



# Annual Report

of the Town Officers of the Town of Waterboro, Maine

JULY 1, 2008 - JUNE 30, 2009

WATERBORO TOWN HALL



*Dedicated to Willis A. Lord*

# Town of Waterboro

## MUNICIPAL BUILDING TELEPHONE NUMBERS

Assessor . . . . .	247-6166 Ext. 222
Building, Plumbing, Code Enforcement Officer . . . . .	247-6166 Ext. 234
FAX . . . . .	247-3443
Motor Vehicle Agent . . . . .	247-6166 Ext. 228
FAX . . . . .	247-5456
Parks & Recreation Director . . . . .	247-6166 Ext. 236
Selectmen/Town Administrator . . . . .	247-6166 Ext. 221
FAX . . . . .	247-3013
Email: . . . . .	waterboro@waterboro-me.gov
Web Address . . . . .	www.waterboro-me.gov
Tax Collector . . . . .	247-6166 Ext. 229
Town Clerk . . . . .	247-6166 Ext. 227
Treasurer . . . . .	247-6166 Ext. 226
Animal Control Officer . . . . .	459-0369
Road Commissioner . . . . .	247-6166

## MUNICIPAL OFFICE BUILDING HOURS

Town Clerk/Tax Collector/Motor Vehicle Agent	
Mon., Wed., Thurs., Fri . . . . .	9 am to 5 pm
Tuesday . . . . .	11 am to 7 pm
Selectmen/Town Administrator	
Mon., Weds., Thurs., Fri . . . . .	9 am to 5 pm
Tuesday . . . . .	11 am to 5 pm
Code Enforcement Office	
Mon., Weds., Thurs., Fri . . . . .	9 am to 5 pm
Tuesday . . . . .	11 am to 7 pm
General Assistance by Appointment	
Tuesday & Thursday . . . . .	1:30 to 3:30 pm

## EMERGENCY NUMBERS

Fire/Ambulance . . . . .	911
Fire Dept. Non-Emergency . . . . .	247-5299
Fire Dept. Fax . . . . .	247-6259
State Police . . . . .	911
Sheriff . . . . .	911
Sheriff Non-Emergency . . . . .	247-4227

## POST OFFICES

Waterboro (04087) . . . . .	247-3691
East Waterboro (04030) . . . . .	247-4225
North Waterboro (04061) . . . . .	793-2358

## LIBRARY HOURS

Telephone . . . . .	247-3363
Mon. & Thurs. . . . .	.2 pm – 8 pm
Wed. & Sat. . . . .	.9 am – 3 pm
Wed. (Story Hour) . . . . .	10 am – 11 am
Web Address . . . . .	www.waterborolibrary.org

## SAD #57

Supt. Of Schools . . . . .	247-3221
Elementary School . . . . .	247-6126
Massabesic High School . . . . .	247-3141
Massabesic Jr. High . . . . .	247-6121
Transportation Dept. . . . .	247-6181
Lyman Elementary . . . . .	499-7228 or 324-9646

## TRANSFER STATION HOURS

Telephone . . . . .	247-3440
Wednesday . . . . .	Noon – 7 pm
Friday & Saturday . . . . .	.9 am – 5 pm
Sunday . . . . .	.1 pm – 5 pm

Time Warner Cable . . . . .	1-800-750-3125
Applewood Apartments . . . . .	1-800-339-6516
Ossipee Mountaineers Snowmobile Club . . . . .	247-3130

## State and Federal Government

### STATE SENATOR

Jon Courtney	
Home Phone and Address: . . . . .	324-5467
31 Birchwood Lane, Springvale, ME 04083	
Senate Phone and Address . . . . .	287-1505
District 3, 3 State House Station, Augusta, ME 04333	

### STATE REPRESENTATIVE

Joseph Wagner	
Home Phone and Address . . . . .	499-0104
26 Day Road, Lyman, ME 04002	
House Phone and Address . . . . .	287-1400
House of Representatives, 2 State House Station, Augusta, ME 04333-0002	

### U.S. SENATORS

Susan S. Collins . . . . .	202-224-2523
United States Senate, Washington, DC 20510	
Olympia J. Snowe . . . . .	202-224-2523
495 Russell Senate Office Building	
Washington, DC 20510	

### U.S. REPRESENTATIVES

Michael H. Michaud . . . . .	202-225-6306
437 Cannon House Office Building,	
Washington, DC 20510	
Chellie Pingree . . . . .	202-225-6116
1037 Longworth House Office	
Washington, DC 20515	

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## DEDICATION

*Willis Alfred Lord*

Willis Alfred Lord was born in Saugus Massachusetts on Christmas Day 1918. He graduated from Saugus High School in 1936 and attended Essex Agricultural & Technical High School in Danvers for two years before moving to North Waterboro to the farm he had bought.

In 1943 Lord married Barbara Roberts. The couple spent countless hours together farming and talking politics. They gave birth to three daughters: Judith, Patricia and Janice and a son David. With Barbara's encouragement, Willis soon began a lifelong career in public service.

From 1948-1951 Lord served as Waterboro's Road Commissioner. A post he would also hold in 1979 and 1980. His departure from the Road Commissioner position in 1952 coincided with his election to the School Board where he served until 1956. Lord also served two additional stints on the School Board, the first from 1979-1981 and after a two-year break, from 1983-1984.

Beginning in 1957, Lord spent eight years on Waterboro's Board of Selectmen. Following a five-year hiatus, during which time he served two years on Waterboro's Planning Board, Lord returned to the Selectman's post where he would sit from 1968 to 1969 and, later, from 1999-2003.

Lord continued to serve the public into the 1970's. He served a two-year term on Waterboro's Finance Committee, worked with the Assessing Board and Revaluation Commission during 1977, and spent two three-year terms on the Road Review Committee which took him into 1983.

Thirty-six years after his first local election victory, Lord became State Representative. He held this post until 1993. One year later he was elected to the Maine State Senate where he served a two-year term.

The rigors of public service led the Lord's to sell their beef herd in the late 1970's and in 1986 the couple sold their farm to grandson Scott Ohman and moved into the home Willis began building several years before. He resides there to this day.

In 2004, following his final two terms as Selectman, Lord was appointed to the York County Budget Committee where he served until 2009. He has also sat as Waterboro's Representative to EcoMaine from 2004 to the present and he continues to serve as a committee member on the Town's Transfer Station and Recycling Committee, a position he has filled since 2007.

Recently, Lord discussed the fire of 1947 at an assembly with students at Massabesic Middle School and, when told afterward that he had been serving the public for sixty-two years, said "yes, and I thought about running for Selectman this June, but my other committee's will have to be enough."

*Dear Friends and Neighbors,*

It is my pleasure once again, on behalf of the Board of Selectmen, to extend our thanks to the many individuals that served the community this past year. It is through the tireless efforts of our employees, committee members and volunteers that the Town continues to remain on a solid foundation both financially and operationally.

It goes without saying that we continue to face one of the most challenging economic times in our history and there doesn't appear to be any relief on the immediate horizon. Revenues continue to trail off state and nation wide, resulting in even more challenges this budgeting season.

Through a lot of hard work, consolidation of services and sacrifices by many individuals, we were able to stabilize our tax rates over the past several years. Unfortunately, it appears that we will have an uphill battle to limit the impact of tax increases during this upcoming fiscal year. The Board is committed however, to minimize any significant impact on Town services. We trust you will work with us during the upcoming year to help these challenges that we may be faced with.

And although we will continue to face hurdles due to the economy, we did have a number of accomplishments over the past year. For the first time, the Town bonded a road project while partnering with the Maine Department of Transportation. This project allowed the rebuilding of a very poor section of West Road. Through our strengthened relationship with the MEDOT, we benefited with the State's re-paving of West Road and Goodwin Mills Road. The Board wants to thank our Town Planner Tom Ursia for his role in facilitating this Municipality/State relationship.

After many years of absence, the Board successfully re-established a Town Economic Development Committee. This Committee has been extremely active in several arenas and we look forward to seeing strategies and action plans developed by them for your consideration in the near future.

On the Economic Development front we experienced both the low of losing one of our long time Businesses in Architectural Glazing Technologies and the high of working with the owners of the vacated building in securing a new owner; Howe and Howe Technologies.

Recognizing that this year will present many new and different hurdles, the Board's priorities continue to be focused on developing solutions that will meet and deal with each one of them. We remain committed to increasing the transparency of town government and will continue to take steps to improve communications with not only the public, but between the various departments and committees within town.

Respectfully Submitted,

Dennis Abbott, Chairman  
Board of Selectmen

SUSAN M. COLLINS  
MAINE

410 DIRKSEN SENATE OFFICE BUILDING  
WASHINGTON, DC 20510-1904  
(202) 224-2923  
(202) 224-5901 FAX

## United States Senate

WASHINGTON, DC 20510-1904

January 14, 2010

Town of Waterboro  
24 Townhouse Road  
East Waterboro, ME 04030

Dear Citizens of East Waterboro:

In 2009, I began my third term in the United States Senate. I remain deeply honored by the trust the people of Maine have placed in me, and I appreciate this opportunity to report on some highlights of my recent work in the U.S. Senate.

A significant accomplishment came in December when the President signed transportation legislation that includes a provision I authored to create a one-year pilot project to allow trucks weighing up to 100,000 pounds to use federal highways in Maine. This is moving heavy trucks off Maine's secondary roads and out of our downtowns and onto our modern, multi-lane, controlled access highways for one year, during which time a study of the impact on safety, commerce and road wear-and-tear would be conducted. In addition, this change helps to level the economic playing field, as neighboring states already have this exemption.

My appointment in early 2009 to the powerful Appropriations Committee has allowed me to have greater influence on the funding of priorities that are important to Mainers, such as shipbuilding, health care, education, and transportation, while also giving me the ability to continue pressing for the elimination of wasteful spending that exacerbates our federal deficit.

As a member of the Senate Armed Services Committee, I continue to be an advocate for Bath Iron Works, the Portsmouth Naval Shipyard, the Maine Military Authority in Limestone, and the many other defense contractors and institutions in Maine that contribute so much to our national security. In August, I traveled to Iraq and Afghanistan and had the opportunity to meet with many service men and women from Maine. My conversations with them were the most important aspect of my trip to the region. Our troops are brave, dedicated, compassionate, and highly skilled. I will continue to work hard to ensure that they have the support their difficult missions require.

Perhaps the greatest challenge facing our nation continues to be the struggling economy, and among my highest priorities are getting our people back to work and our economy back on track. That is why in early 2009 I joined a bipartisan effort to pass the American Recovery and Reinvestment Act. The bill contains robust infrastructure spending, significant funding for state aid and education, and tax relief for low- and middle-income families and for small businesses. As a result of this bill, Maine is receiving approximately \$133 million for highway investments, more than \$50 million combined for the Clean Water and Drinking Water State Revolving Funds, and \$70.5 million for weatherization and energy efficiency projects.

Energy policy remains another great challenge: America's reliance on foreign oil harms our economy, our security, and our environment. Meeting the challenge of developing energy alternatives will provide great opportunities for Maine to build an economy for the future, with new industries and thousands of good jobs. This endeavor received a significant boost last October when the U.S. Department of Energy announced an \$8 million grant for deepwater offshore wind research at the University of Maine, and Congress also approved \$5 million I sponsored for the Maine Offshore Wind Initiative at UMaine. This January, the U.S. Department of Commerce announced a \$12.4 million laboratory construction grant for the University of Maine. I strongly advocated for these projects because, with some of the strongest winds in the nation off our coast and some of

COMMITTEES:  
HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS  
RANKING MEMBER  
ARMED SERVICES  
SPECIAL COMMITTEE  
ON ARMS

the best engineers in the field, Maine has great potential as an ideal location for offshore wind projects and can take the lead in the development of clean, renewable, and affordable energy for America. Estimates are that development of five gigawatts of offshore wind in Maine – enough to power more than 1 million homes for a year – could attract \$20 billion of investment to our state and create more than 15,000 green energy jobs that would be sustained over 30 years.

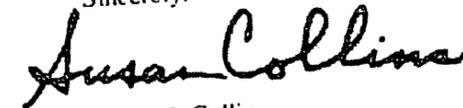
Of course, this past year brought not just successes. A disappointment was the failure of Congress to produce bipartisan health care reform legislation that would contain soaring costs and provide more choices for struggling families and small businesses. I am deeply concerned about the nearly \$500 billion in Medicare cuts included in the bill.

It is fiscally irresponsible to raid Medicare – a program which already has long-term financing problems – to pay for a new entitlement program, particularly at a time when the number of Medicare beneficiaries is on the rise. The bill would saddle Maine's hospitals with some \$800 million in Medicare cuts over the next ten years, and could push one in five hospitals, nursing homes, and home health providers into the red. Ultimately, such cuts could jeopardize access to care for millions of our nation's seniors.

As the Ranking Member of the Senate Homeland Security Committee, I am committed to ensuring that our nation is as safe as possible and that government is better prepared to respond to disasters. The Christmas Day terrorist attempt to detonate explosives on an aircraft reminds us of the dangers we continue to confront. My homeland security priorities include further strengthening our defenses against terrorism and providing our first responders with the resources they need.

On March 19, 2009, I reached a personal milestone when I cast my 4,000th consecutive roll call vote, continuing a record of participating in every single roll call vote since I first came to the Senate in 1997. I am grateful for the opportunity to serve West Forks and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta office at 207-622-8414, or visit my website at <http://collins.senate.gov>. May 2010 be a good year for your family, your community, and our state.

Sincerely,



Susan M. Collins  
United States Senator

OLYMPIA J. SNOWE  
MAINE  
154 RUSSELL SENATE OFFICE BUILDING  
(202) 224-5344  
Web Site: <http://snowe.senate.gov>  
DEPUTY WHIP

# United States Senate

WASHINGTON, DC 20510-1903

January 10, 2010

COMMITTEE:  
COMMERCE, SCIENCE, AND  
TRANSPORTATION  
OCEANS, ATMOSPHERE, FISHERIES AND  
COAST GUARD SUBCOMMITTEE  
FINANCE  
INTELLIGENCE  
RANKING MEMBER, SMALL BUSINESS

Dear Friends:

As we begin this New Year, I want to thank you for the opportunity to offer warm greetings to the people of Waterboro. We continue to face many historic challenges together as a nation, as a state, and as individual towns and cities. At this time when we consider where we have been, and look ahead to the year to come, I appreciate this opportunity to share with you my thoughts on some of my goals and priorities for 2010.

Unquestionably, our economy remains the foremost challenge facing us today. We are confronted by an economic crisis that has already lasted for more than two years. Indeed, the national unemployment rate has doubled to 10 percent since the onset of the recession in December 2007, while 7.2 million Americans have lost their jobs. Furthermore, Maine's unemployment rate has risen to 8 percent from 6.2 percent a year ago, while 56,200 of our fellow citizens are jobless. There is still much to be done, with some Maine counties still experiencing a rate over 10 percent.

Congress must embrace bipartisan initiatives that will provide effective solutions to address the critical issue of job creation, and promptly direct essential resources to those people and businesses facing unprecedented challenges and an uncertain future. I strongly support the extension of unemployment and nutrition assistance, in addition to pro-growth policies such as those to promote job-creating small business investment. At the same time, given the federal deficit for FY2009 was a staggering \$1.4 trillion, we must do more to pair the resources targeted to job creation with reductions in other areas. We have an obligation to ensure that each and every dollar we spend either creates jobs at a greater rate or protects displaced individuals at a lower cost than competing policies on the table. Moreover, to the degree that either tax or spending proposals Congress or the Administration seek to enact are more beneficial than proceeding to obligate funds still available in the American Recovery and Reinvestment Act, we should assess the possibility of redirecting those resources.

Here in Maine, I am working to help expand high-speed broadband access in northern, western, and Down East Maine, which could serve as a boon to businesses across the state. The plan, known as the "Three Ring Binder" project, which I supported, would build a 1,100-mile network stretching from the Saint John Valley to the coast and across to western Maine. The network would pass through 100 communities and serve 600 institutions, including the University of Maine, thanks to \$25.4 million in federal aid. This funding will foster entrepreneurial innovation, education, and job growth throughout the state.

As Ranking Member of the Senate Committee on Small Business and Entrepreneurship, I am working to swiftly enact legislation to increase small business loan limits to as high as \$5.5 million and extend through 2010 the fee eliminations and increased guarantee on those loans. Measures that will otherwise expire under the Recovery Act. By extending the authorization to temporarily provide higher loan guarantees and eliminate fees for borrowers, I am continuing my effort to build upon what has worked well in the American Recovery and Reinvestment Act. Given the timely necessity of getting 15.3 million unemployed Americans back to work, it is critical that we expeditiously pass this bipartisan bill to help our nation's small businesses spur a sustained and job-filled recovery.

AUBURN  
TWO GREAT FALLS PLAZA  
SUITE 7B  
AUBURN, ME 04210  
(207) 786-2451

AUGUSTA  
40 WESTERN AVENUE, SUITE 408C  
AUGUSTA, ME 04330  
(207) 622-8292

BANGOR  
ONE CUMBERLAND PLACE, SUITE 306  
BANGOR, ME 04401  
(207) 945-0432

BIDDEFORD  
227 MAIN STREET  
BIDDEFORD, ME 04005  
(207) 282-4144

PORTLAND  
4 CANAL PLAZA, SUITE 601  
PORTLAND, ME 04101  
(207) 874-6885  
MAINE RELAY SERVICE  
TDD 1-855-3323

PRESQUE ISLE  
159 ACADEMY STREET, SUITE 1  
PRESQUE ISLE, ME 04769  
(207) 784-5126

IN MAINE CALL TOLL-FREE 1-800-432-1599  
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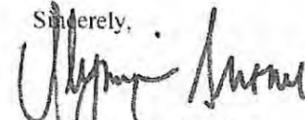
This past year, the Senate also considered one of the most difficult issues of our time, healthcare reform. I could not agree more that reform of our healthcare system is an imperative. The reality that the status quo is unacceptable is what originally brought six of us together on the Senate Finance Committee last summer in the only bipartisan effort in any committee of the House or Senate in the so-called Group of Six, convened by the Chairman of the Committee. I was therefore troubled that when the Finance bill I ultimately supported in the Committee was melded with the measure reported by the Senate Health, Education, Labor, and Pensions (HELP) Committee, it was without the more inclusive, collaborative process I had participated in up to that point and instead it was conducted without transparency.

I also regrettably could not support the bill in the Senate given continued policy concerns I had with the size and scope of the legislation, its potentially negative impact on small businesses and job growth and the reality that we did not have answers to some of the most fundamental questions that people ask at their kitchen tables. These are the critical questions relevant to peoples' daily lives, such as, what will this mean for me? How much will my health insurance plan cost? How much will my deductible or my co-pay be? How much am I going to have to pay out of pocket? That is why I wrote to the Congressional Budget Office on December 3, 2009, requesting a complete analysis of these and other key issues as I felt it was imperative that we had those answers before proceeding to a vote. Unfortunately, I still did not have those responses when the legislation was rushed through the Senate on an arbitrary deadline that short-changed the process on a measure that affects one-sixth of our economy. Nevertheless, as the process continues into 2010 with the necessity of reconciling the House and Senate versions of the bill, I will continue to play a constructive role wherever and whenever possible, and to offer concrete means of improving the bill for small businesses and all Americans.

Looking ahead, we will continue to grapple with such urgent matters as strengthening our nation's homeland security. As a member of the Senate Select Committee on Intelligence, I will conduct a thorough and exhaustive investigation of the attempted Christmas Day 2009 terrorist attack to gather all the relevant facts and make recommendations to fix the egregious intelligence breakdowns highlighted by that potential tragedy. And, of course, we remember today – and every day – the extraordinary contributions and courage of our brave men and women in uniform in Iraq, Afghanistan, and around the world who are the faces of the world's finest defense force.

Again, you may be assured I will continue to work tirelessly on behalf of the people of Maine and America and – in so doing – I deeply appreciate the input of all those who share their insights, concerns, and opinions with me. I encourage you to visit my Senate website at [www.snowe.senate.gov](http://www.snowe.senate.gov) for additional details on my efforts, to obtain helpful government information, and to share any concerns or legislative input you may have. You may also visit with members of my staff at my Regional Office located at 227 Main Street in Biddeford, or by calling 207-282-4144 or toll free in Maine at 1-800-432-1599.

Sincerely,

  
OLYMPIA J. SNOWE  
United States Senator

CONGRESSWOMAN  
CHELLIE PINGREE

1ST DISTRICT  
MAINE



CONGRESS OF THE UNITED STATES  
HOUSE OF REPRESENTATIVES

COMMITTEE ON ARMED SERVICES

SUBCOMMITTEE ON SEAPOWER AND  
EXPEDITIONARY FORCES

SUBCOMMITTEE ON OVERSIGHT AND  
INVESTIGATION

COMMITTEE ON RULES

Dear Friends,

It has been an honor serving you in my first year in Congress and working with you to rise to the many challenges of the last year. Though we have been able to make progress in many areas, there is much to be done in the year ahead.

My focus in Washington and in Maine continues to be creating and preserving jobs, and helping our state recover from the worst economic downturn since the Great Depression. Passing the Recovery Act early in 2009 helped prevent a bad economic situation from getting even worse and has helped us lay the groundwork for long-term, sustainable economic growth.

The Recovery Act is investing in Maine's technology and transportation infrastructure, providing job training to thousands of workers, helping us become a clean energy leader and boosting the real estate market. And according to economists, as of the beginning of this year it has created or saved 10,000 jobs in Maine.

In York County, the Recovery Act has supported an expansion at the airport in Sanford, Community Block Grants for Biddeford, gate improvements at the Portsmouth Naval Shipyard, education investments at Sanford Regional Technical Center, and many other projects helping to strengthen the area's economy. My office also held a workshop in Sanford to meet with local businesses and organizations to look for opportunities to support the great work they're doing for the region.

Despite these successes, we need to do more to get the state back on its feet. Too many Maine families are struggling to make ends meet, too many Mainers are out of work, and too many communities don't have the resources they need.

In Maine, continuing to fight for small businesses will be crucial to creating jobs. Small businesses drive our economy, but the downturn has hit them hard. We have to help them access the capital they need to survive and grow, make sure they have a workforce well-trained for our changing economy, and offer the resources that help good ideas become good businesses.

And work this year will also carry on to give Maine families what they need to prosper: a clean environment, a good education, and access to quality, affordable health care.

I was elected to Congress to serve the people of the First District. If there is ever anything I can do to help you or your community, please feel free to call my office at 774-5019 or visit my website at [www.pingree.house.gov](http://www.pingree.house.gov).

Looking forward to seeing you in Maine soon.

Chellie Pingree  
Member of Congress



## ANNUAL REPORT TO THE TOWN OF WATERBORO

Message from Senator Jon Courtney

Dear Friends and Neighbors:

Thank you for the opportunity to represent the people of Waterboro in the State Senate. This is my third term and this session is, without doubt, the most challenging.

We faced many difficult decisions in the First Regular Session of the 124th, and I expect the same for the second session of the Legislature. State revenues have continued to fall far below projected amounts, resulting in yet another massive budget shortfall of \$483 million to date and we are only into January with 6 more months until the fiscal year closes.

Unlike last session where we had a massive infusion of one-time stimulus dollars, this session we can expect little help from the federal government. Augusta must solve the problem on its own. Maine families have been forced to make tough economic decisions and the time has come for state government to do the same.

This economic downturn gives lawmakers in Augusta the opportunity and the mandate to look closely at state government and engage in the responsible budgeting and decision-making process that Maine people want and expect from their elected officials. If we have learned anything from the economic upheaval, it is that spending unwisely in the good times only makes it more difficult to weather the bad times. As difficult as these times are, they provide the catalyst to force the tough decisions that will "right-size" government.

I will continue to seek long-term sustainable change that will position Maine to emerge from this downturn, stronger than when it began.

Thank you again for the honor of representing you in Maine Senate. Please feel free to contact me with your thoughts, concerns or if you are having an issue with a state agency. I would be happy to help in any way that I can. You can reach me in Augusta at 287-1505 or at home at 324-5467.

Sincerely,

Jonathan T.E. Courtney  
State Senator  
District 3



## HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION  
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

**Joseph Andrew Wagner**

26 Day Road  
Lyman, ME 04002  
Residence: (207) 499-0104  
Business: (207) 797-3802  
E-Mail: jwagner1980@roadrunner.com

April 12, 2010

Dear Citizens of Waterboro,

Thank you for granting me the honor to serve you in Augusta.

In this past legislative session, the budgetary challenges of these trying economic times were addressed professionally in an atmosphere of exceptional bipartisan cooperation. Differing philosophic points of view were tempered by the common goal of forging effective policy for the entire State. Reduced revenue necessitated structural changes within State expenditures.

Serving on the Public Utilities and Energy Committee provided me the opportunity to continue to give voice to the interests of residential and commercial ratepayers. Statewide policy has been directed toward expansion of native renewable energy sources such as wood, wind, solar and tidal. Weatherizing existing homes and the construction of energy efficient buildings are being actively promoted.

The most rewarding aspect of this job and my highest priority continues to be constituent service. While it is sometimes frustrating knowing that answers to constituent concerns may not be immediate or complete, it is always gratifying to go to bat for the people of this district. Finding the right agency and the right person in that agency and getting them to contact you is my goal. Please contact me whenever you wish to voice a concern or pursue a question.

Thank you, again, for the honor of serving this district.

Sincerely,

District 139 Lyman (part) and Waterboro

Printed on recycled paper

## NOTICE TO DOG OWNERS

Your 2010 dog license was due and payable January 1st. A \$15.00 late fee will be applied to all dog licenses after January 31st. If unpaid on April 1st, a warrant will be issued by the Selectmen to the Animal Control Officer directing him to proceed forthwith to enter complaint and summons to court the owner of any unlicensed dog. This officer will first call on you demanding that you comply with the law. At this time you will be liable for a fee of \$15.00 to the officer in addition to the cost of the dog license which is:

Neutered males & spayed females - \$6.00 (6 months or older)  
All dogs 6 months or older capable of producing young - \$11.00

Failure on your part to comply will mean that you will be summoned to court and be liable for a fine of up to \$100.00.

Revised Statutes, 1964, Title 7 as Amended by Public Laws of 1967, 1969, 1973, 1974, 1975, 1976, 1977, 1978, 1982, 1987.

### To the Citizens of Waterboro:

We are going to enforce the Dog License Law (Title 7, Chapter 721, § 3921 - § 3924 of the Maine State Law) in Waterboro, the owners or keepers of any dog in Waterboro must get a license from the Town Clerk by January 1st.

On April 1st, we will issue a Dog License Warrant. The warrant enables the Enforcement Officers to legally call on the owners or keepers of unlicensed dogs. After we issue a warrant, the owners or keepers of unlicensed dogs must obtain a dog license from the Town Clerk within seven (7) days and pay to the Town Clerk a \$25.00 Constable fee in addition to the regular dog licensing fee.

If a dog license is not obtained within seven (7) days of the warning the officers holding the warrant will proceed to summons to court the owner or keeper of the unlicensed dog.

Dog licenses are available every year starting in mid-October and can be purchased by going online, by mail, or at town office with proof of current rabies vaccination.



## NOTES

# Tax Assessor's Report

## 2009 Town of Waterboro Municipal Valuation Report

### TAXABLE VALUATION OF REAL ESTATE

Land . . . . .	\$317,774,000.00
Buildings . . . . .	\$411,747,800.00
Total taxable valuation of real estate . . . . .	\$729,521,800.00

### TAXABLE VALUATION OF PERSONAL PROPERTY

Total machinery/equipment, furniture & fixtures, misc. (Used in business only) . . . . .	\$7,263,700.00
Total taxable valuation of all real & personal property . . . . .	\$736,785,700.00

### OTHER TAX INFORMATION

2009 Property tax rate per \$1,000.00 . . . . .	\$10.60
2009 Property tax levy including overlay . . . . .	\$7,809,926.30
2009 County tax . . . . .	\$371,036.00
MSAD 57 . . . . .	\$6,211,350.00
Municipal . . . . .	\$3,499,793.00

### HOMESTEAD EXEMPTION REIMBURSEMENT

Total number of homestead exemptions granted . . . . .	1,812
Total exempt value for all homestead exemptions . . . . .	\$23,547,300.00
Total assessed value of all homestead value (l&b) . . . . .	\$366,385,600.00

### MISCELLANEOUS TAX INFORMATION

Total value of exempt property for 2009 . . . . .	\$12,344,200.00
Total number of land parcels . . . . .	4,542
Total taxable land acreage . . . . .	30,385
Latest townwide revaluation . . . . .	04/01/2007
2008 Certified ratio of market value . . . . .	100%

# TOWN OF WATERBORO, MAINE 2009 ASSESSORS' NOTICE TO TAXPAYERS

**\*FILE YOUR \$13,000 HOMESTEAD EXEMPTION FORM BY 04/30/09\***

By the authority of M.S.R.A. Title 36, Section 706 and the Assessors of the Town of Waterboro hereby give notice to all persons liable to taxation in said Town, that their agent will be in session at the Assessors' office in the Town Hall in said Town, on the **1<sup>st</sup> day of April, from 9:00 a.m. to 5:00 p.m.** for the purpose of receiving lists of all real and personal property not exempt that they owned or purchased, including any land division, deed transfers or agreements made from April 1, 2008 thru March 31, 2009.

All persons hereby notified to make and bring to said Assessors' or their agent, a true and perfect list of all their estates real and personal, which they were in possession of, or which they held as administrator, executor, guardian, lessee/lessor, trustee, or any owner, on April 1st, 2009, and be prepared to make oath to the truth of the same. Failure to file such list by April 30, 2009 may bar any appeal of taxes levied during 2009 for FY2010.

When estates of persons deceased have been divided during the past year or have changed ownership from any cause, the administrator, executor, or other persons interested, and hereby warned to give notice of such change, and in default of such notice will be liable under state law to pay the taxes assessed even though the estate is divided. *Assessors may continue to assess and to bill the last known owner of record.*

**Homestead or Veteran exemption applications\*** are due in our office no later than the **April 30, 2009** deadline. Any blind person, or veteran, widow, minor child or widowed parent of a veteran who desires to secure a tax exemption under M.S.R.A. Title 36, Section 651, Exemptions, including organizations, institutions or corporations shall on or before the last day of April, 2009, furnish written proof of entitlement to the Town of Waterboro Assessors. Persons wishing to file under the Maine Tree Growth Tax or Farm and Open Space laws must file a request for state classification, no later than **April 1<sup>st</sup>**.  
*\* Call 247-6166 or on-line at [www.waterboro-me.gov](http://www.waterboro-me.gov) for information regarding exemptions*

Signed,

Dennis Abbott, Chair

Evan Grover

Jon Gale

Cindy Moore

Tammy Jo Girard

ASSESSORS

DATED: March 10, 2009

# Property Tax Exemptions for Veterans and their families



Veterans, their surviving spouses, minor children and widowed parent of a veteran may qualify for a tax exemption if the veteran was in active service in the armed forces of the United States during a federally recognized war or campaign period (listed below) and was honorably discharged.

Estates of veterans or their survivors, including real and personal property are exempt up to \$6,000 (\$7,000 for veterans who served prior to World War II) of just valuation in the town where the person filing is a resident. These following criteria must be met:

- 1) Applicant must be a resident of the State of Maine.
- 2) A one time application must be filed along with proof of entitlement with the Assessor in the town where the applicant is a resident on or before April 1.
- 3) Veteran must be at least 62 years old (see #4 exception) on April 1 of the year in which the application is made. If deceased, Veteran must have been born 62 years prior to filing of application by survivor, OR
- 4) Veteran must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected, as a Veteran.
- 5) Parents of a deceased veteran who was qualified to receive an exemption.

## FEDERALLY RECOGNIZED WAR PERIODS

World War I (April 6, 1917 to November 18, 1918)

World War II (service in Russia) April 6, 1917 to March 31, 1920

World War II (December 7, 1941 to December 31, 1946)

Some Merchant Marines (December 7, 1941 to July 15, 1945)

Korean Campaign (June 27, 1950 to January 31, 1955)

Republic of Viet Nam (FEBRUARY 28, 1961 to May 7, 1975)

Active Duty for more than 180 days.

Persian Gulf War (August 2, 1990 to the date that the United States Government recognizes as the end of the Persian Gulf War Active Duty.)

Other recognized Service Periods (from August 24, 1982 – July 31, 1984 and from December 20, 1989 – January 31, 1990.

# Veteran Exemptions

**Vet (Code 34-2)**

Williams Arthur C Jr & Gail M . . . . . \$12,000

**Vet (Code 35 WWII I/S)**

Abbott, Alton & Robert P . . . . . \$6,000  
 Abbott, Clara Ann . . . . . \$6,000  
 Abbott, Forrest Jr. & Isabelle . . . . . \$6,000  
 Abbott, George C. & Sharon A. . . . . \$6,000  
 Adriance, Elaine J. . . . . \$6,000  
 Allen, Beth & Cedric . . . . . \$6,000  
 Anderson, Barbara C. . . . . \$6,000  
 Armstrong, Steven . . . . . \$6,000  
 Bartlett, Sandra P. . . . . \$6,000  
 Bean, Dawn T & Leonard N . . . . . \$6,000  
 Bean, Gordon & Leora Althea . . . . . \$6,000  
 Bean, Nancy . . . . . \$6,000  
 Bear, Richard B. & Deborah L. . . . . \$6,000  
 Berry, John P. Sr. & Beverly J. . . . . \$6,000  
 Blake, Harold M. & Ann A. . . . . \$6,000  
 Booker, Kenneth E. . . . . \$6,000  
 Bourque, Joseph A. & Margaret . . . . . \$6,000  
 Bradeen, Melvin R. . . . . \$6,000  
 Brochu, Paul A. & Dorothy G. . . . . \$6,000  
 Buck, Beverly I. . . . . \$6,000  
 Bucklin, Albert R. & Geraldine . . . . . \$6,000  
 Burlingame, Elaine T. (Life Estate) . . . . . \$6,000  
 Burnham, Mary G. & Linwood E. . . . . \$6,000  
 Campbell, Diana M. . . . . \$6,000  
 Carl, Frank E. Jr. . . . . \$6,000  
 Caron, Patrick & Patricia . . . . . \$6,000  
 Chauvette, Anita . . . . . \$6,000  
 Clapper, Charles L. . . . . \$6,000  
 Clark, Ronald E. & Debra J. . . . . \$6,000  
 Cloutier Richard & Doris F . . . . . \$6,000  
 Cotsifas, Martha L. . . . . \$6,000  
 Dagle, Michael & Denise . . . . . \$6,000  
 Davls, Jean M. & Raymond O. . . . . \$6,000  
 Davis, Robert B & Sylvia A. . . . . \$6,000  
 Deering, Roger L. Jr. . . . . \$6,000  
 Denby, Roland E. . . . . \$6,000  
 Doucet, Richard W. & Eleanor R. . . . . \$6,000  
 Doughty, Susan M. & Frank M. . . . . \$6,000  
 Dube, Milford G & Franca I. . . . . \$6,000  
 Dugas, Dorothy . . . . . \$6,000  
 Dunlap, Peggy A. . . . . \$6,000  
 Durgin, Beaulah (Trustee) Of . . . . . \$6,000  
 Durgin, Maureen . . . . . \$6,000

Earl, James Jr. . . . . \$6,000  
 Ellingwood, John H. & Gloria M. . . . . \$6,000  
 Flood, Delwin & Cheryl . . . . . \$6,000  
 Gagne, Dianne M & David W. . . . . \$6,000  
 Gallant, John A. & Elaine M. . . . . \$6,000  
 Gardner, Phillip M. . . . . \$6,000  
 Gerry, Keith A. & Virginia H. . . . . \$6,000  
 Gobeil, Robert & Lea. . . . . \$6,000  
 Granville, Anita B. . . . . \$6,000  
 Gray, Marion E. . . . . \$6,000  
 Greene, Esther J. . . . . \$6,000  
 Hackett, Ethel M. . . . . \$6,000  
 Hamilton, Mary . . . . . \$6,000  
 Hanna, Tonami . . . . . \$6,000  
 Hanson, William H. Sr. . . . . \$6,000  
 Harkins, Michael T Jr & June M . . . . . \$6,000  
 Hatch Robert & Sue A . . . . . \$6,000  
 Hewes, John L. & \*Virginia P. . . . . \$6,000  
 Hooper, Herbert . . . . . \$6,000  
 Huntress, Beatrice . . . . . \$6,000  
 Jandreau, Michael & Gloria . . . . . \$6,000  
 Johnson, Donald C. & Arolyn K. . . . . \$6,000  
 Kellett, Raymond A. \* & Lucille L. . . . . \$6,000  
 Kent, Beulah . . . . . \$6,000  
 Kessler Jonathan & Stephanie . . . . . \$6,000  
 Kiley, George D. & Marjorie . . . . . \$6,000  
 Lapiere, Cynthia . . . . . \$6,000  
 Laplante, Gerald J. & Rose Marie . . . . . \$6,000  
 Laroche Gerard D & Louise M . . . . . \$6,000  
 Lee, Gregory J . . . . . \$6,000  
 Legloahec, John P. & Gayle R. . . . . \$6,000  
 Lemieux, Julie E. & Philip J. . . . . \$6,000  
 Libby, Teresa A. & Harry B. . . . . \$6,000  
 Lincoln, Madelyn F. . . . . \$6,000  
 Martin, Joseph R. Sr., & Susan M. . . . . \$6,000  
 Mcalevey, Sarah L. & Michael J. & Linda E. . . . . \$6,000  
 Molloy, Douglas W. . . . . \$6,000  
 Moore, Richard E. . . . . \$6,000  
 Morrill, Pauline T . . . . . \$6,000  
 Orcutt, Pamela . . . . . \$6,000  
 Orr, Terrance P. & Sandra M. . . . . \$6,000  
 Parker, Isaac R. Jr. . . . . \$6,000  
 Parker, James L. . . . . \$6,000  
 Parker, William O. & Madeline . . . . . \$6,000  
 Parks, Harold L. Jr. & Mary I. . . . . \$6,000  
 Partridge, Jeremy W. . . . . \$6,000  
 Pelletier, David P. & Jason M. . . . . \$6,000

Pike, Harold K. & Louise A. . . . . \$6,000  
 Ramsell, Beatrice M. . . . . \$6,000  
 Rich, Charles H. & Mary E. . . . . \$6,000  
 Roberts, Barry . . . . . \$6,000  
 Rocray, Paul . . . . . \$6,000  
 Rollins, Forrest E. Sr. & Eleanor . . . . . \$6,000  
 Rundgren, PhilPip S. & Jean E. . . . . \$6,000  
 Scichilone, Raymond & Carol . . . . . \$6,000  
 Sevigny, Richard W. . . . . \$6,000  
 Smith, Delma K. . . . . \$6,000  
 Smith, John W. . . . . \$6,000  
 Smith, Linda L. & Roger K. . . . . \$6,000  
 Spencer, Wilbur P. Jr. . . . . \$6,000  
 Stackpole, Norman & Linda E. . . . . \$6,000  
 Stephenson, Dewey W. & Rose A. . . . . \$6,000  
 Swett, Maurice R. Jr. . . . . \$6,000  
 Sylvestre, Donald W. & Helen G. . . . . \$6,000  
 Tarazewich, Judith H. . . . . \$6,000  
 Thornton, Charles M. (Life Estate) . . . . . \$6,000  
 Thyng, Dorothy G. (Life Estate) . . . . . \$6,000  
 Turner, Robert A. & Ann R. . . . . \$6,000  
 Valley, Clayton L. . . . . \$6,000  
 Violette, Joseph C. . . . . \$6,000  
 Waterhouse, Estella H. . . . . \$6,000  
 Winslow, John & Cynthia. . . . . \$6,000  
 Wolfe, John & Catherine . . . . . \$6,000  
 Woodsome, Alton G. & Sherry A. . . . . \$6,000  
 York, Guy E. Sr & Cindy J . . . . . \$6,000

**Vet (Code 36 WWII O/S)**

Albers, Carl H. . . . . \$6,000  
 Allen Frank R & Cynthia L . . . . . \$6,000  
 Basile Roland P Jr & Donna M. . . . . \$6,000  
 Beekler, Lawrence & Sarah K. . . . . \$6,000  
 Belmer, Porter W. & Joan E. . . . . \$6,000  
 Black, Dave & Jackie. . . . . \$6,000  
 Buchanan, John S. . . . . \$6,000  
 Carey, Carol C. & Paul J. Jr . . . . . \$6,000  
 Cloonan, John F. III & Patricia E. . . . . \$6,000  
 Cloutier, Paul L. Sr. & Nancy M. . . . . \$6,000  
 Cooper, Lucille D. . . . . \$6,000  
 Cote, Maurice A. & Virginia A. . . . . \$6,000  
 Coyne, Randall & Catherine . . . . . \$6,000  
 Davis, Gary J. . . . . \$6,000  
 Doggett, Edward & Sue Ellen . . . . . \$6,000  
 Downing, Judith . . . . . \$6,000  
 Duncan, Dale K. & Janie S. . . . . \$6,000

Edington, Henry . . . . . \$6,000  
 Elmore, Richard B. & Barbara A. . . . . \$6,000  
 Fisher, Charles T. . . . . \$6,000  
 Fitzgerald, Lynne & Daniel T . . . . . \$6,000  
 Foisie, Donald & St. Onge, Gail E. . . . . \$6,000  
 Fowler George C. & Sharyn L . . . . . \$6,000  
 Fuchs Stanley W. & Patricia D . . . . . \$6,000  
 Gagne, Lucille I. . . . . \$6,000  
 Grant, Owen H. & Mary J. . . . . \$6,000  
 Hansen, Harold. . . . . \$6,000  
 Hanson, Carl R. & Maryanne . . . . . \$6,000  
 Hayes, Roberta. . . . . \$6,000  
 Howard, Kathryn A. & William S. . . . . \$6,000  
 Hutchinson, Alfred & Edithanne . . . . . \$6,000  
 Jones Georgia E . . . . . \$6,000  
 Joyce, Eugene F. & Margaret M. . . . . \$6,000  
 Kastrup, Eugene & Barbara . . . . . \$6,000  
 Labrie, Zoel A. & Georgette . . . . . \$6,000  
 Lannigan, William R. & Irene . . . . . \$6,000  
 Larson, Dorothy . . . . . \$6,000  
 Latulip, Lawrence W. . . . . \$6,000  
 Lesso, Stephen L. & Patricia . . . . . \$6,000  
 Little, Matthew J. & Veronica L. . . . . \$6,000  
 Maguire, John F. Enterprises . . . . . \$6,000  
 Mahoney, Francis J. & Dorothy . . . . . \$6,000  
 Mayo, Thomas . . . . . \$6,000  
 Moody, Carolyn L. . . . . \$6,000  
 Noyes, Lance G. Sr. & Pamela . . . . . \$6,000  
 Osterberg, Lilian . . . . . \$6,000  
 Panek, Michelle L. & Raymond S. . . . . \$6,000  
 Paskiewicz, William F. & Barbara L. . . . . \$6,000  
 Phillips, Charles R. & Dorothea S. . . . . \$6,000  
 Putnam, Marsha (Life Estate) . . . . . \$6,000  
 Racicot, Robert R. & Elaine . . . . . \$6,000  
 Ridley, Della K. . . . . \$6,000  
 Riegel, Harry T. & Laura D. . . . . \$6,000  
 Russell, Alan & Debra . . . . . \$6,000  
 Seery, Thomas F. & Jean T. . . . . \$6,000  
 Smith, Richard J. & Dorothy L. . . . . \$6,000  
 Tufts, Jon Peter . . . . . \$6,000  
 Turner, Donald R. Sr. & Geneva (Life Estate) . . . . . \$6,000  
 Weagle, Bruce P & Donna M. . . . . \$6,000  
 West Shore Trust . . . . . \$6,000  
 Whitaker, Walter D. & Ruth E. . . . . \$6,000  
 Winston, Thomas F. Jr. & Jeanne T. . . . . \$6,000  
 Wright, Russell W. & Marion . . . . . \$6,000

\* = Deceased

# Outstanding Taxes

## Tax Year 2009

NAME	AMOUNT DUE AS OF 06/30/2009
Abbott Alton & Robert P	422.24
Abbott Craig R	137.28
Achenbach Michael J & Robin L	1,405.64
Alexander Sally Jean & Michael Sco	5.33
Allan Dale	124.80
Allen Herman E	1,213.33
Allen Timothy	816.40
Anastosopoulos Peter F	1,556.71
Andreottola Anthony	1,809.48
APM Investments LLC	1,886.56
Arredondo Victor	314.08
ATA Realty Group	13,137.28
Athearn Timothy D	673.92
Ayotte Lucille G, Estate Of	1,768.43
Ayotte Patrick W & Tina M	2,686.32
Azara Eric S	1,614.62
Azara S Eric	447.20
Baker Harry E & Catherine M	2,273.96
Banks Sheila L & Wayne	78.00
Beacham Sally J & John P	804.44
Bean Dawn T & Leonard N	726.44
Bean Leonard N	258.51
Bean Marie L	65.52
Bean Mark E	966.16
Bean Mark E	758.16
Bean Michael D & Joanne R	415.48
Bean Nancy	1,304.16
Bean Nancy	900.12
Beaudoin Sharon L & Stearns Joyce A	810.68
Becker Anita L	1,038.96
Beckwith Rebekah J	207.05
Bedard Kevin & Jarrod Trudeau	1,205.36
Begin Phillip J Jr	156.00
Begin Phillip J Jr	156.00
Begin Phillip J Jr	156.00
Belanger Lionel P & Anita B	156.00
Bennett Edward R & Lynn M	3,442.40
Bennett Katherine E & Todd S	1,789.84
Bennett Katherine E & Todd S	1,062.76
Bennett Katherine E & Todd S	556.88
Bennett Todd S & Katherine E	587.08
Benton Priscilla H Estate Of	80.60
Bernard Francis G	747.76
Bickford A. Frank	193.44
Bickford Edith E	68.64
Bickford Sonia & Labranche Matt	892.84
Bicknell Joann M	156.00
Billingslea Owen J & Barbara	824.20
BKJ LLC	2,683.20
BKJ LLC	608.40
BKJ LLC	167.44
Bolduc Alan	72.80
Bolduc Alan T	1,595.88
	78.00

NAME	AMOUNT DUE AS OF 06/30/2009
Bolduc Alan T	78.00
Boles Eric & Gardella Allison	1,556.88
Bombaro Cindy & Donald Jr	120.12
Bombaro David & Elizabeth	205.92
Booth Joseph A III & Lisa J	186.35
Boshea Brian J & Denise M Paulin	550.26
Boudreau Laurie	2,542.80
Boyle Heather A	2,565.15
Bradley Joseph M & Susan E	7.91
Brann Edward W & Josephine E	1,704.56
Bridges Dustin S & Laurie A	404.03
Bryant Elizabeth A	254.80
Bullard Thomas W	1,006.72
Bullard Thomas W & Williams S	390.00
Bulmer Harley C & Linda M	709.80
Burbank Phillip Estate Of	68.29
Burnell Anthony W And Grace	1,326.52
Burnell Willard A & Patricia	156.00
Byrd Thomas E & Elizabeth A	1,166.88
Cahill Shawn P & Bayley Julie A	2,234.96
Callahan Sheila M	1,234.48
Calvert Jean M	193.44
Calvert William & Donna	845.52
Calvo Katelyn Brooke	263.64
Cargill John T	156.00
Cargill John T	140.40
Cargill John T	140.40
Carter Lynn C	111.28
Castaldo Carmine A & Donna L	7.97
Cave Richard & Eileen	156.00
Chase Anne M	650.10
Chase David A & Kathleen M	1,627.88
Chase Mary M*	4,707.04
Clason Kurt & Mary Beth	70.20
Clason Kurt A & Marybeth	1,216.13
Clerico Joseph S Jr	861.12
Cloutier Jason R	367.50
Cluff Roxanne D	769.60
Coffin Warren K	116.48
Cognato Anthony J & Martha E	2,272.40
Colaneri Mary Ann & Vito D Sr	1,369.68
Connors Robert E	325.52
Constantine Timothy & Tracy Townsend	1,452.88
Coolman Renee	7.29
Copp Arleen A &	591.76
Copp Arleen A &	72.90
Coppola Ada R	1,680.33
Cornellier Arthur R & Lynda J	820.02
Corson Suzanne	782.08
Cote Lisa A	592.80
Cote Peter T Sr & Diana L Cote	1,632.78
Courtney David & Dorothy	78.00
Courtway Bonnie S & Billy L	1,484.08
Coyne Gary W	577.20
Cressey Sharann L	838.24
Crowley Dale C Jr & Judith	1,297.40
Cunningham Roger H Jr	686.40
Cunningham Thomas W Katherine E	874.64
Cushman Catherine	696.18

NAME	AMOUNT DUE AS OF 06/30/2009
Cushman Catherine	1,721.20
Dalfonso Concetta M	2,232.88
Darling Ronald C & Vanessa J	757.12
Darmetko Walter S	1,115.92
Day Edwin E Jr & Christie M Jones	576.16
Dayton Jason B	807.04
Deering David	1,302.08
Deering David Et Al	74.88
Deering David Et Al	758.16
Deering David Et Al	472.16
Delphi Holdings II, LLC	8,671.48
Depierreffeu Allain	465.92
Deschenes Marjorie F	713.44
Deveau Charles L & Christine M	1,276.09
Djm Enterprises LLC	1,104.48
Dodge Mark G	706.00
Dodge Mark G	567.42
Dodge Mark G (Rep Floyd Dodge Est)	964.44
Doggett Edward A	456.56
Doggett Edward A & Suellen	416.95
Doherty William & Barbara	1,172.08
Doherty William & Barbara	128.49
Dolbec Evan A & Patricia A	1,424.28
Dowd Thomas	5.83
Drew Steven	1,567.29
Drew Steven	2,024.88
Dube Bertrand A & Claire R	2,050.88
Duberstein Jerry	1,262.56
Dubois Richard G & Diane H	677.56
Duplisea Matthew B & Nicole L	2,531.36
Dustin Holly A	168.11
Dustin Vivian	173.68
Eastman Christopher L. & Irene	1,021.28
Edgar Alan & Jody	1,016.88
Edgecombe Dorothea	1,291.68
Empey Lawrence N & Flora	109.20
Erickson Carol B	1,054.41
Eugley Earlon R	2,121.60
Farris Mark W & Judith Y E	315.60
Fay Diane S	770.64
Fay Richard D & Rose	1,289.08
Fecteau Michael N	770.64
Flood Delwin & Cheryl	324.48
Foster Joan L	78.00
Foster Joan L	78.00
Fournier Cheryl D	4.17
Fournier Mark L	1,193.92
Fournier Mark R & Michelle A	627.64
Fowler George C & Sharyn L	696.80
Fowler George C & Sharyn L	2,892.98
Fraiser Patrick R	1,759.68
Frechette Michael J & Ann K	1,534.00
Freniere Hope D Trustee	2,273.97
Fuhrmann Phillip D & Linda L	1,791.92
Gagne Rodney D	1,236.30
Gallo Carmelo R	515.84
Gardner Erin M	1,687.92
Garland Amy C & Robert T	2,746.64
Garnett Constance	1,132.20

NAME	AMOUNT DUE AS OF 06/30/2009
Gary E Cole Revocable Trust	157.04
Gary E Cole Revocable Trust	163.80
Gary E Cole Revocable Trust	167.96
Gary E Cole Revocable Trust	184.60
Gary E Cole Revocable Trust	160.16
Gary E Cole Revocable Trust	162.24
Gary E Cole Revocable Trust	180.96
Gary E Cole Revocable Trust	165.88
Gary E Cole Revocable Trust	179.40
Gately John R	6.06
Gerity Michael J & Karyn N	651.04
Gerry Curtis E	2,018.64
Gerry Kermit	1,399.84
Gifford Kathleen & William	1,236.56
Gile Orchards Inc Gile Wayne L	879.84
Goodrich William A & Sally A	252.72
Gotha Kathleen M & William & Elizabeth	1,134.64
Goulding James E & Lori A	1,162.68
Gowen Mary M Trustee	1,365.00
Graffam Melissa A & Ernest J	1,512.16
GranT Anthony	1,725.36
Green-Court Jennifer L & Chad	1,400.88
Greenwald Michael J	697.84
Griffin John B & Emily M	362.21
H A Mapes Inc	2,851.68
Haley John C Jr Estate Of*	542.88
Hall James K	2,077.92
Hall Troy B & Tami	1,771.12
Hamel John H Jr & Sharyll L	78.00
Harriman Ronald C	1,049.88
Hart Karen	1,051.96
Hart Karen	420.68
Hayes Roberta	1,174.12
Hazell Jon E	868.40
Herbert Normand G & Laura A	6.85
Herrle R Eric & Diane J	3,187.60
Hertel Van E Jr	1,985.36
Hertel Van E Jr & Lora C	3,597.36
Hevey Robert E & MaxEy B	235.69
Hewitt Christine	123.76
Hickey Michael J & Jacqueline A	4.09
Hicks Robert C & Nancy J	10.04
Hirst William N & Suyapa I	269.36
Hodgdon Christopher P	5.13
Hord Aline B & Normand G	390.00
Horne Terry W	848.51
Huntress Aaron & Dwelley, Nicole	627.12
Huntress Aaron D & Dwelley, Nicole	2,386.80
J & L Sand	872.28
J & L Sand	309.44
J.W. Group, LLC	131.44
Jacobs Curtis	12.00
Jacques Michelle A & Wyman David J	482.04
Jalbert Kevin R & Patricia M	2,292.16
Jalbert Kevin R & Patricia M	11.44
Janes Enterprises LLC	1,231.36
Jarosz Janice K	580.84
Jarosz Ronald C	13.00
Jarosz Ronald C	20.51

NAME	AMOUNT DUE AS OF 06/30/2009
Jarosz Ronald C	327.57
Jarosz Ronald C & Janice K	2,413.84
Jarosz Janice K	177.84
Jarosz Janice K	448.24
Jarosz Janice K	172.74
Jarosz Janice K	146.64
Jarosz Janice K	146.64
Jones Rebecca J	2,169.44
Juffre Ralph M	156.00
Jung Hea Chull And Jung Hwa	469.04
Kando George T	117.52
Kando George T	117.52
Kando George T	117.52
Kazimer Louis & Cynthia Liming	655.20
Keller Brian K & Nancy E	1,902.16
Keller Brian K & Nancy E	442.00
Kelley Katherine E	429.25
Kelly Paul R & Shawn C	848.45
Knight Melville B	7.40
Knight Henry R & Margaret	586.56
Knight Melville Boynton	609.44
Knight Ruth W Heirs	1,771.12
Knight Warren A & Cynthia L	1,224.08
Koller Rex	1,356.50
Koller Rex E & Jackie E	26.00
Koolian George Trustee Family Trust	1,945.32
Koolian George Trustee Family Trust	2,198.56
Krzywicki James S & Scannell, Debra L	576.58
Kurtz Lorraine E	2,583.36
Labbe Joseph H Jr	774.80
Labonte Scott A	101.92
Lacourse Edward W & Grace	959.40
Lacourse Edward W & Grace E	1,173.64
Lacourse Jeffrey D. & Amy L.	1,597.96
Laizer Michael* & Sherry	1,390.48
Laizer Michael* & Sherry	140.40
Laizer Michael* & Sherry	78.00
Laizer Michael* & Sherry	65.52
Lajoie Stacy	133.12
Lakefront Trust	279.76
Lancaster Janet R	266.24
Langlois Arthur Iii & Joan I	1,015.04
Lapointe Steven R & Cindy A	158.08
Larkin Jean E & Bilodeau Joanne	1,750.32
Latouf William G	2,152.80
Lauzon Thomas C	78.00
Leighton W., LLC	776.92
Lemieux Roger Et Al	2.86
Les Bois Carthage Inc.	5.70
Les Bois Carthage Inc.	130.31
Letourneau Daniel L & Lauri L	10.40
Lizotte Joseph & Mondae	793.52
Lucarelli Karen & Donna Pollis	1,744.08
Lumb William	1,004.64
Lumb William	46.80
Lumb William	78.00
Lumb William	54.60
Lumb William	78.00
Lumb William	78.00

NAME	AMOUNT DUE AS OF 06/30/2009
Lumb William B	78.00
Lund Maud M	1,109.68
Maclean David A & Jane R	667.68
Macmillan David Estate Of & Daniel	653.12
Macneeny Stephen John Et Al	1,320.80
Madden Kevin	241.28
Madden Kevin	241.28
Mainely Land Developers Inc	320.32
Malone John L	590.11
Marean Stephen B & Susan P	818.48
Mathews William H & Chong Min	386.88
Maxinc LLC	357.24
Mcavoy Peter J & Marion E	828.91
Mcdermott Richard & Geraldine	933.92
Mcfarland James W	1,526.72
Mcgee Pauline G Et Als	112.32
Mcinnis Richard D & Angela N	278.06
Mclaughin George David	156.00
Mcnelly Kenneth T & Jane	1,175.45
Merrill Bradley	553.28
Merritts George B	54.08
Messier Jodi Lynne &	400.00
Miles Deborah	788.32
Mills Stephen G & Fuata T	363.01
Mooers, Carl H	464.88
Moreau Gary	1,833.52
Moreau Gary R	943.28
Morgan John C And Mia L	1,082.64
Morin Sally & Gene	498.16
Morrell Jeffrey P	892.90
Morris William M	763.36
Morse Roger & Roberta	1,253.20
Mountain Heir Financial Corporation	1,383.72
Mountain Heir Financial Group	106.08
Muller Robert & Stacy	39.00
Mullins Lisa & Thomas F	819.52
Nadeau William	93.60
Nadeau William B	1,268.80
Neault Richard P & Sylvia B	1,008.28
Neisig Todd & Audra	1,267.76
Nelson Nancy A	1,312.48
Nelson Timothy J & Susan	1,177.02
Nichols Mark D & Lisa G	1,718.08
Noble Kenneth A & Carol L	870.94
Nurmi William J Jr & Christine	892.84
Obrien Pamela J & Ciampi Robt	1,582.24
Omeara Elinor	133.20
Orcutt Brian D	2,246.40
Ouellette Robert R	487.09
Owen Fred P & Jacqueline M	2,569.84
Owen Kevin E	165.36
Owen Kevin E	811.20
Page Cheryl & Hughes Dennis	1,900.08
Pak Armit C	327.08
Palmitessa Andre J	973.96
Parandelis Mark & Melissa	267.28
Parker Douglas James	1,028.56
Parker William O & Madeline	2,592.72
Parker William O & Madeline	492.96

NAME	AMOUNT DUE AS OF 06/30/2009
Payne Charles H II	992.56
Peck Christopher A	1,828.32
Pellerin Elaine A	4,714.32
Pellerin Elaine A	195.52
Pendexter Edmund	67.60
Pendexter Edmund M	130.00
Perkins Jennifer	173.68
Phillips June E	716.56
Pierce Charles L	622.44
Pierce Charles L	477.88
Pierce Frederick G	385.84
Pierce Richard D & Susan C	39.52
Pine Cone Properties	1,455.00
Poisson Fernande B	1,203.80
Prokey Donald E	2,301.39
Provost John K	667.73
Putnam Rory & Olida Arnoe	658.31
Quigley Thomas J & Diane	70.20
Quinn Ryan P	1,645.28
Rager Mark W	2,590.64
Ramsdell Mathew D & Joyce A	869.54
Ramsell Jason B & Brenda Cocchio (JT)	2,169.44
Ramsell Robert B	1,399.84
Raymond Steve & Anna	109.20
Reid David & M Kathleen	397.56
Rench David E & Theresa A	2,142.96
Reynolds Jesse James & Lauri Ann	991.12
Rice Leroy & Deschenes Tina C	106.08
Richard Michael M	884.00
Richards Gary S & Melinda L	1,696.24
Riegel Harry T & Laura D	761.92
Riggillo Deborah J	1,548.04
Riggillo Deborah J	756.08
Ring James M & Cheryl A	485.47
Roberge Wade	2,354.56
Rollins Kenneth N & Mary Jo	1,618.24
Ross Lyndon J	1,124.24
Roy Daniel R	1,990.56
Roy Ray	1,665.04
Santos Richard P & Maria A	747.24
Savoie David R & Lisa L	854.04
Savoie James D	734.32
Searles Raymond O & Dorothy M	912.60
Seeley Gaston W	1,203.28
Sellers David	468.00
Shoemaker Shawn & Joan	3,995.68
Shoemaker Shawn P	589.68
Shoemaker Shawn P & Joan M	3,907.28
Silva Christopher H & Crystal A	1,614.08
Simanonok Joseph E	1,282.32
Simon Paul & Ann	1,724.33
Sky King Trust	156.00
Slager Donna Marie & Charles J	917.80
Smith Bartt & Deborah	1,089.92
Smith Claudette (LE)	1,549.33
Smith John W &	1,651.60
Smith Michael T Sr & Michelle L	156.00
Smith Troy J & Lauri A	2,272.40
Snyder Charles R Jr Timmons Bonnie	267.28

NAME	AMOUNT DUE AS OF 06/30/2009
Snyder Charles R Jr, Stephanie L, Jason C &	1,469.52
Socha William & Eileen J	156.00
Soell Lorraine Et Al	992.16
Soucy Richard A	1,580.80
Souliere Roger & Heidi	729.28
Southworth James R & Emily A	770.95
Spencer Arlene M	85.80
Spizzirri Joseph	156.00
St Peter Maurice & Glenice	1,276.65
Stanton James F Jr & Ellen M	502.99
Staples Bradley O	1,562.28
Strandburg John W Jr & Jodi E	1,188.20
Succop Craigie S	874.72
SurelS Jennifer E & Charles S	969.77
Sylvestre Raymond A	1,035.84
Talbot Pamela A	1,943.98
Taylor Benjamin F & Diane K	973.33
Tetrault Robert J & Rose M	2,179.84
Thibodeau Kimberly R	12,152.82
Thornton Kathleen M	1,571.44
Tokarz Steven Et Al	2,388.88
Towns Francis R Jr & Joyce A	4,094.48
Turcotte Michael E & Christine A	678.60
Turgeon Richard A & Bohanon Kelley	1,405.04
Turnage Charles & Mary H	3,982.16
Tutt Kevin W & Claire A	545.20
Valliere Barbara J. & Michael D.	1,171.04
Vinton Dawn T	12.48
Vittorioso Matthew J	1,047.80
Wagner Robert	2,160.08
Walker Family Trust (The)	2,359.24
Walker Stacie R & Aaron Parker	619.84
Waterman Russell A & Trina R	2,772.64
West Shore Trust	1,504.41
White Cheryl L	164.83
Whitten Emil N	2,632.60
Whitten Faye I & Franklin W	693.68
Whitten Jason E	156.00
Whitten Jason E	156.00
Whitten Jason E	93.60
Williams Andrew	126.88
Williams Peter K	530.40
Williams Peter K	46.80
Williams Ralph E* & Joan Odell	1,556.88
Winsor Richard & Sandra	73.84
Wood Bryan J & James J	3,699.28
Wood Bryan J & James J	2,442.96
Woodsome Clarence E Jr & Brent	1,314.56
Woodsome Dwayne A	451.36
Woodsome Dwayne A	1,732.64
Woodward Denise M	762.84
Wool William C Jr	601.12
Zeeh Dane R & Janette L Martin	1,652.56

**Total for 461 Accounts . . . . \$460,787.47**

# Outstanding Personal Property

## Tax Year 2009

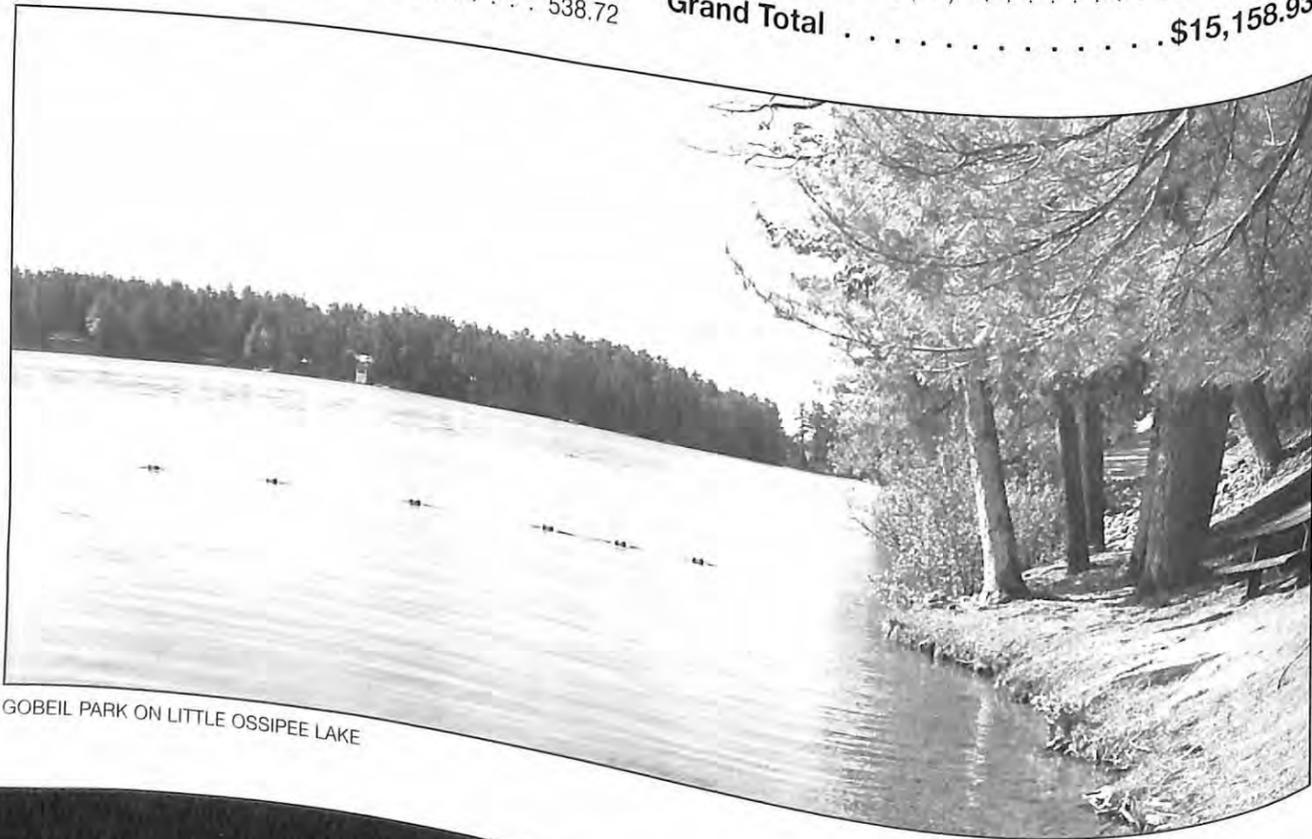
NAME	YEAR	AMOUNT	NAME	YEAR	AMOUNT
1st Metropolitan Mortgage Agency 1	2009	104.00	Dick Turgeon Electric	2003	26.25
Allstate Insurance Co.	2009	104.00	Dick Turgeon Electric	2004	28.80
Allstate Insurance Co.	2001	52.65	Dick Turgeon Electric	2005	31.43
American Business Leasing, Inc.	2002	59.86	Dick Turgeon Electric	2006	33.75
Architectural Skylight Co. Inc.	2005	155.07	Dick Turgeon Electric	2007	34.50
Architectural Skylight Co. Inc.	2008	31.56	Dick Turgeon Electric	2008	30.30
Autos East	2009	7,800.00	Dick Turgeon Electric	2009	31.20
Autos East	1996	17.00	Dolbec Excavating/Foundations	2009	260.00
Autos East	1997	17.85	Dyers Pizza & Sub Shop	2001	108.00
Autos East	1998	18.30	Extremely Hair Salon & Tanning	2009	2.11
Autos East	1999	18.20	Fidelity Leasing	2003	190.75
Autos East	2000	18.50	French George	1994	120.40
Autos East	2001	18.00	French George	1995	123.20
Autos East	2002	19.68	French George	1996	130.90
Autos East	2003	21.00	French George	1997	137.45
Autos East	2004	23.04	French George	1998	140.91
Autos East	2005	25.15	French George	1999	140.14
Autos East	2006	27.00	French George	2000	142.46
Autos East	2007	57.50	French George	2001	138.60
Autos East	2008	50.50	French George	2003	168.00
Autos East	2009	52.00	French George	2004	184.32
Barber - 2002	2009	18.72	French George	2005	201.17
Bayley Realty Group	2009	104.00	French George	2006	216.00
Bean Mark E	2009	364.00	French George	2007	220.80
Bean Glenn Sr	2001	504.00	French George	2008	193.92
Bergeron Excavating	2005	3,449.27	French George	2009	199.68
Bergeron Excavating	2006	3,703.50	French George	2009	544.96
Bergeron Excavating	2007	2,599.00	French George	2002	38.38
Bergeron Excavating	2008	2,565.40	Gary Moreau Excavating	2009	170.56
Bergeron Excavating	2009	2,059.20	GE Capital Corp	2009	7.00
Brb Machine Co. Inc.	2007	7.31	Good For All Pharmacy	2003	7.68
CFIC	2009	104.00	IBM Corp (IBM Global Svc-Net Svc)	2004	8.38
Chuck Pierce Builder	2009	6.24	IBM Corp (IBM Global Svc-Net Svc)	2005	558.00
Cingular Wireless, Llc	2009	212.32	IBM Corp (IBM Global Svc-Net Svc)	2001	634.68
Colonial Pacific Leasing Corp.	2003	224.00	IBM Corp (IBM Global Svc-Net Svc)	2002	677.25
Colonial Pacific Leasing Corp.	2004	245.76	Intech Funding	2003	743.04
Colonial Pacific Leasing Corp.	2005	268.23	Intech Funding	2004	810.98
Country Estate	2009	12.48	Intech Funding	2005	1,741.50
Dee's Family Restaurant	2009	355.68	Intech Funding	2006	3.03
Dick Turgeon Electric	1996	20.40	Intech Funding	2006	3.22
Dick Turgeon Electric	1997	21.42	Integrated Leasing Corp.	2007	59.52
Dick Turgeon Electric	1998	21.96	Integrated Leasing Corp.	2004	74.88
Dick Turgeon Electric	1999	21.84	Interlott Technologies Inc	2009	21.00
Dick Turgeon Electric	2000	22.20	Landlocked Lobster	2003	296.84
Dick Turgeon Electric	2001	21.60	Lease Finance Group	2002	633.50
Dick Turgeon Electric	2002	24.60	Leighton Excavating	2003	695.04
			Leighton Excavating	2004	
			Leighton Excavating		

NAME	YEAR	AMOUNT	NAME	YEAR	AMOUNT
Leighton Excavating	2005	758.59	Rainbows End Candles	2009	62.40
Leighton Excavating	2006	814.50	Roges Restaurant	2007	393.30
Leighton Excavating	2007	832.60	Roges Restaurant	2008	345.42
Leighton Excavating	2008	731.24	Roy Ray C	2008	5.30
Leighton Excavating	2009	752.96	Roy Ray C	2009	10.92
Lighthouse Electric	2009	35.36	Searles Construction	2006	27.00
Marie's Italian Jct.	2004	38.67	Searles Construction	2007	27.60
Mccoey Trucking & Excavating	2009	52.00	Searles Construction	2008	24.24
Meredith's 202 Haircare	2001	27.00	Searles Construction	2009	24.96
Meredith's 202 Haircare	2002	31.16	Spectrum Resources Towers, LP	2003	-939.75
Meredith's 202 Haircare	2003	33.25	Speedys	2004	480.00
Meredith's 202 Haircare	2004	36.48	Steven Searles	2000	18.50
Meredith's 202 Haircare	2005	39.82	Steven Searles	2001	18.00
Meredith's 202 Haircare	2006	42.75	Steven Searles	2002	19.68
Meredith's 202 Haircare	2007	43.70	Steven Searles	2003	21.00
Meredith's 202 Haircare	2008	38.38	Steven Searles	2004	23.04
Meredith's 202 Haircare	2009	39.52	Steven Searles	2005	25.15
Moody Larry	2003	126.00	Styles By Amanda	2009	78.00
Moody Larry	2004	276.48	Sullie's Pub	2009	31.20
Moody Larry	2005	301.76	Terroni's Country Store	2007	200.90
Moody Larry	2006	324.00	Tonys Pizza-Sub	2008	60.60
Moody Larry	2007	331.20	Tonys Pizza-Sub	2009	62.40
Moody Larry	2008	290.88	Verizon Wireless	2009	1,022.32
Moody Larry	2009	299.52	VFS Financing, Inc	2003	197.75
Once Upon A Time - Child Care Ctr.	2009	10.40			
Owen Forrest	1994	12.63	<b>Total For 168 Accounts:</b>		<b>\$50,684.71</b>
Owen Forrest	1995	66.81			
Owen Forrest	1996	68.00	<b>Non Lien Summary</b>		
Owen Forrest	1997	71.40	1994		133.03
Owen Forrest	1998	73.20	1995		190.01
Owen Forrest	1999	72.80	1996		236.30
Owen Forrest	2000	74.00	1997		248.12
Owen Forrest	2001	72.00	1998		254.37
Owen Forrest	2003	87.50	1999		252.98
Owen Forrest	2004	96.00	2000		1,015.66
Owen Forrest	2005	104.78	2001		2,417.85
Owen Forrest	2006	112.50	2002		3,225.72
Owen Forrest	2007	115.00	2003		1,548.75
Owen Forrest	2008	101.00	2004		2,997.39
Owen Forrest	2009	104.00	2005		6,244.74
P & R Automotive/Gulf Sta.	2006	56.25	2006		7,171.53
P & R Automotive/Gulf Sta.	2007	115.00	2007		5,052.93
Pad Printing Solutions, Inc	2000	740.00	2008		4,529.34
Pad Printing Solutions, Inc	2001	900.00	2009		15,165.99
Pad Printing Solutions, Inc	2002	2,050.00	<b>TOTAL</b>		<b>\$50,684.71</b>
Rainbows End Candles	2002	50.84			
Rainbows End Candles	2003	54.25			
Rainbows End Candles	2004	59.52			
Rainbows End Candles	2005	64.96			
Rainbows End Candles	2006	69.75			
Rainbows End Candles	2007	71.30			
Rainbows End Candles	2008	60.60			

# Tax Abatements Processed

## Fiscal Year 08/09

Akom, Michael & Grosvenor, Julie	114.40	Hanson, Carl & Maryanne	52.00
Andreottola, Anthony	41.60	Hay, Thomas & Ledford, Marcia	1271.92
Bean, Barbara E	375.44	Hay, Thomas & Ledford, Marcia	640.64
Bean Jr, Glenn M	106.08	Huntress, Brian L	343.20
Blackburn's Campground (PP)	10.40	Jacobsen, Lawrence & Eric	313.04
Boissonnault, Henry J	78.00	Laroche, Gerard & Louise	592.80
Carpenter, Diane C	427.44	Lehman Bros Holding Inc (PP)	200.01
Chizik, Michael & Tracy	216.32	Marlin Leasing (PP)	138.32
Clark Associates (Pp)	23.23	Mayo, Donna L (Morrill)	262.08
Conant House Realty (Pp)	26.00	Mayo, Donna L (Morrill) (01')	229.99
Cote, John & Sandra	142.48	Once Upon A Time Day Care (PP)	93.60
Cote, John & Sandra	270.40	Oracle Mgmt LI Inc D/B/A Dunkin Donuts (PP)	166.40
Dantilio Family Trust	87.36	Pepsi Bottling Group (PP)	144.56
Delage Linden Operat'l Svcs LLC (PP)	64.48	Richard, Glen & Shelly	239.20
Delage Linden Operat'l Svcs LLC (PP)	43.68	Sheridan, Melinda & Stephen	200.72
Delano, Lester	1025.44	Shoemaker, Shawn P	2561.52
Felicccitti, Nicholas	265.20	Southern Maine Hearing Aids (PP)	5.20
Foglio Sr, Douglas C	598.00	Stone, Dale	275.6
Foglio Sr, Douglas C	514.80	Town Of Waterboro (04'-08')	111.88
Gannett Sr, Stuart B (07')	722.20	Town Of Waterboro	641.68
Gannett Sr, Stuart B (06')	679.98	Triance, James A	69.00
Grosvenor, Julie & Akom, Michael (08')	111.10	William Scotsman Inc (PP)	22.22
Grosvenor, Julie & Akom, Michael (07')	100.60		
Hanscom, Linda	538.72		
		<b>Grand Total</b>	<b>\$15,158.93</b>



GOBEIL PARK ON LITTLE OSSIPEE LAKE

# Treasurer's Report

## Revenue Summary Report

Account	Net
10 - GENERAL GOVERNMENT	9,583,738.87
45 - CODE ENFORCEMENT	32,923.00
50 - LIBRARY	3,909.18
55 - PARKS & RECREATION	84,816.44
60 - PLANNING BOARD	9,639.00
65 - ZONING BOARD OF APPEALS	1,090.00
75 - EMS	250,160.41
80 - HEALTH & SANITATION	99,551.79
85 - PUBLIC WORKS	318,603.69
87 - GENERAL ASSISTANCE	34,591.69
94 - SPECIAL FUNDS	36.48
97 - OLD HOME DAYS	3,914.00
<b>TOTALS</b>	<b>10,422,974.55</b>

### GENERAL FUND CHECKING

Balance as of July 1, 2008	2,337,044.88
Revenue Deposits	9,920,771.83
MV Rapid Renewal Deposits	146,722.52
State Revenue Sharing	450,256.78
Interest Earned	36,016.19
Accounts Payable Checks	-9,416,937.05
EFPTS/Payroll Tax Payments	-274,696.93
P/R taxes Employee Share	184,696.85
Payroll	-1,173,052.40
Bank Fees	-130.46
Returned Checks and Fees	-20,678.44
IF & G Rapid Renewal Deposits	961.60
West Road Bond	200,000.00
Outstanding Checks Written	71,657.82
Outstanding Revenue Deposits	-39,421.80
<b>Actual Bank Balance June 30, 2009</b>	<b>\$2,423,211.39</b>

### SWEEP ACCOUNT

Statement Date	Interest Income	Transfer In	Transfer Out
July 31, 2008	3,820.65	139,820.65	731,000.00
August 31, 2008	2,476.16	208,476.16	791,000.00
September 30, 2008	1,960.11	71,960.11	603,000.00
October 31, 2008	1,814.64	1,938,814.64	587,000.00
November 30, 2008	4,428.12	1,077,428.12	589,000.00
December 31, 2008	3,841.11	78,841.11	626,000.00
January 31, 2009	2,074.14	140,074.14	698,000.00
February 28, 2009	1,336.39	105,336.39	599,000.00
March 31, 2009	778.51	108,778.51	655,000.00
April 30, 2009	3,678.25	1,702,678.25	9,000.00
May 31, 2009	4,727.42	1,762,727.42	1,062,000.00
June 30, 2009	5,080.69	251,080.69	550,000.00
<b>TOTALS</b>	<b>36,016.19</b>	<b>7,586,016.19</b>	<b>7,500,000.00</b>

### RESCUE BILLING CHECKING

Balance as of 7/01/2008	151,307.47
Deposits (revenue)	250,623.14
Interest (revenue)	2,895.38
Withdrawals (expenses)	200,543.84
Balance as of 6/30/2009	\$204,282.15

### RESCUE BILLING CAPITAL IMPROVEMENT

Balance as of 7/01/2008	31,960.83
Interest earned	541.27
Balance as of 6/30/2009	\$32,502.10

### COMMUNITY CENTER PROJECT

Balance as of 7/01/2008	888.69
Interest earned	288.43
Balance as of 6/30/2009	\$1,177.12

### LIBRARY PETTY CASH CHECKING

Balance as of 7/01/2008	49.19
Withdrawals (expenses)	.0
Balance as of 6/30/2009	\$49.19

### LIBRARY DOWNS TRUST

Balance as of 7/01/2007	2,485.48
Interest earned	67.52
Balance as of 6/30/2008	\$2,553.00

### PARKS & RECREATION CHECKING

Balance as of 7/01/2008	4,078.23
Deposits (revenue)	2,510.00
Withdrawals (expenses)	5,508.32
outstanding checks	795.70
Balance as of 6/30/2009	\$1,875.61

# Expense Detail Report

Fiscal Year 08/09

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
<b>10 - GENERAL GOVERNMENT</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	190,059.00	223,750.73	2,750.14	-30,941.59
5005 - OVERTIME	784.00	355.45	0.00	428.55
5040 - HEALTH INSURANCE	27,900.00	33,025.68	5,606.03	480.35
5050 - RETIREMENT	6,410.00	5,019.83	19.50	1,409.67
<b>15 - EMPLOYEE COSTS</b>	<b>225,153.00</b>	<b>262,151.69</b>	<b>8,375.67</b>	<b>-28,623.02</b>
5100 - TRAVEL				
5110 - TRAINING	1,400.00	1,853.57	0.00	-453.57
5115 - LODGING	600.00	4,958.92	0.00	-4,358.92
5120 - MEALS	0.00	227.81	0.00	-227.81
5125 - DUES & SUBSCRIPTIONS	0.00	138.37	0.00	-138.37
20 - SUPPLIES	6,400.00	5,517.00	105.00	988.00
5200 - OFFICE	<b>8,400.00</b>	<b>12,695.67</b>	<b>105.00</b>	<b>-4,190.67</b>
5205 - POSTAGE				
5265 - SERVICE CHARGES	12,000.00	17,039.21	180.79	-4,858.42
5270 - LICENSES	10,000.00	9,007.86	39.31	1,031.45
5275 - TAX BILLS	0.00	110.51	20.05	-90.46
25 - UTILITIES	400.00	400.00	0.00	0.00
5320 - TELEPHONE	3,000.00	3,365.29	0.00	-365.29
<b>25,400.00</b>	<b>29,922.87</b>	<b>240.15</b>	<b>-4,282.72</b>	
30 - REPAIRS & MAINTENANCE	11,500.00	12,716.36	0.00	-1,216.36
5400 - GENERAL	<b>11,500.00</b>	<b>12,716.36</b>	<b>0.00</b>	<b>-1,216.36</b>
5430 - RADIOS				
500.00	0.00	0.00	500.00	
525.00	481.25	0.00	43.75	
<b>1,025.00</b>	<b>481.25</b>	<b>0.00</b>	<b>543.75</b>	
40 - CONTRACTUAL SERVICES				
5600 - LEGAL				
5605 - SOFTWARE	26,800.00	29,179.68	0.00	-2,379.68
5640 - AUDITOR	13,611.00	13,851.96	0.00	-240.96
5660 - TOWN REPORT	10,000.00	7,575.00	0.00	2,425.00
5665 - HEALTH OFFICER	7,500.00	3,794.08	0.00	3,705.92
5680 - WEB	500.00	0.00	0.00	500.00
5690 - RAPID RENEWAL	25,365.00	33,740.38	0.00	-8,375.38
45 - PURCHASES CAPITAL	0.00	3,576.30	1,040.39	-2,535.91
7000 - EQUIPMENT	<b>83,776.00</b>	<b>91,717.40</b>	<b>1,040.39</b>	<b>-6,901.01</b>
7025 - COMPUTERS				
0.00	109.98	2,186.00	2,076.02	
10,000.00	6,682.41	0.00	3,317.59	
<b>10,000.00</b>	<b>6,792.39</b>	<b>2,186.00</b>	<b>5,393.61</b>	
60 - UNCLASSIFIED				
5905 - ADVERTISING	5,500.00	2,717.82	0.00	2,782.18
5985 - TEN TOWN GROUP	1,000.00	500.00	0.00	500.00
5995 - INCIDENTALS	6,000.00	4,695.22	18.36	1,323.14
5997 - PRIOR YEAR ACCURALS	0.00	2,669.96	2,275.58	-394.38
<b>12,500.00</b>	<b>10,583.00</b>	<b>2,293.94</b>	<b>4,210.94</b>	

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
65 - ACO			0.00	
6100 - ACO EXPENSE	14,626.00	20,373.33	0.00	-5,747.33
<b>14,626.00</b>	<b>20,373.33</b>	<b>0.00</b>	<b>-5,747.33</b>	
70 - DEBT SERVICE				
6000 - PRINCIPAL	108,848.00	108,848.00	0.00	0.00
6005 - INTEREST	6,736.00	6,736.00	0.00	0.00
<b>130,917.00</b>	<b>131,190.80</b>	<b>0.00</b>	<b>-273.80</b>	
<b>523,297.00</b>	<b>578,624.76</b>	<b>14,241.15</b>	<b>-41,086.61</b>	
<b>15 - INSURANCE</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5010 - FICA TAX	64,837.00	72,839.99	108.80	-7,894.19
5020 - MEDICARE TAX	15,163.00	17,035.65	25.46	-1,847.19
5030 - WORKERS COMPENSATION	22,000.00	26,196.65	0.00	-4,196.65
5035 - UNEMPLOYMENT	13,000.00	5,042.16	0.00	7,957.84
<b>115,000.00</b>	<b>121,114.45</b>	<b>134.26</b>	<b>-5,980.19</b>	
35 - INSURANCE				
5500 - LIABILITY	32,000.00	16,950.50	0.00	15,049.50
5510 - BONDS	500.00	550.00	0.00	-50.00
5520 - PROPERTY & CASUALTY	22,000.00	50,586.07	11,886.96	-16,699.11
<b>54,500.00</b>	<b>68,086.57</b>	<b>11,886.96</b>	<b>-1,699.61</b>	
<b>169,500.00</b>	<b>189,201.02</b>	<b>12,021.22</b>	<b>-7,679.80</b>	
<b>20 - TOWN CLERK</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	40,103.00	41,095.48	0.00	-992.48
5005 - OVERTIME	1,475.00	1,878.78	0.00	-403.78
5040 - HEALTH INSURANCE	7,700.00	8,139.35	0.00	-439.35
5050 - RETIREMENT	1,237.00	1,253.72	0.00	-16.72
<b>50,515.00</b>	<b>52,367.33</b>	<b>0.00</b>	<b>-1,852.33</b>	
15 - EMPLOYEE COSTS				
5100 - TRAVEL	100.00	436.80	0.00	-336.80
5110 - TRAINING	500.00	309.60	0.00	190.40
5115 - LODGING	0.00	109.95	0.00	-109.95
5120 - MEALS	0.00	36.04	0.00	-36.04
5125 - DUES & SUBSCRIPTIONS	50.00	115.00	0.00	-65.00
<b>650.00</b>	<b>1,007.39</b>	<b>0.00</b>	<b>-357.39</b>	
20 - SUPPLIES				
5280 - MICRO FILM	4,000.00	671.35	0.00	3,328.65
5285 - ELECTION EXPENSE	7,500.00	10,393.13	0.00	-2,893.13
<b>11,500.00</b>	<b>11,064.48</b>	<b>0.00</b>	<b>435.52</b>	
45 - PURCHASES CAPITAL				
7000 - EQUIPMENT	1,000.00	0.00	0.00	1,000.00
<b>1,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	
60 - UNCLASSIFIED				
5905 - ADVERTISING	0.00	462.62	0.00	-462.62
5997 - PRIOR YEAR ACCURALS	0.00	132.00	132.00	0.00
<b>0.00</b>	<b>594.62</b>	<b>132.00</b>	<b>-462.62</b>	
<b>63,665.00</b>	<b>65,033.82</b>	<b>132.00</b>	<b>-1,236.82</b>	
<b>25 - TAX COLLECTOR</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	49,228.00	0.00	0.00	49,228.00
5005 - OVERTIME	40,087.00	40,073.62	0.00	13.38
232.00	130.14	0.00	101.86	

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5040 - HEALTH INSURANCE				
5050 - RETIREMENT	7,700.00	8,139.35	0.00	-439.35
	1,209.00	1,206.26	0.00	2.74
<b>15 - EMPLOYEE COSTS</b>	<b>49,228.00</b>	<b>49,549.37</b>	<b>0.00</b>	<b>-321.37</b>
5100 - TRAVEL				
5110 - TRAINING	100.00	29.15	0.00	70.85
5125 - DUES & SUBSCRIPTIONS	200.00	45.00	0.00	155.00
	50.00	15.00	0.00	35.00
	350.00	89.15	0.00	260.85
	49,578.00	49,638.52	0.00	-60.52
<b>30 - TREASURER</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES				
5040 - HEALTH INSURANCE	45,751.00	45,801.94	0.00	-50.94
5050 - RETIREMENT	7,700.00	6,213.74	0.00	1,486.26
	1,373.00	1,374.26	0.00	-1.26
<b>15 - EMPLOYEE COSTS</b>	<b>54,824.00</b>	<b>53,389.94</b>	<b>0.00</b>	<b>1,434.06</b>
5100 - TRAVEL				
5110 - TRAINING	1,100.00	1,350.73	0.00	-250.73
5120 - MEALS	200.00	105.00	0.00	95.00
5125 - DUES & SUBSCRIPTIONS	0.00	5.98	0.00	-5.98
	50.00	15.00	0.00	35.00
	1,350.00	1,476.71	0.00	-126.71
	56,174.00	54,866.65	0.00	1,307.35
<b>35 - MUNICIPAL BUILDINGS</b>				
01 - GENERAL				
20 - SUPPLIES				
5200 - OFFICE	8,000.00	0.00	0.00	8,000.00
5210 - CLEANING	0.00	3,417.82	0.00	-3,417.82
<b>25 - UTILITIES</b>	<b>-6,560.00</b>	<b>32,502.10</b>	<b>14,607.26</b>	<b>-24,454.84</b>
5300 - ELECTRICITY				
5305 - HEAT	-6,560.00	35,919.92	14,607.26	-27,872.66
<b>30 - REPAIRS &amp; MAINTENANCE</b>	<b>30,000.00</b>	<b>32,768.35</b>	<b>0.00</b>	<b>-2,768.35</b>
5425 - EQUIPMENT	12,500.00	11,180.47	0.00	1,319.53
	42,500.00	43,948.82	0.00	-1,448.82
<b>40 - CONTRACTUAL SERVICES</b>	<b>6,021.00</b>	<b>6,005.92</b>	<b>0.00</b>	<b>15.08</b>
5620 - PLOWING	6,021.00	6,005.92	0.00	15.08
<b>60 - UNCLASSIFIED</b>	<b>8,500.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>0.00</b>
5915 - TRAFFIC LIGHTS	8,500.00	8,500.00	0.00	0.00
5997 - PRIOR YEAR ACCURALS				
	-4,500.00	210.00	0.00	-4,710.00
	0.00	228.00	228.00	0.00
	-4,500.00	438.00	228.00	-4,710.00
	45,961.00	94,812.66	14,835.26	-34,016.40
<b>40 - TAX ASSESSORS OFFICE</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES				
5040 - HEALTH INSURANCE	51,525.00	58,829.00	0.00	-7,304.00
5050 - RETIREMENT	7,700.00	8,139.35	0.00	-439.35
	810.00	854.15	0.00	-44.15
<b>15 - EMPLOYEE COSTS</b>	<b>60,035.00</b>	<b>67,822.50</b>	<b>0.00</b>	<b>-7,787.50</b>
5100 - TRAVEL				
	2,400.00	3,600.00	0.00	-1,200.00
	2,400.00	3,600.00	0.00	-1,200.00

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
20 - SUPPLIES				
5200 - OFFICE	900.00	263.35	0.00	636.65
5215 - MAPS	5,000.00	5,115.82	0.00	-115.82
5290 - BOOKS/PER.	0.00	462.20	0.00	-462.20
	5,900.00	5,841.37	0.00	58.63
	68,335.00	77,263.87	0.00	-8,928.87
<b>45 - CODE ENFORCEMENT</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	68,834.00	64,673.39	600.00	4,760.61
5005 - OVERTIME	2,498.00	630.01	0.00	1,867.99
5040 - HEALTH INSURANCE	15,400.00	14,511.22	0.00	888.78
5050 - RETIREMENT	1,990.00	2,460.89	0.00	-470.89
	88,722.00	82,275.51	600.00	7,046.49
<b>15 - EMPLOYEE COSTS</b>				
5100 - TRAVEL	4,700.00	2,875.82	0.00	1,824.18
5110 - TRAINING	150.00	0.00	0.00	150.00
5120 - MEALS	0.00	9.57	0.00	-9.57
5125 - DUES & SUBSCRIPTIONS	850.00	528.75	0.00	321.25
	5,700.00	3,414.14	0.00	2,285.86
<b>20 - SUPPLIES</b>				
5200 - OFFICE	400.00	90.00	0.00	310.00
5215 - MAPS	10,830.00	10,831.08	0.00	-1.08
5290 - BOOKS/PER.	150.00	0.00	0.00	150.00
	11,380.00	10,921.08	0.00	458.92
<b>25 - UTILITIES</b>				
5320 - TELEPHONE	700.00	1,219.61	0.00	-519.61
	700.00	1,219.61	0.00	-519.61
<b>30 - REPAIRS &amp; MAINTENANCE</b>				
5400 - GENERAL	0.00	5,850.00	0.00	-5,850.00
	0.00	5,850.00	0.00	-5,850.00
<b>40 - CONTRACTUAL SERVICES</b>				
5600 - LEGAL	2,500.00	5,477.73	0.00	-2,977.73
	2,500.00	5,477.73	0.00	-2,977.73
<b>60 - UNCLASSIFIED</b>				
5997 - PRIOR YEAR ACCURALS	0.00	316.77	316.77	0.00
	0.00	316.77	316.77	0.00
	109,002.00	109,474.84	916.77	443.93
<b>50 - LIBRARY</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	67,397.00	59,696.77	188.71	7,888.94
5005 - OVERTIME	0.00	571.39	0.00	-571.39
5040 - HEALTH INSURANCE	3,793.00	6,056.66	0.00	-2,263.66
5050 - RETIREMENT	1,826.00	1,315.64	0.00	510.36
	73,016.00	67,640.46	188.71	5,564.25
<b>15 - EMPLOYEE COSTS</b>				
5100 - TRAVEL	350.00	85.94	0.00	264.06
5110 - TRAINING	600.00	30.00	0.00	570.00
5125 - DUES & SUBSCRIPTIONS	70.00	100.00	0.00	-30.00
	1,020.00	215.94	0.00	804.06
<b>20 - SUPPLIES</b>				
5200 - OFFICE	2,200.00	1,477.98	0.00	722.02
5205 - POSTAGE	450.00	70.00	2.45	382.45
5290 - BOOKS/PER.	8,500.00	8,349.05	0.00	150.95
	11,150.00	9,897.03	2.45	1,255.42

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
25 - UTILITIES				
5300 - ELECTRICITY	2,000.00	1,731.84	0.00	268.16
5305 - HEAT	4,200.00	3,118.83	0.00	1,081.17
5320 - TELEPHONE	325.00	319.92	0.00	5.08
<b>30 - REPAIRS &amp; MAINTENANCE</b>	<b>6,525.00</b>	<b>5,170.59</b>	<b>0.00</b>	<b>1,354.41</b>
5425 - EQUIPMENT				
5435 - BUILDING	0.00	390.00	0.00	-390.00
40 - CONTRACTUAL SERVICES	5,432.00	4,371.22	0.00	1,060.7
5605 - SOFTWARE				
5680 - WEB	1,600.00	679.75	0.00	920.25
	1,000.00	669.23	0.00	330.77
<b>45 - PURCHASES CAPITAL</b>	<b>2,600.00</b>	<b>1,348.98</b>	<b>0.00</b>	<b>1,251.02</b>
7015 - BUILDINGS				
60 - UNCLASSIFIED	21,000.00	825.00	0.00	20,175.00
5905 - ADVERTISING	21,000.00	825.00	0.00	20,175.00
5925 - PROGRAM EXPENSES				
	720.00	120.58	0.00	2,120.00
	1,400.00	0.00	0.00	599.42
	2,120.00	120.58	0.00	1,400.00
	2,120.00	120.58	0.00	1,999.42
	2,120.00	120.58	0.00	33,074.36
<b>55 - PARKS &amp; RECREATION</b>	<b>122,863.00</b>	<b>89,979.80</b>	<b>191.16</b>	<b>60,400.00</b>
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	60,400.00	0.00	0.00	-62,827.97
5005 - OVERTIME	51,500.00	114,327.97	0.00	-427.13
5040 - HEALTH INSURANCE	0.00	427.13	0.00	-439.35
5050 - RETIREMENT	7,700.00	8,139.35	0.00	0.82
15 - EMPLOYEE COSTS	1,200.00	1,199.18	0.00	-63,693.63
5100 - TRAVEL	60,400.00	124,093.63	0.00	-4,196.07
5110 - TRAINING				
20 - SUPPLIES	2,100.00	6,296.07	0.00	375.00
5200 - OFFICE	375.00	0.00	0.00	-3,821.07
5945 - ROLLOFF CONT	2,475.00	6,296.07	0.00	92.02
25 - UTILITIES	150.00	57.98	0.00	200.00
5300 - ELECTRICITY	200.00	0.00	0.00	292.02
5320 - TELEPHONE	350.00	57.98	0.00	-453.85
30 - REPAIRS & MAINTENANCE	925.00	1,378.85	0.00	109.55
5420 - MOWING	550.00	440.45	0.00	-344.30
5425 - EQUIPMENT	1,475.00	1,819.30	0.00	-531.61
5440 - REC DEPT ROADS				
45 - PURCHASES CAPITAL	0.00	531.61	0.00	-2,494.33
7000 - EQUIPMENT	1,500.00	3,994.33	0.00	68.00
60 - UNCLASSIFIED	750.00	682.00	0.00	-2,957.94
5905 - ADVERTISING	2,250.00	5,207.94	0.00	13,659.20
5925 - PROGRAM EXPENSES	17,059.20	3,400.00	0.00	13,659.20
5940 - TOILETS	17,059.20	3,400.00	0.00	-1,175.03
5995 - INCIDENTALS	1,500.00	2,675.03	0.00	54,748.49
5997 - PRIOR YEAR ACCURALS	101,750.00	47,961.51	960.00	-779.96
	2,500.00	3,279.96	0.00	-1,080.00
	0.00	1,080.00	0.00	0.00
	0.00	3,339.07	3,339.07	51,713.50
	105,750.00	58,335.57	4,299.07	-5,152.22
	189,759.20	199,210.49	4,299.07	

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
<b>60 - PLANNING BOARD</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	26,153.00	21,436.08	0.00	4,716.92
5005 - OVERTIME	1,844.00	1,682.66	0.00	161.34
5050 - RETIREMENT	0.00	9.94	0.00	-9.94
	<b>27,997.00</b>	<b>23,128.68</b>	<b>0.00</b>	<b>4,868.32</b>
15 - EMPLOYEE COSTS				
5110 - TRAINING	0.00	40.00	0.00	-40.00
5125 - DUES & SUBSCRIPTIONS	498.00	1,941.00	0.00	-1,443.00
	<b>498.00</b>	<b>1,981.00</b>	<b>0.00</b>	<b>-1,483.00</b>
20 - SUPPLIES				
5200 - OFFICE	500.00	0.00	0.00	500.00
5290 - BOOKS/PER.	300.00	0.00	0.00	300.00
	<b>800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>800.00</b>
25 - UTILITIES				
5320 - TELEPHONE	0.00	156.33	0.00	-156.33
	<b>0.00</b>	<b>156.33</b>	<b>0.00</b>	<b>-156.33</b>
40 - CONTRACTUAL SERVICES				
5600 - LEGAL	8,000.00	111.66	0.00	7,888.34
5700 - CONSULTANTS	1,500.00	0.00	0.00	1,500.00
	<b>9,500.00</b>	<b>111.66</b>	<b>0.00</b>	<b>9,388.34</b>
60 - UNCLASSIFIED				
5905 - ADVERTISING	500.00	807.00	0.00	-307.00
5997 - PRIOR YEAR ACCURALS	0.00	65.25	65.25	0.00
	<b>500.00</b>	<b>872.25</b>	<b>65.25</b>	<b>-307.00</b>
	<b>39,295.00</b>	<b>26,249.92</b>	<b>65.25</b>	<b>13,110.33</b>
<b>65 - ZONING BOARD OF APPEALS</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	1,050.00	425.00	0.00	625.00
5005 - OVERTIME	0.00	57.62	0.00	-57.62
5050 - RETIREMENT	0.00	9.94	0.00	-9.94
	<b>1,050.00</b>	<b>492.56</b>	<b>0.00</b>	<b>557.44</b>
15 - EMPLOYEE COSTS				
5125 - DUES & SUBSCRIPTIONS	0.00	40.00	0.00	-40.00
	<b>0.00</b>	<b>40.00</b>	<b>0.00</b>	<b>-40.00</b>
40 - CONTRACTUAL SERVICES				
5600 - LEGAL	500.00	148.31	0.00	351.69
	<b>500.00</b>	<b>148.31</b>	<b>0.00</b>	<b>351.69</b>
60 - UNCLASSIFIED				
5905 - ADVERTISING	1,200.00	442.00	0.00	758.00
	<b>1,200.00</b>	<b>442.00</b>	<b>0.00</b>	<b>758.00</b>
	<b>2,750.00</b>	<b>1,122.87</b>	<b>0.00</b>	<b>1,627.13</b>
<b>70 - PUBLIC SAFETY</b>				
01 - GENERAL FIRE				
10 - PERSONAL SERVICES				
5000 - SALARIES	318,200.00	319,493.87	1,430.64	136.77
5005 - OVERTIME	1,800.00	411.77	0.00	1,388.23
5040 - HEALTH INSURANCE	30,800.00	32,450.32	0.00	-1,650.32
5050 - RETIREMENT	5,639.00	5,212.46	0.00	426.54
	<b>356,439.00</b>	<b>357,568.42</b>	<b>1,430.64</b>	<b>301.22</b>
15 - EMPLOYEE COSTS				
5100 - TRAVEL	0.00	1,668.04	0.00	-1,668.04
5110 - TRAINING	6,300.00	2,675.26	0.00	3,624.74

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5125 - DUES & SUBSCRIPTIONS	0.00	468.75	0.00	-468.75
20 - SUPPLIES	6,300.00	4,812.05	0.00	1,487.95
5250 - GAS/DIESEL	16,500.00	11,965.47	0.00	4,534.53
25 - UTILITIES	16,500.00	11,965.47	0.00	4,534.53
5300 - ELECTRICITY	13,200.00	12,887.83	0.00	312.17
5305 - HEAT	17,453.00	7,952.73	0.00	9,500.27
5320 - TELEPHONE	6,480.00	7,653.58	0.00	-1,173.58
30 - REPAIRS & MAINTENANCE	37,133.00	28,494.14	0.00	8,638.86
5405 - VEHICLE	33,000.00	940.17	0.00	32,059.83
5425 - EQUIPMENT	0.00	23,639.42	0.00	-23,639.42
5430 - RADIOS	4,935.00	3,774.39	0.00	1,160.61
5435 - BUILDING	13,000.00	15,402.03	0.00	-2,402.03
40 - CONTRACTUAL SERVICES	50,935.00	43,756.01	0.00	7,178.99
5675 - DISPATCH	36,100.00	36,203.75	0.00	-103.75
5683 - ROSS CORNER	6,815.00	6,815.00	0.00	0.00
45 - PURCHASES CAPITAL	42,915.00	43,018.75	0.00	-103.75
7000 - EQUIPMENT	16,760.00	11,773.47	0.00	4,986.53
7025 - COMPUTERS	11,200.00	5,039.55	0.00	6,160.45
60 - UNCLASSIFIED	27,960.00	16,813.02	0.00	11,146.98
5925 - PROGRAM EXPENSES	1,000.00	798.51	0.00	201.49
5935 - HYDRANTS	21,000.00	21,122.49	0.00	-122.49
5995 - INCIDENTALS	0.00	10.49	134.96	124.47
5997 - PRIOR YEAR ACCURALS	0.00	4,077.62	4,077.62	0.00
70 - DEBT SERVICE	22,000.00	26,009.11	4,212.58	203.47
6010 - LEASES	3,000.00	2,440.22	0.00	559.78
	3,000.00	2,440.22	0.00	559.78
<b>75 - EMS</b>	563,182.00	534,877.19	5,643.22	33,948.03
01 - GENERAL EMS				
10 - PERSONAL SERVICES				
5000 - SALARIES	10,000.00	15,212.00	0.00	-5,212.00
15 - EMPLOYEE COSTS	10,000.00	15,212.00	0.00	-5,212.00
5100 - TRAVEL	1,000.00	251.06	0.00	748.94
5110 - TRAINING	8,300.00	3,116.00	0.00	5,184.00
5125 - DUES & SUBSCRIPTIONS	4,500.00	2,478.90	729.14	5,913.14
5130 - TEST & SHOTS	5,000.00	1,280.00	0.00	2,021.10
20 - SUPPLIES	18,800.00	7,125.96	0.00	3,720.00
5200 - OFFICE	7,800.00	5,841.03	729.14	12,403.18
5245 - UNIFORMS	6,000.00	5,853.29	0.72	1,959.69
5295 - AMBULANCE	11,000.00	6,317.94	0.00	146.71
40 - CONTRACTUAL SERVICES	24,800.00	18,012.26	89.25	4,771.31
5685 - RESCUE BILLING	15,000.00	28,467.32	89.97	6,877.71
45 - PURCHASES CAPITAL	15,000.00	28,467.32	0.00	-13,467.32
7000 - EQUIPMENT	9,500.00	4,400.18	0.00	5,099.82
7005 - RADIOS	2,030.00	0.00	0.00	2,030.00
7015 - BUILDINGS	0.00	2,198.00	0.00	-2,198.00

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
60 - UNCLASSIFIED	0.00	2,469.22	0.00	-2,469.22
0050 - AMBULANCE SUBSCRIPTION F/B	3,000.00	2,236.67	0.00	763.33
5947 - MEETING	0.00	6.77	0.00	-6.77
5995 - INCIDENTALS	0.00	1,461.76	1,461.76	0.00
5997 - PRIOR YEAR ACCURALS	3,000.00	6,174.42	1,461.76	-1,712.66
70 - DEBT SERVICE	123,950.00	121,343.11	0.00	2,606.89
6010 - LEASES	123,950.00	121,343.11	0.00	2,606.89
	207,080.00	202,933.25	2,280.87	6,427.62

**80 - HEALTH & SANITATION**

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	71,000.00	70,194.19	0.00	805.81
5005 - OVERTIME	150.00	1,017.94	0.00	-867.94
5040 - HEALTH INSURANCE	7,700.00	8,139.35	0.00	-439.35
5050 - RETIREMENT	1,085.00	279.89	0.00	805.11
	79,935.00	79,631.37	0.00	303.63
15 - EMPLOYEE COSTS	0.00	296.86	0.00	-296.86
5100 - TRAVEL	350.00	354.70	0.00	-4.70
5110 - TRAINING	350.00	651.56	0.00	-301.56
20 - SUPPLIES				
5200 - OFFICE	750.00	507.40	0.00	242.60
5240 - SIGNS	500.00	1,859.00	0.00	-1,359.00
5270 - LICENSES	335.00	1,061.00	400.00	-326.00
5945 - ROLLOFF CONT	0.00	75.00	0.00	-75.00
	1,585.00	3,502.40	400.00	-1,517.40
25 - UTILITIES				
5300 - ELECTRICITY	2,500.00	5,977.71	42.68	-3,435.03
5320 - TELEPHONE	640.00	1,236.81	0.00	-596.81
	3,140.00	7,214.52	42.68	-4,031.84
30 - REPAIRS & MAINTENANCE				
5405 - VEHICLE	2,000.00	2,851.90	0.00	-851.90
5425 - EQUIPMENT	1,500.00	7,022.13	0.00	-5,522.13
5435 - BUILDING	3,300.00	4,497.62	0.00	-1,197.62
5445 - TOWN ROADS	0.00	34.61	0.00	-34.61
	6,800.00	14,406.26	0.00	-7,606.26
40 - CONTRACTUAL SERVICES				
5627 - NON RECYCABLES TIPPING	0.00	48,937.61	0.00	-48,937.61
5628 - NON RECYCABLES HAULING	0.00	13,838.88	0.00	-13,838.88
5629 - NON RECYCABLES SURCHARGES	0.00	4,252.31	0.00	-4,252.31
5630 - ECOMO MONTHLY FEES	0.00	0.00	0.00	0.00
5631 - ECOMO TIPPING FEES	221,400.00	189,598.64	0.00	31,801.36
5632 - HAULING CHARGES TO ECO	0.00	34,172.35	0.00	-34,172.35
5633 - FUEL SURCHARGES HOUSEHOLD	0.00	1,353.74	0.00	-1,353.74
5635 - RECYCLABLES TIPPING FEES	46,877.00	24,429.26	0.00	22,447.74
5636 - RECYCLABLES HAULING	30,000.00	14,562.06	0.00	15,437.94
5637 - FUEL SURCHARGES RECYCABLES	3,000.00	799.97	0.00	2,200.03
	301,277.00	331,944.82	0.00	-30,667.82
45 - PURCHASES CAPITAL				
7000 - EQUIPMENT	39,495.00	7,137.32	0.00	32,357.68
7015 - BUILDINGS	0.00	468.00	0.00	-468.00
	39,495.00	7,605.32	0.00	31,889.68
60 - UNCLASSIFIED				
0049 - TRANSFER STATION F/B	0.00	4,322.00	0.00	-4,322.00
5905 - ADVERTISING	0.00	586.60	0.00	-586.60

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
5950 - TRANSFER STATION	176,913.00	177,544.44	0.00	-631.44
5997 - PRIOR YEAR ACCURALS	0.00	28,637.00	28,637.00	0.00
	<b>176,913.00</b>	<b>211,090.04</b>	<b>28,637.00</b>	<b>-5,540.04</b>
	<b>609,495.00</b>	<b>656,046.29</b>	<b>29,079.68</b>	<b>-17,471.61</b>
<b>85 - PUBLIC WORKS</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES				9,596.48
5005 - OVERTIME	50,700.00	41,103.52	0.00	-2,016.01
5040 - HEALTH INSURANCE	1,396.00	3,412.01	0.00	-439.35
5050 - RETIREMENT	7,700.00	8,139.35	0.00	-78.91
	968.00	1,046.91	0.00	7,062.21
	<b>60,764.00</b>	<b>53,701.79</b>	<b>0.00</b>	<b>133.00</b>
15 - EMPLOYEE COSTS				133.00
5100 - TRAVEL	1,000.00	867.00	0.00	-1,926.00
	<b>1,000.00</b>	<b>867.00</b>	<b>0.00</b>	<b>-39,567.91</b>
20 - SUPPLIES				38,728.42
5220 - CULVERTS		1,926.00	0.00	2,000.00
5230 - HOT TOP	0.00	149,567.91	0.00	3,089.82
5235 - SAND & SALT	110,000.00	121,271.58	0.00	2,324.33
5240 - SIGNS	160,000.00	0.00	0.00	1,242.34
5250 - GAS/DIESEL	2,000.00	0.00	0.00	-10.69
	7,000.00	3,910.18	0.00	1,231.65
	<b>279,000.00</b>	<b>276,675.67</b>	<b>0.00</b>	<b>-3,179.27</b>
25 - UTILITIES				-700.47
5300 - ELECTRICITY		257.66	0.00	43.75
5320 - TELEPHONE	1,500.00	10.69	0.00	-2,814.69
	<b>1,500.00</b>	<b>268.35</b>	<b>0.00</b>	<b>99,443.44</b>
30 - REPAIRS & MAINTENANCE				92,792.76
5405 - VEHICLE				16,191.32
5425 - EQUIPMENT	2,800.00	5,979.27	0.00	16,191.32
5430 - RADIOS	0.00	700.47	0.00	-1,210.00
5437 - FEMA GRANT FUNDED REPAIRS	525.00	481.25	0.00	0.00
5445 - TOWN ROADS	0.00	2,814.69	0.00	-1,210.00
	154,000.00	54,556.56	0.00	0.00
	<b>157,325.00</b>	<b>64,532.24</b>	<b>0.00</b>	<b>118,525.27</b>
40 - CONTRACTUAL SERVICES				
5620 - PLOWING	258,120.00	241,928.68	0.00	-2,354.00
	<b>258,120.00</b>	<b>241,928.68</b>	<b>0.00</b>	<b>-45.90</b>
60 - UNCLASSIFIED				
5940 - TOILETS	0.00	1,210.00	0.00	-2,399.90
5997 - PRIOR YEAR ACCURALS	0.00	211.18	211.18	-185.14
	<b>0.00</b>	<b>1,421.18</b>	<b>211.18</b>	<b>0.00</b>
70 - DEBT SERVICE				
6010 - LEASES	19,653.00	19,653.00	0.00	0.00
	<b>19,653.00</b>	<b>19,653.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>777,362.00</b>	<b>659,047.91</b>	<b>211.18</b>	<b>66.54</b>
<b>87 - GENERAL ASSISTANCE</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES				
5005 - OVERTIME				
15 - EMPLOYEE COSTS				
5100 - TRAVEL	2,900.00	5,254.00	0.00	-2,354.00
5110 - TRAINING	0.00	45.90	0.00	-45.90
5125 - DUES & SUBSCRIPTIONS	2,900.00	5,299.90	0.00	-185.14
				0.00
20 - SUPPLIES				
5200 - OFFICE	150.00	335.14	0.00	40.00
	100.00	100.00	0.00	-145.14
	100.00	60.00	0.00	66.54
	<b>350.00</b>	<b>495.14</b>	<b>0.00</b>	<b>66.54</b>
	408.00	341.46	0.00	
	<b>408.00</b>	<b>341.46</b>	<b>0.00</b>	

ACCOUNT	CURRENT BUDGET	DEBITS	CREDITS	UNEXPENDED BALANCE
50 - GENERAL ASSISTANCE				94,362.00
5700 - HEAT	20,000.00	14,594.87	500.00	5,905.13
5705 - FOOD	20,000.00	12,154.45	0.00	7,845.55
5710 - RENT	37,000.00	43,859.00	0.00	-6,859.00
5720 - MEDICINE	200.00	385.26	0.00	-185.26
5721 - CREMATION	0.00	1,500.00	0.00	-1,500.00
5725 - ELECTRICITY	17,062.00	7,882.67	0.00	9,179.33
5730 - GAS	100.00	210.00	0.00	-110.00
5731 - WATER	0.00	134.00	0.00	-134.00
	<b>94,362.00</b>	<b>80,720.25</b>	<b>500.00</b>	<b>14,141.75</b>
60 - UNCLASSIFIED				
5905 - ADVERTISING	600.00	342.00	0.00	258.00
5997 - PRIOR YEAR ACCURALS	0.00	542.68	542.68	0.00
	<b>600.00</b>	<b>884.68</b>	<b>542.68</b>	<b>258.00</b>
70 - DEBT SERVICE				
6010 - LEASES	1,380.00	1,337.16	0.00	42.84
	<b>1,380.00</b>	<b>1,337.16</b>	<b>0.00</b>	<b>42.84</b>
	<b>100,000.00</b>	<b>89,078.59</b>	<b>1,042.68</b>	<b>11,964.09</b>
<b>90 - EDUCATION</b>				
01 - GENERAL				
55 - EDUCATION				
5800 - MSAD #57	6,108,440.00	6,108,439.86	0.00	0.14
	<b>6,108,440.00</b>	<b>6,108,439.86</b>	<b>0.00</b>	<b>0.14</b>
	<b>6,108,440.00</b>	<b>6,108,439.86</b>	<b>0.00</b>	<b>0.14</b>
<b>95 - UNCLASSIFIED</b>				
01 - GENERAL				
10 - PERSONAL SERVICES				
5000 - SALARIES	0.00	0.00	0.00	0.00
	0.00	58.50	0.00	-58.50
	<b>0.00</b>	<b>58.50</b>	<b>0.00</b>	<b>-58.50</b>
40 - CONTRACTUAL SERVICES				
5670 - SHERIFF PATROL	77,645.00	77,644.55	0.00	0.45
	<b>77,645.00</b>	<b>77,644.55</b>	<b>0.00</b>	<b>0.45</b>
60 - UNCLASSIFIED				
5900 - COUNTY OF YO	344,491.00	344,490.48	0.00	0.52
5944 - EMA COMMITTEE	3,194.00	2,718.34	0.00	475.66
5945 - COMMITTEES	7,500.00	7,500.00	0.00	0.00
5950 - TRANSFER STATION	3,000.00	187.50	0.00	2,812.50
5955 - OLD HOME DAYS	0.00	139.66	0.00	-139.66
5960 - CEMETERIES	5,000.00	2,638.35	0.00	2,361.65
5965 - TAYLOR HOUSE	5,000.00	5,000.00	0.00	0.00
5970 - MEMORIAL DAY	3,000.00	870.79	0.00	2,129.21
5975 - ACCESS FACILITIES	21,632.00	22,944.30	0.00	-1,312.30
5995 - INCIDENTALS	8,300.00	8,300.00	0.00	0.00
	<b>401,117.00</b>	<b>394,789.42</b>	<b>0.00</b>	<b>6,327.58</b>
95 - UNCLASSIFIED/GENERAL				
4948 - PUBLIC SAFETY COMMITTEE	1,250.00	0.00	0.00	1,250.00
4949 - FINANCE COMMITTEE	500.00	0.00	0.00	500.00
	750.00	246.12	0.00	503.88
	<b>1,250.00</b>	<b>246.12</b>	<b>0.00</b>	<b>1,003.88</b>
	<b>480,012.00</b>	<b>472,738.59</b>	<b>0.00</b>	<b>7,273.41</b>
<b>97 - OLD HOME DAYS</b>				
01 - GENERAL				
60 - UNCLASSIFIED				
5905 - ADVERTISING	0.00	2,199.30	0.00	-2,199.30
5955 - OLD HOME DAYS	15,000.00	13,388.66	0.00	1,611.34
	<b>15,000.00</b>	<b>15,587.96</b>	<b>0.00</b>	<b>-587.96</b>
<b>FINAL TOTALS</b>	<b>10,300,750.20</b>	<b>10,274,228.86</b>	<b>84,959.51</b>	<b>111,480.85</b>

# Vendor Expense Detail

## July 1, 2008 - June 30, 2009

15 C & K Loop . . . . .	994.00
AAA Fire Extinguisher Co, Inc . . . . .	426.00
AT&T . . . . .	1,438.00
A.B.L., Inc. . . . .	122.92
Acs Government Systems, Inc. . . . .	1,235.00
Adirondack Direct . . . . .	1,150.08
Admiral Fire & Safety, Inc . . . . .	2,171.12
Advanced Liquid Recycling Inc . . . . .	89.25
Advantage Gases & Tools . . . . .	3,130.07
Albert Frick Associates, Inc. . . . .	400.00
All Points Public Funding, LLC . . . . .	49,411.13
Allen Uniform, Inc. . . . .	1,695.14
Alternative Real Estate . . . . .	1,100.00
Always & Forever Florist . . . . .	239.00
American Legion Post #134 . . . . .	100.00
American Red Cross Of . . . . .	1,000.00
Angela Theriault . . . . .	21.24
Animal Emergency Clinic. . . . .	115.50
Animal Welfare . . . . .	5,558.00
Animal Welfare Society, Inc . . . . .	7,332.52
Anthem BCBS . . . . .	90.18
Arundel Ford . . . . .	848.15
AT&T Mobility . . . . .	5,659.26
Atlantic Recycling Equipment, LLC . . . . .	3,410.00
Atlas Pyrovision Productions, Inc . . . . .	1,641.00
Audio Editions . . . . .	1,011.41
Autumn Green Funeral Home . . . . .	750.00
Avaya Financial Services. . . . .	484.22
B & H Phot - Video - Pro Audio. . . . .	1,312.30
B Ruck Enterprise, LLC . . . . .	2,300.00
Baker & Taylor Books-510486 . . . . .	4,906.86
Baker Automotive . . . . .	1,487.67
Banc Of America Pub Captl Corp . . . . .	20,418.77
Bangor Public Library . . . . .	30.00
Barnes & Noble.Com LLC . . . . .	1,534.32
Bath Recreation Dept. . . . .	85.00
BEC . . . . .	825.00
Bennett Enterprises, LLC . . . . .	1,550.00
Ben's Uniforms, Inc. . . . .	903.00
Bergeron Protective Clothing . . . . .	4,274.41
Beverly J. Sinclair . . . . .	500.00
BJ's Wholesale Club Inc . . . . .	65.00
Blow Bros Inc. . . . .	3,279.96
Blue Rhino Corporation . . . . .	811.00
Bob Johnson's Computer Stuff, Inc.. . . . .	2,146.94
Borders Inc. . . . .	103.94
Bound Tree Medical LLC . . . . .	3,090.99
Brady Screenprint & Embroidery. . . . .	1,486.00
Brenda J. Crenner . . . . .	117.69
Brentley F. Bailey . . . . .	600.00
Briggs & Son . . . . .	1,186.50
Brigit McCallum . . . . .	7.50
Bruce E. Clark . . . . .	55.00
Bs Rug & Upholstery Spongee. . . . .	16,700.00
Buxton Fire & Rescue . . . . .	334.00
Caleb Affordable Housing Assoc LP . . . . .	815.00
Canteen Service Co. . . . .	1,177.80
Cardinal Printing Co, Inc . . . . .	3,294.08
Carll-Heald & Black Funeral Home. . . . .	750.00
Carmine Desimone. . . . .	670.00
Casey Family Services . . . . .	325.00
Caterpillar Financial Services Corp . . . . .	19,653.00
Central Furniture & Appliances, Inc . . . . .	2,204.59
Central Maine Power Co . . . . .	7,726.76
Central Maine Power Co . . . . .	55,120.01
Central Tire Co., Inc. . . . .	4,292.12
Champagne's Energy, Inc . . . . .	5,215.29
Charles N Grover. . . . .	1,000.00
Chief . . . . .	800.00
Chris Keenan . . . . .	50.00
Cigna . . . . .	616.00
Citizens Bank Of Las Cruces. . . . .	23,081.59
CLIA Laboratory Program . . . . .	150.00
Clinton Andrews . . . . .	234.21
Collins Sports Center, Inc. . . . .	562.85
Commercial Paving & . . . . .	9,085.44
Community Counseling Center . . . . .	475.00
Creative Awards . . . . .	933.80
CRT Processing, LLC . . . . .	684.44
Cumberland County Fire . . . . .	575.00
Current Publishing, LLC . . . . .	5,296.50
Custodial Partners, LLC . . . . .	1,589.87
Cynthia Wenger . . . . .	3,600.00
D & E Rubbish Removal, Inc. . . . .	54,233.09
D & R Electric, Inc . . . . .	212.12
D J Embroidery. . . . .	946.00
David J. Lowe . . . . .	497.12
David W Stevens. . . . .	700.00
Dayton Sand & Gravel Co., Inc. . . . .	203,068.99
Dead River Company . . . . .	239.00
Deborah Miles . . . . .	5,681.00
Deer Pond Fuel, Inc. . . . .	10,368.01
Denise Davis . . . . .	1,000.00
Denise M Davis. . . . .	900.00
Dept Environmental Protection . . . . .	914.00
Dept Of Environmental Protection . . . . .	25.00
Dept Of Human Services. . . . .	1,724.25
Dept Of Public Safety . . . . .	31,095.00
Dept Of Public Safety . . . . .	50.00
Dixie Office Products. . . . .	640.00
DMM . . . . .	1,142.50

Dodge Oil Company, Inc. . . . .	91.05	Inland Fisheries & Wildlife . . . . .	101,483.54
Dolbec Excavating . . . . .	3,630.00	International Code Council, Inc. . . . .	100.00
Donald E Prokey . . . . .	1,488.01	International Salt Company, LLC. . . . .	91,080.23
Downeast Duck Adventures . . . . .	500.00	Int'l Assoc. Of Fire Chiefs, Inc . . . . .	220.00
Downeast Energy & Building Supply. . . . .	144.95	Inventory Trading Company . . . . .	1,174.25
Duo-Safety Ladder Corporation . . . . .	31.78	Isabelle L Coleman. . . . .	658.00
Dupuis Hardware & Locksmith. . . . .	198.48	J P Carroll Fuel Co. . . . .	20,366.39
Dustin A Rhodes . . . . .	10.99	J.S. Mccarthy Co., Inc.. . . . .	1,531.58
Ecomaine. . . . .	404,660.06	James O Hamilton . . . . .	535.00
Eldredge Lumber, Inc. . . . .	2,645.50	Jean E. Rundgren . . . . .	22.80
Election Systems & Softwear, Inc. . . . .	2,628.89	Jeffrey A. Mills . . . . .	599.00
Electric Light Company, Inc . . . . .	210.00	Jeffrey Paquette . . . . .	2,125.00
Elliott Enterprises, Inc . . . . .	291.27	Jensen Baird Gardner & Henry. . . . .	29,027.84
ESRI . . . . .	6,062.75	Jim's Sunoco. . . . .	3,848.33
EVT Certification Commission, Inc. . . . .	70.00	John F Cloonan, III . . . . .	44.55
Ewaste Recycling Solutions, LLC . . . . .	879.65	Jones & Bartlett Publishers . . . . .	109.03
F. M. Abbott Power Equipment, Inc. . . . .	1,607.85	Jordan Equipment Co. . . . .	317.19
F. R. Carroll, Inc. . . . .	16,215.57	Jordan Lumber Co. . . . .	138.00
Farris Entertainment Ent.. . . . .	995.00	Journal Tribune. . . . .	1,752.00
Fire Tech & Safety Of N.E., Inc. . . . .	714.55	Judith Durney . . . . .	320.97
Flag Wavers . . . . .	565.00	Julie T. Giles . . . . .	541.13
FM . . . . .	84.00	Justina H Smith . . . . .	30.40
Follett Software Company . . . . .	519.75	KL Design . . . . .	1,575.00
Fourteen Town Commnications Group . . . . .	5,090.00	Kansas State Bank Of Manhattan . . . . .	28,431.62
Frank Santos Jr . . . . .	750.00	Kathleen A Leighton . . . . .	1,542.00
Franklin Products . . . . .	625.33	Kennebunk Fire Rescue . . . . .	26.00
Fred E Iler . . . . .	264.00	Kenyon's Electric, Inc. . . . .	1,676.81
Fred Pryor Seminars . . . . .	425.80	Kerry Thorne . . . . .	582.05
FSP Books & Videos . . . . .	212.95	Kevin's Burner Service . . . . .	1,346.13
Funtown/Splashtown USA. . . . .	3,000.00	Key Equipment Finance . . . . .	10,412.64
G & F Septic Inc . . . . .	55,656.80	Knight Property Management . . . . .	400.00
Galen Cole Family Foundation. . . . .	1,505.00	Kora Shrine Temple . . . . .	450.00
George Proach . . . . .	6,587.50	Kora Shrine Temple . . . . .	550.00
Gerald Daigle. . . . .	7,750.00	Kora Temple . . . . .	500.00
Gerald E Daigle. . . . .	3,600.00	Kurt Merrill . . . . .	3,608.00
Good For All Pharmacy . . . . .	181.22	Lake Arrowhead Community Inc. . . . .	500.00
Gorham Fire Dept . . . . .	550.00	Lake Arrowhead Conservation Council . . . . .	7,500.00
Gorham Leasing Group . . . . .	2,674.32	Lakeside Market, Inc. . . . .	1,682.66
Grant Writing Usa . . . . .	425.00	Lampron Energy, Inc.. . . . .	2,631.00
Greater Portland . . . . .	899.81	Lavalley Lumber Co., LLC . . . . .	1,287.58
Greenwood Emergency Vehicles, Inc. . . . .	2,091.37	Lawson Products, Inc . . . . .	1,753.71
H.A. Stone & Sons, Inc. . . . .	7,000.87	Lesley Leighton . . . . .	18,542.00
Hannaford Bros. Co. . . . .	1,367.99	Liberts, Inc.. . . . .	996.58
Hannaford's Printing. . . . .	590.00	Limerick Doughboy . . . . .	557.15
Hannaford's Printing, LLC . . . . .	721.00	Lincoln Press Corp. . . . .	498.00
Happy Wheels Of Portland. . . . .	369.00	Lin-Cor Environmental LLC . . . . .	1,462.50
Highsmith Inc . . . . .	850.78	Lisa J. Bennett . . . . .	402.41
Home Depot Credit Services. . . . .	433.87	Lisa K Tutor . . . . .	5,350.00
Hostmysite.com . . . . .	407.88	Lynn Gard Company . . . . .	88.75
Hub International New England, LLC . . . . .	292.50	M R Edgerly & Son, Inc. . . . .	239,716.18
Hygrade Business Group, Inc. . . . .	2,717.00	Maine Academy Of Gymnastics . . . . .	136.00
Image Trend, Inc. . . . .	450.00	Maine Chapter I.A.A.I . . . . .	25.00
Industrial Protection Services, LLC . . . . .	2,883.60	Maine D.E.P . . . . .	147.00

Maine Development Foundation	85.00	New England Emergency Equipment	1,200.00
Maine EMS	220.00	NFPA International	937.50
Maine Fire Chiefs Assoc	466.00	Northern New England Law	162.00
Maine Legion Baseball	60.00	Oceanside Printers	1,485.00
Maine Library Assoc	65.00	Office Depot	5,391.70
Maine Municipal Association	36,605.81	Olivers Vending & Music Systems, Inc.	95.40
Maine Municipal Employee Health Trust	149,124.78	Ossipee Landscaping Supply	100.00
Maine Municipal Tax Collectors &	210.00	Ossipee Mountaineers	6,063.92
Maine Rec & Park Assoc	35.00	Pamela L'heureux	450.00
Maine Resource Recovery Association	40.00	Pamela Witman	1,026.51
Maine State Security	2,411.00	Paquin & Carroll	58,831.00
Maine Support Network, Inc.	110.00	Patti Berry	2,885.39
Maine Telecom Solutions	3,080.00	Paul J. Letourneau	2,241.74
Maine Tennis & Track	3,400.00	Paul J. Tebbetts	2,650.00
Maine Welfare Directors' Assoc.	160.00	PC Personnel Concepts	65.85
Mark & Son Trucking	1,480.50	Perfect Plumbing & Heating, Inc.	3,338.00
Mark E Bean	1,840.00	Perkins Propane Gas Inc.	171.29
Marks Printing House	860.70	Peter Turgeon	475.30
Marshall Grinding, Inc.	5,902.35	Pine Tree Networks	13,904.51
Marshall & Swift	462.20	Pitney Bowes Inc.	900.00
Massabesic High School	500.00	Pitney Bowes Purchase Power	8,096.85
Matthew Bors	547.70	Pitney Bowes, Inc	86.98
MBOIA	35.00	Plan-It Recycling & Transfer, Inc.	58,004.63
Mccoys Trucking & Excavating	9,351.00	Plummer's Hardware	3,761.52
Mcfarland Springs	3,858.31	Poirier Guide Lines	578.90
Mcgarigle Rx Consulting LLC	204.04	Poland Spring	1,184.00
Me State Federation Of Fire Fighter	222.00	Portland Computer Copy, Inc	7,412.75
Medical Reimbursement Services	21,177.58	Portland Glass	4,236.93
Medicare B	360.71	Portland Seadogs	420.00
Mereda	227.50	Postmaster	4.91
Metcalfe's Trading Post	225.00	Province Lake Golf	400.00
Michael Archer	87.77	R. S. Means Co, Inc	184.15
Michael DeAngelis	1,981.61	Rainmaker Irrigation, Inc	941.60
Michael E Risti	4,619.46	Ralph Pill Elect Supply Co	47.98
Michael G Fraser	603.45	Ray Line Painting	615.00
Miller Ford, Inc.	184.74	Raymond A Sylvester, Jr.	4,000.00
Montrose-Sanford Hydraulics, Inc.	210.30	Raymond Scichilone	960.00
Mr & Mrs Sew "N" Sew	91.00	Reliable Office Supplies	599.48
MRPA	2,486.50	RHR Smith & Company	7,575.00
MRRA	215.00	Richard Genest Inc.	2,394.00
MSAD 57	5,950.00	Richard Sirois	1,080.00
MTCCA	210.00	Rigby Storage	75.00
Myron Corp	276.80	Robert B Davis	744.00
Nancy A Johnson	515.51	Robert Devilleneuve	1,321.56
Nancy Brandt	356.18	Robert Gobeil	200.00
NAPA / Genuine Parts Company	428.76	Robert M Hanson	390.00
Nathan T Mccoy	38.61	Robert Powers	504.00
NEACTC	25.00	Ross Corner Fire Company	6,815.00
NEAFC Inc	100.00	Roy N Hurlburt	307.50
NEP/UCOM	181.68	RSD Graphics, Inc.	6,913.39
Nets, Inc.	995.00	Russell R Jensen	369.92
New England Emergency Equipment LLC	1,726.50	Ruth Blake	71.31
New England Communications, Inc.	481.39	S. Searles Construction	7,202.95

S.A.D. #57	6,110,480.36	Tigerdirect	3,601.41
S.A.Van Dyk Insurance	390.00	Time Warner Cable	408.43
Saco River Comm. T.V. Corp.	21,632.00	Toby Guimond	300.00
Saco River Technologies	5,499.60	Tony's Hvacr Inc	4,793.30
Sam's Club	175.00	Toshiba America Info Sys Inc	5,813.00
SandcastLe Entertainment	1,890.00	Town Of Limerick	279.35
Sanford Fire Department	2,200.00	Town Of Lyman	600.00
Sanford Radiator	280.00	Town Of Old Orchard	109.95
Sani-Clean Distributors	1,244.39	Town Of Waterboro	161.98
Save On Conferences	15.09	Travis L Staples	860.00
Scott Stearns	775.00	Treas State Of Maine	393,699.27
Sean Dutton	1,595.80	Treasurer, State Of Maine	25.00
Sebago Technics, Inc.	19,398.18	Treasurer State Of Maine	240.00
Secretary Of State	10,358.40	Treasurer, County Of York	422,935.03
Seely Auto Parts	779.17	Treasurer, State Of Maine	3,597.00
Servpro Of Southern York Co.	2,756.23	Treasurer, State Of Maine	158.00
Shaen Falasca	300.00	Trio Software Corp.	8,984.80
Sharon Reed	29.15	Uniwaste Services, LLC	1,799.86
Sheryl Harmon	235.50	US Bank Corporate Trust Boston	115,584.00
Shuttlebus	4,765.05	US Postal Service	70.00
Simplex Grinnell LP	466.13	Usda Rural Development	7,176.00
Smitty's Cinema	522.50	Vacation Land Bowling Center, Inc.	425.00
Southern Maine Agency On Aging	3,428.60	W B Mason Co, Inc	758.78
Southern Maine Arbor Care	325.00	Wade E. Andrews	12,449.40
Southern Maine Comm. Services	8,330.24	Wal-Mart #2153	275.00
Southern Maine Ems Council, Inc	2,282.90	Waterboro Fire-EMS Aux.	400.00
Southern Maine Medical Center	1,278.00	Waterboro Hannaford #0221	13,149.67
Southern Maine Regional	2,359.00	Waterboro Water District	21,297.32
Southern Maine Tech College	1,210.00	Waterborough Historical Soc.	5,000.00
Southern Me Guide Service	2,600.00	Waytek, Inc.	650.99
Southworth-Milton Inc	3,992.00	Webber Energy Fuels	335.87
Sport Supply Group, Inc.	712.83	Weise Choice Cleaning	1,550.00
Spud's Mobile Repair & Welding, Inc	4,167.59	Wells Fargo Home Mortgage	1,255.80
Staples Credit Plan Dept 82	4,206.87	Wells Junior High School Boosters	125.00
Star Line Baton Co., Inc	317.10	Wight's Sporting Goods	299.70
Steven Drew	1,222.00	Wise Business Forms, Inc.	1,610.00
Stultz Building, Inc.	1,490.00	Woodland Valley Disc Golf	120.00
Subco Enterprises	69.30	Woodsome's Feed & Needs	967.18
Sugarloaf Ambulance/Rescue Veh.	265.37	Wright Express	6,792.50
Sugarloaf/Usa	775.00	Wright Express	11,690.60
The Old Fashioned Lobster Bake & BQ	638.50	York County Chiefs Association	1,310.00
Taylor Rental Center	275.00	York County Community Action Corp	3,450.00
Temple Aluminum Foundry, Inc	279.79	York County Shelters Programs Inc	1,100.00
The Fire Store	300.44	York Cty Fire Fire Fighters Assoc	66.00
The Milk Room, LLC	111.59	York Cty/Registry Of Deeds	7,359.54
The Patriot Cinemas, Inc.	205.00	Yorkie Oil Co	348.90
The Senator Inn & Spa	80.00	Your Weekly Shopping Guide	75.00
The Smart Shopper, Inc	5,261.16	Zoll Medical Corporation	2,665.75
The Tenth Muse	505.60		
Thomas E Ursia	2,476.84		
Thomas J Blackburn	555.50		
Thompson Publishing Group, Inc.	602.45		
Tiffany Tutor	300.00		

**TOTAL . . . . . \$8,432,852.77**

# Payroll Expense Detail

## July 1, 2008 - June 30, 2009

NAME	JOB DESCRIPTION	WAGES
Dennis G Abbott	Selectman	5,062.68
Clinton Andrews	Sanatation Head	36,198.02
Michael P Archer	O/C Fire Dept.	8,887.50
Lucas J Beaubien	O/C Fire Dept.	2,532.00
Lisa Bennett	Deputy Chief EMS	48,840.54
Mike Bennett	O/C Fire Dept.	140.00
David R Benton Sr	Planning Board	580.00
Scott A Bernier	O/C Fire Dept.	16,912.25
Patti J Berry	CEO	46,980.63
Frank Birkemose Jr	O/C Fire Dept.	15,529.00
Scott W Birkemose	O/C Fire Dept.	1,817.00
Thomas J Blackburn	Public Works	34,898.93
Ruth A Blake	Head Librian	26,379.30
Matthew S Bors	Chief Fire Dept.	57,328.26
Dale A Bourque	O/C Fire Dept.	1,952.00
Nancy J Brandt	Town Administrator	66,347.20
Amy Brandt-Lucarelli	Ballot Clerk	495.94
Katrina M Brown	Parks & Rec. Dept.	2,276.00
Emilee A Burgess	Parks & Rec. Dept.	654.50
Phillip A Burnell	O/C Fire Dept.	12,546.00
Holly E Callanan	Parks & Rec. Dept.	2,846.25
James E Carl	Ballot Clerk	73.18
Judith C Carl	Planning Board	775.00
Suzanne E Cesari	Ballot Clerk	123.99
Kurt A Clason	Planning Board	650.00
John F Cloonan III	O/C Fire Dept.	3,693.50
Brenda J Crenner	MV Clerk	39,323.82
Beth M Cyr	Zoning Board	50.00
Mark A Cyr	Zoning Board	100.00
Gerald E Daigle	Tax Assessor	31,200.00
Michael DeAngelis	Head-Parks & Rec.	39,967.72
Christopher P Dostie	O/C Fire Dept.	60.00
Shauna Dubourdieu	Parks & Rec. Dept.	2,105.00
Susan Dunlap	Planning Board	600.00
Judith M Durney	Ballot Clerk	176.84
Ethel C Dyer	Ballot Clerk	48.78
Sean M Falasca	Parks & Rec. Dept.	2,065.50
Frederick R Fay	Road Commissioner	18,813.14
RobeRt W Fossett	O/C Fire Dept.	1,268.00
Michael G Fraser	Ltn. Fire Dept.	33,441.70
Judith A French	O/C Fire Dept.	7,862.00
Susan L Frost	Parks & Rec. Dept.	1,650.00
Jon C Gale	Selectman	5,062.68
Roberta L Gallant	Ballot Clerk	54.88
Nicole B Gehrman	O/C Fire Dept.	3,990.50
William A Gifford	O/C Fire Dept.	190.00
Julie T Giles	Treasurer	45,801.94
Alicia T Girard	Parks & Rec. Dept.	448.00
Casie L Girard	Parks & Rec. Dept.	1,770.00
Tammy Jo Girard	Selectman	5,062.68
Robert Gobeil	Sanitation/Ballot Clerk	8,283.75
Evan T Grover	Selectman	5,062.68
Joseph P Guarino	O/C Fire Dept.	400.00
Catherine T G Hensel	Ballot Clerk	95.53
Kyle R Herrle	O/C Fire Dept.	260.00
Diane L Holden	Finance Comm. Sec.	276.28
Roy N. Hurlburt	Library Staff	2,705.22
Shane C Hutchins	O/C Fire Dept.	60.00
Russell R Jensen	Caretaker-Cemetaries	1,813.50
Nancy A Johnson	Gen. Asst.-Assessing	28,475.10

Jillian H Keith	P/T Librarian	3,922.38
Taylor J Kirker	Parks & Rec. Dept.	1,661.00
Jordan J Knight	Parks & Rec. Dept.	1,963.50
Thomas I Langevin	O/C Fire Dept.	13,844.50
Cassandra Larochelle	Parks & Rec. Dept.	4,790.50
Roger G Lauzier	Zoning Board	25.00
Jason T Ledoux	Parks & Rec. Dept.	1,254.00
Donald F Lemieux	O/C Fire Dept.	1,192.00
Jason P L'Heureux	O/C Fire Dept.	145.04
Pamela L'Heureux	O/C Fire Dept.-Elections	328.06
Paul R L'Heureux	Ballot Clerk	178.87
Heidi J Libby	P/T Librarian	4,557.83
Galen W Light	O/C Fire Dept.	2,030.00
Irmgard A Linscott	Ballot Clerk	65.04
Justin J Lodolce	O/C Fire Dept.	256.50
Kenneth C Lovdahl	O/C Fire Dept.	40.00
David J Lowe	It Tech.	34,217.50
Teresa Lowell	Planning Board	800.00
Heather Maccormack	Parks & Rec. Dept.	1,980.50
Brooke A Madruga	Parks & Rec. Dept.	7,514.52
Brigit Mccallum	Ballot Clerk	262.20
Duane O Mccoy	O/C Fire Dept.	230.00
Nathan T Mccoy	O/C Fire Dept.	820.00
Anthony Molodozon	Parks & Rec. Dept.	4,190.00
Cynthia A Moore	Selectman	5,062.68
Mary L Nash	Ballot Clerk	52.85
Timothy J Nelson	Planning Board	250.00
Carol L Noble	P/T Librarian	3,741.93
Ovid J Palmitessa	P/T Sanatation	8,612.95
Ryan J Patstone	Parks & Rec. Dept.	2,020.00
Nancy G Piche	O/C Fire Dept.	13,841.25
Alan A Raymond	O/C Fire Dept.	5,570.00
Amanda N Raymond	Parks & Rec. Dept.	210.00
Sharon L Reed	Tax Collector	40,203.76
Dustin A Rhodes	O/C Fire Dept.	7,219.00
Shawna E Richard	Parks & Rec. Dept.	4,110.00
Wanda M Richard	Parks & Rec. Dept.	1,410.00
Daniel S Rideout	O/C Fire Dept.	80.00
Heather B Rideout	O/C Fire Dept.	160.00
Michael E Risti	Parks & Rec. Dept.	12,408.00
Nancy M Roberge	Committee Secretary	979.83
Patricia Roberts	P/T Librarian	1,573.49
Jason S Rowles	O/C Fire Dept.	60.00
Jean Rundgren	F/T Librarian	17,473.93
Mark E Sanders	O/C Fire Dept.	130.00
Paul H Shane	Sanatation	17,993.33
Shawn P Shoemaker	Zoning Board	50.00
Elias R Smith III	O/C Fire Dept.	120.00
Justin Smith	Code-Plan-Zoning Sec.	37,474.13
Tina M Stalker	Parks & Rec. Dept.	2,400.00
Stephen L Staples	O/C Fire Dept.	430.00
Kerri Stearns-Bourque	O/C Fire Dept.	14,345.00
Theresa L Storey	Ballot Clerk	160.57
Angela J Theriault	O/C Fire Dept.	2,849.00
Kerry E Thorne	Town Clerk	41,786.28
Jon P Tufts	Ballot Clerk	961.73
Peter F Turgeon	Capt. Fire Dept.	46,089.82
Lisa K Tutor	Parks & Rec. Dept.	3,810.00
Tiffany K Tutor	Parks & Rec. Dept.	2,740.00
Thomas E. Ursia	Town Planner	61,250.84
Jennifer L Valliere	O/C Fire Dept.	1,728.25
Sean P Valliere	O/C Fire Dept.	2,082.00
Alan T Whitmore	O/C Fire Dept.	20.00
Timothy H Wilkins	O/C Fire Dept.	3,609.75
Glenwood R Willette	O/C Fire Dept.	50.00
Pamela J Witman	Admin/Select. Secretary	38,498.28
Dwayne A Woodsome	Zoning Board	100.00

127 Employees

Total Wages \$1,173,052.50133

# Lien Status

## As of June 30, 2009

Note: Does not reflect payments received after 6/30/09

NAME	YEAR	PRINCIPAL DUE
Abbott Craig R	2005	365.59
Abbott Craig R	2006	399.37
Abbott Craig R	2007	420.39
Abbott Craig R	2008	192.38
Allan Dale	2007	525.79
Allan Dale	2008	179.40
Allen Timothy & Linda	2008	530.35
Azara S Eric	2008	514.63
Bean Marie L	2008	1,054.23
Beckwith Rebekah J	2008	1,302.96
Belanger Lionel P & Anita B	2008	3,628.99
Bennett Edward R & Lynn M	2007	1,159.40
Bennett Edward R & Lynn M	2008	1,910.68
Bickford Sonia & Labranche Matt	2008	211.85
Bickford Sonja	2006	404.07
Bickford Sonja	2007	236.67
Bickford Sonja	2008	121.01
Bombaro David & Elizabeth	2006	455.82
Bombaro David & Elizabeth	2007	479.21
Bombaro David & Elizabeth	2008	263.75
Bryant Elizabeth A	2005	315.52
Bryant Elizabeth A	2006	333.52
Bryant Elizabeth A	2007	351.76
Bryant Elizabeth A	2008	314.58
Burnell Willard A & Patricia	2005	335.12
Burnell Willard A & Patricia	2006	366.44
Burnell Willard A & Patricia	2007	386.08
Burnell Willard A & Patricia	2008	211.85
Byrd Thomas E & Elizabeth A	2007	904.77
Byrd Thomas E & Elizabeth A	2008	1,262.94
Callahan Sheila M	2008	1,333.23
Charland Matthew T	2008	286.56
Chase Mary M	2008	4,943.94
Cluff Roxanne D	2007	979.24
Cluff Roxanne D	2008	849.85

NAME	YEAR	PRINCIPAL DUE
Cognato Anthony J & Martha E	2004	2,239.83
Cognato Anthony J & Martha E	2005	2,482.57
Cognato Anthony J & Martha E	2006	2,576.12
Cognato Anthony J & Martha E	2007	2,720.75
Cognato Anthony J & Martha E	2008	2,412.44
Corson Suzanne	2008	662.16
Curit Lawrence	2006	146.54
Curit Lawrence	2007	188.76
Curit Lawrence & Gloria	2005	201.25
Cushman Catherine	2008	1,839.31
Day Edwin E Jr & Christie M Jones	2008	648.72
Deschenes Marjorie F	2008	791.46
Djm Enterprises LLC	2008	1,198.06
Drew Steven	2008	1,072.53
Dustin Vivian	2005	280.69
Dustin Vivian	2006	307.65
Dustin Vivian	2007	324.80
Dustin Vivian	2008	230.23
Empey Lawrence N & Flora	2004	93.90
Empey Lawrence N & Flora	2005	128.32
Empey Lawrence N & Flora	2006	143.00
Empey Lawrence N & Flora	2007	153.22
Empey Lawrence N & Flora	2008	163.19
Eugley Earlon R	2008	2,255.64
Fay Diane S	2007	365.47
Fay Diane S	2008	850.94
Fecteau Michael N	2006	698.07
Fecteau Michael N	2007	731.68
Fecteau Michael N	2008	850.94
Fournier Mark L	2008	1,291.05
Fuhrmann Phillip D & Linda L	2008	1,912.84
Gallo Carmelo R	2008	586.00
Gardner Erin M	2008	877.62
Gerry Curtis E	2008	2,148.58
Goulding James E & Lori A	2008	1,315.93
Green-Court Jennifer L & Chad	2008	1,506.25
Hazell Jon E	2004	280.19
Hazell Jon E	2005	548.45
Hazell Jon E	2006	596.93
Hazell Jon E	2007	626.29
Hazell Jon E	2008	952.59

NAME	YEAR	PRINCIPAL DUE
Herrle R Eric & Diane J.	2008.	3,364.05
Hewitt Christine	2008.	178.32
Huntress Aaron & Dwelley, Nicole	2008.	701.71
Huntress Aaron D & Nicole Dwelley	2008.	2,531.40
Jalbert Kevin R & Patricia M	2007.	2,843.30
Jalbert Kevin R & Patricia M	2008.	2,432.99
Jalbert Kevin R & Patricia M	2008.	61.53
Jones Rebecca J.	2008.	2,305.39
Kando George T	2008.	109.00
Kando George T	2007.	153.22
Kando George T	2008.	109.00
Kando George T	2008.	109.00
Kando George T	2008.	244.22
Knight Henry R & Margaret.	2008.	683.33
Laizer Michael & Sherry	2007.	209.60
Laizer Michael & Sherry	2008.	195.63
Laizer Michael & Sherry	2006.	234.74
Laizer Michael & Sherry	2007.	248.82
Laizer Michael & Sherry	2008.	130.75
Laizer Michael & Sherry	2005.	108.73
Laizer Michael & Sherry	2006.	121.84
Laizer Michael & Sherry	2007.	131.17
Laizer Michael & Sherry	2008.	117.76
Laizer Michael & Sherry	2005.	76.07
Laizer Michael & Sherry	2006.	86.56
Laizer Michael & Sherry	2007.	204.69
Laizer Michael & Sherry	2008.	188.06
Laizer Michael & Sherry	2005.	178.38
Laizer Michael & Sherry	2006.	197.10
Lajoie Stacy	2008.	340.53
Lake Arrowhead Realty Trust	1998.	97.48
Lake Arrowhead Realty Trust	1999.	91.40
Lake Arrowhead Realty Trust	2000.	92.33
Lake Arrowhead Realty Trust	2001.	99.73
Lake Arrowhead Realty Trust	1998.	97.48
Lake Arrowhead Realty Trust	1999.	91.40
Lake Arrowhead Realty Trust	2000.	92.33
Lake Arrowhead Realty Trust	2001.	99.73
Lake Arrowhead Realty Trust	1998.	97.48
Lake Arrowhead Realty Trust	1999.	91.40
Lake Arrowhead Realty Trust	2000.	92.33

NAME	YEAR	PRINCIPAL DUE
Lake Arrowhead Realty Trust	2001.	99.73
Lakefront Trust	2008.	326.47
Lancaster Janet R	2008.	1,105.06
Lapointe Steven R & Cindy A	2006.	115.70
Lapointe Steven R & Cindy A	2007.	1,778.30
Larkin Jean E & Bilodeau Joanne	2008.	2,288.08
Lund Maud M	2008.	606.42
Macneeny Stephen John Et Al.	2005.	1,401.77
Macneeny Stephen John Et Al.	2007.	1,587.12
Macneeny Stephen John Et Al.	2008.	1,422.99
Marean Stephen B & Susan P.	2008.	900.68
Mcaneeny Stephen John Et Al.	2006.	1,518.91
Mcdermott Richard & Geraldine	2007.	609.12
Mcdermott Richard & Geraldine	2008.	719.45
Mcfarland James W & Annette.	2007.	1,779.53
Mcfarland James W & Annette.	2008.	1,637.10
Mclaughin George David.	2008.	128.45
Merritts George B	2008.	105.87
Morris William M	2008.	843.37
Nadeau William B	2008.	900.70
Nelson Nancy A	2007.	1,490.30
Nelson Nancy A	2008.	1,414.33
Orcutt Brian D	2008.	2,385.41
Owen Kevin E	2008.	72.33
Owen Kevin E	2008.	893.11
Parker Douglas James	2008.	1,119.11
Pellerin Elaine A	2008.	4,047.09
Pellerin Elaine A	2008.	51.86
Pendexter Edmund.	2008.	119.93
Pendexter Edmund M	2008.	184.82
Perkins Jennifer	2007.	253.72
Perkins Jennifer	2008.	230.23
Pierce Richard D & Susan C	2008.	69.60
Ramsell Robert B	2008.	756.79
Raymond Steve & Anna	2008.	163.19
Rice Leroy & Butterworth Tina	2006.	455.82
Rice Leroy & Deschenes Tina C	2007.	479.21
Rice Leroy & Deschenes Tina C	2008.	159.94
Richard Michael M	2008.	496.20
Roberge Wade	2008.	1,238.40
Ruel Gary & Jayne	2001.	98.23

NAME	YEAR	PRINCIPAL DUE
Silva Christopher H & Crystal A	2008.	1,727.93
Simanonok Joseph E	2007.	1,329.75
Simanonok Joseph E	2008.	1,382.97
Smith Michael T. Sr & Michelle L	2005.	213.21
Smith Michael T. Sr & Michelle L	2006.	234.74
Smith Michael T. Sr & Michelle L	2007.	248.82
Smith Michael T. Sr & Michelle L	2008.	211.85
Smith Michael T. Sr, & Michelle L.	2003.	179.67
Smith Michael T. Sr, & Michelle L.	2004.	179.81
Smith Troy & Laurie	2006.	2,443.23
Smith Troy J & Lauri A	2007.	2,550.39
Smith Troy J & Lauri A	2008.	2,412.44
Snyder Charles R Jr Timmons Bonnie	2007.	1,484.17
Snyder Charles R Jr Timmons Bonnie	2006.	535.79
Snyder Charles R Jr Timmons Bonnie	2007.	562.56
Snyder Charles R Jr Timmons Bonnie	2008.	327.55
Snyder Charles R Jr, Stephanie L, Jason C &	2008.	1,577.62
Socha William & Eileen J.	2008.	211.85
Spizzirri Joseph	2008.	211.85
Thornton Kathleen M.	2008.	1,683.60
Tokarz Steven Et Al.	2007.	2,837.17
Tokarz Steven Et Al.	2008.	2,533.56
Turgeon Richard A & Bohanon Kelley	2008.	1,510.58
Turnage Charles & Mary H.	2008.	2,061.27
Unknown	2000.	70.13
Unknown	1991.	92.34
Unknown	1992.	184.68
Unknown	2000.	112.68
Unknown	2000.	36.83
Unknown	1991.	21.06
Unknown	1992.	42.12
Unknown	2000.	136.73
Unknown	1991.	97.20
Unknown	1992.	194.40
Unknown	2000.	256.98
Unknown	1991.	77.76
Unknown	1992.	155.52
Unknown	2000.	212.58
Unknown	1992.	257.58
Unknown	2000.	349.48
Valliere Barbara J. & Michael D.	2008.	1,267.26

NAME	YEAR	PRINCIPAL DUE
Wagner Robert	2008.	1,148.73
Walker Stacie R &	2007.	560.10
Walker Stacie R & Aaron Parker	2008.	694.14
Waterman Russell A & Trina R	2008.	879.40
Whitten Faye I & Franklin W	2007.	636.09
Whitten Faye I & Franklin W	2008.	770.92
Whitten Jason E	2006.	209.62
Whitten Jason E	2007.	229.21
Whitten Jason E	2008.	211.85
Whitten Jason E	2006.	209.62
Whitten Jason E	2007.	229.21
Whitten Jason E	2008.	211.85
Whitten Jason E	2006.	155.34
Whitten Jason E	2007.	170.38
Whitten Jason E	2008.	146.96
Williams Andrew	2007.	468.19
Williams Andrew	2008.	181.56
Williams Ralph E* & Joan Odell	2008.	1,668.46
Wood Bryan J & James J	2007.	3,231.80
Wood Bryan J & James J	2008.	3,896.09
Wood Bryan J & James J	2008.	2,589.79
Wool William C Jr	2008.	674.67
Zeeh Dane R & Janette L Martin	2008.	1,767.95

**TOTAL: . . . . . 175,786.96**

**LIEN SUMMARY**

1991	288.36
1992	834.30
1998	292.44
1999	274.20
2000	1,452.40
2001	397.42
2003	179.67
2004	2,793.73
2005	6,635.67
2006	12,946.54
2007	36,860.22
2008	112,832.01
<b>TOTAL: . . . . .</b>	<b>\$175,786.96</b>

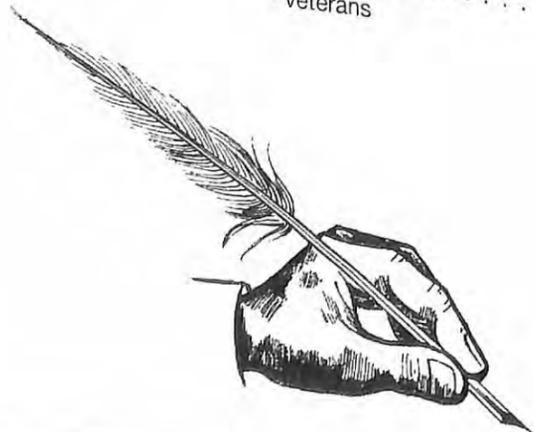
# Town Clerk's Report

## Deaths Recorded

July 1, 2008 - June 30, 2009

July 18, 2008	Hewes, Virginia P. . . . .	Burial, Laurel Hill Cemetery, Saco
July 20, 2008	Noble, Dwight H. . . . .	Cremation, Laurel Hill Crematory, Saco
August 11, 2008	Oldenburg, Bryan K. . . . .	Cremation, Laurel Hill Crematory, Saco
August 6, 2008	Herrick, Robert A. . . . .	Cremation, Laurel Hill Cemetery, Saco
August 16, 2008	Almeida, Eva . . . . .	Burial, Oakdale Cemetery, Sanford
September 12, 2008	Griffin, Denise M. . . . .	Burial, Oceanside Cemetery, Newcastle, NH
September 27, 2008	Emmons, Charles R* . . . . .	Cremation, Laurel Hill Crematory, Saco
September 28, 2008	McMakin, Timothy M. . . . .	Cremation, Laurel Hill Crematory, Saco
October 11, 2008	Schafer, Helen G. . . . .	Cremation, Laurel Hill Crematory, Saco
November 6, 2008	Amyot, Natalie E. . . . .	Cremation, Gracelawn Memorial Park, Auburn
November 20, 2008	Bean, Raymond I Jr . . . . .	Burial, Pine Grove Cemetery, So. Waterboro
December 7, 2008	Moses, Gladys I . . . . .	Cremation, Laurel Hill Crematory, Saco
December 10, 2008	Stevens, Meredith L . . . . .	Temp Storage, St Ignatius, Sanford
December 28, 2008	Hanson, Evelyn C . . . . .	Robinson Funeral Home, Melrose, MA
January 7, 2009	Davison, Kenneth J . . . . .	Cuffe-McGinn Funeral Home, Lynn, MA
February 5, 2009	Abbott, Robert P* . . . . .	Cremation, Brooklawn Crematory Portland
February 16, 2009	Annett, Mabel L . . . . .	Cremation, Laurel Hill Crematory, Saco
February 16, 2009	Coyne, Randall* . . . . .	Cremation, Maine Coast Crematory, Searsport
February 27, 2009	Abbott, Clinton W . . . . .	Temp Storage, Oakdale Receiving, Saco
March 8, 2009	Korba, John* . . . . .	Temp Storage, Conroy-Tully Crawford Tomb, Portland
March 20, 2009	Mowatt, Mary M . . . . .	Burial, Hillside Cemetery, Eastport
April 12, 2009	Stevens, Kathleen I . . . . .	Cremation, Laurel Hill Crematory, Saco
May 17, 2009	Carter, Robert C* . . . . .	Cremation, Laurel Hill Crematory, Saco
May 21, 2009	Welch, Catherine E. . . . .	Cremation, Brooklawn Memorial Park, Portland
June 11, 2009	Harnois, Grace R. . . . .	Cremation, Laurel Hill Crematory, Saco
June 17, 2009	Bellardino, Madeline A . . . . .	Cremation, Brooklawn Memorial Park, Saco
June 20, 2009	Neithercut, Dorothy M . . . . .	Cremation, Laurel Hill Crematory, Saco
June 27, 2009	Day, Melvin A. . . . .	Burial, Laurel Hill Cemetery, Saco
June 30, 2009	Perreault, Nicole A . . . . .	Burial, Pine Grove Cemetery, North Waterboro
	* veterans	Cremation, Laurel Hill Crematory, Saco

Respectfully submitted,  
*Kerry Thorne*, Town Clerk



## Births Recorded

July 1, 2008 - June 30, 2009

NAME	DATE
Bailey Anne Abbott. . . . .	October 30, 2008
Bryce Ervin Adams. . . . .	June 2, 2009
Cash Thomas Adelman . . . . .	July 23, 2008
Sheala Susan Barnes . . . . .	May 4, 2009
Autumn Rose Bearor. . . . .	October 3, 2008
Carter Jeremy Binette . . . . .	November 11, 2008
Tyler Everett Breen . . . . .	November 25, 2008
Nolan Abbott Brooks. . . . .	April 3, 2009
Cole James Cagnina . . . . .	February 28, 2009
Finnegan Lloyd Carl . . . . .	March 17, 2009
Kaden Michael Coffin . . . . .	April 12, 2009
Tristin Norman Cote . . . . .	December 12, 2008
Carter Matthew Creedon. . . . .	June 8, 2009
Gavin Lawrence Curry . . . . .	July 17, 2008
Cutler Menwyle Dvorak Dodge . . . . .	December 27, 2008
Hunter Lee Doiron . . . . .	October 10, 2008
Camryn Elizabeth Donovan . . . . .	September 6, 2008
Savannah Mae Duffy . . . . .	March 27, 2009
Lana Lee Dukhey. . . . .	October 3, 2008
Mary Addison Durgin. . . . .	February 24, 2009
Kelsey Leigh Elliott . . . . .	September 9, 2008
Aiden Allen Fournier . . . . .	June 19, 2009
Ashtyn Elliotte Gagnon. . . . .	April 9, 2009
Jazmyne Kordelia Gallagher . . . . .	June 21, 2009
Emily Elizabeth Girard . . . . .	September 18, 2008
Kilee Eve Graffam . . . . .	May 22, 2009
Emily Louise Gray . . . . .	August 13, 2008
Caleb Joseph Gurskis . . . . .	November 10, 2008
Deirdre Bethany Harte . . . . .	June 28, 2009
Mathu Patrickk Roland Hazard . . . . .	August 1, 2008
Molly Eva Heath . . . . .	September 27, 2008
Alley Jane Heath . . . . .	September 27, 2008
Kyla Jaye Hebert . . . . .	September 8, 2008
Zacary Richard Houle . . . . .	November 7, 2008
Mary Morgan Jensen. . . . .	May 10, 2009
Lily Pearl Keene . . . . .	March 8, 2009
Carter Alan Kinne . . . . .	April 30, 2009
Delyssia June Kwiatek . . . . .	June 13, 2009
Olivia Rose Laskey . . . . .	October 13, 2008
Kodi Roger Leach . . . . .	July 1, 2008
Kiara Sky Ledoux . . . . .	September 29, 2008
Alden Chen Liang . . . . .	August 2, 2008
Jacob Cody Littlefield . . . . .	June 18, 2009
Shylee Sandra Mack . . . . .	July 5, 2008
Henry Mason Marcotte. . . . .	December 28, 2008
Zachary Edmund Maskell . . . . .	November 23, 2008
Nathan Richard McInnis . . . . .	December 9, 2008
Kaydance Alizabeth McKenzie. . . . .	March 9, 2009
Alexander Warren McLaskey-Mason . . . . .	October 30, 2008
Owen James Mills . . . . .	December 18, 2008
Sadie Grace Moody . . . . .	October 14, 2008
Kassadie Ann Munro . . . . .	September 26, 2008
Landon Joseph Nason. . . . .	May 2, 2009
Parker Nhan Nguyen . . . . .	February 7, 2009
Kadin Vincent Nickerson . . . . .	November 17, 2008
Caleb James Noyes . . . . .	April 7, 2009
Cameron William O'Donnell . . . . .	August 11, 2008
Grace Marie Oyster . . . . .	November 20, 2008
Haileigh Lynn Palmer. . . . .	August 29, 2008
Nora Elizabeth Palmer . . . . .	September 17, 2008
Maxwell Harold Patry . . . . .	May 8, 2009
Jonah Robert Pelczynski. . . . .	June 26, 2009
Macy Iris Pelletier . . . . .	December 23, 2008
Jonathan Lester Perry . . . . .	July 25, 2008
Ethan Valentine Pettyjohn . . . . .	April 30, 2009
Ronin Xavier Quinn. . . . .	March 21, 2009
Gavin Daniel Richardson. . . . .	May 18, 2009
Hannah Alexia Rowe . . . . .	June 17, 2009
Lucinda Ann Roy . . . . .	June 16, 2009
Keaton Peter Downer Sampson . . . . .	April 21, 2009
Belle Cyrellen Shaw . . . . .	November 27, 2008
Sophie Liana Shook . . . . .	October 21, 2008
Naomi Joy Shorette . . . . .	February 12, 2009
Sawyer Dennis Smith . . . . .	June 10, 2009
Lelana Grace Sprague . . . . .	May 21, 2009
Bella Rose St. Ours . . . . .	June 8, 2009
Luke David Stephenson . . . . .	June 15, 2009
Logan Michael Sutherland . . . . .	August 7, 2008
Isaac Mathew Tarring . . . . .	March 26, 2009
Ada Rayne Tassinari . . . . .	April 5, 2009
Landry Drake Taylor . . . . .	September 10, 2008
Kendall Rose Tinelli . . . . .	September 1, 2008
Madelyn Amalie Todd . . . . .	November 25, 2008
Lilli Anna Townsend . . . . .	September 24, 2008
Dylan Jacob Valliere . . . . .	July 11, 2008
Cash Wyatt Wakefield . . . . .	April 1, 2009
Parker John Wellman . . . . .	April 21, 2009
Kaydance Mae White . . . . .	May 2, 2009
Logan John Wilcox. . . . .	June 8, 2009
Devon Clifford Williams . . . . .	April 20, 2009
Melora Lynn Willigar . . . . .	October 27, 2008
Corbin Elmore Wilson . . . . .	January 12, 2009
<b>TOTAL . . . . .</b>	<b>92 Births</b>

# Unlicensed Dogs 2009

OWNERS NAME	LOCATION	DOG NAME
Amanda Gravel	10 Rocky Dundee Rd Buxton, Maine 04093	Max
Amanda L Pummill	53 Lone Pine Rd North Waterboro, Maine 04061	Artie
Andy Robbins	655 Ossipee Hill Rd Waterboro, Maine 04087	Pudgee
Barbara Valliere	42 May Street Waterboro, Maine 04087	Candy & Buddy
Bethany Nichols	PO Box 442 North Waterboro, Maine 04061	Chopper
Beverly Sims	3 Grandview Circle N Waterboro, Maine 04061	Olivia
Bonnie Wickham	PO Box 492 Waterboro, Maine 04087	Dakoda & Magee
Brenda Fecteau	98 Old Alfred Road East Waterboro, Maine	Sigma
Brian & Shannon Cummings	50 Lynwood Drive North Waterboro, Maine	Maggie
Brooke Desper	13 Ridgeway Circle North Waterboro, Maine	Mccready
Bruce Woodsome	201 Sokokis Trl East Waterboro, Maine 04030	Sam
Carol Ohmeis	71 Ossipee Hills Rd East Waterboro, Maine 04030	Zoe
Cathy Dionne	249 Bagley Rd East Waterboro, Maine 04030	Buddy
Charlene Struble	PO Box 341 N Waterboro, Maine 04030	Clarence
Charlotte Hanna	2 Evergreen Drive N Waterboro, Maine 04061	Puggy
Chris & Alyson Peters	49 VictOria Lane No Waterboro, Maine 04061	Diesel & Molly
Christopher Roby	PO Box 122 Biddeford, Maine 04005	Mickey
Cindi Sweatt	PO Box 205 East Waterboro, Maine 04030	Emma
Craig Wellman	41 Imperial Way N Waterboro, Maine 04061	Dizzy
Crystal Arsenaull	47 Beaver Dam Road North Waterboro, Maine	Ranger, Jasmine & Milo
Dawn Simpson	PO Box 142 Waterboro, Maine 04087	Bella
Debbie Mccarthy	143 Victoria Lane N Waterboro, Maine 04061	Alvin
Donald Lunt	PO Box 297 Waterboro, Maine 04087	Princess & Max
Donna Mayo	450 West Road Waterboro, Maine 04087	Skipper
Doreen Hunter	206 Ross Corner Rd N Waterboro, Maine 04030	Brady
Erica Morris	PO Box 415 N Waterboro, Maine 04061	Grace
Eugene Johnson	PO Box 328 N Waterboro, Maine 04061	Rascal
Evangeline Reed	PO Box 351 North Waterboro, Maine 04061	Zeus & Bennie
Evelyn Wakefield	PO Box 53 Waterboro, Maine 04087	Maggie Mae
Francesca Ledoux	31 Pinecrest Circle N Waterboro, Maine	Eli
Gayle Carter	PO Box 445 N Waterboro, Maine 04061	Chubs & Puggy
George C Benner	PO Box 271 N Waterboro, Maine 04061	Samson
Gina Pouliot	24 Tmber Lane N Waterboro, Maine 04061	Ziggy
Hayden Towle	PO Box 366 E Waterboro, Maine 04030	Mr. Moore
Heather Ford	103 Thyngs Mills Road North Waterboro,	Basil
Heather & Tony Machado	1038 A Main St Waterboro, Maine 04087	Rusty, Sadie & Max
Jane McNally	63 Brookside Drive East Waterboro, Maine 04030	Homer
Jane O'Brien	178 Chadbourne Ridge Rd N Waterboro, Maine	SPort
Jane & James Harriman	698 West Road Waterboro, Maine 04087	Luena
Janice & Corey Steidle	54 Old Portland Road N Waterboro, Maine	Coco, Reessie & Moose
Jason Mcclure	36 Balsam Drive No Waterboro, Maine 04061	Maximus
Jason Steeves	38 Diamond Drive N Waterboro, Maine 04061	Lily
Jason Theriault	681 Townhouse Road East Waterboro, Maine 04030	Coda
Jeannie Delahunt	PO Box 351 Waterboro, Maine 04087	Michael
Jeffrey A Kimball	PO Box 503 Waterboro, Maine 04061	Yoda
Jen & Mark Russell	37 Lone Pine Road N Waterboro, Maine 04061	Fiji
Jennifer Charles	25 Blueberry Rd Waterboro, Maine 04087	Coco
Jennifer Dupuis	440 Federal Street Waterboro, Maine 04087	Dudley
Jennifer Hodgkins	PO Box 6 East Waterboro, Maine 04030	Hardy & Nancy
Jody Buddemeyer	65 Sand Crossing Road Waterboro, Maine	Oliver
Joe Johnson	26 Brookside Dr East Waterboro, Maine	Whitney
John Gallant	89 Rosemont Ave N Waterboro, Maine 04030	Deoge
John Stapleton	598 Townhouse Rd East Waterboro, Maine 04061	Piper
John Archer	646 Ossipee Hill Rd Waterboro, Maine 04030	Biscuit
Julie Archer	116 Fairview Dr N Waterboro, Maine 04087	Tucker
Karen Gerity	PO Box 341 Waterboro, Maine 04061	Bishop
Kathie Hamilton	30 Mountain View Road North Waterboro, Maine	Riddles
Kathy Hewitt	19 Lazy Brook Lane N Waterboro, Maine	Abby & Brutus
Kenneth Lambert	73 Greenfield Drive N Waterboro, Maine 04061	Sheniah
Kevin Whittemore		Lola
Kim Waddell		

OWNERS NAME	LOCATION	DOG NAME
Kristina & Richard Bear	55 Fir Drive E Waterboro, Maine 04030	Boo Boo Bear
Kristine Holden	81 Straw Mill Rd Waterboro, Maine 04087	Emma
Lance Borchert	11 Sunnybrook Circle N Waterboro, Maine 04061	Miko
Lance & Pamela Noyes	18 Garland Hill Rd N Waterboro, Maine 04061	Princess Lola
Leann Coll	92 Victoria Lane N Waterboro, Maine 04061	Ace & Loki
Libbey Moores	110 Crescent Drive N Waterboro, Maine 04061	Maggie
Linda Jolly	2 Hideaway Circle N Waterboro, Maine 04061	Toby
Linda & James Doyon	167 Buff Brook Rd Waterboro, Maine 04087	Joy
Lisa Rossignol	36 Allview Terrace N Waterboro, Maine 04061	Troy
Louis & Kelly Bureau	1346 Sokokis Trail No Waterboro, Maine 04061	Max
Lucas Pennington	25 River Ridge Road Limington, Maine 04049	Guinness
Lucy & James Lambert	111 Mayfair Way N Waterboro, Maine 04061	Zoe
Mallory Doria	6a Lilac Lane East Waterboro, Maine 04030	Loco
Marie Thorson	111 Greenfield Rd N Waterboro, Maine 04061	Peanut
Mark Koenig	94 Ross Corner Road No Waterboro, Maine	Beau
Mark Scott	48 Allview Terrace N Waterboro, Maine 04061	Lucy
Melissa Graham	88 Mayfair Way N Waterboro, Maine 04061	Baxter
Melissa Mackenzie	475 Sokokis Trail East Waterboro, Maine 04030	Reese
Michelle Amabile	PO Box 572 Waterboro, Maine 04087	Foxy
Michelle Burke	254 Old Portland Rd N Waterboro, Maine 04061	Sully
Michelle Mcdaniel	48 Hunter Road North Waterboro, Maine 04061	Bridgette
Mike Elmore	670 West Road Waterboro, Maine 04087	Riley
Mindy Mooers	76 Brookside Dr East Waterboro, Maine 04030	Neaty
Mindy Richards	PO Box 408 No Waterboro, Maine 04061	Harley & Rocky
Naarah Lamarre	PO Box 231 East Waterboro, Maine 04030	Bo
Nancy Roberts	27 Balsam Drive North Waterboro, Maine 04061	Toto
Nancy & Noella Piche	19 Evergreen Dr N Waterboro, Maine 04061	Savannah
Nathaniel & Jessica Carll	PO BoX 81 N Waterboro, Maine 04061	Acadia
Nicole Hall	21 Alder Drive East Waterboro, Maine 04030	Buddy
Pam & Lou Lessard	22 Lynwood Drive North Waterboro, Maine	Beau
Pasquale Smith	61 Pheasant Run East Waterboro, Maine 04030	Ralphie, Sheba & Pugsley
Patricia Knowles	PO Box 34 North Waterboro, Maine 04061	Bentley
Paula Hamilton	640 Middle Rd Waterboro, Maine 04087	Reese
Peggy Pooler	44 Deerfield Drive N Waterboro, Maine 04061	Moki
Phillip & Naomi Blow	34 May Street Wateboro, Maine 04087	Ginger
Randy Goodwin	54 Mountain View Road North Waterboro, Maine	Little Bear
Richard Dubois	47 Greenfield Road No Waterboro, Maine 04061	Tripp
Robert Ouellette	83 Diamond Dr North Waterboro, Maine 04061	Snoopy
Robert & Kimberly Thayer	7 Victoria Lane N Waterboro, Maine 04061	Duke
Rose & Robert Tetrault	PO Box 309 East Waterboro, Maine 04030	Autumn
Roxane Mccandles	34 East Shore Road East Waterboro, Maine 04030	Ambush
Sally French	PO Box 429 N Waterboro, Maine 04061	Kaya
Sandra Paquette	58 Diamond Drive N Waterboro, Maine 04061	Rocko & Dustin
Sandy & Josh Hamel	47 Mast Camp Rd Waterboro, Maine 04087	Ozzie
Sara Ouelette	20 Balsam Drive N Waterboro, Maine 04061	Zoey
Scott Depeter	12 Pace Landing Waterboro, Maine 04087	Bear & Daisy Mae
Scott Ehlers	99 Rosemont Avenue East Waterboro, Maine	Thor
Shawn Grant	63 Webber Rd East Waterboro, Maine 04030	Buttons
Shawn & Libby Maguire	414 Middle Rd Waterboro, Maine 04087	Molly
Sherri Greenleaf	7 Star Hill Rd Waterboro, Maine 04087	Otto, Maisy & Snuggles
Spencer & Megan Verlander	40 Spring Lake Drive N Waterboro, Maine 04061	Bella
Stanley Olsen	71 Brookside Drive East Waterboro, Maine 04030	Latte & Ashleigh
Steve & Dianne Noel	PO Box 597 Waterboro, Maine 04087	Winston
Steve & Peggy Martel	2 Killock Drive East Waterboro, Maine 04030	Sasha
Susan E Dunlap	PO Box 812 North Berwick, Maine 03906	Beau
Tammy Devoe	796 Main St Waterboro, Maine 04087	Smokey
Tammy & James Lariviere	73 Keystone Drive North Waterboro, Maine 04061	Spot
Tatum Ann Cyr	38 Meadowbrook Drive	Riley & Rhaivan
Thomas Rolfe	64 Beaver Dam Road No Waterboro, Maine	DAkota
Tia Shaw	16 Indian Lane North Waterboro, Maine 04061	Kayne & Otis
Timothy Hutchinson	4 Esquire Circle N Waterboro, Maine 04061	Lady
Tracy McLaughlin	PO Box 161 East Waterboro, Maine 04030	Bam Bam
Travis Taylor	953 Main Street Waterboro, Maine 04087	Jeb, Zoe & Zeus
Vanessa Darling	PO Box 332 Waterboro, Maine 04087	Jill
Vanessa St. Pierre	162 Old Portland Road N Waterboro, Maine 04061	Cinnamon
Wendy Lenfesty	11 Rosemont Ave N Waterboro, Maine 04061	Romeo
Wendy Staples	84 Keystone Dr No Waterboro, Maine 04061	Cncket

## DEPARTMENT REPORT

## Parks & Recreation

Waterboro Parks and Recreation ended fiscal year 2009-2010 in healthy standing despite the challenges of deep budget cuts. Our recreation programs continue to lead the way for the department.

These programs, which provide and promote general good health and well-being in addition to steady revenues, include thirteen weeks of camp, five months of basketball and baton, a year-round gymnastics program, swimming lessons, cheering, an adult golf league, American Legion Baseball, a thriving luncheon program that runs from April to November, excursions to fun places in our community van and our latest addition: Funergy, an after school program that has really taken off.

Our challenges within the department continue to take place on the maintenance side just from a standpoint of workload and the expenses related to managing a little league park, a soccer field, a softball field, the Taylor House field, Town Hall complex, Mill Pond Park, Gobeil Park at Little Ossipee, Ossipee Pines Park off Webber Road, two wells,

multiple buildings, and more. We're also working with the State of Maine Department of Agriculture to ensure that we hold the proper qualifications with regard to pesticide and other chemical applications.

Many of these challenges have been met by a committed group of volunteers and paid staff that simply wants to help us achieve what is best for our residents and includes our amazing Recreation Committee members, more than forty volunteer coaches in our sports programs and other community members and business owners that give us an hour of their time, and often their monetary donations, to help keep us looking good and running smoothly.

Respectfully Submitted,  
*Mike DeAngelis*  
Parks & Recreation Director

**WATERBORO**  
Parks & Recreation

## COMMITTEE REPORT

## Saco River Cable Committee

February 10, 2010

The work of monitoring the Franchise Agreement for compliance by Time Warner has been assigned by Ordinance to the Saco River Cable Committee, through the representation of its members and alternates in the six town region (Standish, Buxton, Hollis, Waterboro, Limerick and Limington).

In July of 2008, the Maine State Legislature passed LD2133, an act to create a model franchise agreement, which towns may use when they negotiate a renewal of the franchise with the cable operator. Our franchise agreement was due to expire in June of 2008 however the town has extended the franchise until June of 2010 in order to take advantage of the benefits that the model franchise will bring once it is available. During this time, the town has begun to prepare for the renewal of the franchise by conducting surveys of residents, schools, non-profit organizations and municipal officials.

Under the terms of the existing franchise, all Waterboro residents on public roads are able to have cable if there are 20 or more homes in a mile. Those on private roads can receive cable services if the roads meet the Franchise requirements and if the residents agree to allow Time Warner a right of way. Waterboro will continue to monitor Franchise compliance by Time Warner through its representative on the Saco River Cable Committee (SRCC). Complaints or other issues that cannot be resolved by customers with Time Warner

representatives may be referred to the SRCC representative by calling the town hall during normal business hours. Questions regarding Time Warner phone and internet service should be directed to Time Warner as Federal Regulations does not allow regulation of these services by the town.

The Saco River Cable Committee in conjunction with the other five towns on the Saco River Cable System, established the Regional Public Access Television Center located in Hollis in 2001. Citizens and non-profit organizations from any of the six towns can sign out equipment and learn how to produce television programming about their community at no charge. The new center has the responsibility of coordinating and scheduling the cablecast of programs, as well as the replay of municipal meetings on the Regional Government Channel for those towns that wish this service.

As always, Saco River Community Television Channel 2 accepts non-profit announcements if they are sent 3 weeks prior to the event to: SRC-TV 564 Plains Road, Hollis Maine 04042, or fax it to 727-5902. Visit their web site at [www.src-tv.org](http://www.src-tv.org) to learn more about this valuable community resource.

School related announcements should be sent to our Educational Access channel 16, RSU 57, 247-3221.

Respectfully Submitted,  
*Tony Vigue*, Chairman, Saco River Cable Committee  
*Richard Bateman*, Waterboro SRCC Representative

## DEPARTMENT REPORT

## Animal Control Officer

I have seen a big increase in the number of animals I have transported to the shelter in Kennebunk. More and more people are abandoning animals and this is a sad situation for these dogs and cats.

If you loose your animal please call me as soon as you realize your pet is missing, this will give me the opportunity to reunite you with your pet and avoid the trip to the shelter. In 2009 I have transported 18 dogs and 27 cats to Kennebunk.

I handled several dog bite cases; these cases become more serious if your dog has not been properly immunized for rabies and I am working with the county attorney with pending litigation concerning one of these cases.

I did kennel inspections as required by state law, and have handled 11 neglect and / or abuse cases during the year. Remember to have your dog immunized for rabies and your dog license is past due if not licensed by January 1st. Again, contact me immediately when you discover your pet is missing, call me leaving a voice mail on the ACO phone 207-459-0369 and I will respond to your call as soon as possible. When reporting a problem please give an accurate physical address, this saves time and makes it easier for me to assist you.

Respectfully submitted,  
*Wade E. Andrews*, ACO

## DEPARTMENT REPORT

## Road Commissioner

The work done on the Chadbourne Ridge Road was a short reconstruct, two new culverts and about 12" new gravel and repaved with 700' of guard rail.

Re-ditched a lot of ditch line on Deering Ridge Road.

Re-ditched a short section on Middle Road, Chadbourne Ridge Road and Lords Road

The ditching program and really helped and there is a lot more to be done plus Straw Mill Brook Road needs a lot of

under drain to get the water from under the road.

Repaved a short section on Ossipee Hill Road and did some paving on ditches on Ossipee Hill Road. Repaved the entrance on Peal Street and Route 202 and did general maintenance.

*Fred Fay*  
Road Commissioner

ANNUAL REPORT

# Planning Board

The following applications were approved between July 1, 2008, and June 30, 2009:

**Site Plan:**

- Sylco Cabinetry, Main Street, Map 4, portion of Lot 30A
- Alfred-Waterboro Veterinary Hospital (Expansion), 1251 Main Street, Map 1, Lot 3
- Waterboro Elementary School, Map 7, Lot 80A

**Conditional Use:**

- Shaker Valley Community Market, Map 2 Lot 1

**Setback Reduction:**

- Gary Shelton, 16 Betty Lane, Map 32, Lot 1-8
- Dustin Holden, 609 Ross Corner Road, Map 47, Lot 135
- Peter Semenchuk, 40 Courtney Lane, Map 33, Lot 34
- Robert Bergeron, 1380 Sokokis Trail, Map 16, Lot 7B
- James Earl, Dean Drive, Map 49, Lot 9A
- Joe Vitko, 267 West Shore, Map 38, Lot 32F
- Clement Desforges, 46 Log Cabin Lane, Map 47, Lot 189
- Gerald & Susan Belik, 19 Log Cabin Lane, Map 47, Lot 126

**Relocation of structure in the Shoreland Zone:**

- Sandra Leeman, 189 West Shore, Map 34, Lot 12
- Normand & Carmen Paquette, 275 West Shore, Map 37, Lot 21

**Subdivision:**

- Star Estates (amended plan) portion of lot sold to abutter
- Oakwood Ridge (amended plan) 2 additional lots
- Woodland Ridge (amended plan) line adjusted between lots

**Zoning Change:**

- Expansion of village zone on Map 28

As Planning Board Chairman, I would like to thank the various town committees and employees who have provided their technical support to the Planning Board and also to thank the town planner who has participated in many of our meetings and has kept us up to date on new information. I also applaud the Planning Board members for their efforts. The dedication of these members and the time they contribute to this town are both noticed and appreciated. A fast growing town, like Waterboro, needs volunteers such as these terrific Planning Board members. I know the citizens of Waterboro benefit from their efforts and this is part of what makes Waterboro such a great place to live. Thank you for all you do for the town.

*Tim Nelson*  
Planning Board Chairman

**CURRENT PLANNING BOARD MEMBERS:**

- Tim Nelson, Chair
- Kurt Clason, Vice Chair
- Judy Carll, Secretary/Treasurer
- Frank Allen
- David Benton
- Steve Eveld
- Doug Foglio

COMMITTEE REPORT

# Fair Hearing Commission

Waterboro's Fair Hearing Commission has not been called to duty since May 2008. Sitting members Robert Gobeil, John Tufts and I continue to keep ourselves abreast of all requirements regarding this essential piece of our Town's government. We thank our General Assistance Director Nancy Johnson, our Town

Administrator Nancy Brandt and our Selectmen/Overseer's of the Poor for all of their hard work and their continued confidence in their commission members.

Respectfully Submitted,  
*Michael DeAngelis*, Chairperson

DEPARTMENT REPORT

# Transfer Station

The chart below reflects the past four fiscal years showing the tonnages for all recycling that is sent to Ecomaine, demolition debris that is sent to a landfill, and household waste. There is one significant change that affected the way recycling was handled at the transfer station during the past fiscal year.

As of March 2009 cardboard, paper, and commingled plastic, tin cans and aluminum that were formally kept separate are now collected and shipped together as Single Sort Recycling. It is now easier than ever to recycle.

The recycling committee has worked to try and get the word out about the savings that can be realized by recycling, a video was produced and shown on public access TV. The committee, the selectmen, and myself are committed to keep our solid waste budget down, your help by increased recycling is appreciated.

Respectfully submitted,  
*Clinton E. Andrews*  
Transfer Station Manager

## Waterboro Fiscal Year End Solid Waste Reports

	2005-2006	2006-2007	2007-2008	2008-2009
Demo Wood	160.15 tons	239.63 tons	380.00 tons	179.96 tons 1 load
Brush-Clean Wood	445.54 tons	314.98 tons	66.58 tons	313.05 tons 1 load
Metal	120.91 tons	94.18 tons	142.34 tons 14 loads	100.26 tons 1 load
OCC - Cardboard	148.78 tons	173.56 tons 27 loads	177.44 tons 27 loads	116.20 tons 18 loads
Commingled - Plastic Cans	103.98 tons	99.80 tons 40 loads	138.29 tons 50 loads	81.88 tons 28 loads
Sheetrock	48.23 tons	47.41 tons 6 loads	57.78 tons 9 loads	34.91 tons 5 loads
Shingles	88.47 tons	114.32 tons 8 loads	104.62 tons 9 loads	145.21 tons 10 loads
1" C&R	146.25 tons	189.73 tons 14 loads	273.62 tons 22 loads	71.59 tons 5 loads
Paper	211.91 tons	191.54 tons 26 loads	188.05 tons 26 loads	90.51 tons 12 loads
Tires	52.33 tons	4.62 tons 1 load	36.78 tons 4 loads	16.75 tons 1 load
Freon-# Appliances	103 units	177 units	233 units	226 units
Single Sort Recycling			3.02 tons 1 load	177.94 tons
Electronic Waste	10.72 tons	16.14 tons	22.07 tons 8 loads	27.50 tons 7 loads
Other Metal			0.34 tons 1 load	0.22 tons 1 load
Reuse Shop	2 tons	12 tons	24 tons	25 tons
Waste Oil	2,125 gallons	1,696 gallons	2,069 gallons	1,820 gallons
Porcelain	87 yards	98 yards	105 yards	125 yards
Compost	131.50 yards	1,200 yards	450 yards	550 yards
Universal Waste	4,447 ft	3,563 ft	8,773 ft	9,878 ft
<b>Household Waste</b>	<b>2,004.73 tons</b>	<b>2,630.08 tons 342 loads</b>	<b>2,589.79 tons 359 loads</b>	<b>2,542.78 tons 323 loads</b>
<b>Demolition - Landfilled</b>	<b>298.8 tons</b>	<b>368.63 tons 73 loads</b>	<b>661.40 tons 106 loads</b>	<b>650.73 tons 106 loads</b>

COMMITTEE REPORT

# Transfer Station & Recycling Committee

The Transfer Station & Recycling Committee was formed by the Selectman in the early to mid 1990's. Its basic goal has always been to maintain the facilities to meet the needs of the citizens of Waterboro at a reasonable cost. Today, Waterboro has one of the most comprehensive Transfer Station & Recycling Centers in Maine.

The cost of waste disposal has always been a major concern in municipalities. It is even more so today as the State of Maine continues to reduce its financial obligations to communities. This situation and other internal town costs has caused this committee to review the cost of waste disposal. We feel the producers of waste have a direct financial responsibility for waste disposal costs. One of the major costs of operating the Transfer Station is residential and commercial waste disposal. The committee believes this disposal expense to the taxpayers of Waterboro can be addressed in a fair and equitable manner.

The present system of household waste disposal promotes waste and rewards to those who throw the most waste by having fellow taxpayers split the cost. This is not fair or equitable. Can a system be created where citizen-user A pays only for his/her waste but not citizen Bs? A pay for what you

produce waste system will reduce tonnage by holding the producer financially responsible, encourage recycling and help the environment. Such a proposal is fair, equitable and benefits our world. The committee believes we can make it affordable, simple and convenient.



We have spent several months working on various programs and have interacted with citizens at the Transfer Station & Recycling Center seeking ideas, suggestions and patterns of use. It appears there is a 40-60 split on who recycles (40%) and who does not (60%). Some users ask why should they pay anything when they recycle faithfully. Because any waste produced is waste that has to be disposed of at a cost of 8 1/2 to 9 cents per pound.

The four R's...responsibility, reuse, reduce and recycle will improve our waste and disposal issues.

Sincerely Submitted by  
**David C. Woodsome**  
Transfer Station & Recycling Committee Chair



WATERBORO TRANSFER STATION & RECYCLING CENTER

DEPARTMENT REPORT

# Emergency Management Agency

Waterboro EMA participated in Old Home Days where 800 preparedness brochures were given out. Also included that day were tours of the York County Communications Van and also participating were Bev Sinclair and my grandkids, Logan and Cody. Fire Chief Matt Bors became my deputy director.

Summer and Fall 2009 were quiet for emergency management disaster wise. We received our FEMA road funding from the winter storms of 2008. In August, I was elected President of the Maine Association of local Emergency Managers (MALEM). I participated in several workshops as an instructor. I participated in two EMAP (emergency management accreditation program) assessments which will in turn help me in our emergency operations program get accreditation down the road. In November, I became the International Association of Emergency Managers (IAEM) national President and global board member. IAEM is the

premier organization for emergency managers in the world. It is quite an honor and will give me the opportunity to travel around the USA promoting emergency management and the highest professional certification (CEM) available to emergency managers. I also achieved my CEM in July, 2009.

As always, Waterboro EMA is looking for volunteers for before, during and after a disaster. Home and self preparedness is everyone's business. Make a 72-hour kit, have a ready bag, keep emergency numbers handy and pay attention to the weather. Preparedness information is available through me, the town hall or online at [www.Ready.gov](http://www.Ready.gov) and [FEMA.gov](http://FEMA.gov).

Yours in Emergency Management,  
**Pam**  
Pam L'Heureux, CEM-ME  
(207) 247-8888 - (207) 650-1771 cell

DEPARTMENT REPORT

# Motor Vehicle Agent

Maine has changed the title requirements this year so that all 1995 and newer vehicles will always need a title. Please remember that your insurance card MUST cover the day you are here to register. Providing proof of insurance is your responsibility. We can accept a fax of insurance coverage from your insurance company if you request it from them. Our fax number is 207-247-5456. There is a \$1 fee for incoming faxes.

We have online re-registration. The town website has links to the website needed. You will need your current registration and insurance card available to do this.

We also do re-registrations by mail. You can call and get amount due and mail check, mileage, and copy of insurance. Your new registration and stickers will be mailed to you. This process can also be done over the phone with a credit card if you have your insurance information faxed first. To use debit, credit and bank cards there is a 2.95% fee with a \$2 minimum per transaction.

During the past fiscal year (July 1, 2008 to June 30, 2009) this office has done:

Passenger vehicles.....	4822
Commercial vehicles.....	398
Trailers.....	815
Motorcycles & Motorhomes.....	361
Transfers.....	406
Farm & Special Equip.....	53

*These totals do not reflect how many of each was done online.*

Excise collected at town hall .....	\$899,808.59
Excise collected by Rapid Renewal .....	\$148,011.56
Total excise for the Fiscal year .....	\$1,047,820.15

Respectfully submitted,  
**Brenda J Crenner**  
Motor Vehicle Agent-Waterboro

## DEPARTMENT REPORT

## Waterboro Public Library

The library has been busy this year even with our hours reduced in July of 2009. We have lost some patrons due to our new schedule, but many new patrons have joined the library. Interlibrary Loan has become more popular as people do not want to drive far to borrow materials from other libraries. Our on-line card catalog enables patrons to renew materials on line; put a hold on something they want to check out and see what we carry in the library. Pat Roberts resigned from the library in December, and other staff has been filling her hours. Many thanks to Pat for all her time and energy!

**Programming:**

The library's two preschool programs: the Baby Lapsit and Preschool Story Hour were both held through out the school year. Pat Roberts planned the Lapsit program and Ruth Blake ran the Preschool program. The Babies program was sporadic, dependent on when parents came; the Story Hour had between fifteen and seventeen children, plus parents most weeks. Sue Southard has been helping with craft preparation this year which is a great help.

Sylvia Davis held a library outreach Story Time at the Children's Challenge Day Care on Monday mornings. She sang songs, told stories and had a craft for the children to make as we do each week at our regular story hour.

The WPL Book Discussion Group continued to meet this year in a different group member's home each month. The Namesake by Jumpha Lahiri; If Today be Sweet by Thrity Umrigar and Loving Frank by Nancy Horan were a few of the titles read by the group this year. New members are always welcome.

Our February Patron Appreciation Week was a great success with both adults and children coming in to make Valentine Day cards and crafts for someone special. Chocolate and treats were enjoyed all week by those who came in the library along with hot coffee and cider. A special bedtime Story Hour was held on Wednesday night that week with the children coming in their jammies for stories, snacks and a craft.

Our annual Summer Reading Program in 2009 was a success, with 151 children and young adult participating. Due to a grant from the Narragansett One Foundation we received in collaboration with the Bar Mills, Hollis, Salmon Falls and West Buxton libraries, we were able to start our program with a Medieval demo in May and have "Rick Charette" as the entertainer at our end of the program party at the Salmon Falls Grange Hall. Jay Piscopo, a cartoonist

held a cartooning workshop in August to go along with the Reading program theme of "Be Creative." Bobbie Gallant held a "Make Your Own Snack" workshop; Brigit McCallum held a beading workshop; and Char and James Bouley held a tie-dye workshop. All were well attended and lots of fun.

Santa came to the library's Christmas Open House this year. Patrons were entertained with violins, flutes and a tuba player Saturday that week. Eight gingerbread houses were given out this year. Hot coffee and cider, juice and goodies were available all week for our patrons to snack on when they came in the library.

Catherine Pierce painted a fairy forest on the children's room wall, along with a mermaid on a rock in the sea, a book with forest animals and faeries coming out of one side. Victoria and Rebeka Hurlburt; Jillian and Jennifer Keith; Kayla Decker and Devin Chamberlain are completing the other part of the mural with knights, dragons, a phoenix rising out of the other side of the book; a Chinese unicorn; a fairy and a castle. The completed mural is a wonderful addition to the children's room.

The Waterboro Teach Home school group donated their teaching library to us this past fall. When the back storage/office area is completed, bookcases will go in there for the Home school collection. This is a great addition to the library and area homeschoolers.

**Status of the facility:**

We had several improvements this year at the library:

- The front hallway, and the adult and children's room walls were painted thanks to volunteers.
- Water had been seeping into the basement rooms, but is no longer doing so as the soil outside the basement meeting room was graded to angle away from the building.
- The library roof was finally reshingled, and is now water tight.
- The old toilet finally was replaced with a new, water saving model.
- New linoleum, donated by the L. & M Flooring store was installed behind the adult room desk.
- In January of 2010, Pete Cote tore out the interior of the two outside walls of the storage/office/ work room and insulated them. He then sheetrocked the walls, added a drop ceiling and new lighting. We are in the process of completing the room which will be used as a multi-purpose - Home school books, storage, kitchen area (and office) if there is space.

**Facility Use:**

Several literacy volunteers and their reading students from Literacy Volunteers of America used the library this year. The Strong Fathers Group sponsored by York County Community Action met here for meetings, and we continued to be used by a couple of scout groups. I proctored tests for several students taking classes from universities on line. A Girl Scout Troop met here part of the year until the group got too big for our meeting room.

**Friend's Group**

The Friends of the Waterboro Public Library have entered into a partnership with Eaton Peabody Consulting Group. They are working to raise \$1m from Federal, State, Foundation and individual donors for our new library. The First Annual Gala and Silent Auction was very successful. They will put a referendum proposal for a municipal bond on the ballot in November 2010.

**Technology:**

Computer used increased this past year as people came in to

type resumes, search for jobs; check their email; play games and more. Dave Lowe put in a new updated cable line in January of 2010 which has made the Internet faster. We had a problem with viruses on the library computers several times this year. A new anti-virus program was ordered, and should be installed shortly.

The Waterboro Cemetery files are now on the library's website thanks to the Waterboro library staff. Anyone can go on line and look up a person in one of the town's cemeteries. The list was reviewed by someone from the Historical Society and has all the information that was given to us.

Microsoft Office was purchased through a library co-op for the public computers at the library.

Remember that the library is a WIFI hot spot; you can bring your laptop in or sit in the parking lot and go on line.

While we continue to dream of a new facility, the current library is a vibrant community resource and all are welcome!

Respectfully submitted,

*Ruth Blake*, Library Director

## COMMITTEE REPORT

## Zoning Board of Appeals

The board conducted four hearings between July 1, 2008, and June 30, 2009. They were:

## • John Provost

The applicant submitted an administrative appeal to reverse the decision of the Code Enforcement Officer in denying a building permit for a temporary deck. The property is located at 181 West Shore Road, Tax Map 34, Lot 10. The application was withdrawn by the applicant.

## • Laura Randall

The applicant sought a variance to reduce the front setback to 50' to construct a 24' x 26' garage on property located at 745 Townhouse Road, Tax Map 11, Lot 76D. The variance was denied by the Zoning Board of Appeals.

## • Nicholas &amp; Susan Masiello

The applicants sought an administrative appeal of the Planning Board decision allowing a setback reduction in order for an abutter to construct a garage. The property is located at 609 Ross Corner Road, Tax Map 47, Lot 134. The Zoning Board of Appeals voted to deny the applicants' request to overturn the decision of the Planning Board in granting the setback reduction.

## • Lakeside Market

The purpose of this hearing was to review the variance request of Lakeside Market, Inc. in order to extend the roof of the existing structure. The property is located at 411 Sokokis Trail, Tax Map 28, Lot 33A. The Zoning Board of Appeals voted to allow the applicant a front yard setback reduction to 42' which is in accordance with the 15% recommended by the ordinance.

Respectfully submitted,

*Jon Tufts*, Chair

**CURRENT ZONING BOARD OF APPEALS MEMBERS:**

Beth Cyr	Jon Tufts
Mark Cyr	Dwayne Woodsome
Roger Lauzier	
Shawn Shoemaker	

ANNUAL REPORT

# Waterboro Water District

A 2004 Comprehensive System Facilities Plan study identified the Waterboro Water District's necessity to develop a secondary drinking water supply source to ensure reliable service. In September 2009 the Straw Mill Pump Station began operations, correcting the highlighted concern. The completion of the construction project was the District's largest infrastructure improvement since the system's initial design in 1993.

There are two priorities that need to be resolved in 2010. Financially the District's present revenues are based on a 1993 rate structure. The Trustees have been committed and successful in providing a service without raising the cost to its customers in excess of 16 years. Regretfully in order to maintain long term fiscal stability a rate increase is necessary and proposed to go in effect in April. Also, the existing Town of Waterboro Well Head Protection Ordinance will need to be amended to meet Federal and State Drinking Water Standards. An informational presentation regarding Well Head Protection was televised last year and the

implementation process will begin this year involving meetings with the community governing offices and residents.

Water quality and additional operating information is available in the Annual Consumer Confidence Report. The public is invited to attend the Districts bimonthly meetings on Monday evenings at 6:30 in the town office. For a copy of the Consumer Confidence Report or if you need additional information please contact the Waterboro Water District at (207) 651-8733.

Respectfully Submitted,  
*Waterboro Water District Board of Trustees*

### CURRENT WATER DISTRICT TRUSTEES:

- David Benton
- Bob Gobeil
- Tim McCoy

COMMITTEE REPORT

# Cemetery Committee

The Cemetery Committee met in 2009 on the second Monday of each month, beginning in April with the last meeting in October.

An Inventory of equipment was provided to committee members and necessary repairs were made by Abbott's Power Equipment. Metal fence posts for future projects were purchased from Woodsome's. These posts will replace PVC pipe that was used at one cemetery as an experiment.

Work dates were set in June for NJROTC summer cemetery projects. In spite of the many rainy days, work was done on the following locations: Town Hall Cemetery, Mercy

Chase, Chase-Newbegin, Hill Cemetery, Royal Hanson site, location behind the Grange Hall and the Johnston Cemetery. Due to the weather some projects will be carried over to the 2010 season.

A partial list of projects for 2010 has been drawn up and meetings will begin on April 12, 2010.

Respectfully Submitted,  
*Jeannie Grant*  
Waterborough Cemetery Committee

# Saco River Corridor Commission

## "Communicate Working Together To Protect Our Rivers"

The Saco River Corridor Commission (SRCC) administers the Saco River Corridor Act, which was established by the legislature in 1973. Through the Act, the Commission helps oversee land use development within 500 to 1,000 feet of the Saco, Ossipee, Little Ossipee Rivers, the Little Ossipee Flowage and Balch Lake. The Commission is made up of representatives from twenty communities bordering these water bodies. Each of the twenty municipalities has an obligation and opportunity to be represented by one regular and one alternate member who is appointed by the Selectmen or Mayor.

The Town of Waterboro does not currently have representation. We strongly encourage that anyone interested in obtaining more information about how to represent your community through this Commission contact the Commission Staff at the number given at the end of this report. In a practical sense, this voice gives Waterboro an opportunity to participate in the present and future development patterns throughout the entire corridor. The consideration of permit applications for development is one of the major functions of the Commission. During our past fiscal year, the Commission came together for eleven meetings in which they considered a total of 194 applications for permits and amendments and held 4 public hearings.

We are pleased to report that we have completed our ninth successful season of our Saco River Basin Water Quality Monitoring Program. Currently, we have over 30

volunteers monitoring for dissolved oxygen, pH, turbidity, temperature, total Kjeldahl nitrogen, total phosphorus, orthophosphate, and *Escherichia coli*. Our testing takes place on a bi-weekly schedule along the Saco, Ossipee Rivers at thirty-five different locations during the months of May through September. All of the information relating to the past nine years of the Commission's monitoring program can be found on our website located at [www.srcc-maine.org](http://www.srcc-maine.org).

The SRCC continues to work cooperatively with a New Hampshire non-profit agency dedicated to the preservation of the natural resources in the Ossipee Watershed (which is a smaller part of the Saco River Basin) known as the Green Mountain Conservation Group (GMCG). The GMCG has 15 volunteers monitoring 15 locations throughout the six New Hampshire towns within the Ossipee Watershed. The dedication and cooperation we have both witnessed from our volunteers is a testament to their commitment to ensuring the quality of the water within the Saco River Basin and to the success of this program.

Waterboro residents who are interested in obtaining additional information about the Saco River Corridor Commission's work or for a copy of the water quality monitoring information should feel free to call Dennis Finn, the Commission's Executive Director. The Commission office is located at 81 Maple Street in Cornish, Maine (telephone 207-625-8123) and can be found on the website at [www.srcc-maine.org](http://www.srcc-maine.org).



LITTLE OSSIPEE RIVER

# GET INVOLVED WITH YOUR COMMUNITY!

The Town of Waterboro needs people on the following committees for the upcoming year:

Saco River Corridor Commission  
 Library Board of Trustees  
 Conservation Commission  
 Public Safety Committee  
 Cemetery Committee  
 Transfer Station/Recycling

Assessing Board of Review  
 Old Home Days Committee  
 Cemetery Committee  
 Zoning Board of Appeals  
 Parks & Rec. Committee

## Town of Waterboro Application for Committee Membership

Name \_\_\_\_\_

Date \_\_\_\_\_

Address \_\_\_\_\_ Telephone # \_\_\_\_\_

Committee (Please fill out separate form for each interest) \_\_\_\_\_

Reason for Wanting to Serve \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Please return to the Selectmen's Office, 24 Townhouse Road, E. Waterboro, ME 04030

Audited Financial Statements

Town of Waterboro, Maine

June 30, 2009



*Proven Expertise and Integrity*

TOWN OF WATERBORO, MAINE

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JUNE 30, 2009

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## INDEPENDENT AUDITORS' REPORT

September 10, 2009

Board of Selectmen  
Town of Waterboro  
Waterboro, Maine

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Waterboro, Maine, as of and for the year ended June 30, 2009, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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 Waterboro, Maine as of June 30, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Waterboro, Maine's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*RHR Smith & Company*

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2009**

**(UNAUDITED)**

The following management's discussion and analysis of the Town of Waterboro, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2009. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

The Town of Waterboro's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule, and 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 Assets - this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

The above mentioned financial statements have one column for the Town's activity. The type of activity presented for the Town of Waterboro is:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, public safety, public works, health and sanitation, education, buildings, parks and recreation, library, municipal building and other 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 Waterboro, 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 Waterboro are in one category: governmental funds.

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

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund 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 Waterboro presents only two columns in the governmental fund balance sheet and the governmental fund 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 Balance to the Statement of Activities.

### Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a schedule of Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

### 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 assets, and changes in net assets of the Town's governmental activities. The Town's total net assets for governmental activities increased by \$5,366 from \$4,994,443 to \$4,999,809.

Unrestricted net assets - the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - increased for governmental activities to a balance of \$2,823,908 at the end of this year.

**Table 1**  
**Town of Waterboro, Maine**  
**Net Assets**  
**June 30,**

	<u>2009</u>	<u>2008</u>
<b>Assets:</b>		
Current and other assets	\$ 3,493,896	\$ 3,355,402
Capital Assets	3,011,927	3,155,657
<b>Total Assets</b>	<u>\$ 6,505,823</u>	<u>\$ 6,511,059</u>
<b>Liabilities:</b>		
Current Liabilities	\$ 527,497	\$ 448,245
Long-term Debt Outstanding	978,517	1,068,371
<b>Total Liabilities</b>	<u>\$ 1,506,014</u>	<u>\$ 1,516,616</u>
<b>Net Assets:</b>		
Invested in Capital Assets, Net of related Debt	\$ 1,806,302	\$ 1,932,834
Restricted for:		
General fund	200,000	29,550
Special revenue funds	125,681	330,780
Capital projects funds	24,751	255,747
Permanent funds	19,167	19,099
Unrestricted	<u>2,823,908</u>	<u>2,426,433</u>
<b>Total Net Assets</b>	<u>\$ 4,999,809</u>	<u>\$ 4,994,443</u>

### Revenues and Expenses

Revenues for the Town's governmental activities increased by .59%, while total expenses increased by .30%. Although the Town's total revenues were consistent with the previous year, several of the categories had significant increases / decreases. Property taxes increased by \$297,764; intergovernmental revenue decreased by \$197,473 and excise taxes decreased by \$63,613. The large decrease in intergovernmental revenue was a reduction in FEMA reimbursement.

Most of the expenses were also consistent with the previous year.

Table 2  
Town of Waterboro, Maine  
Change in Net Assets  
For the Year ended June 30,

	2009	2008
<b>Revenues</b>		
Taxes:		
Property	\$ 7,635,541	\$ 7,337,777
Excise	1,064,294	1,127,907
Intergovernmental	773,584	971,057
Charges for service	542,490	472,206
Miscellaneous	191,954	238,473
Total Revenues	<u>10,207,863</u>	<u>10,147,420</u>
<b>Expenses</b>		
Current:		
General government	934,083	926,710
Insurance	178,922	148,027
Library	90,791	99,388
Parks & recreation	202,438	192,737
Public safety	807,048	769,692
Health & Sanitation	657,232	651,315
Public works	642,849	734,462
Unclassified	47,871	90,083
Capital outlay	56,522	-
Education	6,108,440	6,064,196
Municipal building	80,120	70,397
County tax	344,491	334,844
Unallocated interest	-	19,808
Unallocated depreciation	51,690	70,130
Total Expenses	<u>10,202,497</u>	<u>10,171,789</u>
Change in Net Assets	5,366	(24,369)
Net Assets - July 1	4,994,443	5,018,812
Net Assets - June 30	<u>\$ 4,999,809</u>	<u>\$ 4,994,443</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, unreserved 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 Waterboro, Maine  
Fund Balances - Governmental Funds  
June 30,

	2009	2008
Major Funds:		
General Fund:		
Designated	\$ 252,502	\$ 29,550
Undesignated	2,236,599	2,034,791
Non-Major Funds:		
Special revenue funds	233,468	330,780
Capital projects fund	80,589	249,180
Permanent funds	19,167	19,099
Total Governmental Funds	<u>\$ 2,822,325</u>	<u>\$ 2,064,341</u>

The general fund total fund balance increased by \$424,760 over the prior fiscal year. The non-major fund balances decreased by \$265,835 over the prior fiscal year. Most of the increase in the general fund was a result of unspent bond proceeds. The overall decrease of fund balances in nonmajor funds was a result of interfund transfers to fund operations.

**Budgetary Highlights**

There was no significant difference between the original and final budget for the general fund other than several transfers within the departmental lines. (see note 6)

The general fund actual revenues exceeded the budget by \$368,595. This was a result of bond proceeds, transfers, and taxes.

The general fund actual expenditures were under the budget by \$330,420. The following expenditures were under budget which accounts for most of the balance:

Overlay	\$225,043
Public works	27,128
Capital outlay	25,569

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2009, the net book value of capital assets recorded by the Town decreased by \$143,730 over the prior year. This decrease is the result of depreciation expense of \$143,730.

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

	<u>2009</u>	<u>2008</u>
Land and improvements	\$ 869,110	\$ 886,524
Buildings and improvements	1,053,174	1,093,678
Machinery and equipment	281,695	321,593
Vehicles	745,922	779,431
Infrastructure	<u>62,026</u>	<u>74,431</u>
Total	<u>\$ 3,011,927</u>	<u>\$ 3,155,657</u>

**Debt**

At June 30, 2009, the Town had \$565,019 in bonds outstanding versus \$468,250 last year as shown in note 5 of the notes to financial statements.

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

The Town has steadily maintained a sufficient undesignated fund balance, while also maintaining reserve accounts for future capital and program needs. These reserves have decreased however over prior years as the Town has utilized some of these funds for operations.

**Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Office at 24 Townhouse Road, East Waterboro, Maine 04030.

TOWN OF WATERBORO, MAINE

STATEMENT OF NET ASSETS  
 JUNE 30, 2009

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Current assets:	
Cash	\$ 2,628,027
Accounts receivable (net allowance for uncollectibles):	
Taxes	522,276
Liens	138,827
Other (net of allowance)	52,078
Notes receivable	143,498
Prepaid expenses	<u>9,190</u>
Total current assets	<u>3,493,896</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	793,900
Buildings and equipment, net of accumulated depreciation	<u>2,218,027</u>
Total noncurrent assets	<u>3,011,927</u>
<b>TOTAL ASSETS</b>	<u>\$ 6,505,823</u>
<b>LIABILITIES</b>	
Current liabilities:	
Accounts payable	\$ 59,921
Prepaid taxes	21,296
Accrued expenses	23,527
Deferred Revenues	143,498
Other liabilities	26,467
Current portion of long-term obligations	<u>252,788</u>
Total current liabilities	<u>527,497</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations:	
Bonds payable	421,494
Capital leases payable	531,343
Accrued compensated absences	<u>25,680</u>
Total noncurrent liabilities	<u>978,517</u>
<b>TOTAL LIABILITIES</b>	<u>1,506,014</u>
<b>NET ASSETS</b>	1,806,302
Invested in capital assets, net of related debt	369,599
Restricted	<u>2,823,908</u>
Unrestricted	<u>4,999,809</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 6,505,823</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 6,505,823</u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF WATERBORO, MAINE  
 STATEMENT OF ACTIVITIES  
 FOR THE YEAR ENDED JUNE 30, 2009

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Total Governmental Activities
Governmental activities					
Current:					
General government	\$ 934,083	\$ 85,676	\$ 34,592	\$ -	\$ (813,815)
Insurance	178,922	-	-	-	(178,922)
Library	90,791	3,909	-	-	(86,882)
Parks & recreation	202,438	89,304	-	-	(113,134)
Public safety	807,048	264,049	-	-	(542,999)
Health & sanitation	657,232	99,552	-	-	(557,680)
Public works	642,849	-	-	118,604	(524,245)
Unclassified	47,871	-	-	-	(47,871)
Capital outlay	56,522	-	-	-	(56,522)
Education	6,108,440	-	-	-	(6,108,440)
Municipal building	80,120	-	-	-	(80,120)
County tax	344,491	-	-	-	(344,491)
Unallocated depreciation	51,690	-	-	-	(51,690)
	<u>10,202,497</u>	<u>542,490</u>	<u>34,592</u>	<u>118,604</u>	<u>(9,506,811)</u>

STATEMENT B (CONTINUED)  
TOWN OF WATERBORO, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2009

	Governmental Activities
Changes in net assets:	
Net (expense) revenue	(9,506,811)
General revenue:	
Property taxes	7,635,541
Excise taxes	1,064,294
Grants and contributions not restricted to specific programs	620,388
Miscellaneous	191,954
Total general revenue	9,512,177
Change in net assets	5,366
NET ASSETS - JULY 1	4,994,443
NET ASSETS - JUNE 30	\$ 4,999,809

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

## STATEMENT C

TOWN OF WATERBORO, MAINE  
BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2009

	General Fund	Other Governmental Funds	Totals Governmental Funds
<b>ASSETS</b>			
Cash	\$ 2,391,854	\$ 236,173	\$ 2,628,027
Receivables (net of allowance):			
Taxes	522,276	-	522,276
Liens	138,827	-	138,827
Notes Receivable	143,498	-	143,498
Other	2,771	49,307	52,078
Prepaid expenses	9,190	-	9,190
Due from other funds	234,462	282,206	516,668
<b>TOTAL ASSETS</b>	<u>\$ 3,442,878</u>	<u>\$ 567,686</u>	<u>\$ 4,010,564</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>Liabilities</b>			
Accounts payable	\$ 59,921	\$ -	\$ 59,921
Prepaid taxes	21,296	-	21,296
Accrued expenses	23,527	-	23,527
Deferred revenue	143,498	-	143,498
Due to other governments	26,467	-	26,467
Deferred tax revenues	396,862	-	396,862
Due to other funds	282,206	234,462	516,668
<b>TOTAL LIABILITIES</b>	<u>953,777</u>	<u>234,462</u>	<u>1,188,239</u>
<b>Fund Equity</b>			
Reserved for General Fund	200,000	-	200,000
Special Revenue	-	125,681	125,681
Capital Projects	-	24,751	24,751
Permanent Funds	-	19,167	19,167
Unreserved, reported in:			
General Fund:			
Designated	52,502	-	52,502
Undesignated	2,236,599	-	2,236,599
Special revenue funds:			
Capital project funds	-	107,787	107,787
<b>TOTAL FUND EQUITY</b>	<u>2,489,101</u>	<u>333,224</u>	<u>2,822,325</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 3,442,878</u>	<u>\$ 567,686</u>	<u>\$ 4,010,564</u>

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

## STATEMENT D

TOWN OF WATERBORO, MAINE  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2009

	Total Governmental Funds
Total Fund Equity	\$ 2,822,325
Amounts reported for governmental activities in the statement 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	3,011,927
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	396,862
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(565,019)
Capital leases payable	(640,606)
Accrued compensated absences	(25,680)
<b>Net assets of governmental activities</b>	<u>\$ 4,999,809</u>

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

## STATEMENT E

## TOWN OF WATERBORO, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

	General Fund	Other Governmental Funds	Totals Governmental Funds
REVENUES			
Property taxes	\$ 7,695,630	\$ -	\$ 7,695,630
Excise taxes	1,064,294	-	1,064,294
Intergovernmental revenues	773,584	-	773,584
Charges for services	527,215	15,275	542,490
Investment Income	97,452	-	97,452
Miscellaneous revenues	94,434	68	94,502
TOTAL REVENUES	<u>10,252,609</u>	<u>15,343</u>	<u>10,267,952</u>
EXPENDITURES			
Current:			
General government	1,044,491	-	1,044,491
Insurance	178,922	-	178,922
Library	90,791	-	90,791
Parks & recreation	200,722	-	200,722
Public safety	835,920	-	835,920
Health & Sanitation	653,403	-	653,403
Public works	667,334	-	667,334
Unclassified	47,871	-	47,871
Capital outlay	5,431	-	5,431
Education	6,108,440	51,091	6,108,440
Municipal building	80,120	-	80,120
County tax	344,491	-	344,491
TOTAL EXPENDITURES	<u>10,257,936</u>	<u>51,091</u>	<u>10,309,027</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(5,327)</u>	<u>(35,748)</u>	<u>(41,075)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds from debt	200,000	-	200,000
Operating transfers in	245,815	24,951	270,766
Operating transfers out	(15,728)	(255,038)	(270,766)
TOTAL OTHER FINANCING SOURCES USES	<u>430,087</u>	<u>(230,087)</u>	<u>200,000</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>424,760</u>	<u>(265,835)</u>	<u>158,925</u>
FUND BALANCES - JULY 1	2,064,341	599,059	2,663,400
FUND BALANCES - JUNE 30	<u>\$ 2,489,101</u>	<u>\$ 333,224</u>	<u>\$ 2,822,325</u>

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

## STATEMENT F

## TOWN OF WATERBORO, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE TO THE STATEMENT OF ACTIVITIES - GOVERNMENTAL  
FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

Net change in fund balances - total governmental funds (Statement E)	\$ 158,925
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 to allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	-
Capital assets disposed of	(143,730)
Depreciation expense	(143,730)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets.	(200,000)
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets	217,198
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	33,062
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	(60,089)
Change in net assets of governmental activities (Statement B)	<u>\$ 5,366</u>

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Waterboro was incorporated under the laws of the State of Maine. The Town operates under selectmen-administrator form of government and provides the following services: general government, public safety, public works, health and sanitation, education, buildings, parks and recreation, library, municipal building and other 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). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

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 Statement No. 39.

**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 governmental.

In the government-wide Statement of Net Assets, governmental activities columns are (a) presented on a consolidated basis by column, and (b) are reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The Town first utilizes restricted resources to finance qualifying activities.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, 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:

- 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.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

**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 and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**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.
4. The Town does not adopt budgets for Special Revenue Funds.

**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.
- Repurchase agreements
- Money market mutual funds

The Town of Waterboro has a no formal investment policy, but follows state statute.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the government-wide financial statements.

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$51,254 for the ambulance accounts receivable as of June 30, 2009.

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimated useful lives are as follows:

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

Long-term Obligations

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

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.

Compensated Absences

The Town's policies regarding vacation and sick time permits employees to accumulate earned but unused vacation leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2009 the Town's liability for compensated absences is \$58,742.

Reserves

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserves listed in the balance sheet and statement of net assets. It is the Town's policy to first use restricted assets for restricted programs and only unrestricted assets after the restricted assets have been exhausted.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

The Town's property tax for the current year was levied September 30, 2008 on the assessed value listed as of April 1, 2008, for all real and personal property located in the Town. Taxes were due on in two installments on November 4, 2008 and May 4, 2009. Interest on unpaid taxes commenced on November 5, 2008 and May 5, 2009, at 11% 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 \$225,043 for the year ended June 30, 2009.

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 (grant income/expenses).

**Encumbrance Accounting**

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

**Use of Estimates**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt 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 assets are 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.

NOTE 2 - CASH AND INVESTMENTS

The Town's investment policies, which follow state statutes, 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. These investment policies apply to all Town funds.

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 or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2009, the Town's deposits of \$2,628,027 was comprised of bank balances of \$2,659,385 which were all insured by federal depository insurance or by collateral held by the pledging financial institution's trust department or agent in the Town's name.

<u>Account Type</u>	<u>Bank Balance</u>
Checking accounts	\$ 2,423,212
Savings accounts	236,173
	<u>\$ 2,659,385</u>

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 3 - CAPITAL ASSETS (CONTINUED)

The following is a summary of changes in capital assets at June 30, 2009:

	Balance, 7/1/08	Additions	Disposals	Balance, 6/30/09
Governmental activities				
Non-depreciated assets:				
Land	\$ 793,900	\$ -	\$ -	\$ 793,900
Depreciated assets:				
Buildings	2,017,490	-	-	2,017,490
Machinery & Equipment	599,170	-	-	599,170
Vehicles	1,141,051	-	-	1,141,051
Infrastructure	163,210	-	-	163,210
	3,920,921	-	-	3,920,921
Less: accumulated depreciation	(1,559,164)	(143,730)	-	(1,702,894)
	2,361,757	(143,730)	-	2,218,027
Net capital assets	\$ 3,155,657	\$ (143,730)	\$ -	\$ 3,011,927
Current year depreciation:				
Town Hall				\$ 3,844
Public Works				11,240
Fire Department				71,411
Transfer Station				3,829
Parks & Rec				1,716
Town-Wide				51,690
Total depreciation expense				\$ 143,730

NOTE 4 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2009 consisted of the following individual fund receivables and payables:

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 234,462	\$ 282,206
Special Revenue Fund	185,003	234,462
Capital Projects Fund	80,589	-
Trust Fund	16,614	-
	\$ 516,668	\$ 516,668

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2009:

	Balance, 7/1/08	Additions	Deletions	Balance, 6/30/09	Current Portion
Bonds payable	\$ 468,250	\$ 200,000	\$ (103,231)	\$ 565,019	\$ 143,525
Capital leases payable	754,573	-	(113,967)	640,606	109,263
Accrued compensated absences	58,742	-	(33,062)	25,680	-
	\$ 1,281,565	\$ 200,000	\$ (250,260)	\$ 1,231,305	\$ 252,788

The following is a summary of outstanding bonds payable:

Maine Municipal Bond Bank

2001 General Obligation Bond, annual interest rate from 4/15% to 4.57%, annual principal payments of \$100,000, maturity in November, 2011.

\$ 300,000

Maine Municipal Bond Bank

2009 General Obligation Bond, annual interest rate of 6.5%, annual principal payments of \$40,000, maturity in November, 2014.

200,000

USDA Rural Development

1993 Water Bond, annual interest rate at 5.63%, annual principal and interest payments of \$7,176, maturity in September, 2021.

65,019

\$ 565,019

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 5 - LONG-TERM DEBT (CONTINUED)

Principal and interest requirements to maturity are as follows:

	Principal	Interest	Total Debt Service
2010	\$ 143,525	\$ 20,522	\$ 164,047
2011	143,723	15,214	158,937
2012	143,932	8,696	152,628
2013	44,153	5,102	49,255
2014	44,387	4,037	48,424
2015-2019	25,927	10,368	36,295
2020-2024	19,372	2,204	21,576
	<u>\$ 565,019</u>	<u>\$ 66,143</u>	<u>\$ 631,162</u>

All bonds and notes are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for special assessment debt. All bonds and notes are payable from taxes levied on all taxable property located within the Town. The General Fund is used to liquidate the liability for the bonds, and notes.

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The following is a summary of capital leases payable for the year ended June 30, 2009:

<u>Bank of America</u> Pumper and chassis lease maturing in 2017, 5.4% interest rate, payable in annual installments of \$20,419 including interest.	\$ 129,863
<u>Kansas State / Baystone Financial Services</u> Scott Air Packs equipment lease maturing May 2014, 5.19% interest rate, payable in annual installments of \$17,375 including interest.	74,423
<u>North Fork Bank</u> Ladder Truck lease maturing July 2017, 4.84% interest rate, payable in annual installments of \$49,411 including interest.	353,722
<u>Sugarloaf Ambulance/Rescue</u> Ambulance lease maturing October 2009, 4.65% interest rate, payable in annual installments of \$23,081 including interest.	22,056
<u>Kansas State Bank</u> Zoll Defibrillators lease maturing April 2011, payable in semi-annual installments of \$5,528 including interest.	20,300
<u>Caterpillar Financial Services</u> Backhoe loader lease maturing August 2011, 5.350% interest rate, payable in monthly installments of \$1,638 including interest.	40,242
	<u>\$ 640,606</u>

The future annual payments for this capital lease for the years ending June 30, are as follows:

Year Ending June 30:	
2010	\$ 140,996
2011	117,915
2012	90,482
2013	87,206
2014	87,206
2015-2019	<u>258,901</u>
Total minimum lease payment	782,706
Less amount representing interest	<u>(142,100)</u>
Present value of future minimum lease payments	<u>\$ 640,606</u>

TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 6 - EXPENDITURES OVER APPROPRIATIONS

After several transfers within departments authorized by the Town charter and Board of Selectmen the Town had no overspent appropriations.

NOTE 7 - RESERVED NET ASSETS

The following net assets have been reserved at June 30, 2009 for the following purposes:

Reserved for general fund designations	\$ 200,000
Reserved for special revenue funds	125,681
Reserved for capital projects funds	24,751
Reserved for permanent funds	19,167
	<u>\$ 369,599</u>

NOTE 8 - DESIGNATED FUND EQUITY

At June 30, 2009, the designated fund balances was made up of the following account balances carried forward into the subsequent year's budget:

Library	\$ 20,175
Town buildings	15,000
Town reserve	7,171
Ballot counter	7,200
Interpreter	2,956
	<u>\$ 52,502</u>

NOTE 9 - RESERVED GENERAL FUND BALANCE

At June 30, 2009, the reserved fund balance in the general fund was made up of the following:

Loan proceeds	\$200,000
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TOWN OF WATERBORO, MAINE  
 NOTES TO FINANCIAL STATEMENTS  
 JUNE 30, 2009

NOTE 10 - OVERLAPPING DEBT

The Town is contingently liable for its proportionate share of any defaulted debt by entities of which it is a member. At June 30, 2009, the Town's share was approximately:

	Outstanding Debt	Town's Percentage	Total Share
County of York	\$ 12,900,000	2.50%	\$ 322,500
MSAD # 57	\$ 18,028,865	35.00%	6,310,103
			<u>\$ 6,632,603</u>

NOTE 11 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town either carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town feels it is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 2009. There were no significant reductions in insurance coverage from that of the prior year. The District is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2009.

NOTE 12 - CONTINGENCIES

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.

The Town is also a member of ECO Maine. By an interlocal agreement dated December 1, 2006, the Town has joined other Maine municipalities in this waste handling agreement. This agreement states that the Town may be responsible for liabilities it incurs during its membership that may not have been paid for. It may withdraw its membership at anytime with one years warning to the corporation. An amount for any contingent liabilities at this time cannot be determined. The annual assessment for Waterboro for the year ending June 30, 2009 was \$177,544.

The Town has also entered into an agreement with MDOT for repairs to a section of West Road that the Town borrowed \$200,000 to fund. No expenses were paid from these proceeds as of June 30, 2009. The balance has been reserved in the general fund.

Required Supplementary Information

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

- Budgetary Comparison Schedule - General Fund

TOWN OF WATERBORO, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2009

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,064,341	\$ 2,064,341	\$ 2,064,341	\$ -
Revenues (Inflows):				
Taxes:				
Property taxes	7,639,487	7,639,487	7,695,630	56,143
Excise taxes	1,021,726	1,021,726	1,064,294	42,568
Intergovernmental revenues	700,478	700,478	773,584	73,106
Charges for services	557,075	557,075	527,215	(29,860)
Interest income	97,000	97,000	97,452	452
Miscellaneous revenues	123,700	123,700	94,434	(29,266)
Proceeds from debt	-	-	200,000	200,000
Transfers from other funds	190,363	190,363	245,815	55,452
Amounts Available for Appropriation	<u>12,394,170</u>	<u>12,394,170</u>	<u>12,762,765</u>	<u>368,595</u>
EXPENDITURES				
Current:				
General government	1,019,382	1,060,082	1,044,491	15,591
Insurance	169,500	179,000	178,922	78
Library	101,863	101,863	90,791	11,072
Parks & recreation	177,700	202,154	200,722	1,432
Public safety	851,101	851,101	835,920	15,181
Health & sanitation	609,495	653,495	653,403	92
Public works	777,362	694,462	667,334	27,128
Unclassified	54,682	56,182	47,871	8,311
Capital outlay	31,000	31,000	5,431	25,569
Education	6,108,440	6,108,440	6,108,440	-
Municipal building	65,021	81,021	80,120	901
County tax	344,491	344,491	344,491	-
Overlay	225,043	225,043	-	225,043
Transfers to other funds	15,000	15,750	15,728	22
Total Charges to Appropriations	<u>10,550,080</u>	<u>10,604,084</u>	<u>10,273,664</u>	<u>330,420</u>
Budgetary Fund Balance, June 30	<u>\$ 1,844,090</u>	<u>\$ 1,790,086</u>	<u>\$ 2,489,101</u>	<u>\$ 699,015</u>
Utilization of undesignated fund balance	\$ 349,000	\$ 349,000	\$ -	\$ (349,000)
Utilization of designated fund balance	29,550	54,004	-	(54,004)
	<u>\$ 378,550</u>	<u>\$ 403,004</u>	<u>\$ -</u>	<u>\$ (403,004)</u>

See accompanying independent auditors' report.

Other Supplementary Information

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

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

SCHEDULE A

TOWN OF WATERBORO, MAINE

BUDGETARY COMPARISON SCHEDULE BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2009

	Original Budgeted Amount	Final Budgeted Amount	Actual Amounts	Variance Positive (Negative)
Revenues (Inflows):				
Taxes:				
Property taxes	\$ 7,639,487	\$ 7,639,487	\$ 7,695,630	\$ 56,143
Auto excise	1,019,726	1,019,726	1,049,067	29,341
Boat excise	2,000	2,000	15,227	13,227
Intergovernmental revenues:				
State revenue sharing	463,752	463,752	450,257	(13,495)
Homestead reimbursement	113,726	113,726	114,626	900
Highway block grant	83,000	83,000	81,048	(1,952)
FEMA reimbursement	-	-	37,556	37,556
Tree growth / tree growth penalty	-	-	52,360	52,360
General assistance	40,000	40,000	34,592	(5,408)
Veteran's / other reimbursement	-	-	3,145	3,145
Charges for services				
Rescue billing fees	244,082	244,082	248,774	4,692
Code enforcement	60,000	60,000	32,923	(27,077)
Library fees	4,000	4,000	3,909	(91)
Transfer station	98,947	98,947	99,552	605
Parks and recreation	100,000	100,000	84,816	(15,184)
Motor vehicle agent fees	20,000	20,000	22,867	2,867
Planning board	5,000	5,000	9,639	4,639
Passport fees	3,500	3,500	2,635	(865)
Certified copies	3,200	3,200	3,486	286
Fish / game fees	5,000	5,000	4,488	(512)
Other general government fees	6,865	6,865	5,052	(1,813)
Dog fines / charges	6,481	6,481	9,074	2,593
Interest income				
Tax and lien interest	47,000	47,000	61,863	14,863
Interest income	50,000	50,000	35,589	(14,411)
Miscellaneous revenues				
Cable tv franchise fees	22,000	22,000	72,452	50,452
Lien fees	91,000	91,000	13,165	(77,835)
Misc. other	10,700	10,700	8,817	(1,883)
Transfers from other funds	190,363	214,817	245,815	55,452
Proceeds from debt	-	-	200,000	200,000
Amounts Available for Appropriation	<u>\$ 10,329,829</u>	<u>\$ 10,354,283</u>	<u>\$ 10,698,424</u>	<u>\$ 368,595</u>

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2009

	Original Appropriations	Revenue / Other Adjustments	Amounts Carried	Total Available	Actual	Lapsed	Carried
General Government -							
Administration	\$ 530,583	\$ 8,200	\$ 29,550	\$ 568,333	\$ 568,116	\$ 217	\$ -
Town clerk	63,665	2,100	-	65,765	65,732	33	-
Tax Collector	49,578	850	-	50,428	50,410	18	-
Treasurer	56,174	-	-	56,174	55,748	426	-
Tax Assessor	68,335	9,500	-	77,835	77,699	136	-
CEO	109,002	-	-	109,002	108,993	9	-
Planning board	39,295	-	-	39,295	26,610	12,685	-
Zoning board	2,750	-	-	2,750	1,123	10,171	-
General assistance	100,000	(9,500)	-	90,500	90,060	440	-
	<u>1,019,382</u>	<u>11,150</u>	<u>29,550</u>	<u>1,060,082</u>	<u>1,044,491</u>	<u>24,135</u>	<u>-</u>
Insurance	<u>169,500</u>	<u>9,500</u>	<u>-</u>	<u>179,000</u>	<u>178,922</u>	<u>78</u>	<u>-</u>
	<u>169,500</u>	<u>9,500</u>	<u>-</u>	<u>179,000</u>	<u>178,922</u>	<u>78</u>	<u>-</u>
Library	<u>101,863</u>	<u>-</u>	<u>-</u>	<u>101,863</u>	<u>90,791</u>	<u>11,072</u>	<u>-</u>
	<u>101,863</u>	<u>-</u>	<u>-</u>	<u>101,863</u>	<u>90,791</u>	<u>11,072</u>	<u>-</u>
Parks and recreation	<u>177,700</u>	<u>24,454</u>	<u>-</u>	<u>202,154</u>	<u>200,722</u>	<u>1,432</u>	<u>-</u>
	<u>177,700</u>	<u>24,454</u>	<u>-</u>	<u>202,154</u>	<u>200,722</u>	<u>1,432</u>	<u>-</u>
Public Safety -							
Fire department	563,182	-	-	563,182	553,763	9,419	-
Sheriff / deputy	77,645	-	-	77,645	77,645	-	-
Rescue	207,080	-	-	207,080	201,794	5,286	-
EMA	3,194	-	-	3,194	2,718	476	-
	<u>851,101</u>	<u>-</u>	<u>-</u>	<u>851,101</u>	<u>835,920</u>	<u>15,181</u>	<u>-</u>
Health & Sanitation							
Transfer/Recycle center	609,495	44,000	-	653,495	653,403	92	-
	<u>609,495</u>	<u>44,000</u>	<u>-</u>	<u>653,495</u>	<u>653,403</u>	<u>92</u>	<u>-</u>

## TOWN OF WATERBORO, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2009

	<u>Original Appropriations</u>	<u>Revenue / Other Adjustments</u>	<u>Amounts Carried</u>	<u>Total Available</u>	<u>Actual</u>	<u>Lapsed</u>	<u>Carried</u>
Public Works -							
Plowing	258,120	-	-	258,120	241,929	16,191	-
Hot top/sand/salt	279,000	-	-	279,000	276,676	2,324	-
Repairs / maintenance	157,325	(82,900)	-	74,425	72,139	2,286	-
Salaries / other	63,264	-	-	63,264	56,937	6,327	-
Debt service	19,653	-	-	19,653	19,653	-	-
	<u>777,362</u>	<u>(82,900)</u>	<u>-</u>	<u>694,462</u>	<u>667,334</u>	<u>27,128</u>	<u>-</u>
Unclassified							
Access facilities	21,632	1,500	-	23,132	22,944	188	-
Other	33,050	-	-	33,050	24,927	8,123	-
	<u>54,682</u>	<u>1,500</u>	<u>-</u>	<u>56,182</u>	<u>47,871</u>	<u>8,311</u>	<u>-</u>
Capital Outlay							
Library	21,000	-	-	21,000	825	-	20,175
GIS system	10,000	-	-	10,000	4,606	5,394	-
	<u>31,000</u>	<u>-</u>	<u>-</u>	<u>31,000</u>	<u>5,431</u>	<u>5,394</u>	<u>20,175</u>
Education -							
SAD Assess	<u>6,108,440</u>	<u>-</u>	<u>-</u>	<u>6,108,440</u>	<u>6,108,440</u>	<u>-</u>	<u>-</u>
Municipal building	<u>65,021</u>	<u>16,000</u>	<u>-</u>	<u>81,021</u>	<u>80,120</u>	<u>901</u>	<u>-</u>
County tax	<u>344,491</u>	<u>-</u>	<u>-</u>	<u>344,491</u>	<u>344,491</u>	<u>-</u>	<u>-</u>
Overlay	<u>225,043</u>	<u>-</u>	<u>-</u>	<u>225,043</u>	<u>-</u>	<u>225,043</u>	<u>-</u>
Transfers							
Capital projects	-	-	-	-	-	-	-
Special revenue	15,000	750	-	15,750	15,728	22	-
	<u>15,000</u>	<u>750</u>	<u>-</u>	<u>15,750</u>	<u>15,728</u>	<u>22</u>	<u>-</u>
Total departmental operations	<u>\$ 10,550,080</u>	<u>\$ 24,454</u>	<u>\$ 29,550</u>	<u>\$ 10,604,084</u>	<u>\$ 10,273,664</u>	<u>\$ 318,789</u>	<u>\$ 20,175</u>

See accompanying independent auditors' report.

## TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2009

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash	\$ 233,620	\$ -	\$ 2,553	\$ 236,173
Accounts receivable(net of allowance)	49,307	-	-	49,307
Inventory	-	-	-	-
Due from other funds	185,003	80,589	16,614	282,206
<b>TOTAL ASSETS</b>	<u>\$ 467,930</u>	<u>\$ 80,589</u>	<u>\$ 19,167</u>	<u>\$ 567,686</u>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	234,462	-	-	234,462
<b>TOTAL LIABILITIES</b>	<u>234,462</u>	<u>-</u>	<u>-</u>	<u>234,462</u>
<b>FUND EQUITY</b>				
Fund balance:				
Reserved for endowments	-	-	-	-
Reserved for inventories	-	-	-	-
Designated for subsequent years' expenditures	233,468	80,589	16,614	330,671
Undesignated	-	-	2,553	2,553
	<u>233,468</u>	<u>80,589</u>	<u>19,167</u>	<u>333,224</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 467,930</u>	<u>\$ 80,589</u>	<u>\$ 19,167</u>	<u>\$ 567,686</u>

See accompanying independent auditors' report.

## TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR  
 GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2009

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES	\$ 15,275	\$ -	\$ 68	\$ 15,343
EXPENDITURES	-	51,091	-	51,091
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	15,275	(51,091)	68	(35,748)
OTHER FINANCING SOURCES (USES)				
Operating Transfer In	18,384	6,567	-	24,951
Operating Transfers Out	(130,971)	(124,067)	-	(255,038)
TOTAL OTHER FINANCING SOURCES (USES)	(112,587)	(117,500)	-	(230,087)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(97,312)	(168,591)	68	(265,835)
FUND BALANCES, JULY 1	330,780	249,180	19,099	599,059
FUND BALANCES, JUNE 30	<u>\$ 233,468</u>	<u>\$ 80,589</u>	<u>\$ 19,167</u>	<u>\$ 333,224</u>

See accompanying independent auditors' report.

## 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 WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2009

	Rescue Fund Billing	Revaluation	Library Fund	Rescue Equipment	Conservation Funds	Parks & Recreation
<b>ASSETS</b>						
Cash	\$ 232,732	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable(net of allowance)	49,307	-	-	-	-	-
Inventory	-	-	-	-	-	-
Due from other funds	-	-	5,057	97,930	40,396	-
<b>TOTAL ASSETS</b>	<u>\$ 282,039</u>	<u>\$ -</u>	<u>\$ 5,057</u>	<u>\$ 97,930</u>	<u>\$ 40,396</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	234,462	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>234,462</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>						
Fund balance:						
Reserved for endowments	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Designated for subsequent years' expenditures	47,577	-	5,057	97,930	40,396	-
Undesignated	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>47,577</u>	<u>-</u>	<u>5,057</u>	<u>97,930</u>	<u>40,396</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 282,039</u>	<u>\$ -</u>	<u>\$ 5,057</u>	<u>\$ 97,930</u>	<u>\$ 40,396</u>	<u>\$ -</u>

SCHEDULE E (CONTINUED)

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS  
JUNE 30, 2009

	<u>Ambulance Subscription</u>	<u>Old Home Days</u>	<u>Taylor House</u>	<u>Dog Fines</u>	<u>Community Center Project</u>	<u>Ossipee Fire Tower</u>	<u>Totals</u>
<b>ASSETS</b>							
Cash	\$ -	\$ -	\$ -	\$ -	\$ 888	\$ -	\$ 233,620
Accounts receivable	-	-	-	-	-	-	49,307
Inventory	-	-	-	-	-	-	-
Due from other funds	15,275	22,433	3,912	-	-	-	185,003
<b>TOTAL ASSETS</b>	<u>\$ 15,275</u>	<u>\$ 22,433</u>	<u>\$ 3,912</u>	<u>\$ -</u>	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ 467,930</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	234,462
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>234,462</u>
<b>FUND EQUITY</b>							
Fund balance:							
Reserved for endowments							
Reserved for inventories	-	-	-	-	-	-	-
Designated for subsequent years' expenditures	15,275	22,433	3,912	-	888	-	233,468
Undesignated	-	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>15,275</u>	<u>22,433</u>	<u>3,912</u>	<u>-</u>	<u>888</u>	<u>-</u>	<u>233,468</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 15,275</u>	<u>\$ 22,433</u>	<u>\$ 3,912</u>	<u>\$ -</u>	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ 467,930</u>

See accompanying independent auditors' report.

## TOWN OF WATERBORO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

	Rescue Fund Billing	Revaluation	Library Fund	Rescue Equipment	Conservation Funds	Parks & Recreation
<b>REVENUES</b>						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	2,656	-	-	-	-
Operating Transfers Out	(100,868)	-	-	-	-	(12,395)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(100,868)</u>	<u>2,656</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,395)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(100,868)	2,656	-	-	-	(12,395)
<b>FUND BALANCES, JULY 1</b>	<u>148,445</u>	<u>(2,656)</u>	<u>5,057</u>	<u>97,930</u>	<u>40,396</u>	<u>12,395</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 47,577</u>	<u>\$ -</u>	<u>\$ 5,057</u>	<u>\$ 97,930</u>	<u>\$ 40,396</u>	<u>\$ -</u>

SCHEDULE F (CONTINUED)

TOWN OF WATERBORO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

	Ambulance Subscription	Old Home Days	Emergency Response Training	Dog Fines	Community Center Project	Ossipee Fire Tower	Totals
<b>REVENUES</b>							
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
Charges for services	15,275	-	-	-	-	-	15,275
Other revenue	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>15,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,275</u>
<b>EXPENDITURES</b>							
Unclassified	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>15,275</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,275</u>
<b>OTHER FINANCING SOURCES (USES)</b>							
Operating Transfers In	-	15,728	-	-	-	-	18,384
Operating Transfers Out	-	(17,402)	-	(213)	-	(93)	(130,971)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>(1,674)</u>	<u>-</u>	<u>(213)</u>	<u>-</u>	<u>(93)</u>	<u>(112,587)</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	15,275	(1,674)	-	(213)	-	(93)	(97,312)
<b>FUND BALANCES, JULY 1</b>	<u>-</u>	<u>24,107</u>	<u>3,912</u>	<u>213</u>	<u>888</u>	<u>93</u>	<u>330,780</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 15,275</u>	<u>\$ 22,433</u>	<u>\$ 3,912</u>	<u>\$ -</u>	<u>\$ 888</u>	<u>\$ -</u>	<u>\$ 233,468</u>

See accompanying independent auditors' report.

## Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds

## TOWN OF WATERBORO, MAINE

## COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS

JUNE 30, 2009

	<u>Transfer Station</u>	<u>Municipal Building</u>	<u>North Station Capital</u>	<u>Salt &amp; Sand Shed</u>	<u>Friendship Field</u>	<u>Fire Dept Cap</u>
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	10,211	-	25,000	16,815	-	-
<b>TOTAL ASSETS</b>	<u>\$ 10,211</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 16,815</u>	<u>\$ -</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>						
Fund balance:						
Designated for subsequent years' expenditures	10,211	-	25,000	16,815	-	-
Undesignated	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>10,211</u>	<u>-</u>	<u>25,000</u>	<u>16,815</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 10,211</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 16,815</u>	<u>\$ -</u>	<u>\$ -</u>

## TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS  
JUNE 30, 2009

	Storage Shed	Ross Corner Fire Truck	Muni Complex	Safety EMS	Library	Totals
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	-	-	3,812	24,751	80,589
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,812</u>	<u>\$ 24,751</u>	<u>\$ 80,589</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>LIABILITIES</b>						
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>						
Fund balance:						
Designated for subsequent years'						
expenditures	-	-	-	3,812	24,751	80,589
Undesignated	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,812</u>	<u>24,751</u>	<u>80,589</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,812</u>	<u>\$ 24,751</u>	<u>\$ 80,589</u>

See accompanying independent auditors' report.

## TOWN OF WATERBORO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NONMAJOR CAPITAL PROJECTS FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2009

	Transfer Station	Municipal Building	North Station Capital	Salt & Sand Shed	Friendship Field	Fire Dept Cap
<b>REVENUES</b>						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>						
Public safety	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	49,586	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>49,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(49,586)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers In	-	-	-	-	-	1,850
Operating Transfers (Out)	(89,495)	(7,171)	-	-	(12,059)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(89,495)</u>	<u>(7,171)</u>	<u>-</u>	<u>-</u>	<u>(12,059)</u>	<u>1,850</u>
<b>EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(139,081)</u>	<u>(7,171)</u>	<u>-</u>	<u>-</u>	<u>(12,059)</u>	<u>1,850</u>
<b>FUND BALANCES, JULY 1</b>	<u>149,292</u>	<u>7,171</u>	<u>25,000</u>	<u>16,815</u>	<u>12,059</u>	<u>(1,850)</u>
<b>FUND BALANCES, JUNE 30</b>	<u>\$ 10,211</u>	<u>\$ -</u>	<u>\$ 25,000</u>	<u>\$ 16,815</u>	<u>\$ -</u>	<u>\$ -</u>

## TOWN OF WATERBORO, MAINE

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECTS FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

	Storage Shed	Ross Corner Fire Truck	Muni Complex	Safety EMS	Library	Totals
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-
TOTAL REVENUES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES						
Public safety	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Capital outlay	-	-	-	1,505	-	51,091
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,505</u>	<u>-</u>	<u>51,091</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,505)</u>	<u>-</u>	<u>(51,091)</u>
OTHER FINANCING SOURCES (USES)						
Operating Transfers In	-	4,717	-	-	-	6,567
Operating Transfers (Out)	(11,000)	-	(4,342)	-	-	(124,067)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,000)</u>	<u>4,717</u>	<u>(4,342)</u>	<u>-</u>	<u>-</u>	<u>(117,500)</u>
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(11,000)	4,717	(4,342)	(1,505)	-	(168,591)
FUND BALANCES, JULY 1	<u>11,000</u>	<u>(4,717)</u>	<u>4,342</u>	<u>5,317</u>	<u>24,751</u>	<u>249,180</u>
FUND BALANCES, JUNE 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,812</u>	<u>\$ 24,751</u>	<u>\$ 80,589</u>

See accompanying independent auditors' report.

Permanent Funds

To account for assets held by the Town of Waterboro in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

TOWN OF WATERBORO, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS  
JUNE 30, 2009

	<u>Library</u>	<u>Cemeteries</u>	<u>Totals</u>
<b>ASSETS</b>			
Cash	\$ 2,553	\$ -	\$ 2,553
Due from other funds	-	16,614	16,614
<b>TOTAL ASSETS</b>	<u>\$ -</u>	<u>\$ 16,614</u>	<u>\$ 19,167</u>
<b>LIABILITIES AND FUND EQUITY</b>			
<b>LIABILITIES</b>			
Due to other funds	\$ -	\$ -	\$ -
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND EQUITY</b>			
Fund balance:			
Reserved for endowments	-	-	-
Designated for subsequent years' expenditures	-	16,614	16,614
Undesignated	2,553	-	2,553
<b>TOTAL FUND EQUITY</b>	<u>2,553</u>	<u>16,614</u>	<u>19,167</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<u>\$ 2,553</u>	<u>\$ 16,614</u>	<u>\$ 19,167</u>

See accompanying independent auditors' report.

SCHEDULE J

TOWN OF WATERBORO, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES  
NONMAJOR PERMANENT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2009

	Library	Cemeteries	Totals
REVENUES	\$ 68	\$ -	\$ 68
EXPENDITURES	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	68	-	68
OTHER FINANCING SOURCES (USES)			
Operating Transfers In	-	-	-
Operating Transfers (Out)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS OF REVENUE AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	68	-	68
FUND BALANCES, JULY 1	2,485	16,614	19,099
FUND BALANCES, JUNE 30	<u>\$ 2,553</u>	<u>\$ 16,614</u>	<u>\$ 19,167</u>

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 assets.

See accompanying independent auditors' report.

SCHEDULE K

TOWN OF WATERBORO, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION  
JUNE 30, 2009

	Land and Non-depreciable Assets	Buildings Buildings Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
Town Hall	\$ 82,000	\$ -	\$ 67,795	\$ -	\$ 149,795
Library	223,700	-	-	-	223,700
Public Works	-	77,076	134,745	-	211,821
Fire Department	98,200	580,763	1,499,448	-	2,178,411
Transfer Station	29,500	32,000	38,233	-	99,733
Parks & Rec	73,600	68,644	-	-	142,244
Town-Wide	286,900	1,259,007	-	163,210	1,709,117
Total General Capital Assets	793,900	2,017,490	1,740,221	163,210	4,714,821
Less: Accumulated Depreciation	-	(889,106)	(712,604)	(101,184)	(1,702,894)
Net General Capital Assets	\$ 793,900	\$ 1,128,384	\$ 1,027,617	\$ 62,026	\$ 3,011,927

See accompanying independent auditors' report.

TOWN OF WATERBORO, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2009

	General Capital Assets 7/1/08	Additions	Deletions	General Capital Assets 6/30/09
Town Hall	\$ 149,795	\$ -	\$ -	\$ 149,795
Library	223,700	-	-	223,700
Public Works	211,821	-	-	211,821
Fire Department	2,178,411	-	-	2,178,411
Transfer Station	99,733	-	-	99,733
Parks & Rec	142,244	-	-	142,244
Town-Wide	<u>1,709,117</u>	<u>-</u>	<u>-</u>	<u>1,709,117</u>
 Total General Capital Assets	 4,714,821	 -	 -	 4,714,821
Less: Accumulated Depreciation	<u>(1,559,164)</u>	<u>(143,730)</u>	<u>-</u>	<u>(1,702,894)</u>
 Net General Capital Assets	 <u>\$ 3,155,657</u>	 <u>\$ (143,730)</u>	 <u>\$ -</u>	 <u>\$ 3,011,927</u>

See accompanying independent auditors' report.

# Town Officers & Officials

**TOWN OF WATERBORO  
TOWN OFFICERS AND OFFICIALS  
7/1/09-6/30/10**

**Board of Selectmen/Assessor/  
Overseer of the Poor**

Dennis Abbott . . . . .2010  
 TammyJo Girard . . . . .2010  
 Cindy Moore . . . . .2011  
 Jon Gale . . . . .2011  
 Gordon Littlefield. . . . .2012

Town Administrator . . Nancy Brandt  
 Town Clerk . . . . . Kerry Thorne  
 Fire Chief . . . . . Matthew Bors  
 Deputy Chief . . . . . Lisa Bennett  
 Treasurer . . . . . Julie Giles  
 Tax Collector . . . . . Sharon Reed  
 Motor Vehicle Agent . Brenda Crenner  
 Assessing Agent . . . . . Jerry Daigle  
 Town Planner. . . . . Tom Ursia  
 Code Enforcement Officer. .Patti Berry  
 Parks & Recreation Director  
 . . . . . Mike DeAngelis  
 Health Officer . . . . . Lisa Bennett  
 Assistant Health Officer . .Patti Berry  
 . . . . . Pam L'Heureux  
 Animal Control Officer. . Wade Andrews

**Road Commissioner 3 yr.**  
 Fred Fay . . . . .2010

**Cable TV Rep.**  
 Richard Bateman. . . . .2010

**Saco River Community  
Television Corp.**  
 David Lowe. . . . .2012  
 Carol Fletcher (Alt.). . . . .2012

**Finance Committee 5 yr.**  
 Mark Lepper . . . . .2010  
 Brenda Edgerly. . . . .2011  
 Steve Ross . . . . .2011  
 David Williams . . . . .2013  
 Tina Cote. . . . .2014

**Library Board of Trustees**  
 Laurice Moody . . . . .2010  
 Brigit McCallum . . . . .2011  
 Pam Fay . . . . .2011  
 Roberta Gallant . . . . .2012

**Old Home Days Committee**  
 Deborah Eisenhauer . . . . .2010  
 Cindy Durney. . . . .2010  
 Todd Smith. . . . .2010  
 Jill Smith . . . . .2010  
 Glen Willette . . . . .2010  
 Linda Willette. . . . .2010  
 Mary Vallee. . . . .2010  
 Virginia Schaefer . . . . .2011  
 Bob Gobeil. . . . .2011

**Planning Board 5 yr.**  
 David Benton. . . . .2010  
 Doug Foglio, Sr . . . . .2010  
 Tim Nelson (Alt.) . . . . .2011  
 Frank Allen . . . . .2011  
 Judy Carll . . . . .2012  
 Kurt Clason. . . . .2013  
 Steve Eveld (Alt.). . . . .2014

**Transfer Station & Recycling  
Committee**  
 Willis Lord . . . . .2010  
 David Woodsome . . . . .2010  
 Karen Banks . . . . .2010  
 David Johnson . . . . .2010  
 Patricia Aureli . . . . .2010  
 Michael DeAngelis. . . . .2010

**Fair Hearing Committee**  
 Jon Tufts . . . . .2010  
 Robert Gobeil . . . . .2011  
 Mike DeAngelis. . . . .2011

**Parks and Recreation  
Committee 3 yr.**  
 Don Mondor . . . . .2010  
 Celina Corbeil . . . . .2010  
 Mary Vallee. . . . .2011  
 Bob Gobeil. . . . .2012  
 Troy Braley . . . . .2012

**RSU #57 Directors**  
 Mary Ross . . . . .2010  
 Lisa Faith. . . . .2011  
 Heather Silva. . . . .2012

**Zoning Board of Appeals 5 yr.**  
 Roger Lauzier . . . . .2010  
 Shawn Shoemaker. . . . .2010  
 Dwayne Woodsome . . . . .2010  
 Mark Cyr . . . . .2011  
 Jon Tufts . . . . .2012  
 Beth Cyr . . . . .2013

**RWS Representative**  
 Willis Lord . . . . .2011

**Road Review Committee 3 yr.**  
 Fred Fay (Road Commissioner)  
 James Gendron . . . . .2010  
 Jon Tufts . . . . .2010  
 Donald Drew . . . . .2010  
 Ron Perro . . . . .2011  
 Roger Macomber . . . . .2011

**Cemetery Committee**  
 Jim Carll . . . . .2010  
 Peter Jordan . . . . .2010  
 Donna Mayo . . . . .2010  
 Kelly Mayo . . . . .2010  
 Chris Gionest. . . . .2010  
 Donald Drew . . . . .2011  
 Darthea Drew . . . . .2011  
 Jeannie Grant . . . . .2011

**Economic Development  
Committee 2 yr.**  
 Dianne Holden . . . . .2011  
 Chris Binette . . . . .2011  
 Leo Binette. . . . .2011  
 Roger Lauzier . . . . .2011  
 Stephen Eveld . . . . .2011  
 Doug Foglio . . . . .2011  
 Susan Rocray . . . . .2011

**EMA Director**  
 Pam L'Heureux. . . . .2010