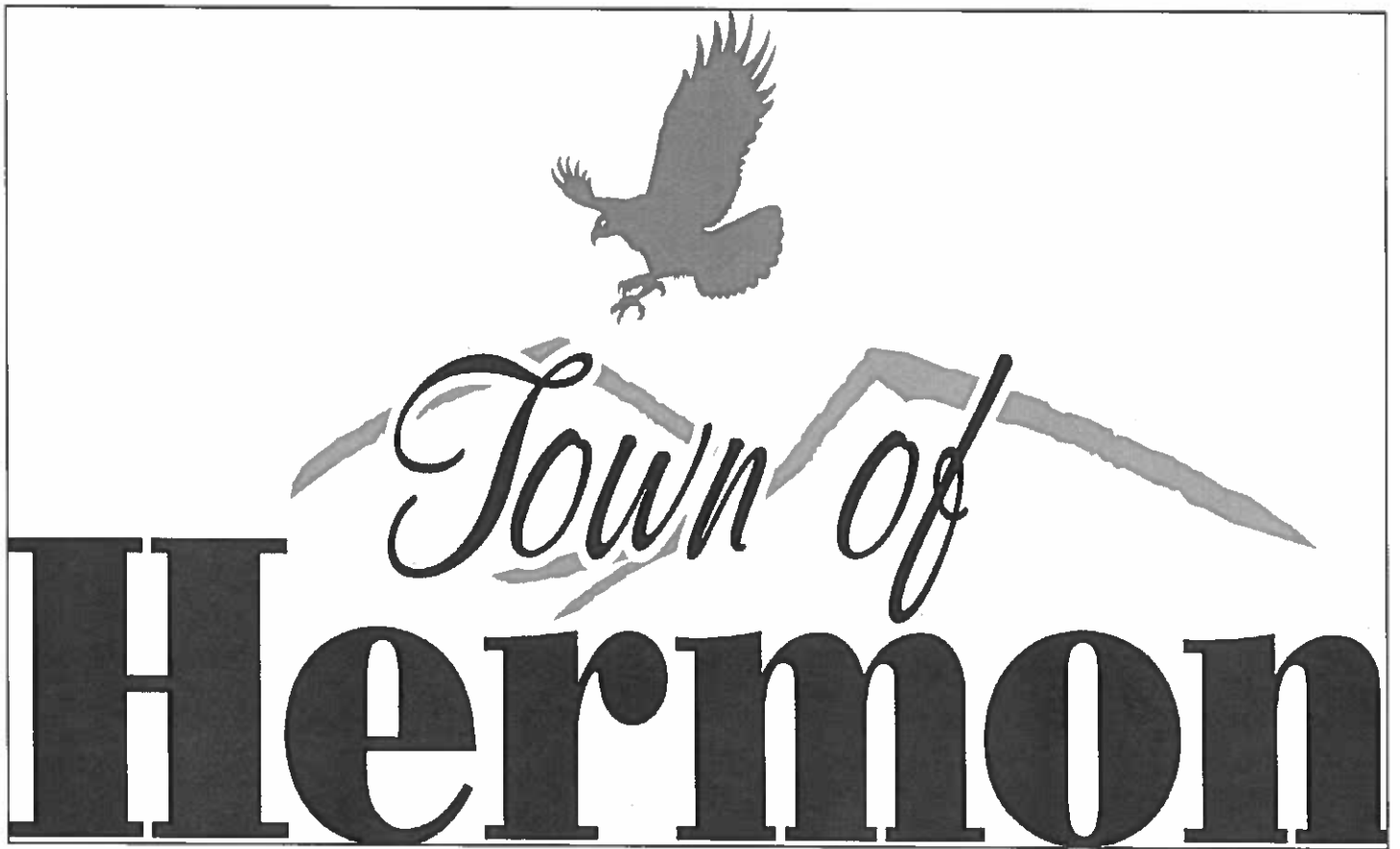


2015-2016 Annual Report



www.hermon.net

TOWN OF HERMON

(207) 848-1010
(207) 848-3316 fax

www.hermon.net

PO Box 6300
Hermon, ME 04402

333 Billings Road
Hermon, ME 04401

Table of Contents

TOWN OFFICIALS	1- 2
ANNUAL TOWN MEETING MINUTES JUNE 2016	3-9
SUPPLEMENTAL - REAL ESTATE	10
ABATEMENT - REAL ESTATE	11-12
LIEN - REAL ESTATE	13 - 15
OUTSTANDING REAL ESTATE	16 - 20
SUPPLEMENTAL – PERSONAL PROPERTY	21
ABATEMENT - PERSONAL PROPERTY	22
OUTSTANDING PERSONAL PROPERTY	23 - 26
AUDITOR’S REPORT	27 - 43

TOWN OFFICIALS

July 1, 2015 - June 30, 2016

**TOWN MANAGER
TREASURER
ROAD COMMISSIONER
AND
GENERAL ASSISTANCE ADMINISTRATOR**
Howard Kroll

**TOWN CLERK
ADMINISTRATIVE ASSISTANT
COUNCIL SECRETARY
DEPUTY REGISTRAR OF VOTERS
INLAND FISHERIES & WILDLIFE AGENT
NOTARY PUBLIC
DEDIMUS JUSTICE
VITAL RECORDS**
Ruth Nickerson

**FINANCE DIRECTOR
TAX COLLECTOR**
Rachel Grass

**DEPUTY CLERK
DEPUTY TAX COLLECTOR
DEPUTY REGISTRAR OF VOTERS
NOTARY PUBLIC**
Kristen Cushman

**DEPUTY CLERK
DOG REGISTRATION AGENT
MOTOR VEHICLE AGENT
NOTARY PUBLIC
REGISTRAR OF VOTERS**
Donna Shorey

ASSESSOR
Benjamin Birch

CODE ENFORCEMENT OFFICER
Annette Merrithew

LOCAL PLUMBING INSPECTOR
C. Timothy Schoppe

**FIRE CHIEF
EMD**
Frank Roma

DEPUTIES
Bobbie Pelletier Police Sergeant
David Quinn, Larry Michael Parady, Kenneth York

ECONOMIC DEVELOPMENT DIRECTOR
Scott Perkins

PARKS & RECREATION DIRECTOR
Michelle Thayer

CEMETERY SEXTON
Richard Coffin

HEALTH OFFICER
Annette Merrithew

TOWN COUNCIL

Alden Brown	06/30/2016
Donna Ellis	06/30/2017
Anne Freeman	06/30/2017
Timothy McCluskey	06/30/2016
William Scott	06/30/2016
Douglas Sinclair, Sr.	06/30/2018
Steven Thomas	06/30/2018

PLANNING BOARD

Jaylyn McCue	06/30/2019
David Ramsay	06/30/2016
Sherry Andrei	06/30/2018
Ed Marsh	06/30/2017
Ralph Allen	06/30/2019
Marilyn White (Alt)	06/30/2016
Shannon Giles (Alt)	06/30/2017

SUPERINTENDENT OF SCHOOLS
Patricia Duran

SCHOOL COMMITTEE

Ralph Carr	06/30/2017
John Snyder III	06/30/2016
Teddy Harris	06/30/2018
Anthony Reynolds	06/30/2016
Deborah Farnham	06/30/2018



**Annual Town Meeting
Budget Approval
Thursday, June 16, 2016**

MINUTES

To: Kristen Cushman a resident of the Town of Hermon, in the County of Penobscot, State of Maine,

GREETING: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Hermon in Penobscot County, Maine, qualified by law to vote in town affairs, to meet at the **High School Auditorium in Hermon on Thursday the 16th day of June, 2016, at 6:30 p.m.**, then and there to act upon Articles 4 through 23 as set out below.

.....

Moderator Rancourt called the meeting to order at 6:30pm. He reported election results from the first part of the Town Meeting on June 14, 2016. John Snyder III, Jeanne Jacques and Steve Watson were elected to the Town Council. Anthony Reynolds and Anne Smith were elected to the School Committee. There was no contest on the ballot. The School Budget passed with 233 yes votes vs. 38 no votes.

The Moderator then explained the rules of format and voting during the meeting. He informed those in attendance that all articles have been approved and recommended by the Town Council.

Article 4: Shall the Town vote to appropriate the revenues received for the following accounts to offset the associated expense accounts, for fiscal year 2016-2017 with approval of the Town Council?

Revenues

- 10-130 Hermon Connection Revenue
- 10-121 Local Plumbing Fees
- 14-140 Transfer Station Fees
- 14-150 Tipping Fee Revenue (PERC)
- 12-182 Police Revenue
- 12-185 Fire Dept. Revenue
- 35 Recreation Enterprise Revenues

Expenses

- 10-13-04-05 Hermon Connection Expenses
- 10-13-05-04 Local Plumbing Expenses
- 14-01 Landfill Expense
- 14-02 Household Waste Expense
- 12-01 Police Expenses
- 12-02 Fire Dept. Expenses
- 35 Recreation Enterprise Expenses

(Explanation: The listed revenue accounts are special funds received by the Town for specific purposes. Approval by the citizens will allow the Town Council to expend these revenues for the expense accounts listed above. Recommended by the Town Council

Moderator Rancourt read Article 4.

Alden Brown moved to approve the Article as written. Tim McCluskey seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 4 passes.

Article 5: Shall the Town raise and appropriate the following sums of money for each of the listed reserves?

HERMO1 Police Equipment Reserve	\$ 20,500
HERMO2 Unemployment Reserve	\$ 5,000
HERMO4 Cemetery Reserve	\$ 8,500
HERM05 Fire Equipment Reserve	\$ 53,000
HERMO6 Highway Improvement Reserve	\$ 250,000
HERMO8 Public Works Facility Reserve	\$ 25,000
HERMO8 Public Works Equip Reserve	\$ 52,000
HERM09 Recreation Equipment Reserve	\$ 2,500
HERM09 Recreation Facility Reserve	\$ 20,000
HERM11 Municipal Office Reserve	\$ 8,000
HERM12 Sewer Maintenance Reserve	\$ 28,500
HERM13 Public Land Acquisition Reserve	\$ 2,500
HERM14 Planning and Ordinance Reserve	\$ 3,000
HERM17 Public Safety Building Reserve	\$ 10,000
HERM19 Town Office Equip. & Tech. Reserve	\$ 10,000
HERM24 School Tax Stabilization Reserve	\$ 25,000
HERM28 Jackson Beach Reserve	\$ 2,500
HERM29 Transfer Station Site Reserve	\$ 12,000
HERM30 Rural Fire Protection Reserve	\$ 1,800
HERM32 Veterans Memorial Park Reserve	\$ 3,000
HERM34 Sick Leave Reserve	\$ 6,000
Total Appropriation to Reserves	\$ 548,800

Recommended by the Town Council

Moderator Rancourt read Article 5.

Tim McCluskey moved to approve the Article as written. Tony Reynolds seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 5 passes.

Article 6: Shall the Town vote to authorize the expenditure of up to \$8,000 from the Recreation Facility Reserve (HERM09) to pay for one-half the cost of sealing the tennis courts at the Hermon High School? Recommended by the Town Council

Moderator Rancourt read Article 6.

Tim McCluskey moved to approve the Article as written. Steve Thomas seconded the motion.

In response to resident Dave Faris, Manager Raymond stated that these monies are currently in the reserve. We are not asking to raise new money; we are asking permission to spend money we have saved.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 6 passes.

Article 7: Shall the Town vote to authorize the expenditure of up to \$23,360 from the Fire Equipment Reserve (HERM05) for the purchase of 40 SCBA air bottles? Recommended by the Town Council

Moderator Rancourt read Article 7.

Alden Brown moved to approve the Article as written. Tim McCluskey seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 7 passes.

Article 8: Shall the Town vote to authorize the expenditure of up to \$75,000 from the Highway Improvement Reserve (HERM06) in addition to the amount raised in the annual operating budget for drainage improvements for several Hermon Roads? Recommended by the Town Council

Moderator Rancourt read Article 8.

Tim McCluskey moved to approve the Article as written. Anne Freeman seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 8 passes.

Article 9: Shall the Town vote to authorize the expenditure of up to \$76,000 from the Public Works Equipment Reserve Account to purchase a backhoe (\$70,000 plus the trade-in of the existing Case backhoe) and snow blower (\$6,000) for use by the Public Works Department? Recommended by the Town Council

Moderator Rancourt read Article 9.

Alden Brown moved to approve the Article as written. Steve Thomas seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 9 passes.

Article 10: Shall the Town vote to authorize an expenditure of up to \$12,000 from Sewer Reserve (HERM12) to install a SCADA System at Hammond Street Pump Station? *Recommended by Town Council*

Moderator Rancourt read Article 10.

Tim McCluskey moved to approve the Article as written. Steve Thomas seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 10 passes.

Article 11: Shall the Town vote to transfer the balance of the funds remaining in the Credit Reserve (HERM15) to the Office Equipment & Technology Reserve (HERM19)? *Recommended by the Town Council*

Moderator Rancourt read Article 11.

Alden Brown moved to approve the Article as written. Tim McCluskey seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 11 passes.

Article 12: Shall the Town vote to authorize an expenditure not to exceed \$6,000 from the Office Equipment/Technology Reserve (HERM19) in addition to the \$5,000 raised by the Town Council from the Economic Development Reserve to update the Town's website? *Recommended by the Town Council*

Moderator Rancourt read Article 12.

Alden Brown moved to approve the Article as written. Tim McCluskey seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 12 passes.

Article 13: Shall the Town vote to authorize an expenditure of up to \$80,000 from the Economic Development Reserve (HERM16) for improvements to Printers Way (\$70,000), and surveillance cameras for the business parks (\$10,000)? *Recommended by the Town Council*

Moderator Rancourt read Article 13.

Alden Brown moved to approve the Article as written. Tim McCluskey seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 13 passes.

Article 14: Shall the Town vote to authorize the expenditure of \$200,000 from the School Tax Stabilization Reserve (HERM24) to offset a portion of the cost for the Hermon Middle School debt service in addition to the local appropriation for education? *Recommended by Town Council*

Moderator Rancourt read Article 14.

Tim McCluskey moved to approve the Article as written. Alden Brown seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion. *The motion carries. Article 14 passes.*

Article 15: Shall the Town vote to authorize the expenditure of \$80,000 from the School Repair (HERM07) Reserve for repair of the roof at the Middle School? *Recommended by the Town Council*

Moderator Rancourt read Article 15.

Tim McCluskey moved to approve the Article as written. Steve Thomas seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 15 passes.

Article 16: Shall the Town vote to authorize the expenditure of \$10,000 from the School Capital Improvement Reserve to set up a new modular classroom at the Hermon Elementary School? *Recommended by the Town Council*

Moderator Rancourt read Article 16.

Tim McCluskey moved to approve the Article as written. Anne Freeman seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 16 passes.

Article 17: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenue in the amount of \$424,806, to off-set authorized expenditures for Economic Development general accounts #11-01-01-01 to 11-01-20-06 in the amount of (\$54,006); for account #17-01-35-05 Fire Equipment Reserve (\$15,000); for account #17-01-35-12, Sewer Maintenance Reserve HERM12 (\$25,000) ,for account #17-01-35-16 Economic Development Reserve HERM16 (\$139,000); for account #11-02-20-33 Town Technology and Hermon Wireless (\$10,000); and account # 19-02-25-03 TIF Credit Enhancement Agreements (\$181,800)? *Recommended by the Town Council*

Moderator Rancourt read Article 17.

Tim McCluskey moved to approve the Article as written. Steve Thomas seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 17 passes.

Article 18: Shall the Town vote to appropriate \$45,000 from the School Capital Improvement Account (HERM21) for Phase 2 architectural services for the Hermon Elementary School? *Recommended by the Town Council*

Moderator Rancourt read Article 18.

Tim McCluskey moved to approve the Article as written. Alden Brown seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 18 passes.

Article 19: Shall the Town vote to approve a Development Agreement with Ryder Trucking, LLC which provides economic development incentives to Ryder that are also economically advantages for the citizens of the Town of Hermon? Recommended by the Town Council

Moderator Rancourt read Article 19.

Alden Brown moved to approve the Article as written. Anne Freeman seconded the motion.

Dave Fans asked for more detail about the economical advantages for the citizens of the Town of Hermon. The Manager told of the millions of dollars the Town of Hermon has collected from Ryder in excise tax. Additionally, the Ryder has been looking for a new location. If Ryder were to leave Hermon, the loss would up our tax rate 3 mills.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion. *The motion carries. Article 19 passes.*

Article 20: Shall the Town vote to raise and appropriate from Tax Incremental Revenues an amount not to exceed \$40,000 to fund a Business Loan Subsidy Program if approved by the Town Council? Recommended by the Town Council

Moderator Rancourt read Article 20.

Tim McCluskey moved to approve the Article as written. Alden Brown seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 20 passes.

Article 21: Shall the Town vote to raise and appropriate for municipal purposes for Fiscal Year 2016-2017 for the period July 1, 2016 to June 30, 2017 the following sums of money? Appropriation by category:

General Government/Administration	\$844,788
Economic Development/Technology	\$135,692
Public Safety	\$802,481
Public Works	\$878,719
Solid Waste	\$563,446
Recreation/Social Service/Library	\$160,622
Debt Service	\$ 89,900
Reserves	\$548,800
Special Assessments	\$788,931
General Assistance	\$ 12,500
Total Municipal & County Appropriation	\$4,825,879

Recommended by the Town Council

Moderator Rancourt read Article 21.

Tim McCluskey moved to approve the Article as written. Alden Brown seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion. *The motion carries. Article 21 passes.*

Article 22: Shall the Town set the Fiscal Year 2016-2017 Tax Commitment excluding the Overlay Account as follows:

Municipal Expenses:	\$4,218,748
County Assessment	\$ 607,131
Local contribution to Schools:	<u>\$4 547 222</u>
Total Expenses	\$9,373,101
Less Municipal Revenues	<u>-\$3 482 792</u>

Total Commitment less Overlay \$5,890,309

Recommended by the Town Council

Moderator Rancourt read Article 22.

Tim McCluskey moved to approve the Article as written. Steve Thomas seconded the motion.

Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 22 passes.

Article 23: Shall the Town appropriate from Overlay Account an amount not to exceed \$55,000 for tax abatements? Recommended by the Town Council

Moderator Rancourt read Article 23.

Tim McCluskey moved to approve the Article as written. Anne Freeman seconded the motion.

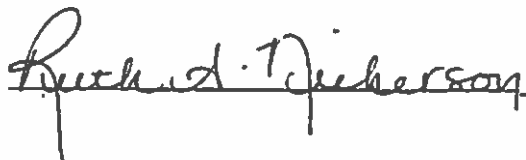
Moderator Rancourt read the Article a second time.

A show of hands was unanimous in favor of the motion.

The motion carries. Article 23 passes.

Alden Brown moved to adjourn the Annual Town Meeting at 7:05pm. Tim McCluskey seconded the motion. A show of hands was unanimous in favor of the motion. The motion carries.

Attest a true copy:

 Richard T. Nicholson, Town Clerk

Hermon
04:34 PM

Supplemental Outstanding Balance Report
Tax Year: 1991-1 To 2015-4
As of: 06/30/2016

06/30/2016
Page 1

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
No Non Lien Accounts			0.00	0.00	0.00
Payment Summary					
Type		Principal	Interest	Costs	Total
Total		0.00	0.00	0.00	0.00
Non Lien Summary					
Total		0.00	0.00		
No Liened Accounts			0.00	0.00	0.00
Payment Summary					
Type		Principal	Interest	Costs	Total
Total		0.00	0.00	0.00	0.00
Lien Summary					
Total		0.00	0.00		
No Accounts Processed			0.00	0.00	0.00

RE Abatement Status List
Tax Year: 1991-1 To 2015-4, Payment Range 07/01/2015 to 06/30/2016, Show Interest
As Of Date: 06/30/2016

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1565	2015-1	ALLEN, RYAN J & MARZOLL ASHLEY L JT 1,648.80	3,187.20	-1,538.40	0.00	0.00	0.00
		Abatement:		\$55.20			
3582	2015-1	!BUCK, SUSAN 222.00	0.00	222.00	0.00	0.00	0.00
		Abatement:		\$222.00			
3653	2015-1	!CARTER, JAMES E & MARILYN L LIVING TRUST 73.20	0.00	73.20	0.00	0.00	0.00
		Abatement:		\$73.20			
2186	2015-1	EDWARDS, ADAM K & VICKY L 3,825.60	3,825.60	0.00	0.00	0.00	0.00
		Abatement:		\$249.60			
2760	2015-1	GALLANT, MITCHELL 3,000.00	2,744.00	256.00	0.00	0.00	0.00
		Abatement:		\$256.00			
1630	2015-1	HARRISON, SHIRLEY 1,687.20	1,697.88	-10.68	0.00	0.00	0.00
		Abatement:		\$300.00			
3873	2015-1	!HERMON FAMILY DENTISTRY PA 620.40	0.00	620.40	0.00	0.00	0.00
		Abatement:		\$620.40			
3113	2015-1	JORDAN, JAMES R AND OUELLETTE, CORAL J LIVINGTRUST JORDAN, JAMES R AND OUELLETTE, CORAL J TRUSTEES 3,228.00	3,228.00	0.00	0.00	0.00	0.00
		Abatement:		\$120.00			
3856	2015-1	LEDGER, JAMES 2,300.40	1,653.60	646.80	0.00	0.00	0.00
		Abatement:		\$646.80			
280	2015-1	LMS ACQUISITION CORPORATION 53,842.80	49,200.00	4,642.80	0.00	0.00	0.00
		Abatement:		\$4,642.80			
460	2015-1	McCLUSKEY, TIMOTHY J 3,834.00	3,834.00	0.00	0.00	0.00	0.00
		Abatement:		\$345.60			
836	2012-1	MORLAND LLC %LANI TAPLEY & MORITA TAPLEY 585.00	605.33	-392.39	0.00	0.00	372.06
		Abatement:		\$372.06			
836	2013-1	MORLAND LLC %LANI TAPLEY & MORITA TAPLEY 595.50	616.51	-21.01	0.00	0.00	0.00
		Abatement:		\$378.74			
836	2014-1	MORLAND LLC %LANI TAPLEY & MORITA TAPLEY 600.01	604.61	-4.60	0.00	0.00	0.00
		Abatement:		\$381.61			
836	2015-1	MORLAND LLC %LANI TAPLEY & MORITA TAPLEY 600.00	218.40	381.60	0.00	0.00	0.00
		Abatement:		\$381.60			
1030	2015-1	NATIONSTAR MORTGAGE LLC 1,483.20	393.60	1,089.60	0.00	0.00	0.00
		Abatement:		\$1,089.60			
1357	2012-1	PROSSER, KEVIN G & ELAINE 327.60	327.60	0.00	0.00	0.00	0.00
		Abatement:		\$49.14			
1357	2013-1	PROSSER, KEVIN G & ELAINE 333.48	333.48	0.00	0.00	0.00	0.00
		Abatement:		\$50.02			
1357	2014-1	PROSSER, KEVIN G & ELAINE 335.50	335.50	0.00	0.00	0.00	0.00
		Abatement:		\$49.90			
1357	2015-1	PROSSER, KEVIN G & ELAINE 336.00	285.60	50.40	0.00	0.00	0.00
		Abatement:		\$50.40			
2354		SULLIVAN, KYLE & CAITLIN R					

2015-1	3,388.80	6,337.20	-2,948.40	0.00	0.00	0.00
	<u>Abatement:</u>		<u>\$220.80</u>			
Total for 21	82,867.49		3,067.32		0.00	
		79,428.11		0.00		372.06

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	79,371.49	38.03	18.59	79,390.08	79,428.11
Subtotal	79,371.49	38.03	18.59	79,390.08	79,428.11
3 - 30 DN Costs	0.00	0.00	-18.59	-18.59	-18.59
A - Abatement	10,555.47	0.00	0.00	10,555.47	10,555.47
C - Correction	-6,910.41	0.00	0.00	-6,910.41	-6,910.41
I - Interest Charged	0.00	-38.03	0.00	0.00	-38.03
F - Refund	-149.06	0.00	0.00	-149.06	-149.06
Total	82,867.49	0.00	0.00	82,867.49	82,867.49

Non-Interest Due Balance Due

Total	0.00	0.00	0.00
-------	------	------	------

! - This account is a deleted account.

Lien Breakdown
Tax Year: 1991-1 To 2014-4
As Of: 06/30/2016

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
2156	014-1	ALLEN, JANET M	563.33	563.33	14.58	64.49	33.93	676.33
3699	014-1	BARYLSKI, ALMON	14.89	14.89	0.39	57.74	0.92	73.94
2216	009-1	BOGAN, MICHAEL & CORINNE G	886.60	886.60	21.64	38.62	69.34	1,016.20
2216	010-1	BOGAN, MICHAEL & CORINNE G	939.36	939.36	24.86	34.98	320.49	1,319.69
2216	011-1	BOGAN, MICHAEL & CORINNE G	909.57	909.57	23.55	56.50	246.83	1,236.45
2176	014-1	BRALEY, DEBRA L	544.79	544.79	14.10	57.74	33.54	650.17
929	014-1	BROCATO, JAMES & ABBY L	1,877.41	1,877.41	48.61	64.49	110.58	2,101.09
1720	014-1	CUSHING, LAURA A	3,364.87	3,364.87	87.12	64.49	207.15	3,723.63
1455	014-1	CUSSON, DONALD G & DEBRA J	656.87	656.87	17.01	57.74	30.32	761.94
1658	014-1	DAVIS, HEIRS OF PHILLIP W	435.36	435.36	11.27	57.74	26.80	531.17
1659	014-1	DAVIS, LINDA S	1,067.26	1,067.26	27.63	64.49	65.70	1,225.08
3161	014-1	DICENZO INC, THOMAS	5,681.42	5,681.42	147.09	64.49	349.76	6,242.76
563	014-1	DOUGHTY, CLIFFORD L	978.65	978.65	25.34	64.49	60.25	1,128.73
1868	014-1	DUOLOS GROUP LLC	4,646.14	4,646.14	120.29	71.24	286.02	5,123.69
1909	014-1	DUOLOS GROUP LLC	3,617.48	3,617.48	93.66	71.24	222.70	4,005.08
2056	014-1	DUOLOS GROUP LLC	4,152.24	4,152.24	107.50	71.24	198.23	4,529.21
3368	014-1	DUOLOS GROUP LLC	4,147.99	4,013.48	0.00	0.00	193.97	4,207.45
3369	014-1	DUOLOS GROUP LLC	4,439.84	4,237.05	0.00	0.00	233.21	4,470.26
1602	014-1	FARRAR, ANDREW J	218.58	218.58	5.66	57.74	13.46	295.44
1604	014-1	FARRAR, ROBERT & JEANETTE	1,047.38	1,047.38	27.12	64.49	64.48	1,203.47
2928	014-1	FULTON, WENDY A	115.52	115.52	2.99	64.49	7.11	190.11
1802	014-1	GREEN, JAMES A & CHARLENE D	990.01	990.01	25.63	64.49	60.95	1,141.08
1508	014-1	HERMON MHP LLC	199.44	199.44	5.16	57.74	12.28	274.62
1512	014-1	HERMON MHP LLC	154.57	154.57	4.00	57.74	9.52	225.83
1511	014-1	HERMON MHP, LLC	170.48	170.48	4.41	64.49	10.50	249.88
1515	014-1	HERMON MHP, LLC	155.14	155.14	4.02	64.49	9.55	233.20
1516	014-1	HERMON MHP, LLC	115.01	115.01	2.98	64.49	7.08	189.56
1518	014-1	HERMON MHP, LLC	197.33	197.33	5.11	57.74	12.15	272.33
2993	014-1	HERMON MHP, LLC	2,835.36	2,835.36	73.41	71.24	174.55	3,154.56
400	014-1	HIGGINS, DEBRA A	1,541.69	1,541.69	39.92	64.49	94.91	1,741.01
1730	014-1	HIGGINS, DEBRA A	863.84	863.84	22.37	57.74	53.18	997.13
1424	014-1	INNIS, WAYNE *N	24.18	24.18	0.63	57.74	1.49	84.04

1425 014-1 INNIS, WAYNE *N	132.24	132.24	3.42	57.74	8.14	201.54
716 014-1 JOY, PAULA DYSART	2,624.92	2,624.92	67.96	57.74	161.59	2,912.21
311 014-1 KNIPPING JR, RICHARD W & MARLENE V	2,049.45	2,049.45	53.06	64.49	126.17	2,293.17
2753 014-1 LAUGHLIN, AMY	260.38	260.38	6.74	64.49	15.83	347.44
1490 014-1 McTIGUE, ERWIN	1,684.32	1,684.32	43.61	57.74	103.69	1,889.36
1491 014-1 McTIGUE, ERWIN	1,336.24	1,336.24	34.60	57.74	82.26	1,510.84
2315 014-1 McTIGUE, ERWIN	340.02	340.02	8.80	57.74	20.93	427.49
819 013-1 MERRY, TRUSTEE DEBRA	2,214.07	2,214.07	57.75	67.22	290.86	2,629.90
819 014-1 MERRY, TRUSTEE DEBRA	2,230.25	2,230.25	57.74	57.74	137.30	2,483.03
2184 014-1 MICHAUD, LEONARD L	455.41	455.41	11.79	64.49	28.04	559.73
2025 014-1 MOBILE CONCRETE PUMPING INC	3,070.13	3,070.13	79.49	64.49	189.00	3,403.11
629 014-1 MONSON, RICKY A & LAURIE A	681.02	681.02	17.63	57.74	41.92	798.31
630 014-1 MONSON, RICKY A & LAURIE A	2,532.94	2,532.94	65.58	57.74	155.93	2,812.19
2730 014-1 MONSON, RICKY A & LAURIE A	117.70	117.70	3.05	57.74	7.25	185.74
1115 014-1 MOORE, TAMMI J	719.11	719.11	18.62	64.49	44.27	846.49
1779 014-1 MORRILL JR, CLYDE A	467.46	406.37	0.00	0.00	20.96	427.33
2276 014-1 MULES, STEPHEN	90.90	33.96	0.00	0.00	1.56	35.52
1573 014-1 MURPHY LIVING TRUST, DENNIS J & ELEANOR M	1,639.88	1,639.88	42.46	57.74	100.95	1,841.03
655 014-1 NELSON, BRENDA	125.40	125.40	3.25	57.74	7.72	194.11
656 014-1 NELSON, BRENDA	91.20	91.20	2.36	57.74	5.61	156.91
1528 014-1 OLIVEIRA, ERICA	626.63	626.63	16.22	57.74	38.58	739.17
1905 014-1 OMICIOLI, ERANDO HEIRS OF	778.25	778.25	20.15	64.49	47.91	910.80
3707 013-1 PEREZ, HEIRS OF DANIEL J	68.86	68.86	0.46	57.74	9.05	136.11
3707 014-1 PEREZ, HEIRS OF DANIEL J	368.06	368.06	9.53	57.74	22.66	457.99
1546 014-1 PINE TREE GRAVEL INC J DOMINIQUE	556.52	556.52	14.41	57.74	34.26	662.93
1541 014-1 PINKHAM, ALAN R	1,380.45	1,380.45	35.74	57.74	84.98	1,558.91
1178 014-1 RAMBO, JONATHAN M & RUTH A	794.84	794.84	20.58	64.49	48.93	928.84
2196 013-1 RAND, AMANDA	109.57	109.57	2.86	67.22	14.40	194.05
2196 014-1 RAND, AMANDA	109.82	109.82	2.84	57.74	6.76	177.16
1663 014-1 RICHARDS, FREDERICK & BARBARA	2,170.98	2,170.98	56.21	77.99	133.65	2,438.83
3321 014-1 RICHARDS, FREDERICK & BARBARA	5,666.94	5,666.94	146.72	71.24	348.87	6,233.77
2965 014-1 RICIGLIANO, LORRAINE G *N	470.26	462.44	0.00	0.00	13.21	475.65
1787 014-1 ROBERTS, BARRY C & PAULA J	609.64	609.64	15.78	64.49	37.53	727.44
886 014-1 ROBINSON, HAROLD D	1,153.61	810.87	0.00	0.00	3.73	814.60
2189 014-1 ROSS, ROBIN L						

	670.70	670.70	17.36	64.49	41.29	793.84
47 014-1 SAWYER, WAYNE *N	694.50	694.50	17.98	57.74	42.75	812.97
742 014-1 SHELLEY, MATTHEW S & MARY	1,051.45	1,051.45	27.22	71.24	64.73	1,214.64
1542 014-1 SHERWOOD, JEAN M	736.43	736.43	19.07	57.74	45.34	858.58
393 014-1 SMITH, CATHERINE A	1,195.70	1,195.70	30.96	57.74	73.61	1,358.01
2553 014-1 SMITH, CATHERINE A	413.14	413.14	10.70	57.74	25.43	507.01
397 014-1 SMITH, STEVEN & CATHERINE	1,398.49	1,398.49	36.21	64.49	86.09	1,585.28
1963 014-1 SMITH, STEVEN E	406.76	406.76	10.53	57.74	25.04	500.07
1156 014-1 TAMBLING, JOEL R	720.74	641.12	0.00	0.00	0.25	641.37
2237 014-1 THAYER JR, BERNARD	3,749.70	3,749.70	97.08	64.49	230.84	4,142.11
1514 014-1 WATSON, JANET J	104.42	104.42	2.70	57.74	6.43	171.29
58 014-1 WCS FAMILY TRUST, THE	1,009.03	1,009.03	26.12	64.49	62.12	1,161.76
1002 012-1 WEBER, HEIRS OF HURLEY R & JEANNETTE m	33.96	33.96	0.89	60.59	6.83	102.27
1002 013-1 WEBER, HEIRS OF HURLEY R & JEANNETTE m	377.55	377.55	9.85	73.96	49.60	510.96
1002 014-1 WEBER, HEIRS OF HURLEY R & JEANNETTE m	379.97	379.97	9.84	64.49	23.39	477.69
Total:	98,222.61	97,337.10	2,243.97	4,544.42	6,399.19	110,524.68
	Lien Summary					
2009-1	886.60	886.60	21.64	38.62	69.34	1,016.20
2010-1	939.36	939.36	24.86	34.98	320.49	1,319.69
2011-1	909.57	909.57	23.55	56.50	246.83	1,236.45
2012-1	33.96	33.96	0.89	60.59	6.83	102.27
2013-1	2,770.05	2,770.05	70.92	266.14	363.91	3,471.02
2014-1	92,683.07	91,797.56	2,102.11	4,087.59	5,391.79	103,379.05
Total:	98,222.61	97,337.10	2,243.97	4,544.42	6,399.19	110,524.68

Non Zero Balance on All Accounts
Tax Year: 1991-1 To 2015-4
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1368	R ADAM'S AUTOMOTIVE LLC	2015	3,841.20	0.00	3,841.20
2156	R ALLEN, JANET M	2015	531.60	0.00	531.60
594	R ANDERSON, ERNEST M	2015	86.40	0.00	86.40
3009	R APPLEBEE, THOMAS A & SHERRY A *N	2015	661.20	122.19	539.01
2745	R BALL, AARON M	2015	229.20	0.00	229.20
443	R BANK OF AMERICA, N.A.	2015	1,497.60	0.00	1,497.60
3185	R BARNES, CHRISTINA L	2015	2,211.60	988.12	1,223.48
1098	R BART, WILLIAM E	2015	2,317.20	0.00	2,317.20
3699	R BARYLSKI, ALMON	2015	15.60	0.00	15.60
727	R BEAN, KIMBERLY R	2015	669.60	0.00	669.60
3416	R BEAULIEU, DENNIS & BRENDA	2015	542.40	0.00	542.40
2198	R BOISVERT, CHRISTOPHER M & MICHELLE L	2015	1,620.00	0.00	1,620.00
1018	R BRADLEY, WILLIAM R & HEIDI	2015	1,093.20	0.00	1,093.20
1506	R BRADY, JANICE	2015	28.80	0.00	28.80
2176	R BRALEY, DEBRA L	2015	546.00	0.00	546.00
929	R BROCATO, JAMES & ABBY L	2015	1,921.20	0.00	1,921.20
3837	R BRUSHFIRE, LLC	2015	24,480.00	0.00	24,480.00
1975	R BURGESS, RICHARD C *N	2015	1,665.60	0.00	1,665.60
381	R CARLSON, ROBERT J & GAIL	2015	529.20	0.00	529.20
19	R CHASE FLETCHER, HEIRS OF	2015	261.60	0.00	261.60
1333	R CHASSIE, GERALD E & JUDITH A	2015	352.80	0.00	352.80
1362	R COFFEY, ELSIE C	2015	344.40	0.00	344.40
560	R CRONK, JEFFREY	2015	2,569.20	0.74	2,568.46
2810	R CROTEAU, FLORENCE J	2015	2,110.80	0.00	2,110.80
663	R CUSHING, JAMES R & WINNONA G	2015	690.00	0.00	690.00
1720	R CUSHING, LAURA A	2015	3,483.60	0.00	3,483.60
842	R CUSHING, THE FAMILY CORPORATION	2015	2,950.80	1,519.55	1,431.25
742	R CUSO MORTGAGE CORPORATON	2015	1,183.20	0.00	1,183.20
1455	R CUSSON, DONALD G & DEBRA J	2015	658.80	0.00	658.80
302	R DAHL, BERNHOFF A	2015	3,145.20	0.00	3,145.20
3086	R DAHL, BERNHOFF A	2015	1,214.40	0.00	1,214.40
3282	R DARRAH, CONSTANCE DREW TRUST 07/25/1996	2015	423.60	0.00	423.60
1659	R DAVIS, LINDA S	2015	1,074.00	0.00	1,074.00
1658	R DAVIS, PHILLIP W HEIRS OF	2015	435.60	0.00	435.60
95	R DAVIS, STACI L *	2015	1,040.40	0.00	1,040.40
1107	R DEBRAAK, JIMMY & REBECCA	2015	728.40	145.11	583.29
3161	R DICENZO INC, THOMAS	2015	5,767.20	0.00	5,767.20
3579	R DORNAN, JAMES H *	2015	16.80	0.00	16.80
563	R DOUGHTY, CLIFFORD L	2015	997.20	0.00	997.20
3616	R DOW, KELLY A & STEVEN W	2015	2,248.80	0.00	2,248.80
91	R DREW, FRED A DALE	2015	699.60	0.00	699.60
538	R DUNIFER, GAIL	2015	684.00	0.00	684.00
1868	R DUOLOS GROUP LLC	2015	4,777.20	0.00	4,777.20
1909	R DUOLOS GROUP LLC	2015	4,305.60	0.00	4,305.60
2056	R DUOLOS GROUP LLC	2015	4,311.60	0.00	4,311.60
2112	R DUOLOS GROUP LLC	2015	480.00	0.00	480.00
3368	R DUOLOS GROUP LLC	2015	4,305.60	0.00	4,305.60
3369	R DUOLOS GROUP LLC	2015	4,609.20	0.00	4,609.20
284	R EVERETT, RAENA R *	2015	2,500.80	0.00	2,500.80
1602	R FARRAR, ANDREW J	2015	218.40	0.00	218.40
1604	R FARRAR, ROBERT & JEANETTE	2015	1,086.00	0.00	1,086.00
1712	R FRENCH, DARRELL B	2015	138.00	0.00	138.00
1711	R FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2015	1,588.80	0.00	1,588.80
2928	R FULTON, WENDY A	2015	115.20	0.00	115.20
1104	R GADUE, DAWN H	2015	459.60	0.00	459.60
2936	R GLIDDEN, ERIN	2015	4,126.80	0.00	4,126.80
3382	R GOPHER RIDGE RV PARK LLC	2015	1,399.20	0.00	1,399.20

2437 R GORDON, COLBY C	2015	1,341.60	0.00	1,341.60
1706 R GOULD, SANDRA	2015	364.80	0.00	364.80
1802 R GREEN, JAMES A & CHARLENE D	2015	1,015.20	0.00	1,015.20
1041 R GUPTILL, WILLIAM & DIANE JT	2015	1,663.20	200.00	1,463.20
321 R HADLOCK, DALE & MARY	2015	1,543.20	0.00	1,543.20
2783 R HALL, FRANK W & ANITA M LIVING TRUST	2015	1,820.40	0.00	1,820.40
1154 R HALL, LINDA	2015	1,809.60	0.00	1,809.60
1536 R HASEY, HELEN V	2015	416.40	0.00	416.40
336 R HAYNES BUILDING MANAGEMENT LLC	2015	3,418.80	0.00	3,418.80
1502 R HERMON MHP LLC	2015	9.60	0.00	9.60
1505 R HERMON MHP LLC	2015	2.40	0.00	2.40
1508 R HERMON MHP LLC	2015	199.20	0.00	199.20
1512 R HERMON MHP LLC	2015	135.60	0.00	135.60
1511 R HERMON MHP, LLC	2015	150.00	0.00	150.00
1515 R HERMON MHP, LLC	2015	139.20	0.00	139.20
1516 R HERMON MHP, LLC	2015	115.20	0.00	115.20
1518 R HERMON MHP, LLC	2015	163.20	0.00	163.20
2993 R HERMON MHP, LLC	2015	2,835.60	0.00	2,835.60
2717 R HIGGINS, DANIEL & VANESSA	2015	3,283.20	0.00	3,283.20
400 R HIGGINS, DEBRA A	2015	1,581.60	0.00	1,581.60
1730 R HIGGINS, DEBRA A	2015	879.60	0.00	879.60
1421 R HINCHLIFFE, THOMAS W	2015	1,557.60	0.00	1,557.60
402 R HSBS BANK USA, C/O WELLS FARGO BANK NA	2015	3,908.40	0.00	3,908.40
1424 R INNIS, WAYNE *N	2015	24.00	0.00	24.00
1425 R INNIS, WAYNE *N	2015	132.00	0.00	132.00
1575 R IVICEK, JUDY	2015	939.60	0.00	939.60
808 R JACOBSEN, PAMELA	2015	380.40	52.18	328.22
716 R JOY, PAULA DYSART	2015	2,690.40	0.00	2,690.40
3462 R KELLY, MARTY E	2015	420.00	0.00	420.00
3742 R KELLY, MARTY E	2015	229.20	0.00	229.20
3743 R KELLY, MARTY E	2015	229.20	0.00	229.20
1645 R KENISTON, ELIZABETH E	2015	850.80	164.73	686.07
2761 R KENNETH S RAY FAMILY, THE	2015	1,130.40	0.00	1,130.40
3549 R KENNETH S RAY FAMILY, THE	2015	1,526.40	0.00	1,526.40
3566 R KENNETH S RAY FAMILY, THE	2015	1,681.20	0.00	1,681.20
311 R KNIPPING JR, RICHARD W & MARLENE V	2015	2,040.00	0.00	2,040.00
2753 R LAUGHLIN, AMY	2015	226.80	0.00	226.80
654 R LITTLE (THERAULT), SUSAN R	2015	1,359.60	0.00	1,359.60
2680 R LOVETT, JON M	2015	1,956.00	484.24	1,471.76
173 R LYNCH REALTY GROUP LLC, THE	2015	1,635.60	0.00	1,635.60
310 R LYNCH REALTY GROUP LLC, THE	2015	5,240.40	0.00	5,240.40
334 R LYNCH REALTY GROUP LLC, THE	2015	624.00	0.00	624.00
335 R LYNCH REALTY GROUP LLC, THE	2015	1,106.40	0.00	1,106.40
343 R LYNCH REALTY GROUP LLC, THE	2015	3,734.40	0.00	3,734.40
1986 R LYNCH REALTY GROUP LLC, THE	2015	1,730.40	0.00	1,730.40
2842 R LYNCH REALTY GROUP LLC, THE	2015	1,204.80	0.02	1,204.78
305 R LYNCO INC	2015	15,154.80	0.00	15,154.80
2556 R MARTELLE, JEANETTE C	2015	2,209.20	0.00	2,209.20
1147 R McGRATH, RICHARD T & MARGARET A	2015	870.00	0.00	870.00
190 R McPHERSON, HENRY E	2015	4,659.60	0.00	4,659.60
2843 R McPHERSON, HENRY E	2015	1,723.20	0.00	1,723.20
128 R McQUARRIE, DANIEL M	2015	146.40	0.00	146.40
1490 R McTIGUE, ERWIN	2015	1,684.80	0.00	1,684.80
1491 R McTIGUE, ERWIN	2015	1,336.80	0.00	1,336.80
2315 R McTIGUE, ERWIN	2015	339.60	0.00	339.60
819 R MERRY, TRUSTEE DEBRA FOR	2015	2,272.80	0.00	2,272.80
1029 R MESSERVEY, ALLEN R & JENNIFER J JT	2015	1,744.80	0.00	1,744.80
2184 R MICHAUD, JESSE B & MICHELE I JT	2015	456.00	0.00	456.00
516 R MICHAUD, KIRK G	2015	1,488.00	0.00	1,488.00
56 R MILLER, TODD A	2015	1,075.20	278.40	796.80
2025 R MOBILE CONCRETE PUMPING INC	2015	3,080.40	0.00	3,080.40
976 R MODERY, WALLACE	2015	663.60	42.78	620.82
629 R MONSON, RICKY A & LAURIE A	2015	696.00	0.00	696.00

630 R MONSON, RICKY A & LAURIE A	2015	2,566.80	0.00	2,566.80
2730 R MONSON, RICKY A & LAURIE A	2015	117.60	0.00	117.60
3913 R MONTREAL MAINE & ATLANTIC RAILWAY, LTD	2015	729.60	0.00	729.60
1115 R MOORE, TAMMI J	2015	682.80	0.00	682.80
664 R MORLAND LLC	2015	5,412.00	0.00	5,412.00
1779 R MORRILL JR, CLYDE A	2015	484.80	0.00	484.80
2829 R MORRIS, STEPHEN P & PAMELA J	2015	2,356.80	0.00	2,356.80
2276 R MULES, STEPHEN	2015	52.80	0.00	52.80
1573 R MURPHY, DENNIS J & ELEANOR M LIVING TRUST	2015	1,640.40	0.00	1,640.40
3855 R NADEAU, ADRIAN J JR.	2015	2,173.20	0.00	2,173.20
655 R NELSON, BRENDA	2015	126.00	0.00	126.00
656 R NELSON, BRENDA	2015	91.20	0.00	91.20
1784 R NOYES SR, FRANK N & LYNNE M	2015	1,976.40	0.00	1,976.40
1528 R OLIVEIRA, ERICA	2015	627.60	0.00	627.60
1905 R OMICOLI, ERANDO HEIRS OF	2015	750.00	0.00	750.00
3707 R PEREZ, DANIEL J HEIRS OF	2015	368.40	0.00	368.40
1632 R PERKINS, JODY L	2015	1,701.60	0.00	1,701.60
1546 R PINE TREE GRAVEL INC J DOMINIQUE	2015	556.80	0.00	556.80
1541 R PINKHAM, ALAN R	2015	1,393.20	0.00	1,393.20
2032 R PIPES, RAY F & TERESA M	2015	460.80	0.00	460.80
1178 R RAMBO, JONATHAN M & RUTH A	2015	794.40	0.00	794.40
2196 R RAND, AMANDA	2015	110.40	0.00	110.40
1663 R RICHARDS, FREDERICK & BARBARA	2015	2,209.20	0.00	2,209.20
3321 R RICHARDS, FREDERICK & BARBARA	2015	5,641.20	0.00	5,641.20
1418 R RICHARDSON DEVELOPMENT CORP	2015	1,298.40	0.00	1,298.40
1419 R RICHARDSON DEVELOPMENT CORP	2015	409.20	0.00	409.20
3411 R RICHARDSON DEVELOPMENT CORP	2015	301.20	0.00	301.20
3412 R RICHARDSON DEVELOPMENT CORP	2015	302.40	0.00	302.40
3413 R RICHARDSON DEVELOPMENT CORP	2015	309.60	0.00	309.60
3421 R RICHARDSON DEVELOPMENT CORP	2015	300.00	0.00	300.00
3424 R RICHARDSON DEVELOPMENT CORP	2015	300.00	0.00	300.00
3427 R RICHARDSON DEVELOPMENT CORP	2015	361.20	0.00	361.20
2968 R RICIGLIANO, TAN	2015	39.60	4.11	35.49
2965 R RICIGLIANO, LORRAINE G *N	2015	475.20	0.00	475.20
306 R RJL ASSOCIATES INC	2015	1,234.80	0.00	1,234.80
308 R RJL ASSOCIATES INC	2015	2,629.20	0.00	2,629.20
1787 R ROBERTS, BARRY C & PAULA J	2015	616.80	0.00	616.80
886 R ROBINSON, HAROLD D	2015	1,179.60	0.00	1,179.60
2189 R ROSS, ROBIN L	2015	673.20	0.00	673.20
2858 R RUEST, JOSEPH	2015	718.80	0.00	718.80
1513 R SANBORN, BILLY & JENNIFER	2015	31.20	0.00	31.20
47 R SAWYER, WAYNE *N	2015	693.60	0.00	693.60
933 R SCHENCKS, JEFFREY P & LAURIE A JT	2015	934.80	0.00	934.80
1378 R SCHREIBER JR, CARL & NANCY E	2015	3,337.20	0.00	3,337.20
1542 R SHERWOOD, JEAN M	2015	736.80	0.00	736.80
1388 R SIMPSON, DONALD M & CHERYL A	2015	7,684.80	7,677.43	7.37
2185 R SINCLAIR, DOUGLAS L	2015	145.20	0.00	145.20
3830 R SITWERX INC	2015	4,761.60	0.00	4,761.60
393 R SMITH, CATHERINE A	2015	1,210.80	0.00	1,210.80
2553 R SMITH, CATHERINE A	2015	412.80	0.00	412.80
2539 R SMITH, DOUGLAS L & DONNA A *N	2015	565.20	0.00	565.20
20 R SMITH, HAROLD M AND CATHERINE L	2015	705.60	0.00	705.60
397 R SMITH, STEVEN & CATHERINE	2015	1,417.20	0.00	1,417.20
1963 R SMITH, STEVEN E	2015	406.80	0.00	406.80
3853 R SNOWDEAL, PATRICIA M	2015	218.40	0.00	218.40
2687 R SPAULDING, LEON W	2015	2,580.00	860.00	1,720.00
281 R SPRINGER, LAWRENCE	2015	12,483.60	0.00	12,483.60
3450 R STANLEY, JASON	2015	162.00	0.00	162.00
1156 R TAMBLING, JOEL R	2015	720.00	0.00	720.00
287 R TED MCLEOD INC	2015	1,875.60	0.00	1,875.60
2237 R THAYER JR, BERNARD	2015	3,769.20	0.00	3,769.20
3739 R TJR WEST CHESTNUT STREET LLC	2015	4,683.60	0.00	4,683.60
675 R TOWNE CENTRE LLC	2015	17,942.40	0.00	17,942.40
900 R TREADWELL, STEVEN A	2015	1,688.40	0.00	1,688.40
1485 R TREADWELL, STEVEN A	2015	609.60	0.00	609.60
322 R TRONICS INTERNATIONAL INC	2015	296.40	0.00	296.40

324 R TRIONICS INTERNATIONAL INC	2015	259.20	0.00	259.20
3172 R TRIONICS INTERNATIONAL INC	2015	296.40	0.00	296.40
3655 R VEGIARD, JR WILLIAM F	2015	346.80	0.00	346.80
1451 R WAIN, AMANDA A	2015	540.00	0.00	540.00
2591 R WAIN, AMANDA ANNE *	2015	760.80	388.20	372.60
1514 R WATSON, JANET J	2015	66.00	0.00	66.00
58 R WCS FAMILY TRUST, THE	2015	1,014.00	0.00	1,014.00
1002 R WEBER, HURLEY R & JEANNETTE M HEIRS OF	2015	380.40	0.00	380.40
3226 R WELCH, WAYNE T *	2015	58.80	0.00	58.80
146 R WENTWORTH, GRAYSON	2015	1,393.20	159.25	1,233.95
2839 R WESTMAN, ARNOLD & KATHERINE	2015	1,363.20	1,000.00	363.20
3169 R WILLIAMS, BRIAN C & JULIE DAWSON	2015	265.20	0.00	265.20
237 R WILSON, KERRY P & KEITH D	2015	4,257.60	0.00	4,257.60
Total for 199 Accounts:		336,284.40	14,087.05	322,197.35

Payment Summary

Type	Principal	Interest	Costs	Total
P - Payment	13,604.85	0.00	0.00	13,604.85
Y - Prepayment	482.20	0.00	0.00	482.20
Total	14,087.05	0.00	0.00	14,087.05

Non Lien Summary

2015-1	322,197.35
Total	322,197.35

2156 L ALLEN, JANET M	2014	642.40	0.00	642.40
3699 L BARYLSKI, ALMON	2014	73.02	0.00	73.02
2216 L BOGAN, MICHAEL & CORINNE G	2009	946.86	0.00	946.86
2216 L BOGAN, MICHAEL & CORINNE G	2010	999.20	0.00	999.20
2216 L BOGAN, MICHAEL & CORINNE G	2011	989.62	0.00	989.62
2176 L BRALEY, DEBRA L	2014	616.63	0.00	616.63
929 L BROCATO, JAMES & ABBY L	2014	1,990.51	0.00	1,990.51
1720 L CUSHING, LAURA A	2014	3,516.48	0.00	3,516.48
1455 L CUSSON, DONALD G & DEBRA J	2014	731.62	0.00	731.62
1658 L DAVIS, HEIRS OF PHILLIP W	2014	504.37	0.00	504.37
1659 L DAVIS, LINDA S	2014	1,159.38	0.00	1,159.38
3161 L DICENZO INC, THOMAS	2014	5,893.00	0.00	5,893.00
563 L DOUGHTY, CLIFFORD L	2014	1,068.48	0.00	1,068.48
1868 L DUOLOS GROUP LLC	2014	4,837.67	0.00	4,837.67
1909 L DUOLOS GROUP LLC	2014	3,782.38	0.00	3,782.38

Hermon
04:26 PM

Non Zero Balance on All Accounts

Tax Year: 1991-1 To 2015-4

As of: 06/30/2016

06/30/2016

Page 6

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2056 L DUOLOS GROUP LLC		2014	4,330.98	0.00	4,330.98
3368 L DUOLOS GROUP LLC		2014	4,326.62	313.14	4,013.48
3369 L DUOLOS GROUP LLC		2014	4,626.03	388.98	4,237.05
1602 L FARRAR, ANDREW J		2014	281.98	0.00	281.98
1604 L FARRAR, ROBERT & JEANETTE		2014	1,138.99	0.00	1,138.99
2928 L FULTON, WENDY A		2014	183.00	0.00	183.00
1802 L GREEN, JAMES A & CHARLENE D		2014	1,080.13	0.00	1,080.13
1508 L HERMON MHP LLC		2014	262.34	0.00	262.34
1512 L HERMON MHP LLC		2014	216.31	0.00	216.31
1511 L HERMON MHP, LLC		2014	239.38	0.00	239.38
1515 L HERMON MHP, LLC		2014	223.65	0.00	223.65
1516 L HERMON MHP, LLC		2014	182.48	0.00	182.48
1518 L HERMON MHP, LLC		2014	260.18	0.00	260.18
2993 L HERMON MHP, LLC		2014	2,980.01	0.00	2,980.01
400 L HIGGINS, DEBRA A		2014	1,646.10	0.00	1,646.10
1730 L HIGGINS, DEBRA A		2014	943.95	0.00	943.95
1424 L INNIS, WAYNE *N		2014	82.55	0.00	82.55
1425 L INNIS, WAYNE *N		2014	193.40	0.00	193.40
716 L JOY, PAULA DYSART		2014	2,750.62	0.00	2,750.62
311 L KNIPPING JR, RICHARD W & MARLENE V		2014	2,167.00	0.00	2,167.00
2753 L LAUGHLIN, AMY		2014	331.61	0.00	331.61
1490 L McTIGUE, ERWIN		2014	1,785.67	0.00	1,785.67
1491 L McTIGUE, ERWIN		2014	1,428.58	0.00	1,428.58

2315 L	McTIGUE, ERWIN	2014	406.56	0.00	406.56
819 L	MERRY, TRUSTEE DEBRA	2013	2,329.30	-9.74	2,339.04
819 L	MERRY, TRUSTEE DEBRA	2014	2,345.73	0.00	2,345.73
2184 L	MICHAUD, LEONARD L	2014	531.69	0.00	531.69
2025 L	MOBILE CONCRETE PUMPING INC	2014	3,214.11	0.00	3,214.11
629 L	MONSON, RICKY A & LAURIE A	2014	756.39	0.00	756.39
630 L	MONSON, RICKY A & LAURIE A	2014	2,656.26	0.00	2,656.26
2730 L	MONSON, RICKY A & LAURIE A	2014	178.49	0.00	178.49
1115 L	MOORE, TAMMI J	2014	802.22	0.00	802.22
1779 L	MORRILL JR, CLYDE A	2014	537.30	130.93	406.37
2276 L	MULES, STEPHEN	2014	157.74	123.78	33.96
1573 L	MURPHY LIVING TRUST, DENNIS J & ELEANOR M	2014	1,740.08	0.00	1,740.08
655 L	NELSON, BRENDA	2014	186.39	0.00	186.39
656 L	NELSON, BRENDA	2014	151.30	0.00	151.30
1528 L	OLIVEIRA, ERICA	2014	700.59	0.00	700.59
1905 L	OMICIOLI, ERANDO HEIRS OF	2014	862.89	0.00	862.89
3707 L	PEREZ, HEIRS OF DANIEL J	2013	117.32	-9.74	127.06
3707 L	PEREZ, HEIRS OF DANIEL J	2014	435.33	0.00	435.33
1546 L	PINE TREE GRAVEL INC J DOMINIQUE	2014	628.67	0.00	628.67
1541 L	PINKHAM, ALAN R	2014	1,473.93	0.00	1,473.93
1178 L	RAMBO, JONATHAN M & RUTH A	2014	879.91	0.00	879.91
2196 L	RAND, AMANDA	2013	169.91	-9.74	179.65
2196 L	RAND, AMANDA	2014	170.40	0.00	170.40
1663 L	RICHARDS, FREDERICK & BARBARA	2014	2,305.18	0.00	2,305.18
3321 L	RICHARDS, FREDERICK & BARBARA	2014	5,884.90	0.00	5,884.90
2965 L	RICIGLIANO, LORRAINE G *N	2014	546.93	84.49	462.44
1787 L	ROBERTS, BARRY C & PAULA J	2014	689.91	0.00	689.91
886 L	ROBINSON, HAROLD D	2014	1,247.97	437.10	810.87
2189 L	ROSS, ROBIN L	2014	752.55	0.00	752.55
47 L	SAWYER, WAYNE *N	2014	770.22	0.00	770.22
742 L	SHELLEY, MATTHEW S & MARY	2014	1,149.91	0.00	1,149.91
1542 L	SHERWOOD, JEAN M	2014	813.24	0.00	813.24
393 L	SMITH, CATHERINE A	2014	1,284.40	0.00	1,284.40
2553 L	SMITH, CATHERINE A	2014	481.58	0.00	481.58
397 L	SMITH, STEVEN & CATHERINE	2014	1,499.19	0.00	1,499.19
1963 L	SMITH, STEVEN E	2014	475.03	0.00	475.03
1156 L	TAMBLING, JOEL R	2014	797.14	156.02	641.12
2237 L	THAYER JR, BERNARD	2014	3,911.27	0.00	3,911.27
1514 L	WATSON, JANET J	2014	164.86	0.00	164.86
58 L	WCS FAMILY TRUST, THE	2014	1,099.64	0.00	1,099.64
1002 L	WEBER, HEIRS OF HURLEY R & JEANNETTE m	2012	85.96	-9.48	95.44
1002 L	WEBER, HEIRS OF HURLEY R & JEANNETTE m	2013	444.88	-16.48	461.36
1002 L	WEBER, HEIRS OF HURLEY R & JEANNETTE m	2014	454.30	0.00	454.30

Total for 81 Accounts: 105,704.75 1,579.26 104,125.49

Payment Summary

Type	Principal	Interest	Costs	Total
C - Correction	-524.57	-21.64	-38.62	-584.83
L - Lien Costs	0.00	0.00	-55.18	-55.18
P - Payment	1,410.08	319.14	490.05	2,219.27
Total	885.51	297.50	396.25	1,579.26

Lien Summary

2009-1	946.86
2010-1	999.20
2011-1	989.62
2012-1	95.44
2013-1	3,107.11
2014-1	97,987.26
Total	104,125.49

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 280 Accounts:			441,989.15	15,666.31	426,322.84

Supplemental Outstanding Balance Report

Tax Year: 1991-1 To 2015-4

As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
374	P GORHAM LEASING GROUP LLC	2013	101.24	0.00	101.24
389	P TOSHIBA LEASING FINANCE SERVICE	2013	58.36	0.00	58.36
Total for 2 Accounts:			159.60	0.00	159.60
Payment Summary					
Type		Principal	Interest	Costs	Total
Total		0.00	0.00	0.00	0.00
Non Lien Summary					
2013-2		58.36			
2013-3		101.24			
Total		159.60			
No Liened Accounts			0.00	0.00	0.00
Payment Summary					
Type		Principal	Interest	Costs	Total
Total		0.00	0.00	0.00	0.00
Lien Summary					
Total		0.00	##		
Total for 2 Accounts:			159.60	0.00	159.60

PP Abatement Status List

Tax Year: 1991-1 To 2015-4, Payment Range 07/01/2015 to 06/30/2016, Show Interest

As Of Date: 06/30/2016

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due w/ Interest	Balance Due	Refund Abate
444	DANFORTH, BRETT 2015-1	2,760.00	0.00	2,760.00	0.00	0.00	0.00
		Abatement:		\$2,760.00			
743	GALLANT, MITCHELL & MARY 2014-1	79.20	0.00	79.20	0.00	0.00	0.00
		Abatement:		\$81.01			
743	GALLANT, MITCHELL & MARY 2015-1	78.00	0.00	78.00	0.00	0.00	0.00
		Abatement:		\$78.00			
679	NORTHEAST TECHNICAL INSTITUTE 2014-1	236.40	0.00	236.40	0.00	0.00	0.00
		Abatement:		\$236.40			
679	NORTHEAST TECHNICAL INSTITUTE 2015-1	236.40	0.00	236.40	0.00	0.00	0.00
		Abatement:		\$236.40			
Total for 5		3,390.00		3,390.00		0.00	
			0.00		0.00		0.00

Payment Summary

Type	Principal	Interest	Costs	Non Int.	Total
A - Abatement	3,390.00	1.81	0.00	3,390.00	3,391.81
C - Correction	0.00	-1.81	0.00	0.00	-1.81
Total	3,390.00	0.00	0.00	3,390.00	3,390.00

Non-Interest Due alance Due

Total	0.00	0.00	0.00
--------------	------	------	------

! - This account is a deleted account.

Non Zero Balance on All Accounts
Tax Year: 1991-1 To 2015-4
As of: 06/30/2016

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
302	P A & J ANTIQUES	2012	11.70	0.00	11.70
242	P ADAM'S AUTOMOTIVE LLC	2014	187.20	180.88	6.32
242	P ADAM'S AUTOMOTIVE LLC	2015	184.80	0.00	184.80
319	P ADVANCED DEVELOPMENT	2015	420.00	0.00	420.00
371	P ALEXANDER TINA	2014	75.60	0.00	75.60
371	P ALEXANDER TINA	2015	3.60	0.00	3.60
59	P AMERICOAST	2014	1,260.00	0.00	1,260.00
59	P AMERICOAST	2015	1,200.00	0.00	1,200.00
204	P AS YOU ARE PHOTOGRAPHY	2012	35.10	0.00	35.10
281	P AT & T MOBILITY LLC	2013	326.33	0.00	326.33
281	P AT & T MOBILITY LLC	2014	243.60	0.00	243.60
281	P AT & T MOBILITY LLC	2015	372.00	0.00	372.00
792	P ATT MOBILITY/CINGULAR WIRELESS LLC	2013	52.40	0.00	52.40
792	P ATT MOBILITY/CINGULAR WIRELESS LLC	2014	52.80	0.00	52.80
792	P ATT MOBILITY/CINGULAR WIRELESS LLC	2015	52.80	0.00	52.80
45	P AVG ACQUISITION INC	2003	115.90	-6.51	122.41
45	P AVG ACQUISITION INC	2004	109.90	0.00	109.90
45	P AVG ACQUISITION INC	2005	89.78	0.00	89.78
45	P AVG ACQUISITION INC	2006	146.32	0.00	146.32
45	P AVG ACQUISITION INC	2007	133.10	0.00	133.10
45	P AVG ACQUISITION INC	2008	139.70	0.00	139.70
45	P AVG ACQUISITION INC	2009	127.60	0.00	127.60
45	P AVG ACQUISITION INC	2010	133.86	0.00	133.86
45	P AVG ACQUISITION INC	2011	127.32	0.00	127.32
45	P AVG ACQUISITION INC	2012	129.87	0.00	129.87
45	P AVG ACQUISITION INC	2013	128.63	0.00	128.63
45	P AVG ACQUISITION INC	2014	130.80	0.00	130.80
45	P AVG ACQUISITION INC	2015	130.80	0.00	130.80
341	P BANGOR GAS LLC	2015	6,523.20	0.00	6,523.20
27	P BANGOR TRACTOR EQUIPMENT	2013	214.38	0.00	214.38
170	P BANNERS & SIGNS UNLIMITED	2008	25.30	-6.51	31.81
170	P BANNERS & SIGNS UNLIMITED	2009	20.90	0.00	20.90
170	P BANNERS & SIGNS UNLIMITED	2010	19.62	0.00	19.62
170	P BANNERS & SIGNS UNLIMITED	2011	17.21	0.00	17.21
170	P BANNERS & SIGNS UNLIMITED	2012	16.38	0.00	16.38
170	P BANNERS & SIGNS UNLIMITED	2013	15.48	0.00	15.48
151	P BICKMORE ELECTRIC	2013	11.91	0.00	11.91
151	P BICKMORE, BRIAN	2014	12.00	0.00	12.00
151	P BICKMORE, BRIAN	2015	12.00	0.00	12.00
78	P BRIGHAM BROTHERS INC	2014	60.00	0.37	59.63
78	P BRIGHAM BROTHERS INC	2015	24.00	0.00	24.00
222	P CATERPILLER FINANCIAL SERVICES COR	2015	7,843.20	0.00	7,843.20
635	P CENTRAL MAINE TRANSPORT	2015	902.40	0.00	902.40
308	P CLEAR WIRELESS LLC	2015	30.00	0.00	30.00
43	P COASTAL MED TECH	2013	1,191.00	1,003.29	187.71
43	P COASTAL MED TECH	2014	1,320.00	0.00	1,320.00
43	P COASTAL MED TECH	2015	1,200.00	0.00	1,200.00
94	P DICENZO INC, THOMAS	2013	3,120.42	0.00	3,120.42
94	P DICENZO THOMAS, INC	2014	3,302.40	0.00	3,302.40
94	P DICENZO THOMAS, INC	2015	4,622.40	0.00	4,622.40

344 P DORR, ALAN INC	2015	2,241.60	0.00	2,241.60
445 P DOUGLASS PHOTOGRAPHY	2015	57.60	0.00	57.60
139 P DURAFORM STEELBUILDINGS INC	2012	46.80	0.00	46.80
139 P DURAFORM STEELBUILDINGS INC	2013	47.64	0.00	47.64
139 P DURAFORM STEELBUILDINGS INC	2014	48.00	0.00	48.00
139 P DURAFORM STEELBUILDINGS INC	2015	48.00	0.00	48.00
127 P EMERSON, HEATHER	2010	71.55	-6.51	78.06
127 P EMERSON, HEATHER	2011	55.06	0.00	55.06
127 P EMERSON, HEATHER	2012	56.16	0.00	56.16
127 P EMERSON, HEATHER	2013	57.17	0.00	57.17
127 P EMERSON, HEATHER	2014	57.60	0.00	57.60
127 P EMERSON, HEATHER	2015	57.60	0.00	57.60
647 P FIRST DATA MERCHANT SERVICES	2014	15.60	0.00	15.60
647 P FIRST DATA MERCHANT SERVICES	2015	18.00	0.00	18.00
640 P FRANKLIN VENDING	2008	14.30	0.00	14.30
640 P FRANKLIN VENDING	2009	14.30	0.00	14.30
640 P FRANKLIN VENDING	2010	15.00	0.00	15.00
640 P FRANKLIN VENDING	2011	14.91	0.00	14.91
640 P FRANKLIN VENDING	2012	15.21	0.00	15.21
640 P FRANKLIN VENDING	2013	15.48	0.00	15.48
348 P GARNER, MICHELLE L	2014	4.80	0.00	4.80
348 P GARNER, MICHELLE L	2015	106.80	0.00	106.80
404 P GATLIN DEREK	2014	92.40	0.00	92.40
391 P GILES, MICHAEL	2015	10.80	0.00	10.80
374 P GORHAM LEASING GROUP LLC	2013	101.24	0.00	101.24
111 P GRAVEL DOCTOR	2014	268.80	1.19	267.61
111 P GRAVEL DOCTOR	2015	298.80	0.00	298.80
200 P HEALING HANDS MASSAGE THERAPY	2012	11.70	0.00	11.70
200 P HEALING HANDS MASSAGE THERAPY	2013	11.91	0.00	11.91
200 P HEALING HANDS MASSAGE THERAPY	2014	12.00	0.00	12.00
200 P HEALING HANDS MASSAGE THERAPY	2015	12.00	0.00	12.00
178 P HEWES, DANA	2000	190.43	-6.51	196.94
178 P HEWES, DANA	2001	247.76	0.00	247.76
178 P HEWES, DANA	2002	163.17	0.00	163.17
178 P HEWES, DANA	2003	161.65	0.00	161.65
178 P HEWES, DANA	2004	177.41	0.00	177.41
178 P HEWES, DANA	2005	158.18	0.00	158.18
178 P HEWES, DANA	2006	145.08	0.00	145.08
178 P HEWES, DANA	2007	144.10	0.00	144.10
178 P HEWES, DANA	2008	171.60	0.00	171.60
178 P HEWES, DANA	2009	220.00	0.00	220.00
178 P HEWES, DANA	2010	230.80	0.00	230.80
178 P HEWES, DANA	2011	229.40	0.00	229.40
178 P HEWES, DANA	2012	269.10	0.00	269.10
430 P JOHN DEERE FINANCIAL	2015	732.00	0.00	732.00
147 P JOKE ERECTORS INC	2014	60.00	0.00	60.00
664 P KEYBANK NATIONAL ASSOCIATION	2015	10.80	0.00	10.80
199 P KNIPPING JR, RICHARD W & MARLENE V	2013	204.85	0.00	204.85
199 P KNIPPING JR, RICHARD W & MARLENE V	2014	193.20	0.00	193.20
199 P KNIPPING JR, RICHARD W & MARLENE V	2015	200.40	0.00	200.40
631 P LYNCO INC	2015	192.00	0.00	192.00
30 P MCPHERSON TIMBERLANDS, INC	2014	332.40	321.24	11.16
30 P MCPHERSON TIMBERLANDS, INC	2015	2,175.60	0.00	2,175.60
170 P MERCHANT, CLARENCE J. II	2014	43.20	0.00	43.20
170 P MERCHANT, CLARENCE J. II	2015	45.60	0.00	45.60
225 P MEUCCI, ELIZABETH	2015	199.20	0.02	199.18
830 P MOBILE CONCRETE PUMPING INC	2013	110.76	0.00	110.76

830 P MOBILE CONCRETE PUMPING INC	2014	111.60	0.00	111.60
830 P MOBILE CONCRETE PUMPING INC	2015	111.60	0.00	111.60
145 P MONSON TRANSPORT INC	2014	24.00	0.00	24.00
145 P MONSON TRANSPORT INC	2015	20.40	0.00	20.40
364 P MUZAK LLC	2015	4.80	0.00	4.80
27 P NORTHWOOD POWER EQUIPMENT	2012	225.81	0.00	225.81
10 P NORTRAX INC	2015	3,272.40	0.00	3,272.40
183 P NTENSION	2014	6,769.20	0.00	6,769.20
183 P NTENSION	2015	2,604.00	0.00	2,604.00
241 P OLIVER, CRAIG D	2015	357.60	0.00	357.60
142 P P & S CONSTRUCTION INC	2012	23.40	0.00	23.40
142 P P & S CONSTRUCTION INC	2013	23.82	0.00	23.82
142 P P & S CONSTRUCTION INC	2014	72.00	0.00	72.00
142 P P & S CONSTRUCTION INC	2015	72.00	0.00	72.00
357 P PANIK SWITCH CYCLES	2013	61.93	0.00	61.93
357 P PANIK SWITCH CYCLES	2014	51.60	0.00	51.60
357 P PANIK SWITCH CYCLES	2015	58.80	0.00	58.80
217 P PINE TREE GRAVEL	2009	27.50	-6.51	34.01
217 P PINE TREE GRAVEL	2010	28.85	0.00	28.85
217 P PINE TREE GRAVEL	2011	28.68	0.00	28.68
217 P PINE TREE GRAVEL	2012	29.25	0.00	29.25
217 P PINE TREE GRAVEL	2013	29.78	0.00	29.78
217 P PINE TREE GRAVEL	2014	30.00	0.00	30.00
37 P PITNEY BOWES INC	2015	18.00	0.00	18.00
42 P PLEASANT HILL CAMPGROUND LLC	2015	232.80	0.00	232.80
192 P PORTLAND BEVERAGE	2012	30.42	0.00	30.42
192 P PORTLAND BEVERAGE	2013	30.97	0.00	30.97
192 P PORTLAND BEVERAGE	2014	31.20	0.00	31.20
742 P RED ZONE WIRELESS	2014	142.80	133.84	8.96
742 P RED ZONE WIRELESS	2015	142.80	0.00	142.80
274 P RICHARDS, FREDERICK & BARBARA	2014	999.60	0.00	999.60
274 P RICHARDS, FREDERICK & BARBARA	2015	996.00	0.00	996.00
143 P SITEWERX INC	2015	1,346.40	0.00	1,346.40
310 P SPRINT/NEXTEL CORPORATION	2015	30.00	0.00	30.00
218 P SUNBURY MEDICAL	2012	869.31	0.00	869.31
218 P SUNBURY MEDICAL	2013	884.91	0.00	884.91
371 P TASTY TREATS	2013	3.57	0.00	3.57
682 P THAYERS AUTOMOTIVE	2008	399.30	0.00	399.30
682 P THAYERS AUTOMOTIVE	2009	389.40	0.00	389.40
682 P THAYERS AUTOMOTIVE	2010	402.75	0.00	402.75
682 P THAYERS AUTOMOTIVE	2011	400.30	0.00	400.30
682 P THAYERS AUTOMOTIVE	2012	408.33	0.00	408.33
682 P THAYERS AUTOMOTIVE	2013	414.47	0.00	414.47
682 P THAYERS AUTOMOTIVE	2014	417.60	0.00	417.60
682 P THAYERS AUTOMOTIVE	2015	417.60	0.00	417.60
682 P THAYERS GARAGE	2001	326.00	-6.51	332.51
682 P THAYERS GARAGE	2002	402.93	0.00	402.93
682 P THAYERS GARAGE	2003	419.38	0.00	419.38
682 P THAYERS GARAGE	2004	467.86	0.00	467.86
682 P THAYERS GARAGE	2005	421.80	0.00	421.80
682 P THAYERS GARAGE	2006	400.52	0.00	400.52
682 P THAYERS GARAGE	2007	399.30	0.00	399.30
347 P THOMAS, DEREK R	2000	411.00	0.00	411.00
347 P THOMAS, DEREK R	2001	570.50	0.00	570.50
347 P THOMAS, DEREK R	2002	641.03	0.00	641.03
347 P THOMAS, DEREK R	2003	635.92	0.00	635.92
347 P THOMAS, DEREK R	2004	730.05	0.00	730.05
347 P THOMAS, DEREK R	2005	662.63	0.00	662.63
347 P THOMAS, DEREK R	2006	638.60	0.00	638.60
347 P THOMAS, DEREK R	2007	566.50	0.00	566.50
347 P THOMAS, DEREK R	2008	566.50	0.00	566.50

347 P THOMAS, DEREK R	2009	9.90	0.00	9.90
347 P THOMAS, DEREK R	2010	9.23	0.00	9.23
347 P THOMAS, DEREK R	2011	8.03	0.00	8.03
347 P THOMAS, DEREK R	2012	8.19	0.00	8.19
347 P THOMAS, DEREK R	2013	8.34	0.00	8.34
347 P THOMAS, DEREK R	2014	8.40	0.00	8.40
347 P THOMAS, DEREK R	2015	25.20	0.00	25.20
321 P TIPS AND TOES	2013	17.87	0.00	17.87
321 P TIPS AND TOES	2014	18.00	0.00	18.00
321 P TIPS AND TOES	2015	18.00	0.00	18.00
389 P TOSHIBA LEASING FINANCE SERVICE	2013	58.36	0.00	58.36
163 P TOWNE CENTRE LLC	2014	166.80	0.00	166.80
163 P TOWNE CENTRE LLC	2015	178.80	0.00	178.80
807 P TRANSCO BUSINESS TECHNOLOGIES	2012	45.63	0.00	45.63
312 P TUCKER AUTO REPAIR	2012	258.57	0.00	258.57
312 P TUCKER AUTO REPAIR	2013	263.21	0.00	263.21
312 P TUCKER AUTO REPAIR	2014	231.60	0.00	231.60
312 P TUCKER AUTO REPAIR	2015	243.60	0.00	243.60
719 P VEHICLE MANAGEMENT SERVICE	2012	222.30	16.84	205.46
719 P VEHICLE MANAGEMENT SERVICE	2013	226.29	0.00	226.29
719 P VEHICLE MANAGEMENT SERVICE	2014	228.00	0.00	228.00
719 P VEHICLE MANAGEMENT SERVICE INC	2015	225.60	0.00	225.60
150 P WALLBOARD SUPPLY CO	2012	1,053.00	787.40	265.60
150 P WALLBOARD SUPPLY CO	2013	433.52	0.00	433.52
150 P WALLBOARD SUPPLY CO	2014	436.80	0.00	436.80
150 P WALLBOARD SUPPLY CO	2015	436.80	0.00	436.80
827 P WILLIAMS SCOTSMAN INC	2015	151.20	0.00	151.20
567 P WILSON'S GROUND MAINTENANCE	2015	1,792.80	0.00	1,792.80

INC

Total for 196 Accounts: 85,625.34 2,406.01 83,219.33

Payment Summary

Type	Principal	Interest	Costs	Total
P - Payment	2,444.70	0.00	0.00	2,444.70
Y - Prepayment	0.37	0.00	0.00	0.37
N - Non-Budgetary	0.00	0.00	-39.06	-39.06
Total	2,445.07	0.00	-39.06	2,406.01

Non Lien Summary

2000-1	607.94
2001-1	1,150.77
2002-1	1,207.13
2003-1	1,339.36
2004-1	1,485.22
2005-1	1,332.39
2006-1	1,330.52
2007-1	1,243.00
2008-1	1,323.21
2009-1	816.11
2010-1	918.17
2011-1	880.91
2012-1	2,961.99
2013-1	6,903.75
2013-2	58.36
2013-3	101.24
2014-1	16,874.08
2015-1	42,685.18
Total	83,219.33

Independent Auditor's Report

Town Council
Town of Hermon, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hermon, Maine, as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the Town of Hermon, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Hermon, Maine, as of June 30, 2016, and the respective changes in financial position, and, where applicable, cash flows thereof and the budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Hermon, Maine's basic financial statements. The combining and individual fund financial statements and schedule are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Maine Department of Education, and is also not a part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 17, 2017 on our consideration of the Town of Hermon, Maine's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Hermon, Maine's internal control over financial reporting and compliance.



February 17, 2017
South Portland, Maine

TOWN OF HERMON, MAINE
Statement of Net Position
June 30, 2016

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 800,115	-	800,115
Investments	11,570,736	-	11,570,736
Receivables:			
Taxes receivable - current year	364,882	-	364,882
Taxes receivable - prior year	40,495	-	40,495
Tax liens - prior years	92,962	-	92,962
Tax acquired property	4,376	-	4,376
Accounts receivable	849,856	-	849,856
Internal balances	(149,322)	149,322	-
Inventory	20,971	-	20,971
Prepaid expenses	1,893	-	1,893
Nondepreciable capital assets	241,267	-	241,267
Depreciable capital assets, net	13,165,169	-	13,165,169
Total assets	27,003,400	149,322	27,152,722
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows of resources - related to pensions	259,324	-	259,324
Total deferred outflows of resources	259,324	-	259,324
LIABILITIES			
Accounts payable	422,076	-	422,076
Accrued payroll and benefits	1,007,617	-	1,007,617
Prepaid taxes	20,572	-	20,572
Accrued interest	2,647	-	2,647
Other liabilities	38,676	-	38,676
Noncurrent liabilities:			
Due within one year	649,130	-	649,130
Due in more than one year	2,120,601	-	2,120,601
Total liabilities	4,261,319	-	4,261,319
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows of resources - related to pensions	45,460	-	45,460
Total deferred inflows of resources	45,460	-	45,460
NET POSITION			
Net investment in capital assets	11,126,794	-	11,126,794
Restricted for:			
Education	1,859,805	-	1,859,805
Tax increment financing	359,966	-	359,966
Special revenue fund	109,511	-	109,511
Permanent funds:			
Nonexpendable	7,785	-	7,785
Expendable	427	-	427
Unrestricted	9,491,657	149,322	9,640,979
Total net position	\$ 22,955,945	149,322	23,105,267

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Activities
For the year ended June 30, 2016

Functions/programs	Net (expense) revenue and changes					
	Program revenues			in net position		
	Charges for services	Operating grants and contributions	Capital grants and contributions	Governmental activities	Business-type activities	Total
Primary government:						
Governmental activities:						
General government	\$ 1,032,004	87,232	-	(944,772)	-	(944,772)
Public safety	841,914	13,698	-	(828,216)	-	(828,216)
Public works	1,042,319	7,051	455,837	(579,431)	-	(579,431)
Solid waste	545,676	213,600	-	(332,076)	-	(332,076)
Recreational and social services	152,588	8	-	(152,580)	-	(152,580)
Education	12,474,504	1,707,593	6,511,613	(4,255,298)	-	(4,255,298)
County tax	590,255	-	-	(590,255)	-	(590,255)
Unclassified	217,839	11,136	-	(206,703)	-	(206,703)
Grants and other special uses	806,647	188,171	84,689	44,443	-	44,443
Interest on debt	6,926	-	-	(6,926)	-	(6,926)
Capital maintenance expenses	828,775	-	-	(828,775)	-	(828,775)
Total governmental activities	18,539,447	2,228,489	7,089,843	(8,680,589)	-	(8,680,589)
Business-type activities:						
Recreation department	209,230	255,714	-	-	46,484	46,484
Total business-type activities	209,230	255,714	-	-	46,484	46,484
Total primary government	\$ 18,748,677	2,484,203	7,089,843	(8,680,589)	46,484	(8,634,105)
General revenues:						
Property taxes						5,585,696
Tax increment financing revenue						289,585
Excise taxes						3,063,058
Interest and costs on taxes						27,757
Grants and contributions not restricted to specific programs:						
State revenue sharing						157,905
Homestead exemption						97,784
Other intergovernmental revenues						297,244
Unrestricted investment earnings						82,522
Miscellaneous revenues						4,102
Loss on sale of capital assets						(1,457)
Total general revenues and loss on sale of capital assets						9,604,196
Change in net position						970,091
Net position - beginning - restated						22,135,176
Net position - ending						23,105,267

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Balance Sheet
Governmental Funds
June 30, 2016

Statement 3

	General	Highway Capital Reserve	School Capital Improvements	All Nonmajor Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 763,928	-	-	36,187	800,115
Investments	8,554,903	495,261	1,013,061	1,507,511	11,570,736
Receivables:					
Taxes receivable - current year	364,882	-	-	-	364,882
Taxes receivable - prior year	40,495	-	-	-	40,495
Tax liens - prior years	92,962	-	-	-	92,962
Tax acquired property	4,376	-	-	-	4,376
Accounts receivable	160,239	455,837	-	-	849,856
Inventory	8,941	-	-	12,030	20,971
Prepaid expenditures	1,893	-	-	-	1,893
Interfund loans receivable	-	-	1,756,033	-	1,792,268
Total assets	\$ 9,992,619	951,098	2,769,094	1,825,743	15,538,554
LIABILITIES					
Accounts payable	342,566	73,475	-	6,035	422,076
Accrued payroll and benefits	1,004,613	-	-	3,004	1,007,617
Prepaid taxes	20,572	-	-	-	20,572
Other liabilities	38,676	-	-	-	38,676
Interfund loans payable	313,164	889,575	-	738,851	1,941,590
Total liabilities	1,719,591	963,050	-	747,890	3,430,531
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	304,098	-	-	-	304,098
Total deferred inflows of resources	304,098	-	-	-	304,098
FUND BALANCES					
Nonspendable:					
Inventory	8,941	-	-	12,030	20,971
Prepaid expenditures	1,893	-	-	-	1,893
Nonexpendable principal	-	-	-	7,785	7,785
Restricted:					
General fund	2,219,771	-	-	-	2,219,771
Special revenue funds	-	-	-	109,511	109,511
Permanent funds	-	-	-	427	427
Assigned:					
General fund	1,292,668	-	-	-	1,292,668
Capital projects funds	-	-	2,769,094	948,982	3,718,076
Unassigned:					
General fund	4,445,657	-	-	-	4,445,657
Capital projects funds	-	(11,952)	-	-	(11,952)
Special revenue funds	-	-	-	(882)	(882)
Total fund balances (deficits)	7,968,930	(11,952)	2,769,094	1,077,853	11,803,925
Total liabilities, deferred inflows of resources, and fund balances (deficits)	\$ 9,992,619	951,098	2,769,094	1,825,743	
Amounts reported for governmental activities in the statement of net position are different because:					
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					13,406,436
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.					304,098
Long-term liabilities, including bonds and capital leases payable, are not due and payable in the current period and therefore, are not reported in the funds.					(2,140,015)
Bonds payable					(139,627)
Capital leases payable					(208,535)
Net pension liability, including related deferred inflows and outflows of resources					(2,647)
Accrued interest					(67,690)
Accrued compensated absences					(67,690)
Net position of governmental activities					\$ 22,955,945

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended June 30, 2016

	General	Highway Capital Reserve	School Capital Improvements	All Nonmajor Funds	Total Governmental Funds
Revenues:					
Taxes	\$ 8,911,842	-	-	-	8,911,842
Intergovernmental	5,804,882	455,837	-	627,209	6,887,928
Maine PERS on-behalf payments	726,542	-	-	-	726,542
Licenses and permits	69,339	-	-	-	69,339
Charges for services	1,970,979	-	-	-	1,970,979
Investment income	72,456	1,531	3,197	5,338	82,522
Other	602,775	-	-	223,881	826,656
Total revenues	18,158,815	457,368	3,197	856,428	19,475,808
Expenditures:					
Current:					
General government	754,924	-	-	-	754,924
Public safety	740,793	-	-	-	740,793
Public works	1,006,653	-	-	-	1,006,653
Solid waste	535,557	-	-	-	535,557
Recreational and social services	143,799	-	-	-	143,799
Education	11,791,702	-	-	-	11,791,702
County tax	590,255	-	-	-	590,255
Tax increment financing	244,957	-	-	-	244,957
Unclassified	215,819	203	770	1,047	217,839
Grants and other special uses	-	-	-	806,647	806,647
Maine PERS on-behalf payments	726,542	-	-	-	726,542
Debt service	1,939,656	-	-	-	1,939,656
Capital outlay	567,827	761,354	-	459,631	1,788,812
Total expenditures	19,258,484	761,557	770	1,267,325	21,288,136
Excess (deficiency) of revenues over (under) expenditures	(1,099,669)	(304,189)	2,427	(410,897)	(1,812,328)
Other financing sources (uses):					
Capital lease proceeds	165,127	-	-	-	165,127
Proceeds from current refunding	1,840,000	-	-	-	1,840,000
Transfers from other funds	-	250,000	1,756,033	192,534	2,198,567
Transfers to other funds	(2,198,567)	-	-	-	(2,198,567)
Total other financing sources (uses)	(193,440)	250,000	1,756,033	192,534	2,005,127
Net change in fund balances	(1,293,109)	(54,189)	1,758,460	(218,363)	192,799
Fund balances, beginning of year	9,262,039	42,237	1,010,634	1,296,216	11,611,126
Fund balances (deficits), end of year	\$ 7,968,930	(11,952)	2,769,094	1,077,853	11,803,925

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the year ended June 30, 2016

Net change in fund balances - total governmental funds (from Statement 4)	\$	192,799
---	----	---------

Amounts reported for governmental activities in the statement of activities (Statement 2) are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is amount by which capital outlay (\$960,037) exceeded depreciation expense (\$669,463) and the net book value of disposed assets (\$67,008). 223,566

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This is the increase in unavailable revenue - property taxes. 54,254

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 the governmental funds. This is the increase in accrued compensated absences (\$2,001) and net pension liability with related deferred inflows and outflows of resources (\$5,632) and the decrease in accrued interest (\$16,255). 8,622

Bond and capital lease proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond and lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which bond repayments (\$2,370,215) and capital lease repayments (\$79,278) exceeded bond proceeds (\$1,840,000) and capital lease proceeds (\$165,127). 444,366

Change in net position of governmental activities (see Statement 2)	\$	923,607
---	----	---------

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Net Position
Proprietary Fund
June 30, 2016

Business-type Activities - Enterprise Fund		Recreation Department
ASSETS		
Current assets:		
Interfund loans receivable	\$	149,322
Total assets		149,322
LIABILITIES		
Current liabilities:		
Accounts payable		-
Total liabilities		-
NET POSITION		
Unrestricted		149,322
Total net position	\$	149,322

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Statement of Revenues, Expenses and Changes in Net Position
Proprietary Fund
For the year ended June 30, 2016

Business-type Activities - Enterprise Fund		Recreation Department
Operating revenues:		
Charges for services	\$	255,714
Total operating revenues		255,714
Operating expenses:		
Payroll and related expenses		141,375
Recreation programs		67,855
Total operating expenses		209,230
Operating income		46,484
Net position, beginning of year		102,838
Net position, end of year	\$	149,322

See accompanying notes to basic financial statements.

TOWN OF HERMON, MAINE
Balance Sheet - General Fund
June 30, 2016

	2016
ASSETS	
Cash and cash equivalents	\$ 763,928
Investments	8,554,903
Receivables:	
Taxes receivable - current year	364,882
Taxes receivable - prior years	40,495
Tax liens - prior years	92,962
Tax acquired property	4,376
Accounts receivable	160,239
Inventory	8,941
Prepaid expenditures	1,893
Total assets	\$ 9,992,619
LIABILITIES	
Accounts payable	342,566
Accrued payroll and benefits	1,004,613
Prepaid taxes	20,572
Other liabilities	38,676
Interfund loans payable	313,164
Total liabilities	1,719,591
DEFERRED INFLOWS OF RESOURCES	
Unavailable revenue - property taxes	304,098
Total deferred inflows of resources	304,098
FUND BALANCE	
Nonspendable - inventory	8,941
Nonspendable - prepaid expenditures	1,893
Restricted for education	1,859,805
Restricted for TIF	359,966
Assigned - Town	1,292,668
Unassigned - Town	4,445,657
Total fund balance	7,968,930
Total liabilities, deferred inflows of resources, and fund balances	\$ 9,992,619

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis
For the year ended June 30, 2016

	2016		Variance positive (negative)
	Budget	Actual	
Revenues:			
Taxes:			
Property taxes	\$ 5,424,965	5,531,442	106,477
Tax Increment Financing revenue	608,383	289,585	(318,798)
Excise taxes	2,176,000	3,063,058	887,058
Interest on taxes	30,000	27,757	(2,243)
Total taxes	8,239,348	8,911,842	672,494
Intergovernmental:			
State education subsidy	5,090,239	5,200,635	110,396
State agency client	20,000	26,061	6,061
Homestead reimbursement	94,133	97,784	3,651
BETE reimbursement	219,120	219,282	162
Medicaid reimbursements	6,000	25,253	19,253
State revenue sharing	150,000	157,905	7,905
General assistance	6,250	218	(6,032)
Snowmobile reimbursement	2,500	2,688	188
Payment in lieu of taxes	11,000	11,000	-
URIP funds	60,000	64,056	4,056
MePERS reimbursement	12,488	-	(12,488)
Total intergovernmental	5,671,730	5,804,882	133,152
Licenses and permits:			
Vehicle registration fees	28,000	30,490	2,490
Animal control fees	1,800	2,110	310
Planning/zoning fees	1,000	3,621	2,621
Plumbing fees	11,000	16,556	5,556
Building permits	10,000	16,562	6,562
Total licenses and permits	51,800	69,339	17,539

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2016		Variance positive (negative)
	Budget	Actual	
Revenues, continued:			
Charges for services:			
School tuition and fees	\$ 1,550,000	1,707,593	157,593
Solid waste and recycling	210,736	213,355	2,619
Public safety	5,000	13,698	8,698
Public works revenues	-	3,181	3,181
Recreation and social services	-	8	8
Wireless fees	9,000	11,136	2,136
Cable franchise	21,000	17,893	(3,107)
Cemetery maintenance	1,000	3,870	2,870
Sewer fees	500	245	(255)
Total charges for services	1,797,236	1,970,979	173,743
Interest earned	14,000	72,456	58,456
Total interest earned	14,000	72,456	58,456
Other revenues:			
School Department	433,840	533,122	99,282
Miscellaneous	17,600	69,653	52,053
Total other revenues	451,440	602,775	151,335
Total revenues	16,225,554	17,432,273	1,206,719

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2016		Variance positive (negative)
	Budget	Actual	
Expenditures:			
Current:			
General government:			
Administration	\$ 229,789	213,048	16,741
Town manager	102,603	111,587	(8,984)
Town clerk	45,481	45,152	329
Finance	83,821	83,676	145
Assessor	91,753	68,365	23,388
Code enforcement	54,974	55,129	(155)
Assistant clerks	103,782	104,630	(848)
Municipal building	19,910	15,353	4,557
Town office	9,610	8,190	1,420
Town council	15,885	14,743	1,142
Town boards	10,009	8,433	1,576
Other expenses	21,924	26,618	(4,694)
Total general government	789,541	754,924	34,617
Public safety:			
Police department	375,851	350,535	25,316
Fire department	304,835	303,896	939
Utilities	92,451	86,362	6,089
Total public safety	773,137	740,793	32,344
Public works:			
General	197,807	204,508	(6,701)
Roads	741,149	739,737	1,412
Town garage	3,875	2,778	1,097
Trucks/tractor	32,480	31,703	777
Salt shed/storage	2,450	2,447	3
Cemetery	33,342	25,480	7,862
Total public works	1,011,103	1,006,653	4,450

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2016		Variance positive (negative)
	Budget	Actual	
Expenditures, continued			
Current, continued:			
Solid waste:			
Landfill	\$ 26,076	18,460	7,616
Household waste	479,614	472,032	7,582
Sewer	49,950	45,065	4,885
Total solid waste	555,640	535,557	20,083
Recreation and social services:			
Recreation	121,736	114,604	7,132
Social services	17,450	17,450	-
Library	6,500	7,704	(1,204)
Jackson Beach	8,289	4,041	4,248
Total recreation and social services	153,975	143,799	10,176
County tax	590,255	590,255	-
Tax increment financing	363,813	244,957	118,856
Unclassified:			
Economic development	103,510	46,714	56,796
General assistance	13,500	712	12,788
Wireless	79,571	82,407	(2,836)
Municipal unemployment	5,000	506	4,494
Legal liability	-	13,484	(13,484)
Planning and maintenance	3,000	358	2,642
Credit reserve	-	37,828	(37,828)
Bicentennial Celebration	-	23	(23)
Rural Fire Protection	1,800	1	1,799
Veterans Memorial Park Reserve	3,000	186	2,814
Sick Leave Reserve	6,000	2,151	3,849
MePERS reimbursement	-	31,449	(31,449)
School Tax Stabilization Reserve	50,000	-	50,000
Overlay	58,264	-	58,264
Total unclassified	323,645	215,819	107,826

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2016		Variance positive (negative)
	Budget	Actual	
Expenditures, continued			
Current, continued:			
Education:			
Regular instruction	\$ 5,348,497	5,071,126	277,371
Special education instruction	1,750,312	1,582,058	168,254
Career and technical education	199,626	199,626	-
Other instruction	393,314	340,053	53,261
Student and staff support	1,192,101	1,147,394	44,707
System administration	364,453	341,115	23,338
School administration	677,465	672,360	5,105
Transportation	478,700	471,634	7,066
Facilities maintenance	1,440,728	1,439,560	1,168
Debt service	522,116	496,980	25,136
Total education	12,367,312	11,761,906	605,406
Capital expenditures:			
Police equipment	20,500	3,917	16,583
Fire equipment	53,000	310,292	(257,292)
Land acquisition	2,500	18	2,482
Technology	2,500	27,651	(25,151)
Jackson Beach	2,500	31	2,469
Economic development	-	53,883	(53,883)
Elementary school	-	858	(858)
Transfer station	15,000	6,050	8,950
Total capital expenditures	96,000	402,700	(306,700)
Debt service - Town only:			
Principal	95,333	89,900	5,433
Interest	9,756	9,756	-
Total debt service - Town	105,089	99,656	5,433
Total expenditures	17,129,510	16,497,019	632,491
Excess (deficiency) of revenues over (under) expenditures	(903,956)	935,254	1,839,210

TOWN OF HERMON, MAINE
General Fund
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual - Budgetary Basis, Continued

	2016		Variance positive (negative)
	Budget	Actual	
Other financing sources (uses):			
Utilization of prior year surplus - School	\$ 2,081,245	-	(2,081,245)
Utilization of prior year surplus - Town	1,021,278	-	(1,021,278)
Transfers out:			
Transfer to capital project funds	(2,152,033)	(2,152,033)	-
Transfer to special revenue funds	(46,534)	(46,534)	-
Total other financing sources (uses)	903,956	(2,198,567)	(3,102,523)
Net change in fund balances, budgetary basis	-	(1,263,313)	(1,263,313)
Fund balance, beginning of year - budgetary basis		10,096,624	
Fund balance, end of year - budgetary basis		8,833,311	
Reconciliation to GAAP:			
Accrued summer salaries and benefits		(864,381)	
Fund balance, end of year (GAAP basis)		\$ 7,968,930	