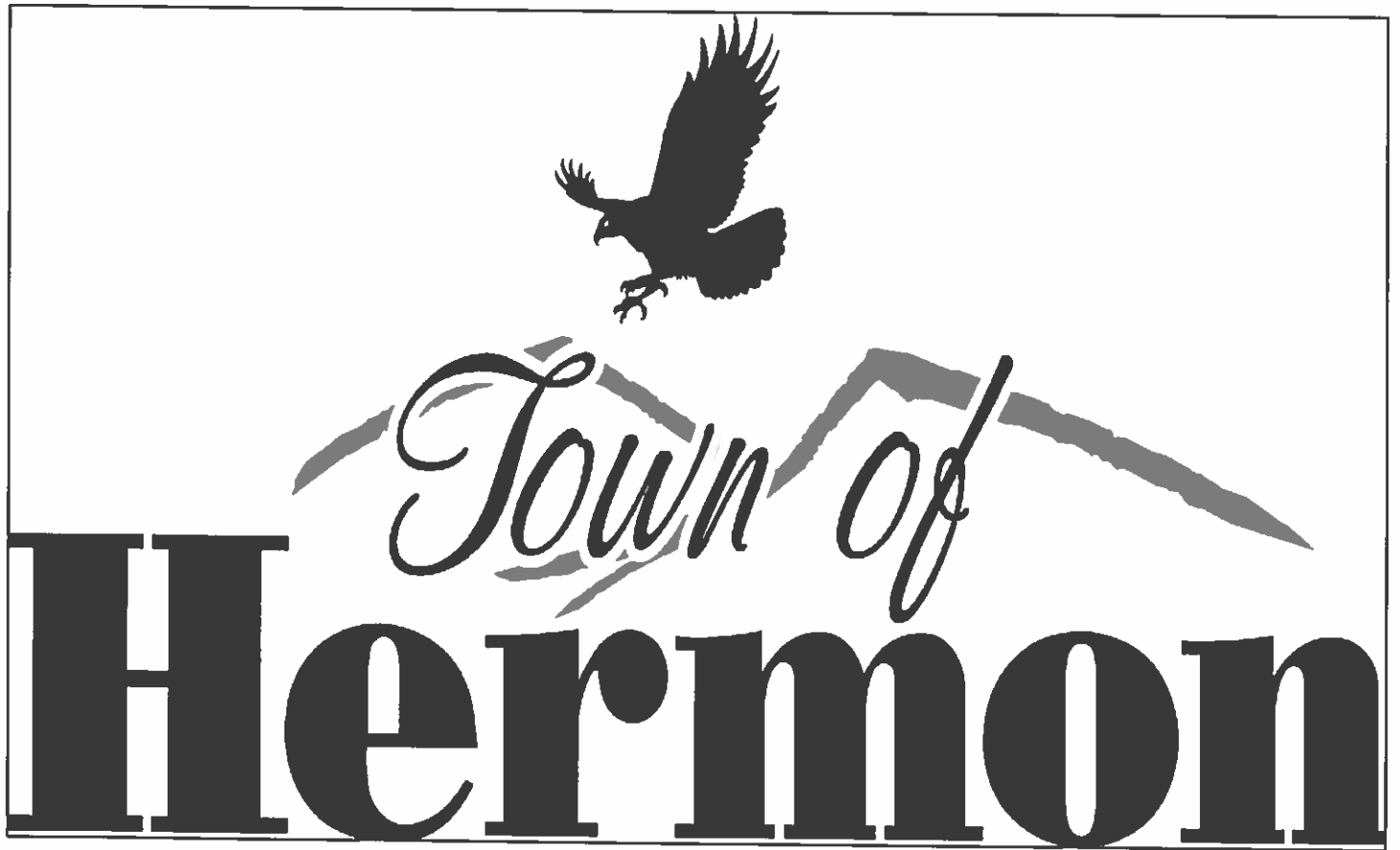


# 2016-2017 Annual Report



[www.hermon.net](http://www.hermon.net)

**TOWN OF HERMON**

(207) 848-1010  
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PO Box 6300  
Hermon, ME 04402

333 Billings Road  
Hermon, ME 04401

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**TOWN OFFICIALS**

July 1, 2016 - June 30, 2017

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

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

**FINANCE DIRECTOR  
TAX COLLECTOR**  
Rachel Grass

**DEPUTY CLERK  
DEPUTY TAX COLLECTOR  
DEPUTY REGISTRAR OF VOTERS  
MOTOR VEHICLE AGENT**

**NOTARY PUBLIC**  
Kristen Cushman

**DEPUTY CLERK  
NOTARY PUBLIC  
DEPUTY REGISTRAR OF VOTERS**  
Brooke Deschaine

**DEPUTY CLERK  
NOTARY PUBLIC  
DEPUTY REGISTRAR OF VOTERS**  
Samantha Miller

**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**

Donna Ellis	06/30/2017
Anne Freeman	06/30/2017
Jeanne Jacques	06/30/2019
Douglas Sinclair, Sr.	06/30/2018
John Snyer III	06/30/2019
Steven Thomas	06/30/2018
Steve Watson	06/30/2019

**PLANNING BOARD**

Jaylyn McCue	06/30/2019
David Ramsay	06/30/2021
Sherry Andrei	06/30/2018
Ed Marsh	06/30/2017
Ralph Allen	06/30/2019
Marilyn White (Alt)	06/30/2017
Shannon Giles (Alt)	06/30/2017

**SUPERINTENDENT OF SCHOOLS**

Patricia Duran

**SCHOOL COMMITTEE**

Ralph Carr	06/30/2017
Teddy Harris	06/30/2018
Anthony Reynolds	06/30/2019
Deborah Farnham	06/30/2018
Anne Smith	06/30/2019



**Annual Town Meeting  
Budget Approval  
Thursday, June 15, 2017**

# **MINUTES**

*To: David Quinn a Constable for, 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 15<sup>th</sup> day of June, 2017, at 6:30 p.m., then and there to act upon Articles 4 through 23 as set out below.*

22 persons were in attendance. 17 were registered voters.

The Town Clerk opened the meeting with the Pledge of Allegiance. She then introduced, Moderator Jeremiah Rancourt and turned the meeting over to them.

Moderator Rancourt announced the results of the Election on Tuesday, June 13, 2017. He then reviewed the rules of procedure and voter rights regarding participation in the Annual Town Meeting.

---

**Article 4: Shall the Town vote to appropriate the revenues received for the following accounts to offset the associated expense accounts, for fiscal year 2017-2018 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 aloud. Doug Sinclair moved to approve Article 4 as written. John Snyder seconded the motion. There was no discussion. Moderator Rancourt read Article 4 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 4 passes as presented.

---

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

<b>HERM01 Police Equipment Reserve</b>	<b>\$ 20,500</b>
<b>HERM02 Unemployment Reserve</b>	<b>\$ 5,000</b>
<b>HERM04 Cemetery Reserve</b>	<b>\$ 8,500</b>
<b>HERM05 Fire Equipment Reserve</b>	<b>\$ 53,000</b>
<b>HERM06 Highway Improvement Reserve</b>	<b>\$ 250,000</b>
<b>HERM08 Public Works Facility/Equip Reserve</b>	<b>\$ 77,000</b>
<b>HERM09 Recreation Equip/Facility Reserve</b>	<b>\$ 22,500</b>
<b>HERM11 Municipal Office Reserve</b>	<b>\$ 8,000</b>
<b>HERM12 Sewer Maintenance Reserve</b>	<b>\$ 28,500</b>
<b>HERM13 Public Land Acquisition Reserve</b>	<b>\$ 2,500</b>
<b>HERM14 Planning and Ordinance Reserve</b>	<b>\$ 3,000</b>
<b>HERM17 Public Safety Building Reserve</b>	<b>\$ 10,000</b>
<b>HERM19 Town Office Equip. &amp; Tech. Reserve</b>	<b>\$ 10,000</b>
<b>HERM24 School Tax Stabilization Reserve</b>	<b>\$ 25,000</b>
<b>HERM28 Jackson Beach Reserve</b>	<b>\$ 10,000</b>
<b>HERM29 Transfer Station Site Reserve</b>	<b>\$ 5,000</b>
<b>HERM30 Rural Fire Protection Reserve</b>	<b>\$ 1,500</b>
<b>HERM32 Veterans Memorial Park Reserve</b>	<b>\$ 3,000</b>
<b>HERM34 Sick Leave Reserve</b>	<b><u>\$ 6,000</u></b>
<b>Total Appropriation to Reserves</b>	<b>\$ 549,000</b>

**Recommended by the Town Council**

---

Moderator Rancourt read Article 5 aloud. Doug Sinclair moved to approve Article 5 as written. John Snyder seconded the motion. Moderator Rancourt read Article 5 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 5 passes as presented.

---

**Article 6: Shall the Town vote to authorize the expenditure of up to \$36,000 from the Police Equipment Reserve (HERM01) to pay for a new police cruiser?**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 6 aloud. Doug Sinclair moved to approve Article 6 as written. Jeanne Jacques seconded the motion. There was no discussion. Moderator Rancourt read Article 6 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 6 passes as presented.

---

**Article 7: Shall the Town vote to authorize the expenditure of up to \$66,000 from the Fire Equipment Reserve (HERM05) to purchase a new fire vehicle (\$36,000) and a new jaws of life (\$30,000)?**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 7 aloud. Jeanne Jacques moved to approve Article 7 as written. Donna Pulver seconded the motion.

Doug Sinclair asked to address the Moderator. The Moderator complied. Mr. Sinclair stated that he understood the Council approved and recommended \$30,000 for the purchase of a new fire vehicle. He told how he met with the Fire Chief when the approved purchase price was \$25,000. After discussion \$30,000 was agreed upon. Mr. Sinclair stated that he did not know where the \$36,000 came from.

Doug Sinclair asked the Moderator to call for a motion to allow the Town Manager, who is not a registered voter in Hermon, to address this question. The Moderator called for a motion.

Tony Reynolds moved to allow the Town Manger to speak. John Snyder seconded the motion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Manager Kroll told how the Council reviewed, debated and approved the Budget as it is presented tonight. \$36,000 was the original amount requested in the budget.

Doug Sinclair moved to amend Article 7 to \$30,000 and lower the overall expenditure in the Article to \$60,000. John Snyder seconded the motion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 7 passes as amended.

---

**Article 8: Shall the Town vote to authorize the expenditure of up to \$100,000 from the Highway Improvement Reserve (HERM06) in addition to the amount raised in the annual operating budget for drainage improvements, culvert replacements and surface repair for several Hermon Roads including Klatt Road, Crogan Road, Stoneybrook Drive, McDougal Drive and Westwood Drive?**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 8 aloud. Anthony Reynolds moved to approve Article 8 as written. Donna Pulver seconded the motion. There was no discussion. Moderator Rancourt read Article 8 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 8 passes as presented.

---

**Article 9: Shall the Town vote to authorize the expenditure of up to \$75,000 from the Highway Improvement Reserve (HERM06) for clearing trees and brush from the right of way at Clark Road, Lewis Road, Newburgh (local portion), Bond Road, Blackstream Road, McDougal Drive and for curing other necessary sight distance issues?  
Recommended by the Town Council**

---

Moderator Rancourt read Article 9 aloud. Doug Sinclair moved to approve Article 9 as written. John Snyder seconded the motion. There was no discussion. Moderator Rancourt read Article 9 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 9 passes as presented.

---

**Article 10: Shall the Town vote to authorize the expenditure of up to \$60,000 from the Highway Improvement Reserve (HERM06) for engineering and drainage improvements on Odlin Road and New Boston Road intersection near Route 2 terminus?  
Recommended by the Town Council**

---

Moderator Rancourt read Article 10 aloud. Doug Sinclair moved to approve Article 10 as written. John Snyder seconded the motion. There was no discussion. Moderator Rancourt read Article 10 a second time. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 10 passes as presented.

---

John Snyder, acknowledged by the Moderator, moved to eliminate the second reading of the Warrant Articles. Steve Watson seconded the motion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Second reading eliminated.

---

**Article 11: Shall the Town vote to authorize the expenditure of up to \$100,000 from the Public Works Equipment Reserve Account (HERM08) to purchase a truck for year round work including winter road maintenance for use by the Public Works Department?  
Recommended by the Town Council**

---

Moderator Rancourt read Article 11 aloud. Doug Sinclair moved to approve Article 11 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 11 passes as presented.

---



**Article 12: Shall the Town vote to authorize an expenditure of up to \$15,000 from the Highway Improvement Reserve (HERM06) to pave a portion of Route 2 from Danforth's Plaza to Central Maine Harley Davidson?  
Recommended by Town Council**

---

Moderator Rancourt read Article 12 aloud. Doug Sinclair moved to approve Article 12 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 12 passes as presented.

---

**Article 13: Shall the Town vote to authorize an expenditure of up to \$50,000 from Public Safety Building Reserve (HERM17) to install necessary catch basins and do vehicle access repair including pavement reclamation and replacement of surface at Fire Station parking lot? Recommended by Town Council**

---

Moderator Rancourt read Article 13 aloud. Doug Sinclair moved to approve Article 13 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 13 passes as presented.

---

**Article 14: Shall the Town vote to authorize the transfer of funds from Tax Incremental Financing (TIF) Revenue in the amount of \$451,542, to off-set authorized expenditures for Economic Development general accounts #11-01-01-01 to 11-01-20-06 in the amount of (\$156,542); for account #30-16-57-16 Economic Development Reserve HERM16 (\$100,000); and account # 19-02-25-03 TIF Credit Enhancement Agreements(\$195,000)?  
Recommended by the Town Council**

---

Moderator Rancourt read Article 14 aloud. Doug Sinclair moved to approve Article 14 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 14 passes as presented.

---

**Article 15: Shall the Town vote to authorize expenditures of up to \$100,000 from the Economic Development Reserve (HERM16) for improvements to Propane Lane (\$45,000), Autocar Lane (\$7,000), Mack Lane (\$8,000), Freedom Industrial Park Entrance(\$25,000), Gateway Sign (\$8,000) for Village District and surveillance cameras for the business parks (\$7,000)?  
Recommended by the Town Council**

---

Moderator Rancourt read Article 15 aloud. Doug Sinclair moved to approve Article 15 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 15 passes as presented.

---

**Article 16: Shall the Town vote to authorize an expenditure of up to \$33,000 from Sewer Reserve (HERM12) to install a SCADA System at Autocar Lane Pump Station, complete manhole riser repairs, clean and televise lines near Propane Lane and repair main line connections per Sewer Maintenance Plan?**

**Recommended by Town Council**

---

Moderator Rancourt read Article 16 aloud. Doug Sinclair moved to approve Article 16 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 16 passes as presented.

---

**Article 17: 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 17 aloud. Doug Sinclair moved to approve Article 17 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 17 passes as presented.

---

**Article 18: Shall the Town vote to authorize the expenditure of \$80,000 from the School Repair (HERM07) Reserve for repair of the roof at the Elementary School?**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 18 aloud. Doug Sinclair moved to approve Article 18 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 18 passes as presented.

---

**Article 19: Shall the Town vote to authorize the expenditure of \$70,000 from the School Repair (HERM07) Reserve to upgrade the heating system controls at Hermon High School? Recommended by the Town Council**

---

Moderator Rancourt read Article 19 aloud. Doug Sinclair moved to approve Article 19 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 19 passes as presented.

---

**Article 20: Shall the Town vote to raise and appropriate for municipal purposes for Fiscal Year 2017-2018 for the period July 1, 2017 to June 30, 2018 the following sums of money?**

**Appropriation by category:**

<b>General Government/Administration</b>	<b>\$955,958</b>
<b>Economic Development/Technology</b>	<b>\$156,542</b>
<b>Public Safety</b>	<b>\$856,983</b>
<b>Public Works</b>	<b>\$895,831</b>
<b>Solid Waste</b>	<b>\$557,146</b>
<b>Recreation/Social Service/Library</b>	<b>\$171,963</b>
<b>Debt Service</b>	<b>\$ 89,900</b>
<b>Reserves</b>	<b>\$549,000</b>
<b>Special Assessments</b>	<b>\$846,230</b>
<b>General Assistance</b>	<b><u>\$ 8,000</u></b>

**Total Municipal & County Appropriation \$5,087,553**  
**Recommended by the Town Council**

---

Moderator Rancourt read Article 20 aloud. Doug Sinclair moved to approve Article 20 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 20 passes as presented.

---

**Article 21: Shall the Town set the Fiscal Year 2017-2018 Tax Commitment excluding the Overlay Account as follows:**

<b>Municipal Expenses:</b>	<b>\$ 4,436,323</b>
<b>County Assessment</b>	<b>\$ 651,230</b>
<b>Local contribution to Schools:</b>	<b><u>\$ 4,949,900</u></b>
<b>Total Expenses</b>	<b>\$10,037,453</b>
<b>Less Municipal Revenues</b>	<b><u>-\$ 3,742,466</u></b>

**Total Commitment less Overlay \$ 6,294,987**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 4 aloud. Doug Sinclair moved to approve Article 4 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

Article 21 passes as presented.

---

**Article 22: Shall the Town appropriate from Overlay Account an amount not to exceed \$60,000 for tax abatements?**

**Recommended by the Town Council**

---

Moderator Rancourt read Article 22 aloud. Doug Sinclair moved to approve Article 22 as written. John Snyder seconded the motion. There was no discussion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

**Article 22 passes as presented.**

---

Doug Sinclair moved to adjourn the Annual Town Meeting at 7:15pm. John Snyder seconded the motion. A show of hands was unanimous in favor of the motion.

*The motion carries.*

**Meeting adjourned.**

Respectfully Submitted,  
Ruth A. Nickerson, CCM  
Town Clerk

**Supplemental Outstanding Balance Report**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
863 R	BOOKER, SHAWN M	2016	524.40	0.00	524.40
<b>Total for 1 Account:</b>			524.40	0.00	524.40

**Payment Summary**

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

**Non Lien Summary**

2016-2	524.40
<b>Total</b>	<b>524.40</b>

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<b>No Liened Accounts</b>	0.00	0.00	0.00
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**Payment Summary**

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

**Lien Summary**

Total	0.00
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<b>Total for 1 Account:</b>	524.40	0.00	524.40
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**RE Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
349	AEC REALTY OF MAINE LLC 2016-1	3,921.60	0.00	3,921.60	0.00	0.00	0.00
		Abatement:		\$3,921.60			
3155	ALLENFARM FENCE COMPANY INC 2016-1	16,412.40	15,234.00	1,178.40	0.00	0.00	0.00
		Abatement:		\$1,178.40			
557	ARCE, MARLON A & SHANNON K 2016-1	2,485.20	2,269.20	216.00	0.00	0.00	0.00
		Abatement:		\$216.00			
3554	AZEVEDO, CRYSTAL 2016-1	1,831.20	1,831.20	0.00	0.00	0.00	0.00
		Abatement:		\$166.80			
3344	BANGOR HERMON RAILYARD INC 2016-1	2,703.60	0.00	861.02	1,812.00	1,842.58	0.00
		Abatement:		\$891.60			
3345	BANGOR HERMON RAILYARD INC 2016-1	2,110.80	6.16	614.87	1,465.04	1,489.77	0.00
		Abatement:		\$639.60			
139	BRASSLETT, JOSEPH 2016-1	526.80	394.80	132.00	0.00	0.00	0.00
		Abatement:		\$132.00			
2106	BYERS, JEFFREY A & TIMOTHY A 2016-1	514.80	517.27	-2.47	0.00	0.00	0.00
		Abatement:		\$175.20			
451	BYERS, RICHARD E & GRACE Y 2016-1	2,108.40	1,686.00	422.40	0.00	0.00	0.00
		Abatement:		\$422.40			
456	CARTER, AUSTIN C & CHARLENE M 2016-1	2,384.40	1,899.60	484.80	0.00	0.00	0.00
		Abatement:		\$484.80			
3848	CARTER, MARILYN 2016-1	12.00	0.00	12.00	0.00	0.00	0.00
		Abatement:		\$12.00			
1363	COFFEY, ELSIE C 2016-1	1,459.20	1,444.80	14.40	0.00	0.00	0.00
		Abatement:		\$14.40			
810	COTE, ANTHONY 2016-1	2,955.60	2,775.60	180.00	0.00	0.00	0.00
		Abatement:		\$180.00			
3862	D.A. CARSON CARPENTRY 2016-1	3,632.40	0.00	3,632.40	0.00	0.00	0.00
		Abatement:		\$3,632.40			

**RE Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
3780	DRAKE, ROBIN 2016-1	120.00	0.00	120.00	0.00	0.00	0.00
		Abatement:		\$120.00			
3589	DWELLEY, ALAN D & CANDACE K JT 2016-1	4,232.40	4,051.20	181.20	0.00	0.00	0.00
		Abatement:		\$181.20			
3735	!DYSART REALTY CO 2016-1	186.00	0.00	186.00	0.00	0.00	0.00
		Abatement:		\$186.00			
3736	!DYSART REALTY CO 2016-1	278.40	0.00	278.40	0.00	0.00	0.00
		Abatement:		\$278.40			
3737	!DYSART REALTY CO 2016-1	189.60	0.00	189.60	0.00	0.00	0.00
		Abatement:		\$189.60			
3642	FARRAR, ALAN R 2016-1	3,213.60	2,284.80	928.80	0.00	0.00	0.00
		Abatement:		\$928.80			
1945	HALLEE, CLARENCE M & CAROLYN JOY 2016-1	4,345.20	4,345.20	0.00	0.00	0.00	0.00
		Abatement:		\$1,657.20			
1533	HERMON GREENS LLC 2016-1	10,417.20	9,021.60	1,395.60	0.00	0.00	0.00
		Abatement:		\$1,395.60			
1534	HERMON GREENS LLC 2016-1	8,410.80	6,103.20	2,307.60	0.00	0.00	0.00
		Abatement:		\$2,307.60			
676	HERMON HOLDINGS LLC 2016-1	59,617.20	59,617.20	0.00	0.00	0.00	0.00
		Abatement:		\$7,716.00			
331	IZTIM PROPERTIES INC 2016-1	3,985.20	3,790.80	194.40	0.00	0.00	0.00
		Abatement:		\$194.40			
3553	LEVER, CHARLES, E IV & NICOLE D JT 2016-1	1,560.00	1,560.00	0.00	0.00	0.00	0.00
		Abatement:		\$158.40			
280	LMS ACQUISITION CORPORATION 2016-1	45,458.40	39,895.20	5,563.20	0.00	0.00	0.00
		Abatement:		\$5,563.20			
1726	MABRY, JIM I & SHARON A 2016-1	2,088.00	2,059.20	28.80	0.00	0.00	0.00
		Abatement:		\$28.80			

**RE Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
457	MAHAN, PAUL L & CARLA R JT 2016-1	2,662.80	2,142.00	520.80	0.00	0.00	0.00
		Abatement:		\$520.80			
770	MARSHALL, CLINTON J & SUSIE L 2015-1	2,371.20	2,371.20	0.00	0.00	0.00	0.00
		Abatement:		\$345.60			
3829	MARTIN, GARRETT R 2016-1	104.40	104.40	0.00	0.00	0.00	0.00
		Abatement:		\$104.40			
450	MAYNARD, ROY G & MELONY 2016-1	1,832.40	1,456.80	375.60	0.00	0.00	0.00
		Abatement:		\$375.60			
3646	McLAUGHLIN, CHRISTOPHER S 2016-1	3,028.80	2,462.40	566.40	0.00	0.00	0.00
		Abatement:		\$566.40			
1748	MEADOW APARTMENTS LLC 2016-1	8,604.00	6,901.20	1,702.80	0.00	0.00	0.00
		Abatement:		\$1,702.80			
1188	OLIVER-STUBBS, AMY *STUBBS, JAMES M 2016-1	3,214.80	2,214.80	73.42	911.20	926.58	0.00
		Abatement:		\$88.80			
453	PHIPPS, EDWARD S & SHELLY A 2016-1	2,797.20	2,246.40	550.80	0.00	0.00	0.00
		Abatement:		\$550.80			
302	REHOBOTH LAND HOLDINGS, INC 2016-1	4,117.20	3,015.60	1,101.60	0.00	0.00	0.00
		Abatement:		\$1,101.60			
3024	ISARTO, SUSAN 2016-1	112.80	0.00	112.80	0.00	0.00	0.00
		Abatement:		\$112.80			
452	SHEEHAN, CHARLES A 2016-1	2,469.60	1,981.20	488.40	0.00	0.00	0.00
		Abatement:		\$488.40			
1076	SMITH, DEAN 2016-1	966.00	940.80	25.20	0.00	0.00	0.00
		Abatement:		\$25.20			
3524	TARDIE, TIMOTHY & ALICIA JT 2016-1	4,417.20	3,501.60	915.60	0.00	0.00	0.00
		Abatement:		\$915.60			
3100	THAYER, MAURY L & MARY E 2016-1	1,021.20	1,021.20	0.00	0.00	0.00	0.00
		Abatement:		\$51.60			



**RE Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
3861	!THAYER, MAURY L & MARY E 2013-1	222.72	222.72	0.00	0.00	0.00	0.00
	Abatement:			\$222.72			
3861	!THAYER, MAURY L & MARY E 2014-1	224.81	224.81	0.00	0.00	0.00	0.00
	Abatement:			\$224.81			
3861	!THAYER, MAURY L & MARY E 2015-1	224.40	224.40	0.00	0.00	0.00	0.00
	Abatement:			\$224.40			
3861	!THAYER, MAURY L & MARY E 2016-1	418.80	0.00	418.80	0.00	0.00	0.00
	Abatement:			\$418.80			
458	TROTT, JOHN S *HELMS, DARLENE C 2016-1	2,130.00	1,736.40	393.60	0.00	0.00	0.00
	Abatement:			\$393.60			
455	TURNER-REYNOLDS, NANCY J * TURNER, LEZLIE J JT 2016-1	1,651.20	1,310.40	340.80	0.00	0.00	0.00
	Abatement:			\$340.80			
3729	WESTCO BANGOR LLC 2016-1	271.20	0.00	271.20	0.00	0.00	0.00
	Abatement:			\$271.20			
3730	WESTCO BANGOR LLC 2016-1	336.00	0.00	336.00	0.00	0.00	0.00
	Abatement:			\$336.00			
3519	WILSON, MICHAEL P & VICTORIA L JT 2016-1	2,076.00	1,896.00	180.00	0.00	0.00	0.00
	Abatement:			\$180.00			

**RE Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
<b>Total for 51</b>		232,435.13	196,761.36	31,414.84	4,188.24	4,258.93	0.00

**Payment Summary**

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	196,752.73	2.47	0.00	196,752.73	196,755.20
Y - Prepayment	6.16	0.00	0.00	6.16	6.16
Subtotal	196,758.89	2.47	0.00	196,758.89	196,761.36
A - Abatement	42,535.13	0.00	0.00	42,535.13	42,535.13
C - Correction	-11,047.13	0.00	0.00	-11,047.13	-11,047.13
I - Interest Charged	0.00	-2.47	0.00	0.00	-2.47
Z - Current Interest	0.00	-70.69	0.00	0.00	-70.69
<b>Total</b>	<b>228,246.89</b>	<b>-70.69</b>	<b>0.00</b>	<b>228,246.89</b>	<b>228,176.20</b>

	Non-Interest Due	Balance Due
2016-1	4,188.24	4,258.93
<b>Total</b>	<b>4,188.24</b>	<b>4,258.93</b>

! - This account is a deleted account.

**Lien Breakdown**  
Tax Year: 1991-1 To 2015-2  
As Of: 06/30/2017

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
2156	2015-1	ALLEN, JANET M						
			531.60	531.60	13.56	63.94	32.83	641.93
19	2015-1	CHASE FLETCHER, HEIRS OF						
			261.60	261.60	6.67	57.47	16.15	341.89
742	2015-1	CUSO MORTGAGE CORPORATION						
			1,183.20	1,183.20	30.18	70.41	73.07	1,356.86
1455	2015-1	CUSSON, DONALD G & DEBRA J						
			658.80	274.96	0.00	0.00	0.05	275.01
95	2015-1	DAVIS, STACI L *						
			1,040.40	1,040.40	26.54	63.94	64.25	1,195.13
3161	2015-1	DICENZO INC, THOMAS						
			5,767.20	5,767.20	147.10	63.94	356.14	6,334.38
563	2015-1	DOUGHTY, CLIFFORD L						
			997.20	901.44	0.00	0.00	24.38	925.82
538	2015-1	DUNIFER, GAIL						
			684.00	684.00	17.45	57.47	42.24	801.16
1909	2015-1	DUOLOS GROUP LLC						
			4,305.60	3,460.99	0.00	0.00	5.31	3,466.30
2056	2015-1	DUOLOS GROUP LLC						
			4,311.60	4,311.60	109.98	70.41	236.05	4,728.04
3368	2015-1	DUOLOS GROUP LLC						
			4,305.60	4,305.60	109.82	70.41	258.42	4,744.25
3369	2015-1	DUOLOS GROUP LLC						
			4,609.20	4,609.20	117.57	70.41	283.26	5,080.44
1602	2015-1	FARRAR, ANDREW J						
			218.40	218.40	5.57	57.47	13.49	294.93
1711	2015-1	FRENCH, DARRELL B & WILSON-FRENCH DIANE L &						
			977.22	977.22	7.12	48.00	60.35	1,092.69
2928	2014-1	FULTON, WENDY A						
			115.52	115.52	2.99	73.96	15.20	207.67
2928	2015-1	FULTON, WENDY A						
			115.20	115.20	2.94	63.94	7.11	189.19
1802	2015-1	GREEN, JAMES A & CHARLENE D						
			1,015.20	1,015.20	25.89	63.94	62.69	1,167.72
321	2015-1	HADLOCK, DALE & MARY						
			1,543.20	1,543.20	39.36	70.41	95.30	1,748.27
1502	2015-1	HERMON MHP LLC						
			9.60	9.60	0.24	63.94	0.59	74.37
1505	2015-1	HERMON MHP LLC						
			2.40	2.40	0.06	57.47	0.15	60.08
1508	2015-1	HERMON MHP LLC						
			199.20	199.20	5.08	57.47	12.30	274.05
1512	2015-1	HERMON MHP LLC						
			135.60	135.60	3.46	57.47	8.37	204.90
1511	2015-1	HERMON MHP, LLC						
			150.00	150.00	3.83	63.94	9.26	227.03
1515	2015-1	HERMON MHP, LLC						
			139.20	139.20	3.55	63.94	8.60	215.29
1516	2015-1	HERMON MHP, LLC						
			115.20	115.20	2.94	63.94	7.11	189.19

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1518	2015-1	HERMON MHP, LLC	163.20	163.20	4.16	57.47	9.57	234.40
2993	2015-1	HERMON MHP, LLC	2,835.60	2,835.60	72.33	70.41	175.11	3,153.45
400	2015-1	HIGGINS, DEBRA A	1,581.60	1,581.60	40.34	63.94	97.67	1,783.55
1730	2015-1	HIGGINS, DEBRA A	879.60	879.60	22.44	57.47	54.32	1,013.83
402	2015-1	HSBS BANK USA, C/O WELLS FARGO BANK NA	3,908.40	3,908.40	99.69	70.41	241.36	4,319.86
1424	2015-1	INNIS, WAYNE *N	24.00	24.00	0.61	57.47	1.48	83.56
1425	2015-1	INNIS, WAYNE *N	132.00	132.00	3.37	57.47	8.15	200.99
716	2015-1	JOY, PAULA DYSART	2,690.40	2,690.40	68.62	57.47	166.14	2,982.63
311	2014-1	KNIPPING JR, RICHARD W & MARLENE V	2,049.45	2,049.45	53.06	80.43	269.63	2,452.57
311	2015-1	KNIPPING JR, RICHARD W & MARLENE V	2,040.00	2,040.00	52.03	63.94	125.98	2,281.95
2753	2015-1	LAUGHLIN, AMY	226.80	226.80	5.79	63.94	14.01	310.54
654	2015-1	LITTLE (THERAULT), SUSAN R	1,359.60	1,266.30	0.00	0.00	70.67	1,336.97
1490	2015-1	McTIGUE, ERWIN	1,684.80	1,684.80	42.97	57.47	104.04	1,889.28
1491	2015-1	McTIGUE, ERWIN	1,336.80	1,336.80	34.10	57.47	82.55	1,510.92
2315	2015-1	McTIGUE, ERWIN	339.60	339.60	8.66	57.47	20.97	426.70
819	2015-1	MERRY, TRUSTEE DEBRA FOR	2,272.80	2,272.80	57.97	57.47	140.35	2,528.59
2184	2015-1	MICHAUD, JESSE B & MICHELE I JT	456.00	456.00	11.63	57.47	17.01	542.11
516	2015-1	MICHAUD, KIRK G	1,488.00	1,488.00	37.95	57.47	91.89	1,675.31
2025	2015-1	MOBILE CONCRETE PUMPING INC	3,080.40	3,080.40	78.57	63.94	190.23	3,413.14
629	2015-1	MONSON, RICKY A & LAURIE A	696.00	696.00	17.75	57.47	42.98	814.20
630	2015-1	MONSON, RICKY A & LAURIE A	2,566.80	2,566.80	65.47	57.47	158.51	2,848.25
2730	2015-1	MONSON, RICKY A & LAURIE A	117.60	117.60	3.00	57.47	7.26	185.33
3913	2015-1	MONTREAL MAINE & ATLANTIC RAILWAY, LTD	729.60	729.60	18.61	57.47	45.06	850.74
1115	2015-1	MOORE, TAMMI J	682.80	682.80	17.42	63.94	42.17	806.33
2276	2015-1	MULES, STEPHEN	38.23	38.23	0.28	54.47	2.36	95.34

**Lien Breakdown**  
Tax Year: 1991-1 To 2015-2  
As Of: 06/30/2017

Account	Year	Name	Principal	Principal Due	Pre Lien Int	Costs	Interest	Total
1573	2015-1	MURPHY, DENNIS J & ELEANOR M LIVING TRUST	1,640.40	1,640.40	41.84	57.47	101.30	1,841.01
655	2014-1	NELSON, BRENDA	125.40	125.40	3.25	67.21	16.50	212.36
655	2015-1	NELSON, BRENDA	126.00	126.00	3.21	57.47	7.78	194.46
656	2014-1	NELSON, BRENDA	91.20	91.20	2.36	67.21	12.00	172.77
656	2015-1	NELSON, BRENDA	91.20	91.20	2.33	57.47	5.63	156.63
1528	2015-1	OLIVEIRA, ERICA	627.60	627.60	15.77	57.47	38.76	739.60
1905	2014-1	OMICIOLI, ERANDO HEIRS OF	778.25	778.25	20.15	80.43	102.39	981.22
1905	2015-1	OMICIOLI, ERANDO HEIRS OF	750.00	750.00	19.13	70.41	46.32	885.86
1546	2015-1	PINE TREE GRAVEL INC J DOMINIQUE	556.80	556.80	14.20	57.47	34.38	662.85
1541	2015-1	PINKHAM, ALAN R	1,393.20	1,393.20	35.54	57.47	86.03	1,572.24
1178	2014-1	RAMBO, JONATHAN M & RUTH A	794.84	794.84	20.58	80.43	104.57	1,000.42
1178	2015-1	RAMBO, JONATHAN M & RUTH A	794.40	794.40	20.26	63.94	49.06	927.66
1663	2015-1	RICHARDS, FREDERICK & BARBARA	2,209.20	2,209.20	56.35	76.88	136.43	2,478.86
3321	2015-1	RICHARDS, FREDERICK & BARBARA	5,641.20	5,641.20	143.89	70.41	348.36	6,203.86
2965	2015-1	RICIGLIANO, LORRAINE G *N	471.68	471.68	3.44	54.47	29.13	558.72
1787	2015-1	ROBERTS, BARRY C & PAULA J	616.80	616.80	15.73	63.94	38.09	734.56
2189	2015-1	ROSS, ROBIN L	673.20	673.20	17.17	63.94	41.57	795.88
47	2015-1	SAWYER, WAYNE *N	693.60	693.60	17.69	57.47	42.83	811.59
393	2015-1	SMITH, CATHERINE A	1,210.80	1,210.80	30.88	57.47	74.77	1,373.92
2553	2015-1	SMITH, CATHERINE A	412.80	412.80	10.53	57.47	25.49	506.29
397	2015-1	SMITH, STEVEN & CATHERINE	1,417.20	1,417.20	36.15	63.94	87.52	1,604.81
1963	2015-1	SMITH, STEVEN E	406.80	406.80	10.38	57.47	25.12	499.77
1156	2015-1	TAMBLING, JOEL R	720.00	720.00	18.36	57.47	44.46	840.29
2237	2015-1	THAYER JR, BERNARD	3,769.20	3,769.20	96.14	63.94	232.76	4,162.04
1451	2015-1	WAIN, AMANDA A	540.00	540.00	13.77	57.47	33.35	644.59

**Lien Breakdown**  
Tax Year: 1991-1 To 2015-2  
As Of: 06/30/2017

Account	Year	Name	Principal	Principal	Due Pre Lien	Int	Costs	Interest	Total
1514	2015-1	WATSON, JANET J	66.00	66.00		1.68	57.47	4.08	129.23
58	2015-1	WCS FAMILY TRUST, THE	1,014.00	292.76		0.00	0.00	16.28	309.04
1002	2012-1	WEBER, HEIRS OF HURLEY R & JEANNETTE m	33.96	33.96		0.89	60.59	9.21	104.65
1002	2013-1	WEBER, HEIRS OF HURLEY R & JEANNETTE m	377.55	377.55		9.85	73.96	76.03	537.39
1002	2014-1	WEBER, HEIRS OF HURLEY R & JEANNETTE m	379.97	379.97		9.84	80.43	49.99	520.23
1002	2015-1	WEBER, HURLEY R & JEANNETTE M HEIRS OF	380.40	380.40		9.70	63.94	23.49	477.53
<b>Total:</b>			95,575.67	93,436.92		2,199.78	4,764.94	5,815.82	106,217.46

**Lien Summary**

2012-1	33.96	33.96	0.89	60.59	9.21	104.65
2013-1	377.55	377.55	9.85	73.96	76.03	537.39
2014-1	4,334.63	4,334.63	112.23	530.10	570.28	5,547.24
2015-1	90,829.53	88,690.78	2,076.81	4,100.29	5,160.30	100,028.18
<b>Total:</b>	95,575.67	93,436.92	2,199.78	4,764.94	5,815.82	106,217.46

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1368	R ADAM'S AUTOMOTIVE LLC	2016	4,070.40	0.00	4,070.40
171	R ADC HOLDINGS LLC	2016	404.40	0.00	404.40
289	R ADC HOLDINGS LLC	2016	2,247.60	0.00	2,247.60
2156	R ALLEN, JANET M	2016	549.60	0.00	549.60
3920	R APPLEBEE ENTERPRISES INC	2016	3,068.40	0.00	3,068.40
3009	R APPLEBEE, THOMAS A & SHERRY A *N	2016	681.60	485.18	196.42
2178	R B & L PROPERTIES LLC	2016	4,620.00	0.00	4,620.00
3344	R BANGOR HERMON RAILYARD INC	2016	2,703.60	891.60	1,812.00
3345	R BANGOR HERMON RAILYARD INC	2016	2,110.80	645.76	1,465.04
1785	R BANK OF NEW YORK MELLON	2016	1,206.00	0.00	1,206.00
1104	R BART, WILLIAM	2016	477.60	0.00	477.60
1098	R BART, WILLIAM E	2016	2,192.40	0.00	2,192.40
1579	R BATCHELDER, CINDY	2016	662.40	0.43	661.97
1271	R BATCHELDER, ELLERY & LINDA	2016	1,190.40	383.79	806.61
1703	R BEEDE, KENNETH J SR & TINA M	2016	22.80	0.00	22.80
491	R BEYLERIAN, ALFRED J & CANDACE E	2016	9.60	0.00	9.60
1302	R BISHOP, BRET & TAMMY	2016	1,254.00	0.00	1,254.00
863	R BOOKER, SHAWN M	2016	524.40	0.00	524.40
545	R BOUCHARD, RICHARD P	2016	1,016.40	97.88	918.52
742	R BOUCHER'S REAL ESTATE REHAB, LLC	2016	1,474.80	0.00	1,474.80
2176	R BRALEY, DEBRA L	2016	649.20	7.18	642.02
1768	R BRESNAHAN, LORI J	2016	372.00	0.00	372.00
1977	R BRITT, THOMAS & AIRLIA	2016	4,634.40	0.00	4,634.40
1670	R BRYANT, WILLIAM C & DARCEL S	2016	3,908.40	0.00	3,908.40
1975	R BURGESS, RICHARD C *N	2016	1,707.60	0.00	1,707.60
87	R BUSHEY, SUE A	2016	565.20	564.12	1.08
2846	R CANNON, EMILY J	2016	206.40	0.00	206.40
381	R CARLSON, ROBERT J & GAIL	2016	546.00	0.00	546.00
1376	R CHAMPNEY, WILLIAM B & LISA M	2016	1,282.80	0.00	1,282.80
2380	R CHARENTE, MELISSA M & STEVE *	2016	2,588.40	1,270.22	1,318.18
19	R CHASE FLETCHER, HEIRS OF	2016	271.20	0.00	271.20
903	R CLARK, ROLAND J JR.	2016	1,315.20	686.74	628.46
607	R CONNOLLY, FRANK A III	2016	96.00	0.00	96.00
1027	R CORSON, EARL JR	2016	337.20	0.00	337.20
1247	R CRONK, MICHAEL	2016	933.60	689.54	244.06
663	R CUSHING, JAMES R & WINNONA G	2016	656.40	0.00	656.40
842	R CUSHING, THE FAMILY CORPORATION	2016	3,034.80	0.00	3,034.80
1455	R CUSSON, DONALD G & DEBRA J	2016	620.40	0.00	620.40
95	R DAVIS, STACI L *	2016	1,068.00	0.00	1,068.00
1107	R DEBRAAK, JIMMY & REBECCA	2016	692.40	344.88	347.52
501	R DEMMONS, GERALD A & PENNY L *N	2016	610.80	0.00	610.80
3161	R DICENZO INC, THOMAS	2016	6,364.80	0.00	6,364.80
1282	R DORR, ALAN	2016	291.60	0.00	291.60
1283	R DORR, ALAN	2016	436.80	0.00	436.80
1287	R DORR, ALAN & P OVERLOCK & M MOYERS	2016	356.40	0.00	356.40

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1614	R DORR, ALAN & P OVERLOCK & M MOYERS	2016	236.40	0.00	236.40
2087	R DORR, ALAN & P OVERLOCK & M MOYERS	2016	435.60	0.00	435.60
539	R DORR, DANNY R	2016	1,994.40	0.51	1,993.89
563	R DOUGHTY, CLIFFORD L	2016	969.60	0.00	969.60
3616	R DOW, KELLY A & STEVEN W	2016	2,302.80	0.00	2,302.80
1382	R DOW, SHERRY	2016	3,184.80	2,387.85	796.95
91	R DREW, FREDA DALE	2016	662.40	0.00	662.40
538	R DUNIFER, GAIL	2016	704.40	0.00	704.40
1868	R DUOLOS GROUP LLC	2016	4,884.00	0.00	4,884.00
1909	R DUOLOS GROUP LLC	2016	4,402.80	0.00	4,402.80
2056	R DUOLOS GROUP LLC	2016	4,410.00	0.00	4,410.00
2112	R DUOLOS GROUP LLC	2016	499.20	0.68	498.52
3368	R DUOLOS GROUP LLC	2016	4,402.80	0.00	4,402.80
3369	R DUOLOS GROUP LLC	2016	4,712.40	0.00	4,712.40
565	R ELLIS, ANTHONY W	2016	1,083.60	0.00	1,083.60
1176	R ELLIS, RHONDA M	2016	1,478.40	0.00	1,478.40
245	R EMERSON, FRED E III	2016	1,126.80	0.00	1,126.80
1602	R FARRAR, ANDREW J	2016	226.80	0.00	226.80
1712	R FRENCH, DARRELL B	2016	138.00	0.00	138.00
1711	R FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2016	1,636.80	0.00	1,636.80
2928	R FULTON, WENDY A	2016	120.00	0.00	120.00
1147	R GAGNON, JARED G.	2016	906.00	0.00	906.00
573	R GAGNON, THOMAS A	2016	3,420.00	0.00	3,420.00
2936	R GLIDDEN, ANTHONY J.	2016	4,219.20	4.75	4,214.45
1706	R GOULD, SANDRA HEIRS OF	2016	379.20	0.00	379.20
1320	R GRAFFAM, JESS TYLER & DAVID B JT	2016	993.60	0.00	993.60
1802	R GREEN, JAMES A & CHARLENE D	2016	981.60	0.00	981.60
1995	R GREENE, RANDY ALAN	2016	172.80	0.00	172.80
1996	R GREENE, RANDY ALAN	2016	914.40	0.00	914.40
1041	R GUPTILL, DONNA J	2016	1,452.00	0.00	1,452.00
321	R HADLOCK, DALE & MARY	2016	1,446.00	0.00	1,446.00
1090	R HAMILTON, CLARENCE L	2016	848.40	819.64	28.76
159	R HANSCOM, STANLEY & CHERYL L	2016	1,159.20	941.37	217.83
692	R HASHEY, MONIQUE MACE	2016	1,407.60	0.00	1,407.60
693	R HASHEY, MONIQUE MACE	2016	674.40	0.00	674.40
694	R HASHEY, MONIQUE MACE	2016	907.20	0.00	907.20
114	R HASHEY, PHILLIP E & MONIQUE D	2016	1,284.00	0.00	1,284.00
695	R HASHEY, PHILLIP E & MONIQUE D	2016	2,395.20	0.00	2,395.20
1502	R HERMON MHP LLC	2016	9.60	0.00	9.60
1508	R HERMON MHP LLC	2016	200.40	0.00	200.40
1512	R HERMON MHP LLC	2016	135.60	0.00	135.60
1511	R HERMON MHP, LLC	2016	150.00	0.00	150.00
1515	R HERMON MHP, LLC	2016	139.20	0.00	139.20
1516	R HERMON MHP, LLC	2016	115.20	0.00	115.20
1518	R HERMON MHP, LLC	2016	163.20	0.00	163.20



**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2993 R	HERMON MHP, LLC	2016	2,948.40	0.00	2,948.40
2123 R	HICKS, BENJAMIN M	2016	1,016.40	0.00	1,016.40
2717 R	HIGGINS, DANIEL & VANESSA	2016	3,298.80	1,198.76	2,100.04
400 R	HIGGINS, DEBRA A	2016	1,564.80	0.00	1,564.80
1730 R	HIGGINS, DEBRA A	2016	970.80	0.00	970.80
1972 R	HOLLAND, TINA R	2016	1,089.60	0.00	1,089.60
1100 R	HOTCHKISS, GERALD M & BERTHA V	2016	654.00	0.00	654.00
1729 R	HUSTON, ALLEN & NENA	2016	760.80	0.00	760.80
1424 R	INNIS, WAYNE *N	2016	24.00	0.00	24.00
1425 R	INNIS, WAYNE *N	2016	133.20	0.00	133.20
808 R	JACOBSEN, PAMELA	2016	390.00	0.00	390.00
1590 R	JOHNSTON, DONALD R & YVONNE E	2016	1,569.60	0.28	1,569.32
716 R	JOY, PAULA DYSART	2016	2,697.60	0.00	2,697.60
1983 R	KELLEY, RALPH ESTES	2016	516.00	234.06	281.94
3462 R	KELLY, MARTY E	2016	436.80	0.00	436.80
3742 R	KELLY, MARTY E	2016	229.20	0.00	229.20
1645 R	KENISTON, ELIZABETH E	2016	873.60	100.00	773.60
977 R	KNIGHT, AMANDA & PAUL JT	2016	1,646.40	0.00	1,646.40
311 R	KNIPPING, RICHARD W JR & MARLENE V	2016	2,271.60	0.00	2,271.60
265 R	LaGASSE, ARTHUR RAY & PENNY A	2016	922.80	549.04	373.76
1514 R	LAWLER, ALICE	2016	186.00	0.00	186.00
396 R	LEAVITT, DALE W & SHEILA A	2016	412.80	0.00	412.80
2594 R	LEIGHTON, ROBERT L	2016	1,602.00	0.00	1,602.00
552 R	LIBBY BROTHERS INC	2016	614.40	0.00	614.40
3174 R	LIBBY BROTHERS INC	2016	500.40	0.00	500.40
3224 R	LIBBY BROTHERS INC	2016	502.80	0.00	502.80
3374 R	LIBBY BROTHERS INC	2016	512.40	0.00	512.40
3634 R	LIBRA, LLC	2016	856.80	0.00	856.80
654 R	LITTLE (THERAULT), SUSAN R	2016	1,338.00	0.00	1,338.00
1510 R	LoGIUDICE, DEBORAH	2016	42.00	0.00	42.00
173 R	LYNCH REALTY GROUP LLC, THE	2016	1,455.60	0.00	1,455.60
310 R	LYNCH REALTY GROUP LLC, THE	2016	5,600.40	0.00	5,600.40
334 R	LYNCH REALTY GROUP LLC, THE	2016	649.20	0.00	649.20
335 R	LYNCH REALTY GROUP LLC, THE	2016	1,188.00	0.00	1,188.00
343 R	LYNCH REALTY GROUP LLC, THE	2016	3,616.80	0.00	3,616.80
1986 R	LYNCH REALTY GROUP LLC, THE	2016	2,127.60	0.00	2,127.60
2842 R	LYNCH REALTY GROUP LLC, THE	2016	1,252.80	0.00	1,252.80
305 R	LYNCO INC	2016	17,385.60	0.00	17,385.60
1489 R	McTIGUE, ERWIN	2016	39.60	0.00	39.60
1490 R	McTIGUE, ERWIN	2016	1,752.00	0.00	1,752.00
1491 R	McTIGUE, ERWIN	2016	1,389.60	0.00	1,389.60
2315 R	McTIGUE, ERWIN	2016	354.00	0.00	354.00
819 R	MERRY, TRUSTEE DEBRA FOR	2016	2,331.60	0.00	2,331.60
13 R	MESCH, WILFRED	2016	52.80	0.00	52.80
1029 R	MESSERVEY, ALLEN R & JENNIFER J JT	2016	1,729.20	62.47	1,666.73

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
829	R MEUCCI, WILLIAM T LIVING TRUST FOB TIMOTHY M	2016	3,962.40	1,000.00	2,962.40
2184	R MICHAUD, JESSE B & MICHELE I JT	2016	474.00	0.00	474.00
516	R MICHAUD, KIRK G	2016	1,466.40	0.00	1,466.40
56	R MILLER, TODD A	2016	1,118.40	555.23	563.17
161	R MILLER, TODD A	2016	538.80	267.49	271.31
2025	R MOBILE CONCRETE PUMPING INC	2016	3,537.60	0.00	3,537.60
629	R MONSON, RICKY A & LAURIE A	2016	799.20	0.00	799.20
630	R MONSON, RICKY A & LAURIE A	2016	2,650.80	0.00	2,650.80
2730	R MONSON, RICKY A & LAURIE A	2016	122.40	0.00	122.40
3913	R MONTREAL MAINE & ATLANTIC RAILWAY, LTD	2016	759.60	0.00	759.60
1115	R MOORE, TAMMI J	2016	702.00	0.00	702.00
664	R MORLAND LLC	2016	5,050.80	0.00	5,050.80
1807	R MORONG, CAMILLA & WAYNE	2016	1,381.20	1,299.47	81.73
1	R MORSEHEAD, EDMUND J & SUZANNE A	2016	1,378.80	0.00	1,378.80
1573	R MURPHY, DENNIS J & ELEANOR M LIVING TRUST	2016	1,705.20	0.00	1,705.20
1536	R MURPHY, MATTHEW	2016	554.40	545.36	9.04
3855	R NADEAU, ADRIAN J JR.	2016	2,046.00	0.00	2,046.00
655	R NELSON, BRENDA	2016	130.80	0.00	130.80
656	R NELSON, BRENDA	2016	94.80	0.00	94.80
926	R NEWCOMB, ERIC	2016	94.80	0.00	94.80
1747	R NORTHERN NEW ENGLAND TEL OPER LLC	2016	1,190.40	0.00	1,190.40
2077	R NORTHERN NEW ENGLAND TEL OPER LLC	2016	160.80	0.00	160.80
2333	R NORTHERN NEW ENGLAND TEL OPER LLC	2016	40.80	0.00	40.80
1084	R NOWELL, WILLIAM	2016	988.80	0.00	988.80
1528	R OLIVEIRA, ERICA	2016	588.00	0.00	588.00
1188	R OLIVER-STUBBS, AMY	2016	3,214.80	2,303.60	911.20
1905	R OMICIOLI, ERANDO HEIRS OF	2016	769.20	0.00	769.20
402	R OSBORNE, DAVID & DENISE JT	2016	3,964.80	0.00	3,964.80
1632	R PERKINS, JODY L	2016	1,743.60	0.00	1,743.60
1546	R PINE TREE GRAVEL INC J DOMINIQUE	2016	578.40	0.00	578.40
1541	R PINKHAM, ALAN R	2016	1,371.60	0.00	1,371.60
2032	R PIPES, RAY F & TERESA M	2016	478.80	0.00	478.80
1178	R RAMBO, RUTH A	2016	819.60	0.00	819.60
940	R REED, JOHN F & LAUREL J	2016	897.60	774.98	122.62
1663	R RICHARDS, FREDERICK & BARBARA	2016	2,205.60	0.00	2,205.60
3321	R RICHARDS, FREDERICK & BARBARA	2016	5,340.00	0.00	5,340.00
1418	R RICHARDSON DEVELOPMENT CORP	2016	1,333.20	0.00	1,333.20
3411	R RICHARDSON DEVELOPMENT CORP	2016	313.20	0.00	313.20
3412	R RICHARDSON DEVELOPMENT CORP	2016	314.40	0.00	314.40
3413	R RICHARDSON DEVELOPMENT CORP	2016	321.60	0.00	321.60
3427	R RICHARDSON DEVELOPMENT CORP	2016	376.80	0.00	376.80

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1145 R	RICHARDSON, TIMOTHY B JR & GINA L *N	2016	736.80	0.00	736.80
2965 R	RICIGLIANO, LORRAINE G *N	2016	494.40	0.00	494.40
306 R	RJL ASSOCIATES INC	2016	1,329.60	0.00	1,329.60
308 R	RJL ASSOCIATES INC	2016	2,968.80	0.00	2,968.80
1787 R	ROBERTS, BARRY C & PAULA J	2016	633.60	0.00	633.60
886 R	ROBINSON, HAROLD D	2016	1,154.40	0.00	1,154.40
2189 R	ROSS, ROBIN L	2016	633.60	0.00	633.60
1481 R	RUSSELL, THOMAS J	2016	564.00	0.00	564.00
2265 R	SAWYER, LYNN M	2016	446.40	0.00	446.40
47 R	SAWYER, WAYNE *N	2016	720.00	0.00	720.00
55 R	SMALL, PRISCILLA	2016	660.00	0.00	660.00
1054 R	SMART, DEANE H JR	2016	645.60	0.60	645.00
393 R	SMITH, CATHERINE A	2016	1,243.20	0.00	1,243.20
2553 R	SMITH, CATHERINE A	2016	429.60	0.00	429.60
2539 R	SMITH, DOUGLAS L & DONNA A *N	2016	584.40	0.00	584.40
20 R	SMITH, HAROLD M AND CATHERINE L	2016	727.20	0.00	727.20
874 R	SMITH, JONATHAN	2016	48.00	0.00	48.00
397 R	SMITH, STEVEN & CATHERINE	2016	1,453.20	0.00	1,453.20
1963 R	SMITH, STEVEN E	2016	423.60	0.00	423.60
3386 R	SNOW, JEREMY D & SHELLEY A	2016	3,266.40	0.00	3,266.40
2687 R	SPAULDING, LEON W	2016	2,581.20	675.00	1,906.20
3844 R	ST LOUIS, DALE	2016	276.00	0.00	276.00
3450 R	STANLEY, JASON	2016	168.00	0.00	168.00
3903 R	STEVENS, KEITH & CYNTHIA	2016	37.20	0.00	37.20
2448 R	STEVENSON, TYRA L	2016	1,123.20	0.00	1,123.20
3288 R	STEVENSON, TYRA L	2016	54.00	0.00	54.00
1345 R	T PROPERTIES	2016	530.40	50.86	479.54
1156 R	TAMBLING, JOEL R	2016	745.20	0.00	745.20
1162 R	TAMBLING, ROBERT R & ANNIE H	2016	1,910.40	0.00	1,910.40
2237 R	THAYER, BERNARD JR	2016	3,864.00	0.00	3,864.00
1744 R	TREMBLAY, BRIAN G	2016	1,111.20	0.00	1,111.20
3269 R	U S CELLULAR	2016	565.20	0.00	565.20
3748 R	US CELLULAR	2016	2,204.40	0.00	2,204.40
2374 R	VENEZIANO, BRIAN J	2016	3,310.80	0.00	3,310.80
1451 R	WAIN, AMANDA A	2016	561.60	0.00	561.60
2591 R	WAIN, AMANDA ANNE *	2016	778.80	446.43	332.37
2328 R	WATSON, GREGORY B	2016	3,519.60	0.00	3,519.60
1002 R	WEBER, HURLEY R HEIRS OF	2016	394.80	0.00	394.80
3226 R	WELCH, WAYNE T *	2016	61.20	0.00	61.20
247 R	WERNER, JASON & DIANNA	2016	972.00	0.00	972.00
740 R	WERNER, JASON R & DIANNA L	2016	686.40	0.00	686.40
50 R	WHITE, IRA P & GERARD H	2016	94.80	0.00	94.80
3879 R	WICKLOW HOME BUILDERS INC.	2016	110.40	0.00	110.40
3807 R	WICKLOW HOME BUILDERS, INC	2016	110.40	0.00	110.40
2753 R	WILSON, AMY & FRANK	2016	226.80	0.00	226.80
58 R	WILSON, BRANDON S, SR. & SHARON JT	2016	1,042.80	0.00	1,042.80

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
237 R	WILSON, KERRY P & KEITH D	2016	4,318.80	0.00	4,318.80
1453 R	WITHAM, DEANNA & MALCOLM A JT	2016	242.40	0.00	242.40
3424 R	ZAVADIL, DONALD & KATHRYN JT	2016	312.00	0.00	312.00
<b>Total for 225 Accounts:</b>			<b>306,283.20</b>	<b>20,285.75</b>	<b>285,997.45</b>

**Payment Summary**

Type	Principal	Interest	Costs	Total
A - Abatement	1,620.00	0.00	0.00	1,620.00
C - Correction	-2,272.20	0.00	0.00	-2,272.20
P - Payment	20,556.23	0.00	0.00	20,556.23
Y - Prepayment	381.72	0.00	0.00	381.72
<b>Total</b>	<b>20,285.75</b>	<b>0.00</b>	<b>0.00</b>	<b>20,285.75</b>

**Non Lien Summary**

2016-1	285,473.05
2016-2	524.40
<b>Total</b>	<b>285,997.45</b>

2156 L	ALLEN, JANET M	2015	609.10	0.00	609.10
19 L	CHASE FLETCHER, HEIRS OF	2015	325.74	0.00	325.74
742 L	CUSO MORTGAGE CORPORATION	2015	1,283.79	0.00	1,283.79
1455 L	CUSSON, DONALD G & DEBRA J	2015	733.07	458.11	274.96
95 L	DAVIS, STACI L *	2015	1,130.88	0.00	1,130.88
3161 L	DICENZO INC, THOMAS	2015	5,978.24	0.00	5,978.24
563 L	DOUGHTY, CLIFFORD L	2015	1,086.58	185.14	901.44
538 L	DUNIFER, GAIL	2015	758.92	0.00	758.92
1909 L	DUOLOS GROUP LLC	2015	4,485.83	1,024.84	3,460.99
2056 L	DUOLOS GROUP LLC	2015	4,491.99	0.00	4,491.99
3368 L	DUOLOS GROUP LLC	2015	4,485.83	0.00	4,485.83
3369 L	DUOLOS GROUP LLC	2015	4,797.18	0.00	4,797.18
1602 L	FARRAR, ANDREW J	2015	281.44	0.00	281.44
1711 L	FRENCH, DARRELL B & WILSON-FRENCH DIANE L &	2015	1,032.34	0.00	1,032.34
2928 L	FULTON, WENDY A	2014	183.00	-9.47	192.47
2928 L	FULTON, WENDY A	2015	182.08	0.00	182.08
1802 L	GREEN, JAMES A & CHARLENE D	2015	1,105.03	0.00	1,105.03
321 L	HADLOCK, DALE & MARY	2015	1,652.97	0.00	1,652.97
1502 L	HERMON MHP LLC	2015	73.78	0.00	73.78
1505 L	HERMON MHP LLC	2015	59.93	0.00	59.93
1508 L	HERMON MHP LLC	2015	261.75	0.00	261.75
1512 L	HERMON MHP LLC	2015	196.53	0.00	196.53
1511 L	HERMON MHP, LLC	2015	217.77	0.00	217.77
1515 L	HERMON MHP, LLC	2015	206.69	0.00	206.69
1516 L	HERMON MHP, LLC	2015	182.08	0.00	182.08
1518 L	HERMON MHP, LLC	2015	224.83	0.00	224.83

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2993 L	HERMON MHP, LLC	2015	2,978.34	0.00	2,978.34
400 L	HIGGINS, DEBRA A	2015	1,685.88	0.00	1,685.88
1730 L	HIGGINS, DEBRA A	2015	959.51	0.00	959.51
402 L	HSBS BANK USA, C/O WELLS FARGO BANK NA	2015	4,078.50	0.00	4,078.50
1424 L	INNIS, WAYNE *N	2015	82.08	0.00	82.08
1425 L	INNIS, WAYNE *N	2015	192.84	0.00	192.84
716 L	JOY, PAULA DYSART	2015	2,816.49	0.00	2,816.49
311 L	KNIPPING JR, RICHARD W & MARLENE V	2014	2,167.00	-15.94	2,182.94
311 L	KNIPPING JR, RICHARD W & MARLENE V	2015	2,155.97	0.00	2,155.97
2753 L	LAUGHLIN, AMY	2015	296.53	0.00	296.53
654 L	LITTLE (THERAULT), SUSAN R	2015	1,458.22	191.92	1,266.30
1490 L	McTIGUE, ERWIN	2015	1,785.24	0.00	1,785.24
1491 L	McTIGUE, ERWIN	2015	1,428.37	0.00	1,428.37
2315 L	McTIGUE, ERWIN	2015	405.73	0.00	405.73
819 L	MERRY, TRUSTEE DEBRA FOR	2015	2,388.24	0.00	2,388.24
2184 L	MICHAUD, JESSE B & MICHELE I JT	2015	525.10	0.00	525.10
516 L	MICHAUD, KIRK G	2015	1,583.42	0.00	1,583.42
2025 L	MOBILE CONCRETE PUMPING INC	2015	3,222.91	0.00	3,222.91
629 L	MONSON, RICKY A & LAURIE A	2015	771.22	0.00	771.22
630 L	MONSON, RICKY A & LAURIE A	2015	2,689.74	0.00	2,689.74
2730 L	MONSON, RICKY A & LAURIE A	2015	178.07	0.00	178.07
3913 L	MONTREAL MAINE & ATLANTIC RAILWAY, LTD	2015	805.68	0.00	805.68
1115 L	MOORE, TAMMI J	2015	764.16	0.00	764.16
2276 L	MULES, STEPHEN	2015	92.98	0.00	92.98
1573 L	MURPHY, DENNIS J & ELEANOR M LIVING TRUST	2015	1,739.71	0.00	1,739.71
655 L	NELSON, BRENDA	2014	186.39	-9.47	195.86
655 L	NELSON, BRENDA	2015	186.68	0.00	186.68
656 L	NELSON, BRENDA	2014	151.30	-9.47	160.77
656 L	NELSON, BRENDA	2015	151.00	0.00	151.00
1528 L	OLIVEIRA, ERICA	2015	700.84	0.00	700.84
1905 L	OMICIOLI, ERANDO HEIRS OF	2014	862.89	-15.94	878.83
1905 L	OMICIOLI, ERANDO HEIRS OF	2015	839.54	0.00	839.54
1546 L	PINE TREE GRAVEL INC J DOMINIQUE	2015	628.47	0.00	628.47
1541 L	PINKHAM, ALAN R	2015	1,486.21	0.00	1,486.21
1178 L	RAMBO, JONATHAN M & RUTH A	2014	879.91	-15.94	895.85
1178 L	RAMBO, JONATHAN M & RUTH A	2015	878.60	0.00	878.60
1663 L	RICHARDS, FREDERICK & BARBARA	2015	2,342.43	0.00	2,342.43
3321 L	RICHARDS, FREDERICK & BARBARA	2015	5,855.50	0.00	5,855.50
2965 L	RICIGLIANO, LORRAINE G *N	2015	529.59	0.00	529.59
1787 L	ROBERTS, BARRY C & PAULA J	2015	696.47	0.00	696.47

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
2189 L	ROSS, ROBIN L	2015	754.31	0.00	754.31
47 L	SAWYER, WAYNE *N	2015	768.76	0.00	768.76
393 L	SMITH, CATHERINE A	2015	1,299.15	0.00	1,299.15
2553 L	SMITH, CATHERINE A	2015	480.80	0.00	480.80
397 L	SMITH, STEVEN & CATHERINE	2015	1,517.29	0.00	1,517.29
1963 L	SMITH, STEVEN E	2015	474.65	0.00	474.65
1156 L	TAMBLING, JOEL R	2015	795.83	0.00	795.83
2237 L	THAYER JR, BERNARD	2015	3,929.28	0.00	3,929.28
1451 L	WAIN, AMANDA A	2015	611.24	0.00	611.24
1514 L	WATSON, JANET J	2015	125.15	0.00	125.15
58 L	WCS FAMILY TRUST, THE	2015	1,110.27	817.51	292.76
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	-15.94	470.24
1002 L	WEBER, HURLEY R & JEANNETTE M HEIRS OF	2015	454.04	0.00	454.04

**Total for 81 Accounts:** 102,961.03 2,559.39 100,401.64

**Payment Summary**

Type	Principal	Interest	Costs	Total
L - Lien Costs	0.00	0.00	-118.13	-118.13
P - Payment	2,138.75	212.60	326.17	2,677.52
<b>Total</b>	<b>2,138.75</b>	<b>212.60</b>	<b>208.04</b>	<b>2,559.39</b>

**Lien Summary**

2012-1	95.44
2013-1	461.36
2014-1	4,976.96
2015-1	94,867.88
<b>Total</b>	<b>100,401.64</b>

**Total for 306 Accounts:** 409,244.23 22,845.14 386,399.09

**Supplemental Outstanding Balance Report**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
374 P	GORHAM LEASING GROUP LLC	2013	101.24	0.00	101.24
478 P	HERSEY, JOHN C. OD, PC	2016	1,719.60	0.00	1,719.60
<b>Total for 2 Accounts:</b>			1,820.84	0.00	1,820.84

**Payment Summary**

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

**Non Lien Summary**

2013-3	101.24
2016-2	1,719.60
<b>Total</b>	<b>1,820.84</b>

<b>No Liened Accounts</b>	0.00	0.00	0.00
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**Payment Summary**

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

**Lien Summary**

Total	0.00
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<b>Total for 2 Accounts:</b>	1,820.84	0.00	1,820.84
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**PP Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
407	AIR SERV 2016-1	8.40 Abatement:	0.00	8.40 \$8.40	0.00	0.00	0.00
349	BOWMAN CONSULTING GROUP, LTD 2016-1	4.80 Abatement:	0.00	4.80 \$4.80	0.00	0.00	0.00
22	CIT FINANCE LLC 2016-1	396.00 Abatement:	0.00	396.00 \$396.00	0.00	0.00	0.00
346	CLIFF & SONS, H E 2016-1	1,326.00 Abatement:	397.45	928.55 \$928.80	0.00	0.00	0.00
393	DICK'S TAXI INC 2016-1	38.40 Abatement:	0.00	38.40 \$38.40	0.00	0.00	0.00
390	JUSTIFIED TANNING LLC 2016-1	164.40 Abatement:	0.00	164.40 \$164.40	0.00	0.00	0.00
457	NCMIC GROUP INC 2016-1	116.40 Abatement:	0.00	116.40 \$116.40	0.00	0.00	0.00
357	PANIK SWITCH CYCLES 2016-1	51.60 Abatement:	0.00	51.60 \$51.60	0.00	0.00	0.00
257	PEPSICO SALES, INC 2016-1	64.80 Abatement:	0.00	64.80 \$64.80	0.00	0.00	0.00
231	POLAKOWSKI, MICHAEL 2016-1	708.00 Abatement:	0.00	708.00 \$708.00	0.00	0.00	0.00
822	WELLS FARGO VENDOR FINC'L SERV LLC 2016-1	31.20 Abatement:	0.00	31.20 \$31.20	0.00	0.00	0.00



**PP Abatement Status List**

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
<b>Total for 11</b>		2,910.00		2,512.55		0.00	
			397.45		0.00		0.00

**Payment Summary**

Type	Principal	Interest	Costs	Non Int.	Total
P - Payment	397.20	0.25	0.00	397.20	397.45
Subtotal	397.20	0.25	0.00	397.20	397.45
A - Abatement	2,512.80	0.00	0.00	2,512.80	2,512.80
I - Interest Charged	0.00	-0.25	0.00	0.00	-0.25
<b>Total</b>	<b>2,910.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,910.00</b>	<b>2,910.00</b>

	Non-Interest Due	Balance Due
Total	0.00	0.00

! - This account is a deleted account.

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

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
242 P	ADAM'S AUTOMOTIVE LLC	2016	184.80	0.00	184.80
825 P	ADP DEALER SERVICES INC	2016	15.60	0.00	15.60
319 P	ADVANCED DEVELOPMENT	2015	420.00	0.00	420.00
319 P	ADVANCED DEVELOPMENT	2016	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
371 P	ALEXANDER TINA	2016	3.60	0.00	3.60
204 P	AS YOU ARE PHOTOGRAPHY	2012	35.10	0.00	35.10
281 P	AT & T MOBILITY LLC	2013	326.33	290.08	36.25
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
281 P	AT & T MOBILITY LLC	2016	351.60	0.00	351.60
792 P	ATT MOBILITY/CINGULAR WIRELESS LLC	2013	52.40	42.92	9.48
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
792 P	ATT MOBILITY/CINGULAR WIRELESS LLC	2016	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
45 P	AVG ACQUISITION INC	2016	130.80	0.00	130.80
152 P	B & L PROPERTIES	2016	87.60	0.00	87.60
341 P	BANGOR GAS LLC	2015	6,523.20	0.00	6,523.20
341 P	BANGOR GAS LLC	2016	7,065.60	0.00	7,065.60
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

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name -----	Year	Original Tax	Payment / Adjustments	Amount Due
151 P	BICKMORE, BRIAN	2014	12.00	0.00	12.00
151 P	BICKMORE, BRIAN	2015	12.00	0.00	12.00
151 P	BICKMORE, BRIAN	2016	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
78 P	BRIGHAM BROTHERS INC	2016	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	2016	897.60	0.00	897.60
308 P	CLEAR WIRELESS LLC	2015	30.00	0.00	30.00
308 P	CLEAR WIRELESS LLC	2016	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
43 P	COASTAL MED TECH	2016	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
94 P	DICENZO THOMAS, INC	2016	4,622.40	0.00	4,622.40
449 P	DONNA HASEY	2016	62.40	0.00	62.40
344 P	DORR, ALAN INC	2015	2,241.60	0.00	2,241.60
344 P	DORR, ALAN INC	2016	2,241.60	0.00	2,241.60
445 P	DOUGLASS PHOTOGRAPHY	2015	57.60	0.00	57.60
445 P	DOUGLASS PHOTOGRAPHY	2016	56.40	0.00	56.40
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
139 P	DURAFORM STEELBUILDINGS INC	2016	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
127 P	EMERSON, HEATHER	2016	57.60	0.00	57.60
205 P	FAST DOGS MOBILE ENTERTAINMENT	2016	68.40	0.00	68.40
647 P	FIRST DATA MERCHANT SERVICES	2015	18.00	1.97	16.03
647 P	FIRST DATA MERCHANT SERVICES	2016	20.40	0.00	20.40
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
348 P	GARNER, MICHELLE L	2016	141.60	0.00	141.60

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2

As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
404 P	GATLIN DEREK	2014	92.40	0.00	92.40
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
111 P	GRAVEL DOCTOR	2016	265.20	0.00	265.20
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
200 P	HEALING HANDS MASSAGE THERAPY	2016	12.00	0.00	12.00
478 P	HERSEY, JOHN C. OD, PC	2016	1,719.60	0.00	1,719.60
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
199 P	KNIPPING JR, RICHARD W & MARLENE V	2016	195.60	0.00	195.60
273 P	KYOCERA MITA AMERICA	2016	18.00	0.00	18.00
631 P	LYNCO INC	2016	188.40	0.00	188.40
30 P	MCPHERSON TIMBERLANDS, INC	2015	2,175.60	129.94	2,045.66
30 P	MCPHERSON TIMBERLANDS, INC	2016	325.20	0.00	325.20
451 P	MCPHERSON, EMILY	2016	4.80	0.00	4.80
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
225 P	MEUCCI, ELIZABETH	2016	199.20	0.00	199.20
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
830 P	MOBILE CONCRETE PUMPING INC	2016	111.60	0.00	111.60

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
145	P MONSON TRANSPORT INC	2014	24.00	0.00	24.00
145	P MONSON TRANSPORT INC	2015	20.40	0.00	20.40
145	P MONSON TRANSPORT INC	2016	20.40	0.00	20.40
364	P MUZAK LLC	2015	4.80	0.00	4.80
364	P MUZAK LLC	2016	3.60	0.00	3.60
179	P NEW ENGLAND KENWORTH	2016	1,378.80	0.00	1,378.80
27	P NORTHWOOD POWER EQUIPMENT	2012	225.81	0.00	225.81
183	P NTENSION	2015	2,604.00	652.47	1,951.53
183	P NTENSION , LLC	2016	508.80	0.00	508.80
241	P OLIVER, CRAIG D	2015	357.60	0.00	357.60
241	P OLIVER, CRAIG D	2016	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
142	P P & S CONSTRUCTION INC	2016	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	14.65	3.35
37	P PITNEY BOWES INC	2016	15.60	0.00	15.60
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
742	P RED ZONE WIRELESS	2016	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
274	P RICHARDS, FREDERICK & BARBARA	2016	988.80	0.00	988.80
143	P SITEWERX INC	2015	1,346.40	0.00	1,346.40
143	P SITEWERX INC	2016	979.20	0.00	979.20
310	P SPRINT/NEXTEL CORPORATION	2015	30.00	0.00	30.00
310	P SPRINT/NEXTEL CORPORATION	2016	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

Non Zero Balance on All Accounts

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
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 AUTOMOTIVE	2016	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	2001	570.50	33.99	536.51
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
347 P	THOMAS, DEREK R	2016	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
321 P	TIPS AND TOES	2016	18.00	0.00	18.00
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
312 P	TUCKER SHAWN	2016	231.60	0.00	231.60
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
719 P	VEHICLE MANAGEMENT SERVICE INC	2016	225.60	0.00	225.60
567 P	WILSON'S GROUND MAINTENANCE INC	2016	1,647.60	0.00	1,647.60

**Non Zero Balance on All Accounts**

Tax Year: 1991-1 To 2016-2  
As of: 06/30/2017

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
<b>Total for 226 Accounts:</b>			94,216.26	2,463.39	91,752.87

**Payment Summary**

Type	Principal	Interest	Costs	Total
C - Correction	33.99	0.00	0.00	33.99
P - Payment	2,468.09	0.00	0.00	2,468.09
Y - Prepayment	0.37	0.00	0.00	0.37
N - Non-Budgetary	0.00	0.00	-39.06	-39.06
<b>Total</b>	<b>2,502.45</b>	<b>0.00</b>	<b>-39.06</b>	<b>2,463.39</b>

**Non Lien Summary**

2000-1	196.94
2001-1	1,116.78
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	2,696.39
2013-1	6,137.23
2013-3	101.24
2014-1	8,214.52
2015-1	33,516.15
2016-1	26,178.00
2016-2	1,719.60
<b>Total</b>	<b>91,752.87</b>

<b>No Liened Accounts</b>	0.00	0.00	0.00
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**Payment Summary**

Type	Principal	Interest	Costs	Total
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Lien Summary**

<b>Total</b>	<b>0.00</b>
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<b>Total for 226 Accounts:</b>	94,216.26	2,463.39	91,752.87
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## 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, 2017, 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, 2017, 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 combining and individual fund financial statements and schedule 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 schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated January 30, 2018, 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.



January 30, 2018  
South Portland, Maine



## MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

The Management Discussion and Analysis ("MD&A") is a report of the Town of Hermon's fiscal activity for the year ending June 30, 2017. The report is presented in a manner that fairly represents the town's present financial position in respect to all funds and accounts. Included is all the information to accurately understand the Town's financial position, and the data is correct to the best of our knowledge and belief.

The report includes funds and accounts that the Town of Hermon is required, either by legal or fiduciary duty, to maintain in the operation of all services. The use of the additional financial statements is encouraged to more fully understand the report.

The financial information of the Town includes all municipal departments (Public Works, Public Safety, Solid Waste, Recreation and Social Services, and General Administration) and the Hermon School Department.

### **BIOGRAPHICAL INFORMATION**

The Town of Hermon is primarily a residential community, however, a portion of the Town along the Bangor border on Route 2 and Coldbrook Road has multiple business parks. The growth of Hermon's business district has led to the utilization of resources available from the City of Bangor. Specifically, Hermon's water and sewer service is Town owned and maintained, but the service for these utilities is provided through the City of Bangor.

The residential portions of Hermon are a suburb to the Bangor Region and strive to maintain a rural character. Hermon is one of the more quickly growing communities in the State, and this growth created a population increase of approximately 25% from 1990 to 2000, and this trend has not changed since 2000. The growth, both commercial and residential, in Hermon, has created a continual increase to the Town's value and allowed the Town to maintain a mil rate below surrounding communities. Hermon is also one of the largest truck towns in the State of Maine. The Town relies heavily on excise tax from commercial vehicles to also keep the mil rate lower than other neighboring communities. However, the Town Council and administration are well aware that the continued growth puts larger demands on services, and efforts from the Town are to make sure the community is prepared for long-term success.

The goal of the community is to continue the success and growth of our business parks while maintaining separation for our residential community. Hermon's residential area continues its dedication to serve Bangor as a bedroom community that allows for country, family living. However, some business is encouraged in the village area to serve the residents. We have seen growth over the last 8 years of the shopping plaza, which compliments the community very well. The plaza includes a hometown grocery store, pharmacy, salon, dentist, insurance agents, chiropractor and acupuncturist, hardware store, Family Dollar, and Subway. These businesses are very important to the community, but the bulk of services continue to be available by traveling to Bangor.

**TOWN OF HERMON, MAINE**  
**Statement of Net Position**  
**June 30, 2017**

	Governmental Activities	Business-type Activities	Total
<b>ASSETS</b>			
Cash and cash equivalents	\$ 12,906,038	-	12,906,038
Receivables:			
Taxes - current year	309,133	-	309,133
Taxes - prior year	63,816	-	63,816
Tax liens - prior years	84,272	-	84,272
Tax acquired property	13,927	-	13,927
Accounts	1,138,018	-	1,138,018
Internal balances	(184,647)	184,647	-
Inventory	25,751	-	25,751
Prepaid expenses	24,095	-	24,095
Nondepreciable capital assets	241,976	-	241,976
Depreciable capital assets, net	12,822,698	-	12,822,698
Total assets	27,445,077	184,647	27,629,724
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred outflows of resources - related to pensions	416,413	-	416,413
Total deferred outflows of resources	416,413	-	416,413
<b>LIABILITIES</b>			
Accounts payable	825,215	279	825,494
Accrued payroll and benefits	779,792	-	779,792
Prepaid taxes	21,555	-	21,555
Accrued interest	1,341	-	1,341
Other liabilities	53,040	-	53,040
Noncurrent liabilities:			
Due within one year	620,612	-	620,612
Due in more than one year	1,755,929	-	1,755,929
Total liabilities	4,057,484	279	4,057,763
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred inflows of resources - related to pensions	16,870	-	16,870
Total deferred inflows of resources	16,870	-	16,870
<b>NET POSITION</b>			
Net investment in capital assets	11,434,162	-	11,434,162
Restricted for:			
Education	2,051,610	-	2,051,610
Tax increment financing	217,619	-	217,619
Grants and other purposes	129,500	-	129,500
Permanent funds:			
Nonexpendable	7,785	-	7,785
Expendable	583	-	583
Unrestricted	9,945,877	184,368	10,130,245
Total net position	\$ 23,787,136	184,368	23,971,504

*See accompanying notes to basic financial statements.*

TOWN OF HERMON, MAINE  
Statement of Activities  
For the year ended June 30, 2017

Functions/programs	Expenses	Program revenues			Net (expense) revenue and changes in net position		
		Charges for services	Operating grants and contributions	Capital grants and contributions	Primary Government		Total
					Governmental activities	Business-type activities	
<b>Primary government:</b>							
Governmental activities:							
General government	\$ 1,372,163	86,178	26,765	-	(1,259,220)	-	(1,259,220)
Public safety	853,092	14,973	8,216	-	(829,903)	-	(829,903)
Public works	1,095,694	5,160	64,260	-	(1,026,274)	-	(1,026,274)
Solid waste	566,185	214,688	-	-	(351,497)	-	(351,497)
Recreational and social services	171,782	312	6,343	-	(165,127)	-	(165,127)
Education	13,478,275	1,875,986	7,259,256	-	(4,343,033)	-	(4,343,033)
County tax	607,131	-	-	-	(607,131)	-	(607,131)
Unclassified	153,842	11,470	1,527	-	(140,845)	-	(140,845)
Capital maintenance expenses	1,540,514	-	-	1,362,337	(178,177)	-	(178,177)
Total governmental activities	19,838,678	2,208,767	7,366,367	1,362,337	(8,901,207)	-	(8,901,207)
Business-type activities:							
Recreation department	267,293	302,339	-	-	-	35,046	35,046
Total business-type activities	267,293	302,339	-	-	-	35,046	35,046
<b>Total primary government</b>	<b>\$ 20,105,971</b>	<b>2,511,106</b>	<b>7,366,367</b>	<b>1,362,337</b>	<b>(8,901,207)</b>	<b>35,046</b>	<b>(8,866,161)</b>
General revenues:							
Property taxes				\$ 5,831,400	-		5,831,400
Tax Increment Financing revenue				285,806	-		285,806
Excise taxes				2,841,037	-		2,841,037
Interest and costs on taxes				30,853	-		30,853
Grants and contributions not restricted to specific programs:							
State revenue sharing				151,483	-		151,483
Homestead exemption				145,278	-		145,278
Other Intergovernmental revenues				249,360	-		249,360
Unrestricted investment earnings				173,118	-		173,118
Miscellaneous revenues				24,039	-		24,039
Gain on sale of capital assets				24	-		24
Total general revenues				9,732,398	-		9,732,398
Change in net position					831,191	35,046	866,237
Net position - beginning					22,955,945	149,322	23,105,267
Net position - ending					\$ 23,787,136	184,368	23,971,504

*See accompanying notes to basic financial statements.*

**TOWN OF HERMON, MAINE**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2017**

	General	Highway Capital Reserve	School Capital Improvements	Route 2 Project	All Nonmajor Funds	Total Governmental Funds
<b>ASSETS</b>						
Cash and cash equivalents	\$ 8,807,154	189,445	2,796,268	-	1,113,171	12,906,038
Receivables:						
Taxes - current year	309,133	-	-	-	-	309,133
Taxes - prior year	63,816	-	-	-	-	63,816
Tax liens - prior years	84,272	-	-	-	-	84,272
Tax acquired property	13,927	-	-	-	-	13,927
Accounts	166,419	-	-	731,713	239,886	1,138,018
Inventory	11,111	-	-	-	14,640	25,751
Prepaid expenditures	24,095	-	-	-	-	24,095
Interfund loans receivable	865,449	-	-	-	67,430	932,879
<b>Total assets</b>	<b>\$ 10,345,376</b>	<b>189,445</b>	<b>2,796,268</b>	<b>731,713</b>	<b>1,435,127</b>	<b>15,497,929</b>
<b>LIABILITIES</b>						
Accounts payable	825,215	-	-	-	-	825,215
Accrued payroll and benefits	769,151	-	-	-	10,641	779,792
Prepaid taxes	21,555	-	-	-	-	21,555
Other liabilities	53,040	-	-	-	-	53,040
Interfund loans payable	-	23,476	116,595	731,713	245,742	1,117,526
<b>Total liabilities</b>	<b>1,668,961</b>	<b>23,476</b>	<b>116,595</b>	<b>731,713</b>	<b>256,383</b>	<b>2,797,128</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	284,343	-	-	-	-	284,343
<b>Total deferred inflows of resources</b>	<b>284,343</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>284,343</b>
<b>FUND BALANCES</b>						
Nonspendable:						
Inventory	11,111	-	-	-	14,640	25,751
Prepaid expenditures	24,095	-	-	-	-	24,095
Nonexpendable principal	-	-	-	-	7,785	7,785
Restricted:						
General fund	2,269,229	-	-	-	-	2,269,229
Special revenue funds	-	-	-	-	114,860	114,860
Permanent funds	-	-	-	-	583	583
Committed	395,783	-	-	-	-	395,783
Assigned:						
General fund	1,190,146	-	-	-	-	1,190,146
Capital projects funds	-	165,969	2,679,673	-	1,049,397	3,895,039
Unassigned:						
General fund	4,501,708	-	-	-	-	4,501,708
Special revenue funds	-	-	-	-	(8,521)	(8,521)
<b>Total fund balances</b>	<b>8,392,072</b>	<b>165,969</b>	<b>2,679,673</b>	<b>-</b>	<b>1,178,744</b>	<b>12,416,458</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 10,345,376</b>	<b>189,445</b>	<b>2,796,268</b>	<b>731,713</b>	<b>1,435,127</b>	

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.	13,064,674
Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.	284,343
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.	
Bonds payable	(1,559,800)
Capital leases payable	(70,712)
Net pension liability, including related deferred inflows and outflows of resources	(283,944)
Accrued interest	(1,341)
Accrued compensated absences	(62,542)
<b>Net position of governmental activities</b>	<b>\$ 23,787,136</b>

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, 2017**

	General	Highway Capital Reserve	School Capital Improvements	Route 2 Project	All Nonmajor Funds	Total Governmental Funds
<b>Revenues:</b>						
Taxes	\$ 9,008,851	-	-	-	-	9,008,851
Intergovernmental	5,969,477	-	-	1,085,635	881,674	7,936,786
Maine PERS on-behalf payments	768,880	-	-	-	-	768,880
Licenses and permits	66,972	-	-	-	-	66,972
Charges for services	1,939,903	-	-	-	201,892	2,141,795
Investment income	129,933	-	27,414	-	15,771	173,118
Other	563,083	-	-	-	31,615	594,698
<b>Total revenues</b>	<b>18,447,099</b>	<b>-</b>	<b>27,414</b>	<b>1,085,635</b>	<b>1,130,952</b>	<b>20,691,100</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government	805,910	-	-	-	22,301	828,211
Public safety	736,001	-	-	-	8,780	744,781
Public works	1,038,136	-	-	-	16,531	1,054,667
Solid waste	551,775	-	-	-	-	551,775
Recreational and social services	154,949	-	-	-	2,850	157,799
Education	12,001,027	-	-	-	835,413	12,836,440
County tax	607,131	-	-	-	-	607,131
Tax increment financing	484,476	-	-	-	-	484,476
Unclassified	146,211	2,582	4,849	-	200	153,842
Maine PERS on-behalf payments	768,880	-	-	-	-	768,880
Debt service	89,900	-	-	-	-	89,900
Capital outlay	196,938	69,497	111,986	1,085,635	336,609	1,800,665
<b>Total expenditures</b>	<b>17,581,334</b>	<b>72,079</b>	<b>116,835</b>	<b>1,085,635</b>	<b>1,222,684</b>	<b>20,078,567</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>865,765</b>	<b>(72,079)</b>	<b>(89,421)</b>	<b>-</b>	<b>(91,732)</b>	<b>612,533</b>
<b>Other financing sources (uses):</b>						
Transfers from other funds	-	250,000	-	-	192,623	442,623
Transfers to other funds	(442,623)	-	-	-	-	(442,623)
<b>Total other financing sources (uses)</b>	<b>(442,623)</b>	<b>250,000</b>	<b>-</b>	<b>-</b>	<b>192,623</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>423,142</b>	<b>177,921</b>	<b>(89,421)</b>	<b>-</b>	<b>100,891</b>	<b>612,533</b>
<b>Fund balances, beginning of year</b>	<b>7,968,930</b>	<b>(11,952)</b>	<b>2,769,094</b>	<b>-</b>	<b>1,077,853</b>	<b>11,803,925</b>
<b>Fund balances, end of year</b>	<b>\$ 8,392,072</b>	<b>165,969</b>	<b>2,679,673</b>	<b>-</b>	<b>1,178,744</b>	<b>12,416,458</b>

*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, 2017**

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Net change in fund balances - total governmental funds (from Statement 4)	\$	612,533
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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 depreciation expense (\$600,437) and the net book value of disposed assets (\$1,476) exceeded capital outlays (\$260,151).

(341,762)

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

(19,755)

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 the net pension liability with related deferred inflows and outflows of resources (\$75,409) and the decrease in accrued interest (\$1,306) and accrued compensated absences (\$5,148).

(68,955)

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 of bond repayments (\$580,215) and capital lease repayments (\$68,915).

649,130

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<b>Change in net position of governmental activities (see Statement 2)</b>	<b>\$</b>	<b>831,191</b>
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*See accompanying notes to basic financial statements.*



**TOWN OF HERMON, MAINE**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual - Budgetary Basis**  
**General Fund**  
**For the year ended June 30, 2017**

	Budgeted amounts		Actual	Variance with final budget positive (negative)
	Original	Final		
<b>Revenues:</b>				
Taxes	\$ 8,228,999	8,228,999	9,008,851	779,852
Intergovernmental	5,964,976	5,964,976	5,969,477	4,501
Licenses and permits	53,400	53,400	66,972	13,572
Charges for services	1,875,937	1,875,937	1,939,903	63,966
Interest earned	30,000	30,000	129,933	99,933
Other revenues	468,457	468,457	563,083	94,626
<b>Total revenues</b>	<b>16,621,769</b>	<b>16,621,769</b>	<b>17,678,219</b>	<b>1,056,450</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General government	844,789	844,789	805,910	38,879
Public safety	802,481	802,481	736,001	66,480
Public works	878,719	1,017,070	1,038,136	(21,066)
Solid waste	563,446	563,446	551,775	11,671
Recreation and social services	160,622	160,622	154,949	5,673
County tax	607,131	607,131	607,131	-
Tax increment financing	181,800	566,800	484,476	82,324
Unclassified	303,544	303,544	146,211	157,333
Education	12,838,214	12,838,214	12,144,908	693,306
<b>Debt service:</b>				
Principal	89,900	89,900	89,900	-
Capital expenditures	531,734	531,734	196,938	334,796
<b>Total expenditures</b>	<b>17,802,380</b>	<b>18,325,731</b>	<b>16,956,335</b>	<b>1,369,396</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,180,611)</b>	<b>(1,703,962)</b>	<b>721,884</b>	<b>2,425,846</b>
<b>Other financing sources (uses):</b>				
Use of prior year surplus - School	890,000	890,000	-	(890,000)
Use of prior year surplus - Town	733,234	1,118,234	-	(1,118,234)
Use of committed fund balance	-	138,351	-	(138,351)
Transfers out	(442,623)	(442,623)	(442,623)	-
<b>Total other financing sources (uses)</b>	<b>1,180,611</b>	<b>1,703,962</b>	<b>(442,623)</b>	<b>(2,146,585)</b>
<b>Net change in fund balance, budgetary basis</b>	<b>-</b>	<b>-</b>	<b>279,261</b>	<b>279,261</b>
<b>Reconciliation to GAAP:</b>				
Change in accrued summer salaries and benefits			143,881	
<b>Net change in fund balance, GAAP basis</b>			<b>423,142</b>	
<b>Fund balance, beginning of year</b>			<b>7,968,930</b>	
<b>Fund balance, end of year</b>	<b>\$</b>		<b>8,392,072</b>	

*See accompanying notes to basic financial statements.*

**TOWN OF HERMON, MAINE**  
**Statement of Net Position**  
**Proprietary Fund**  
**June 30, 2017**

<b>Business-type Activities - Enterprise Fund</b>		<b>Recreation Department</b>
<b>ASSETS</b>		
Current assets:		
Interfund loans receivable	\$	184,647
Total assets		184,647
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable		279
Total liabilities		279
<b>NET POSITION</b>		
Unrestricted		184,368
Total net position	\$	184,368

*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, 2017**

<b>Business-type Activities - Enterprise Fund</b>		<b>Recreation Department</b>
Operating revenues:		
Charges for services	\$	302,339
Total operating revenues		302,339
Operating expenses:		
Payroll and related expenses		171,349
Recreation programs		95,944
Total operating expenses		267,293
Operating income		35,046
Net position, beginning of year		149,322
Net position, end of year	\$	184,368

*See accompanying notes to basic financial statements.*

**TOWN OF HERMON, MAINE**  
**Balance Sheet - General Fund**  
**June 30, 2017**

	2017
<b>ASSETS</b>	
Cash and cash equivalents	\$ 8,807,154
Receivables:	
Taxes - current year	309,133
Taxes - prior years	63,816
Tax liens - prior years	84,272
Tax acquired property	13,927
Accounts	166,419
Inventory	11,111
Prepaid expenditures	24,095
Interfund loans receivables	865,449
<b>Total assets</b>	<b>\$ 10,345,376</b>
<b>LIABILITIES</b>	
Accounts payable	825,215
Accrued payroll and benefits	769,151
Prepaid taxes	21,555
Other liabilities	53,040
<b>Total liabilities</b>	<b>1,668,961</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Unavailable revenue - property taxes	284,343
<b>Total deferred inflows of resources</b>	<b>284,343</b>
<b>FUND BALANCE</b>	
Nonspendable - inventory	11,111
Nonspendable - prepaid expenditures	24,095
Restricted for education	2,051,610
Restricted for TIF	217,619
Committed	395,783
Assigned - Town	1,190,146
Unassigned - Town	4,501,708
<b>Total fund balance</b>	<b>8,392,072</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$ 10,345,376</b>

**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, 2017**

	2017		Variance positive (negative)
	Budget	Actual	
<b>Revenues:</b>			
<b>Taxes:</b>			
Property taxes	\$ 5,622,393	5,851,155	228,762
Tax increment financing revenue	285,806	285,806	-
Excise taxes	2,290,800	2,841,037	550,237
Interest on taxes	30,000	30,853	853
<b>Total taxes</b>	<b>8,228,999</b>	<b>9,008,851</b>	<b>779,852</b>
<b>Intergovernmental:</b>			
State education subsidy	5,325,258	5,315,741	(9,517)
State agency client	20,000	29,615	9,615
Homestead reimbursement	141,294	145,278	3,984
BETE reimbursement	238,174	238,360	186
Medicaid reimbursements	13,000	10,720	(2,280)
State revenue sharing	145,000	151,483	6,483
General assistance	5,750	1,527	(4,223)
Snowmobile reimbursement	2,500	1,993	(507)
Payment in lieu of taxes	11,000	11,000	-
URIP funds	63,000	63,760	760
<b>Total intergovernmental</b>	<b>5,964,976</b>	<b>5,969,477</b>	<b>4,501</b>
<b>Licenses and permits:</b>			
Vehicle registration fees	29,000	31,357	2,357
Animal control fees	2,000	2,209	209
Planning/zoning fees	1,000	5,450	4,450
Plumbing fees	11,400	12,915	1,515
Building permits	10,000	15,041	5,041
<b>Total licenses and permits</b>	<b>53,400</b>	<b>66,972</b>	<b>13,572</b>

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

	2017		Variance positive (negative)
	Budget	Actual	
Revenues, continued:			
Charges for services:			
School tuition and fees	\$ 1,630,001	1,674,094	44,093
Solid waste and recycling	210,736	214,688	3,952
Public safety	5,000	14,973	9,973
Public works revenues	-	2,660	2,660
Recreation and social services	-	312	312
Wireless fees	10,000	11,470	1,470
Cable franchise	19,000	19,206	206
Cemetery maintenance	1,000	2,500	1,500
Sewer fees	200	-	(200)
Total charges for services	1,875,937	1,939,903	63,966
Interest earned	30,000	129,933	99,933
Total interest earned	30,000	129,933	99,933
Other revenues:			
School Department	450,857	537,544	86,687
Miscellaneous	17,600	25,539	7,939
Total other revenues	468,457	563,083	94,626
Total revenues	16,621,769	17,678,219	1,056,450

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

	2017		Variance positive (negative)
	Budget	Actual	
<b>Expenditures:</b>			
<b>Current:</b>			
<b>General government:</b>			
Administration	\$ 243,034	230,067	12,967
Town manager	104,296	99,545	4,751
Town clerk	52,839	51,363	1,476
Finance	101,344	100,559	785
Assessor	100,472	99,279	1,193
Code enforcement	56,014	55,673	341
Assistant clerks	107,771	100,771	7,000
Municipal building	20,317	12,925	7,392
Town office	9,610	8,929	681
Town council	15,885	14,582	1,303
Town boards	8,502	7,711	791
Other expenditures	24,705	24,506	199
<b>Total general government</b>	<b>844,789</b>	<b>805,910</b>	<b>38,879</b>
<b>Public safety:</b>			
Police department	383,838	325,632	58,206
Fire department	322,314	318,009	4,305
Utilities	96,329	92,360	3,969
<b>Total public safety</b>	<b>802,481</b>	<b>736,001</b>	<b>66,480</b>
<b>Public works:</b>			
General	197,889	202,738	(4,849)
Roads	744,293	782,956	(38,663)
Town garage	4,150	1,795	2,355
Trucks/tractor	34,946	24,380	10,566
Salt shed/storage	2,450	2,847	(397)
Cemetery	33,342	23,420	9,922
<b>Total public works</b>	<b>1,017,070</b>	<b>1,038,136</b>	<b>(21,066)</b>

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

	2017		Variance positive (negative)
	Budget	Actual	
Expenditures, continued			
Current, continued:			
Solid waste:			
Landfill	\$ 24,862	15,296	9,566
Household waste	486,736	494,912	(8,176)
Sewer	51,848	41,567	10,281
Total solid waste	563,446	551,775	11,671
Recreation and social services:			
Recreation	129,183	123,114	6,069
Social services	15,450	15,450	-
Library	8,000	7,910	90
Jackson Beach	7,989	8,475	(486)
Total recreation and social services	160,622	154,949	5,673
County tax	607,131	607,131	-
Tax increment financing	566,800	484,476	82,324
Unclassified:			
Economic development	54,006	55,310	(1,304)
General assistance	12,500	3,716	8,784
Wireless	81,686	78,757	2,929
Municipal unemployment	5,000	159	4,841
Legal liability	-	5,840	(5,840)
Planning and maintenance	3,000	11	2,989
Credit reserve	-	11	(11)
Bicentennial Celebration	-	5	(5)
Rural fire protection	1,800	2,402	(602)
Veterans Memorial Park reserve	3,000	-	3,000
Sick leave reserve	6,000	-	6,000
School tax stabilization reserve	25,000	-	25,000
Overlay	111,552	-	111,552
Total unclassified	303,544	146,211	157,333



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

	2017		Variance positive (negative)
	Budget	Actual	
<b>Expenditures, continued</b>			
<b>Current, continued:</b>			
<b>Education:</b>			
Regular instruction	\$ 5,495,287	5,330,922	164,365
Special education instruction	1,870,363	1,723,790	146,573
Career and technical education	201,850	201,850	-
Other instruction	425,556	362,812	62,744
Student and staff support	1,268,792	1,210,982	57,810
System administration	363,879	336,704	27,175
School administration	683,329	665,344	17,985
Transportation	582,403	468,436	113,967
Facilities maintenance	1,396,188	1,307,416	88,772
Debt service	550,567	536,652	13,915
<b>Total education</b>	<b>12,838,214</b>	<b>12,144,908</b>	<b>693,306</b>
<b>Capital expenditures:</b>			
Police equipment	20,500	52,587	(32,087)
Fire equipment	53,000	49,050	3,950
Land acquisition	2,500	4	2,496
Technology	10,000	14,694	(4,694)
Jackson Beach	2,500	3,012	(512)
Economic development	139,000	69,793	69,207
Elementary school	292,234	1	292,233
Transfer station	12,000	7,797	4,203
<b>Total capital expenditures</b>	<b>531,734</b>	<b>196,938</b>	<b>334,796</b>
<b>Debt service - Town only:</b>			
Principal	89,900	89,900	-
<b>Total debt service - Town</b>	<b>89,900</b>	<b>89,900</b>	<b>-</b>
<b>Total expenditures</b>	<b>18,325,731</b>	<b>16,956,335</b>	<b>1,369,396</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(1,703,962)</b>	<b>721,884</b>	<b>2,425,846</b>

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

	2017		Variance positive (negative)
	Budget	Actual	
<b>Other financing sources (uses):</b>			
Use of prior year surplus - School	\$ 890,000	-	(890,000)
Use of prior year surplus - Town	1,118,234	-	(1,118,234)
Use of committed fund balance - Town	138,351	-	(138,351)
<b>Transfers out:</b>			
Transfer to capital project funds	(396,000)	(396,000)	-
Transfer to special revenue funds	(46,623)	(46,623)	-
<b>Total other financing sources (uses)</b>	<b>1,703,962</b>	<b>(442,623)</b>	<b>(2,146,585)</b>
Net change in fund balances, budgetary basis	-	279,261	279,261
Fund balance, beginning of year - budgetary basis		8,833,311	
Fund balance, end of year - budgetary basis		9,112,572	
<b>Reconciliation to GAAP:</b>			
Accrued summer salaries and benefits		(720,500)	
<b>Fund balance, end of year (GAAP basis)</b>		<b>\$ 8,392,072</b>	