitefield Cares! has provided support for the Food Bank, helped with winterizing homes of people in need of help and is prepared to deliver buckets of sand for icy walkways. The Resource List can be found on the Whitefield Cares! website (**[whitefieldcares.org](http://whitefieldcares.org)**) or at the Town Office. The Facebook page and newsletter recruits and keeps in touch with volunteers. Whitefield Cares! received financial support from the Maine Community Foundation and is planning to become more engaged with the Community Housing Improvement Project (CHIP, Inc.) in Whitefield once the pandemic subsides.



Community Housing  
Improvement Project





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# Town Office Information

36 Townhouse Road Whitefield, Maine  
Located at the corner of Balltown Lane.

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

|                     |           |   |
|---------------------|-----------|---|
| <b>Office Hours</b> | 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<br>3:00 PM to 7:00 PM |
|                     | Friday    | 8:00 AM to 2:00 PM                        |

The Town Office is closed weekends and state holidays.

## Holiday Schedule

|                          |                             |
|--------------------------|-----------------------------|
| January 1, 2021          | New Year's Day              |
| January 18, 2021         | Martin Luther King, Jr. Day |
| February 15, 2021        | President's Day             |
| April 19, 2021           | Patriot's Day               |
| May 31, 2021             | Memorial Day                |
| July 4, 2021             | Independence Day            |
| September 6, 2021        | Labor Day                   |
| October 11, 2021         | Indigenous Peoples Day      |
| November 11, 2021        | Veteran's Day               |
| November 25 and 26, 2021 | Thanksgiving Weekend        |
| December 25, 2021        | Christmas Day               |

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



Town Office staff  
left to right:  
Laurie Mullens,  
Yolanda Violette,  
Nicole Sciascia,  
Tina Laskey.  
(Photo by Yolanda  
Violette)

# Municipal Calendar FY 2020-2021

|                             |  |
|-----------------------------|--|
| <b>July 01, 2020 --</b>     | Fiscal Year Commences  |
| <b>*July 14, 2020 --</b>    | State Primary/Municipal Election/School Budget<br>Polls Open 8 am – 8 pm   |
| <b>*July 18, 2020--</b>     | <b>Annual Town Meeting 2020</b> , Whitefield<br>Elementary School  |
| <b>October 02, 2020 --</b>  | 2021 Tax Bills were sent out   |
| <b>October 15, 2020 --</b>  | Date you may start licensing your Dogs for 2021<br><i>*Must bring Current Rabies Certificate</i>   |
| <b>November 1, 2020 --</b>  | Date you may start registering Snowmobiles for<br>the 2021 Season  |
| <b>November 3, 2020 --</b>  | Presidential Election Polls Open 8 am – 8 pm   |
| <b>November 30, 2020 --</b> | First Half of 2021 Property Taxes Due  |
| <b>December 1, 2020 --</b>  | Date you may start purchasing Hunting/Fishing<br>Licenses for 2021   |
| <b>March 19, 2021 --</b>    | <b>Municipal Election of Town Officials.</b> Polls<br>OPEN 4 pm-8 pm   |
| <b>*April 01, 2021 --</b>   | Notification to Assessors forms, Homestead /<br>Veterans Exemptions Applications & Personal /<br>Business Property Declarations Due<br><i>*See EO 31 FY19/20 for extended deadline</i> |
| <b>April 30, 2021 --</b>    | Second Half of 2021 Property Taxes Due   |
| <b>May 01, 2021 --</b>      | Date to start Registering ATVs for 2022 year   |
| <b>*June 1, 2021 --</b>     | Dog Licenses Due   |
| <b>June 02, 2021 --</b>     | Late Fees (\$25.00) begin for Dog Licensing- EO<br>waived fee from Feb 1 <sup>st</sup>   |
| <b>*June 05, 2021 --</b>    | <b>Annual Town Meeting 2021 10 am</b> , Whitefield<br>Elementary School  |
| <b>June 8, 2021 -</b>       | RSU #12 Budget Referendum<br>Polls Open 2 pm – 6 pm  |
| <b>June 30, 2021 --</b>     | Any unpaid 2021 Real Property Taxes will be<br>listed in the Town Annual Report.   |
| <b>June 30, 2021 --</b>     | Fiscal Year End  |

\*Due to the Covid-19 Pandemic outbreak in March 2020, these Dates were changed compared to the regularly scheduled dates.

## Fire Station Meeting Room

Mondays 6:30 PM Fire Department Training  
Every Other Tuesday 6:00 PM Select Board  
Third Wednesday 6:00 PM Planning 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.

# Municipal Officials

## **Select Board, Assessors, Overseers of the Poor (3 Year Terms)**

|                              |                         |
|------------------------------|-------------------------|
| Lester Sheaffer, Jr. (Chair) | Term expires March 2021 |
| William McKeen (Vice Chair)  | Term expires March 2023 |
| Charlene Donahue             | Term expires March 2023 |
| Lise Hanners                 | Term expires March 2022 |
| Keith Sanborn                | Term expires March 2022 |

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

Darlene Beaulieu (till June 2020)  
Yolanda Violette (July 2020)

## **Tax Collector, Deputy Clerk, Deputy Registrar**

Tina J. Laskey

## **Motor Vehicle Agent, Deputy Clerk**

Laurel J. Mullens

## **Deputy Clerk, Deputy Treasurer**

Nicole Sciascia

## **Fire Chief**

|                               |                                |
|-------------------------------|--------------------------------|
| Scott Higgins<br>207-549-7945 | 3 Year Term expires March 2021 |
|-------------------------------|--------------------------------|

## **Road Commissioner**

|                                  |                                |
|----------------------------------|--------------------------------|
| David A. Boynton<br>207-446-7548 | 3 Year Term expires March 2023 |
|----------------------------------|--------------------------------|

## **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 | 5 Year Term expires November 2021 |
| John Parks  | 4 Year Term expires November 2020 |



### **Budget Committee (1 Year Appointment)**

Christopher DeLisle (Chair)

Robert DeLisle

David Hayden

Barbara Mayer

Michael McMorrow

Charles Vaughan

### **Planning Board**

Stephen Sheehy (Chair)

2 Year Term expires March 2021

Glenn Angell

2 Year Term expires March 2021

Scott Cecil

3 Year Term expires March 2023

Marianne Marple

2 Year Term expires March 2021

Kristin Mason

3 Year Term expires March 2023

### **Whitefield Representatives to the School Board**

Suzanne Balbo

1 Year Term expires March 2021

Lynette Conroy

3 Year Term expires March 2022

Stephen Smith

2 Year Term expires March 2021



Preparing for Town Meeting July 18, 2020. (Photo by Tina Laskey)

# Congressional District 1



Senior Senator Susan Collins (R)  
202-224-2523  
[www.collins.senate.gov](http://www.collins.senate.gov)



Junior Senator Angus King (I)  
202-224-5344  
[www.king.senate.gov](http://www.king.senate.gov)



Representative Chellie Pingree (D)  
202-225-6115  
[pingree.house.gov](http://pingree.house.gov)



# District 88 State Legislature

## State Senator

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

### Office Address

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

### Telephone

207-287-1430

### Email

[Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov)

## State Representative

Michael Lemelin (R)  
313 Hallowell Road  
Chelsea, ME 04330  
207-798-9399

### Office Address

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

### Telephone

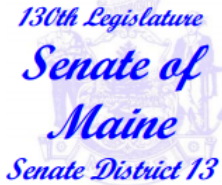
207-287-1440

### Email

[Michael.Lemelin@Legislature.Maine.Gov](mailto:Michael.Lemelin@Legislature.Maine.Gov)



# Letter from Chloe Maxmin



*Senator Chloe Maxmin*  
*Agriculture, Conservation and*  
*Forestry Committee, Member*  
*Marine Resources Committee, Member*  
*3 State House Station*  
*Augusta, ME 04333-0003*  
*Cell (207) 200-6224*  
*Chloe.Maxmin@legislature.maine.gov*

Dear Neighbors in Whitefield,

Thank you for the opportunity to represent you in the Maine Senate; I am truly humbled that you have chosen me to be your voice in Augusta, especially during this unprecedented time.

Since the pandemic arrived in Maine in March 2020, we have been faced with many challenges that few of us could have predicted. This public health crisis has brought with it economic and personal consequences that have touched every person in our state. Though there is hope that a vaccine means we are nearing the end of the worst of the pandemic, our challenges are far from over. The next couple of years will be critical to building a path forward into a bright future for our state.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. I am excited work on these committees, which directly impact life for so many in our communities. These committees oversee matters that involve many of our heritage industries, including farming and fishing, and we know that the coming years will present these industries with real challenges if we do not prepare. These industries are critical to our culture and our economy. We need to be proactive in finding ways they can continue to operate and grow sustainably in a changing climate. Maine's natural resources are absolutely essential to our way of life and protecting them is our responsibility.

Over the next couple of years, I look forward to working on these important issues and more. The pandemic has highlighted several areas where we have made progress in recent years, but we also see that we must keep working to improve. All Mainers need access to quality health care and to reliable, highspeed internet, which has become a necessity. We must also support the workers and small businesses, which form the backbone of our economy, as we strive to rebuild in the coming years.


I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help securing unemployment benefits, putting food on the table, connecting with a state agency, or just want to talk something through, I'm here to help. You can



email me at [Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov) or call me on my cell phone (207) 200-6224. I really mean it when I say reach out anytime.

These difficult times are going to require cooperation and creativity from all of us. I am committed to working with and for everyone in our community, listening to all perspectives, and finding common ground to heal our state.

Sincerely,



Chloe Maxmin  
State Senator



# Letter from Michael Lemelin

Dear Friends & Neighbors:

These are truly unprecedented times for our state and nation. Our patience and character are continually being tested during this period of social unrest. Accordingly, I am honored by the opportunity to serve as your representative in the Maine Legislature, and I welcome your thoughts as we continue to weather this pandemic together. The coming months of State governance will unfold unlike any other period in our 200 year history. Now, more than ever before, is the moment for leaders to pull together in the best interests of those we serve.



For the 130th Legislature, I have been assigned to the Joint Standing Committee on Health and Human Services. This panel oversees the Department of Health and Human Services; MaineCare/Medicaid; children's welfare and mental health services; child care; maternal and infant health; public health; lead and water testing; immunization; tobacco and e-cigarette sales and use; medical use of marijuana; eating, lodging, and campground licensing and inspection; opioid medications and limits; healthcare facilities; healthcare workforce; telemedicine; oral health and dental care; substance use disorder; mental health; developmental disability; aging; elderly and disability issues; home and community-based long-term care; nursing facilities and residential care; palliative and end-of-life care; and public assistance. As much of our work will likely be done virtually, I encourage you to monitor proceedings via the new YouTube channel, which can be found at

<https://www.youtube.com/c/MaineStateLegislature/channels>.

Undoubtedly, the biggest agenda item for lawmakers during our First Regular Session is the biennial budget. The \$8.394 billion two-year financial plan will be heavily scrutinized over the weeks and months ahead. I look forward to collaborating with my colleagues to make certain every dollar sent to Augusta by you, the taxpayer, is used as efficiently as possible.

Thank you for the opportunity to serve the good people of District 88. If you have an interest in receiving my regular e-newsletter, please send along your email address so that it can be added to my distribution list.

Best wishes,  
Michael H. Lemelin  
State Representative

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

# Letter from Governor Janet Mills

Dear Friends:

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

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

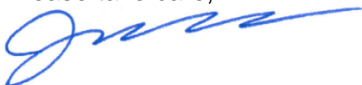
While our spirits are lifted and we share in a collective sense of relief, particularly for frontline health care workers who are exhausted and have been working around the clock to save lives, it will take months to administer the vaccine to all Maine people and we must keep our guard up.

In the coming months, I look forward to working with you in fully opening our schools and businesses across the state. We will hasten our state's recovery if we wear our masks, watch our distance, avoid gatherings, and wash our hands.

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

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


Please take care,




Janet T. Mills, Governor



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




### Cloth Face Covering Do's and Don'ts

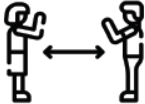


| DO:   | DON'T:  |
|---|---|
| <ul style="list-style-type: none"><li>• Wear a cloth face covering in public places where physical distancing is difficult to maintain.</li><li>• Make sure your mouth and nose are fully covered.</li><li>• Make sure the mask fits snugly against the sides of your face.</li><li>• Wash your hands after touching your mask.</li></ul> | <ul style="list-style-type: none"><li>• Wear a cloth face covering if you have trouble breathing or are otherwise unable to remove the mask without assistance.</li><li>• Put a cloth face covering on children under age 2.</li><li>• Use surgical masks or other PPE intended for healthcare workers.</li></ul> |


**Cloth Face Coverings work best when combined with other prevention measures. Remember to:**




Wash your hands often with soap and water.




Avoid close contact with others by maintaining 6-foot distancing.



Cover your coughs and sneezes.




Clean and disinfect frequently touched surfaces daily.



Monitor yourself for symptoms of COVID-19.

For more information visit:



- [www.maine.gov/dhhs/coronavirus](http://www.maine.gov/dhhs/coronavirus)
- [www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/diy-cloth-face-coverings.html](http://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/diy-cloth-face-coverings.html)



# 2020 Real Estate Taxpayer List

|  |              |          |
|--|--------------|----------|
| 18 GARDINER ROAD REALTY TRUST  | 013-017      | 602.73   |
| 21ST MORTGAGE CORPORATION  | 010-010      | 2,041.08 |
| AASE, H TODD & RICHARDS, DANIEL W  | 011-014      | 485.17   |
| ACEDO, STEPHEN F & CAROL P   | 013-023      | 1,272.05 |
| ACKER, CHARLES W & MAYER, BARBARA  | 018-048      | 3,113.24 |
| ACKERMAN, JULIA H  | 003-016      | 1,773.14 |
| ACKERSON, WILLIAM E & MARY K   | 012-037      | 2,577.27 |
| ADAMS, CLIFTON V JR & TINA   | 018-023-A    | 4,169.88 |
| ADAMS, CLIFTON V JR & TINA M   | 018-004      | 1,537.34 |
| ADAMS, MICHAEL L & ROSE A  | 018-054      | 680.48   |
| ADAMS, SCOTT A & BROOKE M  | 018-023-B    | 1,873.72 |
| AGJH, LLC  | 019-023      | 6,472.13 |
| ALBEE, AMANDA L & ERIC M II  | 012-023-C    | 2,858.28 |
| ALBERT, TINA   | 020-005-B    | 2,076.05 |
| ALESSANDRO CORPORATION   | 026-028-A    | 3,420.64 |
| ALESSANDRO CORPORATION   | 026-028-C    | 483.25   |
| ALLEN, GEORGE C PROPERTY TRUST   | 011-045      | 594.65   |
| ALLEN, JON C & LORI  | 020-048-001  | 1,081.12 |
| ALLEN, THOMAS  | 018-022      | 457.68   |
| ALLEN, WAYNE S   | 018-002      | 2,260.03 |
| ALLENS BLUEBERRY FREEZER, INC  | 001-027      | 1,431.01 |
| AMES, NICKOLAS B & WITWICKI, LINDSAY                                     | 020-010-C-1  | 983.86   |
| ANDERSEN, WILLIAM H & CHARLENE<br>DUDLEY, PENILYN                        | 028-003      | 887.03   |
| ANDERSON, ANTHONY J & KENDRA E   | 008-001-A    | 3,858.16 |
| ANDERSON, CHARLENE   | 028-004      | 1,173.31 |
| ANDERSON, ERIN E & JOHNSON, MICHAEL<br>ANDERSON, PATRICIA S & H BRADFORD | 012-001      | 2,489.67 |
| ANDERSON, PATRICIA S & ERIN E  | 017-008-A    | 2,752.26 |
| ANDERSON, PATRICIA S & ERIN E  | 025-006-1    | 1,049.57 |
| ANGELL, GLENN B & ROSE MARIE   | 018-040      | 3,308.90 |
| AQUAFORTIS ASSOCIATES, LLC   | 017-004-A    | 709.60   |
| AQUAFORTIS ASSOCIATES, LLC   | 017-055-B    | 549.15   |
| AQUAFORTIS ASSOCIATES, LLC   | 017-055-B-ON | 258.02   |
| ARBOUR, FRANKLIN F SR  | 017-019      | 228.59   |
| ARMSTRONG, DONNA M   | 015-038-A    | 1,662.04 |
| ARW PROPERTIES   | 010-008-A-ON | 310.85   |

|                                    |           |          |
|------------------------------------|-----------|----------|
| ASHLINE, KEVIN                     | 012-028-H | 771.56   |
| ATWOOD, RONALD O PRISCILLA E       | 013-047-A | 2,370.71 |
| AUBEE, PAULINE                     | 020-004-A | 2,323.53 |
| AUGUSTA ROAD, LLC                  | 018-011   | 535.69   |
| BAILEY, LYNDAL                     | 018-028   | 584.45   |
| BAILEY, LYNDAL                     | 018-050   | 2,198.69 |
| BAILEY, MARK R                     | 018-033-A | 2,425.28 |
| BAILEY, RANDALL & KIMBERLY         | 026-008   | 1,852.42 |
| BAILEY, REBECCA ANNE & JOSHUA OTIS | 017-038-D | 2,012.13 |
| BAILEY, RODNEY M & MARGO J         | 018-033-A | 1,622.49 |
| BAILEY, RODNEY M & CATHERINE J     | 018-049   | 1,624.15 |
| BAILEY, RODNEY M & CATHERINE J     | 018-050-A | 91.79    |
| BAILEY, RODNEY M & CATHERINE J     |           |          |
| BAILEY, MARGO J & BAILEY MARK R    | 018-033   | 559.96   |
| BAIRD, THOMAS HEIRS                | 020-049-F | 1,101.64 |
| BALDIGA, KIMBERLY R                | 020-039-B | 1,620.34 |
| BALL, THOMAS P & VIOLET R          | 010-028   | 2,654.67 |
| BALMERT, JAMES M & WERBER, TAMMY L | 020-005-D | 1,504.20 |
| BANKS, LAUREL D                    | 013-009-A | 5,911.29 |
| BARNARD, JAMES R                   | 012-047-A | 1,858.26 |
| BARNES, ROBERT S II                | 007-064   | 577.55   |
| BARNSTEIN, JOHN & SHEILA           | 028-008   | 768.26   |
| BARON, ERNEST F JR & JENNIFER E    | 003-008-B | 888.76   |
| BARON, SHANNON M P                 | 021-015   | 1,972.48 |
| BARON, SHANNON & MULLENS, WAYNE    | 020-009-D | 1,715.12 |
| BARTER, ERNEST & EILEEN            | 031-005   | 1,550.64 |
| BARTLETT, CHERYL                   | 018-012   | 1,557.80 |
| BARTLETT, KENNETH                  | 014-002   | 1,125.40 |
| BARTLETT, KENNETH A & KIMBERLY S   | 006-008-A | 2,345.92 |
| BARTLETT, SAMUEL                   | 017-025   | 833.59   |
| BARTLETT, SAMUEL                   | 017-027   | 2,631.35 |
| BARTLETT, SAMUEL L                 | 017-026   | 982.04   |
| BARTON, JESSE                      | 012-024-D | 1,369.55 |
| BARTON, STEPHEN M                  | 018-020-H | 555.55   |
| BASSETT, JAMIE C & TERRI J         | 011-032-4 | 565.62   |
| BASTON, DIANA & ROGER              | 017-009-A | 487.17   |
| BASTON, DIANA & ROGER              | 017-033   | 1,340.30 |
| BATCHELDER, PETER                  | 018-006   | 1,917.88 |
| BATCHELDER, PETER A SR MURIEL A    | 018-007   | 376.32   |

|                                     |             |          |
|-------------------------------------|-------------|----------|
| BATCHELDER, PETER A SR MURIEL A     | 018-008     | 428.81   |
| BEACH, JAMES A                      | 011-030     | 747.16   |
| BEAULIEU, BRIAN & MERRELL, ERICA    | 012-029-J   | 2,456.71 |
| BEAULIEU, DONNA B                   | 012-033-C   | 2,150.06 |
| BEAUMIER, JAMES P                   | 012-015-D   | 2,664.90 |
| BEAUSOLEIL, RICHARD R & CYNTHIA J   | 020-003-A   | 1,391.99 |
| BEEDY, STACIE A                     | 005-021-A   | 2,366.07 |
| BELL, JAMES N & DARLENE D           | 012-038-B   | 2,892.89 |
| BELLEFLEUR, CARLINE A               | 026-011     | 1,759.35 |
| BENEDICT, JOSEPH W                  |             |          |
| KELLEY-BENEDICT, PATRICIA           | 019-006     | 5,179.19 |
| BENEDICT JOSEPH W                   |             |          |
| KELLEY-BENEDICT, PATRICIA           | 019-054     | 507.89   |
| BENN, THOMAS J & DELORES            | 016-013-C   | 2,627.38 |
| BENNE, STEPHEN III                  | 015-010     | 4,421.63 |
| BENNE, THOMAS & PAULA               | 009-030     | 387.54   |
| BENNE, THOMAS & PAULA               | 010-002     | 1,324.06 |
| BENNETT, NANCY M                    | 007-010     | 484.04   |
| BENNETT, NANCY M                    | 007-010-A   | 349.10   |
| BENT, SUSAN Y                       | 001-058-D   | 1,645.58 |
| BERGERON, MARK D & MARIE A          | 005-001-A   | 349.10   |
| BERINSKY, HELENE J                  | 010-056     | 801.70   |
| BERRY, ANDREW                       | 010-041     | 3,151.38 |
| BERRY, ANDREW                       | 010-047     | 3,439.53 |
| BERRY, ANDREW B                     |             |          |
| MACKENNEY, ELIZABETH                | 026-014     | 168.67   |
| BERRY, ANDREW B & MCLEAN, ELIZABETH | 013-042     | 2,373.41 |
| BERRY, JONATHAN & JESSICA           | 003-012     | 2,030.96 |
| BERUBE, JAY R                       | 013-026     | 1,521.62 |
| BESSEY, BROCK A & ERIN E            | 012-002     | 3,691.76 |
| BEST, GARY R II                     |             |          |
| GARDNER-BEST, CHRISTINE             | 010-024     | 2,660.73 |
| BEST, NORMAN                        | 017-018-B   | 580.91   |
| BHS, INC                            | 019-021-002 | 2,353.50 |
| BICKFORD, ARNOLD E III              | 018-035     | 1,296.62 |
| BICKFORD, JILL J                    | 026-018     | 2,127.60 |
| BILLS, ROBERT J & ANNE C            | 017-018     | 1,315.73 |
| BINEAU, MARJORIE O                  | 022-026     | 1,884.54 |
| BINNS, DENNIS & JANET               | 010-005     | 3,838.78 |

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| BINNS, DENNIS R & JANET             | 009-032   | 215.58   |
| BINNS, DENNIS R & JANET             | 010-008-C | 336.50   |
| BINNS, SUSAN ELAINE                 | 020-005-A | 1,704.36 |
| BIRCH, HERBERT WILLIAM              | 022-021   | 15.30    |
| BIRCH, ESTATE OF HERBERT WILLIAM    | 022-015   | 550.00   |
| BIRCH, ESTATE OF HERBERT WILLIAM    | 022-018   | 3,205.18 |
| BISHOP, CHRISTOPHER                 | 017-057-1 | 353.81   |
| BISHOP, CHRISTOPHER S & ANNE-DORA T | 014-005-B | 1,637.50 |
| BLACK TREE REAL ESTATE              | 022-004-B | 1,993.15 |
| BLAGDEN, ROBERT L                   | 001-021-A | 660.94   |
| BLAIR, SALLY A & TERRY L            | 027-004   | 2,731.97 |
| BLAIR, TERRY L & SALLY A            | 027-008   | 652.33   |
| BLAIR, TERRY L JR                   | 027-004-A | 1,990.97 |
| BLAKE, EARL C & GALE M              | 011-014-B | 2,128.35 |
| BOND, AARON J & STACEY M            | 008-011-B | 1,585.33 |
| BONENFANT, BARBARA A & DANIEL       | 017-009-B | 2,607.10 |
| BONENFANT, BARBARA A & DANIEL       | 017-032-A | 384.41   |
| BOSSIE, MICHELLE & KENNETH          | 012-017-A | 879.91   |
| BOSSIE, RONALD S SR                 | 018-022-A | 577.03   |
| BOTHFIELD, DAVID & SEIDEL, KARIN M  | 013-061   | 646.58   |
| BOUCHER, BRANDON                    | 026-004   | 914.22   |
| BOUDREAU, SHERRY                    | 019-036   | 35.30    |
| BOUDREAU, SHERRY                    | 019-037   | 159.10   |
| BOURGOIN, MARC A                    | 031-017   | 2,027.65 |
| BOURQUE, STEPHEN & LOIS             | 030-008   | 1,284.95 |
| BOWDEN, BRAD T                      | 017-023   | 47.07    |
| BOWDEN, BRAD TOBEY                  | 017-030-B | 1,626.47 |
| BOWDEN, BRADLEY L                   | 013-054-A | 663.91   |
| BOWDEN, BRADLEY L & SHARI           | 027-013   | 806.98   |
| BOWDEN, GEORGE W JR                 | 013-012-A | 739.11   |
| BOWDEN, GEORGE W JR                 | 026-006   | 1,012.92 |
| BOYD FAMILY TRUST                   | 017-008-B | 489.68   |
| BOYIAN, JUDITH                      | 019-012-A | 2,996.43 |
| BOYNTON, ALBERT                     | 011-036   | 1,100.65 |
| BOYNTON, ALBERT                     | 011-046   | 545.16   |
| BOYNTON, ALBERT                     | 016-051   | 690.44   |
| BOYNTON, ALBERT                     | 017-003   | 2,186.67 |
| BOYNTON, DAVID A & MELISSA D        | 016-047-C | 1,453.54 |
| BOYNTON, DAVID A & MELISSA D        | 016-047-D | 113.44   |



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| BOYNTON, DAVID A & MELISSA D       | 016-049     | 2,476.10 |
| BOYNTON, MARY M HEIRS              | 007-030     | 480.11   |
| BRADFORD, TAMMY I                  | 017-014     | 887.02   |
| BRANN, BENJAMIN R & PRIKYL, INGRID | 018-037-F   | 3,283.46 |
| BRANN, BRUCE                       | 017-018-A   | 499.15   |
| BRANN, DEAN                        | 018-037-02  | 501.30   |
| BRANN, GERALD L & TONI             | 017-017-C   | 1,813.26 |
| BRANN, JAMES L & SHANNON F         | 013-038-A   | 3,143.44 |
| BRANN, JAMES M & SYLVIA M          | 031-012     | 1,227.41 |
| BRANN, JESSE                       | 018-037-E   | 349.10   |
| BRANN, KEITH A & CYNTHIA           | 018-037-A   | 2,848.05 |
| BRANN, LARRY & PAULINE             | 017-007     | 1,764.78 |
| BRANN, LINDA                       | 024-002     | 784.30   |
| BRANN, LINDA L                     | 024-003     | 416.37   |
| BRANN, REGINALD                    | 010-018     | 793.55   |
| BRANN, RICHARD A                   | 018-037     | 326.98   |
| BRANN, ROBERT & FAITH              | 025-001     | 1,398.61 |
| BRANN, ROBERT A JR & KRISTY J      | 025-001-A   | 1,008.43 |
| BRANN, RONNIE                      | 018-037-04  | 531.89   |
| BRANN, SCOT                        | 018-037-03  | 503.65   |
| BRANN, SCOT M                      | 018-038-A   | 448.89   |
| BRANN, TERRIE & BUCK, AMY          |             |          |
| BRANN, CRAIG                       | 017-038-C   | 324.64   |
| BRANN, TERRIE J PLUMMER            |             |          |
| BRANN, CRAIG, WYETH BUCK, AMY      | 017-041     | 1,213.28 |
| BRANN, WAYNE & CAROL               | 021-001     | 1,695.70 |
| BRANN-GUIMOND, TINA                |             |          |
| GUIMOND, PATRICK                   | 018-020-C   | 802.73   |
| BREMER, BETSY E                    | 017-009     | 2,385.76 |
| BREMER, BETSY E                    | 017-032     | 778.62   |
| BRETON, ARTHUR A & APRIL A         | 018-030-A-1 | 1,476.95 |
| BRETON, GLEN P & KAREN L           | 018-044     | 693.56   |
| BRILLANT, JEAN L                   | 006-021-C   | 1,037.20 |
| BRINZOW, ALEXANDER                 | 011-027     | 9.41     |
| BROCHU, DONALD                     | 012-028     | 903.74   |
| BRONN, CLIFTON                     | 008-011     | 652.23   |
| BRONN, CLIFTON G                   | 008-012     | 2,265.24 |
| BRONN, DONNA                       | 008-011-C   | 205.71   |
| BROOKE, WILLIAM & GAIL             | 016-026     | 3,024.28 |

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|-----------------------------------|-------------|----------|
| BROOKE, WILLIAM W & GAIL          | 016-025     | 219.35   |
| BROOKE, WILLIAM W & GAIL D        | 016-001     | 425.04   |
| BROOKE, WILLIAM W & GAIL D        | 016-002     | 108.26   |
| BROWN, CAROLE A & TIMOTHY M       | 015-052     | 2,450.81 |
| BROWN, CAROLE A & TIMOTHY M       | 018-024     | 1,129.02 |
| BROWN, DAVID R & LOIS C           | 014-006-A   | 397.71   |
| BROWN, DAVID R & LOIS C           | 027-009     | 776.34   |
| BROWN, DOUGLAS & ELIZABETH        | 030-012-A   | 2,796.24 |
| BROWN, DOUGLAS & ELIZABETH        | 030-016     | 360.87   |
| BROWN FAMILY IRREVOCABLE TRUST    | 003-001     | 118.93   |
| BROWN, JOSEPH E & MARILYN G       | 023-002     | 531.73   |
| BROWN, JULIE                      | 019-033-AON | 223.13   |
| BROWN, LLOYD                      | 003-014-AON | 150.62   |
| BROWN, LOIS                       | 013-012-D   | 428.81   |
| BROWN, LUCILLE D & SCOTT W        | 007-053-A   | 1,722.26 |
| BROWN, TIMOTHY                    | 015-052-AON | 137.18   |
| BRYANT, DAVID S & NANCY K         | 031-006     | 2,614.49 |
| BRYANT, GLENICE F & DAVID HEIRS   | 031-007     | 3,066.80 |
| BRYANT, RANDALL B                 | 009-025     | 2,115.17 |
| BUCKINGHAM, TERRI ANN             | 004-044-E   | 96.49    |
| BUGGIA, LAWRENCE B LIVING TRUST   | 007-053-C   | 351.22   |
| BUMFORD, JASPER W                 | 009-005-A   | 316.66   |
| BUMPS, GLENN                      | 010-030-A   | 399.36   |
| BUMPS, SHELDON & DIANNE           | 007-018-C   | 1,971.67 |
| BUNKER, HILLBURN C & LENORA       | 022-003     | 847.84   |
| BUNTING, WILLIAM H                | 012-040     | 1,532.05 |
| BUNTING, WILLIAM H                | 012-052     | 257.32   |
| BUNTING, WILLIAM H                | 012-053     | 288.44   |
| BUNTING, WILLIAM H                | 012-055     | 99.82    |
| BURDICK, ASHLEY                   | 013-056-ON  | 1,247.39 |
| BURGE, ROBERT                     | 008-030     | 73.30    |
| BURGE, ROBERT                     | 008-031     | 76.32    |
| BURGE, ROBERT                     | 008-032     | 1,476.30 |
| BURGE, ROBERT                     | 008-034     | 73.05    |
| BURGE, ROBERT                     | 008-035     | 2,298.43 |
| BURGE, ROBERT                     | 008-037     | 142.90   |
| BURGESS, JASON D & MICHELE A      | 007-025-A   | 2,853.57 |
| BURHOE, LESLIE & KOLLER, BERTIE B | 015-035     | 1,017.89 |
| BURMAN, CHARLES H & LORENE        | 024-006     | 486.04   |

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| BURNS, JOHN B & MARTHA           | 016-012    | 3,001.65   |
| BURNS LIVING TRUST               | 017-001    | 2,119.30   |
| BURNS LIVING TRUST               | 026-034    | 3,160.91   |
| BURRIS, SAMUEL T & MAGGIE E      | 017-038    | 3,642.89   |
| BURTNER, JENNIFER CAROL          | 018-027    | 288.38     |
| BURTON, ANDREW & KIERSTEN        | 010-003-A  | 1,919.03   |
| BUSHNELL, MICHAEL                | 005-012    | 323.21     |
| CADWALLADER, JOHN R III          | 027-001    | 1,809.04   |
| CAMERON, CHARLES E               | 012-006    | 2,776.83   |
| CAMPBELL, DENNIST                | 011-032-1  | 3,059.57   |
| CAMPBELL, NEILAND N JR           | 004-022    | 3,163.56   |
| CAMPBELL, RICHARD W              | 020-007-A  | 1,194.97   |
| CAPEN, GLENN A                   | 007-066    | 1,229.22   |
| CAPPER, APRIL MICHELLE           | 013-035    | 1,970.92   |
| CAPUTO, CORY                     | 009-004    | 527.97     |
| CAPUTO, CURRY T & LANI, ANDREA E | 009-004-B  | 2,944.53   |
| CARLTON, STEVEN F & DIANNE M     | 012-017-D  | 1,328.11   |
| CARON, RICHARD A & MALINDA J     | 018-035-A  | 2,484.46   |
| CARTER, SHANNON D                | 016-043-B  | 2,328.95   |
| CARTLIDGE, JACQUELINE M          | 020-010-A  | 1,195.30   |
| CARVER, JONATHAN P               | 014-033    | 3,383.05   |
| CASWELL, MARY E                  | 018-041    | 1,170.03   |
| CASWELL, MARY E                  | 018-041-A  | 313.80     |
| CAYER, LIONEL J & JILL D         | 019-029    | 2,078.42   |
| CEDERLUND, GREG                  | 004-038    | 496.59     |
| CENTRAL MAINE POWER              | 001-061    | 2,400.57   |
| CENTRAL MAINE POWER              | 001-061-ON | 189,635.99 |
| CENTRAL MAINE POWER              | 004-005    | 2,306.43   |
| CENTRAL MAINE POWER              | 007-007    | 988.47     |
| CENTRAL MAINE POWER              | 007-008    | 1,929.87   |
| CENTRAL MAINE POWER              | 012-048    | 5,836.68   |
| CENTRAL MAINE POWER              | 013-022    | 734.29     |
| CENTRAL MAINE POWER              | 016-018    | 84.73      |
| CENTRAL MAINE POWER              | 018-005    | 888.68     |
| CENTRAL MAINE POWER              | 019-008    | 1,195.58   |
| CENTRAL MAINE POWER              | 019-032    | 1,148.51   |
| CENTRAL MAINE POWER              | 019-052    | 2,730.06   |
| CHADWICK, ROBERT & LAWRENCE J JR |            |            |
| FOYE, THERESA A                  | 003-007    | 402.45     |

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|-----------------------------------|--------------|----------|
| CHADWICK, LYNN                    | 003-003      | 415.00   |
| CHAPMAN, KENNETH S & PATRICIA M   | 011-010-C    | 1,668.77 |
| CHAREST, LAURIER F                | 012-019-B    | 1,013.98 |
| CHASE, ABRAM D                    | 013-015      | 20.48    |
| CHASE, C PATRICK                  | 012-058      | 29.45    |
| CHASE, C PATRICK                  | 013-002      | 173.06   |
| CHASE, C PATRICK & ROBIN          | 010-014      | 2,732.90 |
| CHASE, CHARLES P                  | 017-057-A    | 861.69   |
| CHASE, DAVID & BETTY              | 007-033      | 2,840.41 |
| CHASE, FAYE P                     | 007-045      | 1,705.52 |
| CHASE, FAYE P                     | 007-046      | 160.82   |
| CHASE, KEITH F JR & MARTHA        | 004-039-A    | 521.69   |
| CHASE, MATTHEW J                  | 026-015-A    | 1,745.97 |
| CHASE, RICHARD R                  | 004-030      | 699.51   |
| CHASE, RICHARD R                  | 004-031      | 2,259.74 |
| CHASE, RICHARD R                  | 004-039      | 589.35   |
| CHASE, RICHARD R                  | 004-043      | 192.99   |
| CHASE, RICHARD R                  | 004-044-C    | 560.92   |
| CHASE, RICHARD R & MAUREEN        | 010-004      | 559.25   |
| CHASE, ROBERTA                    | 004-033      | 75.31    |
| CHASE, ROBERTA                    | 004-034      | 75.31    |
| CHASE, ROBERTA                    | 004-035      | 204.28   |
| CHASE, ROBERTA                    | 004-044      | 1,635.68 |
| CHASE, ROBERTA                    | 007-077      | 3,611.92 |
| CHASE, ROBIN L & PATRICK C        | 013-002-A    | 839.95   |
| CHASE, TIMOTHY & MARTHA           | 013-044-A    | 7.53     |
| CHASE, TIMOTHY & MARTHA           | 026-015      | 3,942.18 |
| CHASE, TIMOTHY L                  | 017-057      | 1,698.60 |
| CHASE, PETER E                    | 013-041      | 23.54    |
| CHELLIS, JONATHAN W & ELIZABETH F | 011-020-B    | 3,118.04 |
| CHIAPPINI, WALTER R               | 004-006-ON-2 | 2,346.60 |
| CHIAPPINI, WALTER R               |              |          |
| STANLEY, VIRGINIA                 | 015-018-A    | 2,063.03 |
| CHIAPPINI, WALTER R               |              |          |
| STANLEY, VIRGINIA L               | 004-006      | 4,104.35 |
| CHIARELL, JERALD J                | 012-065-B    | 413.49   |
| CHIARELL, JERALD J & JULIE O      | 012-065-A    | 2,930.41 |
| CHIARELL, JULIE O                 | 012-065      | 384.41   |
| CHOATE, DIANA L                   | 022-023      | 1,527.08 |

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| CIFIRINO, CAROLE A & WRIGHT, DAVID W | 002-022      | 2,134.22 |
| CLARK, ALAN GEORGE & LINDA JANE      | 019-012-C    | 2,207.18 |
| CLARK, DANA E                        | 024-007-A    | 796.57   |
| CLARK, DAVID S                       | 020-010-C    | 754.77   |
| CLARK, DAVID S & SHARON L            | 011-029      | 937.48   |
| CLARK, DAVID S & SHARON L            | 012-028-A    | 763.19   |
| CLARK, DAVID S & SHARON L            | 021-019      | 2,259.20 |
| CLARK, SHARON L                      | 016-047      | 890.56   |
| CLARK, SHARON L                      | 017-056      | 2,377.33 |
| CLARK, SHARON L                      | 026-024      | 1,593.13 |
| CLEAVES, BRIAN G & RHONDA            | 020-014-A    | 1,805.23 |
| CLEAVES, RHONDA R                    | 019-043      | 1,718.12 |
| CLEAVES, RHONDA R                    | 020-014      | 699.95   |
| CLIFFORD, BRIANA                     | 012-066      | 2,268.41 |
| CLOUTIER, ROSARIO G JR & & LINDA     | 013-030      | 1,694.46 |
| CLOUTIER, SHAWN S                    | 013-029      | 1,573.60 |
| COATES, KELLIE A & CHRISTOPHER A     | 020-011-B    | 2,842.89 |
| COCO, ANTHONY & SABRINA              | 010-007      | 545.51   |
| COCO, ANTHONY & SABRINA              | 010-008-B    | 2,952.95 |
| COCO, ANTHONY F & SABRINA D          | 010-022-B    | 2,254.39 |
| COCO, ANTHONY F & SABRINA D          | 010-023      | 1,566.77 |
| COLBY, JERRE                         | 021-013      | 5.88     |
| COLBY, MEAGAN M                      | 020-049-A-ON | 853.91   |
| COLE, CHARLES DOUGLAS                | 024-004-B    | 1,231.63 |
| COLE, MARY & KEVAN A                 | 020-013      | 15.06    |
| COLLADO, ANTONIO & ANNA              | 001-023      | 1,521.98 |
| COLLINS, ROSE                        | 018-037-ON-1 | 244.01   |
| COLPITT, CHRISTINE M                 | 009-007-A    | 584.45   |
| COLPITT, CHRISTINE M                 | 009-009-B    | 117.68   |
| COLPITT, THOMAS JR & CHRISTINE       | 009-008      | 2,484.43 |
| COLPITT, THOMAS JR & CHRISTINE M     | 009-013-A    | 346.75   |
| CONDON, JON M                        | 010-050-A    | 3,010.44 |
| CONLEY, GAIL P & STEPHEN             | 010-040      | 2,641.18 |
| CONLEY, GAIL P & STEPHEN             | 010-048      | 353.81   |
| CONLEY, GAIL P & STEPHEN             | 011-005      | 144.11   |
| CONLEY, GAIL P & STEPHEN             | 013-076      | 172.76   |
| CONRAD, ELIZABETH & RICHARD          | 007-068      | 2,574.73 |
| CONRAD, RICHARD & ELIZABETH          | 007-069      | 473.05   |
| CONSOLIDATED COMMUNICATIONS          |              |          |

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| NORTHERN NEW ENGLAND               |            |          |
| TELEPHONE OPERATIONS               | 024-007-ON | 914.90   |
| CONTRERAS, MARIA                   | 001-062    | 396.17   |
| COOLEY, ARTHUR B & CAROL           | 025-003    | 1,525.71 |
| COOLEY, ARTHUR B & CAROL B         | 025-003-A  | 4.00     |
| COOMBS, JAMES & HILL-COOMBS, HOLLY | 015-017    | 7.53     |
| COONS, JEFFERY L                   | 018-036    | 506.63   |
| COONS, ESTATE OF KERRY L           | 020-025    | 437.91   |
| COOPER, MITCHELL                   | 013-073-ON | 135.77   |
| COOPER, THURLOW & GARY E           | 018-001-A  | 615.05   |
| COOPER-HASKELL, DAWNA JEAN         | 017-047    | 2,339.25 |
| CORBIN, BRADLEY & ELIZABETH        | 018-010    | 43.30    |
| CORBIN, BRADLEY & ELIZABETH        | 018-013    | 499.85   |
| CORBIN, BRADLEY & ELIZABETH        | 018-013-B  | 126.08   |
| CORUM, MICHAEL J JR                | 007-001    | 1,654.29 |
| COSTA, DANIEL A                    | 015-034    | 403.86   |
| COTE, DAVID & HOLLY                | 016-021    | 570.65   |
| COTE, DAVID & HOLLY A              | 016-021-A  | 1,819.04 |
| COTE, MICHAEL J & KRYSTIN M        | 019-024-A  | 23.54    |
| COTE, MICHAEL J & KRYSTIN M        | 019-027    | 2,005.83 |
| COUNTRY MANOR ASSOCIATES           | 022-013    | 8,541.45 |
| COUTTS BROTHERS, INC               | 018-030    | 3,471.41 |
| COUTTS BROTHERS, INC               | 019-001    | 318.51   |
| COUTTS, CODY & PAMELA              | 015-050    | 722.65   |
| COWLES, STEVEN & JULIE             | 017-055-A  | 3,810.57 |
| CREAMER, ESTATE OF MARY            | 007-075    | 421.28   |
| CREAMER, ESTATE OF MARY E          | 007-072    | 1,946.42 |
| CREAMER, MARK A & KIMBERLY         | 007-034-A  | 1,931.36 |
| CRISMAN, JAMES & LOUISA            | 007-074    | 3,096.50 |
| CROCKER, DEANNE                    | 013-025    | 2,225.58 |
| CROCKER, RICHARD A SR & SHERRI     | 013-031    | 402.45   |
| CROCKER, STEVEN                    | 026-029    | 3,534.52 |
| CROMWELL, RYAN CHRISTOPER          |            |          |
| BUMA, JAMIE MICHELA                | 006-021-A  | 3,005.59 |
| CROOKER REALTY / EQUIPMENT, LLC    | 001-004    | 103.55   |
| CROOKER REALTY / EQUIPMENT, LLC    | 001-005    | 1,141.45 |
| CROOKER REALTY / EQUIPMENT, LLC    | 001-006    | 964.94   |
| CROOKER REALTY / EQUIPMENT, LLC    | 001-007    | 6,354.45 |
| CROOKER REALTY / EQUIPMENT, LLC    | 001-019    | 4,152.75 |

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| CROOKER REALTY / EQUIPMENT, LLC   | 001-034   | 1,376.80 |
| CROOKER REALTY / EQUIPMENT, LLC   | 001-035   | 8,354.92 |
| CROOKER REALTY / EQUIPMENT, LLC   | 001-035-A | 2,682.99 |
| CROSBY, JOHN R                    | 017-035   | 2,615.95 |
| CROXFORD, SHARON V & ENOS, ROBERT | 020-024   | 1,391.04 |
| CRUMMETT, THURLOW E               |           |          |
| STUTZER, KAREN                    | 028-007   | 2,361.34 |
| CUMMINGS, RICHARD L JR            | 019-014   | 3,478.93 |
| CUMMINGS, RICHARD L JR            | 019-022   | 809.89   |
| CUMMINGS, RICHARD L JR            | 019-022-A | 591.87   |
| CUMMINGS, RICHARD L JR            | 019-022-B | 157.51   |
| CUMMINGS, TODD & GRETA M          | 027-007   | 2,621.38 |
| CUNNINGHAM, CHAD E                | 017-038-A | 361.45   |
| CUNNINGHAM, CLIFTON JR HEIRS      | 010-049-A | 180.44   |
| CUNNINGHAM, LILLIAN M & PAUL A    | 020-049   | 1,627.62 |
| CUNNINGHAM, PERCY JR              | 015-023   | 784.34   |
| CUNNINGHAM, TIMOTHY A             | 011-043   | 0.00     |
| CURRAN, JOSEPH F & STACIE M       | 007-001-A | 2,588.10 |
| CUSHING, GEORGE D                 | 007-056-A | 3,398.34 |
| CUSHING, JONATHAN J               | 010-022   | 2,598.53 |
| CUSHING, RUTH                     | 009-018   | 305.96   |
| CUSHING, RUTH                     | 010-008-G | 698.21   |
| CUSHING, RUTH ELLEN               | 010-008-A | 883.85   |
| CUTHBERTSON, LEE & VICTORIA R     | 020-023   | 631.52   |
| CUTHBERTSON, MICHAEL & PAULA      | 020-002-A | 3,208.59 |
| CUTHBERTSON, MICHAEL W & PAULA A  | 021-006   | 4,640.65 |
| CUTHBERTSON, MICHAEL W & PAULA A  | 021-007-A | 965.14   |
| CUTHBERTSON, TIMOTHY & JO         | 020-002   | 2,509.55 |
| CUTHBERTSON, TIMOTHY W & JO A     | 020-003   | 347.25   |
| CYRUS, CATHERINE                  |           |          |
| ZEEB, HOLLY C & ROBERT C          | 001-046   | 2,127.77 |
| D F PARTNERSHIP                   | 017-024   | 434.46   |
| D F PARTNERSHIP                   | 017-042   | 968.86   |
| DALEY, PHYLLIS                    | 009-024   | 2,506.29 |
| DALKE, WILLIAM & SYLVIA           | 002-021-A | 1,875.49 |
| DALKE, WILLIAM F III & SYLVIA S   | 002-011-B | 316.15   |
| DANCER, BETHANY A                 | 003-018   | 513.55   |
| DANCER, HELLEN                    | 007-014   | 2,321.98 |
| DANCER, HELLEN                    | 030-011   | 418.77   |

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|-----------------------------------|------------|----------|
| DANCER, JOHN & FRED SCOTT         | 030-005    | 4.24     |
| DANCER, LOUISE P                  | 003-017    | 554.08   |
| DANIELS, DALE                     | 004-046-ON | 0.00     |
| DANIELS, VIVIAN S & GRACE         | 004-046    | 1,005.65 |
| DARVEAU, DARLIN M & RITA          | 018-020-F  | 2,508.30 |
| DAUPHIN FAMILY TRUST              | 008-008    | 1,008.32 |
| DAUPHIN, HAROLD E & KATHY         | 011-018    | 495.33   |
| DAUPHIN, HAROLD E & KATHY         | 011-026    | 409.98   |
| DAUPHIN, HAROLD E & KATHY E       | 013-066    | 2,447.14 |
| DAUPHIN, KATHY ELLEN & HAROLD E   | 008-020    | 1,490.06 |
| DAVEY, REGINA A                   | 004-011    | 2,748.09 |
| DAVEY, REGINA A                   | 004-012    | 275.01   |
| DAVEY, REGINA ANN                 |            |          |
| NELSON, ADAM RUSSELL              | 011-023    | 645.64   |
| DAVIDSON, MAY B                   | 016-044-A  | 2,297.11 |
| DAVIS, ARTHUR K & SHIRLEY M       | 006-018    | 131.48   |
| DAVIS, MATTHEW A                  | 010-019    | 720.86   |
| DAVIS, NICHOLAS R & MEAGAN E      | 012-047    | 4,560.89 |
| DAXLAND-DRIFT ROAD REALTY TRUST   | 005-001    | 4,104.58 |
| DEATON, HERBERT                   | 009-006-A  | 2,703.92 |
| DEBLOIS, MARIAH & MORIN, JOSHUA   | 012-027-B  | 2,094.96 |
| DELANO, LUKE A                    | 016-039-ON | 81.54    |
| DELANO, LUKE A                    | 019-053    | 645.64   |
| DELANO, LUKE A                    | 019-053-A  | 2,225.05 |
| DELANO, OSBORN M HEIRS            | 019-051    | 154.08   |
| DELANO, OSBORN M LIFE ESTATE      |            |          |
| DELANO, LUKE                      | 016-039    | 2,951.74 |
| DELISLE, CHRISTOPHER M & TARA     | 010-065-A  | 3,413.28 |
| DELISLE, CHRISTOPHER M & TARA     | 011-001    | 686.44   |
| DELISLE, CHRISTOPHER M & TARA     | 011-016    | 243.20   |
| DELISLE, ROBERT                   | 005-008    | 2,186.43 |
| DELISLE, ROBERT                   | 005-018-A  | 318.51   |
| DELOREY, DAVID R                  | 020-005-E  | 1,413.61 |
| DELVECCHIO, JOHN R & BARBARA W    | 004-016    | 2,905.80 |
| DEMERCHANT, JEAN                  | 012-038-A  | 1,877.69 |
| DEMERCHANT GRANDSOULT, KATHLEEN E | 012-038-C  | 373.81   |
| DEMERS FAMILY TRUST               | 015-047    | 501.61   |
| DEMERS, RONALD J & SUSAN          | 022-014    | 553.59   |
| DENHAM, ARTHUR & ELAINE           | 004-048    | 1,018.06 |



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| DENHAM, ROY                        | 004-018      | 2,380.64 |
| DEREKTOR, ELIZABETH & BROWN, PETER | 002-006      | 1,943.28 |
| DEREKTOR, ELIZABETH & BROWN, PETER | 002-011      | 226.11   |
| DETRAGLIA, KATEY FORD & FRANK A    | 007-060      | 917.93   |
| DIKET, LINWOOD T                   | 010-017-F    | 1,662.79 |
| DINSMORE, RAYMOND JR               | 020-004-C    | 414.62   |
| DIXON, GWYN B                      | 017-015      | 3,111.30 |
| DMITRIEFF, JASON                   | 019-045      | 1,916.80 |
| DMITRIEFF, JASON                   | 019-046      | 474.62   |
| DOAK, DAWN M & TOBY A              | 018-020-E    | 1,373.97 |
| DONAHUE, CHARLENE P & MASON, BRIAN | 020-030      | 2,203.69 |
| DONAHUE, CHARLENE P & MASON, BRIAN | 020-044      | 446.38   |
| DONOVAN, WILLIAM J II & JANET      | 015-032      | 2,433.99 |
| DONOVAN, WILLIAM J II & JANET      | 028-005      | 1,190.64 |
| DOOLEY, EDWARD A                   |              |          |
| TRUMAN-DOOLEY, VICTORIA A          | 012-009-A    | 346.51   |
| DOWDY, PHILLIP J & JENNIFER L      | 020-042      | 2,428.00 |
| DOWLING, JAMES & FLORENCE          | 020-048      | 1,142.58 |
| DOWLING, JESSICA                   | 013-013      | 2,331.96 |
| DOWNS, ROGER                       | 015-049      | 4,846.88 |
| DOWNS, ROGER C SR                  | 012-024-E    | 337.34   |
| DOYON, MARC                        | 016-040-F    | 2,692.87 |
| DOYON, MARC & BABY GLEN            | 016-040-E    | 325.10   |
| DROLET, BETHANY & ROGER M          | 021-007      | 3,142.28 |
| DUBE, GERARD M & SANDRA A          | 016-011      | 2,292.58 |
| DUBE, KAREN M & MICHAEL R          | 018-014-A    | 756.35   |
| DUBORD, NICHOLAS H & HEATHER A     | 022-020      | 1,823.10 |
| DULAC, DAWN & GILLES               | 016-013-H    | 3,337.62 |
| DUMAS, RONALD                      | 018-030-3-ON | 220.57   |
| DUMAS, STEVEN                      | 018-030-A-4  | 326.04   |
| DUMAS, STEVEN A                    | 018-030-A-3  | 2,934.05 |
| DUMAS, WILLIAM                     | 018-030-A-2  | 743.41   |
| DUMONT, SHAWN W                    | 030-013      | 871.06   |
| DUNCAN, FREDERICK & NANCY          | 017-043-A    | 637.96   |
| DUNCAN, FREDERICK & NANCY          |              |          |
| DUNCAN, RONALD & HELENE            | 017-043      | 1,569.16 |
| DUNCAN, HELENE                     | 027-002      | 1,872.29 |
| DUNN, AVERY                        | 016-041      | 4,455.93 |
| DURRELL, GENE & TRACY              | 006-011-A    | 205.54   |

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| DURRELL, GENE A & TRACY                  | 006-021-2 | 3,677.67 |
| DYER ISAAC W III, DYER, ISAAC C & ERIC W | 003-011   | 3,936.81 |
| DYER ISAAC W III, DYER, ISAAC C & ERIC W | 003-013   | 1,062.61 |
| DYER ISAAC W III, DYER, ISAAC C & ERIC W | 004-044-B | 1,204.21 |
| EASTMAN, GEORGE M JR                     | 003-002   | 205.54   |
| EDGAR-LARRABEE, MARY L                   |           |          |
| LARRABEE, WARREN H                       | 016-006-A | 1,691.46 |
| EDGECOMB, VICTOR B & ANN D               | 017-029   | 1,207.89 |
| EDWARDS, MICHAEL P & CARMEN C            | 020-010   | 2,168.14 |
| EKHOLM, ERIK & JUDITH                    | 010-029   | 2,649.93 |
| EKHOLM, SUSANNA M                        | 010-029-A | 672.50   |
| ELDER, JEROD M & JULIANNA L              | 013-032   | 1,672.46 |
| ELLIOTT, CARROLL MARSON & JUDITH         | 014-006-C | 249.09   |
| ELLIOTT, DAVID C                         | 013-038   | 949.64   |
| ELLIOTT, DAVID C                         | 016-053   | 3,218.98 |
| ELLIS, JOHN J JR                         | 020-005-C | 349.10   |
| ELLIS, TRACY A                           | 013-063   | 517.30   |
| ELLIS, TRACY A                           | 013-073   | 2,606.53 |
| ELVIN, CHARLES W & CHARLENE M            | 011-020-A | 581.19   |
| ELVIN, CHARLES W & CHARLENE M            | 011-041   | 2,377.14 |
| ELVIN, CHARLES W & CHARLENE M            | 011-042   | 496.21   |
| ELWELL, MICHAEL H                        | 006-002-A | 2,469.64 |
| ELWELL, MICHAEL H                        | 006-002-D | 375.23   |
| ELWELL, STEVEN C & JOY H                 | 012-028-B | 3,153.63 |
| EMERY, MICHAEL & JEANNINE                | 027-014   | 2,332.85 |
| ENGSTROM, KRAIG JR                       | 011-032-3 | 413.75   |
| ENGSTROM, KRAIG SR & PAULA               |           |          |
| ENGSTROM, KRAIG JR                       | 020-048-A | 997.12   |
| ERICKSON, CASSANDRA & BARRETT, JANE      | 001-029   | 568.01   |
| EUGLEY, JILL                             | 015-007-A | 2,037.11 |
| FAIRSERVICE, MICHAEL O & CAROLYN         | 006-001   | 1,213.24 |
| FAIRSERVICE, MICHAEL O JR                | 003-019   | 3,106.62 |
| FARLEY, ESTATE OF LAWRENCE P SR          | 013-018   | 514.16   |
| FARMER, KAREN S TRUST                    | 016-052   | 3,596.04 |
| FARRELL, JOHN J                          | 020-029-A | 1,392.80 |
| FARRIS, GREGORY                          | 013-034   | 3,170.10 |
| FECAROTTA, JOSEPH M & PATRICIA E         | 019-004   | 3,246.04 |
| FEDERAL NATIONAL MORTGAGE ASSN           | 014-026   | 2,543.43 |
| FEENEY, THOMAS M                         | 012-029-A | 2,797.35 |

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| FEENEY, THOMAS M                 | 012-029-D  | 323.45   |
| FENDERSON, MARK                  | 007-042    | 1,026.46 |
| FENDERSON, MARK                  | 026-005    | 490.16   |
| FENDERSON, MARK                  | 027-006    | 32.95    |
| FERGUSON, ELAINE                 | 019-024    | 1,294.46 |
| FERGUSON, GEORGE S & MARGARET A  | 029-001-A  | 1,862.84 |
| FERGUSON, SARA J                 | 014-022-A  | 2,561.63 |
| FERGUSON, SARA J & GEORGE        | 029-001    | 876.10   |
| FERGUSON, SARA J & GEORGE        |            |          |
| FERGUSON, ELIZABETH & COLIN      | 014-022    | 559.03   |
| FEYLER, DWAYNE & LORRAINE        | 026-002-A  | 1,149.37 |
| FEYLER, JENNIE                   | 026-002    | 407.74   |
| FIELDINGS OIL AND PROPANE, INC   | 026-003-ON | 2,151.38 |
| FIELDINGS OIL COMPANY, INC       | 026-003    | 3,265.69 |
| FITZPATRICK, JAMES E & CAROLYN M | 012-013    | 2,257.98 |
| FLANAGAN, MARGARET A & MICHAEL E | 020-047    | 2,175.65 |
| FLANNERY, CHAD L & LOREAL        | 014-003-A  | 3,414.07 |
| FLOGE, MATTHEW C & SHERI A       | 014-015    | 2,026.29 |
| FORD, JOSEPH K                   | 007-047    | 346.75   |
| FORD, LORE H IV & MEGAN M        |            |          |
| FORD, JOSEPH K & PAMELA          | 007-049    | 2,384.08 |
| FORD, MARY LOUISE                | 012-004    | 1,215.41 |
| FOSTER, HARTFORD L JR & SUSAN    | 013-065    | 3,956.16 |
| FOSTER, HARTFORD L JR & SUSAN    | 013-071    | 424.41   |
| FOSTER, ROBERT F & ALBERTA       | 004-017    | 493.45   |
| FOURNIER, ROBERT & SHARON        | 004-018-C  | 1,024.16 |
| FOX, TORRANCE                    | 016-031    | 2,051.77 |
| FOYE, THERESA                    | 003-003-A  | 139.01   |
| FRANDSEN, BRUCE M                |            |          |
| RATCLIFF, HEATHER                | 015-042    | 2,164.80 |
| FRANDSEN, DOROTHY M              | 007-011    | 2,003.13 |
| FRANKLIN, ROGER M & CAROL A      | 012-049-B  | 1,694.19 |
| FRASCONI, TERRI A                | 006-021-1  | 1,379.56 |
| FREEMAN, CATHY N                 | 012-064-A  | 3,720.22 |
| FREEMAN, EDWARD & JOYCE          | 012-009    | 2,550.35 |
| FREEMAN, EDWARD & JOYCE          | 012-039-A  | 461.44   |
| FREEMAN, KENNETH & DOROTHY       | 012-010    | 1,360.87 |
| FREEMAN, STEVE A                 | 012-009-B  | 1,296.64 |
| FRENCH, JANE                     | 018-037-01 | 515.42   |

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| FRIEL, DENNIS E & CHARLOTTE J     |             |          |
| FRIEL, IAM E                      | 021-017     | 1,945.91 |
| FROELICH, PETER E                 | 006-005     | 3,108.58 |
| FURROW, JOSEPH & ANGELA           | 019-011-A   | 1,021.89 |
| G & D GRAVEL, LLC                 | 016-029     | 1,900.26 |
| G & D GRAVEL, LLC                 | 016-029-A   | 1,173.20 |
| GAGE, DAVID R & EPSTEIN, JUDITH L | 013-068     | 1,658.03 |
| GAGNE CHRISTINE J                 | 020-033-C   | 2,678.57 |
| GAGNON, ROLAND J & THERESA        | 017-045-A   | 1,776.99 |
| GALLAGHER, DAVID                  | 020-049-E   | 1,444.50 |
| GALLAGHER, EARL                   | 020-049-H   | 367.46   |
| GALLAGHER, SHAWN R                |             |          |
| BANCROFT, ELIZABETH               | 007-050-B   | 2,645.76 |
| GALLANT, DENNIS A                 | 026-009     | 1,439.95 |
| GALLUP, C WESTCOTT III            |             |          |
| GALLUP, C WESTCOTT & SUSAN M      | 001-057-004 | 3,908.43 |
| GALLUP, C WESTCOTT III            |             |          |
| GALLUP, C WESTCOTT & SUSAN M      | 001-058     | 586.34   |
| GALVANI, THOMAS & FRANCES         |             |          |
| DECARVALHO, JULIKAY G             | 026-021     | 828.54   |
| GALVANI, THOMAS J & FRANCES H     |             |          |
| DECARVALHO, JULIKAY G             | 026-022     | 313.80   |
| GALVIN, EDWARD D REVOCABLE TRUST  | 001-040-D   | 1,023.62 |
| GARCIA, SUZANNE H                 | 007-034     | 1,738.20 |
| GARTHOFF, JERRY & KELLEY          | 012-026-B   | 2,865.90 |
| GAUVIN, WILLIAM R & FRANCES A     | 021-012     | 470.70   |
| GAUVIN, WILLIAM R & FRANCES A     | 024-010     | 1,303.74 |
| GEORGES, PHILIP                   | 020-049-I   | 295.05   |
| GERARDI, CHRISTOPHER R & VICKIE   | 005-019     | 1,976.69 |
| GERARDI, CHRISTOPHER R & VICKIE   | 005-020     | 1,281.98 |
| GERRARD, DANAL & ROBIN            | 016-009     | 1,444.85 |
| GETCHELL, DANA                    | 008-019     | 757.83   |
| GETCHELL, DANA                    | 008-023     | 727.23   |
| GETCHELL, DANA                    | 008-024     | 367.15   |
| GETCHELL, DANA                    | 008-025     | 890.03   |
| GETCHELL, DANA                    | 008-033     | 396.17   |
| GETCHELL, DANA H                  | 011-022     | 706.83   |
| GIBSON, ROBERT III                | 013-070     | 1,970.54 |
| GIBSON-GRIFFIN, BRIGID            | 007-024     | 2,454.73 |

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| GILBERT, CHAD E                  | 016-020   | 1,339.05 |
| GILBERT-BRUNELLE, DIANN          | 012-014   | 1,059.51 |
| GILHOOLEY, EDWARD G              | 008-002-A | 3,390.36 |
| GILMAN LIVING TRUST              | 007-003   | 918.38   |
| GILMAN, TERRI A & SARAH M        | 014-025-A | 890.25   |
| GIOIA, JAMES                     | 007-050   | 429.67   |
| GIUFFRIDA, STEPHEN               | 030-001   | 1,097.44 |
| GLEASON, TUCKER J & KELLY J      | 010-009-A | 1,801.60 |
| GLIDDEN, GEORGIA E & NEWELL, R E | 022-037   | 2,037.72 |
| GLIDDEN, KERMIT D & LAURIE A     | 025-007   | 1,021.53 |
| GLIDDEN, LYNN ELEANOR            | 020-014-B | 2,050.31 |
| GLIDDEN, NEWELL R E              | 025-004   | 3.29     |
| GLIDDEN, NEWELL R E              | 025-005   | 9.65     |
| GLOVER, GEORGE JR & DENISE M     | 006-013   | 1,221.80 |
| GOGGIN, WILLIAM F                | 020-034   | 2,553.23 |
| GOLDBERG, ELEANOR J              | 028-009   | 2,174.46 |
| GOLDEN, LINDA F                  | 017-040   | 1,426.22 |
| GOMES, MATTHEW D & LESLIE        | 020-045-B | 2,566.40 |
| GOMEZ, HOLLY E                   | 012-032   | 1,683.91 |
| GOODRIDGE, MARK R & SUSAN        | 021-016   | 1,901.89 |
| GORRILL, STEPHEN W & LOUISA R    | 005-032-D | 2,198.45 |
| GOTTLIEB, MARTHA J               | 007-076   | 1,485.65 |
| GOTTLIEB, NOAH D & ELIZABETH R   | 007-070   | 349.92   |
| GOULD, ARTHUR SR & CLARA         |           |          |
| GOULD, ARTHUR J JR               | 026-030   | 1,115.43 |
| GOULD, DENNIS                    | 007-059   | 2,834.87 |
| GOULD, DONALD & FRANCES          | 017-051   | 1,403.64 |
| GOULD, LUCAS D                   | 001-040-B | 2,109.11 |
| GOVE, SHEILA I & ROBERT L        | 010-011-A | 894.16   |
| GRADY, DANIEL                    | 016-047-A | 1,347.13 |
| GRADY, DANIEL M                  | 016-047-B | 141.27   |
| GRADY, DANIEL M                  | 026-026   | 383.43   |
| GRADY, DARRYL & JEANNE           | 014-007-A | 720.05   |
| GRADY, DARRYL C & JEANNE L       | 008-009   | 625.25   |
| GRADY, JAMISON A                 | 008-005   | 2,328.76 |
| GRADY, JENNIFER H & STEVEN J     | 008-008-A | 1,204.84 |
| GRADY, JORDAN & MERYL A          | 008-010   | 2,685.96 |
| GRADY, STEVEN                    | 008-016   | 1,643.53 |
| GRADY, STEVEN & JENNIFER         | 007-072-A | 3,769.93 |

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| GRADY, STEVEN & JENNIFER           | 008-005     | 576.67   |
| GRADY, STEVEN J                    | 004-032     | 520.44   |
| GRADY, STEVEN J                    | 004-037     | 254.96   |
| GRADY, STEVEN J                    | 004-044-F   | 521.69   |
| GRADY, STEVEN J                    | 006-011     | 1,168.91 |
| GRADY, STEVEN J                    | 011-028     | 798.90   |
| GRASS, JOSHUA A & BLOOD, KASEY E   | 016-040-D   | 2,776.77 |
| GRAZIOSO, ABBY L & GREG E          | 015-018-D   | 1,488.42 |
| GRAZIOSO, DEE A                    | 017-044-A   | 520.12   |
| GRAZIOSO, GLENN & SUSAN            | 019-021-ON  | 169.81   |
| GREEN, DAVID W                     | 012-029-C   | 3,030.87 |
| GREGOIRE, BETH M                   | 030-013-A   | 952.81   |
| GREGOIRE, BETH M                   | 030-014     | 877.32   |
| GREGORY, ALAN & WENDY L            | 004-044-D   | 1,804.08 |
| GREINER, JEFFREY S & KRISTA LEA    | 012-029-I   | 2,772.39 |
| GRIFFIN, BRYAN & HOLLY             | 018-032-A   | 434.24   |
| GRIFFIN, HOLLY D & BRYAN J         | 018-031     | 3,368.33 |
| GRIFFIN, JAMES L                   | 022-009     | 1,425.37 |
| GROTTON, EVELINA J & MICHAEL S     | 022-022     | 817.09   |
| GROVER, ESTATE OF BRADFORD         | 012-007     | 16.24    |
| GROVER, ESTATE OF BRADFORD         | 012-008     | 10.36    |
| GURNEY, JEFFREY T & LAURA M        | 001-030     | 2,110.15 |
| HADDAD, THOMAS & LEILA             | 010-017-B   | 564.17   |
| HAGEN, TINA E                      | 012-028-E   | 1,453.62 |
| HAINKE, HAROLD JR & TASH, SHERRY   | 013-069-001 | 2,210.71 |
| HAINKE, HAROLD J & TASH, SHERRY    | 014-014     | 521.69   |
| HAINKE, HAROLD J JR & TASH, SHERRY | 013-069-B   | 400.69   |
| HALL, ANDREW HEIRS                 | 019-005     | 167.88   |
| HALL, GEORGE JR                    | 006-011-B   | 559.35   |
| HALL, GEORGE W JR & GEORGE W       | 006-008     | 555.33   |
| HALL, GEORGE W JR & MARYANN        | 007-037-A   | 2,962.48 |
| HALL, GEORGE W JR                  |             |          |
| PIACOPOLOS, HAROLD                 | 007-012     | 1,015.93 |
| HALL, GEORGE W JR                  |             |          |
| PIACOPOLOS, HAROLD                 | 030-015     | 1.88     |
| HALL, GEORGE W IV                  | 006-015     | 475.25   |
| HALL, GEORGE W IV                  | 007-032     | 1,059.01 |
| HALL, GEORGE W IV & MARY ANN       | 007-018-F   | 535.12   |
| HALL, GEORGE W IV & MARY ANN       | 007-036-1   | 537.38   |

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| HALL, GEORGE W IV & BUMPS, DIANNE     |           |          |
| HALL-KARASS, SUSAN                    | 007-018-G | 435.59   |
| HALL, MICHAEL S & TINA M              | 007-063   | 1,176.77 |
| HALLOWELL ROPER BECKY S               |           |          |
| ROPER, DAVID T & KAREN                | 015-027-A | 2,105.71 |
| HAMILTON, CHRISTOPHER C & PATRICIA M  | 005-024   | 443.16   |
| HAMILTON, CHRISTOPHER C & PATRICIA M  | 005-025   | 1,883.65 |
| HANLEY, MARK S & JEWEL R              | 001-008   | 1,447.40 |
| HANNA, LAURA VERONICA                 | 003-004   | 645.64   |
| HANSEN, CLAY W & SCHWARZ, SHEILA R    | 012-034   | 3,135.88 |
| HANSON, WALTER K                      | 020-035-A | 1,278.19 |
| HANSON, WALTER K                      | 020-036   | 378.24   |
| HARDMAN, DAVID                        | 004-001-A | 2,412.86 |
| HARDMAN, DAVID                        | 004-002-A | 778.57   |
| HARKINS, TIMOTHY II                   | 028-002-A | 976.91   |
| HARMON, BENJAMIN T                    | 013-069   | 1,389.15 |
| HARMON, ELIZABETH CHASE               | 007-065   | 2,160.06 |
| HARRINGTON, PHIL                      | 019-007   | 534.24   |
| HARRISON, CASEY M                     | 001-038-C | 1,677.57 |
| HART, GREGORY M & LISA J              | 007-009   | 4,397.39 |
| HARTLEY, STEVEN J                     | 020-039-C | 3,691.59 |
| HARTMAN, HERBERT & LUCY               | 007-039   | 1,689.51 |
| HARTNETT, LISA L                      | 015-043   | 1,951.19 |
| HARVEY, ROBERT C                      | 018-013-A | 466.09   |
| HATCH, JAMES & JENNINGS, PATRICIA     | 009-017-B | 423.79   |
| HATCH, JAMES B & JENNINGS, PATRICIA B | 009-034   | 24.71    |
| HATCH, KENNETH L III                  | 030-012   | 2,822.25 |
| HATCH, KENNETH L III                  | 030-012-B | 2,753.23 |
| HAVEN, GREGORY W                      | 005-007   | 2,394.86 |
| HAY, LISA M & CARTER, CHRISTINE K     | 012-059   | 594.65   |
| HAYDEN, DAVID & BARBARA               | 013-051   | 1,960.97 |
| HAYDEN, SCOTT D                       | 011-017   | 4,714.17 |
| HAYDEN, SCOTT D                       | 011-017-A | 825.75   |
| HAYWARD, RICHARD S & DARLENE A        | 015-041   | 1,238.63 |
| HEATH, JOSEPH R & ELIZABETH B         | 007-014-A | 348.16   |
| HEATH, JOSEPH R & ELIZABETH B         | 007-014-B | 1,622.44 |
| HEATH, JOSEPH R HEIRS                 | 011-003   | 676.24   |
| HEATH, HAROLD R JR & CYNTHIA MARIE    | 014-010   | 1,155.95 |
| HELM, GREG A                          | 004-045   | 2,428.98 |

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| HENDERSON, KRISTIAN P                |             |          |
| MACOMBER, GRACE P                    | 017-005     | 1,866.22 |
| HENDRIX, HENRY J II & PENNY          | 008-029     | 870.39   |
| HENDRIX, HENRY J II & PENNY K        | 008-028     | 679.94   |
| HENDRIX, PENNY & HENRY               | 008-026     | 356.95   |
| HENDRIX, PENNY K & HENRY J II        | 008-027     | 458.93   |
| HENDSBEE, GEORGE JR                  | 020-033     | 2,549.97 |
| HENDSBEE, GEORGE JR                  | 020-041     | 1,295.70 |
| HENLEY, JAMES E                      | 016-043-C   | 1,574.63 |
| HENRY, REMEMBRANCE                   |             |          |
| DOYLE, ELIZABETH                     | 017-048     | 2,689.14 |
| HICKEY, CAROLE                       | 018-036-C   | 1,887.63 |
| HICKEY, GARY & TAMMY                 |             |          |
| HICKEY, MERTON & JULIA               | 015-015-A   | 839.42   |
| HILLMAN, CHERYL A & JEFFREY A        | 002-005-A   | 2,012.95 |
| HILLSTROM, DAVID S & GAIL A          | 028-002     | 1,386.29 |
| HINES, JAMES W & MORROW, GRETCHEN L  | 020-011-C   | 3,966.26 |
| HITZ, KYLEE L & HUNNIBELL, VANESSA A | 005-004-A   | 600.90   |
| HOAR, GARY L & JELLISON, ELANA       | 015-025     | 1,265.34 |
| HOAR, GARY L & JELLISON, ELANA       | 015-026     | 2,969.52 |
| HODGKINS, DOREEN                     | 001-036-ON  | 138.06   |
| HODGKINS, GREGORY D                  | 001-036     | 477.76   |
| HODGKINS, GREGORY, DARYL, DOREEN     |             |          |
| SAWYER, CHERYL H                     | 001-052     | 2,283.66 |
| HODGKINS, GREGORY, DARYL, DOREEN     |             |          |
| SAWYER, CHERYL H                     | 001-053     | 235.66   |
| HODGKINS, GREGORY, DARYL, DOREEN     |             |          |
| SAWYER, CHERYL H                     | 001-054     | 227.00   |
| HODGKINS, GREGORY, DARYL, DOREEN     |             |          |
| SAWYER, CHERYL H                     | 001-055     | 353.81   |
| HOLM, HILARY H TRUST                 | 006-012-A   | 372.64   |
| HOLM, KENNETH & HILARY               | 007-005     | 1,019.85 |
| HOLM, KENNETH D & HILARY             | 006-007     | 4,501.35 |
| HOLMES, DIANNA M                     | 017-018-C   | 1,419.98 |
| HOMES IN DIFFERENT AREA CODES, LLC   | 020-027-A-1 | 2,246.78 |
| HOPKINS, CLIFTON                     | 015-029     | 778.22   |
| HOPKINS, CLIFTON E & JULIE L         | 018-047     | 750.59   |
| HOPPE, DIANE B                       | 010-028-A   | 2,419.48 |
| HOSTETLER, DENNIS N & AMELIA L       | 010-032     | 4,836.49 |



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| HOSTETLER, DENNIS N & AMELIA L       | 010-058     | 448.73   |
| HOSTETLER, DENNIS N & AMELIA L       | 010-059     | 763.95   |
| HOUGHTON, GEOFFREY                   | 002-009     | 594.75   |
| HOUGHTON, GEOFFREY P & JAMIE         | 002-009-A   | 2,021.58 |
| HOWARD, MURRAY A & CLARISSA R        | 012-029     | 508.51   |
| HOWARD, MURRAY A & CLARISSA R        | 012-029-F   | 314.51   |
| HOWARD, MURRAY A & CLARISSA R        | 012-029-G   | 4,276.45 |
| HOWARD-WAGNER, LORI                  |             |          |
| HOWARD, ANDREA                       | 026-007     | 1,386.02 |
| HOWE, EDWARD                         |             |          |
| MACDOUGALL, JESSE MAE                | 014-028     | 2,490.02 |
| HOWELL, BRYAN KEITH                  | 019-025     | 514.16   |
| HOWELL, RICHARD & SHARI              | 013-056-A   | 1,757.30 |
| HOWELL, RICHARD W                    | 013-056     | 3,452.07 |
| HOWES, MARK & KATRIN & ACOSTA, MARIA | 018-042     | 2,049.87 |
| HUBER, WILBUR ROSS II                | 004-036-001 | 446.38   |
| HUBERT, WILLIAM E & JANE             | 001-024     | 13.18    |
| HUBERT, WILLIAM E & JANE H           | 001-025     | 218.09   |
| HUFF, ALICIA & TIMOTHY               | 019-012-B   | 3,696.00 |
| HUNNIBELL, SHERRILL                  | 005-003     | 2,014.09 |
| HUNTLEY, BRIAN D                     | 022-032     | 119.24   |
| HUNTLEY, BRIAN D                     | 022-038     | 2,179.62 |
| HUNTLEY, BRIAN D                     | 022-040     | 336.55   |
| HUNTLEY, BRIAN D                     | 024-008     | 350.26   |
| HUTCHINS, DONALD E II & LEONETTE     | 007-055     | 1,978.04 |
| HUTCHINSON, SANFORD L & ALICE        | 013-039     | 1,971.97 |
| HUTTER, FRANCIS W                    | 014-008     | 762.36   |
| IHW REAL ESTATE, LLC                 | 022-004     | 896.68   |
| JACKSON, CARLA M                     | 026-033     | 1,597.41 |
| JACKSON, DANIEL R                    | 010-064-A   | 2,550.00 |
| JACKSON, DAVID & ROSE                | 010-061     | 2,812.43 |
| JACKSON, DAVID W                     | 010-063     | 155.33   |
| JACKSON, DAVID W                     | 010-064     | 914.19   |
| JACKSON, DAVID W                     | 010-065     | 882.77   |
| JACKSON, DAVID W                     | 030-003     | 636.23   |
| JACKSON, GLENDON                     | 010-060     | 786.62   |
| JACKSON, GLENDON                     | 010-062     | 516.67   |
| JACKSON, JOHN H III & KATHLEEN C     | 018-038     | 1,889.11 |
| JACQUES, JOHN P JR                   | 010-016-A   | 425.86   |

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| JAMES, DAVID C                    | 019-003    | 1,746.11 |
| JAMES, GAIL                       | 011-014-A  | 328.63   |
| JAMES, GAIL                       | 011-014-C  | 258.51   |
| JAMES, PAULA J & KARL I           | 018-020    | 1,468.02 |
| JAMISON, ROBERTA C & THOMAS A     | 012-047-B  | 1,893.78 |
| JELLISON, JESSE E JR              | 018-014-C  | 1,201.30 |
| JEWETT, BENJAMIN M                | 001-040-A  | 4,178.39 |
| JEWETT, BENJAMIN M                | 001-040-C  | 409.98   |
| JEWETT, MICHAEL                   | 001-039    | 4,227.34 |
| JEWETT, MICHAEL D & REGINA L      | 001-020-A  | 506.00   |
| JOHNSON, DANNY J                  |            |          |
| HERNANDEZ-JOHNSON, STEPHANIE A    | 018-021-B  | 396.17   |
| JOHNSON, ROBERT                   | 010-011-C  | 320.86   |
| JONES BAMBI A & MOSKOVITZ DAVID H | 002-014    | 1,015.93 |
| JONES BAMBI A & MOSKOVITZ DAVID H | 005-029    | 439.95   |
| JONES BAMBI A & MOSKOVITZ DAVID H | 005-032-B  | 938.39   |
| JONES BAMBI A & MOSKOVITZ DAVID H | 005-035    | 502.21   |
| JONES BAMBI A & MOSKOVITZ DAVID H | 005-037    | 163.18   |
| JONES, DONNA HAINES & PHILIP      | 006-014    | 1,137.85 |
| JONES, EMILY                      | 003-014    | 569.17   |
| JONES, JONI S                     | 026-010    | 1,422.09 |
| JONES, SCOTT V                    | 008-013    | 1,831.56 |
| JONES, SCOTT V                    | 008-014    | 351.22   |
| JORDAN, CLAYTON & MARY E          | 001-011-ON | 28.93    |
| JORDAN, CLAYTON & MARY ELIZABETH  | 001-011    | 2,375.37 |
| JORDAN, CLAYTON S & MARY E        | 001-009    | 91.79    |
| JORDAN, CLAYTON S & MARY E        | 001-010    | 35.30    |
| JORDAN, DOUGLAS J & JULIA A       | 014-023    | 2,416.92 |
| JORDAN, DOUGLAS J & JULIA A       | 029-003    | 740.91   |
| JOSLYN, BROOKE A                  | 022-033    | 2,513.69 |
| JOSLYN, DANIEL & CHERYLE          | 005-017    | 2,311.87 |
| JOSLYN, EVELYN & RODNEY           | 005-016    | 1,697.31 |
| JOSLYN, LYMAN GARRETT             | 019-031-ON | 112.32   |
| JOSLYN, RAYMOND E & JUDITH        | 021-004    | 814.51   |
| JOSLYN, WENDY                     | 004-003-A  | 393.99   |
| KAKASENKO, LYDIA                  | 003-010    | 635.44   |
| KALCENKO, ALEX & GLADYS           | 003-009-A  | 1,908.33 |
| KALCENKO, ALEXANDER               | 003-009    | 616.95   |
| KALLOCH, JEREMY S                 |            |          |

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| WEBB-KALLOCH, LISA                 | 012-017-E  | 1,768.62 |
| KAMINSKY, CHRISTOPHER J & MARY C   | 012-041    | 2,397.53 |
| KANAVICH, BONNIE PROE & PAUL A     | 001-021-B  | 2,455.20 |
| KARASS, EDWARD A & SUSAN           | 006-009    | 191.98   |
| KARASS, EDWARD A & SUSAN           | 007-019    | 30.60    |
| KASELIS, RICHARD M                 | 012-021    | 2,281.53 |
| KATLER, MAX R & THERESA L          | 012-062    | 2,903.42 |
| KEENAN, DAVID P & MARY C           | 001-002    | 2,448.05 |
| KEENEY, TIMOTHY S & JACOBS, KATHY  | 012-029-B  | 2,804.35 |
| KEEP, WESLEY R & CONSTANCE L       | 004-044-A  | 1,797.23 |
| KELCH, BYRON & KATHLEEN            | 009-029    | 407.94   |
| KELCH, BYRON & KATHLEEN            | 010-001    | 1,068.79 |
| KELLER FAMILY TRUST                | 013-045    | 2,186.76 |
| KELLER FAMILY TRUST                | 013-046    | 327.92   |
| KELLER, GORDON R & GENEVIEVE M     | 013-045-A  | 13.41    |
| KELLEY, EUGENE W & JAMES W         | 004-041    | 893.31   |
| KELLEY, EUGENE W & JAMES W         | 004-042    | 1,525.85 |
| KELLEY, JAMES HEIRS                | 012-020    | 428.34   |
| KENNALLY, JAMES M & CAROLE B       | 015-035-A  | 2,690.13 |
| KENNEDY, PETER J & BOLDUC, ANITA M | 020-039-A  | 1,755.87 |
| KENOYER, RONALD & PAMELA           | 014-004-A  | 323.21   |
| KENOYER, RONALD & PAMELA           | 014-033-ON | 1,183.06 |
| KENOYER, RONALD & PAMELA           | 014-033-1  | 473.16   |
| KEYES, LESTER J JR                 | 015-031    | 961.01   |
| KIERSTEAD, JOHN T & JOAN           | 026-016    | 6.12     |
| KIERSTEAD, JOHN T & JOAN           | 026-017    | 2,400.73 |
| KILEY, ELLEN                       | 005-032-C  | 0.00     |
| KILEY, ELLEN & REIDY, CHARLES      | 005-025-A  | 360.87   |
| KILEY, ELLEN F                     | 005-026    | 1,542.70 |
| KILEY, ELLEN F                     | 005-031-A  | 117.68   |
| KILEY, MICHAEL                     | 001-028    | 1,858.59 |
| KILEY, MICHAEL P                   | 001-021    | 472.49   |
| KIMBALL, CHRISTINE                 | 006-006    | 1,119.72 |
| KIMBALL, MICHAEL A & GLENNA        | 020-020    | 20.48    |
| KING, EILEEN E                     | 002-010    | 32.95    |
| KING, ERIN                         | 021-010    | 9.41     |
| KING, ERIN                         | 021-011    | 5,167.89 |
| KING, GAIL R & ROBERT D            | 024-001    | 2,075.14 |
| KING, GEORGE L                     | 007-027    | 591.50   |

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| KING, JERRY                          | 017-008     | 2,961.49 |
| KINNEY, DOUGLAS A & EVELYN A         | 012-049-A   | 2,282.57 |
| KIRKPATRICK, GWENDOLYN A             | 017-021-ON  | 1,098.28 |
| KIRKPATRICK, MICHAEL E & ANITA       | 017-021     | 3,031.73 |
| KIRKPATRICK, SHAWN A                 | 017-021-A   | 3,498.31 |
| KITTREDGE, JOEL & NICOLETTE          | 004-027     | 2,336.52 |
| KITTREDGE, JOEL C & NICOLETTE ANNE   | 004-027-B   | 2,302.68 |
| KITTREDGE, RIE                       | 005-007-001 | 2,368.23 |
| KNOWLES, DANIEL F & SHEILA A         | 001-022     | 1,462.23 |
| KNOX, BOBBYJO L                      | 012-035     | 598.81   |
| KNOX, VIOLET                         | 020-037-1   | 644.44   |
| KOLLER, BERTIE & REBECCA             | 012-068     | 1,947.18 |
| KOOTZ, JOHN P & HEDEVIG R            | 012-024-A   | 4,469.85 |
| KOPP, FRANKLIN H & ALICE             | 020-040     | 1,801.49 |
| KROMHOUT, PETER N & MARY A           | 001-001-A   | 157.84   |
| KROOK, PETER E & GAIL                | 016-004     | 2,016.78 |
| KYPRAGORAS, ANDROS D                 | 001-040     | 1,656.30 |
| LABELLE, KELLIE-JO                   | 019-012     | 2,381.46 |
| LABELLE, MARK                        | 017-053     | 2,979.75 |
| LABELLE, MARK                        | 017-053-ON  | 454.77   |
| LABELLE, MARK A                      | 016-035     | 945.18   |
| LACASSE, ROBERT V & NANCY            | 022-025     | 1,630.99 |
| LACKEY, REBECCA WRIGHT & FRANK W     | 002-005-B   | 1,429.91 |
| LACKEY, TIMOTHY C & HEIDI E          | 020-046     | 3,495.26 |
| LADD, LEON E SR & LADD, LEON E       |             |          |
| BATCHELDER, LORI                     | 019-026     | 1,001.60 |
| LAMONTAGNE, MAXINE E                 | 018-003     | 2.35     |
| LANDMANN, SELBY W                    | 012-024-C   | 771.16   |
| LANDRY, MARK E & ACKERSON, WILLIAM E | 012-033     | 499.18   |
| LANE, BONNIE E                       | 001-038-A   | 1,614.85 |
| LANK, LINDA                          | 001-060     | 313.80   |
| LAROCHELLE-LALLEMAND, CONSTANCE M    | 018-029     | 1,129.18 |
| LASKEY, STEPHEN E & TINA J           | 014-019-A   | 2,621.34 |
| LAVERDIERE, ANDREW J & CHRISTINE R   | 009-001     | 318.51   |
| LEACH, JEFFREY S & JACQUELINE M      | 020-022-C   | 2,580.31 |
| LEAR, ROBERT A & CHRISTINE M         | 005-024-A   | 2,216.75 |
| LEASK, PAUL & ALICE                  | 019-016     | 356.16   |
| LEASK, PAUL L & ALICE                | 019-015     | 384.48   |
| LEASK, PAUL L & ALICE                | 019-017     | 854.95   |

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| LEDOGAR, KATE                       | 020-027   | 559.27   |
| LEE, DONNA                          | 020-023-B | 1,769.93 |
| LEE, NATHAN T & PERFETTO, LUCINDA M | 014-009-B | 1,397.84 |
| LEMAR, JOHN F                       | 010-034   | 1,380.72 |
| LEMAR REALTY, LLC                   | 014-027   | 411.23   |
| LEMIEUX, EARL R                     |           |          |
| LEMIEUX, ROBERT E JR                | 009-002   | 1,784.89 |
| LEVER, LEO                          | 009-010   | 1,023.35 |
| LEWIS, BRENDA J                     | 017-049-C | 1,614.78 |
| LEWIS, BRYANT & CANDACE             | 004-003   | 1,183.61 |
| LEWIS, MARY G                       | 012-017-B | 291.07   |
| LI, ZI WEN                          | 022-011   | 2,306.84 |
| LIBBY, DWAYNE P & SHERRY L          | 010-011-D | 320.66   |
| LIBBY, L JON                        | 024-007   | 1,314.35 |
| LIBBY, JERRY & MARY                 | 022-035   | 1,473.21 |
| LIGHTFOOT, ROBERT B & WALKER, SUSAN | 002-007   | 2,435.01 |
| LILLY, HAROLD W JR                  | 019-041   | 1,106.27 |
| LINCOLN, AMY & BISHOP, JARED        | 017-028   | 2,117.35 |
| LINCOLN, CARROLL & KATHLEEN         | 005-013   | 1,179.46 |
| LINCOLN, CHAD                       | 012-031   | 1,729.96 |
| LINCOLN, DIANE M, LINCOLN, GARY J   |           |          |
| LINCOLN, JERRY A                    | 031-014   | 1,599.60 |
| LINCOLN, ERNESTINE B                | 001-056   | 1,305.72 |
| LINCOLN, GARY J                     | 007-057   | 858.78   |
| LINCOLN, LEROY & ROXANNE            | 001-037   | 1,088.34 |
| LINCOLN, MAHLON JR                  | 010-046   | 1,267.03 |
| LINSCOTT HOLDINGS LLC               | 014-018   | 285.81   |
| LINSCOTT HOLDINGS LLC               | 014-025   | 258.45   |
| LIPP, KIMBERLY A & FREDERICK L      | 002-006-A | 552.44   |
| LIPP, KIMBERLY A & FREDERICK L      | 002-011-A | 647.68   |
| LIPP, REVEREND FREDRICK             | 002-001   | 1,522.68 |
| LIPP, REVEREND FREDRICK             | 002-002   | 179.18   |
| LIPP, REVEREND FREDRICK             | 002-003   | 49.42    |
| LIPP, REVEREND FREDRICK             | 002-003-A | 130.23   |
| LIPP, REVEREND FREDRICK             | 002-013   | 1,219.94 |
| LIPSKY, BRIAN & RENEE               | 020-049-J | 615.39   |
| LOMBARDI, CELINE & AMBRIZ, JOSE     | 010-017   | 746.80   |
| LONG, BRANDON                       | 014-001   | 1,344.68 |
| LORDI, JUNE                         | 028-006   | 1,152.54 |

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| LOTHROP, BERNAL & DELORES        | 013-027   | 1,121.93   |
| LUFKIN, LESLIE C                 | 015-028   | 1,847.53   |
| LUFKIN, LESLIE C                 | 015-028-A | 313.80     |
| LYSOBEY, JEANNE                  | 012-011   | 1,605.68   |
| MACFARLAND, BRIAN & CHRISTINA    | 010-016-B | 875.47     |
| MAGNUSEN, DAVID M & THERESA      | 012-039   | 509.14     |
| MAGNUSEN, DAVID M & THERESA      | 012-060   | 1,467.41   |
| MAGNUSEN, DAVID M & THERESA      | 012-063   | 1,815.32   |
| MAGNUSEN, DAVID M & THERESA      | 012-064   | 11.77      |
| MAGUIRE, ANN MARIE               | 011-013   | 985.25     |
| MAGUIRE, ANN TRUST               | 011-004   | 2,199.06   |
| MAGUIRE, MARIE E & PHILIP G      | 020-026   | 5,219.39   |
| MAHONEY, MICHAEL A               | 019-018   | 587.53     |
| MAINE ELECTRIC POWER COMPANY     | 099-000   | 100,164.96 |
| MAINE NATURAL GAS                | 018-RT 17 | 14,406.87  |
| MAINEVIEW PROPERTIES, LLC        | 001-026   | 2,461.43   |
| MAINVILLE, SIDNEY & BONNIE       | 021-009   | 1,411.43   |
| MALDOVAN, GERALD R & JUDITH A    | 013-043-F | 1,837.00   |
| MANCHESTER, MARTHA J             | 004-024   | 808.82     |
| MANCHESTER, MARTHA J             | 004-025   | 89.43      |
| MANCHESTER, ROBERT S & LINDA K   | 011-021   | 2,759.31   |
| MANSFIELD, BURTON H & KATHY      | 010-011-B | 719.53     |
| MANSIR, PAUL                     | 017-049-B | 857.24     |
| MANSIR, PAUL A JR                | 012-043   | 1,698.10   |
| MARCACCIO, MARY-ANN              | 020-049-B | 531.51     |
| MARCUS, PAUL                     | 007-002   | 2,943.27   |
| MARITIMES & NORTHEAST PIPELINE   | CMP CORR  | 114,383.30 |
| MARPLE, ANTHONY F & MARIANNE     | 011-020   | 107.19     |
| MARPLE, ANTHONY F & MARIANNE     | 011-042-A | 4,010.33   |
| MARPLE, KEITH & YINTUNG          | 004-018-B | 2,492.31   |
| MARSTON, KALEB                   | 006-021-5 | 108.26     |
| MARSTON, ROBERT & MARY           | 006-021-6 | 101.20     |
| MARTIN, MICHAEL & TONYA          | 016-010   | 1,349.21   |
| MARTIN, RYAN F                   | 022-008   | 2,563.07   |
| MARTINELLI, BENJAMIN C           | 020-011-A | 3,024.26   |
| MARTINELLI, BENJAMIN C           | 022-034   | 2,471.17   |
| MASON, CEDRIC L & BEVERLY        | 005-011   | 2,174.99   |
| MASON, DAVID J & KRAMER, SARAH M | 022-036   | 1,315.40   |
| MASON, JEFFREY J & KRISTIN M     | 018-014-H | 332.63     |

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| MASON, KEVIN M                     | 019-040   | 2,070.20 |
| MASON, KRISTIN M & JEFFERY J       | 013-064   | 3,043.56 |
| MASON, KRISTIN M & JEFFREY J       | 013-072   | 280.47   |
| MASSEY, CHRISTOPHER P              | 018-037-D | 1,771.78 |
| MATCH MOTORS, INC                  | 018-020-B | 1,839.31 |
| MATHEWS, BRUCE M                   | 017-047-A | 1,630.79 |
| MATHEWS, JACOB N & JESSICA J       | 020-028   | 1,709.80 |
| MATHEWS, NICOLE                    | 017-047-B | 2,116.11 |
| MATTUCCI, RICHARD & BROWN, SANDRA  | 004-014   | 2,097.11 |
| MATTUCCI, RICHARD & BROWN, SANDRA  | 004-015   | 387.54   |
| MAXELL, JOHN E & ALISON L          | 015-015   | 1,439.56 |
| MAYERS, NATASHA                    | 010-026   | 1,798.91 |
| MAYO, MAE BELLE                    | 012-022   | 1,718.45 |
| MAZEIKA, AUDREY L & DAVID M        | 013-044   | 101.99   |
| MCCORMICK, JEFFREY T               |           |          |
| KNOWLTON BOBBI-LYNN                | 004-019   | 169.89   |
| MCCORMICK, KAREN E                 | 013-037   | 1,793.18 |
| MCCORMICK, SEAN & LESLIE           | 027-010   | 2,303.03 |
| MCCORMICK, STEVEN C & LANA         | 013-043-B | 2,395.41 |
| MCCRAY, MICHAEL C & TONIA          | 016-032-A | 1,687.27 |
| MCCRAY, MICHAEL C & TONIA J        | 016-032   | 313.80   |
| MCCRIMMON, CHRISTOPHER M & SARAH A | 016-030   | 2,101.44 |
| MCCRIMMON, MACK A                  | 018-020-A | 469.48   |
| MCDONALD, RICHARD & DEBORAH        | 020-007   | 1,310.93 |
| MCDONALD, STEVEN P                 | 001-038   | 2,322.67 |
| MCDONOUGH, MARY LEE                | 011-035   | 509.14   |
| MCEVOY, PAUL                       | 006-002   | 1,218.25 |
| MCEVOY, PAUL                       | 006-002-B | 325.57   |
| MCGEE PROPERTIES, LLC              | 007-067   | 706.05   |
| MCGEE, STEVEN                      | 016-019   | 185.46   |
| MCGEE, STEVEN A                    | 016-015   | 1,482.71 |
| MCGEE, STEVEN A                    | 016-038   | 4,235.12 |
| MCGRATH, THOMAS E & PATRICIA J     | 002-008-A | 3,340.57 |
| MCGUIRE, CALEB                     | 017-045   | 1,974.13 |
| MCKEE-JENEC, JACALYN A             | 006-016   | 337.34   |
| MCKEEN, WILLIAM C & SUSAN          | 017-046-A | 2,655.42 |
| MCKEEN, SUSAN B & WILLIAM C        | 017-046-B | 56.48    |
| MCKENNA, KIMBERLY A                | 018-020-G | 411.44   |
| MCLAUGHLIN, FRANCIS L IV & KIM     | 015-039-A | 1,362.68 |



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| MCLAUGHLIN, ROBERT V & TERRIE                              | 012-015-C    | 2,713.62 |
| MCLEAN, JAMES A  | 008-011-A    | 2,218.14 |
| MCLEEN, GEORGE   | 018-037-ON-3 | 374.08   |
| MCLELLAN, SHAWN  | 021-005-A    | 2,112.85 |
| MCLENNAN, ERICA S & ADAM P                                 | 027-015      | 810.40   |
| MCLEOD, PRESTON R & COLE, RAINA E                          | 017-050      | 1,488.97 |
| MCMORROW, MICHAEL & DORIS JANE                             | 009-013-B    | 2,562.29 |
| MECK, W LAWRENCE & EDITH M                                 | 030-002      | 313.80   |
| MECK, WATSON L & EDITH M                                   | 007-006      | 3,808.90 |
| MEHUREN, JOHN G  | 018-001      | 854.71   |
| MEHUREN, JOHN G  | 018-023      | 5,524.25 |
| MEHUREN, JOHN G  | 018-023-ON   | 164.05   |
| MELLOR, DANIEL J & ANNIE LOUISE                            | 015-044      | 660.93   |
| MELLOR, JOHN H   | 015-045      | 1,864.96 |
| MELVILLE, EDWARD C & MEGAN I                               | 014-006-B    | 476.58   |
| MELVILLE, EDWARD C II & MEGAN I                            | 014-006-I    | 1,607.38 |
| MERRILL, DENNIS L & NANCY                                  | 001-015      | 2,202.11 |
| MERRILL, DENNIS L & NANCY A                                | 001-017      | 365.58   |
| MERRILL, OWEN B & MONA                                     | 007-031      | 1,023.69 |
| MEYER, ERIC  | 009-009-A    | 2,800.77 |
| MEYER, ERIC L  | 009-007      | 71.37    |
| MEYER, ERIC & MCKENZIE, PATRICIA                           | 009-009      | 2,533.67 |
| MICHAUD, GARY R  | 021-005-B    | 1,180.26 |
| MICHAUD, GERALD & AMBER                                    | 026-001      | 1,433.22 |
| MICHAUD, SHANE B & RIPLEY, IVA                             | 010-011-E    | 1,604.99 |
| MIDCOAST CONSERVANCY                                       | 011-019-A    | 0.00     |
| MIDCOAST CONSERVANCY                                       | 019-039      | 749.67   |
| MIDCOAST CONSERVANCY                                       | 020-016      | 1,047.31 |
| MIETE, JON A   | 020-027-A    | 1,106.07 |
| MIETE, PAUL H JR & SHIRLEY E                               | 002-022-A    | 230.64   |
| MILLER AARON, KURT, & SCOTT<br>JACKSON, TRUDY              | 015-020-B    | 1,066.12 |
| MILLER, AARON, KURT & SCOTT<br>JACKSON, TRUDY              | 015-022      | 2,168.67 |
| MILLER, ALTA   | 014-006-F-B  | 1,257.41 |
| MILLER, FRANCES G & WHITNEY, ROBERTA<br>BLUEHER, WILLIAM E | 015-020-C    | 629.34   |
| MILLER, GREGORY J & DIANE M                                | 024-004      | 884.98   |
| MILLER, JOHN D A & MALINDA J                               | 026-028      | 2,614.38 |

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| MILLER, JOHN D A & MALINDA J       | 026-028-E | 0.00     |
| MILLER, JONI H & KAITE S           | 008-004   | 1,921.65 |
| MILLER, JUSTIN A                   | 015-022-1 | 624.74   |
| MILLER, KURT & LINDA               | 015-020   | 499.73   |
| MILLER, KURT A                     | 015-019   | 787.03   |
| MILLER, KURT A & LINDA L           | 015-018-B | 23.54    |
| MILLER, KURT E                     | 015-022-A | 1,487.33 |
| MILLER, KURT E JR                  | 001-038-D | 391.47   |
| MILLER, MOSE H & CLARA A           | 020-037   | 676.24   |
| MILLER, SAM & CAROLINA             | 012-046   | 1,925.13 |
| MILLER, SAM & CAROLINA             | 012-050   | 859.81   |
| MILLER, SAM & CAROLINA             | 013-006   | 68.25    |
| MILLER, SCOTT JR                   | 018-053-A | 315.45   |
| MILLER, SCOTT V SR                 | 018-052   | 33.66    |
| MILLER, SCOTT VERNON & HEIDI       | 018-053   | 228.13   |
| MILLETT, TIMOTHY A & MARCIA        | 012-014-A | 2,267.53 |
| MILLINGTON, DWAYNE & LINDA         | 017-037-1 | 365.34   |
| MILLS, ROGER H III                 |           |          |
| MILLS ROGER H & LUCILLE A          | 019-044   | 23.54    |
| MINER, ANDREW C                    | 004-006-A | 1,701.56 |
| MINOTY, PENNY L aka BARTLETT, LORI | 014-016   | 849.94   |
| MINOTY, ROBERT D & NANCY           | 012-012   | 1,397.57 |
| MITCHELL, CHRISTI A                | 010-056-A | 1,878.61 |
| MITCHELL, GERALD E & DONNA LEE     | 005-027   | 847.68   |
| MITCHELL, LANCE                    | 023-001   | 2,048.09 |
| MITMAN, KAREN                      | 005-023   | 420.02   |
| MITMAN, WILLIAM & KAREN            | 005-022   | 1,967.13 |
| MIVILLE, VICKY L                   | 006-007-A | 1,135.08 |
| MONDINO, MITCHELL & TARA           |           |          |
| LARRABEE, JOHN                     | 006-012   | 796.90   |
| MONROE, CHRISTOPHER T              | 016-040-A | 3,755.65 |
| MONROE, CHRISTOPHER T              | 016-040-B | 314.27   |
| MONROE, CHRISTOPHER T              | 016-040-C | 317.80   |
| MONROE, FRANK                      | 018-009   | 625.17   |
| MONROE, FRANK                      | 018-010-A | 1,437.69 |
| MONROE, FRANK                      | 018-010-B | 321.33   |
| MONROE, FRANK                      | 018-010-C | 3,454.89 |
| MONSEN, ARTHUR JR                  | 020-045-A | 411.74   |
| MONSEN, STEVEN A & AGNIESZKA A     | 020-045   | 524.70   |

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| MONTAG, SUSAN A & RICHARD O           | 022-016   | 1,813.48 |
| MONTAGNINO, DOMENICK                  | 012-049   | 1,231.04 |
| MOOERS, EUGENE L III & ABIGAIL        | 015-007-C | 1,417.89 |
| MOONEY, EDWIN C & COLETTE             | 012-001-A | 2.35     |
| MOONEY, EDWIN C & COLETTE             | 012-001-B | 4,577.51 |
| MOORE, AUSTIN J                       | 013-055-B | 3,435.55 |
| MORANG, DONALD W                      | 014-013   | 1,583.91 |
| MOREAU, BRANDON J & ALICIA            | 018-046-A | 1,749.07 |
| MOREY, DONALD D & LOIS G LIVING TRUST | 006-010   | 1,095.16 |
| MOREY, DONALD D & LOIS G LIVING TRUST | 007-025   | 2,754.03 |
| MOREY, TIMOTHY J & VICKY J            | 007-023   | 3,054.06 |
| MORGAN, MARY A                        | 004-023   | 1,521.93 |
| MORGAN, MARY A                        | 004-023-A | 1,621.69 |
| MORGAN, SCOTT P & MARY L              | 018-014-C | 2,431.95 |
| MORIN, PETER                          | 009-017-A | 251.98   |
| MORIN, PETER A                        | 009-016   | 227.51   |
| MORIN, PETER A & THERESA              | 009-015-A | 1,748.74 |
| MORIN, TIM & JOAN                     | 014-001-D | 2,514.04 |
| MORIN, TIMOTHY M                      | 014-003   | 332.63   |
| MORROW, RYAN J & JENNIFER L           | 018-025   | 453.91   |
| MORROW, RYAN J & WILSON, JENNIFER L   | 020-025-A | 1,617.06 |
| MORSE, KATHERINE E LIFE ESTATE        |           |          |
| CONDON, PETER A & JERRETT C           | 010-039   | 2,799.08 |
| MORSE, KATHERINE E LIFE ESTATE        |           |          |
| CONDON, PETER A & JERRETT C           | 010-050   | 906.10   |
| MORSE, LARRY J                        | 007-053   | 2,169.32 |
| MORSE, LARRY J                        | 007-053-E | 962.71   |
| MORTON LUMBER, INC                    | 008-040   | 2,596.46 |
| MOSKOVITZ, DAVID & JONES, BAMBI       | 005-031   | 232.40   |
| MOSKOVITZ, DAVID & JONES, BARBARA     | 002-021   | 4,989.78 |
| MOSKOVITZ, DAVID H & JONES, BAMBI A   | 005-036   | 186.46   |
| MOSKOVITZ, DAVID H & JONES, BAMBI A   | 005-038   | 71.48    |
| MOSKOVITZ, DAVID H & JONES, BARBARA   | 002-022-B | 1,238.13 |
| MOULTON, MARY L                       | 010-011-G | 463.67   |
| MOUROVIC, JOHN L & PEPPER, JUDITH A   | 004-007   | 3,437.49 |
| MULLENS, DEREK R                      | 016-037-A | 645.88   |
| MULLENS, LAUREL J                     |           |          |
| CUMMINGS, RICHARD L SR                | 016-037   | 1,516.56 |
| MULLENS, WAYNE & BARON, SHANNON       | 017-006-B | 556.16   |

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| MULLENS, WAYNE & BARON, SHANNON   | 017-006-C  | 928.41   |
| MULLETT, STEVEN R                 | 018-037-C  | 2,250.81 |
| MULLINS, ANGELA M & BRIAN         | 008-022    | 778.22   |
| MURCH, LEE H                      | 031-002    | 383.79   |
| MURCH, LEE H                      | 031-018    | 396.49   |
| MURRAY, JOHN & BARBARA J          | 018-039    | 382.05   |
| MURRAY, KENNETH SR                | 011-046-ON | 11.72    |
| NADEAU, RINO                      | 014-019-ON | 0.00     |
| NEAL, ANDREW & DEBORAH            | 008-006    | 201.77   |
| NEAL-PAKKONEN, ALICE A            |            |          |
| PAAKKONEN, ZACHARY M              | 012-005    | 2,343.55 |
| NENONEN, DAVID A                  | 008-007    | 717.03   |
| NEWCOMBE, PHILIP                  | 017-017    | 802.42   |
| NEWCOMBE, PHILIP                  | 017-017-B  | 40.01    |
| NEWCOMBE, PHILIP J                | 020-017    | 600.14   |
| NEWCOMBE, PHILLIP J & DARLENE S   | 020-050-A  | 1,523.94 |
| NEWCOMBE, RICHARD J & PEGGY K     | 019-048    | 3,667.08 |
| NEWELL, ANITA M                   | 019-050-A  | 778.71   |
| NEWTON FAMILY REAL ESTATE TRUST   | 001-050    | 259.51   |
| NEWTON FAMILY REAL ESTATE TRUST   | 001-051    | 3,227.48 |
| NICHOLSON, M FRANCES TRUST        | 015-033    | 1,462.04 |
| NICHOLSON, M FRANCES TRUST        | 019-011    | 313.80   |
| NICKERSON, MILLARD                | 019-034    | 660.03   |
| NIELSEN, JUDITH A TRUST           | 005-032-C  | 2,397.17 |
| NIELSEN, LIANNA C                 | 002-018    | 3,040.77 |
| NIEWOLA, GLEN WILLIAM             | 012-051    | 458.93   |
| NILES, ANN G                      | 007-073    | 2,336.08 |
| NILES, KIMBER & JANE              | 018-051-B  | 2,862.30 |
| NILES, SHANE H & JODIE L          | 011-037    | 1,404.87 |
| NILSEN, RUNE                      | 026-027    | 2,315.31 |
| NOFTALL, JENNIFER & CHRISTOPHER   | 016-013-G  | 3,208.31 |
| NORTHERN NEW ENGLAND TELEPHONE    | 026-023    | 3,869.22 |
| OPERATIONS, LLC                   |            |          |
| NORTHRUP, CLAUDENE O              | 020-004    | 775.29   |
| NORTHRUP, CLAUDENE O              | 020-005    | 2,618.86 |
| NORTHRUP, MATTHEW L & HEATHER W   | 013-058-A  | 2,908.97 |
| NORTHRUP, NATHAN O                | 025-002    | 32.95    |
| NORTHWOODS FORESTRY SERVICES, LLC | 011-010    | 2,044.75 |
| NORTON, JODY M                    | 012-024    | 3,148.45 |

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| NYE, CAROLINE P                      |             |          |
| FRANCIS, CHRISTOPHER J               | 011-012     | 2,209.43 |
| OAK HILL HOMESTEAD, LLC              | 013-005     | 6,933.82 |
| OAK HILL HOMESTEAD, LLC              | 013-005-ON  | 1,629.22 |
| OAK HILL HOMESTEAD, LLC              | 013-058     | 1,326.59 |
| OAK HILL HOMESTEAD, LLC              | 016-042     | 1,732.96 |
| OAKES, DWIGHT A & CYNTHIA            | 001-043     | 154.08   |
| OAKES, DWIGHT A & CYNTHIA            | 001-044     | 681.35   |
| OBER, FRANKLIN A                     | 009-019     | 2,138.86 |
| OBER, JANET M                        | 006-012-C   | 1,704.75 |
| OMAHONEY, BRIAN J & STONE, KRISTIN M | 005-032     | 2,698.85 |
| O'MAHONEY, JANE                      |             |          |
| O'CONNOR, MAUREEN                    | 019-039-B   | 1,417.28 |
| ORLANDO, JO ANN                      | 012-003     | 3,356.11 |
| ORTIZ, EDUARDO E & CHERYL J          | 003-005     | 992.39   |
| OXFORD PROPERTIES, LLC               | 019-033     | 1,428.26 |
| OXFORD PROPERTIES, LLC               | 019-033-ON  | 183.35   |
| OXFORD PROPERTIES, LLC               | 019-035     | 356.16   |
| PADGETT, JAMES H                     | 020-046-A   | 3,325.59 |
| PAETOW, ERIC                         | 020-001-A   | 2,076.35 |
| PAETOW, GARDNER V                    | 024-004-C   | 2,842.71 |
| PAGURKO, JOHN J III                  | 009-031     | 367.15   |
| PAGURKO, JOHN J III                  | 010-003     | 982.51   |
| PAICOPOLOS, HAROLD G JR & DEBORAH    | 007-038     | 1,907.04 |
| PALMER, MICHAEL L                    | 011-038     | 337.34   |
| PANOSIAN, MICHAEL G & APRIL          | 020-023-A   | 2,440.85 |
| PARKS, PATRICIA                      | 019-019     | 390.74   |
| PARKS, PATRICIA                      | 019-030     | 452.78   |
| PARKS, PATRICIA E                    | 019-020     | 2,980.22 |
| PARKS, PATRICIA E                    | 019-021-001 | 336.55   |
| PARLIN, HAYLEY L                     | 017-039     | 1,133.04 |
| PARLIN, MARK A & KATHY B             | 015-018     | 2,333.37 |
| PARLIN, ROBERT S                     | 013-019     | 2,134.89 |
| PARMENTER, HELEN L                   |             |          |
| WOODBURY, PAULA P                    | 017-049-A   | 2,670.61 |
| PARRINO, RICHARD J & CONNIE          | 016-022     | 1,790.51 |
| PATRICK, DAVID M & SCALLY, SUSIE F   | 019-047     | 1,751.85 |
| PATRIE, TAMRA L                      | 020-033-B   | 1,414.55 |
| PATTON, STEPHEN & HANNERS, LISE      | 009-013     | 2,239.39 |

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| PATTON, STEPHEN R & HANNERS, LISE  | 009-017      | 526.67   |
| PATTON, STEPHEN R & HANNERS, LISE  | 009-033      | 406.21   |
| PAUL, GORDON A                     | 007-035      | 1,215.82 |
| PAULSON, NANCY J                   | 011-010-A    | 2,449.92 |
| PEASE, SHANNA                      | 017-002      | 1,723.03 |
| PEASLEE, ESTATE OF BARBARA H       | 007-022      | 1,019.57 |
| PEASLEE, DONALD C & GEORGIA        | 003-014-ON   | 472.30   |
| PEASLEE, EDWARD E & JOYCE          | 014-031-A    | 818.58   |
| PEASLEE, FOREST E JR               | 025-006      | 1,295.12 |
| PEASLEE, FOREST E JR               | 025-006-2    | 325.57   |
| PEASLEE, FOREST E JR               | 025-006-3    | 351.93   |
| PEASLEE, FOREST E JR               | 025-006-4    | 315.21   |
| PEASLEE, FOREST E JR               | 025-006-5    | 1,356.51 |
| PEASLEE, JOYCE & EDWARD            | 014-031-B    | 723.92   |
| PEASLEE, JUANITA                   | 014-006      | 1,100.76 |
| PEASLEE, LORNA                     | 019-049-A-ON | 39.49    |
| PEASLEE, ROBERT L & RONDA L        | 001-038-B    | 1,715.51 |
| PEASLEE, ROBERT L & RONDA L        | 014-006-G    | 639.40   |
| PEASLEE, TIMOTHY & JODY R          | 014-006-H    | 679.30   |
| PEASLEE, AMY M KEOHLING            | 016-007-B    | 3,649.65 |
| PEDERSEN, JOHN & BONNIE            | 012-024-B    | 3,774.68 |
| PEDERSEN, JOHN & BONNIE            | 015-030      | 1,600.13 |
| PEIL, ROBERT C & SARAH L           | 012-033-B    | 2,735.00 |
| PELLECCHIA, STEPHEN                |              |          |
| PELLECCHIA, KATHLEEN M             | 015-051      | 2,919.53 |
| PENNOCK, CHRISTOPHER & KRISTIN     | 004-020      | 1,402.11 |
| PENNOCK, KRISTIN L & CHRISTOPHER R |              |          |
| WILLIAMSON, NATALIE                | 004-021      | 497.22   |
| PERCY, ELLIS R & TRIBBY, JOANN     | 020-001      | 2,594.98 |
| PERKINS, TERRY A & PAUL E          |              |          |
| MONAHAN, APRIL P                   | 017-011      | 1,799.22 |
| PERKINS, WILLIAM D JR & AMY L      | 015-021-A    | 2,582.56 |
| PERNICE, CHARLES A                 |              |          |
| BUTTERFIELD, MOIRA WARD            | 007-071      | 3,949.88 |
| PERRY, BURT A                      | 016-036      | 2,829.36 |
| PETERS, ARTHUR J & NANCY           | 019-028      | 1,479.69 |
| PETERS FAMILY TRUST                | 020-029      | 496.59   |
| PETERS, RUSTY S & LINDA            | 017-018-D    | 1,377.22 |
| PEZZOLESI, DAVID & ANNETTE         | 027-003      | 595.37   |

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| PHILLIPS, CAREY R & YATES, KATHERINE A | 009-001-A    | 339.69   |
| PIAWLOCK, LAURA E                      | 014-006-     | 2,620.03 |
| PICARD, CHARLES & SANDRA               | 016-016      | 2,236.34 |
| PICARD, SANDRA & CHARLES               | 016-017      | 274.58   |
| PIERPAN, THOMAS E & JENNIFER A         | 007-056      | 3,189.17 |
| PIGNATELLO, LAUREN M & SEAN M          | 022-035-A    | 534.84   |
| PIGNATELLO, SEAN & LAUREN              | 022-005      | 2,779.73 |
| PIGNATELLO, SEAN & LAUREN              | 022-007      | 98.93    |
| PILLING, JAMES A                       | 012-019-A    | 1,381.87 |
| PIMENTAL, M ANTOINETTE                 | 005-015      | 1,056.52 |
| PIPKIN, RICHARD & IDA HEIRS            |              |          |
| THAYER, PATRICK A                      | 001-058-B    | 149.05   |
| PLATAIS, EDGAR A                       | 013-048      | 1,203.91 |
| PLIMPTON, TYLER S                      |              |          |
| ANDERSON, KRISTIN L                    | 014-008-A    | 2,033.57 |
| POLAND, PETER D                        | 017-006-A    | 1,602.37 |
| POLHEMUS, JOHN W & MERCY R             | 031-001      | 521.69   |
| POLHEMUS, JOHN W & MERCY R             | 031-019      | 3,318.75 |
| POMERLEAU, CONRAD & STEPHANIE          | 009-021      | 407.94   |
| POMERLEAU, CONRAD & STEPHANIE          | 009-023-A    | 4,251.41 |
| POMERLEAU, CONRAD A & STEPHANIE R      | 009-023      | 948.38   |
| PONSANT, CREIG A & VIRGINIA            | 018-037-ON-4 | 0.00     |
| POOLER, RONALD LEE SR                  | 017-030      | 1,043.56 |
| POPE, JOHN T & VOIGT, ELISE K          | 015-035-B    | 1,597.24 |
| POPKIN, MICHAEL                        | 012-067      | 2,897.10 |
| POPKIN, MICHAEL                        | 013-020-A    | 407.94   |
| POSSEMATO, MARIO                       | 010-030      | 3,141.61 |
| POST OFFICE EQUITIES, LLC              | 026-032      | 4,514.72 |
| POTTER, JENNIFER E                     | 013-059-A    | 2,152.10 |
| POTTER, JOHN E                         | 016-045      | 1,818.67 |
| POTTER, MICHAEL & PRATT, GAIL          | 029-005      | 1,037.05 |
| POTTER, RICHARD R JR & SHERRY          | 001-019-A    | 2,876.42 |
| POTTER, RICHARD R JR & SHERRY L        | 001-020      | 655.84   |
| POTTER, STEVEN C SR & KIM M            | 001-033      | 780.50   |
| POULIN, ADAM & IBBITSON, JENNA         | 013-040      | 2,441.74 |
| POULIN, ALICE L                        | 005-034-C    | 2,300.89 |
| POWELL, FORD N & JUDITH M              | 018-026      | 3,692.64 |
| POWELL, FORD N & JUDITH M              | 018-026-ON   | 2,108.25 |
| PRATT, RICHARD L & ELLEN               | 012-066-A    | 384.41   |



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| PRAY, KAREN H                    | 014-009-A   | 267.17   |
| PRENTICE, CORA                   | 031-011     | 1,989.84 |
| PRESBY, ELIZABETH S & PETER L    | 030-006     | 313.80   |
| PRESBY, HEATHER L                | 004-002     | 2,088.83 |
| PRESCOTT, CALVIN & WILMA         | 010-015     | 1,940.85 |
| PRESCOTT, EZELDA P TRUST         | 017-013     | 2,718.36 |
| PRESCOTT, EZELDA P TRUST         | 029-009     | 2,132.84 |
| PRESCOTT, LARRY & SANDRA TRUST   | 029-004     | 1,966.90 |
| PRESCOTT, TROY K                 | 016-027     | 3,629.10 |
| PRESCOTT, TROY K                 | 016-028     | 294.19   |
| PRESCOTT, TROY K                 | 016-033     | 7,001.66 |
| PROKNEE CORPORATION              | 016-013-A   | 305.96   |
| PROKNEE CORPORATION              | 018-017     | 423.79   |
| PUFFER LINCOLN REALTY TRUST      | 012-027-A   | 1,918.48 |
| PURINGTON, JOHN & CATHERINE J    | 016-007-A   | 2,803.74 |
| PURINGTON, JOHN & CATHERINE J    | 016-023     | 291.05   |
| PURINGTON, JOHN & CATHERINE J    | 016-024     | 240.68   |
| PURINGTON, JOHN E & CATHERINE    | 017-052-A   | 1,674.12 |
| PURINGTON, JOHN E & CATHERINE J  | 019-022-C   | 662.27   |
| PUSHARD, MAXINE B                | 019-021     | 1,439.56 |
| QUEMADO, TAMMY M                 | 017-034     | 1,228.46 |
| RACHKOVSKY, TATIANA & ANDRE      | 031-020     | 3,030.32 |
| RACKLIFF, BETHANY J              | 012-017-C   | 1,634.85 |
| RADONIS, KEITH & VALORI J        | 011-002     | 5,477.03 |
| RADONIS, KEITH & VALORI J        | 011-015     | 1,619.99 |
| RADONIS, KEITH & VALORI J        | 011-019     | 243.20   |
| RADONIS, KEITH & VALORI J        | 011-025     | 421.28   |
| RAFTERY, RYAN P & GRACE T        | 004-044-B-1 | 316.15   |
| RAFTERY, RYAN P & GRACE T        | 004-044-B-2 | 598.57   |
| RAFTERY, RYAN P & GRACE T        | 011-010-E   | 1,148.27 |
| RANDALL FAMILY REVOCABLE TRUST   | 030-017     | 4,345.82 |
| RANKS, JAMES M & PAULA L         | 015-018-D   | 1,281.65 |
| RANSLOW, CHRISTOPHER D           | 016-006     | 380.17   |
| RAUCH, MILLICENT FORD            |             |          |
| FORD, WILLIAM S & FORD, PETER L  | 008-036     | 577.71   |
| REAL, MARGARET & RICKY           | 016-038-A   | 2,108.11 |
| REED, KAILAH J & GAYTON, KEVIN B | 018-051     | 854.67   |
| REILLY, MATTHEW A & JAMES        | 020-015     | 1,070.84 |
| RIBEIRO, PAULA & JOHN            | 011-17A-1   | 416.76   |

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| RICCARDI-PERCY, RUFUS V & ALICE T   | 010-053   | 898.25    |
| RICHARDS, DOUG & AMY D              | 012-061   | 3,380.82  |
| RICHARDS, DOUGLAS E & PAMELA A      | 012-061-A | 1,977.10  |
| RICHARDS, JENNIFER W                | 016-013-F | 3,008.35  |
| RICHARDS JONATHAN L & MARLENE M     | 011-010-D | 401.07    |
| RICHARDS, KARL S                    | 016-013-I | 270.81    |
| RICHARDS, KARL S & JUDITH           | 016-013-B | 3,409.34  |
| RICHARDS, KARL S & JUDITH           | 016-013-D | 338.04    |
| RICHARDS, KARL S & JUDITH           | 016-013-E | 814.00    |
| RICHARDS, LEE & JENNIFER            | 016-014   | 4,988.16  |
| RICHARDS, LEE E                     | 018-019   | 15,152.93 |
| RICHARDS, MARK & LYNN               | 012-015-B | 2,902.84  |
| RICHARDS, VIOLET H IRREVOCABLE TRST | 016-013   | 923.40    |
| RICHARDS, VIOLET H IRREVOCABLE TRST | 016-013-J | 270.81    |
| RIDEOUT, ARDELL M                   | 010-017-A | 1,428.39  |
| RIDEOUT, ARDELL M & EMIL C          |           |           |
| ALLEN, GERALD & GILLEY, BRETT       | 010-011-F | 760.59    |
| RIDEOUT, ERIC M                     | 014-006-K | 1,390.68  |
| RIDEOUT, JERRY T & GEORGENE M       | 010-030-B | 4,762.97  |
| RIDEOUT, MARK R & SHANNON           | 012-026   | 3,662.81  |
| RIDEOUT, NICHOLAS A & MARY A        | 010-012   | 1,275.19  |
| RIDEOUT, RICHARD G                  | 006-021-3 | 118.93    |
| RIDEOUT, ROBERT                     | 012-027   | 612.19    |
| RIDEOUT, ROBERT L                   | 012-026-A | 3,436.33  |
| RIDEOUT, ROBERT L                   | 020-039   | 1,855.11  |
| RIDEOUT, ROSEMARY L                 | 012-028-F | 773.33    |
| RIDEOUT, TED & SARAH                | 020-029-B | 1,183.42  |
| RIDGELL, DANIEL                     | 013-055   | 6,393.75  |
| RIDGELL, DANIEL                     | 013-055-A | 2,986.83  |
| RIPLEY, NANCY HEIRS                 | 010-011   | 1,335.22  |
| RITTERSHAUS, GRETCHEN               | 010-027   | 499.73    |
| RIVERVIEW TRUST                     | 018-034   | 1,340.18  |
| ROBBINS, JONATHAN & JUDITH          | 016-048   | 1,213.62  |
| ROBBINS, JONATHAN & JUDITH          | 016-050   | 2,403.33  |
| ROBBINS, JOSHUA M & ELIZA J         | 018-051-A | 1,742.81  |
| ROBERTS, ANN S                      | 017-038-B | 2,824.44  |
| ROBINS, CHRISTOPHER A & CAROL P     | 011-013-A | 3,416.59  |
| ROBINSON, LUCIA P                   | 015-046   | 2,423.09  |
| ROEVER, DORIS E & KENNETH C         | 017-054   | 390.29    |

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| ROEVER, KENNETH C & DORIS E          | 017-054-A   | 3,077.67 |
| ROGERS, DEBRA & DANA                 | 013-043-D   | 683.30   |
| ROGERS, DEBRA G & DANA R             | 013-043-G   | 2,913.24 |
| ROGERS, L JAMES & CECELIA            | 020-049-A   | 557.70   |
| ROGERS, L JAMES & CECELIA            | 020-049-C   | 1,925.46 |
| ROGERS, WILLIAM                      | 004-036     | 501.30   |
| ROLLINS, KARA C & RONALD E           | 011-032-2   | 2,720.39 |
| ROLLINS, RONALD                      | 029-007     | 1,387.18 |
| ROLLINS, RONALD W                    | 017-012     | 1,616.46 |
| ROLLINS, RONALD W                    | 029-010     | 1,891.59 |
| ROPER, DAVID & KAREN                 | 015-033-A   | 559.35   |
| ROPER, DAVID T & KAREN M             | 015-027     | 921.21   |
| ROPER, DAVID T & KAREN M             | 015-037     | 3,074.13 |
| ROSS, BRYAN W & ANGELA M             | 012-047-B-1 | 1,604.04 |
| ROSSO, EDWIN                         | 014-024     | 1,802.18 |
| ROSSO, EDWIN A                       | 014-020     | 5,518.91 |
| ROUSSEAU, CHRISTY A                  | 020-031-A   | 1,387.70 |
| ROY, CONNIE M & DANIEL E             | 012-028-D   | 2,445.60 |
| ROY, DANIEL E & CONNIE M             | 012-028-G   | 436.97   |
| RUBIN, ROBERT J & AYER, CHERYL B     | 028-001     | 2,380.97 |
| RUSSELL, ANN                         | 016-041-E   | 337.57   |
| RUSSELL, BEVERLY L                   | 022-012     | 1,628.68 |
| RUSSELL, JAMES L                     | 016-041-A   | 1,079.03 |
| RUSSELL, JAMES L                     | 017-058     | 476.51   |
| RUSSELL, LYNNETTE R & CONROY, DANIEL | 030-009     | 1,392.41 |
| RUSSELL, MARGARET A                  | 016-041-B   | 347.22   |
| RUSSELL, MARGARET A                  | 017-058-A   | 313.80   |
| RUSSELL, PHILIP & BARBARA            | 005-009     | 1,977.40 |
| RUSSELL, PHILIP J & BARBARA          | 005-014     | 1,204.21 |
| RUSSELL, PHILIP J & BARBARA          | 005-028     | 132.74   |
| RUSSO, ALAN & LINDA                  | 010-016     | 2,942.27 |
| RUSSO, JANE A                        | 016-014-A   | 2,281.91 |
| RYAN, COLLEEN ELIZABETH              | 020-035     | 3,908.93 |
| RZYCKI, WOJCIECH                     | 022-024     | 1,810.34 |
| SABAN, JAMES W & BRANN, AMY L        | 007-054     | 1,161.20 |
| SABATINE, ONOFRIO & MILDRED          | 010-031     | 2,561.80 |
| SACKS, MARIE L LIVING TRUST          | 007-048     | 3,345.31 |
| SACKS, MARIE L LIVING TRUST          | 007-050-A   | 20.24    |
| SADLER, BARBARA                      | 014-019     | 1,384.80 |

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| SALOIS, PAUL J & CRISTINA               | 018-040-A   | 2,409.69 |
| SALOIS, PAUL J & CRISTINA T             | 018-044-A   | 910.65   |
| SANBORN, KEITH D & ROSEMARY L           | 002-012-C   | 3,062.17 |
| SANBORN, STEPHEN & CAROL                | 011-010-B   | 390.29   |
| SAWYER, MARK G                          | 019-029-A   | 2,637.88 |
| SAWYER, MARK G                          | 019-029-B   | 325.57   |
| SCHAU, ROBERT C                         | 015-016     | 1,314.04 |
| SCHENA, SUSAN A & ROBERT A              | 020-049-G   | 2,023.93 |
| SCHLOSSER, STEPHEN                      | 016-043-A   | 430.27   |
| SCHOENDORF, LOUIS                       | 020-022-A   | 1,949.86 |
| SCHOFIELD, MATTHEW J & RABBAN JESSICA R | 007-021     | 2,598.77 |
| SCHOFIELD, MATTHEW J                    |             |          |
| RABBAN JESSICA R                        | 007-033-A   | 1,178.68 |
| SCIASCIA, NICOLE M                      | 014-001-C   | 1,896.18 |
| SCOTT, LYDIA B & PRESBY, ELIZABETH S    | 030-007     | 1,619.88 |
| SEELY, DONALD C & SANDRA L TRUST        | 016-041-C   | 2,026.33 |
| SEIDERS, RAYMOND P SR & JUDITH A        | 007-053-D   | 1,255.00 |
| SEIDMAN, NANCY                          | 005-033     | 3.29     |
| SEIDMAN, NANCY                          | 005-034     | 425.04   |
| SEIDMAN, NANCY L                        | 005-034-D   | 427.55   |
| SEIGARS, LIBBEY & GLORIA                | 020-018     | 396.17   |
| SEIGARS, LIBBEY A & SPENCER, STEVEN     | 020-009-C   | 1,205.71 |
| SELL, LOUIS & CATHERINE                 | 010-033     | 2,626.62 |
| SENIOR, LYNN & ROBERT                   | 013-043-H   | 2,457.27 |
| SENIOR, LYNN & ROBERT                   | 013-043-K   | 325.57   |
| SENIOR, ROBERT H                        | 013-043     | 1,548.15 |
| SENER, ROGER O                          | 020-050     | 552.52   |
| SHAW, DAVID E                           |             |          |
| DUNCAN-SHAW, MICHELLE M                 | 027-002-A   | 3,278.21 |
| SHAW, ERNEST D                          |             |          |
| GINGROW-SHAW, MARY M                    | 029-006     | 1,068.36 |
| SHAW, MICHAEL C & JEANNE D              | 008-001     | 3,865.11 |
| SHAW, ROBBIE I & KATRINA N              | 017-037-2   | 2,115.64 |
| SHEA, ARLENE                            | 006-017     | 326.35   |
| SHEA, DIANE                             | 006-020     | 550.72   |
| SHEAFFER, JOHNNNA E H                   | 007-013     | 70.60    |
| SHEAFFER, JOHNNNA E H                   | 030-013-A-1 | 21.18    |
| SHEAFFER, LESTER EDWIN JR               |             |          |
| SHEAFFER, JOHNNNA EDITH HARRIGAN        | 007-015     | 3,703.39 |

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| SHEEHY, STEPHEN M & ELLIN            | 001-001      | 2,903.76 |
| SHEEPSCOT HOLLOW, LLC                | 001-009-RR   | 120.94   |
| SHEEPSCOT HOLLOW, LLC                | 001-041      | 6,694.37 |
| SHEEPSCOT HOLLOW, LLC                | 004-001      | 754.69   |
| SHEEPSCOT LINKS                      | 007-016      | 1,933.64 |
| SHEEPSCOT LINKS                      | 007-017      | 1,464.44 |
| SHEEPSCOT LINKS                      | 007-018      | 1,794.86 |
| SHEEPSCOT LINKS                      | 007-018-E    | 327.92   |
| SHEEPSCOT LINKS                      | 007-036      | 324.16   |
| SHEEPSCOT LINKS                      | 007-037      | 1,155.36 |
| SHEEPSCOT LINKS                      | 007-037-A-1  | 358.97   |
| SHEPARD, BRADFORD S & HEIDI M        | 014-005      | 517.99   |
| SHEPARD, BRADFORD S REVOCABLE TRST   | 014-004      | 2,994.89 |
| SHERWOOD, RANDOLPH                   | 016-003-A    | 23.54    |
| SHERWOOD, RANDOLPH P                 | 016-005      | 2,142.22 |
| SHOREY, DENA-LEE & BRIAN R           | 012-029-K    | 2,981.19 |
| SHOREY, LOUIS A & PAULA              | 017-052      | 1,135.25 |
| SHOREY, LOUIS A & PAULA P            | 017-006      | 1,836.11 |
| SHOREY, TIMOTHY L                    | 018-036-A    | 25.89    |
| SHORT, JAMES                         | 018-037-ON-2 | 0.00     |
| SILIN, JAMES & ANN                   | 013-020      | 2,820.45 |
| SILIN, JAMES & ANN                   | 013-021      | 2,542.03 |
| SILVERIO, MARK P                     | 012-038      | 1,815.82 |
| SIMPSON, CHRISTOPHER P & LAURIE      | 005-010      | 3,707.01 |
| SKILLIN, BARBARA A                   | 017-008-C    | 483.41   |
| SKILLIN, BARBARA A                   | 017-049      | 1,436.33 |
| SLAYMAN, CLIFFORD L REVOCABLE TRUST  | 005-002      | 635.44   |
| SMALL, FRANK E & MABELINE            | 008-003      | 1,506.33 |
| SMITH, EMERY P & ST PETER, CYNTHIA P | 009-011      | 3,625.68 |
| SMITH, EMERY P & ST PETER, CYNTHIA P | 009-020      | 745.28   |
| SMITH, JENNIFER M                    | 016-040      | 1,375.73 |
| SMITH, JORDAN N                      | 009-022-A    | 3,925.81 |
| SMITH, MARSHA L                      | 014-006-J    | 747.72   |
| SMITH, NATHAN M & STEPHANIE          | 013-067      | 2,161.44 |
| SMITH, NATHAN M & STEPHANIE K        | 013-069-A    | 396.55   |
| SMITH, NICHOLAS P                    | 018-046      | 2,141.47 |
| SMITH, NORMAN A                      | 001-031      | 1,039.90 |
| SMITH, RONALD A & KATHERINE          | 021-018      | 2,216.49 |
| SMITH, STEPHEN & MARY LOU            | 013-062      | 2,983.78 |

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| SMITH, STEPHEN & MARY LOU            | 013-075      | 1,358.75 |
| SMITH, STEPHEN & MILVA               | 010-042      | 2,747.04 |
| SMITH, STEPHEN & MILVA               | 010-045      | 43.56    |
| SMITH, STEPHEN & MILVA               | 010-045-B    | 6.42     |
| SMITH, STEPHEN & MILVA               | 010-049      | 155.33   |
| SMITH, STEPHEN C                     | 010-044      | 1,345.68 |
| SMITH, STEPHEN C                     | 018-013-C    | 2,462.75 |
| SMITH, STEPHEN C                     | 018-014      | 1,189.30 |
| SMITH, STEPHEN C & MARY LOU          | 018-014-F    | 2,151.68 |
| SMITH, STEPHEN C & MARY LOU          | 018-014-G    | 2,747.12 |
| SNYDER, CORINNA S & ABIGAIL          | 011-039      | 616.27   |
| SOLOMON, GLADYS HEIRS                | 019-049      | 769.05   |
| SOLOMON, GLADYS HEIRS                | 019-049-A-ON | 494.23   |
| SOLOMON, GLADYS HEIRS                | 019-050      | 1,147.39 |
| SOOHEY, ROBERT S & THERESA S         | 015-051-A    | 5,823.27 |
| SOOHEY, ROBERT S & THERESA S         | 015-051-B    | 420.02   |
| SOOHEY, THERESA S & ROBERT           | 013-047-C    | 2,685.25 |
| SOULE, GEOFFREY B                    |              |          |
| SAUNDERS, MORGAN D                   | 003-009-B    | 2,077.72 |
| SOUTHER, HOPE E                      | 015-039      | 2,522.64 |
| SPEAR, PAMELA R & ALLEN, PHILIP L    | 017-004      | 1,861.29 |
| SPENCER, STEPHEN W & SEIGARS, LIBBEY | 020-009-A    | 475.88   |
| SPICER, SUSAN & DAVID                | 015-048      | 3,218.05 |
| SPRAGUE, NICHOLAS T & CHELSEA N      | 012-003-A    | 2,822.11 |
| SPRAGUE'S HALLOW, LLC                | 001-016      | 594.65   |
| SPRAGUE'S HALLOW, LLC                | 001-018      | 1,166.16 |
| SPROUL, ARNOLD & ERNESTINE FAM TRST  | 001-012      | 772.62   |
| SPROUL, ARNOLD & ERNESTINE FAM TRST  | 001-014      | 607.91   |
| SPROUL, KATHY HOWARD GST TRUST       | 005-021      | 2,696.08 |
| SPROUL, STANLEY & CYNTHIA            | 020-026-B    | 1,564.45 |
| ST PETER, ESTATE OF CHARLES E JR     | 009-006      | 1,302.63 |
| ST PETER, CYNTHIA P & SMITH, EMERY P | 009-022-B    | 404.58   |
| ST PETER, RICHARD L & KRISTEN R      | 009-006-B    | 627.60   |
| ST PIERRE, SHIRLEY                   | 018-014-B    | 1,403.75 |
| STADE, HILDA M & HAROLD              | 003-008      | 5.65     |
| STADE, HILDA M & HAROLD              | 003-008-A    | 23.54    |
| STAFFORD, CORY                       | 001-032      | 1,830.99 |
| STANTON, AMY E                       | 014-009      | 631.77   |
| STAPLES, LYMAN                       | 031-003      | 1,545.53 |

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| STENECK, ROBERT S & JOANNE       | 004-010     | 2,957.86 |
| STENECK, ROBERT S & JOANNE       | 004-013     | 961.92   |
| STENECK, ROBERT S & JOANNE       | 004-015-001 | 103.55   |
| STEVENS, JOHN & SHERI            | 020-008     | 2,895.62 |
| STEVENS, JOHN & SHERI            | 020-019     | 707.78   |
| STEVENS, WILLIAM R               | 003-015     | 1,925.29 |
| STEWART, GREGORY F & KATHY L     | 009-012     | 3,917.35 |
| STICKNEY, GEORGE & WANDA         | 014-005-A   | 1,361.11 |
| STILLMAN, WAYNE D                | 019-013     | 1,469.12 |
| STINSON, JUSTINE N               | 012-013-A   | 2,236.04 |
| STODDARD, JAMES L                | 015-020-    | 1,810.42 |
| STODDER, ERIN J                  | 001-006-A   | 3,474.74 |
| STODDER, JASON                   | 013-024     | 1,622.16 |
| STONE, FREDRICK C & LAURIE D     | 010-020     | 3,582.69 |
| STONE, FREDRICK C & LAURIE D     | 015-008     | 205.54   |
| STORY, LOU ANNE                  | 019-031     | 1,968.95 |
| STRICKLAND, TAMMY                |             |          |
| GILBERT, GERALDINE A             | 017-044     | 2,503.50 |
| STULTZ, CHRISTOPHER R & KAREN    | 017-005-A   | 4,245.97 |
| STULTZ, MARK L                   | 020-022-B   | 2,594.98 |
| SULLIVAN, JEFFREY M              | 009-035-B   | 330.27   |
| SULLIVAN, JEFFREY M & ANGELA L   | 009-035-A   | 3,479.34 |
| SULLIVAN, ESTATE OF LORETTA      | 020-043     | 2,094.96 |
| SULLIVAN, MICHAEL G JR & MARLENE | 004-047     | 1,094.27 |
| SULLIVAN, MICHAEL G JR & MARLENE | 004-047-ON  | 0.00     |
| SUMABAT, PRISCILLA M             | 007-055-A   | 1,075.66 |
| SURETTE, PETER B & KERRY E       | 012-015-A   | 2,159.24 |
| SWARTZENTRUBER, NOAH & SUSIE     | 019-002     | 2,525.73 |
| SWEET, PATRICIA D & CHARLES      | 027-016-A   | 2,316.10 |
| SWIFT, BRIAN & NANCY             | 014-001-B   | 1,887.04 |
| SYMES, DAVID & REBECCA           | 003-006     | 376.69   |
| SZELOG, THOMAS M & LEE ANN       | 010-009     | 2,998.03 |
| TAIT, MARTHA                     | 018-038-B   | 238.39   |
| TAIT, MARTHA                     | 018-045     | 2,950.77 |
| TALACKO, LYNN J & DEBORAH H      | 005-004     | 3,131.93 |
| TAYLOR, GLENN P & TRACEY L       | 015-040     | 1,644.36 |
| TAYLOR, CARLOS R SR & SANDY LYNN | 020-004-B   | 2,402.28 |
| THAYER, HALLIS A I & GAIL C      | 001-059     | 968.18   |
| THAYER, HALLIS A II              | 001-058-E   | 1,526.09 |

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|--------------------------------------|-----------|----------|
| THAYER, PATRICK & EDGERLY, SARMAE    | 001-058-C | 1,161.42 |
| THE GARAGE MAHAL, LLC                | 026-019   | 355.55   |
| THE NORTH AMERICAN MISSION BOARD     | 012-026-C | 3,149.16 |
| THERIAULT, JOHN & ESTHER             | 014-007   | 559.22   |
| THERIAULT, JOHN & ESTHER             | 014-030   | 2,053.26 |
| THERIAULT, MARK A                    | 014-030-A | 1,597.89 |
| THOMAS, JOSH P & ZOE B               | 004-018-A | 4,283.06 |
| THOMAS, LORANCE & WALTZ, GARY        | 002-012   | 594.65   |
| THOMPSON, DARLENE                    | 010-022-A | 390.90   |
| THOMPSON, GREGORY J                  | 012-029-E | 2,900.37 |
| THOMPSON, GREGORY J                  | 012-029-H | 318.27   |
| THOMPSON, SILAS J & JENNIFER R       | 010-008-E | 1,316.66 |
| THORNTON, ALAN JR & MELISSA ANN      | 012-042-B | 1,560.24 |
| THORNTON, ALAN T & JOYCE             | 012-044   | 1,159.10 |
| THORNTON, ALAN T JR & MELISSA A      | 009-015   | 736.32   |
| THORNTON, COREY J                    | 012-055-A | 783.40   |
| THORNTON, GREGORY E                  | 012-042-C | 389.68   |
| THORNTON, THOMAS E JR                | 012-042   | 2,064.10 |
| THORNTON, THOMAS E III & CHARLENE    | 012-042-A | 2,354.47 |
| THURSTON, MIRA-SU                    | 017-052-B | 3,019.43 |
| TIBBETTS, BARRY & ELAINE             | 012-054   | 47.07    |
| TIBBETTS, BARRY & ELAINE             | 012-057   | 122.70   |
| TIBBETTS, BARRY & ELAINE             | 013-003   | 871.03   |
| TIBBETTS, BARRY & ELAINE             | 013-004   | 246.96   |
| TIBBETTS, BARRY & ELAINE             | 013-010   | 2,512.19 |
| TIBBETTS, BARRY & ELAINE             | 013-059   | 843.31   |
| TIBBETTS, BARRY J                    | 015-038   | 1,159.74 |
| TIBBETTS, BARRY J & ELAINE           | 007-029   | 463.95   |
| TIBBETTS, BARRY J & ELAINE           | 009-027   | 23.54    |
| TIBBETTS, BARRY J & ELAINE           | 013-011   | 127.72   |
| TIBBETTS, BARRY J & ELAINE           | 013-057   | 851.57   |
| TIBBETTS, BRUCE C & JOAN B           | 011-040   | 2,287.57 |
| TIME WARNER CABLE                    | 013-047-D | 2,116.19 |
| TIMKO, MARK                          | 004-028   | 2,798.01 |
| TIMS, KEVIN J                        | 015-018-E | 916.48   |
| TONDREAU, RAYMOND R & SONYA          | 020-032   | 1,234.08 |
| TORBERT, JAMES & THETA LIVING TRUST  | 010-037   | 1,255.72 |
| TORBERT, JAMES R & THETA LIVING TRST | 010-036   | 1,154.78 |
| TORBERT, JAMES R & THETA LIVING TRST | 010-055   | 2,974.26 |



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|--------------------------------------|-------------|----------|
| TORSEY, STEPHEN V & HOLLY R          | 007-028     | 1,262.10 |
| TORSEY, STEPHEN V & HOLLY R          | 009-026     | 406.42   |
| TORSEY, STEPHEN V & HOLLY R          | 009-028     | 458.73   |
| FULTON, CAROL A IRREVOCABLE TRUST    | 006-022     | 3,595.22 |
| TOUSIGNANT, DANIEL TRUST             | 004-029     | 1,937.98 |
| TOWER, KENNETH & MARY LOU            | 012-033-A   | 1,612.51 |
| TOWER, STACEY A & PAMELA A           | 018-020-D   | 2,357.03 |
| TOWLE, WILLIAM A                     | 006-012-B   | 1,487.40 |
| TOWLE, WILLIAM C & BALBO, SUZANNE E  | 007-018-A   | 4,489.79 |
| TOWLE, WILLIAM C & BALBO, SUZANNE E  | 007-018-D   | 326.98   |
| TOWNSEND, DANIEL S & KARYN V         | 005-005     | 2,629.17 |
| TRASK, AUSTIN & COLEEN               | 002-008     | 805.26   |
| TRIBBY-PERCY IRREVOCABLE TRUST       | 014-021     | 339.56   |
| TRIPP, PATRICIA A                    | 015-004     | 1,841.38 |
| TROYER, ELI A, ANNA D & CHRISTENA A  | 013-047     | 3,264.93 |
| TRUDEAU, DEAN M & ELIZABETH C        | 006-019     | 2,620.87 |
| TRUMAN, DEBRA E & ROBERT A           | 009-005-B   | 1,414.36 |
| TRUNDY, ERIN N & GIGUERE, BENJAMIN O | 019-048-A   | 2,990.73 |
| TRUSSELL, DONNA K                    | 012-028-C   | 2,547.21 |
| TRUSSELL, STEPHEN L                  | 012-036     | 625.25   |
| TUPPER, ROBERT P & VASSAR K          | 020-034-A   | 18.59    |
| TURNER, NATALIA E & ANTHONY          | 017-017-A   | 1,876.88 |
| TUTTLE, LISA                         | 008-039     | 2,495.20 |
| TUTTLE, ROBERT & ANGELINE            | 008-038     | 615.05   |
| UHL, RONALD A                        | 011-006     | 248.22   |
| USDA - RURAL DEVELOPMENT             | 021-005     | 1,269.85 |
| VALLIERES, MELISSA P & GARY C        | 006-004     | 3,073.86 |
| VAN KLEECK, PETER                    | 008-015     | 2,862.31 |
| VAN KLEECK, PETER                    | 008-041     | 433.83   |
| VAN LUNEN, MARK & DEBORAH J          | 009-003     | 2,823.27 |
| VANDERBILT, BARBARA                  | 019-039-C   | 432.95   |
| VANDERBILT, BARBARA S                | 019-039-A   | 143.41   |
| VANDERBILT, BARBARA S                |             |          |
| CUREWITZ, RICHARD                    | 019-038     | 2,419.54 |
| VANDERBILT, BARBARA S                |             |          |
| CUREWITZ, RICHARD                    | 019-038-001 | 69.19    |
| VAUGHAN, CHARLES M & HARRIET         | 022-019-A   | 1,928.91 |
| VAUGHAN, HARRIET F & CHARLES M       | 022-019     | 684.26   |
| VERRILL, DALE                        | 011-007     | 1,251.28 |

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|------------------------------------|-----------|----------|
| VICKERS, ELLEN GOODRIDGE           | 022-017   | 1,844.61 |
| VIGUE, DEAN A & JEAN F             | 013-033-A | 1,832.64 |
| VIGUE, GARY                        | 013-014   | 2,600.95 |
| VIGUE, GARY                        | 026-027-A | 347.93   |
| VIGUE, GARY M & WARREN, SHIRLEY J  | 013-014-A | 1,977.35 |
| VIGUE, JEFFREY L & BETHANY J       | 013-033   | 3,279.98 |
| VIGUE, JEFFREY L & BETHANY J       | 016-043   | 942.26   |
| VIGUE, THOMAS                      | 029-002   | 1,877.89 |
| VILLENEUVE, WILLIAM J & JUDITH M   | 004-026   | 3,147.96 |
| VITALIS, NED A                     | 010-045-A | 373.11   |
| VITI, STEPHEN F                    | 029-008   | 1,556.87 |
| VOGEL, EMILY ANN & MATTHEW PHILLIP | 006-021-4 | 112.97   |
| VOIGT, PAUL D & DEBORAH            | 007-017-A | 1,801.51 |
| W & S WOOD PRODUCTS                | 001-013   | 458.93   |
| WADE, DANNIE G & MARY E            | 016-034   | 2,578.02 |
| WAKEFIELD, ALEXANDER S             | 006-021-B | 2,737.51 |
| WALDRON, LEONARD A & HELEN         | 013-036   | 1,914.68 |
| WALLACE, DONNA J                   | 001-058-A | 125.52   |
| WALMER, JACOB                      | 011-047   | 1,619.40 |
| WALTZ, ALEX P                      | 027-016   | 2,071.38 |
| WALTZ, GARY A & GWENDOLYN E        | 002-012-A | 1,562.22 |
| WALTZ, GARY A & GWENDOLYN E        | 002-012-B | 950.58   |
| WASHBURN, JESSICA RAE              | 012-023   | 566.88   |
| WATERS, HENRY C III & BEATRIZ      | 010-038   | 2,137.73 |
| WATERS, HENRY C III & BEATRIZ      | 010-051   | 117.68   |
| WATERS, HENRY C III & BEATRIZ      | 010-052   | 1,022.33 |
| WATSON, MAXINE                     | 020-049-D | 1,386.43 |
| WATSON-MOODY ENTERPRISES, LLC      | 013-007   | 6,789.66 |
| WEBB, JONATHAN W & CAROLANN M      | 012-018   | 389.90   |
| WEBB, JONATHAN W & JUDY A          | 012-016   | 742.37   |
| WEBB, JONATHAN W & JUDY A          | 012-017   | 540.96   |
| WEBB, JONATHAN W & JUDY A          | 012-019   | 2,356.20 |
| WEBB, JONATHAN W & JUDY A          | 012-030   | 832.13   |
| WEEKS, ALAN                        | 016-035-A | 1,153.84 |
| WEEKS, BRIAN L                     | 018-020-J | 822.71   |
| WEEKS, DANIEL J & ELIZABETH A      | 017-010   | 2,054.20 |
| WEEKS, DANIEL J & ELIZABETH A      | 017-031   | 1,305.28 |
| WEEKS, JESSICA R & MORSE, AARON    | 017-010-A | 396.17   |
| WEEKS, JOHN C                      | 017-036   | 906.49   |

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| WEEKS, TIMOTHY & JENNIFER            | 020-022     | 3,138.94 |
| WEISS, ANN E LIVING TRUST            | 004-004     | 121.44   |
| WEISS, ANN E LIVING TRUST            | 004-008     | 2,517.79 |
| WEISS, ANN E LIVING TRUST            | 004-009     | 142.78   |
| WELLMAN, AARON O & PERKINS, KRISTY A | 023-001-A   | 316.15   |
| WELLS FARGO BANK                     | 006-010-A   | 1,751.88 |
| WENTWORTH, DEREK R & BEVERLY A       | 018-036-B   | 334.98   |
| WEST, WILLIAM R                      | 001-003     | 386.54   |
| WESTBYE, ELEANOR                     | 007-058     | 346.75   |
| WESTBYE, ERIC F & ELEANOR            | 008-002     | 3,456.22 |
| WEYMOUTH, KITTYANNE F                | 007-004     | 2,975.83 |
| WHEELER, DAVID A                     | 006-002-C   | 362.75   |
| WHEELER, MICHAEL F                   | 010-034-A   | 313.80   |
| WHEELER, MICHAEL F                   | 010-035     | 1,123.95 |
| WHITE, DAVID L & NICOLE M            | 031-004     | 1,995.27 |
| WHITE, ROBIN                         | 009-022     | 1,162.03 |
| WHITEFIELD REALTY TRUST              | 011-044     | 2,283.24 |
| WHITEHOUSE, CURT W                   | 022-028     | 1,216.37 |
| WHITEHOUSE, JEREMY H                 | 022-027     | 862.82   |
| WHITEHOUSE, JEREMY H                 | 022-029     | 848.50   |
| WHITMORE, JOSEPH D                   | 001-057-001 | 565.37   |
| WHITMORE, RUBY D                     | 027-012     | 256.22   |
| WILBUR, WAYNE M                      | 014-011     | 660.88   |
| WILLARD, BILLIE G                    | 003-017-A   | 1,129.12 |
| WILLARD, WILLIAM J & PAULINE A       |             |          |
| WILLARD, WILLIAM H                   | 006-003     | 480.27   |
| WILLETTE, MARY BRENDA                | 016-008     | 1,349.62 |
| WILLIAMS, HENRY F                    | 014-006-F-A | 767.24   |
| WILLIAMSON, GLENN A & MERLENE A      | 016-044     | 2,194.26 |
| WILLRODT, CHRISTIANA                 | 020-006     | 2,373.63 |
| WILLRODT, CHRISTIANA                 | 020-021     | 738.37   |
| WILSON, ANDREW R & JULIE A           | 010-008-D   | 3,653.76 |
| WILSON, CHARLES R & SIMMONS, REGINA  | 007-053-B   | 2,338.67 |
| WILSON, CLIFFORD E                   | 024-004-A   | 846.11   |
| WILSON, KENNETH & ROXANNE            | 010-006     | 2,629.83 |
| WILSON, ROBERT D                     | 014-006-E   | 423.72   |
| WILSON, ROXANNE R & KENNETH R        | 010-008     | 829.53   |
| WINCHENBACH, TIFFANY M & MICHAEL     | 014-017     | 519.18   |
| WINCHENBACH, TIFFANY M & MICHAEL     | 014-017-A   | 2,619.01 |

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| WINKLEY, HENRY                                       | 018-037-B    | 1,453.63 |
| WINSLOW JEFFREY G & CHRISTINE                        | 020-012      | 5.88     |
| WISCASSET AND QUEBEC RAILROAD                        | 001-099-RR   | 456.28   |
| WISCASSET, WATERVILLE & FARMINGTON<br>RAILWAY MUSEUM | 007-040      | 225.62   |
| WITHEE, DAVID C & CAROLEE F                          | 009-004-A    | 3,711.85 |
| WOOD, ERIC M   | 001-026-A    | 471.48   |
| WOOD, JOHN J & NADEAU, TIFFANY A                     | 018-032      | 2,690.60 |
| WOODBURY, BRIAN                                      | 011-031      | 778.22   |
| WOODBURY, FREDERICK                                  | 011-033      | 749.67   |
| WOODBURY, KATHLEEN J & JOYCE L                       | 014-012      | 1,806.47 |
| WOODWORTH, MIKE                                      | 018-020-C-ON | 76.63    |
| WOODWORTH, PHILIP W & JANICE                         | 015-007      | 1,521.93 |
| WORKS, DANIEL R                                      | 007-051      | 534.87   |
| WRIGHT, BARBARA L HEIRS                              | 002-012-D    | 1,069.21 |
| WRIGHT, HUGH H & LUCILLE M                           | 016-007      | 4,183.94 |
| WRIGHT, LUCILLE                                      | 016-007-ON-1 | 138.42   |
| WRIGHT, LUCILLE                                      | 016-007-ON-3 | 183.37   |
| WRIGHT, LUCILLE                                      | 016-007-ON-2 | 282.40   |
| WRIGHT, NEIL A & CHELSEE M                           | 022-010      | 2,244.63 |
| WRIGHT, VIRGINIA B                                   | 002-005      | 1,268.72 |
| XAVIER, MYRIAM M                                     | 004-024-A    | 1,340.11 |
| YODER, MOSE J & ANNE M                               | 007-052      | 1,810.64 |
| YODER, NOAH D & MATTIE M                             | 010-057      | 2,908.72 |
| YORK, ESTATE OF WALTER                               | 021-008      | 9.88     |
| YORKUS, IMELDA                                       | 019-042      | 3,018.54 |
| YOUNG, RICHARD & JENNIFER                            | 015-006      | 2,227.34 |
| YOUNG, RICHARD K & JENNIFER C                        | 015-004-A    | 492.82   |
| YOUNG, RICHARD K & JENNIFER C                        | 015-005      | 568.51   |
| YOUNG, RUSSELL JR                                    | 017-043-B    | 809.35   |
| YOUNG, STEVEN E & CAROL                              | 020-027-B    | 2,625.20 |
| YOUNGS, WILLIAM M & CAROL N                          | 005-032-A    | 2,738.33 |
| YUND, PHILIP & MEIDEL, SUSANNE                       | 005-034-B    | 349.10   |
| YUND, PHILIP O                                       | 005-034-A    | 1,994.65 |
| YUSTAK, LAURA ANN                                    | 016-040-G    | 2,972.94 |
| ZEEB, NOEL C & ZEEB, PETER J                         | 001-045      | 260.77   |
| ZEEB, NOEL C & ZEEB, PETER J                         | 001-048      | 968.86   |
| ZEEB, NOEL C & ZEEB, PETER J                         | 001-049      | 445.60   |
| ZOOK, BENJAMIN & ANNIE                               | 015-021      | 2,533.87 |

# 2020 Outstanding Real Estate Taxes

As of June 30, 2020

(\* = Payment made after June 30, 2020)

| Name  | Amount   |
|---|----------|
| * ALESSANDRO CORPORATION                            | 1,949.45 |
| ALLEN, THOMAS                                       | 457.68   |
| * AUGUSTA ROAD, LLC                                 | 10.00    |
| * BAILEY, RANDALL & KIMBERLY                        | 1,852.42 |
| * BARTLETT, SAMUEL L                                | 491.02   |
| * BEAULIEU, DONNA B                                 | 1,075.03 |
| * BINNS, DENNIS & JANET                             | 615.01   |
| * BINNS, DENNIS R & JANET                           | 168.25   |
| * BINNS, DENNIS R & JANET                           | 107.79   |
| * BINNS, SUSAN ELAINE                               | 1,704.36 |
| * BLACK TREE REAL ESTATE                            | 1,993.15 |
| * BLAKE, EARL C & GALE M                            | 2,128.35 |
| BOND, AARON J & STACEY M                            | 1,585.33 |
| * BOWDEN, BRAD TOBEY                                | 813.23   |
| * BOYIAN, JUDITH                                    | 0.67     |
| BOYNTON, MARY M HEIRS                               | 480.11   |
| * BRADFORD, TAMMY I                                 | 887.02   |
| * BRANN, JAMES M & SYLVIA M                         | 583.93   |
| * BRANN, ROBERT & FAITH                             | 980.52   |
| BRANN, ROBERT A JR & KRISTY J                       | 1,008.43 |
| * BRANN, SCOT M                                     | 0.25     |
| * BRANN, TERRIE/BUCK, AMY/BRANN, CRAIG              | 161.61   |
| * BRONN, CLIFTON                                    | 652.23   |
| * BROWN, CAROLE A & TIMOTHY M                       | 1,129.02 |
| * BROWN, JULIE                                      | 223.13   |
| * BROWN, LLOYD                                      | 150.62   |
| * BROWN, TIMOTHY                                    | 124.49   |
| * BUMPS, GLENN                                      | 399.36   |
| * BURTNER, JENNIFER CAROL                           | 0.55     |
| * CARTER, SHANNON D                                 | 144.43   |
| CHADWICK, LAWRENCE J JR & ROBERT<br>FOYE, THERESA A | 132.98   |
| * CHASE, C PATRICK                                  | 14.72    |
| * CHASE, C PATRICK                                  | 86.53    |
| * CHASE, C PATRICK & ROBIN                          | 1,366.45 |
| * CHASE, RICHARD R                                  | 560.92   |
| * CHASE, RICHARD R                                  | 589.35   |

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| * CHASE, RICHARD R                                | 192.99   |
| * CHASE, RICHARD R                                | 699.51   |
| CHASE, RICHARD R & MAUREEN                        | 559.25   |
| * CHASE, ROBIN L & PATRICK C                      | 419.97   |
| * COLE, CHARLES DOUGLAS                           | 1,231.63 |
| * CONTRERAS, MARIA                                | 0.01     |
| * COSTA, DANIEL A                                 | 1.72     |
| CUMMINGS, RICHARD L JR                            | 3,500.18 |
| CURRAN, JOSEPH F & STACIE M                       | 2,588.10 |
| * CUSHING, RUTH                                   | 349.10   |
| * CUSHING, RUTH                                   | 152.98   |
| * CUSHING, RUTH ELLEN                             | 441.92   |
| * DAVEY, REGINA A                                 | 1,373.97 |
| * DAVEY, REGINA A                                 | 137.40   |
| * DONOVAN, WILLIAM J II & JANET                   | 0.43     |
| * DUBE, KAREN M & MICHAEL R                       | 756.23   |
| * DUMAS, RONALD                                   | 220.57   |
| * DUMAS, STEVEN                                   | 0.25     |
| * DUNCAN, FREDERICK & NANCY                       | 637.96   |
| * DUNCAN, FREDERICK & NANCY                       |          |
| DUNCAN RONALD & HELENE                            | 1,569.16 |
| * DYER, ISAAC W III, ISAAC C III, ISAAC W, ERIC W | 1,062.61 |
| * DYER, ISAAC W III, ISAAC C III, ISAAC W, ERIC W | 3,936.81 |
| * DYER, ISAAC W III, ISAAC C III, ISAAC W, ERIC W | 1,204.21 |
| EDGECOMB, VICTOR B & ANN D                        | 1,207.89 |
| * ELLIS, JOHN J JR                                | 174.55   |
| * FAIRSERVICE, MICHAEL O & CAROLYN                | 262.59   |
| * FARLEY, LAWRENCE P SR (ESTATE OF)               | 514.16   |
| * FENDERSON, MARK                                 | 772.60   |
| * FOURNIER, ROBERT & SHARON                       | 518.59   |
| FOYE, THERESA                                     | 139.01   |
| * GALLAGHER, DAVID                                | 1,444.50 |
| * GLIDDEN, GEORGIA E & NEWELL R E                 | 2,037.72 |
| * GLIDDEN, NEWELL R E                             | 9.65     |
| * GLIDDEN, NEWELL R E                             | 3.29     |
| * GOTTLIEB, NOAH D & ELIZABETH R                  | 2.22     |
| * GREINER, JEFFREY S & KRISTA LEA                 | 1,403.82 |
| * GRIFFIN, JAMES L                                | 1,425.37 |
| GROTTON, EVELINA J & MICHAEL S                    | 817.09   |
| * HAGEN, TINA E                                   | 1,453.32 |
| * HALL, ANDREW HEIRS                              | 167.88   |
| * HALL, MICHAEL S & TINA M                        | 7.48     |
| * HARRINGTON, PHIL                                | 534.24   |

|  |          |
|--|----------|
| * HOWE, EDWARD & MACDOUGALL, JESSE MAE   | 591.49   |
| HUTTER, FRANCIS W                        | 762.36   |
| * IHW REAL ESTATE, LLC                   | 449.03   |
| * JAMES, GAIL                            | 258.51   |
| * JAMES, GAIL                            | 328.63   |
| * JAMES, PAULA J & KARL I                | 334.01   |
| * JOSLYN, BROOKE A                       | 5.37     |
| * KELLEY, JAMES HEIRS                    | 214.17   |
| * KEYES, LESTER J JR                     | 0.16     |
| * KILEY, ELLEN F                         | 117.68   |
| KILEY, MICHAEL                           | 1,858.59 |
| * KILEY, MICHAEL P                       | 466.59   |
| * KING, EILEEN E                         | 32.95    |
| * KING, ERIN                             | 9.41     |
| * KING, ERIN                             | 5,164.91 |
| * KNOX, BOBBYJO L                        | 220.06   |
| LACKEY, REBECCA WRIGHT & LACKEY, FRANK W | 1,429.91 |
| LANDRY, MARK E & ACKERSON, WILLIAM E     | 249.59   |
| LEAR, ROBERT A & CHRISTINE M             | 2,216.75 |
| * LEDOGAR, KATE                          | 559.27   |
| * LIBBY, JERRY & MARY                    | 1,421.80 |
| * LIPP, KIMBERLY A & FREDERICK L         | 284.55   |
| * LIPP, KIMBERLY A & FREDERICK L         | 339.04   |
| * MALDOVAN, GERALD R & JUDITH A          | 1,058.27 |
| MANCHESTER, MARTHA J                     | 89.43    |
| * MANCHESTER, MARTHA J                   | 808.82   |
| * MARTIN, RYAN F                         | 5.48     |
| * MCCORMICK, JEFFREY T                   |          |
| KNOWLTON, BOBBI-LYNN                     | 169.89   |
| MCCORMICK, KAREN E                       | 1,793.18 |
| MCCORMICK, STEVEN C & LANA               | 2,395.41 |
| MCDONALD, STEVEN P                       | 2,322.67 |
| * MECK, W LAWRENCE & EDITH M             | 0.29     |
| * MECK, WATSON L & EDITH M               | 3.59     |
| * MELLOR, DANIEL J & ANNIE LOUISE        | 660.93   |
| MICHAUD, SHANE B & RIPLEY, IVA           | 1,604.99 |
| * MIETE, PAUL H JR & SHIRLEY E           | 1.47     |
| MILLER, ALTA                             | 1,257.41 |
| * MILLER, FRANCES & WHITNEY, ROBERTA     |          |
| BLUHER, WILLIAM                          | 4.00     |
| MILLER, KURT & LINDA                     | 499.73   |
| * MILLER, KURT A                         | 787.03   |
| * MILLER, KURT A & LINDA L               | 23.54    |

|   |          |
|---|----------|
| * MILLER, KURT E                        | 1,485.77 |
| MILLER, KURT E JR                       | 391.47   |
| MONDINO, MITCHELL & TARA/LARRABEE, JOHN | 796.90   |
| * MURCH, LEE H                          | 191.41   |
| NEWTON FAMILY REAL ESTATE TRUST         | 3,227.48 |
| * NEWTON FAMILY REAL ESTATE TRUST       | 259.51   |
| * NORTH WHITEFIELD REALTY TRUST         | 309.41   |
| * OXFORD PROPERTIES, LLC                | 723.06   |
| * OXFORD PROPERTIES, LLC                | 180.31   |
| * OXFORD PROPERTIES, LLC                | 92.83    |
| * PAICOPOLOS, HAROLD G JR & DEBORAH     | 0.43     |
| * PEASLEE, FOREST E JR                  | 0.37     |
| * PEASLEE, FOREST E JR                  | 0.41     |
| * PEASLEE, FOREST E JR                  | 0.36     |
| PEASLEE, JOYCE & EDWARD                 | 723.92   |
| * PEASLEE, JUANITA                      | 1,100.76 |
| PEASLEE, ROBERT L & RONDA L             | 639.40   |
| * PEASLEE, TIMOTHY & JODY R             | 679.30   |
| * PEASLEE, AMY M KEOHLING               | 7.16     |
| * PERCY, ELLIS R & TRIBBY, JOANN        | 1,297.49 |
| * PERRY, BURT A                         | 2,829.36 |
| * PIGNATELLO, LAUREN M & SEAN M         | 534.84   |
| * PIGNATELLO, SEAN & LAUREN             | 98.93    |
| PILLING, JAMES A                        | 1,381.87 |
| * PIPKIN, RICHARD & IDA HEIRS           | 149.05   |
| POOLER, RONALD LEE SR                   | 1,043.56 |
| * POULIN, ALICE L                       | 429.57   |
| * PRATT, RICHARD L & ELLEN              | 192.20   |
| * RANSLOW, CHRISTOPHER D                | 380.17   |
| * RIBEIRO, PAULA & JOHN                 | 0.01     |
| * RICCARDI-PERCY, RUFUS V & ALICE T     | 898.25   |
| * RIDEOUT, JERRY T & GEORGENE M         | 2,381.48 |
| RIPLEY, NANCY HEIRS                     | 1,335.22 |
| * RIVERVIEW TRUST                       | 2.57     |
| * ROBERTS, ANN S                        | 1,412.22 |
| * RUBIN, ROBERT J & AYER, CHERYL B      | 0.53     |
| RUSSELL, ANN                            | 292.55   |
| * RUSSELL, JAMES L                      | 3.03     |
| RZYCKI, WOJCIECH                        | 1,810.34 |
| * SMITH, MARSHA L                       | 747.72   |
| * SMITH, STEPHEN C                      | 840.13   |
| * SMITH, NATHAN M & STEPHANIE K         | 396.55   |
| * ST PETER, CHARLES E JR ESTATE         | 702.63   |



|   |                   |
|---|-------------------|
| * ST PETER, RICHARD L & KRISTEN R       | 627.60            |
| STAPLES, LYMAN                          | 1,545.53          |
| * STEVENS, JOHN & SHERI                 | 353.89            |
| * STEVENS, JOHN & SHERI                 | 1,447.81          |
| STICKNEY, GEORGE & WANDA                | 1,361.11          |
| * STULTZ, MARK L                        | 0.10              |
| * SULLIVAN, LORETTA ESTATE              | 2,094.96          |
| SURETTE, PETER B & KERRY E              | 2,159.24          |
| * THAYER, PATRICK A & EDGERLY, SARMAE E | 490.27            |
| * THORNTON, THOMAS E JR                 | 1,303.59          |
| * THORNTON, GREGORY E                   | 389.68            |
| * TIMKO, MARK                           | 1,389.34          |
| * TIMS, KEVIN J                         | 0.02              |
| * UHL, RONALD A                         | 248.22            |
| * USDA - RURAL DEVELOPMENT              | 1,269.85          |
| * VIGUE, THOMAS                         | 938.94            |
| W & S WOOD PRODUCTS                     | 458.93            |
| * WALLACE, DONNA J                      | 125.52            |
| * WASHBURN, JESSICA RAE                 | 395.15            |
| * WEEKS, BRIAN L                        | 822.71            |
| * WELLMAN, AARON O & PERKINS, KRISTY A  | 316.15            |
| * WHITEFIELD REALTY TRUST               | 1,145.70          |
| * WHITEHOUSE, JEREMY H                  | 862.02            |
| * WHITEHOUSE, JEREMY H                  | 848.50            |
| WILLIAMSON, GLENN A & MERLENE A         | 2,194.26          |
| WILSON, CLIFFORD E                      | 846.11            |
| WILSON, ROBERT D                        | 423.72            |
| * WILSON, ROXANNE R & KENNETH R         | 829.53            |
| * WINCHENBACH, TIFFANY M & MICHAEL      | 259.59            |
| * WOOD, ERIC M                          | 0.05              |
| WOODBURY, BRIAN                         | 777.86            |
| * WRIGHT, BARBARA L HEIRS               | 1,069.21          |
| <b>Total</b>                            | <b>146,327.97</b> |

# 2020 Personal Property Taxpayer List

| Name                        | Tax Amount        |
|-----------------------------|-------------------|
| BAILEYS ORCHARD             | 59.94             |
| BEYOND COFFEE               | 98.72             |
| COUNTRY MANOR               | 550.33            |
| DIRECTV, LLC                | 101.99            |
| MAINE PURSUITS              | 31.38             |
| NORTH WHITEFIELD SUPERETTE  | 53.83             |
| SHEEPSCOT LINKS GOLF COURSE | 577.39            |
| SPICER TREE                 | 67.12             |
| UNCAS FARMS NATURAL FOOD    | 92.12             |
| <b>Total</b>                | <b>\$1,632.82</b> |

# 2020 Outstanding Personal Property Taxes

As of June 30, 2020

(\* = Payment made after June 30, 2020)

| Name          | Amount Due     |
|---------------|----------------|
| BEYOND COFFEE | 98.72          |
| <b>Total</b>  | <b>\$98.72</b> |

# Tax Collector's Report

Year Ending June 30, 2020

|  | Amount                      |
|--|-----------------------------|
| <b>Real Estate Commitment</b>          | \$2,970,789.66              |
| <b>Real Estate Supplementals</b>       | \$0.00                      |
| <b>Real Estate Abatements</b>          |                             |
| BOYIAN, JUDITH                         | 0.67                        |
| BRANN, SCOT M                          | 0.25                        |
| BURTNER, JENNIFER CAROL                | 0.55                        |
| CONTRERAS, MARIA                       | 0.01                        |
| COSTA, DANIEL A                        | 1.72                        |
| DONOVAN, WILLIAM J II & JANET          | 0.43                        |
| DUMAS, STEVEN                          | 0.25                        |
| GOTTLIEB, NOAH D & ELIZABETH R         | 2.22                        |
| GRADY, STEVEN & JENNIFER               | 164.21                      |
| GRADY, STEVEN & JENNIFER               | 576.67                      |
| HALL, MICHAEL S                        | 7.48                        |
| HERBERT, WILLIAM BIRCH ESTATE          | 550.00                      |
| HOSTETLER, DENNIS & AMELIA             | 1968.56                     |
| JOSLYN, BROOKE A                       | 5.37                        |
| KEYES, LESTER J JR                     | 0.16                        |
| MIETE, PAUL H JR & SHIRLEY E           | 1.47                        |
| MARTIN, RYAN F                         | 5.48                        |
| MILLER, FRANCES G / WHITNEY, ROBERTA C |                             |
| BLUEHER, WILLIAM E                     | 4.00                        |
| PAICOPOLOS, HAROLD G JR & DEBORAH      | 0.43                        |
| PEASLEE, AMY KEOHLINE                  | 7.16                        |
| PEASLEE, FOREST E JR                   | 0.37                        |
| PEASLEE, FOREST E JR                   | 0.41                        |
| PEASLEE, FOREST E JR                   | 0.36                        |
| PEASLEE, JUANITA                       | 30.75                       |
| RIBEIRO, PAULA & JOHN                  | 0.01                        |
| RIVERVIEW TRUST                        | 2.57                        |
| RUBIN, ROBERT J & AYER, CHERYL B       | 0.53                        |
| RUSSELL, JAMES L                       | 3.03                        |
| STULTZ, MARK L.                        | 0.10                        |
| TIMS, KEVIN J                          | 0.02                        |
| WOOD, ERIC M                           | 0.05                        |
| <b>Total Real Estate Abatements</b>    | <hr/> \$3,335.29            |
| <b>Poverty Abatements</b>              | <hr/> \$2,733.32            |
| <b>Adjusted Real Estate Tax Amount</b> | <hr/> <b>\$2,964,721.05</b> |

|  | Amount             |
|--|--------------------|
| <b>Personal Property Commitment</b>                    | \$1,632.82         |
| <b>Personal Property Supplementals</b>                 |                    |
| TIME-WARNER CABLE INTERNET, LLC                        | \$2,527.68         |
| TIME-WARNER CABLE NORTHEAST, LLC                       | \$9,210.03         |
| <b>Total Personal Property Supplementals</b>           | <hr/> \$11,737.69  |
| <b>Personal Property Abatements</b>                    | \$0.00             |
| <b>Adjusted Personal Property Tax Amount</b>           | <hr/> \$13,370.51  |
| <br><b>Total Real Estate and Personal Property Tax</b> | <br>\$2,978,091.56 |
| <br><b>Total Taxes Collected as of June 30, 2020</b>   | <br>\$2,831,667.87 |
| <br><b>Total Taxes Due as of June 30, 2020</b>         | <br>\$146,426.69   |



Frosty morning at Kings Mills bridge. (Photo by Tina Laskey)

# From the Municipal Valuation Return for Whitefield Maine for 2019

|   |   |                   |                   |
|---|---|-------------------|-------------------|
| Valuations:                                 | Local taxable Real Estate Valuation       | \$ 189,342,868.00 |                   |
|   | Local taxable Personal Property Valuation | \$ 104,067.00     |                   |
|   | Homestead Exemption Reimbursement Value   | \$ 7,140,712.00   |                   |
|   | BETE Exemption Reimbursement Value        | \$735,746.00      |                   |
|   | Total Valuation base                      |                   | \$ 197,323,393.00 |
|   |   |                   |                   |
| Appropriations:                             | Lincoln County Tax                        | \$ 266,775.09     |                   |
|   | Town of Whitefield                        | \$ 1,262,770.00   |                   |
|   | RSU #12 (Local Education)                 | \$ 2,281,055.72   |                   |
|   | Total Appropriations                      |                   | \$ 3,810,600.81   |
|   |   |                   |                   |
| Allowable deductions:                       | State Municipal Revenue Sharing           | \$ 139,753.81     |                   |
|   | Other Revenues                            | \$ 597,419.00     |                   |
|   | Total deductions                          |                   | \$ 737,172.81     |
| Net to be raised by local property tax rate |   |                   | \$ 3,073,428.00   |
| Overlay                                     |   |                   | \$ 22,576.03      |
| Minus ½ Homestead                           |   |                   | \$ 112,037.77     |
| Tax to be Collected                         |   |                   | \$ 2,972,422.41   |

Commitment date: September 10, 2019

4% Interest Rate

2019 Tax Rate: \$15.69 per \$1000 of valuation

# **Treasurer's Report**

Fiscal Year End June 30, 2020

Checkbook Balance 6-30-2019 \$ 911,769.78

## **Select Board Compensation – Art #12**

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 18,500        |
| Expended     | \$ | <u>17,575</u> |
| Unexpended   | \$ | 925           |

## **Employee Compensation & Benefits – Art #13**

|              |    |                |
|--------------|----|----------------|
| Appropriated | \$ | 173,564        |
| Expended     | \$ | <u>154,029</u> |
| Unexpended   | \$ | 19,535         |

## **Operation of Town Government – Art #14**

|              |    |                |
|--------------|----|----------------|
| Appropriated | \$ | 112,570        |
| Expended     | \$ | <u>107,515</u> |
| Unexpended   | \$ | 5,055          |

## **Elections – Art #15**

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 4,569        |
| Expended     | \$ | <u>1,513</u> |
| Unexpended   | \$ | 3,056        |

## **Planning Board & Code Enforcement Officer – Art #16**

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 11,400       |
| Expended     | \$ | <u>8,527</u> |
| Unexpended   | \$ | 2,873        |

## **Townhouse (Historical Society) – Art #17**

|               |    |            |
|---------------|----|------------|
| Appropriated  | \$ | 100        |
| Expended      | \$ | <u>353</u> |
| Over Expended | \$ | -253       |

## **Facilities Maintenance – Art #18**

|                       |    |               |
|-----------------------|----|---------------|
| Appropriated          | \$ | 19,378        |
| Coopers Mills Dam Fnd | \$ | 4,482         |
| Will Turner Cem Fnd   | \$ | 3,400         |
| Expended              | \$ | <u>17,107</u> |
| To Carry Forward      | \$ | 10,153        |

## Treasurer's Report cont.

### Public Water Supply – Art #19

|              |    |            |
|--------------|----|------------|
| Appropriated | \$ | 1,000      |
| Expended     | \$ | <u>505</u> |
| Unexpended   | \$ | 495        |

### Whitefield Fire Department – Art #20

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 91,494        |
| Expended     | \$ | <u>85,470</u> |
| Unexpended   | \$ | 6,024         |

### Animal Control – Art #21

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 5,000        |
| Expended     | \$ | <u>4,627</u> |
| Unexpended   | \$ | 373          |

### Repairs and Maintenance of Town Roads – Art #22

|                  |    |                |
|------------------|----|----------------|
| Appropriated     | \$ | 322,381        |
| From Carryover   | \$ | 82,902         |
| Expended         | \$ | <u>362,775</u> |
| To Carry Forward | \$ | 42,508         |

### Winter Maintenance of Town Roads – Art #23

|               |    |                |
|---------------|----|----------------|
| Appropriated  | \$ | 279,517        |
| Expended      | \$ | <u>294,593</u> |
| Over Expended | \$ | -15,076        |

### General Assistance – Art #24

|              |    |            |
|--------------|----|------------|
| Appropriated | \$ | 3,000      |
| Expended     | \$ | <u>295</u> |
| Unexpended   | \$ | 2,705      |

### Lincoln County Humane Society & Hatch Hill – Art #25

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 25,645        |
| Expended     | \$ | <u>25,645</u> |
| Unexpended   | \$ | -0-           |

### Recycling Center – Art #26

|               |    |              |
|---------------|----|--------------|
| Appropriated  | \$ | 1,901        |
| Expended      | \$ | <u>2,776</u> |
| Over Expended | \$ | -875         |

## Treasurer's Report cont.

### Fire Department Capital Outlay – Art #27

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 9,000        |
| To Reserve   | \$ | <u>9,000</u> |
|              | \$ | -0-          |

### Leonard's Bridge Culvert – Art #28

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 50,000        |
| To Reserve   | \$ | <u>50,000</u> |
|              | \$ | -0-           |

### Solar Panels – Art #29

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 8,910        |
| To Reserve   | \$ | <u>8,910</u> |
|              | \$ | -0-          |

### Senott Road Culvert – Art #30

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 50,000        |
| To Reserve   | \$ | <u>50,000</u> |
|              | \$ | -0-           |

### Roof of Coopers Mills Fire Department – Art #31

|              |    |               |
|--------------|----|---------------|
| Appropriated | \$ | 12,600        |
| Expended     | \$ | <u>12,600</u> |
| Unexpended   |    | -0-           |

### Tax Anticipation Note (TAN) – Art #35

|              |    |          |
|--------------|----|----------|
| Appropriated | \$ | 600      |
| Expended     | \$ | <u>0</u> |
| Unexpended   | \$ | 600      |

### Soldiers' Graves & Whitefield Cemetery – Art #36

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 3,300        |
| Expended     | \$ | <u>3,290</u> |
| Unexpended   | \$ | 10           |

### Debt Services for Fire Department – Art #37

|               |    |               |
|---------------|----|---------------|
| Appropriated  | \$ | 46,020        |
| Expended      | \$ | <u>53,162</u> |
| Over Expended | \$ | -7,142        |



## Treasurer's Report cont.

### Outside Organizations – Art #38

|              |    |              |
|--------------|----|--------------|
| Appropriated | \$ | 7,839        |
| Expended     | \$ | <u>7,839</u> |
| Unexpended   | \$ | -0-          |

### Revenue Sources – Art #45

|                    |    |               |
|--------------------|----|---------------|
| Appropriated       | \$ | 752,419       |
| Received:          |    |               |
| Auto Excise        | \$ | 408,367       |
| BMV Agent          | \$ | 10,106        |
| Revenue Sharing    | \$ | 152,250       |
| Homestead Exempt   | \$ | 111,284       |
| BETE Reimb.        | \$ | 11,568        |
| Veterans Exempt    | \$ | 2,111         |
| Tree Growth        | \$ | 7,572         |
| Interest on Taxes  | \$ | 9,834         |
| Lien Costs         | \$ | 6,525         |
| Other non-property | \$ | 9,025         |
| Unassigned Surplus | \$ | 100,000       |
| LRAP               | \$ | <u>48,456</u> |
|                    | \$ | 877,098       |

Checkbook Balance 6-30-2020 \$1,034,215.01

# Treasurer's Report cont.

| Credit Cards ~ FY 2019-2020 |                         |                    |             |                    |  |                     |  |
|-----------------------------|-------------------------|--------------------|-------------|--------------------|--|---------------------|--|
| Month                       | Total # of Transactions | Towns CC Credits   | InforMe Fee | Total Fees         |  | Double Check        |  |
| Jul-19                      | 42                      | \$ 7,637.33        | \$ 192.31   | \$ 7,829.64        |  | \$ 7,829.64         |  |
| Aug-19                      | 39                      | \$ 7,635.66        | \$ 193.54   | \$ 7,829.20        |  | \$ 7,829.20         |  |
| Sep-19                      | 36                      | \$ 6,051.33        | \$ 154.61   | \$ 6,205.94        |  | \$ 6,205.94         |  |
| Oct-19                      | 29                      | \$ 5,560.51        | \$ 141.72   | \$ 5,702.23        |  | \$ 5,702.23         |  |
| Nov-19                      | 27                      | \$ 7,404.20        | \$ 186.09   | \$ 7,590.29        |  | \$ 7,590.29         |  |
| Dec-19                      | 29                      | \$ 4,728.98        | \$ 123.78   | \$ 4,852.76        |  | \$ 4,852.76         |  |
| Jan-20                      | 36                      | \$ 7,912.26        | \$ 201.16   | \$ 8,113.42        |  | \$ 8,113.42         |  |
| Feb-20                      | 34                      | \$ 4,013.49        | \$ 106.24   | \$ 4,119.73        |  | \$ 4,119.73         |  |
| Mar-20                      | 21                      | \$ 5,371.30        | \$ 135.08   | \$ 5,506.38        |  | \$ 5,506.38         |  |
| Apr-20                      | 2                       | \$ 478.48          | \$ 11.96    | \$ 490.44          |  | \$ 490.44           |  |
| May-20                      | 22                      | \$ 4,062.43        | \$ 102.47   | \$ 4,164.90        |  | \$ 4,164.90         |  |
| Jun-20                      | 62                      | \$ 19,058.05       | \$ 477.14   | \$ 19,535.19       |  | \$ 19,535.19        |  |
| Totals                      | 379                     | <b>\$79,914.02</b> | \$2,026.10  | <b>\$81,940.12</b> |  | <b>\$ 81,940.12</b> |  |

Treasurer's Report cont.

| Beginning Balance Fund Accts./ Ending Balance |               | FY 19-20  |              |              |               |
|---|---------------|-----------|--------------|--------------|---------------|
|   | Begin Balance | Interest  | Deposits     | Withdrawals  | End Balance   |
|   | July 19'      |           |              |              | June 20'      |
| William Turner Charity Fund - 8050066465      | \$ 25,392.88  | \$ 49.43  | \$ 6,620.15  | \$ 3,628.22  | \$ 28,434.24  |
| William Turner CM Cemetery Fund - 8050066458  | \$ 76,069.60  | \$ 134.89 | \$ 8,586.21  | \$ 10,217.54 | \$ 74,573.16  |
| Worthy Poor Fund 14' - 8050034608             | \$ 3,953.80   | \$ 1.99   | \$ -         | \$ -         | \$ 3,955.79   |
| Whitefield Cemetery 14' - 8050034615          | \$ 8,894.07   | \$ 3.55   | \$ -         | \$ 3,402.00  | \$ 5,495.62   |
| Daryl Wells Scholarship Fund                  | \$ 1,387.41   | \$ 12.36  | \$ -         | \$ -         | \$ 1,399.77   |
| Cooper Mills Dam Overlook 19' - 8050093079    | \$ 7,500.04   | \$ 3.80   | \$ -         | \$ -         | \$ 7,503.84   |
| Trails Reserve - 8050085995                   | \$ 24,864.29  | \$ 44.70  | \$ 70.14     | \$ 810.48    | \$ 24,168.65  |
| Fire Truck 15' - 8050037030                   | \$ 174.62     | \$ -      | \$ -         | \$ -         | \$ 174.62     |
| Totals  | \$ 148,236.71 | \$ 250.72 | \$ 15,276.50 | \$ 18,058.24 | \$ 145,705.69 |

# Treasurer's Report on Outstanding Taxes

Whitefield

## 2019 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2019-1 To 2019-2

As of: 06/30/2020

| Acct                     | Name ----                          | Year      | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|--------------------------|------------------------------------|-----------|-----------------|--------------------------|---------------|
| 1257                     | R MILLER, JONH D.A.                | 2019      | 300.20          | 292.50                   | 7.70          |
| <b>Total for 1 Bill:</b> |                                    | 1 Account | 300.20          | 292.50                   | 7.70          |
| <b>Non Lien Summary</b>  |                                    |           |                 |                          |               |
| 2019-2                   | 1                                  |           |                 |                          | 7.70          |
| Total                    | 1                                  |           |                 |                          | 7.70          |
| 1155                     | L ALLEN THOMAS                     | 2019      | 470.38          | 289.59                   | 180.79        |
| 1620                     | L BAILEY RANDALL & KIMBERLY        | 2019      | 1,818.94        | 0.00                     | 1,818.94      |
| 1273                     | L BLAKE EARL C. & GALE M.          | 2019      | 2,102.02        | 0.00                     | 2,102.02      |
| 1541                     | L BOND AARON J. & STACEY M.        | 2019      | 1,571.70        | 0.00                     | 1,571.70      |
| 577                      | L BOYNTON MARY M. HEIRS            | 2019      | 492.29          | 13.82                    | 478.47        |
| 907                      | L BRADFORD, TAMMY I.               | 2019      | 886.21          | 0.00                     | 886.21        |
| 1726                     | L BRANN ROBERT A., JR. & KRISTY J. | 2019      | 994.66          | 0.00                     | 994.66        |
| 926                      | L BUMPS GLENN                      | 2019      | 399.83          | 0.00                     | 399.83        |
| 120                      | L CHASE RICHARD R.                 | 2019      | 557.61          | 0.00                     | 557.61        |
| 518                      | L CHASE RICHARD R.                 | 2019      | 585.38          | 0.00                     | 585.38        |
| 928                      | L CHASE RICHARD R.                 | 2019      | 198.27          | 0.00                     | 198.27        |
| 1537                     | L CHASE RICHARD R.                 | 2019      | 692.96          | 0.00                     | 692.96        |
| 774                      | L CHASE RICHARD R. & MAUREEN       | 2019      | 569.59          | 0.00                     | 569.59        |
| 1501                     | L CURRAN JOSEPH F. & STACIE M.     | 2019      | 2,069.68        | 0.00                     | 2,069.68      |
| 593                      | L DUMAS RONALD                     | 2019      | 225.22          | 2.48                     | 222.74        |
| 1361                     | L EDGECOMB VICTOR B. & ANN D.      | 2019      | 1,203.06        | 0.00                     | 1,203.06      |
| 1188                     | L GALLAGHER DAVID                  | 2019      | 921.73          | 485.36                   | 436.37        |
| 865                      | L GLIDDEN GEORGIA E. & NEWELL R.E. | 2019      | 2,013.50        | 0.00                     | 2,013.50      |
| 101                      | L GLIDDEN NEWELL R.E.              | 2019      | 19.22           | 0.00                     | 19.22         |
| 835                      | L GROTTON EVELINA J. & MICHAEL S.  | 2019      | 807.80          | 0.00                     | 807.80        |
| 1583                     | L HARRINGTON PHIL                  | 2019      | 531.56          | 0.00                     | 531.56        |
| 1265                     | L HUTTER FRANCIS W.                | 2019      | 754.35          | 341.71                   | 412.64        |
| 1101                     | L KILEY MICHAEL                    | 2019      | 65.45           | 0.00                     | 65.45         |
| 1691                     | L LACKEY REBECCA WRIGHT            | 2019      | 1,419.90        | 0.00                     | 1,419.90      |
| 8                        | L LEAR ROBERT A. & CHRISTINE M.    | 2019      | 2,188.34        | 450.42                   | 1,737.92      |
| 942                      | L MANCHESTER MARTHA J.             | 2019      | 799.73          | 384.65                   | 415.08        |
| 354                      | L MCCORMICK JEFFREY T.             | 2019      | 189.32          | 0.00                     | 189.32        |
| 1128                     | L MCCORMICK KAREN E.               | 2019      | 1,774.67        | 163.67                   | 1,611.00      |
| 268                      | L MCCORMICK STEVEN C. & LANA       | 2019      | 2,212.86        | 0.00                     | 2,212.86      |
| 914                      | L MCDONALD STEVEN P.               | 2019      | 2,193.08        | 0.00                     | 2,193.08      |
| 1420                     | L MELLOR DANIEL J. & ANNIE LOUISE  | 2019      | 241.16          | 0.00                     | 241.16        |
| 385                      | L MICHAUD SHANE B. & RIPLEY, IVA   | 2019      | 1,577.29        | 849.65                   | 727.64        |
| 203                      | L MILLER ALTA                      | 2019      | 1,251.44        | 0.00                     | 1,251.44      |
| 605                      | L MILLER KURT & LINDA              | 2019      | 497.85          | 0.00                     | 497.85        |
| 900                      | L MILLER KURT A.                   | 2019      | 778.43          | 0.00                     | 778.43        |
| 731                      | L MILLER KURT A. & LINDA L.        | 2019      | 32.78           | 0.00                     | 32.78         |
| 1138                     | L MILLER, KURT E JR.               | 2019      | 405.72          | 0.00                     | 405.72        |
| 783                      | L MONDINO MITCHELL & TARA          | 2019      | 801.67          | 13.14                    | 788.53        |
| 411                      | L NEWTON DAVID R. TRUSTEE,         | 2019      | 3,006.55        | 0.00                     | 3,006.55      |

# Treasurer's Report on Outstanding Taxes cont.

Whitefield

## 2019 Real Estate Taxes - Unpaid

Page 2

Tax Year: 2019-1 To 2019-2

As of: 06/30/2020

| Acct                       | Name ----                    | Year        | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|----------------------------|------------------------------|-------------|-----------------|--------------------------|---------------|
| 1645 L                     | PEASLEE JUANITA              | 2019        | 1,098.45        | 0.00                     | 1,098.45      |
| 1065 L                     | PEASLEE ROBERT L. & RONDA L. | 2019        | 661.46          | 0.00                     | 661.46        |
| 39 L                       | PEASLEE TIMOTHY & JODY R.    | 2019        | 686.83          | 87.08                    | 599.75        |
| 1449 L                     | PILLING JAMES A.             | 2019        | 1,359.38        | 0.00                     | 1,359.38      |
| 1428 L                     | PIPKIN RICHARD & IDA HEIRS   | 2019        | 155.38          | 0.00                     | 155.38        |
| 1183 L                     | POOLER, RONALD LEE, SR.      | 2019        | 613.91          | 299.80                   | 314.11        |
| 1064 L                     | RIPLEY NANCY HEIRS           | 2019        | 1,334.22        | 928.14                   | 406.08        |
| 607 L                      | RZYCKI WOJCIECH              | 2019        | 1,777.83        | 0.00                     | 1,777.83      |
| 1470 L                     | STAPLES LYMAN                | 2019        | 1,519.22        | 0.00                     | 1,519.22      |
| 1543 L                     | STICKNEY GEORGE & WANDA      | 2019        | 1,339.11        | 0.00                     | 1,339.11      |
| 1336 L                     | SURETTE, PETER B.            | 2019        | 2,342.35        | 0.00                     | 2,342.35      |
| 1653 L                     | UHL, RONALD A.               | 2019        | 252.22          | 0.00                     | 252.22        |
| 767 L                      | USDA - RURAL DEVELOPMENT     | 2019        | 1,249.99        | 0.00                     | 1,249.99      |
| 364 L                      | W & S WOOD PRODUCTS          | 2019        | 458.01          | 0.00                     | 458.01        |
| 175 L                      | WALLACE DONNA J.             | 2019        | 132.39          | 0.00                     | 132.39        |
| 1344 L                     | WILSON CLIFFORD E.           | 2019        | 849.74          | 0.00                     | 849.74        |
| 944 L                      | WILSON ROBERT D.             | 2019        | 423.62          | 0.00                     | 423.62        |
| <b>Total for 56 Bills:</b> |                              | 56 Accounts | 55,576.31       | 4,309.51                 | 51,266.80     |

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Whitefield

## 2018 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2018-1 To 2018-2

As of: 06/30/2020

| Acct                       | Name ----                        | Year        | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|----------------------------|----------------------------------|-------------|-----------------|--------------------------|---------------|
| 1726 L                     | BRANN ROBERT A., JR. & KRISTY J. | 2018        | 947.58          | -9.80                    | 957.38        |
| 120 L                      | CHASE RICHARD R.                 | 2018        | 532.38          | -9.80                    | 542.18        |
| 518 L                      | CHASE RICHARD R.                 | 2018        | 557.90          | -9.80                    | 567.70        |
| 928 L                      | CHASE RICHARD R.                 | 2018        | 201.97          | -9.80                    | 211.77        |
| 1537 L                     | CHASE RICHARD R.                 | 2018        | 656.83          | -9.80                    | 666.63        |
| 774 L                      | CHASE RICHARD R. & MAUREEN       | 2018        | 544.23          | -16.60                   | 560.83        |
| 1065 L                     | PEASLEE ROBERT L. & RONDA L.     | 2018        | 609.52          | 153.98                   | 455.54        |
| 1428 L                     | PIPKIN RICHARD & IDA HEIRS       | 2018        | 162.52          | -9.80                    | 172.32        |
| 1470 L                     | STAPLES LYMAN                    | 2018        | 716.99          | -9.80                    | 726.79        |
| 1653 L                     | UHL, RONALD A.                   | 2018        | 264.91          | -9.80                    | 274.71        |
| 767 L                      | USDA - RURAL DEVELOPMENT         | 2018        | 1,169.00        | -9.80                    | 1,178.80      |
| 175 L                      | WALLACE DONNA J.                 | 2018        | 154.73          | 4.45                     | 150.28        |
| 1344 L                     | WILSON CLIFFORD E.               | 2018        | 801.82          | 385.97                   | 415.85        |
| <b>Total for 13 Bills:</b> |                                  | 13 Accounts | 7,320.38        | 439.60                   | 6,880.78      |

# Treasurer's Report on Outstanding Taxes cont.

Whitefield

## 2017 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2017-1 To 2017-2

As of: 06/30/2020

| Acct                      | Name ----                        | Year       | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|---------------------------|----------------------------------|------------|-----------------|--------------------------|---------------|
| 1726 L                    | BRANN ROBERT A., JR. & KRISTY J. | 2017       | 1,057.86        | 24.25                    | 1,033.61      |
| 1537 L                    | CHASE RICHARD R.                 | 2017       | 405.64          | -9.67                    | 415.31        |
| 774 L                     | CHASE RICHARD R. & MAUREEN       | 2017       | 344.35          | -16.34                   | 360.69        |
| 1428 L                    | PIPKIN RICHARD & IDA HEIRS       | 2017       | 212.54          | -9.67                    | 222.21        |
| 767 L                     | USDA - RURAL DEVELOPMENT         | 2017       | 1,306.41        | -9.67                    | 1,316.08      |
| <b>Total for 5 Bills:</b> |                                  | 5 Accounts | 3,326.80        | -21.10                   | 3,347.90      |

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Whitefield

## 2016 Real Estate Taxes - Unpaid

Page 1

Tax Year: 2016-1 To 2016-2

As of: 06/30/2020

| Acct                     | Name ----                | Year      | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|--------------------------|--------------------------|-----------|-----------------|--------------------------|---------------|
| 767 L                    | USDA - RURAL DEVELOPMENT | 2016      | 1,238.22        | -9.59                    | 1,247.81      |
| <b>Total for 1 Bill:</b> |                          | 1 Account | 1,238.22        | -9.59                    | 1,247.81      |

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Whitefield

## 2019 Personal Property Taxes - Unpaid

Page 1

Tax Year: 2019-1 To 2019-2

As of: 06/30/2020

| Acct                     | Name ----     | Year      | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|--------------------------|---------------|-----------|-----------------|--------------------------|---------------|
| 122 P                    | BEYOND COFFEE | 2019      | 94.44           | 46.80                    | 47.64         |
| <b>Total for 1 Bill:</b> |               | 1 Account | 94.44           | 46.80                    | 47.64         |

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Whitefield

## 2018 Personal Property Taxes - Unpaid

Page 1

Tax Year: 2018-1 To 2018-2

As of: 06/30/2020

| Acct                      | Name ----                | Year       | Original<br>Tax | Payment /<br>Adjustments | Amount<br>Due |
|---------------------------|--------------------------|------------|-----------------|--------------------------|---------------|
| 126 P                     | KARASS FINANCIAL         | 2018       | 80.30           | 0.00                     | 80.30         |
| 12 P                      | MAINE HELICOPTERS, INC.  | 2018       | 124.42          | 97.01                    | 27.41         |
| 128 P                     | SANDCASTLE ENTERTAINMENT | 2018       | 77.91           | 0.00                     | 77.91         |
| 131 P                     | SPECIALTY PRODUCTS       | 2018       | 12,225.42       | 12,077.95                | 147.47        |
| <b>Total for 4 Bills:</b> |                          | 4 Accounts | 12,508.05       | 12,174.96                | 333.09        |

# Treasurer's Report on Outstanding Taxes cont.

|                    |                            |                                       |              |                       |            |
|--------------------|----------------------------|---------------------------------------|--------------|-----------------------|------------|
| Whitefield         |                            | 2017 Personal Property Taxes - Unpaid |              |                       | Page 1     |
|                    |                            | Tax Year: 2017-1 To 2017-2            |              |                       |            |
|                    |                            | As of: 06/30/2020                     |              |                       |            |
| Acct               | Name ----                  | Year                                  | Original Tax | Payment / Adjustments | Amount Due |
| 126                | P KARASS FINANCIAL         | 2017                                  | 87.29        | 0.00                  | 87.29      |
| 128                | P SANDCASTLE ENTERTAINMENT | 2017                                  | 84.69        | 42.34                 | 42.35      |
| Total for 2 Bills: |                            | 2 Accounts                            | 171.98       | 42.34                 | 129.64     |

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|                   |                    |                                       |              |                       |            |
|-------------------|--------------------|---------------------------------------|--------------|-----------------------|------------|
| Whitefield        |                    | 2016 Personal Property Taxes - Unpaid |              |                       | Page 1     |
|                   |                    | Tax Year: 2016-1 To 2016-2            |              |                       |            |
|                   |                    | As of: 06/30/2020                     |              |                       |            |
| Acct              | Name ----          | Year                                  | Original Tax | Payment / Adjustments | Amount Due |
| 126               | P KARASS FINANCIAL | 2016                                  | 104.84       | 52.42                 | 52.42      |
| Total for 1 Bill: |                    | 1 Account                             | 104.84       | 52.42                 | 52.42      |

# Auditor's Report



*Proven Expertise & Integrity*

April 29, 2021  
Selectboard  
Town of Whitefield  
36 Townhouse Road  
Whitefield, Maine 04353

## MANAGEMENT LETTER

In planning and performing our audit of the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered the Township's internal control. We did so to determine our auditing procedures for the purpose of expressing an opinion on the financial statements, but not for expressing our opinion on the effectiveness of the Town of Whitefield's internal control over financial reporting or compliance.

During our audit we became aware of several matters referred to as "management letter comments" that offer opportunities for strengthening internal control and improving operating efficiencies of the Town of Whitefield. The following pages summarize our comments and suggestions on those matters.

This report is intended solely for the information and use of Select board, management, and others within the entity and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

These matters do not modify our opinion on the financial statements for the year ended June 30, 2020, where we expressed an unmodified opinion on our independent auditors' report dated April 29, 2021. 3 Old Orchard Road, Buxton, Maine 0409



### **General Ledger Account Reconciliations**

While performing the audit for the above-mentioned fiscal year, we noted that some bank reconciliations were not completed in a timely manner. We recommend that all bank reconciliations be completed and reviewed within 30 days of the bank statement date to help ensure accuracy and completeness of transactions in the correct reporting period and to help avoid material misstatements in the financial statements.

### **Incomplete Budgetary Postings**

While performing the audit for the above-mentioned fiscal year, we noted that the Town did not have an accurate appropriation budget posted in its financial accounting software. We recommend that management review and revise its procedures to ensure that the legally adopted appropriation budget is used in all applicable reports to provide accurate financial information to the Selectboard and the public.

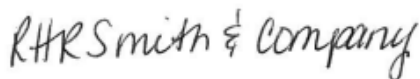
### **Fund Set-Up**

While performing the audit for the above-mentioned fiscal year, we noted that the Town of Whitefield posted revenue and expense activity directly to fund balance accounts. We recommend the town sets up the appropriate revenue and expense accounts for the proper recording of expense and revenue postings.

We would like to thank all the staff at the Town of Whitefield for their cooperation throughout this audit process.

If there are any questions regarding this letter, please do not hesitate to call.

Very Best,

A handwritten signature in dark ink that reads "RHR Smith & Company". The signature is written in a cursive, flowing style.

RHR Smith & Company, CPAs

Audited Financial Statements and  
Other Financial Information

**Town of Whitefield, Maine**

June 30, 2020



*Proven Expertise & Integrity*

TOWN OF WHITEFIELD, MAINE

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JUNE 30, 2020

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FEDERAL COMPLIANCE

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

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## INDEPENDENT AUDITORS' REPORT

Selectboard  
Town of Whitefield  
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 the Town of Whitefield, Maine, as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

3 Old Orchard Road, Buxton, Maine 04093  
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609  
www.rhrsmith.com

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, Maine as of June 30, 2020 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and OPEB information on pages 4 through 11 and 48 through 52 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

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

The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling

such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2021, on our consideration of the Town of Whitefield, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Whitefield, Maine's internal control over financial reporting and compliance.

*RHR Smith & Company*

Buxton, Maine  
April 29, 2021



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

**(UNAUDITED)**

The following management's discussion and analysis of Town of Whitefield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

The Town of Whitefield's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, OPEB schedules and other supplementary information which includes combining and other schedules.

**Basic Financial Statements**

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regards to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position - this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

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

Both of the above-mentioned financial statements have one column for the type of town activity. The type of activity presented for the Town of Whitefield is:

- **Governmental activities** - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, health and welfare, public safety, public works, culture and recreation, education and unclassified.

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Whitefield, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Whitefield are categorized as governmental funds.

**Governmental funds:** All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental fund financial statement.

The Town of Whitefield presents two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds

are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

### **Notes to the Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities.

### **Required Supplementary Information**

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Changes in Net OPEB Liability, Schedule of Changes in Net OPEB Liability and Related Ratios, a Schedule of Contributions - OPEB and Notes to Required Supplementary Information.

### **Other Supplementary Information**

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regards to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

### **Government-Wide Financial Analysis**

Our analysis below focuses on the net position and changes in net position of the Town's governmental activities. The Town's total net position increased by \$363,928 from \$2,859,360 to \$3,223,288.

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased to a balance of \$1,185,829 at the end of this year.

**Table 1**  
**Town of Whitefield, Maine**  
**Net Position**  
**June 30,**

|                                      | <b>2020</b>         | <b>2019<br/>(Restated)</b> |
|--------------------------------------|---------------------|----------------------------|
| Assets:                              |                     |                            |
| Current Assets                       | \$ 1,418,933        | \$ 1,394,779               |
| Noncurrent Assets - Capital Assets   | 2,402,125           | 2,123,823                  |
| Total Assets                         | <u>3,821,058</u>    | <u>3,518,602</u>           |
| Deferred Outflows of Resources       |                     |                            |
| Deferred Outflows Related to OPEB    | 5,865               | -                          |
| Total Deferred Outflows of Resources | <u>5,865</u>        | <u>-</u>                   |
| Liabilities:                         |                     |                            |
| Current Liabilities                  | 42,345              | 67,232                     |
| Noncurrent Liabilities               | 549,146             | 577,728                    |
| Total Liabilities                    | <u>591,491</u>      | <u>644,960</u>             |
| Deferred Inflows of Resources:       |                     |                            |
| Prepaid Taxes                        | 12,144              | 14,282                     |
| Total Deferred Inflows of Resources  | <u>12,144</u>       | <u>14,282</u>              |
| Net Position:                        |                     |                            |
| Net Investment in Capital Assets     | 1,828,845           | 1,513,753                  |
| Restricted                           | 57,121              | 161,061                    |
| Unrestricted                         | 1,185,829           | 1,184,546                  |
| Total Net Position                   | <u>\$ 3,223,288</u> | <u>\$ 2,859,360</u>        |

### Revenues and Expenses

Revenues for the Town's governmental activities increased by 4.77%, while total expenses decreased by 1.52%. The largest increase in revenues was in property taxes. The largest decreases in expenses were in general government and public works.

**Table 2**  
**Town of Whitefield, Maine**  
**Changes in Net Position**  
**For the Years Ended June 30,**

|                                                                 | <u>2020</u>         | <u>2019</u>         |
|-----------------------------------------------------------------|---------------------|---------------------|
| <b>Revenues</b>                                                 |                     |                     |
| <i>Program Revenues:</i>                                        |                     |                     |
| Charges for services                                            | \$ 16,974           | \$ 5,153            |
| Operating grants and contributions                              | 48,456              | 73,524              |
| <i>General Revenues:</i>                                        |                     |                     |
| Property taxes                                                  | 2,981,780           | 2,862,214           |
| Excise taxes                                                    | 410,402             | 434,811             |
| Grants and contributions not restricted<br>to specific programs | 336,126             | 249,223             |
| Miscellaneous                                                   | 39,727              | 34,160              |
| Total Revenues                                                  | <u>3,833,465</u>    | <u>3,659,085</u>    |
| <b>Expenses</b>                                                 |                     |                     |
| General government                                              | 288,916             | 309,775             |
| Health and welfare                                              | 3,576               | 987                 |
| Public safety                                                   | 138,378             | 151,674             |
| Public works                                                    | 414,260             | 497,819             |
| Culture and recreation                                          | 3,289               | 5,358               |
| County tax                                                      | 266,775             | 250,807             |
| Education                                                       | 2,281,056           | 2,235,563           |
| Unclassified                                                    | 54,846              | 52,010              |
| Interest on long-term debt                                      | 18,441              | 19,034              |
| Total Expenses                                                  | <u>3,469,537</u>    | <u>3,523,027</u>    |
| Change in Net Position                                          | 363,928             | 136,058             |
| Net Position - July 1, Restated                                 | <u>2,859,360</u>    | <u>2,723,302</u>    |
| Net Position - June 30                                          | <u>\$ 3,223,288</u> | <u>\$ 2,859,360</u> |

#### **Financial Analysis of the Town's Fund Statements**

*Governmental funds:* The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year and the net resources available for spending.

**Table 3**  
**Town of Whitefield, Maine**  
**Fund Balances - Governmental Funds**  
**June 30,**

|                        | <b>2020</b>         | <b>2019<br/>(Restated)</b> | <b>Increase/<br/>(Decrease)</b> |
|------------------------|---------------------|----------------------------|---------------------------------|
| General Fund:          |                     |                            |                                 |
| Nonspendable           | \$ 20,309           | \$ -                       | \$ 20,309                       |
| Restricted             | 57,121              | 11,542                     | 45,579                          |
| Committed              | 170,585             | 92,329                     | 78,256                          |
| Assigned               | 100,000             | 100,000                    | -                               |
| Unassigned             | 707,898             | 801,600                    | (93,702)                        |
| Total General Fund     | <u>\$ 1,055,913</u> | <u>\$ 1,005,471</u>        | <u>\$ 50,442</u>                |
| Nonmajor Funds:        |                     |                            |                                 |
| Special Revenue Funds: |                     |                            |                                 |
| Restricted             | \$ 32,413           | \$ 32,346                  | \$ 67                           |
| Permanent Funds:       |                     |                            |                                 |
| Nonspendable           | 12,524              | 12,524                     |                                 |
| Restricted             | 106,556             | 104,649                    | 1,907                           |
| Total Nonmajor Funds   | <u>\$ 151,493</u>   | <u>\$ 149,519</u>          | <u>\$ 1,974</u>                 |

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

#### **Budgetary Highlights**

The difference between the original and final budget for the general fund was the use of committed and assigned fund balance.

The general fund actual revenues were in excess of budgeted revenues by \$85,099. This was the result of actual amounts being receipted in excess of the budgeted amounts for all revenue categories except other revenue.

The general fund actual expenditures were less than budgeted expenditures by \$203,863. All expenditure categories were within or under budget except for debt service - interest.



## Capital Asset and Debt Administration

### Capital Assets

As of June 30, 2020, the net book value of capital assets recorded by the Town increased by \$224,628 from the prior year. This increase was the result of current year capital additions of \$375,247 less depreciation expense of \$96,945.

**Table 4**  
**Town of Whitefield, Maine**  
**Capital Assets (Net of Depreciation)**  
**June 30,**

|                                           | <b>2020</b>         | <b>2019<br/>(Restated)</b> |
|-------------------------------------------|---------------------|----------------------------|
| Land, art work, non-depreciable land      | \$ 320,919          | \$ 267,245                 |
| improvements and construction in progress |                     |                            |
| Land improvements                         | 6,243               | 6,421                      |
| Buildings and building improvements       | 563,145             | 566,278                    |
| Machinery and equipment                   | 120,637             | 128,998                    |
| Vehicles                                  | 207,611             | 251,939                    |
| Infrastructure                            | 1,183,570           | 902,942                    |
| Total                                     | <u>\$ 2,402,125</u> | <u>\$ 2,123,823</u>        |

### Debt

At June 30, 2020, the Town had \$573,280 in bonds payable versus \$608,001 in the prior year. Refer to Note 4 in the Notes to Financial Statements for more detailed information regarding the long-term debt.

### Currently Known Facts, Decisions, or Conditions

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

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

### **Economic Factors and Next Year's Budgets and Rates**

The Town has steadily maintained a sufficient undesignated fund balance to sustain government operations for a period of approximately two months, while also maintaining significant reserve accounts for future capital and program needs.

### **Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 36 Townhouse Road, Whitefield, Maine 04353.



TOWN OF WHITEFIELD, MAINE  
STATEMENT OF NET POSITION  
JUNE 30, 2020

STATEMENT A

|                                                            | <u>Governmental<br/>Activities</u> |
|------------------------------------------------------------|------------------------------------|
| <b>ASSETS</b>                                              |                                    |
| Current assets:                                            |                                    |
| Cash and cash equivalents                                  | \$ 1,181,017                       |
| Accounts receivable (net of allowance for uncollectibles): |                                    |
| Taxes                                                      | 146,909                            |
| Liens                                                      | 60,043                             |
| Other                                                      | 10,655                             |
| Prepaid items                                              | 20,309                             |
| Total current assets                                       | <u>1,418,933</u>                   |
| Noncurrent assets:                                         |                                    |
| Capital assets:                                            |                                    |
| Land and other assets not being depreciated                | 320,919                            |
| Buildings and equipment, net of accumulated depreciation   | 2,081,206                          |
| Total noncurrent assets                                    | <u>2,402,125</u>                   |
| <b>TOTAL ASSETS</b>                                        | <u>3,821,058</u>                   |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>                      |                                    |
| Deferred outflows of resources related to OPEB             | 5,865                              |
| <b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>                | <u>5,865</u>                       |
| <b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>     | <u><u>\$ 3,826,923</u></u>         |

STATEMENT A (CONTINUED)

TOWN OF WHITEFIELD, MAINE

STATEMENT OF NET POSITION  
JUNE 30, 2020

|                                                                              | <u>Governmental<br/>Activities</u> |
|------------------------------------------------------------------------------|------------------------------------|
| <b>LIABILITIES</b>                                                           |                                    |
| Current liabilities:                                                         |                                    |
| Accounts payable                                                             | \$ 353                             |
| Accrued expenses                                                             | 4,980                              |
| Accrued interest                                                             | 2,000                              |
| Current portion of long-term obligations                                     | <u>35,012</u>                      |
| Total current liabilities                                                    | <u>42,345</u>                      |
| Noncurrent liabilities:                                                      |                                    |
| Noncurrent portion of long-term obligations:                                 |                                    |
| Bonds payable                                                                | 538,268                            |
| Net OPEB liability                                                           | 7,820                              |
| Accrued compensated absences                                                 | <u>3,058</u>                       |
| Total noncurrent liabilities                                                 | <u>549,146</u>                     |
| <b>TOTAL LIABILITIES</b>                                                     | <u>591,491</u>                     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                         |                                    |
| Prepaid taxes                                                                | <u>12,144</u>                      |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                   | <u>12,144</u>                      |
| <b>NET POSITION</b>                                                          |                                    |
| Net investment in capital assets                                             | 1,828,845                          |
| Restricted:                                                                  |                                    |
| General fund                                                                 | 57,121                             |
| Special revenue funds                                                        | 32,413                             |
| Permanent funds                                                              | 119,080                            |
| Unrestricted                                                                 | <u>1,185,829</u>                   |
| <b>TOTAL NET POSITION</b>                                                    | <u>3,223,288</u>                   |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES<br/>AND NET POSITION</b> | <u>\$ 3,826,923</u>                |

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

## STATEMENT B

TOWN OF WHITEFIELD, MAINE  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

| Functions/Programs            | Expenses     | Program Revenues        |                                          |                                        | Net (Expense)<br>Revenue and Changes<br>in Net Position |
|-------------------------------|--------------|-------------------------|------------------------------------------|----------------------------------------|---------------------------------------------------------|
|                               |              | Charges for<br>Services | Operating<br>Grants and<br>Contributions | Capital<br>Grants and<br>Contributions | Total<br>Governmental<br>Activities                     |
| Governmental activities:      |              |                         |                                          |                                        |                                                         |
| General government            | \$ 288,916   | \$ 12,891               | \$ -                                     | \$ -                                   | (276,025)                                               |
| Health and welfare            | 3,576        | -                       | -                                        | -                                      | (3,576)                                                 |
| Public safety                 | 138,378      | -                       | -                                        | -                                      | (138,378)                                               |
| Public works                  | 414,260      | 4,083                   | 48,456                                   | -                                      | (361,721)                                               |
| Cemeteries                    | 3,289        | -                       | -                                        | -                                      | (3,289)                                                 |
| County tax                    | 266,775      | -                       | -                                        | -                                      | (266,775)                                               |
| Education                     | 2,281,056    | -                       | -                                        | -                                      | (2,281,056)                                             |
| Unclassified                  | 54,846       | -                       | -                                        | -                                      | (54,846)                                                |
| Interest on long-term debt    | 18,441       | -                       | -                                        | -                                      | (18,441)                                                |
| Total governmental activities | \$ 3,469,537 | \$ 16,974               | \$ 48,456                                | \$ -                                   | (3,404,107)                                             |

STATEMENT B (CONTINUED)  
TOWN OF WHITEFIELD, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2020

|                                                              | <u>Governmental<br/>Activities</u> |
|--------------------------------------------------------------|------------------------------------|
| Changes in net position:                                     |                                    |
| Net (expense) revenue                                        | <u>(3,404,107)</u>                 |
| General revenues:                                            |                                    |
| Taxes:                                                       |                                    |
| Property taxes, levied for general purposes                  | 2,981,780                          |
| Excise taxes                                                 | 410,402                            |
| Grants and contributions not restricted to specific programs | 336,126                            |
| Miscellaneous                                                | <u>39,727</u>                      |
| Total general revenues                                       | <u>3,768,035</u>                   |
| Change in net position                                       | 363,928                            |
| NET POSITION - JULY 1, RESTATED                              | <u>2,859,360</u>                   |
| NET POSITION - JUNE 30                                       | <u><u>\$ 3,223,288</u></u>         |

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

## STATEMENT C

## TOWN OF WHITEFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                                           | General<br>Fund     | Other<br>Governmental<br>Funds | Total<br>Governmental<br>Funds |
|---------------------------------------------------------------------------|---------------------|--------------------------------|--------------------------------|
| <b>ASSETS</b>                                                             |                     |                                |                                |
| Cash and cash equivalents                                                 | \$ 1,035,490        | \$ 145,527                     | \$ 1,181,017                   |
| Accounts receivable (net of allowance for uncollectibles):                |                     |                                |                                |
| Taxes                                                                     | 146,909             | -                              | 146,909                        |
| Liens                                                                     | 60,043              | -                              | 60,043                         |
| Other                                                                     | 10,655              | -                              | 10,655                         |
| Prepaid items                                                             | 20,309              | -                              | 20,309                         |
| Due from other funds                                                      | -                   | 3,952                          | 3,952                          |
| <b>TOTAL ASSETS</b>                                                       | <b>\$ 1,273,406</b> | <b>\$ 149,479</b>              | <b>\$ 1,422,885</b>            |
| <b>LIABILITIES</b>                                                        |                     |                                |                                |
| Accounts payable                                                          | \$ 353              | \$ -                           | \$ 353                         |
| Accrued expenses                                                          | 4,980               | -                              | 4,980                          |
| Due to other funds                                                        | 3,952               | -                              | 3,952                          |
| <b>TOTAL LIABILITIES</b>                                                  | <b>9,285</b>        | <b>-</b>                       | <b>9,285</b>                   |
| <b>DEFERRED INFLOWS OF RESOURCES</b>                                      |                     |                                |                                |
| Prepaid taxes                                                             | 12,144              | -                              | 12,144                         |
| Deferred property tax                                                     | 196,064             | -                              | 196,064                        |
| <b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>                                | <b>208,208</b>      | <b>-</b>                       | <b>208,208</b>                 |
| <b>FUND BALANCES</b>                                                      |                     |                                |                                |
| Nonspendable                                                              | 20,309              | 12,524                         | 32,833                         |
| Restricted                                                                | 57,121              | 138,969                        | 196,090                        |
| Committed                                                                 | 170,585             | -                              | 170,585                        |
| Assigned                                                                  | 100,000             | -                              | 100,000                        |
| Unassigned                                                                | 707,898             | (2,014)                        | 705,884                        |
| <b>TOTAL FUND BALANCES</b>                                                | <b>1,055,913</b>    | <b>149,479</b>                 | <b>1,205,392</b>               |
| <b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b> | <b>\$ 1,273,406</b> | <b>\$ 149,479</b>              | <b>\$ 1,422,885</b>            |

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

## TOWN OF WHITEFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
JUNE 30, 2020

|                                                                                                                                                         | Total<br>Governmental<br>Funds |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------|
| Total Fund Balances                                                                                                                                     | \$ 1,205,392                   |
| Amounts reported for governmental activities in the Statement of Net Position are different because:                                                    |                                |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation | 2,402,125                      |
| Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:                    |                                |
| Taxes and liens receivable                                                                                                                              | 196,064                        |
| Long-term obligations are not due and payable in the current period and therefore are not reported in the funds shown above:                            |                                |
| Bonds payable                                                                                                                                           | (573,280)                      |
| Accrued compensated absences                                                                                                                            | (3,058)                        |
| Net OPEB liability                                                                                                                                      | (7,820)                        |
| Accrued interest                                                                                                                                        | (2,000)                        |
| Net position of governmental activities                                                                                                                 | <u>\$ 3,223,288</u>            |

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

## TOWN OF WHITEFIELD, MAINE

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

|                                  | General<br>Fund     | Other<br>Governmental<br>Fund | Total<br>Governmental<br>Funds |
|----------------------------------|---------------------|-------------------------------|--------------------------------|
| REVENUE                          |                     |                               |                                |
| Taxes:                           |                     |                               |                                |
| Property taxes                   | \$ 2,981,779        | \$ -                          | \$ 2,981,779                   |
| Excise taxes                     | 410,402             | -                             | 410,402                        |
| Intergovernmental                | 384,582             | -                             | 384,582                        |
| Charges for services             | 16,974              | -                             | 16,974                         |
| Interest income                  | 16,121              | 15,270                        | 31,391                         |
| Miscellaneous                    | 8,336               | -                             | 8,336                          |
| TOTAL REVENUES                   | <u>3,818,194</u>    | <u>15,270</u>                 | <u>3,833,464</u>               |
| EXPENDITURES                     |                     |                               |                                |
| Current:                         |                     |                               |                                |
| General government               | 289,512             | -                             | 289,512                        |
| Health and welfare               | 3,576               | -                             | 3,576                          |
| Public safety                    | 90,097              | -                             | 90,097                         |
| Public works                     | 674,475             | -                             | 674,475                        |
| Cemeteries                       | 3,289               | -                             | 3,289                          |
| County tax                       | 266,775             | -                             | 266,775                        |
| Education                        | 2,281,056           | -                             | 2,281,056                      |
| Unclassified                     | 39,536              | 15,310                        | 54,846                         |
| Debt service:                    |                     |                               |                                |
| Principal                        | 34,721              | -                             | 34,721                         |
| Interest                         | 18,441              | -                             | 18,441                         |
| Capital outlay                   | 66,274              | -                             | 66,274                         |
| TOTAL EXPENDITURES               | <u>3,767,752</u>    | <u>15,310</u>                 | <u>3,783,062</u>               |
| NET CHANGE IN FUND BALANCES      | 50,442              | (40)                          | 50,402                         |
| FUND BALANCES - JULY 1, RESTATED | <u>1,005,471</u>    | <u>149,519</u>                | <u>1,154,990</u>               |
| FUND BALANCES - JUNE 30          | <u>\$ 1,055,913</u> | <u>\$ 149,479</u>             | <u>\$ 1,205,392</u>            |

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

## TOWN OF WHITEFIELD, MAINE

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

|                                                                      |                  |
|----------------------------------------------------------------------|------------------|
| Net change in fund balances - total governmental funds (Statement E) | <u>\$ 50,402</u> |
|----------------------------------------------------------------------|------------------|

Amounts reported for governmental activities in the Statement of Activities  
(Statement B) are different because:

Governmental funds report capital outlays as expenditures while  
governmental activities report depreciation expense allocated to those  
expenditures over the life of the assets:

|                            |                 |
|----------------------------|-----------------|
| Capital asset acquisitions | 375,247         |
| Depreciation expense       | <u>(96,945)</u> |
|                            | <u>278,302</u>  |

Revenues in the Statement of Activities that do not provide current  
financial resources are not reported as revenues in the funds:

|                            |          |
|----------------------------|----------|
| Taxes and liens receivable | <u>1</u> |
|----------------------------|----------|

Deferred outflows of resources are a consumption of net position by  
the government that are applicable to a future reporting period and  
therefore not reported in the funds

|  |              |
|--|--------------|
|  | <u>5,865</u> |
|--|--------------|

Repayment of long-term debt principal is an expenditure in the  
governmental funds, but the repayment reduces long-term obligations  
in the Statement of Net Position

|  |               |
|--|---------------|
|  | <u>34,721</u> |
|--|---------------|

Some expenses reported in the Statement of Activities do not require the  
use of current financial resources and therefore are not reported as  
expenditures in governmental funds:

|                              |                |
|------------------------------|----------------|
| Accrued interest             | 1,067          |
| Net OPEB liability           | (7,820)        |
| Accrued compensated absences | <u>1,390</u>   |
|                              | <u>(5,363)</u> |

|                                                                 |                   |
|-----------------------------------------------------------------|-------------------|
| Change in net position of governmental activities (Statement B) | <u>\$ 363,928</u> |
|-----------------------------------------------------------------|-------------------|

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



TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Whitefield was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government, health and welfare, public safety, public works, culture and recreation, education and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

**COVID-19 Outbreak**

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

In response to the health crisis created by COVID-19 since early March, the Governor of Maine issued multiple executive orders and declarations to protect the public health in an effort to reduce community spread of the virus and protect citizens. These measures have included, among others, closing or restricting access to certain business and activities, issuing a "stay at home" directive for most citizens, restricting nonessential travel and limiting movement of all persons in Maine to those necessary to obtain or provide essential services or activities. As of the date of this report, the state of emergency was extended to April 15, 2021 and may be further extended if circumstances warrant. While steps toward reopening the State have begun, the speed and scope of the reopening process will depend upon progress toward limiting the continued spread of the disease.

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Impact on and Results of Operations

On March 17, 2020 Maine LD 2167 was issued and executed by the Governor of Maine. Among other measures, this LD gave guidance concerning municipal budgets and the election process during the state of emergency. In accordance with Executive Order 39, issued by the Governor of Maine on April 10, 2020, primary elections (and all applicable dates in coordination with it) were suspended from June 9 to July 14.

In accordance with Executive Order 19, issued by the Governor of Maine on March 24, 2020, Town facilities limited access to certain offices and reduced hours of operation.

Impact on Finances

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

Expected Federal/State Support

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

Conclusion

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

**Implementation of New Accounting Standards**

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

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

**Government-Wide and Fund Financial Statements**

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

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All of the Town's activities are categorized as governmental.

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

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

in three parts - net investment in capital assets, restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions (general government, public safety, etc.) excluding fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

**Measurement Focus - Basic Financial Statements and Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Major Fund

- a. The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended and unless otherwise specified, only earnings may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

The emphasis in fund financial statements is on the major funds in the governmental activities category. Nonmajor funds by category are summarized into a single column. GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

**Basis of Accounting**

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

1. Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.



TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

**Budget**

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

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

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

**Deposits and Investments**

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

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations and credit unions

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- Repurchase agreements
- Money market mutual funds

The Town of Whitefield has no formal investment policy but instead follows the State of Maine Statutes.

**Receivables**

Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$10,655 for the year ended June 30, 2020. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2020.

**Prepaid Items**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

**Interfund Receivables and Payables**

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

**Transactions Between Funds**

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

**Capital Assets**

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals and signs are capitalized. Other costs incurred for repairs

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated capital assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values. The Town has artwork that has been capitalized as art and historical items. These items are categorized as non-depreciable assets as they are considered inexhaustible.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

|                         |                |
|-------------------------|----------------|
| Buildings               | 20 - 50 years  |
| Infrastructure          | 50 - 100 years |
| Machinery and equipment | 3 - 50 years   |
| Vehicles                | 3 - 25 years   |

**Long-term Obligations**

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

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

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.



TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Net Position**

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

**Fund Balances**

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

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

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

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

**Assigned** - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is given annually by vote of the taxpayer and is expressed by the Selectboard.

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

**OPEB**

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

**Deferred Outflows and Inflows of Resources**

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

In addition to liabilities, the statement of financial position and/or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied September 10, 2019 on the assessed value listed as of April 1, 2019, for all real and personal property located in the Town. Taxes were due on in two installments on December 2, 2019 and April 30, 2020. Interest on unpaid taxes commenced on December 3, 2019 and May 1, 2020, at 4% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to \$22,576 for the year ended June 30, 2020.

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

**Program Revenues**

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

**Encumbrance Accounting**

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

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Use of Estimates**

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

NOTE 2 - DEPOSITS AND INVESTMENTS

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

**Deposits:**

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

At June 30, 2020, the Town's cash balances amounting to \$1,181,017 were comprised of bank deposits of \$1,209,553. Bank deposits are adjusted primarily by outstanding checks and deposits in transit to reconcile to the Town's cash balance. Of this balance, \$250,000 was insured by federal depository insurance and consequently was not exposed to custodial credit risk and \$959,553 was collateralized with securities held by the financial institution in the Town's name.

| <u>Account Type</u> | <u>Bank<br/>Balance</u> |
|---------------------|-------------------------|
| Sweep accounts      | \$ 1,173,928            |
| Savings accounts    | 35,625                  |
|                     | <u>\$ 1,209,553</u>     |

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

**Investments:**

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

At June 30, 2020, the Town had no investments.

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk. Generally, the Town invests excess funds in repurchase agreements, savings accounts and various insured certificates of deposit.

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

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

|                                | Receivables<br>(Due From) | Payables<br>(Due To) |
|--------------------------------|---------------------------|----------------------|
| General fund                   | \$ -                      | \$ 3,952             |
| Nonmajor special revenue funds | 740                       | -                    |
| Nonmajor permanent funds       | 3,212                     | -                    |
|                                | <u>\$ 3,952</u>           | <u>\$ 3,952</u>      |

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



## TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

## NOTE 4 - CAPITAL ASSETS

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

|                                    | Balance<br>7/1/19<br>(Restated) | Additions         | Disposals   | Balance<br>6/30/20  |
|------------------------------------|---------------------------------|-------------------|-------------|---------------------|
| Non-depreciated assets:            |                                 |                   |             |                     |
| Land                               | \$ 167,245                      | \$ -              | \$ -        | \$ 167,245          |
| Artwork                            | 60,000                          | -                 | -           | 60,000              |
| Non-depreciable land improvements  | 40,000                          | -                 | -           | 40,000              |
| Construction in progress           | -                               | 53,674            | -           | 53,674              |
|                                    | <u>267,245</u>                  | <u>53,674</u>     | <u>-</u>    | <u>320,919</u>      |
| Depreciated assets:                |                                 |                   |             |                     |
| Land improvements                  | 22,133                          | -                 | -           | 22,133              |
| Building and building improvements | 782,308                         | 12,600            | -           | 794,908             |
| Machinery and equipment            | 183,015                         | 3,829             | -           | 186,844             |
| Vehicles                           | 661,918                         | -                 | -           | 661,918             |
| Infrastructure                     | 980,673                         | 305,144           | -           | 1,285,817           |
|                                    | <u>2,630,047</u>                | <u>321,573</u>    | <u>-</u>    | <u>2,951,620</u>    |
| Less accumulated depreciation:     |                                 |                   |             |                     |
| Land improvements                  | (15,712)                        | (178)             | -           | (15,890)            |
| Building and building improvements | (216,030)                       | (15,733)          | -           | (231,763)           |
| Machinery and equipment            | (54,017)                        | (12,190)          | -           | (66,207)            |
| Vehicles                           | (409,979)                       | (44,328)          | -           | (454,307)           |
| Infrastructure                     | (77,731)                        | (24,516)          | -           | (102,247)           |
|                                    | <u>(773,469)</u>                | <u>(96,945)</u>   | <u>-</u>    | <u>(870,414)</u>    |
| Net depreciated assets             | <u>1,856,578</u>                | <u>224,628</u>    | <u>-</u>    | <u>2,081,206</u>    |
| Net capital assets                 | <u>\$ 2,123,823</u>             | <u>\$ 224,628</u> | <u>\$ -</u> | <u>\$ 2,402,125</u> |
| Current year depreciation          |                                 |                   |             |                     |
| General government                 |                                 | \$ 3,735          |             |                     |
| Public safety                      |                                 | 60,881            |             |                     |
| Public works                       |                                 | 32,329            |             |                     |
|                                    |                                 | <u>\$ 96,945</u>  |             |                     |

## TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

## NOTE 5 - LONG-TERM DEBT

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

|               | Balance<br>7/1/19<br>(Restated) | Additions   | Reductions         | Balance<br>6/30/20 | Current<br>Year<br>Portion |
|---------------|---------------------------------|-------------|--------------------|--------------------|----------------------------|
| Bonds payable | <u>\$608,001</u>                | <u>\$ -</u> | <u>\$ (34,721)</u> | <u>\$573,280</u>   | <u>\$ 35,012</u>           |

The following is a summary of the outstanding bonds payable:

General obligation bond from Maine Municipal Bond Bank for the fire station. This loan was issued on October 28, 2010 for \$548,144, with an annual payment of \$18,271. Semi-annual interest payments at fixed rates between 2% and 5.5%

\$ 383,700

General obligation bond from Maine Municipal Bond Bank for the fire truck. This loan was issued on October 23, 2014 for \$269,000, with annual payments ranging from \$15,816 and \$21,558. Semi-annual interest payments at fixed rates between 0.43% and 3.60%

189,580

Total bonds payable

\$ 573,280

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

| Year Ending<br>June 30, | Principal         | Interest         | Total<br>Debt Service |
|-------------------------|-------------------|------------------|-----------------------|
| 2021                    | \$ 35,012         | \$ 23,542        | \$ 58,554             |
| 2022                    | 35,357            | 22,517           | 57,874                |
| 2023                    | 35,756            | 21,412           | 57,168                |
| 2024                    | 36,200            | 20,243           | 56,443                |
| 2025                    | 36,674            | 19,021           | 55,695                |
| 2026-2030               | 193,295           | 73,280           | 266,575               |
| 2031-2035               | 91,357            | 40,941           | 132,298               |
| 2036-2040               | 91,357            | 16,864           | 108,221               |
| 2041                    | 18,272            | 482              | 18,754                |
|                         | <u>\$ 573,280</u> | <u>\$238,302</u> | <u>\$ 811,582</u>     |

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

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

|                                 | Balance<br>7/1/19 | Additions       | Reductions        | Balance<br>6/30/20 | Current<br>Year<br>Portion |
|---------------------------------|-------------------|-----------------|-------------------|--------------------|----------------------------|
| Accrued compensated<br>absences | \$ 4,448          | \$ -            | \$ (1,390)        | \$ 3,058           | \$ -                       |
| Net OPEB liability              | -                 | 7,820           | -                 | 7,820              | -                          |
|                                 | <u>\$ 4,448</u>   | <u>\$ 7,820</u> | <u>\$ (1,390)</u> | <u>\$ 10,878</u>   | <u>\$ -</u>                |

Please see Notes 7 and 14 for detailed information on each of the other long-term obligations.

NOTE 7 - ACCRUED COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term obligations in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred. As of June 30, 2020, the Town's liability for compensated absences is \$4,448.



TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 8 - RESTRICTED NET POSITION AND FUND BALANCES

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

|                                             |                   |
|---------------------------------------------|-------------------|
| General fund:                               |                   |
| Flagpole                                    | \$ 307            |
| FD donations                                | 4,724             |
| Community days                              | 597               |
| Trails                                      | 408               |
| Heating                                     | 3,623             |
| Sennott Road culvert                        | 47,462            |
| Nonmajor special revenue funds (Schedule E) |                   |
| Trails fund                                 | 24,909            |
| Coopers Mill Dam Overlook                   | 7,504             |
| Nonmajor permanent funds (Schedule G)       |                   |
| Whitefield cemetery trust                   | 8,460             |
| Worthy poor trust                           | 3,956             |
| Wells scholarship trust                     | 1,394             |
| Will Turner cemetery trust                  | 76,835            |
| Will Turner charity trust                   | 28,435            |
|                                             | <u>\$ 208,614</u> |

NOTE 9 - NONSPENDABLE FUND BALANCES

At June 30, 2020, the Town had the following nonspendable fund balances:

|                                       |                  |
|---------------------------------------|------------------|
| General fund:                         |                  |
| Prepaid items                         | \$ 20,309        |
| Nonmajor permanent funds (Schedule G) | 12,524           |
|                                       | <u>\$ 32,833</u> |

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 10 - COMMITTED FUND BALANCES

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

|                     |                   |
|---------------------|-------------------|
| General fund:       |                   |
| Emergency relief    | \$ 1,230          |
| Elections           | 3,059             |
| Earned benefit time | 828               |
| Solar panels        | 8,910             |
| Facilities          | 10,153            |
| Town roads          | 42,508            |
| Townhouse           | 2,887             |
| Whitefield cares    | 1,010             |
| Leonards Bridge     | 100,000           |
|                     | <u>\$ 170,585</u> |

NOTE 11 - ASSIGNED FUND BALANCES

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

|               |                   |
|---------------|-------------------|
| General fund: |                   |
| FY21 budget   | <u>\$ 100,000</u> |

NOTE 12 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. The Town's share of the school district's debt at June 30, 2020 was as follows.

|                | Outstanding<br>Debt | Percentage | Amount              |
|----------------|---------------------|------------|---------------------|
| Lincoln County | \$ 110,043          | 2.61%      | \$ 2,872            |
| RSU #12        | 12,854,206          | 19.50%     | 2,506,570           |
|                |                     |            | <u>\$ 2,509,442</u> |

NOTE 13 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Town participates in a public entity risk pool sponsored by the Maine Municipal Association. The Maine Municipal Association Group Risk Pool is a state-chartered pool established exclusively for Maine municipalities. The pool provides certain property, liability, fidelity

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**NOTE 13 - RISK MANAGEMENT (CONTINUED)**

and vehicle coverage. If the assets of the pool are at any time actuarially determined to be insufficient to enable the pool to discharge its legal obligations, other obligations and actuarially sound reserves, the pool has the power to make up the deficiency by the levy of a prorated assessment. There have been no deficiencies during the past three years and management believes that no deficiency exists at June 30, 2020.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2020. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

**NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN**

**MAINE MUNICIPAL EMPLOYEES HEALTH TRUST**

**Plan Description**

The Town and the Town's retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town's retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

**Benefits Provided**

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of

## TOWN OF WHITEFIELD, MAINE

## NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

## NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

**Employees Covered by Benefit Terms**

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

|                      |          |
|----------------------|----------|
| Active members       | 2        |
| Retirees and spouses | 0        |
| Total                | <u>2</u> |

**Contributions**

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

**Retiree Premium Amounts:**

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

| <u>Pre-Medicare</u>        | <u>Single Coverage</u> | <u>Family Coverage</u> |
|----------------------------|------------------------|------------------------|
| PPO 2500                   | \$840.80               | \$1,886.05             |
| <u>Medicare</u>            |                        |                        |
| Medicare-Eligible Retirees | \$589.25               | \$1,178.50             |

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

At June 30, 2020, the Town reported a liability of \$7,820 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2020 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

## TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

## NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

For the year ended June 30, 2020, the Town recognized OPEB expense of \$1,955. At June 30, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

|                                                                               | MMEHT                             |                                  |
|-------------------------------------------------------------------------------|-----------------------------------|----------------------------------|
|                                                                               | Deferred Outflows<br>of Resources | Deferred Inflows<br>of Resources |
| Differences between expected and actual experience                            | \$ 4,776                          | \$ -                             |
| Changes of assumptions                                                        | 1,089                             | -                                |
| Net difference between projected and actual earnings on OPEB plan investments | -                                 | -                                |
| Contributions subsequent to the measurement date                              | -                                 | -                                |
| Total                                                                         | <u>\$ 5,865</u>                   | <u>\$ -</u>                      |

\$0 was reported as deferred outflows of resources related to OPEB resulting from Town contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

|                          | MMEHT    |
|--------------------------|----------|
| Plan year ended June 30: |          |
| 2021                     | \$ 1,955 |
| 2022                     | 1,955    |
| 2023                     | 1,955    |
| 2024                     | -        |
| 2025                     | -        |
| Thereafter               | -        |

**Discount Rate**

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of the valuation date of January 1, 2020. The discount rate determination is based on the high-quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 2.74% per annum for June 30, 2020 was based upon a measurement date of December 26, 2019. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

|                                                                            | 1%<br>Decrease  | Discount<br>Rate | 1%<br>Increase  |
|----------------------------------------------------------------------------|-----------------|------------------|-----------------|
|                                                                            | 1.74%           | 2.74%            | 3.74%           |
| Total OPEB liability                                                       | \$ 8,902        | \$ 7,820         | \$ 6,910        |
| Plan fiduciary net position                                                | -               | -                | -               |
| Net OPEB liability                                                         | <u>\$ 8,902</u> | <u>\$ 7,820</u>  | <u>\$ 6,910</u> |
| Plan fiduciary net position as a percentage<br>of the total OPEB liability | 0.00%           | 0.00%            | 0.00%           |

**Healthcare Trend**

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

|                                                                            | 1%<br>Decrease  | Healthcare<br>Trend Rates | 1%<br>Increase  |
|----------------------------------------------------------------------------|-----------------|---------------------------|-----------------|
| Total OPEB liability                                                       | \$ 6,921        | \$ 7,820                  | \$ 8,874        |
| Plan fiduciary net position                                                | -               | -                         | -               |
| Net OPEB liability                                                         | <u>\$ 6,921</u> | <u>\$ 7,820</u>           | <u>\$ 8,874</u> |
| Plan fiduciary net position as a percentage<br>of the total OPEB liability | 0.00%           | 0.00%                     | 0.00%           |

**Actuarial Methods and Assumptions**

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2020, using the following methods and assumptions applied to all periods included in the measurement:



TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

*Actuarial Cost Method*

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

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2019. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

*Amortization*

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

*Assumptions*

The actuarial assumptions used in the January 1, 2020 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2020, they are as follows:

Discount Rate - 2.74% per annum.

Trend Assumptions:

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

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

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

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

Administrative and claims expense: 3% per annum

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

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

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



TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2020

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

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

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

Administrative expenses - Included in the per capita claims cost.

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

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

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

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120 and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

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

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

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

TOWN OF WHITEFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

NOTE 14 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

**Changes in Net OPEB Liability**

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2020 with the following exceptions:

*Differences between Expected and Actual Experience*

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2020 was \$4,776.

*Changes in Assumptions*

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

*Differences between Projected and Actual Earnings on OPEB Plan Investments*

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

**OPEB Plan Fiduciary Net Position**

Additional financial and actuarial information with respect to this Plan can be found at the Town office at 36 Townhouse Road, Whitefield, Maine 04353.

TOWN OF WHITEFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2020

**NOTE 15 - CONTINGENCIES**

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

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

**NOTE 16 - COMPARATIVE DATA/RECLASSIFICATIONS**

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

**NOTE 17 - RESTATEMENTS**

In 2020, the Town determined that certain transactions were recorded incorrectly or omitted. Therefore, a restatement was required to the general fund balance, capital assets and bonds payable. The general fund was restated by a decrease of \$718 from \$1,006,471 to \$1,005,471. The capital assets were restated by a decrease of \$601 from \$2,124,424 to 2,123,823. The bonds payable balance was restated by an increase of \$998 from \$607,003 to \$608,001.

The net restatement to the governmental activities beginning net position was a decrease of \$2,317 from \$2,861,677 to \$2,859,360.

### Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Governmental Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Changes in Net OPEB Liability
- Schedule of Changes in Net OPEB Liability and Related Ratios
- Schedule of Contributions - OPEB
- Notes to Required Supplementary Information

## SCHEDULE 1

## TOWN OF WHITEFIELD, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2020**

|                                           | <u>Budgeted Amounts</u> |                   | <u>Actual</u>       | <u>Variance</u>                      |
|-------------------------------------------|-------------------------|-------------------|---------------------|--------------------------------------|
|                                           | <u>Original</u>         | <u>Final</u>      | <u>Amounts</u>      | <u>Positive</u><br><u>(Negative)</u> |
| Budgetary Fund Balance - July 1, Restated | \$ 1,005,471            | \$ 1,005,471      | \$ 1,005,471        | \$ -                                 |
| Resources (Inflows):                      |                         |                   |                     |                                      |
| Taxes:                                    |                         |                   |                     |                                      |
| Property taxes                            | 2,972,419               | 2,972,419         | 2,981,779           | 9,360                                |
| Excise taxes                              | 402,100                 | 402,100           | 410,402             | 8,302                                |
| Intergovernmental                         | 319,686                 | 319,686           | 384,582             | 64,896                               |
| Charges for services                      | 11,660                  | 11,660            | 16,974              | 5,314                                |
| Interest income                           | 13,900                  | 13,900            | 16,121              | 2,221                                |
| Other revenue                             | 13,330                  | 13,330            | 8,336               | (4,994)                              |
| Amounts Available for Appropriation       | <u>4,738,566</u>        | <u>4,738,566</u>  | <u>4,823,665</u>    | <u>85,099</u>                        |
| Charges to Appropriations (Outflows):     |                         |                   |                     |                                      |
| General government                        | 321,703                 | 321,703           | 289,512             | 32,191                               |
| Health and welfare                        | 5,901                   | 5,901             | 3,576               | 2,325                                |
| Public safety                             | 96,494                  | 96,494            | 90,097              | 6,397                                |
| Public works                              | 624,676                 | 712,060           | 674,475             | 37,585                               |
| Cemeteries                                | 3,300                   | 3,300             | 3,289               | 11                                   |
| County tax                                | 266,775                 | 266,775           | 266,775             | -                                    |
| Education                                 | 2,281,056               | 2,281,056         | 2,281,056           | -                                    |
| Unclassified                              | 56,660                  | 56,660            | 39,536              | 17,124                               |
| Debt service:                             |                         |                   |                     |                                      |
| Principal                                 | 34,722                  | 34,722            | 34,721              | 1                                    |
| Interest                                  | 11,298                  | 11,298            | 18,441              | (7,143)                              |
| Capital outlay                            | 130,510                 | 181,646           | 66,274              | 115,372                              |
| Total Charges to Appropriations           | <u>3,833,095</u>        | <u>3,971,615</u>  | <u>3,767,752</u>    | <u>203,863</u>                       |
| Budgetary Fund Balance - June 30          | <u>\$ 905,471</u>       | <u>\$ 766,951</u> | <u>\$ 1,055,913</u> | <u>\$ 288,962</u>                    |
| Utilization of committed fund balance     | \$ -                    | \$ 38,520         | \$ -                | \$ (38,520)                          |
| Utilization of assigned fund balance      | -                       | 100,000           | -                   | (100,000)                            |
| Utilization of unassigned fund balance    | 100,000                 | 100,000           | -                   | (100,000)                            |
|                                           | <u>\$ 100,000</u>       | <u>\$ 238,520</u> | <u>\$ -</u>         | <u>\$ (238,520)</u>                  |

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

## TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY  
FOR THE YEAR ENDED JUNE 30, 2020

|                                                    | Increase (Decrease)          |                                          |                                    |
|----------------------------------------------------|------------------------------|------------------------------------------|------------------------------------|
|                                                    | Net OPEB<br>Liability<br>(a) | Plan<br>Fiduciary<br>Net Position<br>(b) | Net OPEB<br>Liability<br>(a) - (b) |
| Balances at 1/1/19 (Reporting December 31, 2019)   | \$ -                         | \$ -                                     | \$ -                               |
| Changes for the year:                              |                              |                                          |                                    |
| Service cost                                       | -                            | -                                        | -                                  |
| Interest                                           | -                            | -                                        | -                                  |
| Changes of benefits                                | -                            | -                                        | -                                  |
| Differences between expected and actual experience | 6,368                        | -                                        | 6,368                              |
| Changes of assumptions                             | 1,452                        | -                                        | 1,452                              |
| Contributions - employer                           | -                            | -                                        | -                                  |
| Contributions - member                             | -                            | -                                        | -                                  |
| Net investment income                              | -                            | -                                        | -                                  |
| Benefit payments                                   | -                            | -                                        | -                                  |
| Administrative expense                             | -                            | -                                        | -                                  |
| Net changes                                        | 7,820                        | -                                        | 7,820                              |
| Balances at 1/1/20 (Reporting December 31, 2020)   | \$ 7,820                     | \$ -                                     | \$ 7,820                           |

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

## TOWN OF WHITEFIELD, MAINE

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

|                                                                         | <u>2020</u>            |
|-------------------------------------------------------------------------|------------------------|
| <u>Total OPEB liability</u>                                             |                        |
| Service cost (BOY)                                                      | -                      |
| Interest (includes interest on service cost)                            | -                      |
| Changes of benefit terms                                                | -                      |
| Differences between expected and actual experience                      | 6,368                  |
| Changes of assumptions                                                  | 1,452                  |
| Benefit payments, including refunds of member contributions             | -                      |
| Net change in total OPEB liability                                      | <u>\$ 7,820</u>        |
| Total OPEB liability - beginning                                        | \$ -                   |
| Total OPEB liability - ending                                           | <u>\$ 7,820</u>        |
| <u>Plan fiduciary net position</u>                                      |                        |
| Contributions - employer                                                | -                      |
| Contributions - member                                                  | -                      |
| Net investment income                                                   | -                      |
| Benefit payments, including refunds of member contributions             | -                      |
| Administrative expense                                                  | -                      |
| Net change in fiduciary net position                                    | <u>-</u>               |
| Plan fiduciary net position - beginning                                 | \$ -                   |
| Plan fiduciary net position - ending                                    | <u>\$ -</u>            |
| Net OPEB liability - ending                                             | <u><u>\$ 7,820</u></u> |
| Plan fiduciary net position as a percentage of the total OPEB liability | -                      |
| Covered payroll                                                         | \$ 78,624              |
| Net OPEB liability as a percentage of covered payroll                   | 9.9%                   |

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

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

## TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB  
LAST 10 FISCAL YEARS\*

|                                                  | <u>2020</u> |
|--------------------------------------------------|-------------|
| <u>MMEHT:</u>                                    |             |
| Employer contributions                           | \$ -        |
| Benefit payments                                 | <u>-</u>    |
| Contribution deficiency (excess)                 | <u>\$ -</u> |
| Covered payroll                                  | \$ 78,624   |
| Contributions as a percentage of covered payroll | 0.0%        |

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

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



TOWN OF WHITEFIELD, MAINE

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

**Changes in Assumptions**

Maine Municipal Health Trust

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

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

### Other Supplementary Information

Other supplementary information includes financial statements not required by the Governmental Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

## TOWN OF WHITEFIELD, MAINE

**BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS  
BUDGET AND ACTUAL - GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2020**

|                                     | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|-------------------------------------|---------------------|---------------------|---------------------|------------------------------------|
| Resources (Inflows):                |                     |                     |                     |                                    |
| Taxes:                              |                     |                     |                     |                                    |
| Property taxes                      | \$ 2,972,419        | \$ 2,972,419        | \$ 2,981,779        | \$ 9,360                           |
| Auto excise                         | 400,000             | 400,000             | 408,366             | 8,366                              |
| Boat excise                         | 2,100               | 2,100               | 2,036               | (64)                               |
| Intergovernmental revenues:         |                     |                     |                     |                                    |
| State revenue sharing               | 139,754             | 139,754             | 152,250             | 12,496                             |
| Homestead reimbursement             | 112,038             | 112,038             | 111,284             | (754)                              |
| BETE reimbursement                  | 11,544              | 11,544              | 11,568              | 24                                 |
| Highway block grant                 | 47,000              | 47,000              | 48,456              | 1,456                              |
| Tree growth                         | 7,000               | 7,000               | 7,572               | 572                                |
| Veterans' exemption                 | 2,000               | 2,000               | 2,111               | 111                                |
| Other intergovernmental revenues    | 350                 | 350                 | 51,341              | 50,991                             |
| Charges for services:               |                     |                     |                     |                                    |
| Clerk fees                          | 9,860               | 9,860               | 12,891              | 3,031                              |
| Cemetery plots                      | 300                 | 300                 | -                   | (300)                              |
| Public safety                       | 1,500               | 1,500               | 4,083               | 2,583                              |
| Interest income:                    |                     |                     |                     |                                    |
| Tax interest and lien costs         | 10,900              | 10,900              | 13,329              | 2,429                              |
| Interest income                     | 3,000               | 3,000               | 2,792               | (208)                              |
| Miscellaneous revenues:             |                     |                     |                     |                                    |
| Cemetery reimbursement              | 3,400               | 3,400               | -                   | (3,400)                            |
| Cable franchise                     | 3,500               | 3,500               | 5,512               | 2,012                              |
| Insurance reimbursement             | 1,280               | 1,280               | 608                 | (672)                              |
| Other                               | 5,150               | 5,150               | 2,216               | (2,934)                            |
| Amounts Available for Appropriation | <u>\$ 3,733,095</u> | <u>\$ 3,733,095</u> | <u>\$ 3,818,194</u> | <u>\$ 85,099</u>                   |

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

## SCHEDULE B

## TOWN OF WHITEFIELD, MAINE

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

|                                      | Original<br>Budget  | Budget<br>Adjustments | Final<br>Budget     | Actual<br>Expenditures | Variance<br>Positive (Negative) |
|--------------------------------------|---------------------|-----------------------|---------------------|------------------------|---------------------------------|
| <b>GENERAL GOVERNMENT:</b>           |                     |                       |                     |                        |                                 |
| Administration                       | \$ 173,564          | \$ -                  | \$ 173,564          | \$ 154,029             | \$ 19,535                       |
| Board of Selectmen                   | 18,500              | -                     | 18,500              | 17,575                 | 925                             |
| Planning board                       | 4,400               | -                     | 4,400               | 527                    | 3,873                           |
| General                              | 112,570             | -                     | 112,570             | 107,515                | 5,055                           |
| Elections                            | 4,569               | -                     | 4,569               | 1,513                  | 3,056                           |
| Code enforcement                     | 8,000               | -                     | 8,000               | 8,000                  | -                               |
| Town house                           | 100                 | -                     | 100                 | 353                    | (253)                           |
| Total                                | 321,703             | -                     | 321,703             | 289,512                | 32,191                          |
| <b>HEALTH AND WELFARE:</b>           |                     |                       |                     |                        |                                 |
| Recycling station                    | 1,901               | -                     | 1,901               | 2,776                  | (875)                           |
| Public water                         | 1,000               | -                     | 1,000               | 505                    | 495                             |
| General assistance                   | 3,000               | -                     | 3,000               | 295                    | 2,705                           |
| Total                                | 5,901               | -                     | 5,901               | 3,576                  | 2,325                           |
| <b>PUBLIC SAFETY:</b>                |                     |                       |                     |                        |                                 |
| Fire department                      | 91,494              | -                     | 91,494              | 85,470                 | 6,024                           |
| Animal control                       | 5,000               | -                     | 5,000               | 4,627                  | 373                             |
| Total                                | 96,494              | -                     | 96,494              | 90,097                 | 6,397                           |
| <b>PUBLIC WORKS:</b>                 |                     |                       |                     |                        |                                 |
| Facilities                           | 22,778              | 4,482                 | 27,260              | 17,107                 | 10,153                          |
| Town roads                           | 322,381             | 82,902                | 405,283             | 362,775                | 42,508                          |
| Winter roads                         | 279,517             | -                     | 279,517             | 294,593                | (15,076)                        |
| Total                                | 624,676             | 87,384                | 712,060             | 674,475                | 37,585                          |
| <b>CEMETERIES:</b>                   |                     |                       |                     |                        |                                 |
| Soldiers grave                       | 300                 | -                     | 300                 | 289                    | 11                              |
| Whitefield cemetery                  | 3,000               | -                     | 3,000               | 3,000                  | -                               |
| Total                                | 3,300               | -                     | 3,300               | 3,289                  | 11                              |
| COUNTY TAX                           | 266,775             | -                     | 266,775             | 266,775                | -                               |
| EDUCATION                            | 2,281,056           | -                     | 2,281,056           | 2,281,056              | -                               |
| <b>CAPITAL OUTLAY:</b>               |                     |                       |                     |                        |                                 |
| Fire department                      | 9,000               | -                     | 9,000               | -                      | 9,000                           |
| Leonards Bridge culvert              | 50,000              | -                     | 50,000              | -                      | 50,000                          |
| Sennott Road culvert                 | 50,000              | 51,136                | 101,136             | 53,674                 | 47,462                          |
| Coopers Mill FD building             | 12,600              | -                     | 12,600              | 12,600                 | -                               |
| Solar panels                         | 8,910               | -                     | 8,910               | -                      | 8,910                           |
| Total                                | 130,510             | 51,136                | 181,646             | 66,274                 | 115,372                         |
| <b>UNCLASSIFIED:</b>                 |                     |                       |                     |                        |                                 |
| Outside services                     | 25,645              | -                     | 25,645              | 25,645                 | -                               |
| Overlay                              | 22,576              | -                     | 22,576              | 6,052                  | 16,524                          |
| Outside organizations                | 7,839               | -                     | 7,839               | 7,839                  | -                               |
| Other                                | 600                 | -                     | 600                 | -                      | 600                             |
| Total                                | 56,660              | -                     | 56,660              | 39,536                 | 17,124                          |
| <b>DEBT SERVICE:</b>                 |                     |                       |                     |                        |                                 |
| Principal                            | 34,722              | -                     | 34,722              | 34,721                 | 1                               |
| Interest                             | 11,298              | -                     | 11,298              | 18,441                 | (7,143)                         |
| Total                                | 46,020              | -                     | 46,020              | 53,162                 | (7,142)                         |
| <b>TOTAL DEPARTMENTAL OPERATIONS</b> | <b>\$ 3,833,095</b> | <b>\$ 138,520</b>     | <b>\$ 3,971,615</b> | <b>\$ 3,767,752</b>    | <b>\$ 203,863</b>               |

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

## SCHEDULE C

## TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2020

|                                                | Special<br>Revenue<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|------------------------------------------------|-----------------------------|--------------------|-----------------------------------------|
| <b>ASSETS</b>                                  |                             |                    |                                         |
| Cash and cash equivalents                      | \$ 31,673                   | \$ 113,854         | \$ 145,527                              |
| Due from other funds                           | 740                         | 3,212              | 3,952                                   |
| <b>TOTAL ASSETS</b>                            | <u>\$ 32,413</u>            | <u>\$ 117,066</u>  | <u>\$ 149,479</u>                       |
| <b>LIABILITIES</b>                             |                             |                    |                                         |
| Due to other funds                             | \$ -                        | \$ -               | \$ -                                    |
| <b>TOTAL LIABILITIES</b>                       | <u>-</u>                    | <u>-</u>           | <u>-</u>                                |
| <b>FUND BALANCES</b>                           |                             |                    |                                         |
| Nonspendable                                   | -                           | 12,524             | 12,524                                  |
| Restricted                                     | 32,413                      | 106,556            | 138,969                                 |
| Committed                                      | -                           | -                  | -                                       |
| Assigned                                       | -                           | -                  | -                                       |
| Unassigned                                     | -                           | (2,014)            | (2,014)                                 |
| <b>TOTAL FUND BALANCES</b>                     | <u>32,413</u>               | <u>117,066</u>     | <u>149,479</u>                          |
| <b>TOTAL LIABILITIES AND FUND<br/>BALANCES</b> | <u>\$ 32,413</u>            | <u>\$ 117,066</u>  | <u>\$ 149,479</u>                       |

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

## TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

|                             | Special<br>Revenue<br>Funds | Permanent<br>Funds | Total Nonmajor<br>Governmental<br>Funds |
|-----------------------------|-----------------------------|--------------------|-----------------------------------------|
| REVENUES                    |                             |                    |                                         |
| Investment income           | \$ 67                       | \$ 15,203          | \$ 15,270                               |
| TOTAL REVENUES              | <u>67</u>                   | <u>15,203</u>      | <u>15,270</u>                           |
| EXPENDITURES                |                             |                    |                                         |
| Other                       | -                           | 15,310             | 15,310                                  |
| TOTAL EXPENDITURES          | <u>-</u>                    | <u>15,310</u>      | <u>15,310</u>                           |
| NET CHANGE IN FUND BALANCES | 67                          | (107)              | (40)                                    |
| FUND BALANCES - JULY 1      | <u>32,346</u>               | <u>117,173</u>     | <u>149,519</u>                          |
| FUND BALANCES - JUNE 30     | <u>\$ 32,413</u>            | <u>\$ 117,066</u>  | <u>\$ 149,479</u>                       |

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

### Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

## TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2020

|                                                | Trails<br>Fund   | Coopers<br>Mill Dam<br>Overlook | Total            |
|------------------------------------------------|------------------|---------------------------------|------------------|
| <b>ASSETS</b>                                  |                  |                                 |                  |
| Cash and cash equivalents                      | \$ 24,169        | \$ 7,504                        | \$ 31,673        |
| Due from other funds                           | 740              | -                               | 740              |
| <b>TOTAL ASSETS</b>                            | <u>\$ 24,909</u> | <u>\$ 7,504</u>                 | <u>\$ 32,413</u> |
| <b>LIABILITIES</b>                             |                  |                                 |                  |
| Due to other funds                             | \$ -             | \$ -                            | \$ -             |
| <b>TOTAL LIABILITIES</b>                       | <u>-</u>         | <u>-</u>                        | <u>-</u>         |
| <b>FUND BALANCES</b>                           |                  |                                 |                  |
| Nonspendable                                   | -                | -                               | -                |
| Restricted                                     | 24,909           | 7,504                           | 32,413           |
| Committed                                      | -                | -                               | -                |
| Assigned                                       | -                | -                               | -                |
| Unassigned                                     | -                | -                               | -                |
| <b>TOTAL FUND BALANCES</b>                     | <u>24,909</u>    | <u>7,504</u>                    | <u>32,413</u>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <u>\$ 24,909</u> | <u>\$ 7,504</u>                 | <u>\$ 32,413</u> |

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



## TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR SPECIAL REVENUE FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2020

|                                                 | Trails<br>Fund   | Coopers<br>Mill Dam<br>Overlook | Total            |
|-------------------------------------------------|------------------|---------------------------------|------------------|
| REVENUES                                        |                  |                                 |                  |
| Investment income                               | \$ 45            | \$ 22                           | \$ 67            |
| Other income                                    | -                | -                               | -                |
| TOTAL REVENUES                                  | <u>45</u>        | <u>22</u>                       | <u>67</u>        |
| EXPENDITURES                                    |                  |                                 |                  |
| Other                                           | -                | -                               | -                |
| TOTAL EXPENDITURES                              | <u>-</u>         | <u>-</u>                        | <u>-</u>         |
| EXCESS OF REVENUES OVER (UNDER)<br>EXPENDITURES | <u>45</u>        | <u>22</u>                       | <u>67</u>        |
| NET CHANGE IN FUND BALANCES                     | 45               | 22                              | 67               |
| FUND BALANCES - JULY 1                          | <u>24,864</u>    | <u>7,482</u>                    | <u>32,346</u>    |
| FUND BALANCES - JUNE 30                         | <u>\$ 24,909</u> | <u>\$ 7,504</u>                 | <u>\$ 32,413</u> |

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

### Permanent Funds

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

TOWN OF WHITEFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2020

|                                                | Whitefield<br>Cemetery<br>Trust | Worthy Poor<br>Trust | Wells<br>Scholarship<br>Trust | Will Turner<br>Cemetery<br>Trust | Will Turner<br>Charity<br>Trust | Total             |
|------------------------------------------------|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-------------------|
| <b>ASSETS</b>                                  |                                 |                      |                               |                                  |                                 |                   |
| Cash and cash equivalents                      | \$ 5,496                        | \$ 3,956             | \$ 1,394                      | \$ 74,573                        | \$ 28,435                       | \$ 113,854        |
| Due from other funds                           | 950                             | -                    | -                             | 2,262                            | -                               | 3,212             |
| <b>TOTAL ASSETS</b>                            | <b>\$ 6,446</b>                 | <b>\$ 3,956</b>      | <b>\$ 1,394</b>               | <b>\$ 76,835</b>                 | <b>\$ 28,435</b>                | <b>\$ 117,066</b> |
| <b>LIABILITIES</b>                             |                                 |                      |                               |                                  |                                 |                   |
| Due to others funds                            | \$ -                            | \$ -                 | \$ -                          | \$ -                             | \$ -                            | \$ -              |
| <b>TOTAL LIABILITIES</b>                       | <b>\$ -</b>                     | <b>\$ -</b>          | <b>\$ -</b>                   | <b>\$ -</b>                      | <b>\$ -</b>                     | <b>\$ -</b>       |
| <b>FUND BALANCES</b>                           |                                 |                      |                               |                                  |                                 |                   |
| Nonspendable                                   | 8,460                           | 2,750                | 1,314                         | -                                | -                               | 12,524            |
| Restricted                                     | -                               | 1,206                | 80                            | 76,835                           | 28,435                          | 106,556           |
| Committed                                      | -                               | -                    | -                             | -                                | -                               | -                 |
| Assigned                                       | -                               | -                    | -                             | -                                | -                               | -                 |
| Unassigned                                     | (2,014)                         | -                    | -                             | -                                | -                               | (2,014)           |
| <b>TOTAL FUND BALANCES</b>                     | <b>6,446</b>                    | <b>3,956</b>         | <b>1,394</b>                  | <b>76,835</b>                    | <b>28,435</b>                   | <b>117,066</b>    |
| <b>TOTAL LIABILITIES AND<br/>FUND BALANCES</b> | <b>\$ 6,446</b>                 | <b>\$ 3,956</b>      | <b>\$ 1,394</b>               | <b>\$ 76,835</b>                 | <b>\$ 28,435</b>                | <b>\$ 117,066</b> |

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

TOWN OF WHITEFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2020

|                             | Whitefield<br>Cemetery<br>Trust | Worthy Poor<br>Trust | Wells<br>Scholarship<br>Trust | Will Turner<br>Cemetery<br>Trust | Will Turner<br>Charity<br>Trust | Total             |
|-----------------------------|---------------------------------|----------------------|-------------------------------|----------------------------------|---------------------------------|-------------------|
| REVENUES                    |                                 |                      |                               |                                  |                                 |                   |
| Investment income           | \$ 2                            | \$ 2                 | \$ 13                         | \$ 8,602                         | \$ 6,584                        | \$ 15,203         |
| TOTAL REVENUES              | <u>2</u>                        | <u>2</u>             | <u>13</u>                     | <u>8,602</u>                     | <u>6,584</u>                    | <u>15,203</u>     |
| EXPENDITURES                |                                 |                      |                               |                                  |                                 |                   |
| Other                       | 3,400                           | -                    | -                             | 8,368                            | 3,542                           | 15,310            |
| TOTAL EXPENDITURES          | <u>3,400</u>                    | <u>-</u>             | <u>-</u>                      | <u>8,368</u>                     | <u>3,542</u>                    | <u>15,310</u>     |
| NET CHANGE IN FUND BALANCES | (3,398)                         | 2                    | 13                            | 234                              | 3,042                           | (107)             |
| FUND BALANCES - JULY 1      | 9,844                           | 3,954                | 1,381                         | 76,601                           | 25,393                          | 117,173           |
| FUND BALANCES - JUNE 30     | <u>\$ 6,446</u>                 | <u>\$ 3,956</u>      | <u>\$ 1,394</u>               | <u>\$ 76,835</u>                 | <u>\$ 28,435</u>                | <u>\$ 117,066</u> |

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

### General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position.

SCHEDULE I

TOWN OF WHITEFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2020

|                                | Land and<br>Non-depreciable<br>Assets | Buildings,<br>Building Improvements<br>and Land Improvements | Machinery,<br>Equipment<br>and Vehicles | Infrastructure | Total        |
|--------------------------------|---------------------------------------|--------------------------------------------------------------|-----------------------------------------|----------------|--------------|
| General Government             | \$ 267,245                            | \$ 248,835                                                   | \$ 23,817                               | \$ -           | \$ 539,897   |
| Public Safety                  | -                                     | 568,206                                                      | 751,161                                 | -              | 1,319,367    |
| Public Works                   | 53,674                                | -                                                            | 73,784                                  | 1,285,817      | 1,413,275    |
| Total General Capital Assets   | 320,919                               | 817,041                                                      | 848,762                                 | 1,285,817      | 3,272,539    |
| Less: Accumulated Depreciation | -                                     | (247,653)                                                    | (520,514)                               | (102,247)      | (870,414)    |
| Net General Capital Assets     | \$ 320,919                            | \$ 569,388                                                   | \$ 328,248                              | \$ 1,183,570   | \$ 2,402,125 |

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

## TOWN OF WHITEFIELD, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2020

|                                | General<br>Capital<br>Assets<br>7/1/19 | General<br>Capital<br>Assets<br>6/30/20 |
|--------------------------------|----------------------------------------|-----------------------------------------|
|                                | (Restated)                             |                                         |
|                                | Additions                              | Deletions                               |
| General Government             | \$ 536,068                             | \$ -                                    |
| Public Safety                  | 1,306,767                              | -                                       |
| Public Works                   | 1,054,457                              | -                                       |
| Total General Capital Assets   | 2,897,292                              | -                                       |
| Less: Accumulated Depreciation | (773,469)                              | (96,945)                                |
| Net General Capital Assets     | \$ 2,123,823                           | \$ 278,302                              |
|                                |                                        | \$ 2,402,125                            |

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



Proven Expertise & Integrity

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

Selectboard  
Town of Whitefield  
Whitefield, Maine

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Whitefield, Maine as of and for the year ended June 30, 2020 and the related notes to the financial statements, which collectively comprise the Town of Whitefield, Maine's basic financial statements and have issued our report thereon dated April 29, 2021.

Internal Control Over Financial Reporting

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

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

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www.rhrsmith.com



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

#### Compliance and Other Matters

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

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*. We noted certain other matters that we reported to management of Town of Whitefield, Maine in a separate letter dated April 29, 2021.

#### Purpose of this Report

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

*RHR Smith & Company*

Buxton, Maine  
April 29, 2021

# Select Board Report

2020 was a challenging year on the Select Board. We started by delaying the March town meeting and municipal elections due to Covid-19. We finally held town meeting on July 18, 2021 with 23 people attending. We had gutted the budget not knowing how much revenue the town was going to receive and reduce the economic strain on towns people. All paving was put off for a year and all capital improvement projects were delayed along with reducing everything we thought we could afford to do without.

We hired a new Administrative Assistant to the Board, Yolanda Violette, who started in July just after municipal election. Helping her become familiar with all town procedures and practices during Covid-19 was a challenge in itself. Getting familiar with the budget, preparing for the Presidential Election and trying to get everything ready for an audit kept her on her toes during this period.

The select board has started to meet every other week except as business dictates. We held Zoom meetings for a period of time until we could get back to in person meetings. They worked but were not as effective as in meeting in person especially as connections were not always stable.

There are ongoing discussions with an engineering firm with regards to Leonard's Bridge on the South Hunts Meadow Road. The state declared that it is dire need of replacement and action should be taken as soon as possible. The bridge now has an eight-ton weight limit on it that will remain in place until the bridge is replaced. The Roads Committee has been working hard to move this project forward. The culvert on the Senott Road was replaced this past summer. The new culvert has an open bottom to allow for fish passage and improve stream health.

The town has been actively working to reduce the number of illegal junkyards/junky yards in town. Many have been identified and the process has begun to get them cleaned up in accordance with town ordinances.

The Select Board has been working to reduce the number of foreclosed properties. We currently only have seven that have been foreclosed on and three of those are on two-year payment plans working to get them paid in full. The other four are in the process of getting them on payment plans or paid in full. We have yet to put someone out of their home, a fact we are proud of on the Select Board.

The Town supports Whitefield Cares! This is a program that provides resources for residents in need. Lise Hanners is spearheading this program.

We started the budget process for the 2021-22 fiscal year in November as usual but then decided that due to Covid-19 we would delay Town Meeting until June.

Respectfully submitted by the Select Board

Lester E. Sheaffer, Jr., Chair

William McKeen, Vice-Chair

Charlene Donahue

Lise Hanners

Keith Sanborn



Lester Sheaffer, Jr.  
Chair



William McKeen  
Vice Chair



Charlene Donahue



Lise Hanners



Keith Sanborn

# Administrative Assistant's Report

The 2019-2020 fiscal year brought us many challenges and changes. The outbreak of Covid-19 necessitated closing the Town Office from mid-March to mid-May and has dramatically changed how we conduct business, but we have been able to keep serving the needs of our residents. Many thanks to Select Board member Keith Sanborn for constructing plexiglass shield stands and a partition for the counter in the lobby.

The outdated security system in the Town Office building was upgraded and monitoring transferred to a new company. There are still some life-safety devices that need to be added to bring the entire system up to National Fire Protection Association code, and we hope that can be accomplished in the coming year.

Our Administrative Assistant, Darlene Beaulieu, who also served as Town Clerk, Treasurer and Registrar, accepted a position as Town Manager of Greene and her last day here was June 23, 2020. After many years of hard work in municipal government, this step up was well deserved and we congratulate her on her achievement.

I served as Interim Clerk for the remainder of the fiscal year and until our new Clerk took office. I cannot thank Nicole Sciascia, who served as Interim Treasurer, and Motor Vehicle Agent Laurie Mullens for going above and beyond to assist me in keeping the office running smoothly during this transition. I also thank all the members of the Select Board for their guidance and support.

Respectfully submitted,  
Tina J. Laskey  
Deputy Administrative Assistant



Bartholomew of Stone's Throw Farm (Photo by Tina Laskey)

# **Municipal Election Schedule 2021**

Municipal Election was held on **Friday March 19, 2021**

3:45 p.m. Election of Moderator  
at Central Fire Station,  
36 Townhouse Rd, Whitefield

**4:00 p.m. - 8:00 p.m.** Polls Open for Election of  
Municipal Officials at  
Central Fire Station,  
36 Townhouse Rd, Whitefield  
\* See Sample Ballot on Page 199  
Registrar of Voters on Duty



# **Town Meeting Schedule 2021**

Town Meeting will be held on **Saturday June 5, 2021**

**10:00 a.m.** Business Meeting begins  
at Whitefield Elementary School  
164 Grand Army Road, Whitefield

**Remember to bring your  
Annual Report  
with you to  
Town Meeting**



# Clerk's Report

## **Vital Statistics**

|                           |    |
|---------------------------|----|
| <b>Births</b>             | 4  |
| <b>Out of Town Births</b> | 22 |
| <b>Marriages</b>          | 27 |
| <b>Deaths</b>             | 31 |

## **IN LOVING MEMORY OF**

|            |                             |
|------------|-----------------------------|
| 07/09/2019 | Christopher P. Simpson, 64  |
| 07/23/2019 | Theresa L. Richardson, 90   |
| 09/03/2019 | Timothy W. Cuthbertson, 66  |
| 09/11/2019 | Michael C. Shaw, 74         |
| 09/11/2019 | Carolyn J. Bragg, 84        |
| 09/29/2019 | Edward M. Freeman Jr., 86   |
| 10/28/2019 | Elsie L. Hilton, 81         |
| 11/07/2019 | Mildred F. Sabati, 83       |
| 11/17/2019 | Linda L. Burnham, 65        |
| 11/21/2019 | Susan L. Foster, 62         |
| 11/21/2019 | Estalea Gurganious, 70      |
| 11/26/2019 | Ezelda P. Prescott, 89      |
| 12/07/2019 | Pheneta G. Belyea, 93       |
| 12/18/2019 | Victoria L. Miville, 69     |
| 01/07/2020 | Peter H. Warman, 55         |
| 01/16/2020 | Beverly A. Kelley, 94       |
| 01/10/2020 | Christa E. Lord, 89         |
| 01/18/2020 | Hellen B. Dancer, 92        |
| 02/07/2020 | Donna M. Beaulieu, 73       |
| 02/21/2020 | Harold R. Stevens, 74       |
| 02/24/2020 | Brooke Mazeroll, 30         |
| 03/12/2020 | Faith M. Brann, 57          |
| 03/14/2020 | Chester M. Trask, 78        |
| 04/07/2020 | Mary A. Sergeant, 90        |
| 04/14/2020 | Arthur J. Peters, 86        |
| 04/15/2020 | Barbara Skillin, 82         |
| 04/24/2020 | Nathan E. Miller, 46        |
| 06/05/2020 | Connor A. McLean, 10        |
| 06/08/2020 | Alberta M. Lilley, 69       |
| 06/19/2020 | Norman R. Gregoire, Sr., 72 |
| 06/19/2020 | Susie D. True, 71           |

## **Automobile Junkyard Permits**

Paul's Pick-A-Part, Inc.

## **Dog Licenses**

|                 |                                    |
|-----------------|------------------------------------|
| Dog licenses    | 478 (114-Unaltered & 364- Altered) |
| Kennel licenses | 0                                  |

# Clerk's Report cont.

## Hunting and Fishing Licenses Issued

|                              |    |
|------------------------------|----|
| Archery Hunting License      | 2  |
| Expanded Archery Antlerless  | 1  |
| Expanded Archery Either Sex  | 1  |
| Fishing License              | 40 |
| 1 Day Fishing License        | 2  |
| 3 Day Fishing License        | 1  |
| NR Fishing License           | 1  |
| NR 7 Day Fishing License     | 2  |
| Hunting License              | 14 |
| Junior Hunting License       | 3  |
| Combination License          | 55 |
| Over 70 Lifetime             | 3  |
| Migratory Waterfowl          | 3  |
| Muzzleloader License         | 12 |
| Coyote Night Hunt            | 7  |
| Small Game                   | 1  |
| Spring/Fall Turkey           | 5  |
| Saltwater Fishing Registry   | 1  |
| Duplicate Recreation license | 4  |



## Inland Fisheries & Wildlife Registrations

|                                      |                             |
|--------------------------------------|-----------------------------|
| ATV's                                | 88 (88 - Res & 4 - Non-Res) |
| Boats                                | 92 (10 w/o Milfoil)         |
| PWC                                  | 3                           |
| Snowmobile                           | 73                          |
| Duplicate Boat Registration/stickers | 1                           |

## High School Graduates from Whitefield

|                   |                      |
|-------------------|----------------------|
| Ashlee Bossie     | Colby Northrup       |
| Thomas Cayer      | Jareth Pierpont      |
| Summer Curran     | Andrew Roberts-White |
| Austin Grant      | Katelyn Rollins      |
| Luke Jordan       | Zachariah Simone     |
| Bradley Koehling  | Dominic Smith        |
| Dylan Kyllonen    | Samuel Smith         |
| Madison Levasseur | Matthew Stultz       |
| Simon McCormick   | Nicole Taylor        |
| Tyler McCray      | Kaitlyn Tims         |
| Ethan Tillson     |                      |
| Isabel McDonald   |                      |
| Madeline McLean   |                      |
| Connor McLean     |                      |
| Grady Miller      |                      |



# Registrar of Voters FY 2019 – 2020

We held **3 Elections** within this Fiscal Year. They were as follows:

|           |                                                                               |                   |
|-----------|-------------------------------------------------------------------------------|-------------------|
| 11/5/2019 | <b>State Referendum Election</b>                                              | <b>256 Voters</b> |
| 3/3/2020  | <b>Primary Presidential Candidate</b>                                         | <b>704 Voters</b> |
| 3/20/2020 | Municipal Election was postponed till July 14, 2020 due to Covid-19           |                   |
| 3/21/2020 | Annual Town Meeting was postponed till July 18, 2020 due to Covid-19          |                   |
| 6/9/2020  | Primary Election/RSU #12 Ref was held off till July 14, 2020 Primary Election |                   |
| 7/14/2020 | <b>Presidential Primary/Municipal/RSU #12 Budget Ref.</b>                     | <b>587 Voters</b> |

We currently have **1771** Registered Voters (Active) in Whitefield, as of 6/30/2020.

## **Upcoming Elections for FY 2020 – 2021    \*\*\* Mark Your Calendars \*\*\***

|           |                                                          |
|-----------|----------------------------------------------------------|
| 11/3/2020 | State Presidential Election                              |
| 3/19/2021 | Municipal Election                                       |
| 6/5/2021  | Annual Town Meeting 2021 (postponed from March 20, 2021) |
| 6/8/2021  | RSU #12 Budget Referendum                                |

**Thank you** to the **Ballot Clerks/Counters, Warden & Moderator** throughout the Year for your hours of work!

Respectfully Submitted,  
Yolanda Violette (July 2020)  
Registrar of Voters





# Planning Board Report

The Planning Board meets the third Wednesday of each month at 6:00 PM. During the pandemic, the Board has met via Zoom. Log in information is available on the Town website. Requests to be placed on the agenda should be submitted the Wednesday before the meeting by email to the Town office at [townwhitefieldadm@gmail.com](mailto:townwhitefieldadm@gmail.com), or to the Board Chairperson at [townwhitefieldpb@gmail.com](mailto:townwhitefieldpb@gmail.com).

Minutes of meetings are available at the Town Office or on the Town website.

The Board reviews all applications for developments in Town. At the March 2021 Town Meeting, the Board is asking citizens to approve a consolidation of three existing ordinances: The Development Ordinance, the Notice to Build Ordinance and the Minimum Lot Size Ordinance. No substantive changes are proposed, but the single consolidated ordinance should make it easier for people to comply and should avoid any confusion about which ordinance applies to a proposed project.

In 2020, two new members joined the Board, Kristen Mason and Scott Cecil.

Respectfully submitted,  
Whitefield Planning Board

Glenn Angell

Stephen Sheehy

Marianne Marple

Scott Cecil

Kristen Mason

---

## Budget Committee



Barbara Mayer  
Chair



Chuck Vaughan  
Secretary



David Hayden

No Photo  
Available for:

Christopher Delisle



Kathleen Goetzman



Mike McMorrow

# Economic Development

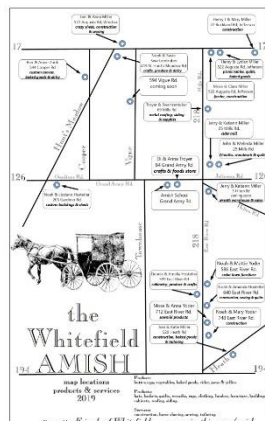
Over the past year the committee has continued to work on improving access to highspeed broadband. Working with Spectrum the committee applied for a Connect Maine grant to bring access to high-speed broadband to the entire town. Unfortunately, we did not receive the grant, but we are planning to apply for the next grant round, where more funds will be available. We have also attempted to work with Spectrum to encourage them to expand their existing cable network to the remainder of town which does not yet have it.

The committee has reached out to local business to encourage them to take advantage of the free listings available on the Whitefield Produces web site. The committee is working to produce an up-to-date directory of Whitefield businesses.

The committee has looked into how community solar projects might benefit the town and plans to stay on top of the issue.

The committee has looked into the state of play around the Whitefield Comprehensive Plan, adopted by the town but rejected by the state. A comprehensive plan must be adopted before the town can undertake comprehensive land use regulation. Working with the Select Board, the committee seeks to hold a town forum on these issues in the spring.

Submitted by Louis Sell



# Plumbing Inspector's Report

During the calendar year 2020, a total of 25 plumbing permits were issued to residents in the following areas:

- New Homes: 7
- Internal Plumbing: 8
- Mobile Homes: 2
- Replacement Systems: 6
- Remodel: 2

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

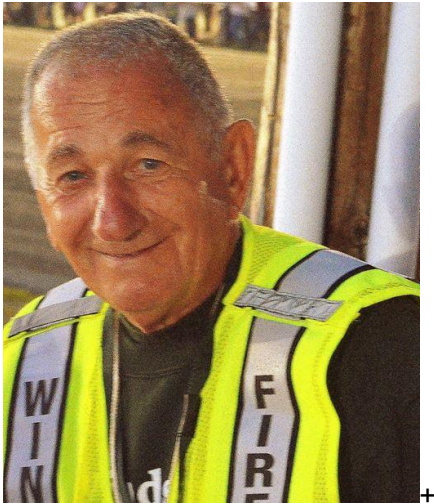


Photo courtesy of Windsor Fair

# Roads Committee Report

The Whitefield Roads Committee remained very active in this 9<sup>th</sup> 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. In addition, we have had many work sessions doing such things as installing signposts, dealing with beaver issues, and assessing conditions on our roads.

Due to the uncertainty of available funds during the pandemic, we postponed paving of the Heath Road. The plan is to do it this coming season.

The committee has continued to survey the conditions on all our roads and have made some modifications of the plan based on our findings. For instance, we determined that some roads scheduled for brush removal this year could go another year.

Dave Boynton has ditched and replaced culverts on Hilton Road in preparation for paving in future years.

The culvert on the Senott Road was replaced with a cement bridge structure which should last for many years and make it easier to deal with the beavers who had been plugging up the culvert.

The culvert at Leonard's Crossing on South Hunts Meadow Road is over 30 years old and is failing. We are working with our engineer for plans for a replacement. This will be an expensive project due to the size of the stream. The town has set aside funds in anticipation of the expense but, until we have a firm figure of the projected cost, the town will need to keep all options open.

We plan to rebuild a section of one of our gravel roads with the goal of preventing mud season issues due to inadequate substrate under the road. This will consist of removing material, laying down a layer of geotex fabric, rebuilding the base of the road back up to grade with proper fill and a finish gravel surface layer. This has been shown to be helpful in other jurisdictions and we are anxious to try it here in town. If successful, we will be doing a section of road each year to alleviate some of the more problematic sections of our gravel roads.

We have ordered a long list of replacement street signs that will need to be installed in the coming months. Your roads committee will be involved in accomplishing this task with the help of a paid laborer for the heavy work, such as driving the stubs for the signposts.

We have been working with the Maine Department of Transportation to improve conditions on the Cooper Road. Thus far they have improved the

drainage, and removed trees, allowing the sun to melt ice and snow on the pavement. We are working with them to remove the “crown” on the road thereby making the ride more comfortable and allowing the snowplows to be more effective in removing the snow from the pavement. This will be done in conjunction with the LCP (Light Capitol Paving) that is planned for the near future.

We welcome input from our taxpayers at our regular meetings are on the first Monday of the month at 4 PM at the Whitefield Fire and Rescue station meeting room.

Frank Ober, Chair of Whitefield Roads Committee.



# 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 82 calls for help. The fire department responded to 87 calls. Calls are broken down as follows:

- Wires Down: 3
- Trees Down: 5
- Chimney: 3
- Motor Vehicle Accidents: 31
- Structure Fires out of town: 6
- CO Alarms: 1
- Flooded Basement: 1
- Medical Assist: 5
- Brush Fires: 6
- Structure Fires in town: 3
- Fire Alarms: 4
- Storms/Wind: 4
- Propane Investigation: 2
- Search and Rescue: 1
- Mutual Aid chimney Fire: 1
- Mutual Aid Brush fires: 4
- Water Rescue: 2

**Total Calls for service were 87 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.



We now have a communication team through the fire department that helps serve the department at any call and in areas of town that has minimal radio coverage and help communicate through major storms. This part is run by the communication director Richard (Beau) Beausoleil and if you're interested in joining you can reach him at (207)-624-1572.

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

Respectfully submitted,  
Scott A Higgins Sr.  
Chief Whitefield Fire and Rescue

Jesse Barton  
Deputy Fire Chief

Ben Caron  
Ems Chief



Coopers Mills crew assisting with brush fire in Pittston. (Photo courtesy of Whitefield Fire and Rescue)

# **Coopers Mills Volunteer Fire Department**

Like every other organization, this has been a trying year for the Coopers Mills Volunteer Fire Department. We skipped several meetings because of the pandemic. Traditionally, the spring and summer meetings are focused on our big event, the Annual Fundraising Auction that draws over 100 bidders, clears out people's barns and attics, and raises many thousands of dollars. Since all our vehicles are retired, except the '34 dodge parade engine, our efforts have been mainly aimed at improving the Coopers Mills Fire Station which houses Whitefield Engine #1. There is also space for a rescue or forestry truck to cover the northern part of Town. This year's improvement is a planned re-siding of the whole building so the outside looks as good, and is as economical to maintain as the rest of the structure.

Since our members are aging, and we are no longer an active fire department, there has been considerable discussion around our changing role: supporting the municipal department rather than operating a semi-autonomous fire department. Where we used to go to the town to reimburse most of the operating expenses for several vehicles plus the building, the Town now owns the vehicles and has taken over the routine building maintenance. CMVFD provides all the improvements and upgrades for the building from our earnings.

We welcome anyone who would like to join with us, either as a regular member, or just helping on a particular project like the Auction. Instead of being emergency responders, we have taken on projects like assuring that the hydrants in Coopers Mills will be a reliable source of water for Whitefield, as well as the mutual aid departments that use it. With the removal of the Coopers Mills Dam to provide better fish passage, what had been the most reliable source of water in the area during the season of most structure fires, had been replaced by dry hydrants that have been fraught with problems. CMVFD has assumed an advocacy role, working with Chief Higgins, the Atlantic Salmon Federation and Midcoast Conservancy to make sure the water source is useable and reliable.

In line with the support of emergency services, several years ago a scholarship was established to assist post-secondary students who were studying in a related field. More recently, a memorial has been established with lighted U.S., Maine, and Fireman's flags to honor the many dedicated volunteer fire fighters who have sacrificed their own time and other interests to save the lives and property of others.



CMVFD gratefully acknowledges the support of folks from Whitefield and the surrounding towns who have enabled us to provide over \$200,000 in upgrades and support for the benefit of the Whitefield Fire Department. We would encourage others to join us.

Respectfully submitted,  
Chuck Vaughan



Coopers Mills Fire Station Flags. (Photo by Chuck Vaughan)

# **Kings Mills Volunteer Fire Department Association**

Due to the pandemic, 2020 was a very quiet year for the Kings Mills Volunteer Fire Association. All of our events, including the July 4<sup>th</sup> celebration, were cancelled. Thankfully Jerret Condon came forward and held a vehicle parade and gave a portion of the donations to our association. Local businesses and individuals also made generous donations. We are hoping to resume our July 4<sup>th</sup> activities once larger gatherings are allowed. Our bottle bin has done very well during the pandemic. Thanks to everybody who supported us with donations.

We are always looking for new members and ideas to help us raise funds to assist the municipal fire department with its needs.



# 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. Thank you to the volunteer crew who redid the decking on the Townhouse. Thank you too to Eric Ekholm who has tirelessly maintained Town buildings for years and provides advice on many projects. Thank you to Keith Sanborn for taking the monthly water samples for the public water supply at the Central Fire Station.

Many small repairs and upgrades were made to buildings to keep them operating optimally and provide safe environments for both staff and towns people. Projects that are moving forward include repairs to the sand and salt shed, protective entryway roofs for the town office, painting the townhouse, a fire alarm system for Kings Mills fire station and upgrades to the town office security system. Most of these projects were delayed due to the pandemic. The town is on track to buy out the solar panels on the Central Fire Station which will make it more cost effective.

The Olsen property off of Route 17 and Fox Farm Lane was bush hogged this summer. A trail circling the property and running along the west branch of the Sheepscot River as well as some of the central part was cleared. This provides both recreational use of the property now and keeps it open for future use. It is also good habitat for wildlife and native plants – no invasive plants have been spotted on it so far! There is a parking lot that will be plowed for winter use.

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

Charlene Donahue  
David Hayden  
Robert King  
Dennis Merrill  
Mark Ostroff

Respectfully Submitted,  
Charlene Donahue



# Spirit of America Award 2021

## Volunteers of Whitefield Library & Community Center

Volunteers have always been at the cornerstone of creating, organizing, and providing services at Whitefield Library. In June of 2017, nine enthusiastic long-time Whitefield neighbors unpacked the last box of donated books and arranged the secondhand furniture into a welcoming space to greet patrons young and not so young on the first day of Whitefield "Summer Library". From the inspiring spark of a 2nd grader's letter signed "your Citizen Quinn" to the Whitefield Select Board pleading on behalf of all local children to open a library "because in the summer, there is nothing to do", those volunteer numbers grew to well over 100. From storytelling to selling cookies and calendars, it has taken many hands to bring this little library into fruition; each individual filling a need and bringing a useful talent to the efforts. With the decision to purchase the building and to extend the vision for its use, the association put into motion a building renovation committee charged with the task of developing a plan to reach two goals (create a year-round 1st floor library space that meets fire, safety, and sanitation codes and resurrect the beautiful 2nd floor community gathering/performance area for public use). Lofty goals, but for these ambitious volunteers, not insurmountable.

From planning to driving nails, there has been a consistent and reliable team of generous individuals. This team has been surrounded and supported by many community members who have "stopped by to help", graciously replied, "yes" when asked to give a hand, or offered wise advice on how to approach a complicated task. We have been asked to recognize "Spirit" with this award, but we would like to share our recognition with everyone who added their "piece" to this puzzle. The renovation accomplishments are not just from the volunteer spirit of 6, but from a large network of Whitefield people who care about one another. Acknowledging everyone who has helped with this enormous project would be to create a never-ending list. We are tremendously grateful.

The group age for this team of 6 accumulates to 510 years (meaning "retired"), and so that explains why they are able to donate so many hours to the project...and you may have been thinking it was because they loved books! Just like the individuals who built this two-story structure atop Grand Army Hill in 1884, these 6 are intent on a single purpose...to leave Whitefield community a better place than they found it. Their selfless endeavor began in June of 2020; before COVID hovered over their shoulders, and with just "on-site time", they have logged well over 1500 hours. Their more than \$50,000 savings in labor for Whitefield Library & Community Center is a tremendous gift!

Having stopped in or driven by these past eight months, you probably have seen at least one, if not all, of the folks on this renovation team at the Library. They have "shown up" nearly every day because there has been "something

to do every day"! These six have followed the golden rule...do it! Erik Ekholm brought us his years of building experience with particular knowledge about "old". He hit the ground running; building the perfect ramp to wheel the bookcases from the Library to the storage trailer, and without skipping a beat was able to install our all-new bookshelves from a massive Erector set and made the librarians smile. Dan Joslyn's flexibility is unending. Craftsmanship has been his talent, but never above digging a trench, ripping lathes, or demolishing old mouse infested ceilings. Everybody gets in on that dirty work! Dennis Merrill came to the planning table early and has stuck with us ever since; identifying what needed to be done and going to work on it. Dennis never missed a great Roxul day. Every single nook and cranny got jammed with Roxul insulation before the drywall arrived. His relentless sense of humor made tough labor much lighter to endure. Mike McMorow was driven by the bottom line. He wanted to see things "done". The work wasn't always pretty; a lot of drudgery. Mike would demolish...carry...chuck, then start all over again the next day. Eventually the tiles and wires were down, the paneling removed, the lathes, and plaster stripped, and the bare beams and walls waiting for new life; hard labor, but Mike's genuine passion kept going. "Chris Kaminsky is a painter", we were told, and little did we know the gold mine that came our way. With his tall frame and long stretch, Chris 2-coated the 9' ceilings on the 1st floor, primed/painted walls and floors, and answered the "begging" call when we needed that extra muscle to finish the tasks. When it was time to get "professional" with the wall finish, we called upon Tommy Benne who knew a thing or two about plastering. In less than a week, Tommy and the guys had a beautiful plaster finish on our main room walls...an "old technique" requiring patience for an "old" building, and she sure looks pretty. Then it was time to use his welding expertise, and he retrofit all the new shelving to fit its new space.

The proof is above that amazing volunteers do exist, and their impact is quite extraordinary. We hope you will stop by Whitefield Library and Community Center when it reopens and have a look for yourself. You will undoubtedly see all of us there as well. There is more to do with this building project and surely more to our story...most appreciatively,

Cheryle Joslyn,

Renovation volunteers

Front:

Renovation Committee Chair-

Dennis Merrill, Mike McMorow.

Back: Dan Joslyn, Erik Eckholm (Photo by Cheryle Joslyn)



# Lincoln County Sheriff's Report

## Office Of The Sheriff Lincoln County, Maine

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



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

Administrative Division  
(207) 882-6576

Correctional Services  
(207) 882-9728

Greetings,

This past year has certainly been full of challenges related to the current pandemic and various social justice issues. As we put 2020 behind us, it is a good time to look back and think about what we have done right and where we could improve. For those of us in the law enforcement world, it has been a world of challenges and a good time to talk about how we are addressing some of these issues head on. For the Lincoln County Sheriff's Office, it is about giving people the skills they need to be successful. A Sheriff's office is charged with protecting all members of the public. As more and more law enforcement has come under scrutiny, we have chosen to add new hires and increase training.

Because of the Covid-19 pandemic, much of our training was primarily conducted online. Our office chose to add 14 additional classes to our already robust training program. We added training on implicit human bias, de-escalation tactics and crisis management, power authority and discretion, how to respond to people with disabilities and awareness of transgender issues.

2020 also provided some opportunities with the addition of four new deputies to our office. These new employees bring new opportunities for new perspectives and replace employees who have retired or sought other career options during the past year. It is these new perspectives that are more important now than ever before.

Much of the past year has been spent reflecting on ways we can provide law enforcement services and to consider ways to improve these services through clearer communication and transparency.

In 2021, we have plans to begin this process of improving our communication and transparency. Please take the time to view our website [www.lincolnso.me](http://www.lincolnso.me) to view updated information on our agency and the work we are doing each day. We are all looking forward to the New Year, to



continuing our work with you and to keep building your trust – so remember, if you need us we will be there.

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



# Kings Mills Union Hall Association

Conceived in 1899 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 has been well known for its school lunch program, memorable suppers, hunters' breakfasts, annual Fourth of July celebrations, dances, theatrical performances, and other community events.

This year, 2020, its doors remained closed with the Covid-19 pandemic raging across this country and around the world. Meetings and all the usual annual events were suspended and will resume when the time is right and everyone is able to remain safe; likely sometime in mid-to later 2021. In the meantime meetings, usually held the first Tuesday of each month at 7 PM, will be held via Zoom in the coming months as necessary. The Board of Directors is always looking for new members interested in supporting our mission and the historic preservation of the Hall. If you have questions, please call Judy Maldovan at 549-5664. Annual membership remains \$10 per year which are due at the annual meeting held on the last Sunday each September.

During this past year some major projects were begun. The land north of the Hall was cleared by Steve Grady of Grady Forest Products of Whitefield in order to be ready to move forward with a parking area and septic system plan as designed by Glenn Angell. Other smaller projects were begun/undertaken by association volunteers while the Hall was not in use. Much gratitude to Steve and Glenn for offering their expertise, and to all the volunteers who offered their time during this unusual year.

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 Paicopolos moved us forward in setting new goals. Dan Joslyn tirelessly orchestrated this project and George Ferguson, surveyor, helped with drawing up the deed and seeing this process completed.

In 2019 with the help of a Maine Foundation grant, two new Rinnai heaters were installed by C.B. Haskell. The huge old oil furnace was removed by a crew of dedicated members, and Clifton Bronn, who did a lot of landscaping and cleanup 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.

As in years past, window lights graced the Hall and a Christmas tree donated by Cathey and Louis Sell, was lit with little white lights, giving the quiet Hall a festive appearance and peaceful beauty during this Christmas and New Year season. Again, thank you Cathey and Louis for your gift.

And to all our members and the entire community, thank you for your continued support. If anyone has old pictures of the building, including pictures of the existing ell, please contact us at the number mentioned above.

Respectfully submitted,

The Board of Directors:

Judy Maldovan, President/Treasurer

Judi Ekholm, Secretary

Jennifer Grady

Iva Ripely-Michaud

Earl Lemieux, Vice President

Erik Ekholm

Dan Joslyn

The Kings Mills Union Hall Association is a 501(c)(3) tax exempt organization. January 1<sup>st</sup>, 2021



Visitors to Pine Crest Lane. (Photo by Lester Sheaffer)

# Whitefield Historical Society

This year much of our usual activity was curtailed due to the pandemic. We were unable to host any programs and published only two instead of three newsletters. So what have we been doing? After a couple of months off we slowly began working again, no more than two of us at a time on opposite sides of the room. We managed to volunteer a total of 627 hours nonetheless.

What did we do in all those hours? We answered requests for material from people interested in their history; Ann Niles filed newspaper clippings from current papers and Libby Harmon collected Whitefield history from the new Lincoln County News Archives dating back to 1851. But mainly Libby, with a little help from Marie Sacks, processed the many gifts to our archives we receive each year which can be a very lengthy process, depending on the size and condition of the donation.

The process is called accessioning, that is, going over the material to determine its condition and repairing/cleaning as needed, sorting the items into some kind of reasonable order and entering them on an accession sheet in our digital record program, PastPerfect. Every accession is given a number depending on the year in which it was given, and every item is individually numbered, then stored in an appropriate archival box. The accession also lists the name of the donor, as well as describing each item in detail: size, color, what it is made of and what information it contains relevant to the history of Whitefield and whether it is related to other items in our collection. Then the items must be entered into the cataloging section of PastPerfect so that they can be located via a Search Program, should anyone be looking for information on that object or subject. One of the best features of this program is that a picture of the item can be stored on the catalogue card for easier identification.

Large collections can take months to complete the process. For example, when the Arlington Grange was sold to the Whitefield Library Association, all the Grange papers were donated to the WHS. It took at least three months from when we received it to when it was safely stored in archival boxes and properly cataloged. This year we have completed 31 accessions and cataloged 110 items.

Although it may sound like a lengthy process, there are always rewards for anyone interested in Whitefield history as we unexpectedly come upon something we didn't know before. There are other jobs, also, like taking an inventory of all the items we have for sale, and re-cataloging all the accessions which were processed on paper before we began our digital program in 2006. If you have experience with this kind of software or would like to learn it, we are always looking for people to help us out. Come and talk to us.

Marie Sacks and Libby Harmon, Archivists  
whitefieldhistoricalsociety@gmail.com



Objects Catalog

Box | Text | Add | Browse | Edit | Split | End | Query | Specs | Print | Exit

Sorted by: ObjectID(Num)

Collection: President Calvin Coolidge State Historic Site  
Object ID: CC2000.042.0018  
Other#:   
Date: c. 1950  
Year Range: 0 (Rev) 0  
Catalog date: 03/15/2010  
Categorized by: Amy Wincher  
Status date: 03/15/2010  
Status by: Amy Wincher  
Status: OK  
Accession: CC2000.042  
Source: Wheeler, John, James McKnight, Robert McKnight - Gift  
Credit Line: 03/30/2010  
Home Location: Aldrich House Back Room North Display Case Top Shelf  
Description: Handmade chair for doll of Orada Wilder. Stained a reddish-brown. Four legs and four splats. Four narrow splats on back of chair. Arm rests. Rectangular plank seat.  
Dimensions: 

|        | mm    | cm     | in    |
|--------|-------|--------|-------|
| Height | 7.250 | Height | 4.500 |
| Length | 0.000 | Depth  | 3.750 |
| Depth  | 0.000 | Circum | 0.000 |
| Weight | 0.000 | Count  |       |

  
Archaeology | Art | Geology | History | Natural History  
History  
Collector:   
Site Code:   
Plot Origin: Proctorsville, VT  
Event:   
Material: Wood (Oak?)  
Found:   
Made: Claude Bertrand  
Used: Alice Wheeler Bertrand  
Owned: Alice Wheeler Bertrand  
Title:   
Artist: Claude Bertrand  
Medium: Wood-carver  
Maker's mark note:   
Provenance: Orada Wilder was Alice Wheeler Bertrand's aunt.  
Record #100 of 4228 | Dublin Core | AAT online | Change Category | Updated: 3/4/2010 12:12 PM | Updated by: Unknown | Update History



Antique sled donated by Michael Sodano and catalogued using the Past Perfect database. (Photo by Bill McKeen)

# Whitefield Library Association

If you could make one positive comment about 2020, it might be that because the library was unable to open, we were able to get the renovations to a point of near completion. First and foremost we owe an enormous thanks to the many volunteers who have worked tirelessly on the library renovations. Because of these volunteers, we were able to save over \$45,000! Our contractor, Jim Loney, has been invaluable and a dream to work with. Jim loves the project, and his work shows his dedication to making our library a reality.

At this time, the walls are all plastered, and painted, the main library floor is painted, and the electrical work is complete with beautiful fixtures installed. We even have a real bathroom, albeit without water at this time. It was so exciting to see a toilet and sink, everyone lined up to get a better look! The kitchen will be completed with new countertops and shelves. On a sunny day recently, a crew of hardy septuagenarians moved all the shelving from storage into the library where they will be assembled. The books will be unloaded from the trailer that has been in residence for many months and at some point, cataloged back into the library.

On the financial front for 2020, we successfully secured three grants amounting to \$55,000; The Stephen and Tabitha King Foundation, \$25,000; the Davis Foundation, \$20,000; and Bangor Savings Bank, \$10,000. Between these grants and many generous donations, we have been able to raise over \$75,000. Thanks to the generosity of Erik and Judy Ekholm, we were able to purchase bookcases with enough storage to house 10,000 books.

David Hayden has offered to restore the original front doors to appear as they once were. A new front and back door have been installed and a new ramp built off the back. Steve Sheehy has volunteered to build our new cabinet for the kitchen. Over the months, volunteers have picked up supplies, often paying for them out of their own pockets.

In moving forward, plans are underway to begin working on the exterior renovations in the Spring; including building a new fire escape and to initially begin the project of renovating the upstairs space.

Although we were unable to hold many fundraising events, we did manage to hold a few socially distant venues. In August Brooke Joslyn, in conjunction with Sheepscot General, organized four outdoor movie nights. These were all held outside in back of the store with social distancing and an unlimited view of the screen and the stars. It was wonderful! In the Fall, Genevieve Keller, Bill McKeen, and Cari Jewett produced our first Whitefield Library (all local artists) calendar. This has been tremendously successful, and we've sold over 200 calendars. Plans are underway for next

year. In October we held a bulb, book, and calendar sale which was very well attended.

This is just a brief recap of all the hard work that has happened in 2020. Although there are so many volunteers who have wielded a hammer, picked up a paint brush, and any number of chores, I want to especially thank Erik Ekholm, Mike McMorrow, Dennis Merrill, Dan Joslyn, Chris Kaminski, and Tom Benne. These are the people who have been at the library almost every day. These are the people who have done so much of the hard work and heavy lifting.

As we move into 2021, we look forward to opening our doors. We plan to start the work of being the library we all dreamed we would be. There is much work to do and we rely heavily on volunteers and community support. Please consider volunteering. We have all taken a leap of faith together and will continue to do so in 2021. Endless thanks for your continued support. Stop in and take a look. Like us on Facebook and visit our website at [www.whitefieldlibrary.org](http://www.whitefieldlibrary.org). We are a 501c(3) organization.

Respectfully submitted,  
The Whitefield Library and Community Center



Renovations under way at the Library and Community Center. (Photo by Cheryle Joslyn)

# Whitefield Trails Committee

In the past year, volunteer members of the Whitefield Trails Committee stepped up their ongoing maintenance and improvement projects to the four trails in town, which have been heavily used during the pandemic shutdown. Three trails cross portions of conservation easements held by Midcoast Conservancy. We thank landowners Eli Troyer, Sandy Benne and Ellis Percy for their cooperation. Happy Farm River Trail starts at the Recycling Center, Marrs Ridge Trailhead is along the middle Hunts Meadow Road, and Sheepscot West Branch trail goes upstream from the Salmon Preserve on North Howe Road. These contiguous properties and a newly-cut spur trail connecting the Salmon Preserve to the narrow-gauge railroad pathway on the other side of the river make for an extended walk along the river.

The newest trail in Whitefield, which opened in the fall of 2019, is on the Maguire Preserve owned by Midcoast Conservancy. The property stretches from the Heath Road east to Weary Pond. A round-trip walk out to the pond and back is almost 4 miles, through mixed woods, over several streams, along a large vernal pool and a multi-tiered ledge waterfall. In the fall a trailhead parking lot was completed on Heath Road so hikers do not have to park on the road, and a kiosk was installed. If you haven't yet walked this trail, try it out!

The Whitefield Trails group has also taken on two new assignments from the Select Board for upkeep of two town properties, the park at the Cooper's Mills Dam site, and an 18-acre property by the West Branch of the Sheepscot River just east of the Rte. 17 bridge in Windsor. Donated to the town for recreational purposes by the Olsen family back in 1992, the fields got some needed attention in fall 2020 with a bush-hogged network of clearings and pathways leading from the parking lot on Fox Farm Lane. This property is good for walking, snowshoeing or skiing and for enjoying views of the river. The Town of Whitefield will keep the lot plowed in winter. When you visit, please respect the privacy of adjoining landowners and drive on Fox Farm Lane only as far as the parking lot on the right at the beginning of the road.

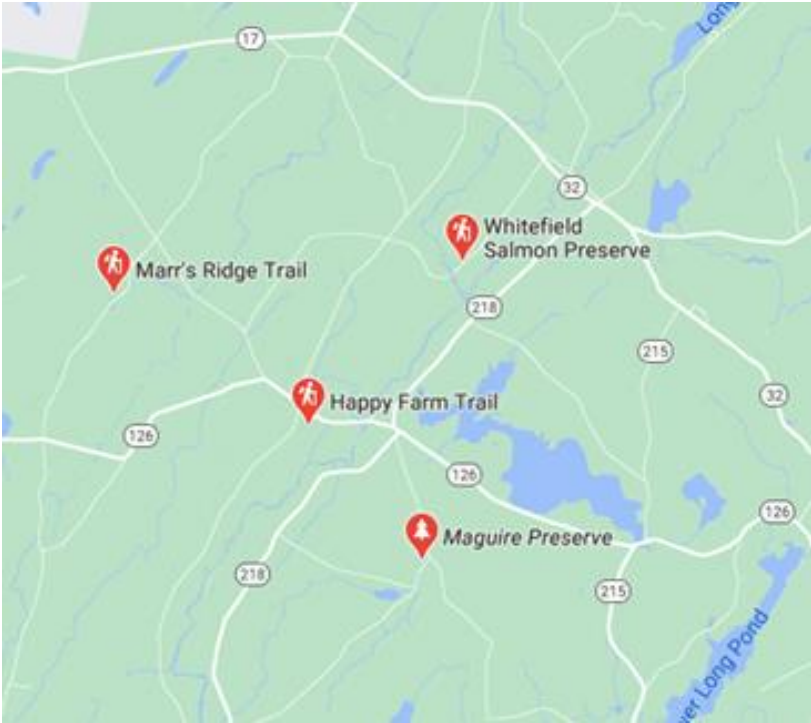
Special thanks to Midcoast Conservancy, a strong partner to the Whitefield Trails Committee, for help with GPS mapping, work parties and an online presence for the trails. You can read and print off maps and descriptions at [www.midcoastconservancy.org/preserve/sheepscot-valley](http://www.midcoastconservancy.org/preserve/sheepscot-valley).

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, [d.elliott.92546@gmail.com](mailto:d.elliott.92546@gmail.com).





View of a peaceful West Branch of the Sheepscot River at the Olsen Preserve from newly-cleared pathway. (Photo by Kit Pfeiffer)



# Midcoast Conservancy

Dear community members and friends:

This has been an extraordinary year, one in which most of our public-facing events and programs were cancelled. Our land and water protection work, though, has continued. Midcoast Conservancy is committed to supporting healthy lands, waters and communities in Whitefield and throughout the Midcoast Maine region through conservation, restoration, outdoor recreation and learning. Our community comprises 24 towns, three watersheds and over 13,000 acres of conserved land which include 55 preserves and over 95 miles of trails. In partnership with towns we serve, we are working on a scale that matters. Below is a sampling of how we impacted the lives of Whitefield residents:

- A nearly 28-acre land acquisition expanded the Whitefield Salmon Preserve. This preserve now totals 83 acres and, together with the Look preserve and Haines Preserve just across the Sheepscot River, creates 206 acres of protected land in the community. The property contains intact mixed hardwood forest which provides critical flood control and stores carbon.
- Whitefield Salmon Preserve has a new trail that connects the Salmon Trail with one of the nearby snowmobile trails, and has a rerouted section of the Salmon Trail that was built due to erosion on the old path, along with several new and improved footbridge structures. All work was built with volunteer aid!
- Maguire Preserve has a new parking area, funded in part by the Whitefield Trails Committee and a grant from the Leach Foundation, which provides parking for 3-4 vehicles.
- In Whitefield, we had 6 workdays on Midcoast Conservancy lands at Maguire Preserve and Whitefield Salmon Preserve.
- Volunteers monitored 14 properties in Whitefield.
- We were able to put 16 acres under conservation easement in 2020.
- We trained and deployed ten Sheepscot River water quality monitors.

Whitefield is a crucial partner for all the work we do. Many of our members and volunteers come from Whitefield and we invite more of you to join us. Learn more at [www.midcoastconservancy.org](http://www.midcoastconservancy.org). Feel free to be in touch by calling or emailing anytime.

Respectfully submitted,  
Lissa Widoff  
Interim Executive Director





# Cemetery Committee Report

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

The town provides flags for all veterans' graves and committee members place flags on veterans' graves in ten small cemeteries each year. Libby Harmon continues to add to our knowledge of veterans as well information about other interesting past citizens.

The William Turner Trust fund for the care of the Coopers Mills Cemetery was used this year to have Joe Ferannini of Gravestone Works return to finishing repairing gravestones. We hope it will be some time before we again need his work in Coopers Mills. Shaw and Son Outdoor Maintenance pruned shrubs and trees and cleared debris from a portion of the driveway.

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.

The Cemetery Committee (usually) meets the first Wednesday of the month at 6 pm at the Central Fire Station.

## Committee Members:

Charlene Donahue  
Libby Harmon  
Jane McMorro  
Barry Tibbetts

Respectfully Submitted,  
Charlene  
Donahue



Damaged and repaired gravestones. (Photos by Charlene Donahue)

# Whitefield Food Pantry

The Whitefield Food Pantry has had a very busy year. When the pandemic hit, it was suggested that we be open every week to help those whose income was adversely affected. Our team of 10 volunteers willingly met that challenge and by the end of March we were open every Saturday as well as the first Friday of the month. In January of 2019, we served 31 households with 75 people. By December, that had grown to 47 households with 140 people. If you count each family as often as they came in for food, we served 1091 households with 3257 people last year.

Luckily we live in a wonderful community. The Town supported us monetarily, as it always does, and it is much appreciated. We saw many residents and businesses come forward with monetary donations as well and local farmers and organizations donated fresh food. The Good Shepard Food Bank, where we get the majority of our food, did not charge us during the summer months. So, in spite of the increase in numbers served, our shelves are still stocked and we are still able to allow clients to take what they need. The pantry will continue to be open weekly as long as it is necessary.

Thank you all for your generous support!

Respectfully submitted,  
Keith Sanborn

#### Food Pantry Volunteers:

|                   |                   |
|-------------------|-------------------|
| Earl Lemieux      | Dylan O'Brien     |
| Linda Manchester  | Keith Sanborn     |
| Robert Manchester | Rose Sanborn      |
| Tom McMaster      | Jeanne Shaw       |
| Mike McMorro      | Maybelline Shaw   |
| Lise Nickerson    | Priscilla Sumabat |
| Janet Ober        |                   |



# RSU #12 and Whitefield School

Dear Citizens of Whitefield,

The 2020-2021 school year has been a challenging one so far at Whitefield Elementary School and in RSU 12 due to the COVID19 Pandemic. However, Whitefield and RSU 12 staff and the school community have risen to the challenge. They have created safe spaces for student learning. Educators and the community have come together with compassion, innovation, and energy to create a learning environment for students. We have been fortunate to offer in-person learning five days a week while following the safety protocols required by the Maine Department of Education.

The RSU #12 School Board of Directors has been an integral part of our success this year. Whitefield has three members on the school board. There is one new board member from Whitefield this year and two returning board members. Suzanne Balbo has joined board members Lynette Conroy and Steve Smith Jr. this year. They are all working with the other members of the board to address the issues that impact the schools of RSU #12 during this unique time. The commitments and dedication of all board members are greatly appreciated. Their efforts and expertise have helped RSU 12 and Whitefield Elementary School navigate these uncharted waters.

The advent of the 2020-2021 school year brought several new staff members to Whitefield Elementary School. Kailina Mills was selected from a large pool of candidates to replace Gail Beck as the Kindergarten teacher. Gail had held that position for more than three decades and was well recognized in the Whitefield community for her distinguished commitment to the town's children. Joining our school's nutrition program is Ashley Burdick as a Kitchen Assistant. Ashley also has three children within our school. 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.

I would be remiss if I didn't highlight the fantastic efforts of our School Nutrition, Support and Transportation staff in providing meals for students during the pandemic closure. Beginning last March when we were required to close in-person learning and move into the unknown of remote education, these collective staffs bound together to keep food going to our RSU #12 families. A delivery system was built and literally, thousands of breakfasts and lunches were delivered twice each week. The US Department of Agriculture provided the go-ahead for this program to continue after the official school year ended and, through the entire summer, during a horrible health and economic calamity, children were fed nutritious meals. We have often referred to the individuals, who pulled this together and executed this plan for several months, as our *COVID Heroes*. In the opinion of many, a fitting title for these selfless, committed individuals.

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 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. While COVID-19 has altered some of our common practices, the spirit and goals of our PBIS program remain strong. WHES has become very adept at virtual PBIS Recognition Assemblies (that occur each month). These occur using the ZOOM platform and provide an opportunity to bring the entire school community together, as well as invited parents and guests, in celebrating the positive accomplishments of our students.

Beginning in fall 2019, the school 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 was 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 ([info@whitefieldcares.org](mailto:info@whitefieldcares.org)). Connection to that group has continued this year, albeit with many COVID-19 limitations, and we now have volunteers from the group delivering meals to our remote students each week.

The development of the 2021-2022 RSU 12 school budget has begun. We eagerly await information about state subsidy for fiscal year 2022. This information should be released the first week of February. The RSU 12 student count districtwide is down about 5% due to COVID19 which could impact district subsidy. We are budgeting with the anticipation that students will return to all in-person learning next year. We are hopeful that this comes to be. 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 30th at 6 pm during the Whitefield Select Board meeting.

Please attend the RSU 12 District Budget meeting at Chelsea Elementary School on Wednesday, May 26th at 6:30 pm. This assumes we are allowed to have large in-person meetings. You can learn more about our schools and

our budget process through our website at [www.svrsu.org](http://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,

Mark Deblois  
Whitefield Elementary School Principal



Howard Tuttle  
Sheepscot Valley RSU 12 Superintendent








# Erskine Academy

Dear Residents of Whitefield,

As we approach one year with this pandemic, a disaster that changed everything, we are hopeful for the promise of a safer, healthier, and brighter 2021. The new year will be challenging, too, as COVID-19 continues its assault on so many lives. Still, our response to the circumstances and the lessons learned strengthen our resolve to emerge from this crisis a stronger and even better Erskine Academy.

This year like no other turned our world upside down and inside out. With insufficient notice to prepare, every aspect of our educational approach was affected, dramatically changing schooling as we know it. Although COVID-19 substantially violated our norms, our purpose, goals, and values remain intact. The expectations, pressures, and stressors of this time were met by retraining, retooling, reconfiguring our physical space, adhering vigilantly to health and safety measures, and investing in protective factors such as PPE, ventilation and air filtration systems, technology, and software. This is how we were able to return to school, and this is how we are now able to stay in school one good school day at a time.

Even in this altered school year, Erskine Academy's 138<sup>th</sup>, we continued to be your chosen high school that combines an independent education with the democratic ideal of a quality education for all. Our core values—*Scholarship, Leadership, Stewardship, and Relationships*—were at work to produce results and deliver the highest educational experience possible while mitigating coronavirus risks. 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 536 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 147 graduates in 2020, 80% were accepted to higher or continuing education (now an eight-year trend), many to highly selective colleges and universities

Having no enrollment contracts with any community for a whole or portion of their high schoolers, we operate independently and exclusively on a school choice basis. Though 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. Over 60%

of the students from our collective eight sending towns choose to attend Erskine Academy, a trend for many years.

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 new programs and best practices to become the most academically and personally prepared young people in our region.

We have always considered industry certificates, two-year degrees, apprenticeships, and military service as higher or continuing education and, as such, viable pursuits. Therefore, we have created and sustained a comprehensive academic program to reflect and facilitate access to these and four-year degree programs. We are also one of the few high schools in the state to continue to offer shop and industrial arts, 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, 33% of our students receive academic assistance or special education services to support their learning.

As an eight-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. Our guidance program and counselors were again recognized by the *Finance Authority of Maine (FAME)* for having 64% of graduating seniors complete the Free Application for Federal Student Aid (FAFSA), which is the highest completion rate among the region's largest high schools (those with 100 or more seniors).

Now in its tenth 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 64 students pursuing a certificate in a craft or trade at the Capital Area Technical Center, our enrollment is second only to its host, Cony High School.

Last year, 113 students enrolled in one or more of our available 23 *Advanced Placement* courses; 315 students took at least one (the majority take an average of two) of our 19 dual enrollment courses with nearby colleges, including Kennebec Valley Community College, Thomas College, the University of Maine, the University of Maine at Farmington, Eastern Maine Community College, the University of Maine at Augusta, 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; 303 of the 315 classes taken received college credit, collectively saving an estimated \$279,972 in college tuition at the University of Maine rate.

Through our *International Student Program* and *American Field Service (AFS)* club, our students develop understanding and interpersonal skills for living more globally and interdependently in a culturally diverse world. For a ninth time, AFS students made a humanitarian trip to Costa Rica to build homes for impoverished families. 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 vulnerable students live and learn in poverty. Inspired by twice winning *WGME 13/Fox 23's School Spirit Challenge* and raising a record-breaking 281,696 pounds of food for the Good Shepherd Food Bank of Maine and our local food pantries, we established a school-based food, clothing, and supplies cupboard. Supported by fundraisers and donations, we continue to operate the "Eagles Nest," an open-access food pantry and backpack program from which students can obtain food after school and for weekends. Finally, this year we qualified for the state's Extended Summer Feeding Program, ensuring students' access to tray breakfasts and lunches at no cost to them through June 2021.

Other examples of our school community's goodwill include our twelfth community *Cancer Walk* that 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 volunteerism and stewardship, we engage meaningfully with our communities and experience giving back with appreciation and humility.

School safety is of utmost priority. Last year we conducted a second round of schoolwide training in *ALICE (Alert, Lockdown, Inform, Counter, Evacuation)*, an enhanced safety program of age and ability appropriate, options-based strategies to 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, and the only school in Kennebec County, to be an ALICE Certified Organization.



Since our founding in 1883, Erskine Academy has remained true to its mission while evolving to meet new demands, challenges, and uncertainties. Pursuing excellence and implementing our mission are continuous works in progress, as was affirmed by our accrediting agency, *The New England Association of Schools and Colleges, Inc. (NEASC)*, who, in response to our five-year 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."

This traumatic year reminds us that relationships are the glue to keep us together. We have heartfelt gratitude for our alumni and friends who believe strongly enough in our values and results to give their time, talents, and financial donations. Their support enables us to invest in programs and enhancements that state-set tuition alone cannot and raises the expectations we have for ourselves.

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

To our students and families, while teaching and learning will continue to be different for the foreseeable future, be assured that the faculty and staff recognize the losses to your school life from the effects of COVID-19. In that recognition, we find our responsibility to provide you with nearly the Erskine experience enjoyed by generations of students before you. We all wish this thing were done, and it will be. In the meantime, take comfort in the spirit and dedication of our teachers and staff, the frontline workers in your education, who are taking care of our school, students, families, and each other.

Thank you, Whitefield residents, for sustaining high school choice for your young people and families, an opportunity for learning available to only 3% of Maine students, despite two-thirds of 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 their children's intellectual and personal development—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!

Michael McQuarrie  
Headmaster



# Lincoln Academy Report

To the Residents of Local Sending Towns:

Greetings from Lincoln Academy, where, like schools around Maine and the world, we have had a most unusual year. I am currently in my second year as Head of School, and what a tenure it has been! Despite the many challenges of 2020 and 2021, I am happy to report that we continue to deliver a top-notch education to our 534 students from 25 towns in Maine and nine countries around the world.

Last March in accordance with recommendations by the Maine Department of Education, we closed campus and moved to remote learning. Using Canvas, our Learning Management System, and a new schedule, we completed the 2019-20 school year with incredible innovation, quick learning by our faculty and staff, and hard work under imperfect conditions by our students. Starting the week we closed in March, the LA dining services team prepared and delivered food to any LA family that requested it. In June we graduated the Class of 2020 in a series of mini commencement ceremonies on Clark Field in a celebration we'll never forget.

We spent the summer improving campus safety and remote teaching methods, and opened in September with a hybrid learning schedule that keeps us on campus with students at half capacity, completing academic work through a combination of in-person and remote classes and assignments. We completed a full academic trimester and a shortened, masked, and spectatorless fall sports season before moving to four weeks of remote learning around the holidays. This pause in daily campus traffic allowed time to install an upgraded ventilation system throughout the main building to further improve our campus safety. I am happy to report that in January of 2021 we are back on campus for hybrid learning and a modified winter sports season.

In the last year we have learned that our strength as a community comes from our willingness to support one another, our belief that together we can confront even the most complex challenges, and that humility in the face of difficult times provides reassurance and comfort to all of our constituents.

There have been changes to our campus footprint this year. We consolidated the Alternative Education and IDEAL programs and Special Education offices into Hall House. We balanced this move by consolidating the boarding program into a single building, Kiah Bayley Hall. It has been wonderful to have all of our students on our central campus, and even in our hybrid schedule we have seen the benefits.

Other bright spots this year include the professional development and collaboration faculty undertook to improve their teaching. Necessity

compelled innovation: music teachers taught outside under two “learning tents” well into the fall, and our theater program experimented with recorded and live streamed performances. Teachers retooled lab experiments and art projects for completion at home, and the math department is helping students work remotely together in small peer groups. This winter students are partnering with Bigelow scientists to build a device in the Applied Technology and Engineering Center (ATEC) that will allow them to count and identify organisms in the Damariscotta River.

As we approach our 220th anniversary as an independent, comprehensive town academy serving students from the midcoast region, we appreciate the support of all of our sending towns. We look forward to a full return to campus in the fall of 2021. We feel confident in a bright future for Lincoln Academy, and we cannot do it without your support.

Sincerely,



Jeffrey S. Burroughs, Head of School



**Annual Warrant ~ Town of Whitefield**  
**FY 2021-2022**

To: Heidi Lackey, 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 residents of Whitefield, Maine, qualified to vote on Town affairs, to meet at the **Whitefield Central Fire Station** in said Town of Whitefield on **Friday the Nineteenth day of March, 2021**, 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.

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

**Article 2:** To elect by secret ballot municipal officers namely, one (1) Select Board Member/ Assessor/ Overseer of the Poor for a three-year term; two (2) RSU 12 School Board Members, one for a two-year term and one for a three-year term; three openings on the Planning Board, one for a one-year term and two three-year terms.

Given under our hands and seal in the said Town of Whitefield this 23<sup>rd</sup> day of February, 2021.

A true copy of the warrant.

  
Lester E. Sheaffer, Jr., Chair

  
Lise A. Hanners

  
William C. McKeen, Vice Chair

  
Keith Sanborn

  
Charlene P. Donahue

Attested:   
Whitefield Town Clerk

Annual Warrant ~ Town of Whitefield  
FY 2021-2022

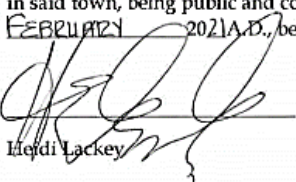
RETURN OF THE WARRANT

Whitefield, Maine February 25 2021 A.D.

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said town, qualified as herein expressed, to meet at said time and place, and for the purposes therein named, by posting an attested copy of said warrant at

1. WHITEFIELD POST OFFICE
2. COOPERS MILLS POST OFFICE
3. SHEEPSKOT GENERAL STORE
4. N. WHITEFIELD SUPERETTE
5. COUNTRY CORNER STORE

in said town, being public and conspicuous places in said town, on the 25 day of  
~~FEBRUARY~~ 2021 A.D., being at least seven days before the meeting.

  
Heidi Lackey

Resident of Whitefield

# TOWN OF WHITEFIELD OFFICIAL BALLOT

Municipal Election ~ Town of Whitefield, State of Maine

FRIDAY, MARCH 19, 2021

Instruction to Voters: **Vote for ONE Candidate in each Office**

**To Vote for Candidate:** Check the box to the left of the name.

**To Vote a Write In:** Check Box & Write Last Name, First Name

If you make a mistake, you may request a new ballot. DO NOT ERASE.

## Select Board Member - 3 Year Term

☐ Sheaffer, Lester E Jr

☐ Write In: \_\_\_\_\_

## Planning Board Member - 3 Year Term

☐ Dauphin, Kathy E

☐ Write In: \_\_\_\_\_

## Planning Board Member - 3 Year Term

☐ Grady, Jennifer H

☐ Write In: \_\_\_\_\_

## Planning Board Member - 1 Year Term

☐ Angel, Glenn B

☐ Write In: \_\_\_\_\_

## RSU 12 School Board Representative - 3 Year Term

☐ Write In: \_\_\_\_\_

## RSU 12 School Board Representative - 2 Year Term

☐ Write In: \_\_\_\_\_

Thank You ~~~ You have now finished Voting

State of Maine

Municipal Election for the Town of Whitefield

March 19, 2021

Official Ballot

Yolanda Violette – Town Clerk



## Annual Warrant ~~ Town of Whitefield FY 2021-2022

To: Heidi Lackey, 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 and warn the residents of the Town of Whitefield, Maine in Lincoln County, qualified to vote on Town affairs, to assemble at the **Whitefield Elementary School** located at 164 Grand Army Road in said Town of Whitefield on Saturday the **Fifth day of June, 2021 at 10:00 AM**, then and there to act on Articles 1 through 44 as set out below, to wit:*

**Article 1:** To elect a **Moderator** by written ballot to preside at said meeting.

**Article 2:** 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 or Treasurer to accept the prepayment of taxes** not yet committed, pursuant to 36 M.R.S.A §506, amount not to exceed previous year's taxes. Interest on any prepayments will be zero percent.  
20/21 budget year interest rate 4%.

SELECT BOARD RECOMMENDS APPROVAL OF: Taxes due Tuesday, November 30, 2021 and Friday, April 29, 2022 and a 4% interest rate for unpaid taxes.

**Article 3:** To see if the Town will vote to appropriate from surplus funds to **pay for tax abatements and any interest due thereon**.

SELECT BOARD RECOMMENDS APPROVAL

**Article 4:** 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.

Town of Whitefield 2020 Annual Report



- 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.

SELECT BOARD RECOMMENDS APPROVAL

**Article 5:** To see if the town will authorize the **Treasurer, after Select Board Approval, to file a waiver of automatic foreclosure of a tax lien** at the Registry of Deeds, pursuant to 36 M.R.S.A §944 on real estate that may be contrary to the Town's best interest.

**Article 6:** 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 7:** 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 law, Title 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 8:** 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 deems to be in the best interest of the Town.

**Article 9:** 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 10:** 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 11:** To see what sum the Town will vote to raise and appropriate to provide **Compensation to the Select Board** during the ensuing fiscal year.  
20/21 Budget was \$14,800

SELECT BOARD RECOMMENDS: \$18,500 (5-0)

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

**Article 12:** To see what sum the Town will vote to raise and appropriate for the purpose of providing **Compensation and Employee benefits for Town Employees** during the ensuing fiscal year.  
20/21 Budget was \$167,721

SELECT BOARD RECOMMENDS: \$164,498 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$164,498 (5-0)

**Note:** This includes Admin Salaries, Insurances, Social Security for all departments (including part time employees), Income Protection, Retirement, Travel, and Training.

**Article 13:** 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.  
20/21 Budget was \$100,617

SELECT BOARD RECOMMENDS: \$110,976 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$110,976 (5-0)

**Note:** Includes MMA dues, registry, advertising, office supplies, postage, telephone, utilities, heat, Townhouse heat, property insurance, workers compensation insurance, legal services, audit fees, assessing fees, computer software (TRIO), maintenance, website, other contracted services, office equipment, land taxes, preservation of records, etc.

**Article 14:** To see what sum the Town will vote to raise and appropriate for **Elections** expenses during the ensuing fiscal year.  
20/21 Budget was \$5,178

SELECT BOARD RECOMMENDS: \$3,600 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$3,600 (5-0)

**Article 15:** 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.  
20/21 Budget was \$11,150

SELECT BOARD RECOMMENDS: \$11,330 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$11,330 (5-0)

**Article 16:** To see what sum the Town will vote to raise and appropriate for **Facilities Maintenance** during the ensuing fiscal year.  
20/21 Budget was \$32,266

SELECT BOARD RECOMMENDS: \$53,011 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$ 53,011 (5-0)

**Article 17:** 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.  
20/21 Budget was \$96,963

SELECT BOARD RECOMMENDS: \$97,563 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME: \$97,563 (6-0)

**Article 18:** 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.  
20/21 Budget was \$7,500

SELECT BOARD RECOMMENDS: \$8,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$8,000 (6-0)

**Article 19:** To see what sum the Town will vote to raise and appropriate for **Maintenance and Repairs of Town Roads** during the ensuing fiscal year.  
20/21 Budget was \$151,398

SELECT BOARD RECOMMENDS: \$409,459 (4-1)  
BUDGET COMMITTEE RECOMMENDS SAME: \$409,459 (6-0)

**Article 20:** To see what sum the Town will vote to raise and appropriate for **Winter Maintenance of Town Roads** during the ensuing fiscal year.  
20/21 Budget was \$319,414

SELECT BOARD RECOMMENDS: \$379,200 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$379,200 (6-0)

**Article 21:** To see what sum the Town will vote to raise and appropriate for the **General Assistance Program** during the ensuing fiscal year.  
20/21 Budget was \$2,000

SELECT BOARD RECOMMENDS: \$2,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$2,000 (6-0)

**Article 22:** To see what sum the Town will vote to raise and appropriate in support of the following outside services: **Lincoln County Humane Society, \$3,335; Hatch Hill, \$23,000** during the ensuing fiscal year.  
20/21 Budget was \$25,990

SELECT BOARD RECOMMENDS: \$26,335 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$26,335 (6-0)

**Article 23:** 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. 20/21 Budget was \$3,369

SELECT BOARD RECOMMENDS: \$3,497 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$3,497 (6-0)

**Article 24:** To see what sum the Town will vote to raise and appropriate for the **Fire Department Capital Outlay** during the ensuing fiscal year.  
20/21 Budget was \$9,000

SELECT BOARD RECOMMENDS: \$9,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$9,000 (6-0)

**Article 25:** 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.** (This is the 4<sup>th</sup> Year)  
20/21 Budget was \$50,000

SELECT BOARD RECOMMENDS: \$50,000 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$50,000 (6-0)

**Article 26:** 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.** (This is the 3<sup>rd</sup> & **Final Year**)  
20/21 Budget was \$8,910

SELECT BOARD RECOMMENDS: \$8,910 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$8,910 (6-0)

**Article 27:** To see what sum the Town will vote to raise and appropriate funds for **Town Buildings Security Updates. (Town Office \$2,190 & KMFS \$5,330)**  
20/21 Budget was \$0

SELECT BOARD RECOMMENDS: \$7,520 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$7,520 (6-0)

**Article 28:** To see what sum the Town will vote to raise and appropriate for **Street Lighting.**

20/21 Budget was \$0

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

BUDGET COMMITTEE RECOMMENDS SAME: \$1,300 (6-0)

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

**Article 29:** To see what sum the Town will vote to raise and appropriate for the **Grinding of Cooper Road.**

20/21 Budget was \$0

SELECT BOARD RECOMMENDS: \$12,500 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$12,500 (6-0)

**Article 30:** To see what sum the Town will vote to raise and appropriate for the **Line Striping on the Townhouse, Hunts Meadow, North Hunts Meadow & South Hunts Meadow Roads.**

20/21 Budget was \$0

SELECT BOARD RECOMMENDS: \$5,200 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$5,200 (6-0)

**Article 31:** To see what sum the Town will vote to raise and appropriate for the **Grader Addition to & Back Wall Repair of Sand/Salt Shed.**

20/21 Budget was \$0

SELECT BOARD RECOMMENDS: \$60,000 (5-0)

BUDGET COMMITTEE RECOMMENDS SAME: \$60,000 (6-0)

**Article 32:** 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: **Emergency Management Operations, Fire Department Capital, Central Fire Station Solar Panels, Leonard's Bridge Culvert and the Grader Addition to & Back Wall Repair of Sand/Salt Shed**, these accounts will not lapse and to allow the Select Board to expend from them in future years for their designated purposes.

**Article 33:** To see what sum the Town will vote to raise and appropriate for a **Tax Anticipation Note (TAN)** during the ensuing fiscal year.

20/21 Budget was \$600

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

BUDGET COMMITTEE RECOMMENDS SAME: \$600 (6-0)

**Article 34:** To see what sum the Town will vote to raise and appropriate for **Soldiers’ Graves and Whitefield Cemetery** during the ensuing fiscal year.  
20/21 Budget was \$4,400

SELECT BOARD RECOMMENDS: \$4,400 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$4,400 (6-0)

**Article 35:** 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.  
20/21 Budget was \$52,333

|                        |                 |
|------------------------|-----------------|
| Fire Truck Principal   | \$17,086        |
| Fire Truck Interest    | \$ 4,861        |
| Fire Station Principal | \$18,271        |
| Fire Station Interest  | <u>\$17,657</u> |
|                        | \$57,875        |

SELECT BOARD RECOMMENDS: \$57,875 (5-0)  
BUDGET COMMITTEE RECOMMENDS SAME: \$57,875 (6-0)

**Article 36:** To see if the Town will allow revenue received from **Cable Franchise Fees** to be used for matching grant for local Broadband. **(This amount to carry forward for future use)**

**Note:** The funds received vary each year: FY 17-18 \$4,214, FY 18-19 \$4,896,  
FY 19-20 \$5,511 & FY 20-21 \$5,762.

**Article 37:** To see what sum the Town will vote to raise and appropriate for **Donations to the following Organizations:**

|                                   | Previous<br>Budget | Organization<br>Requested | Select<br>Board | Budget<br>Committee | Select Board<br>Recommend | Budget Com<br>Recommend |
|-----------------------------------|--------------------|---------------------------|-----------------|---------------------|---------------------------|-------------------------|
|                                   | FY 20-21           | FY 21-22                  | FY 21-22        | FY 21-22            |                           |                         |
| <b>American Red Cross</b>         | \$ 250             | \$ 250                    | \$ 250          | \$ 250              | 4-1                       | 6-0                     |
| <b>Midcoast Maine CAP</b>         | \$ 1,000           | <del>\$ 0.00</del>        |                 |                     |                           |                         |
| <b>Maine General Hospice</b>      | \$ 1,137           | \$ 1,137                  | \$1,137         | \$ 1,137            | 4-1                       | 6-0                     |
| <b>Kennebec Behavioral Health</b> | \$ 1,000           | \$ 1,000                  | \$1,000         | \$ 1,000            | 4-1                       | 6-0                     |
| <b>New Hope for Women</b>         | \$ 580             | \$ 580                    | \$ 580          | \$ 580              | 4-1                       | 6-0                     |

|                                        | Previous<br>Budget | Organization<br>Requested | Select<br>Board | Budget<br>Committee | Select Board<br>Recommendations | Budget Com<br>Recommendations |
|----------------------------------------|--------------------|---------------------------|-----------------|---------------------|---------------------------------|-------------------------------|
| <b>Spectrum<br/>Generations</b>        | \$ 730             | \$ 810                    | \$ 810          | \$ 810              | 4-1                             | 6-0                           |
| <b>Young at<br/>Heart</b>              | \$ 150             | <del>\$ 0.00</del>        |                 |                     |                                 |                               |
| <b>Children<br/>Center</b>             | <del>\$ 0.00</del> | \$ 1,127                  | \$ 1,127        | \$ 1,127            | 4-1                             | 6-0                           |
| <b>Healthy<br/>Kids</b>                | \$ 1,000           | \$ 1,000                  | \$ 1,000        | \$ 1,000            | 4-1                             | 6-0                           |
| <b>Waldo<br/>County<br/>Comm. Act.</b> | <del>\$ 0.00</del> | \$ 469                    | \$ 469          | \$ 0                | 4-1                             | 6-0                           |
| <b>Lifeflight</b>                      | <del>\$ 0.00</del> | \$ 575                    | \$ 0            | \$ 0                | 4-1                             | 6-0                           |
| <b>Whitefield<br/>Library</b>          | <u>\$ 500</u>      | <u>\$ 500</u>             | <u>\$ 500</u>   | <u>\$ 500</u>       | 4-1                             | 6-0                           |
| <b>Totals</b>                          | \$6,347            | <b>\$ 7,448</b>           | <b>\$6,873</b>  | <b>\$6,404</b>      |                                 |                               |

SELECT BOARD RECOMMENDS: \$6,873 (4-1)

BUDGET COMMITTEE RECOMMENDS: \$6,404 (6-0)

**Article 38:** To see if the Town will vote to raise and appropriate funds for the **Whitefield Food Bank** in the ensuing year.

20/21 Budget was \$3,000 Taxes + \$3,000 from William Turner Charity Trust

SELECT BOARD RECOMMENDS: \$3,000 + \$3,000 from William Turner Charity Trust (4-0-1)

BUDGET COMMITTEE RECOMMENDS: \$3,000 + \$3,000 from William Turner Charity Trust (6-0)

**Article 39:** 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 40:** 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.

SELECT BOARD RECOMMENDS APPROVAL

**Article 41:** 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.

**Note: ~~To be decided by written ballot:~~ Executive Order 56: An Order to Further Facilitate the State Primary and Local Elections Within Public Health Restrictions Due to Covid-19, 6-4-2020**  
L. Solely to the extent that 30-A M.R.S. § 5721-A(7)(A) requires a written ballot to exceed or increase the property tax levy limit at an open town meeting held in compliance with relevant gathering limits, **it is suspended in favor of either a show of hands vote or a voice vote during the state of emergency.**

**Article 42:** 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 21/22 budget** thereby decreasing the amount to be raised from property taxes.

|                                |                  |
|--------------------------------|------------------|
| Auto Excise                    | \$390,000        |
| Boat Excise                    | \$ 2,000         |
| Agent Fees                     | \$ 11,100        |
| Licenses/Certificates          | \$ 900           |
| Cemetery Mowing Reimbursement  | \$ 2,000         |
| Interest on Taxes              | \$ 6,500         |
| Lien Cost                      | \$ 6,000         |
| Other non-property             | \$ 7,500         |
| Local Roads Assistance Program | \$ 30,000        |
| Unassigned Fund Balance        | <u>\$ 25,600</u> |
| <b>Total</b>                   | <b>\$481,600</b> |

20/21 Budget was \$465,115

SELECT BOARD RECOMMENDS: \$481,600

**Article 43:** 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.

**Article 44:** Shall the Town vote to replace its existing Development, Minimum Lot Size and Notice to Build Ordinances with the proposed ***"Building and Development Ordinance"***?

**Note:** The proposed Ordinance is available for review and inspection at the Town Clerk’s Office, on the Website and will be available at the Town Meeting.

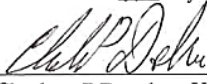
SELECT BOARD RECOMMENDS APPROVAL  
Town of Whitefield 2020 Annual Report



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

Given under our hands and seal in the said Town of Whitefield this 29 day of April, 2021

  
Lester E Sheaffer Jr, Chair

  
Charlene P Donahue, Vice Chair

  
William C McKeen

  
Lise A Hanners

  
Keith Sanborn

A true copy of the warrant.

Attested:   
Whitefield Town Clerk, Yolanda Violette

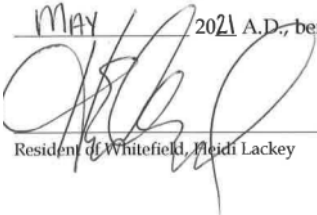
## RETURN OF THE WARRANT

Whitefield, Maine MAY 6, 2021 A.D.

Pursuant to the within warrant to me directed, I have notified and warned the inhabitants of said town, qualified as herein expressed, to meet at said time and place, and for the purposes therein named, by posting an attested copy of said warrant at

1. Whitefield Town Office, 36 Townhouse Road (both windows)
2. North Whitefield Superette, 3 Mills Road (bulletin board)
3. Country Corners, 184 Main Street (bulletin board)
4. Sheepscot General Store, 98 Townhouse Road (bulletin board)

in said town, being public and conspicuous places in said town, on the 6<sup>TH</sup> day of MAY, 2021 A.D., being at least seven days before the meeting



Resident of Whitefield, Heidi Lackey

~~~~~ Notes ~~~~~

~~~~~ Notes ~~~~~

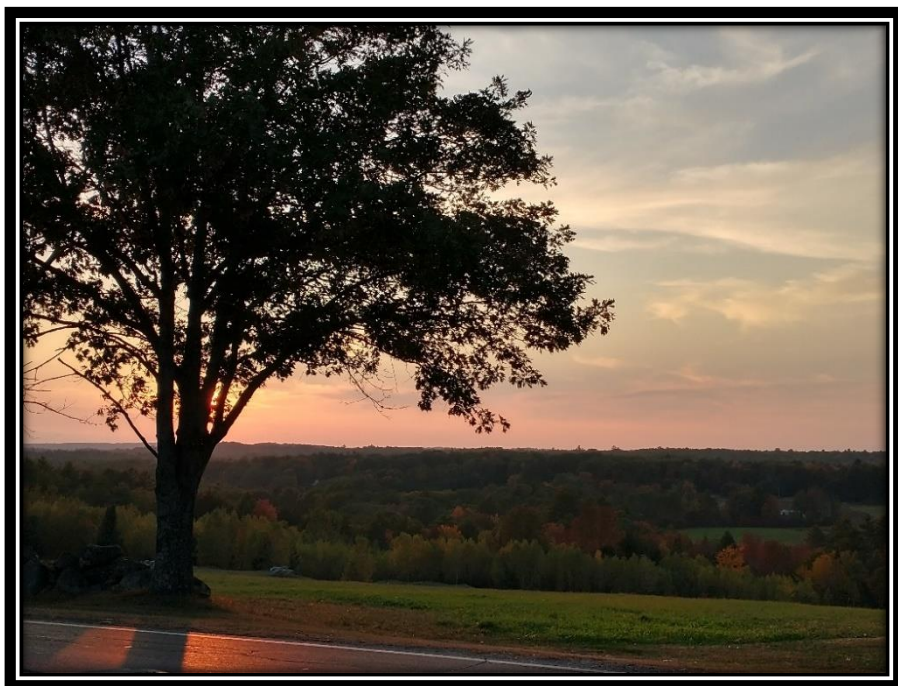


Photos taken by Yolanda Violette  
Town of Whitefield 2020 Annual Report



Sunrise 1.21.2021

Photo taken by Yolanda Violette



September Sunset on Mills Road

Photo Taken by Yolanda Violette