




Annual Report 2022

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	CITY OF CARIBOU, MAINE
	20 ____
	TAX CLUB
Name _____	
Address _____	
Account No _____	Amount Per Month \$ _____

TAX CLUB

The City of Caribou has for many years offered taxpayers a monthly payment plan for current taxes. Payments start in January of each year and are divided into 12 payments, based on previous year tax amount. Tax bills are normally mailed in July and any necessary adjustments will be made to the remaining payments.

Payments must be received on or before the 20th of each month in order to qualify for the “no interest” benefit.

This plan has been well received by many Caribou taxpayers, especially by senior citizens and others on fixed incomes. Anyone interested in participating is invited to come to the City Office to set up payments. All participants for the current year will automatically be provided a payment book for next year, providing payments have all been made as agreed.

If you have any questions about our Tax Club, please call 493-3324 Menu Option 1.



Administration

CITY COUNCIL

Mayor Jody Smith

First elected 2019 • Current term ends 12/31/2024

Deputy Mayor Courtney Boma

First elected 2021 • Current term ends 12/31/2023

Joan L Theriault

Appointed 2012; Elected 2013

Current term ends 12/31/2025

R. Mark Goughan

First elected 2018 • Current term ends 12/31/2023

Louella Willey

First elected 2021 • Current term ends 12/31/2023

John Morrill

First elected 2022 • Current term ends 12/31/2024

Dan Bagley

First elected 2023 • Current term ends 12/31/2025

ADMINISTRATION

City Manager	Penny Thompson
Finance & HR Director	Carl Grant
Tax Collector & Treasurer	Carl Grant
Deputy Tax Collector	Denise Lausier
Deputy Treasurer	Holli Doody
City Clerk & G.A. Administrator	Danielle Brissette
Deputy City Clerk	Cherie Garman
Code Enforcement Officer	Kenneth Murchison
Real Estate Assessor's Agent	Joe Salley
Deputy Assessor & Deputy CEO	Tony Michaud
Building Inspector	Tony Michaud
Plumbing Inspector	Brandon Saucier
Fire Chief & Ambulance Director	Scott Susi
Health Officer	Scott Susi
Housing Director	Lisa Plourde
Library Director	Peter Baldwin
Parks & Recreation Superintendent	Gary Marquis
Police Chief & EMA Director	Michael Gahagan
Public Works Director	David Ouellette
Municipal Auditor	Felch & Company
City Attorney	Richard Solman
Cary Medical Center CEO	Kris Doody, R.N.
RSU 39 Superintendent	Timothy Doak
RSU 39 Assistant Superintendent	Jane McCall
Caribou High School Principal	Travis Barnes
Caribou Community School Principal	Leland Caron
Utilities District General Manager	Hugh Kirkpatrick
CUD Water Plant Foreman	Frederick Page III
CUD Wastewater Foreman	Derek Dufour
Aroostook Waste Solutions Director	Mark Draper

CALENDAR TAX ASSESSOR

April 1 – Tax Situs Day; Property tax exemption (Veteran, Homestead, Blind) paperwork must be filed on or before this date to be considered for exemption

April 15 – Business Personal Property declarations due; annual Mobile Home Park Owner's List due

May 1 – BETE paperwork due

June 1 – Ratio Declaration & Reimbursement Application filing deadline

July 1 – Farm tractors and aircrafts must be excised by this date. If not, they will be considered personal property for taxation.

August 1 – BETR program for previous year's taxes begins

November 1 – Annual Municipal Valuation Return filing deadline

December 31 – Annual deadline for BETR program applications

** 185 days from commitment date is the deadline to file for an abatement on taxes committed for that year

CITY CLERK

Dog Licenses expire December 31st each year. Late fee after January 31st is \$25.00. Rubbish Hauler Permits, Taxicab Licenses and Taxicab Drivers' Licenses expire on April 30th.

CITY COUNCIL

Typically meets the second and fourth Monday of each month at 6:00 p.m. View the City's website calendar for meeting dates: www.cariboumaine.org/index.php/calendar/

PLANNING BOARD & ZONING BOARD OF APPEALS

Planning Board: Meets the second Thursday of the month at 5:30 p.m. Board of Appeals: Meets on an as needed basis.

EASTERN AROOSTOOK RSU 39 BOARD OF EDUCATION

Generally meets the first and third Wednesday of each month at 6:00 p.m.

AROOSTOOK WASTE SOLUTIONS HOURS & DAYS OF OPERATION

8 a.m. – 3:45 p.m. Monday through Friday

8 a.m. – 2:45 p.m. Saturdays

Closed Sundays

8 a.m. – 12 p.m. Martin Luther King Day, President's Day, Columbus Day, Veteran's Day and Christmas Eve

Closed – New Years Day, Memorial Day, Independence Day, Labor Day, Thanksgiving Day & Christmas Day



City Manager

It is my pleasure to present the 2022 Annual Report for the City of Caribou. This report highlights major accomplishments and initiatives over the past year along with key financial information for the City of Caribou. I offer my sincere gratitude for all that team members have accomplished this year for our city, our residents, and our business community. 2022 presented some new challenges, but the enthusiasm, dedication and compassion of this team was unwavering. I am thankful for each and every one of them. As you will see in reviewing this

report, your City government was busy throughout the year continuing our mission of delivering exemplary municipal services responsive to the entire community and consistent with our history, culture, and unique character.

I am grateful every day to be in your service,

Penny Thompson
Caribou City Manager



2022 Caribou City Council
(l-r) Douglas Morrell, John Morrill, Courtney Boma, Jody Smith, Joan Theriault, R. Mark Goughan, Louella Willey



(l) Mayor Jody Smith, Deputy Mayor Courtney Boma, Councilor John Morrill, and Councilor Joan Theriault with Governor Janet Mills on April 8, 2022 when Governor Mills signed legislation into law that will keep the MVH-Caribou and MVH-Machias open after the homes were scheduled to close. (m) At 105, Anna Roberts was presented with the Boston Post Cane, honoring her as Caribou's oldest citizen. (r) The kick-off to the 2024 Comprehensive Plan was attended by approximately 50 residents, members of the City Council and the Planning Board along with staff.



Legislature

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 254-2623
(202) 224-2653 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the U.S. Senate. I am grateful for the trust that Mainers have placed in me and welcome this opportunity to share some key accomplishments for our state.

Last year, I secured more than \$500 million for 285 projects from Aroostook County to York County that will promote job creation, workforce training, and economic development; expand access to health care; improve public safety, infrastructure, and community resources; and protect our environment. To address the crisis of soaring inflation and high energy prices, I led efforts to provide \$2 billion in supplemental funds to the Low-Income Home Energy Assistance Program. In the new Congress that begins in 2023, I expect to be the Vice Chairman of the Appropriations Committee and will continue to champion investments to support Maine's communities and families.

Strengthening our economy and supporting good jobs remain a top priority. Along with the Governor and the rest of the Maine Delegation and the associations representing the lobster industry, I worked to protect our hardworking lobstermen and women by pausing for six years the onerous federal regulations that jeopardize our lobster fishery's very existence. Another ongoing threat to Maine's small businesses is the shortage of workers. That's why I led an effort to push the Administration to nearly double the number of H-2B visas that are critical to our hospitality industry. Additionally, when the Administration proposed to cut the construction of a destroyer to be built by Bath Iron Works, I restored this funding to protect Maine jobs and our national security.

When Maine Veterans' Homes announced last year that it planned to close its facilities in Caribou and Machias, I opposed that decision which would have had such a devastating effect on rural veterans and their families. I am glad that the decision was reversed, and I have secured \$3 million to help with upgrades to these facilities. My *AUTO for Vets Act* also became law, which will help disabled veterans maintain their independence by supporting the purchase of a new adaptive vehicle once a decade.

This past year, Congress demonstrated how effective it can be on behalf of the American people when both parties work together. A few of the bipartisan achievements that I was involved in include the *Respect for Marriage Act*, which will provide certainty to millions of loving couples in same-sex marriages while protecting religious liberties, and the *Electoral Count Reform Act*, which establishes clear guidelines for our system of certifying and counting electoral votes for President and Vice President.

No one works harder than the people of Maine, and I have honored that work ethic by showing up for every vote. During my Senate service, I have cast more than 8,500 consecutive votes, never having missed one. I remain committed to doing all that I can to address your community's concerns in 2023. If I may be of assistance to you in any way, I encourage you to contact one of my six state offices.

Sincerely,

Susan M. Collins
United States Senator



Legislature

January 1, 2023

Dear Friends,

I've often thought that Maine is just one big small town connected by long roads. Well, in the past year or two, those roads have gotten steeper and bumpier as we dealt with an unprecedented pandemic and the resulting economic troubles.

As we faced the historic challenges, something impressive happened. We came together and lent a hand to our neighbors wherever we could to keep things running and spirits high.

Down in Washington, Congress tried to help Maine communities get through this struggle, so that our state would come out stronger. To do that, we put in the work and set some things into motion that are already helping Maine people. That's why you hired us, after all.

The pandemic made something we'd known for a while clear: those roads and networks that connect our big town needed repair, improvements, and expansion – from bridges to broadband. So, while Maine was uniting towards a common purpose, Congress came together to pass the *Bipartisan Infrastructure Law* – legislation that makes generational investments in physical infrastructure, broadband connections, harbors, and the energy grid. These efforts will lay the foundation for Maine's 21st century economy and make sure even the most rural areas aren't left behind.

Over the last two years, as we drove up and down our state, you couldn't help but see storefronts in trouble and prices rising as the economy struggled through a global recession. And again, while you focused your efforts on getting through the difficult times, Congress took meaningful action. We passed the *American Rescue Plan* in 2021, which enabled Governor Mills and the state of Maine to better meet the health and economic difficulties of the pandemic. At a critical moment it expanded healthcare efforts to confront COVID and invested in the state to keep the economy in far better shape than most others nationwide.

Congress didn't stop there. This year, we took even more concrete steps to cut costs, create jobs, and provide more affordable, cleaner energy. The bipartisan *CHIPS Act* will bring home the manufacturing of the technical components known as “chips” that are used in everything these days – from smartphones to microwaves to cars – and in doing so reduce prices and create good American jobs. We also passed the *Inflation Reduction Act (IRA)* to lower healthcare costs, allow Medicare to negotiate drug prices, and cut energy bills with new rebates for things like heat pumps and solar panels.

Beyond these major investments, we also passed vital legislation to improve the day-to-day lives of Maine people and Americans nationwide. On a bipartisan basis, we expanded health care for veterans exposed to toxins, strengthened protections for marriage equality, supported Ukraine as it fought off a bloody Russian invasion, secured our elections and the peaceful transfer of power, and delivered millions in federal investments to projects up and down our state.

So, as Maine worked to get through hard times, Congress took steps to support our state – and we're already starting to see brighter days ahead. I'm proud to have played a small part down here; it's a true privilege to listen to you, work with you, and build a brighter future for all the incredible people up and down the roads that connect our big small town. Mary and I wish you a happy, and safe 2023.

Best Regards,

ANGUS S. KING, JR.
United States Senator



Legislature



Troy D. Jackson
President of the Senate

THE MAINE SENATE
130th Legislature

3 State House Station
Augusta, Maine 04333

Dear residents of Caribou,

I am deeply humbled and honored to represent District 1 in the Maine Senate for the 131st Legislature, where work is underway.

Before the election this year, I had the chance to speak to thousands of constituents in District 1, from Allagash to Fort Fairfield and everywhere in between. In these conversations, again and again the spirit of the people of Aroostook was made clear to me. That spirit is one of hard work, of taking care of one another, of looking for solutions, and getting things done. It's what I've always tried to embody in the legislature, and that is exactly what I will do in the next two years.

I've heard you loud and clear. We must support our first responders and law enforcement, lower costs, champion small businesses, seniors, and working families. I am pleased that I've had the chance to already file bills that will touch on many of these issues including funding support for a Caribou Jail, protecting patients from hidden medical facility fees, exempting permanently disabled veterans from property taxes, supporting public safety by increasing revenue sharing, and encouraging further development of Loring Air Base. These are just a few of the bills I know would help people in our communities of Aroostook County.

While these are just a few of the upcoming bills, I look forward to hearing from all of you about what you want to see happen in the legislature during the 131st Legislature. Please do not hesitate to reach out if you have other concerns or ideas for legislation. My door is always open, as is the State House if you want to visit.

You can reach my office at any time at (207) 287-1500 troy.jackson@legislature.maine.gov. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or to sign up for my weekly newsletter.

As always, I know there is a long road ahead and more work to do to make Maine a great place to live. I promise to continue that fight during the legislative session this year.

Sincerely,

Troy Jackson
Senate District 1
Maine Senate President

State House (207) 287-1500 * TTY (207) 287-1583 * Fax (207) 287-5862 * Toll Free 1-800-423-6900

Email: Troy.Jackson@legislature.maine.gov * Web Site: TroyJackson.org



Legislature

Washington Office
1222 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you safe and well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. I appreciate the opportunity to update you on what I've been working on behalf of the people of the Second Congressional District.

In August, I voted for the *Inflation Reduction Act* because it represented a dramatic turnaround from misguided efforts to pass sweeping, ill-designed legislation that tried to accomplish too many things through budget gimmicks, setting up problematic fiscal cliffs in numerous programs and refusing to make the difficult decisions to allow for a fiscally responsible bill.

The *Inflation Reduction Act*, which was signed into law by the president, was fiscally responsible and targeted four key priorities: reducing our national debt and putting our country back on a more sustainable path, lowering the cost of prescription drugs, and making health care more affordable, investing in an all-of-the-above energy strategy to significantly increase oil, gas, and renewable energy production to lower energy costs for Americans, and cracking down on the tax avoidance of billion-dollar multinational corporations. This bill was the first major legislation in the last decade to use the reconciliation process to create a fiscally responsible budget to reduce deficits. The Congressional Budget Office estimated it would reduce deficits by approximately \$300 billion.

As a member of the House Armed Services Committee, I also helped pass the Fiscal Year 2023 National Defense Authorization Act, which among other things, included key wins for Bath shipbuilders, UMaine, and servicemembers and their families. For shipbuilders, the bill secured authorization for a third DDG-51 destroyer; established a new contract for up to 15 DDG-51 destroyers over the next five years, many of which will be built at Bath Iron Works; and included funding for shipyard infrastructure. The bill also authorized over \$25 million for defense research programs, including UMaine's large-scale manufacturing program. Finally, the bill authorized a 4.6% pay increase to help servicemembers and their families deal with rising costs due to inflation.

Additionally, at the end of 2022, Congress passed a spending bill to fund the government through September of 2023. The bill funds nearly \$27 million in funding for community projects across the Second Congressional District, a lifeline for our lobster industry that freezes any regulatory action for at least six years, and secures millions in additional funding for the Low Income Housing Energy Assistance Program (LIHEAP) to help Mainers heat their homes.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help answer questions about and navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736. Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240. Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401. Phone: (207) 249-7400

I look forward to building on momentum from recent legislative wins for Mainers and continuing to work on your behalf in 2023. Do not hesitate to reach out and voice an opinion on legislation, let us know about local events, or seek assistance navigating federal agencies or programs. It's an honor to represent you in Congress, and I wish you a healthy and prosperous year to come.

Respectfully,

Jared F. Golden
Member of Congress



Legislature



HOUSE OF REPRESENTATIVES

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

Timothy C. Guerrette

P.O. Box 224
Caribou, ME 04736
Phone: (207) 227-3577
Timothy.Guerrette@legislature.maine.gov

January 2023

Dear Friends and Neighbors,

Thank you for electing me to serve as your State Representative. It is truly an honor. This is a wonderful opportunity for me to make a difference in the community and I am looking forward to the new challenges that await in the 2023 legislative session.

In order for me to represent you in the best way possible, I need to hear your thoughts on the issues that are important to you. Please, do not hesitate to call me anytime if you feel you need my assistance. I encourage you to monitor all legislative proposals being worked on at the State House by visiting the Legislature's website at www.legislature.maine.gov. From here, you can browse bill summaries, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate.

For the next two years, I will be serving on the Joint Standing Committee on Agriculture, Conservation and Forestry. On this panel, we will discuss many issues in regards to the Committee's jurisdiction over new legislation pertaining to the Department of Agriculture, Conservation and Forestry; the Maine Land Use Planning Commission; the Maine Forest Service; the Land for Maine's Future Program and Baxter State Park. These matters are crucial to our community and I hope to hear from you to discuss ways to improve our community.

Once again, thank you for the opportunity to represent you, the people of District 4. I encourage you to participate in your state government. If you would like to be added to my e-mail list, you can do so by e-mailing me directly with your request at Timothy.Guerrette@legislature.maine.gov.

Please stay safe and healthy in 2023!

Sincerely,

Timothy Guerrette
State Representative

District 4 Caribou Wade & Washburn



Boards, Committees Commissions

Airport Advisory Committee

David Barbosa
Tom Goetz
Doug Shrum
Dr. John Karod
John Gibson

Joan Theriault, Council Liaison

Aroostook Waste Solutions

Kenneth Murchison, Jr.
John Morill
Penny Thompson, Alternate

Board of Assessors

Michael Quinlan
Romeo J. Parent
John Weeks

Cary Board of Directors

Carl Soderberg
Christopher Bell
Doug Plourde
Dr. Irene Djuanda
Dr. Shawn Laferriere
Michael Quinlan
Neal Griffeth
Jane White-McCall
Michael Gahagan
Kevin C. Barnes, Ex-Officio
Penny Thompson, Ex-Officio

Hospital District

Bryan Cullins
Tim Todd
Doug Plourde

Housing Authority Board of Commissioners

James Belanger, Jr.
Jay Kamm
Mary-Kate Barbosa
Gail Michaud
Heather Bartlett
R. Mark Goughan, Council Liaison
Doug Morrell, Council Liaison

Jefferson Cary Memorial Hospital Fund

Athill Hebert
Betty J. Hatch
Kevin C. Barnes

Library Board

Gail Hagelstein
Heather Hale
Kathryn Olmstead
Brianna Carlson
Kristine Bondeson
Lisa Wilcox
Wanda Theriault
Louella Willey, Council Liaison

Planning Board

Daniel Bagley
Christine Solman
Amanda Jandreau
Frank McElwain
David Corriveau
Eric Hitchcock
Stephen Wentworth
John Morrill, Council Liaison

Recreation Commission

Jane Mavor-Small
Kyle Corrigan
Matthew Holabird
Susan White
Troy Barnes
Gary Marquis, Ex-Officio
Penny Thompson, Ex-Officio
Courtney Boma, Council Liaison

Regional School Unit #39

Betheny Anderson
Jan Umphrey-Tompkins
Ronald Willey
Tanya Sleeper

Registration Board of Appeals

Judy-Ann Corrow
Gary Sanfacon
Christopher Lydon

Registrar of Voters

Danielle Brissette

Riverfront Redevelopment Committee (CRRC)

Dan Bagley
Mark Draper
Jay Kamm
Christina Kane-Gibson
Andrea Flannery
Louella Willey, Council Liaison

Utilities District

Janine Murchison
Nancy Solman
Jay Kamm
David Belyea
John Swanberg

Zoning Board of Appeals

Lewis Cousins
George Howe
Margaret Pierce
Travis Michaud



Aroostook Waste Solutions



Photo: Tri-Community Landfill; by Paul Cyr

Aroostook Waste Solutions (“AWS”) is a not-for-profit corporation jointly owned by the municipalities of Caribou, Fort Fairfield, Limestone, and Presque Isle. The mission of Aroostook Waste Solutions is *to provide solid waste management services to the Aroostook County region; in a way that is equitable, environmentally sound, and cost-effective; so that those services can be provided over the long-term.*

Board of Directors

AWS is governed by a Board of Directors, the members of which are appointed annually by the respective legislative bodies of each owner community. In 2022, Caribou was represented by Ken Murchison and John Morrill, with Penny

Thompson serving as the alternate. The Board generally meets on the fourth (4th) Friday of each month at 8:00 am at the Caribou Inn and Convention Center, and members of the public are welcomed to attend. Please call the office for additional details regarding specific meetings.

Facilities

AWS owns and operates both the Tri-Community Landfill (“TCL”) in Fort Fairfield and the Presque Isle Landfill in Presque Isle. Caribou residents and businesses specifically utilize the Tri-Community Landfill for waste disposal. Waste is delivered by a number of commercial waste haulers, or by individual residents and businesses themselves. All



Aroostook Waste Solutions

entrants to the landfill must obtain an annual permit, which is available by stopping at the TCL scale house during normal business hours.

AWS also operates a regional recycling program for fifteen (15) communities in central-Aroostook County, with igloo drop-off locations in Caribou at the Caribou Public Works garage on North Main Street; and at the Maine Paper and Janitorial Supplies store on South Main St.



Photo: Recycling Igloos

Statistics

- 6,199 tons of municipal solid waste (i.e.; trash) were received from the residents and businesses of Caribou in 2022. This was up from the 5,881 tons received in 2021. This does not include construction & demolition debris (“CDD”) that was received from generators within the City. The tipping fees for CDD are charged directly to the generator.
- 804 annual landfill permits were issued to Caribou residents 2022. That is nearly identical to the 809 sold in 2021.

For More Information

AWS website: www.aroostookwaste.com
Telephone: (207) 473-7840
Physical Address: 303 Murphy Rd., Fort Fairfield (Tri-Community Landfill)

Respectfully submitted: Mark C. Draper, Solid Waste Director



Cary Medical Center

The Pandemic – Moving On

The staff at Cary Medical Center came into the year 2022 like most Americans hoping that the long and painful pandemic would finally come to an end. The pandemic created such hardship for so many and demanded the very best of our team. Nothing short of heroic can describe the way all our staff responded not the least of which was the wearing of masks and eye protection throughout the pandemic all day on every shift. From the initial crisis, when the pandemic was in full spread, the hospital was forced to restrict visitors, shut down various services and cope with staffing shortages as people became ill with the virus. More than 18,000 people were diagnosed with COVID in Aroostook County and, tragically, 211 lives were lost. We are forever grateful to all our employees at both Cary Medical Center and Pines Health Services for their remarkable dedication and perseverance. A special thanks to Dr. Regen Gallagher who took on the management of the hospital's response to the pandemic. From the very depths of the contagious virus to the day she announced that the masks could come off she kept the best interests of our patients, staff, visitors, all of us at the center of her work.

Best Places to Work

From the founding of Cary Memorial Hospital in 1924 to the new Cary Medical Center opened in 1978 a unique spirit and culture has been a part of our organization. People often say 'you can't put your finger on it but when you walk through our doors you just get a special feeling'. That culture extends beyond our tradition of treating patients like family to all our employees, volunteers, and all who serve the hospital. That is why we were so excited, once again in 2022, to be named one of the top 100 Best Places places to Work in Maine for the second year in a row. Cary was the only hospital in Maine to get so designated. This award is so special because it is based primarily

on what our employees say about us. In 2022 our Partners at Pines Health Services also was honored with this designation.

Joint Commission Accreditation

The year 2022 saw our tri-annual Joint Commission Survey. The Joint Commission, founded in 1951, is an independent, not-for-profit organization that accredits and certifies health care businesses and programs nationwide. Today, nearly 21,000 health care organizations and programs are accredited and certified by the Joint Commission, ensuring they meet a series of quality and performance standards. This exhaustive survey, with multiple professional surveyors, reviews virtually all aspects of hospital performance. Surveys are conducted unannounced. Kris Doody, RN, and CEO at Cary Medical Center believes that you should never have to prepare for a Joint Commission Survey you should always be prepared. Following the survey Cary received a full three-year reaccreditation.

Recruitment

A major highlight of 2022 was the recruitment of some excellent health care professionals. We had a critical need to recruit an experienced, full-time Hematologist/Oncologist. Fortunately, we were able to attract Dr. Elena Vagia who accepted the position and has been so well received by patients and staff. Dr. Vagia joins Dr. Harvey Zimble and Certified Nurse Practitioner Josee Romann at the Jefferson Cary Cancer Center.

We also needed to expand our pediatric practice and Dr. Jain Jyotibala joined Pines Pediatrics in late 2022. We added Dr. Comfort Hines, who now works full-time in our Emergency Department. Our friend, Dr. Josette Hunter Chamberlain, returned to Cary to provide some additional OB/GYN coverage along with Caribou native and Obstetrician/Gynecologist Dr. Karen



Cary Medical Center

Bossie. We also successfully recruited Kristen Darrell, Certified Physician Assistant, a native of Fort Fairfield, to Pines Primary Care. Kristen had been practicing Family Medicine in Hawaii for 15 years prior to returning home to the County.

In addition to building our medical staff, a high priority in 2022 was a comprehensive recruitment strategy to bring additional nurses, therapists, and other staff to Cary and Pines. A new initiative partnering our Public Relations team with our Human Resources Department has proven very successful. Working with WAGM Television the team developed a three-minute recruitment video which was broadcast throughout New England over the holidays in 2022.

Information Technology

Perhaps nothing is changing faster in health care today than technology and information systems. Throughout 2022, Tim Conroy, Chief Information Officer and his team helped to advance the security and safety of our information systems. Transitioning Pines Health Services to the new Epic Electronic Medical Record System and integrating the system to Cary's EMR was a massive undertaking. The IT department also managed to upgrade the hospital's phone system, build 'backbone' storage going from 1GB fiber/copper mesh to a 10GB fiber/copper mesh.

Community Health Needs Assessment

Every three years hospitals and other health care entities are required to complete a Community Health Needs Assessment. The purpose of the assessment is to learn from the community, including community leadership and various sectors of the local population, what the public considers the most pressing health priorities. Cary and Pines completed our

survey in 2022 and drew the most significant community response since we began doing the survey with some 500 responses. The survey results were presented to and approved by the Boards of Directors at Cary and Pines in November. The survey is on Cary and Pines websites and was distributed to several key contacts in the region. Based on the results of the survey Cary and Pines will develop strategies to address the issues identified. High on the list of priorities identified by the survey included: Cancer; Behavioral Health; Mental Health and Substance Use Disorder; Access and Affordability; Senior Services; Heart Disease; Diabetes and Obesity.

OB Renovation

A very exciting project that was completed in 2022 was the major renovation of our Obstetrics Unit. Cary Medical Center now delivers more babies than any hospital north of Bangor averaging nearly 200 newborns per year. Cary has a reputation for outstanding Obstetrics care as evidenced by our 'Women's Choice Award', which we have received for nine years. The award recognizes Cary as one of America's Best Hospitals for Obstetric care. The remodeled unit now features 7 private patient rooms, including two expanded labor and delivery rooms with one labor tub, five post-partum rooms two of which have queen size adjustable beds. The unit also features an exam room, lactation room, nursery, isolation nursery and other facilities. Each private room on the unit has been completely remodeled. The \$1.5 million renovation follows a similar project where we totally renovated our Acute Care Unit.

Veterans Advocacy

For more than 40 years, Cary Medical Center has been a major advocate for Veterans in Aroostook County. Cary was the site of the 'first in the nation' VA Community Based Outpatient



Cary Medical Center

Clinic. Through Project ARCH we secured additional local access to care for our Veterans. Also, the Maine Veterans Homes 40-Bed Long Term Care and 30-Bed Residential Care facilities are attached to the hospital. In 2022 there was a major threat to the Maine Veterans Homes in Caribou and Machias. The Board of Directors at Maine Veterans Homes had made a decision to close the homes. Once the news was out Veterans in the County once again rallied to save the facilities. Senator Troy Jackson introduced legislation that would prevent the homes from being closed and Senator Susan Collins was able to secure additional funding. Cary CEO, Kris Doody, RN, provided testimony at the public hearing on the bill along a number of local Veterans. The bill passed and a task force was established to review the operations and future sustainability of the Caribou and Machias Homes. In April, Maine Governor Janet Mills, Senator Troy Jackson, and Senator Craig Hickman visited Caribou and the Governor did a 'Ceremonial' signing of the bill at the Caribou VFW with many Veterans and their families in attendance.

Community Engagement

Cary continued to pursue our vision of creating healthier communities in 2022. The Power of Prevention Coalition continued to work with area youth to prevent substance use disorder through a grant program. The program also works within the County jail to teach inmates how to make better choices through the 'Prime for Life' program. Cary's Community Relations office, working with the Siruno Stroke Prevention Program began a series of classes called, 'Eat Mediterranean – A Healthy Choice'. Our Pink Aroostook Breast Cancer Program, with the help of Tim Horton's 'Smile Cookie Campaign' continued to provide support, resources and financial assistance to women diagnosed with breast cancer. Cary, together with Pines Health

Services, continued to provide COVID vaccination clinics for local schools and the hospital's annual health fair again provided free flu shot clinics and clinics were held throughout our service area. Cary also provided a COVID Vaccination and Flu Shot Clinic for the DFAS Center at Loring. Our 100 miles in 100 days Healthy You Fitness Challenge drew nearly 200 participants. We are grateful to our program sponsors, Hebert's Rexall Pharmacy in Van Buren and Sleepers in Caribou.

A grant from Maine Cancer Foundation created an opportunity to promote lung cancer screening through low dose CT. Cary continued our successful blood donor program with the Red Cross Blood Services Division. Under the direction Cindy Blanchette, RN, in the Community Relations Department, over the past three years more than 1400 units of blood have been collected.

Cary also supported the development of additional resources to address the Opiate crisis. Once again in 2021 and 2022, Maine experienced record-breaking numbers of deaths from overdose and Aroostook County did not escape this tragic reality. Cary Community Relations Office worked closely with the Center for the Advancement of Rural Living and Recovery Aroostook, organizations that are attempting to build a recovery community in Caribou to support individuals in recovery from substance use disorder.

Another priority that was identified in the Community Health Needs Assessment was services for older adults. Elizabeth Singer is coordinating Caribou's Age Friendly Community initiative. Caribou's age-friendly program has grown to include senior-themed book displays at the library, activities such as gardening and bird watching with the Parks and Recreation department, the Senior Santa project and Tech Talks at the library, where seniors can receive assistance with using digital devices.



Cary Medical Center

Poised for the Future

While the COVID 19 Pandemic tested the resolve, courage and resiliency of all Americans, health care workers really took the brunt of the virus. Cary Medical Center, our employees, medical staff, our partners at Pines Health Services, Cary's Board of Directors, Auxiliary, all of us working together have weathered the storm and carried on a tradition of quality healthcare. With an expanding medical staff, our ever-advancing technology, along with a growing Cancer Service, Orthopedics and Sports Medicine and an award-winning family culture we are well positioned for the future and look forward to our 100th Anniversary in 2024 as one of the Best Places to Work in Maine.



Cary Medical Center

CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

Combined Statements of Revenues, Expenses and Changes in Net Position Years Ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Revenue		
Net Patient Service Revenue	\$ 59,468,000	\$ 51,764,000
Other Revenue	4,744,000	4,016,000
PPP refundable advance forgiveness	0	4,788,000
HHS Stimulus Revenue and other stimulus revenue	2,445,000	6,038,000
TOTAL OPERATING REVENUE	<u>\$ 66,657,000</u>	<u>\$ 66,606,000</u>
Operating Expenses		
Salaries and Benefits	\$ 32,080,000	\$ 32,812,000
Supplies and Other	32,541,000	29,273,000
Depreciation and Amortization	1,583,000	1,513,000
TOTAL OPERATING EXPENSES	<u>\$ 66,204,000</u>	<u>\$ 63,598,000</u>
OPERATING INCOME	<u>\$ 453,000</u>	<u>\$ 3,008,000</u>
Non-Operating Revenues (Expenses)		
Investment Income	\$ (354,000)	\$ (116,000)
Contributions and Program Support	2,000	1,000
Interest	(31,000)	(6,000)
TOTAL NON-OPERATING (EXPENSES) REVENUES	<u>\$ (383,000)</u>	<u>\$ (121,000)</u>
EXCESS OF REVENUES OVER EXPENSES BEFORE CAPITAL CONTRIBUTIONS	<u>\$ 70,000</u>	<u>\$ 2,887,000</u>
Capital Contributions	<u>\$ 24,000</u>	<u>\$ 258,000</u>
INCREASE IN NET ASSETS	<u>\$ 94,000</u>	<u>\$ 3,145,000</u>

Combined Balance Sheets December 31, 2021 and 2020

	<u>2022</u>	<u>2021</u>
ASSETS		
Current Assets		
Cash and Cash Equivalents	\$ 6,205,000	\$ 18,068,000
Patient Accounts, net of estimated uncollectibles of: \$2,683,000 in 2022 and \$3,087,000 in 2021	12,165,000	6,511,000
Estimated Third-Party Payor Settlements	2,198,000	3,047,000
Supplies, Prepaid Expenses and Other Current Assets	3,023,000	2,611,000
TOTAL CURRENT ASSETS	<u>\$ 23,591,000</u>	<u>\$ 30,237,000</u>
Assets Limited as to Use	<u>\$ 4,830,000</u>	<u>\$ 5,094,000</u>
Capital Assets	<u>\$ 9,666,000</u>	<u>\$ 9,195,000</u>
Other Assets		
Other Receivables, net of estimated uncollectibles of: \$128,000 in 2022 and \$120,000 in 2021	\$ 1,221,000	\$ 1,022,000
TOTAL ASSETS	<u>\$ 39,308,000</u>	<u>\$ 45,548,000</u>

LIABILITIES AND FUND BALANCE

	<u>2022</u>	<u>2021</u>
Current Liabilities		
Current Portion of long-term Debt	\$ 120,000	\$ 57,000
Accounts Payable and Accrued Expenses	4,318,000	3,892,000
Accrued Salaries and Related Amounts	2,664,000	2,675,000
Estimated Third-Party Payor Settlements	3,187,000	3,962,000
Medicare accelerated payments	-	4,467,000
Deferred U.S. Department of Health and Human Services Stimulus Revenue	208,000	2,412,000
Other Current Liabilities	769,000	1,028,000
TOTAL CURRENT LIABILITIES	<u>\$ 11,266,000</u>	<u>\$ 18,493,000</u>
Long-Term Debt, Excluding Current Portion	<u>\$ 1,580,000</u>	<u>\$ 668,000</u>
Deferred Lease Revenue	<u>\$ 135,000</u>	<u>\$ 154,000</u>
TOTAL LIABILITIES	<u>\$ 12,981,000</u>	<u>\$ 19,315,000</u>
Net Assets		
Invested in Capital Assets Net of Related Debt	\$ 7,964,000	\$ 8,466,000
Restricted Expendable for Specific Operating Activities	76,000	75,000
Unrestricted	18,287,000	17,692,000
TOTAL NET ASSETS	<u>\$ 26,327,000</u>	<u>\$ 26,233,000</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 39,308,000</u>	<u>\$ 45,548,000</u>



Clerk & General Assistance

2022 in Review

Merriam-Webster: Definition of City Clerk:

A public officer charges with recording the official proceedings and vital statistics of a city.

PERSONNEL:

Assistant City Clerk Kristina Drinkall and Deputy City Clerk Cherie Garman are continuing their training, and they both continue to be great assets to the clerk's office.

Danielle Brissette is the City Clerk, General Assistance Administrator, and FOAA Officer. She has continued trainings both through the State and Clerks Association working towards becoming certified in 2023.

ELECTIONS:

* June 14, 2022, RSU 39 Budget Validation Election
1033 ballots were casted

* November 8, 2022, State Referendum & Municipal Election
3,064 Ballots were cast

Registered Voters as of December 31, 2022: 5680

COUNCIL SECRETARY:

According to the City Charter, "The Council shall appoint an officer of the City who shall have the title of City Clerk and the City Clerk shall be the ex officio secretary of the Council." One of the duties as their secretary, the Clerk's office keeps a record of attendance for each Council member and submits quarterly a bill so they will receive their proper compensation. During 2022, there were a total of 27 meetings (1 organizational, 2 workshop and 21 regular).

VITAL RECORDS- BIRTHS, DEATHS & MARRIAGES:

Births

Residents	49
Nonresidents	145
Resident Births outside of Caribou	11
Total Births Recorded	205

Deaths – Caribou Residents 135

Marriages

Intentions filed & Marriages Recorded 44

Public Access Officer:

Since 2017, all Freedom of access requests are handled through the Clerk's Office.

Dogs Licensed: 931

Miscellaneous Licenses:

Rubbish Haulers	5
Taxi Companies	3
Special Amusement Permits	7
Local Liquor Licenses	10
Sole Proprietorships	16

Services Provided by this Office:

- Property Tax Collections
- Vital Records
- Excise & Motor Vehicle Registrations
- Dog Licenses
- IF&W Registrations
- IF&W Licenses
- Trailer Park Lot Rent Collections
- Supervise Elections
- Voter Registration
- Absentee Ballots
- Business Licenses plus recording of Sole Proprietorships and Partnerships
- Code Enforcement Permit Fees
- Airport Hangar Lease Payments
- Copying – fee
- Fax – fee
- Notary Public Service – fee



Clerk & General Assistance

General Assistance:

General Assistance is an emergency assistance program regulated by state statute and municipal ordinance. The program is designed to provide Caribou residents with assistance for basic needs. All assistance is granted in voucher form and no cash assistance is granted. Prior to making an appointment, an individual should pursue other sources because General Assistance is intended to be a program of last resort.

Once in 2022, the council adopted changes to the City's General Assistance Ordinance.

The state reimbursement rate is 70% and the city receives 100% reimbursement plus an administrative fee of \$4,800 for processing any Connor General Assistance applications.

General Assistance Expenses for 2022

Caribou: Processed 34 applications, paid for 27 cases which included 32 people.

Aid to Caribou Residents	\$8,339.76
Minus Total Amount Reimbursed	<u>-\$5,837.83</u>
Cost to the City of Caribou	\$ 2,501.93

CONNOR: Processed 0 application, paid for 0 cases which included 0 person.

Aid to Connor Residents	\$0.00
(Fully Reimbursed by State)	
Administrative Fees for Connor	\$4,800.00

Kristina Drinkall, Assistant City Clerk

Cherie Garman, Deputy City Clerk

Danielle Brissette, City Clerk

General Assistance Administrator

Motor Vehicle Agent



Code Enforcement

What's going on?

In 2022 there were 52 Building Permits issued, 18 Demolition Permits issued, 23 Plumbing Permits issued, and 13 Sign Permits were issued. 62 Notices of Violation were also issued.

Comprehensive Plan

In 2022 the Planning Board was presented with the 2024 Comprehensive Plan (Comp Plan) Work Plan drafted by Karen Gorman, Special Projects Coordinator, as requested by Chairman Bagley. The work plan outlines the comprehensive plan process complete with a timeline for specific milestones.

On October 27th, 2022, the City conducted our Comprehensive Plan 2024 Forum. The Forum was very well attended with 100% Planning Board participation, data is now being quantified, additional interest in required section committees. Kudos to Karen Gorman and Bethany Zell for the outreach for the Comprehensive Plan Forum and for a highly successful event. A special thanks to the Planning Board and all those working together for the creation of our 2024 Comprehensive Plan, the City's business plan for the next 10 years.

Caribou Riverfront Redevelopment Committee (CRRC)

In 2022 the CRRC has been working diligently to identify and prioritize riverfront assets, designate the Riverfront Development District complete with Land Use and Zoning, reach out to property owners, work with our neighboring communities in petitioning the MDOT Commissioner on a railroad right of way (ROW) reuse study, set goals, and work to restore interests of renewed commercial, residential, and recreational opportunities along the Aroostook River while celebrating the riverfront as vital part of our community. The CRRC, at the February 15,

2022, meeting voted to recommend to the Caribou Planning Board the formation and designation of a Riverfront Development Overlay District.

Work on a Land Use Table and Zoning unique to this district has already begun to be applied to the Overlay District as created by the Caribou Planning Board to be ultimately approved of by act of Ordinance by the Caribou City Council.

CRRC is seeking funding to create the Riverfront Redevelopment Master Plan. A master plan is a dynamic, long-term planning document that provides a conceptual layout to guide future growth and development. The Committee unanimously agrees that such a plan is necessary to capture and guide current and future efforts in the Riverfront area. It is also a key factor in support of any grant application for future implementation activities and will be an integral part of the Caribou 2024 Comprehensive Plan.

The Committee has received a preliminary estimate of \$50,000.00 to complete such a plan. Fund-raising activity to date has yielded commitments of \$10,000.00.

Blight

In 2022, work on blight relief continued. The City was able to remove 5 dilapidated and dangerous tax acquired buildings. The buildings at 3, 7 and 8 Hillcrest Street as well as a building at 6 Midland were demolished and the sites cleaned up working with local contractors and an additional building at 28 Goldfrank Drive was demolished by our own Public Works Department. The Caribou Public Works also assisted with the demolition of four abandoned and vacant mobile homes at the Caribou Trailer Park in preparation for final closure in July of 2023.

With careful planning and wise use of City assets, we were able to keep the cost of these demolition projects to an average of \$9700.00/building,



Code Enforcement

including asbestos inspection, demolition, site cleanup, loam fill and seed and tipping fee at Aroostook Waste Solutions. By applying the Maine Dangerous Building Statute, the city also razed the collapsed building at 37 Home Farm Road.

City staff continue to work with private property owners on the disposition of many more blighted and dangerous structures in our community.

Planning Board



2022 Caribou Planning Board, (front) Secretary Amanda Jandreau, Chair Dan Bagley, Executive Assistant Denise Lauser, Vice Chair Christine Solman, David Corriveau, (back) Frank McElwain, Steve Wentworth, Eric Hitchcock



Code Enforcement

Caribou Planning Board 2022 Year in Review

Site Design Approvals

- Novel Energy Solutions Solar Array, Van Buren Road
- Apartment Accessory to Commercial Use, 653 Main Street

Home Occupation Approvals

- Paradis Aesthetics, 47 Meadowbrook Drive
- Sonya's Kids Daycare, 16 Dahlgren Street

Rezoning Approvals

- None

Ordinance Revisions

- Completed Home Occupation ordinance update, created a new fillable .pdf form
- Finalized the complete overhaul of our LUT, which merges two previous industrial zones into one zone, creates new Mixed Use (commercial/residential) and Hospital zones, and incorporates six new riverfront development zones. This is a key accomplishment in the 2024 Comprehensive Plan effort.

Other

- Continued work on 2024 Comprehensive Plan, established work groups and assigned planning board and staff leaders, hosted Oct 27 2022 community kick-off event
- Reviewed broadband expansion options, submitted recommendations to Council
- Held initial discussions regarding possible marijuana ordinance changes, coordinated with Staff and Council, conducted independent research, attended MMA Webinar
- Continued discussion and planning to accommodate tiny homes, short-term rentals, and housekeeping cabins
- Conducted initial discussions on alternate approaches to simplify subdivision approval process



Eastern Aroostook Regional School Unit 39

Eastern Aroostook Regional School Unit No. 39 (RSU 39) wants to thank the residents of Caribou and Stockholm for successfully passing our Fiscal Year (FY) 23 school budget. The adopted budget for the 2022-2023 school year had an increase of \$1,011,923.37, representing a 5.11% increase over the FY 22 budget. The budget increase represents a 0.49 mill increase for RSU 39's schools, with a total budget of \$20,826,248. Maine school funding is based on Essential Programs and Services (EPS), defined as the programs and resources essential for students to have an equitable opportunity to achieve Maine's Learning Results.

During the 2022-2023 (FY 23) budget preparation, the RSU 39 Board of Education was confronted with developing a school budget that was challenged by increased costs of the Consumer Price Index, estimated between 5% and 8% for much of the year. Schools are realizing substantial changes in the expenditures for heating oil, diesel fuel, and electricity. Along with these essential operating expenses that have affected all organizations, the Board of Education also had to plan for liability insurance, worker compensation, and health insurance increases. These cost increases will significantly impact RSU 39's school budget, along with salaries and benefits from negotiated union contracts.

Our outlook for the future of RSU 39 is exciting, but at the same time, the school system faces a workforce shortage in all areas of employment. The limited application submission for professional and classified staff members has created a future need to share services with neighboring communities and school districts.

As RSU 39 plans move forward, there are several significant financial projects to focus on, the Caribou High School paving project, a major Caribou High School Gym Roof repair, and a surface replacement of the current Caribou High School track. RSU 39 shifted funding from the regular budget to ESSER funds for the following areas: exterior restrooms for athletic facilities at Caribou Community School, an outdoor classroom, a walkway to the back of Caribou

Community School, and a safety net for sporting events at Caribou Community School.

In summary, RSU 39 has always been a great place to be an educator. I respect and appreciate the work of the entire professional and support staff. My past eight years as Superintendent of Schools have been rewarding because of the professionalism of such a great staff that comes to work every day to do what is best for children. We are fortunate as a community to have such a professional and hardworking group of employees.

I also want to thank the Central Office staff for their outstanding work ethic to the school district employees and their support and guidance with my position. The Administrative Team works hard to provide the students and staff with an educational environment that benefits learning. The daily professional work displayed by our bus drivers/custodians has allowed our schools to be clean, enjoyable, and, most importantly, SAFE. We all have a personal investment in RSU 39. Why are RSU 39's schools respected statewide: devoted Board of Education, dedicated teachers, staff, outstanding leadership in our schools, invested parents with high expectations, great partnerships with area businesses, and most importantly, outstanding students. We all should be PROUD!

Best wishes to Steve Burden, Ralph Conroy, and Bill Gehring, who will retire after many years of exemplary service at the end of the 2022-23 school year.

Finally, please take the time to visit a school or attend a school-sponsored event. We welcome and want your involvement and participation in our schools. Again, amazing things happen when schools and communities work together.

Sincerely,
Timothy L. Doak
Superintendent of Schools



Emergency Management

Caribou Emergency Management would like to welcome our newest Emergency response team (EARS) “Caribou Emergency Amateur Radio Service”. This is a great group of citizens that provides or supplements communications during emergencies where normal communication systems have sustained damage. It may be used in a wide variety of situations, including Natural Disasters and Technological Disasters, including Terrorist Incidents and Bomb Threats.

The group meets twice a week at the Emergency Operation Center where over the past year, they cleaned and salvaged the radio room, removed excess weight of unused antennas from the radio tower, installed a New High Frequency radio and antenna system that were donated by its members. They also installed a new digital D-STAR repeater which is the only one north of Portland and provides worldwide digital communications. The group held one Technician License class resulting in 3 new licensees. They also had a General Level License class underway with 9 students. Ninety-Five percent of all equipment and supplies have been donated or provided by members of the group and without a cost to the citizens.

I believe that this group will be a great benefit to the community and its citizens in time of need. The Agency was fortunate to receive a Maine Emergency Management Agency Generator Grant in the amount of \$78,550. This will be used at the Fire Station to upgrade the one they now have; this will provide emergency power to the complete Fire Station in case of loss of power. The Emergency Operations Center (EOC) continues, being a local training center for First Responders and Emergency Personnel, providing a location that both Police and Fire agencies can complete their mandated training required by the state.

The Caribou Emergency Management Agency works closely with the Aroostook County Emergency Management Agency, which is also in Caribou. I would like to thank that Agency for all the help throughout the year, it truly is a team effort when it comes to a disaster.

In closing, I would like to remind the citizens of our community to be prepared for any disaster by having a “GO” kit available in cases of any emergency. The kit should include bottled water, non-perishable food, candles, battery, a portable radio, flashlight, and extra batteries. Remember, being prepared could save you or your loved one's life.

The Caribou Emergency Management Agency stands by our citizens in time of need, “Working together, we can make a difference”.

Respectfully Submitted
Chief Michael W. Gahagan
Director of Caribou Emergency Management Agency



Events & Marketing

2022 Brought Lots of Smiles!

Ribbon Cuttings



Bennett Drive Redemption



ACAP Corn Maze



Russell's Motel



Broadway Kids In the County



Glass With Class



Rejuvenate Health & Med Spa

Ribbon Cuttings



Aspire Body Sculpting



Thrive Body Spa

Thursdays on Sweden Street



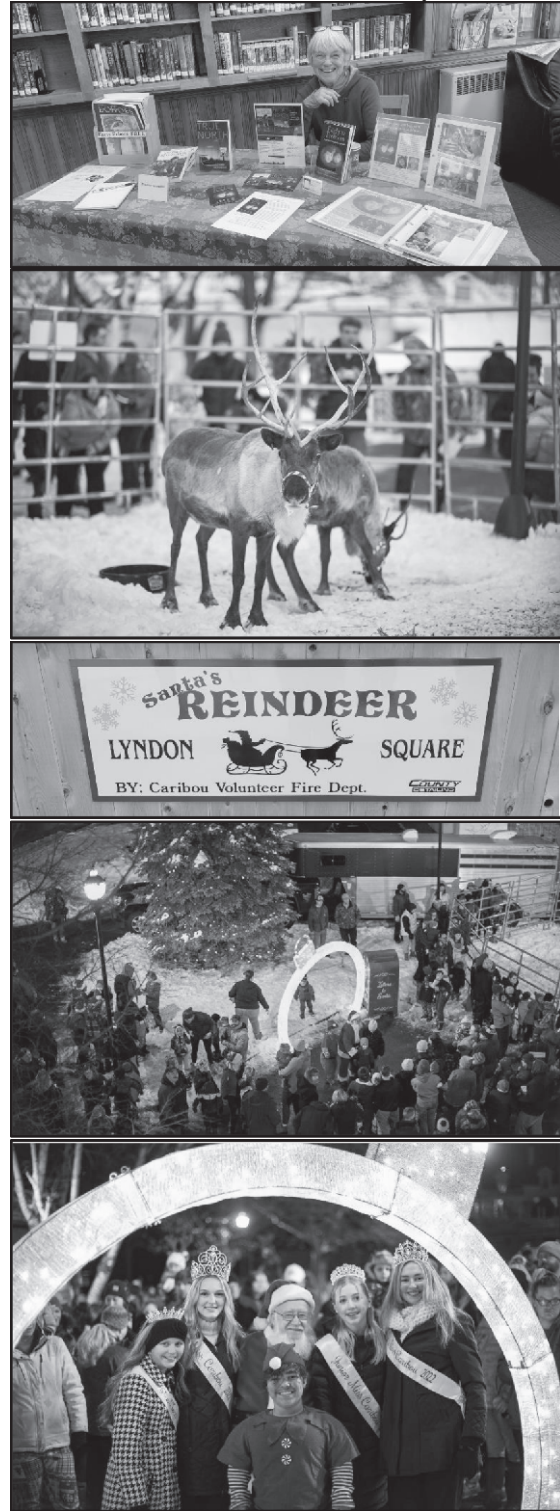


Events & Marketing

Caribou Cares About Kids



Small Business Saturday





Fire & Ambulance



Benjamin Franklin, founding father of firefighting

One of Benjamin Franklin's many accomplishments was co-founding the first volunteer fire department of Philadelphia. It was December of 1736, and he was 30 years old.

The strict fire and building codes we have today were unknown in eighteenth century America. Most houses were built of wood and heated by open hearths and fireplaces. The danger of fire raging throughout a town or city was ever present. Some cities, such as Boston, established loosely organized firefighting companies to help prevent disaster.

Never one to let a hot idea go up in smoke, Franklin suggested that Philadelphia should have fire-fighting clubs modeled after the ones in Boston. After writing about it in the Gazette and discussing it with members of the Junto, he organized the Union Fire Company, which was incorporated in 1736.

Members of the fire company pledged to help one another should fire break out or threaten one of their homes or businesses. Not only would they attempt to put out the flames, members would also help save goods within the building and protect the building from looters. Members were not required to help protect the properties of non-members.

Members had to provide at least two buckets for carrying water and several cloth bags for carrying items rescued from the fire. The original twenty-five members of the group met once a month to discuss fire-fighting techniques, to establish company policies, and, of course, to socialize.

Soon fire companies and clubs sprang up all over Philadelphia and most of the city fell under the protection of one or another of the companies—yet another civic improvement brought to us by the work of Benjamin Franklin.

“2022, CARIBOU FIRE AND AMBULANCE”

The Caribou Fire and Ambulance is a combination fire and ambulance department. All our full-time and some of the paid call personnel are cross trained to handle either fire or EMS jobs. By doing this, the citizens of Caribou enjoy top quality service at about half the cost incurred in other communities. We have one of the lowest costs in the State compared to other similar departments. We have 16 Full-time members and 21 Paid Call members



Fire & Ambulance

During 2022 the department has:

Fire Calls:	214
Ambulance Calls:	2507
Canceled Calls:	27
No Patient Contact:	64
Total Calls:	2812

See Attached Breakdowns:

Alarms for Fires (33)	37
Alarms for Rescues (66)	2
Silent Alarms	175
Total Hours Pumped	38.9
Gallons of Water Used	293,955
Amt. of Hose used	7000'
Ladders Used (in Feet)	26'
(75'Aerial)	150'
Thermal Imaging Camera Used	44
Gas Meter Used	27
Rescue Sled & Snowmobile	2
Rescue Boat	-
Jaws Used	1
ALS Calls	1,266
BLS Calls	1,241
PIFT Transfers	8
Long Distance Transfers	39
No Transports	458
Amb Calls Canceled	27
Calls Turned Over	139
Total out of Town Calls	766
Target Calls (Drug Behavioral)	94
Est. Fire Loss Caribou	\$71,500
Est. Fire Loss out of City	\$490,000
Total Est. Fire Loss	\$561,510

Total Maint. Hours	120
Miles Traveled by all Units	46,198
Total Training Hours	1,870.9
Color Guard Trng/Ceremonies	41.5 mhrs
Vaccinations Given	-

Mutual Aid To:

Presque Isle Fire Dept.	F-3	A-3
Fort Fairfield Fire Dept.	F-4	A-2
Limestone Fire Dept.		1
Washburn Fire Dept.		3
Stockholm Fire Dept.		-
North Lakes Fire Dept.		-
Crown Ambulance		-
Van Buren Ambulance		6
Life Flight		60

Mutual Aid From:

Presque Isle Fire Dept.	F-8	A-
Fort Fairfield Fire Dept.		4
Limestone Fire Dept.		7
Washburn Fire Dept.		4
Stockholm Fire Dept.		5
North Lakes Fire Dept.		2
Crown Ambulance		-

F=Fire A=Ambulance N/T=No Transport





Fire & Ambulance

Out of City Fire and/or Ambulance Responses/ and No Transports(N/T)

LOCATION	# of Amb. Resp./N/T's	# of Fire	Man Hrs.
Presque Isle	22		
Van Buren	10		
Westmanland	2	1	48.45
Washburn	2		
Perham	11		
Houlton	3		

4 YEAR COMPARSION:

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Total Fire / Rescue Calls	167	204	183	214
Total Ambulance Calls	<u>2,181</u>	<u>2,134</u>	<u>2,513</u>	<u>2,507</u>
Total Combined Calls	2,348	2,338	2,696	2,812

10 YEAR COMPARSION:

	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>
Total Fire / Rescue Calls	149	131	137	157
Total Ambulance Calls	<u>1,539</u>	<u>1,644</u>	<u>2,024</u>	<u>2,216</u>
Total Combined Calls	1,688	1,775	2,161	2,373

As shown in our statistics, our fire and ambulance calls have been consistent in the past four years, Of these 2,812 calls of which we had many that were overlapping, meaning two or more units, fire and / or ambulance, being out of this station at the same time. With that being said, it is very important to have available trained personnel to provide the needed Fire and EMS coverage for our citizens and our contracted areas.

This department provided Ambulance service to nine communities in 2022: Caribou, Woodland, New Sweden, Connor, Caswell, Westmanland, Stockholm, Limestone and T16 R4 (Madawaska Lake area).

Caribou Fire and Ambulance Billing Dept. that collects ambulance fees for the City of Caribou has transitioned from the City to Comstar billing in Massachusetts. The City pays this company 4% of what they collect for us.

On the Fire side of the Department, we provide protection to four communities: Caribou, Woodland, New Sweden and Connor. All these communities pay a share of the operational costs of the Fire side of the Department.

This is a very busy department. Beyond handling 2,812 emergency Fire and Ambulance calls, we have a very aggressive Public Education and Safety Programs such as:

- Learn Not to Burn in all schools
- Inspections of businesses & private homes on request
- School fire drills
- Juvenile Firesetter Program
- Operating Fire Extinguisher Programs
- Pre-planning for fire and other emergencies
- Tommy Trauma Safety Program
- Regional Fire Training Center
- Smoke Alarm Installation project
- CPR/FIRSTAID



Fire & Ambulance

We like to think these programs have helped in reducing loss of life and property in the communities we serve and provide education to our young people.

The Caribou Fire and Ambulance maintains and operates a fleet of 5 ambulances, 3 Engines, a Ladder Truck, brush / grass fire truck, and rescue sled.

We have tried to stay current in the latest technology. We have changed our website to cariboufire.com, this site features a Common Questions Section, Fire Safety Tips, and a host of other items. Also, located in our lobby is a display on Sprinkler Systems. Along with the changing times we also have a Facebook page so check it out for updates on the Department.

Once again, this department conducted the Caribou Fire Department Toy Project. We had help from other organizations, businesses, clubs and individuals. There were countless man-hours donated to this project and provided families in seven communities with toys. As always, special "thank you" goes to those who want their donations kept anonymous and help keeping this long tradition in place for years to come.

This department, in an effort to protect life and property, has taken on the project of installing smoke ALARMS in homes for those who cannot, it gets us into the community and provide some fire education and preplanning. Over the past years, the department responsibilities have multiplied. Fire personnel are fulfilling their traditional mission of fighting fires plus face changing needs and now provide advanced life support EMS, Fire Prevention and Inspections, Hazardous Material Incidents plus a host of other duties. We have met that challenge with a dedicated group of personnel year after year.

Training is one of our most time demanding jobs. All department members train on Firefighting, Emergency Medical Services, Confined Space Rescue and Hazardous Materials Incidents. Every Tuesday evening, members of this department, full-time and volunteer, are committed to training here at the Fire Station to meet both the needs of the department, but also the requirements set by the Department of Labor and the Maine Fire Service. In

2022, members of the Caribou Fire and Ambulance Department put in 1870 hours of training to meet the needs of the state and the community following COVID restrictions, training still had to be met.

This Department also has some very dedicated members who spend countless hours of their own time to train and practice for an Honor / Color Guard Unit to represent the Department as well as the City. In 2022 the Honor Guard did put in 41 hrs. for special events.

The Caribou Fire and Ambulance is very fortunate to have a fire training area behind the station including a LP Burn Simulator, Burn Building and new in 2012, through donation, a below ground training area for confined space and rope rescue training. This year we continued to conduct training with the Simulator, to practice fighting LP fires around tanks.

In order for this department to operate, we must have very dedicated and caring personnel. The City of Caribou has superior quality personnel within this department:

"I would like to thank the City Council, the City Manager, the Caribou community and each member of this department for the overwhelming support and dedication they have shown". "Our people give up holidays, birthdays and special events and work on the coldest or warmest days and nights as well, not because they have to, it's what they want to do for their community".

Chief Susi

We will continue to strive for excellence in property conservation and patient care. We will also strive for fire prevention rather than suppression.

Caribou Fire & Ambulance has had several fundraisers over the years to raise money for a number of community projects such as the Learn Not to Burn, Pine Tree Burn Foundation, local area Boy Scouts, and Caribou Fire Dept. Toy Project and countless other projects. The Fire Department would like to thank its supporters and wish everyone a safe year.

Respectfully submitted,
Scott Susi, ME/CFOII
Fire Chief / Ambulance Director



Housing Agency

As our community attains a “new normal” in the wake of the COVID-19 pandemic, the Caribou Housing authority board and staff are deeply grateful to the organizations and volunteers who continue to partner with us to help ensure that vulnerable households in our community meet basic needs for food, housing, and health care. With your help our participants and authority are navigating what is surely one of the most challenging periods we will face together. Realizing the advantages of connectivity and collaboration, Caribou Housing anticipates growing existing partnerships and forging new bonds in order to expand our capacity to meet critical housing and supportive needs.

Housing Choice Voucher (HCV) Program: A federal program operated by the Housing and Urban Development that provides rental assistance to eligible households, covering the gap between the rent charged and 30 percent of their income, ensuring that the tenant does not experience housing cost burden. These families and individuals live in privately owned properties, both single-family homes and apartment buildings, helping people live independently while supporting local landlords.

- CHA distributed over \$1.010 million in total funds in support of 2,105 families: a slight decrease from 2,245 families but a significant increase from \$924 thousand in 2021.

Mainstream Vouchers Program: Mainstream Vouchers serve a household that includes a non-elderly person(s) with disabilities who is at least 18 years old and not yet 62 years of age at effective date of the initial lease up.

- 326 families were assisted and received \$144,093 in rental assistance.

Emergency Housing Voucher Program: These vouchers are for individuals and families

who are 1.) homeless; 2.) at risk of homelessness; 3.) fleeing or attempting to flee domestic violence, dating violence, sexual assault, stalking, or human trafficking or 4.) have a high risk of housing instability. Landlords who lease a unit to an Emergency Housing Voucher holder may receive a \$1,000 for each unit rented.

- Over \$99,473 in funds for rental assistance, security deposits, and landlord bonuses were distributed to assist 130 families.

Landlord Participation Incentive Program: In partnership with Maine Association of Public Housing Directors (MAPHD) and Maine Housing Authority, CHA was able to offer benefits to landlords who rent to a Housing Choice Voucher and/or Mainstream Voucher participants. The program offers the following incentives 1.) Security Deposit, landlords may request, on behalf of the prospective tenant, funds from CHA to pay the security deposit; 2.) Signing Bonus, landlords will receive a \$750 bonus for each new unit rented; 3.) Repair Grants, landlords may be reimbursed up to \$5,000, per year, on necessary repairs to a unit that failed its initial HQS inspection; and 4.) Damage Reimbursements, landlords may be reimbursed up to \$1,500, per unit, on damage cost beyond those covered by a security deposit.

- Between the four Landlord Incentive's, CHA distributed \$55,505 to landlords.

Family Self-Sufficiency Program: The Family Self-Sufficiency (FSS) Program offers financial and employment coaching to Voucher participants who are working full- or part-time. As an FSS household's earned income increases, funds are deposited into an escrow account for the participant to use upon successfully completing the program.

- The FSS program enrolled an additional 130 households, for a total of 650



Housing Agency

program participants.

- 8 participants graduated from the FSS program, receiving an average of \$5,507 in escrow funds. One graduate family received \$13,730!
- Over \$23,624 was utilized by 17 participants for auto purchases and repairs, reimbursements for work clothes, and school supplies.

Expenditures from these funds directly support participants employment and asset building goals.

HCV Homeownership Program: The HCV Homeownership Program allows families that are assisted under the HCV program to use their voucher to buy a home and receive monthly assistance in meeting homeownership expenses. To participate in the HCV Homeownership program, the HCV family must meet 1.) specific income and employment requirements (the employment requirement does not apply to elderly and disabled families), 2.) be a first-time homeowner, 3.) attend and satisfactorily complete the pre-assistance homeownership counseling program, and 4.) meet any additional eligibility requirements set by CHA.

- Currently, CHA has one participant receiving assistance through the HCV Homeownership Program, who received \$3,335 towards their mortgage payment.

Other Notable Statistics in FY 2022

- Over \$1.3 million distributed to 67 participating landlords; a significant increase from \$1,010 million to 67 landlords in 2021; an 18% increase.
- The average annual household income is \$14,043, who is receiving an average rental assistance payment of \$359 towards an average contract rent of \$775
- Of 2,561 families, 42% have a person with a disability, and 18% are elderly.
- Of 103 vouchers issued in 2022, 47 participants leased up, 49 families were unable to find housing, and 7 families continue their search.

We are deeply grateful for the support of the Housing Board of Commissioners, the Caribou City Council, the City Manager, all City Departments, participating landlords, partnering organizations, and the community at large for our past and future endeavors to provide housing and services.

**Respectfully Submitted,
Lisa Plourde
Executive Director**



Library

YEAR IN REVIEW

CARIBOU PUBLIC LIBRARY
2022



43,772

VISITORS TO THE LIBRARY



1,517

BOOKS
ADDED

BOOKS
WITHDRAWN

2,160



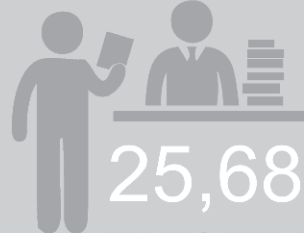
9

STAFF
CONTRIBUTED
EXPERTISE



25,086

PROGRAM
ATTENDANCE



25,688

TIMES ITEMS
WERE CHECKED OUT



1,511

PUBLIC COMPUTER
SESSIONS



1.3K

FACEBOOK
FOLLOWERS



3,846

WEBSITE VISITS



1,660

E-BOOKS
CHECKED OUT



3,922

ACTIVE
BORROWERS

310

NEW CARDHOLDERS



Caribou Public Library

30 High Street
Caribou, Maine 04736 | (207) 493-4214
www.cariboupubliclibrary.org



Municipal Airport



The City of Caribou has owned and operated the Caribou Municipal Airport since 1929 when local businessmen decided that Caribou needed its own airport, which started with two turf strips. Although not independently confirmed, it is said that KCAR was the first municipal airport in Maine.

The airport terminal is in the eastern portion of the airport property. Currently, there is not a FBO at the airport. The airport has 100 octane low lead aviation gasoline available 24/7 using a credit card activated terminal. The National Weather

Service has a long-term lease for land at the airport for the operation of their valued facility.

There are two municipally owned T-hangars: a 73 foot by 35 foot T-hangar at the airport built in 1980 and 150 foot by 60 foot T-hangar at the airport built in 2018. There is one privately owned 48 foot by 48 foot hangar constructed in 2000. In 2021, there was strong interest in airport activities and all hangar bays were leased. There is an Airport Committee of the City Council as well as a citizen Airport Advisory Committee.





Parks & Recreation

The Recreation department is back to normal operations from covid and wow what a year it was. Programs were at the pre pandemic numbers, and it was finally comforting to be back to normal. The department had an opportunity to apply for Congressional Funds through Senator Collins office. The application was submitted with the intent to rebuild Caribou Mill Pond dam, dredge, and build a fishway. The department got word late in the year that it was approved for \$4.45 million dollars. The project will begin in the summer of 2024. This project will completely beautify this area of the community. Officials are excited to have this project completed.

The department also began work on extending the ever so popular walking path. The new extension would increase the path by an additional mile. The plan is to continue in the summer of 2023.

The parks department finalized the South side atv trail that connects the Caribou Inn and Convention Center, Northern Maine Brewing Company, and Mike's Quick stop to the main trails. This project was funded by 3 grants from the major outdoor recreation manufacturers and some funding through the State. This new trail will now allow motorized recreational vehicles another option for lodging, meals, and gas without having to trailer.

The Department worked with local businesses and expanded the Caribou Cares About Kids event to a 4-day family fair atmosphere. The feedback since has been great. Officials have been busy with plans for the future.

Once again, the Department worked with other departments to put on the popular Thursday on Sweden events. The Parks staff installed new Edison lights over Sweden street and over the outdoor café area resulting in a more festive feel.

The Splash pad and new courts were busy all season long and with not many issues along the way.

Staff were successful in obtaining a Project Tree Canopy grant which allowed for the purchase of 45 red maple trees which were planted throughout the community.

Both the Trunk or Treat and gingerbread decorating were very well attended and along with the help from local businesses these events could not be as successful as they are.

The City Building Committee along with recreation officials were able to get the wellness center new metal siding as the original siding was in need of repairs and painting so it was decided to install metal siding which will cut down on costly maintenance.

Staff, along with the Caribou Rotary Club handed out almost 100 new bike helmets in the fall as their annual helmet giveaway.

The Caribou Parks and Recreation Commission and staff wish to extend a sincere thank you to all the clubs, service organizations, and volunteers that afford the Department the opportunity to provide the services Caribou residents so enjoy. All involved enable the services, programs, and events to continue to be delivered to ensure the enhancement of the quality of life for the entire Caribou community.

**Respectfully submitted,
Caribou Parks and Recreation Commission**

Susan White, Chair

Troy Barnes, Vice Chair

Jane Mavor Small

Kyle Corrigan

Mathew Holabird

Gary Marquis

Supt. Parks and Recreation



Police Department

The year 2022 was a trying year for Law Enforcement, coping with covid-19 again, withing the Department and with the individuals that we have contact with. As the Aroostook County Jail was shut down due to covid outbreaks, and our facility being the only active holding establishment we were very busy, coping with the extra prisoners and having to now do Tel-arraignment between the courts. This was a new experience for our officers. We became a one-stop shop for the individual being charged and then seeing a lawyer and appearing before a judge within a short period of time. The Department processed over 370 inmates throughout the year.

The officers handled 4924 complaints and investigated 370 motor vehicle accidents. We investigated 20 sexual assault cases, handled 76 mental health encounters and 234 well-being incidents. Unfortunately, we also responded to 26 drug overdoses with 5 of those not surviving. The number one preventive tool that was used on the individual surviving was "Narcan". I encourage all citizens to educate themselves on when and how to use this life saving tool. The department continues to partner with Road to Recovery Aroostook, the first recovery center in Aroostook, to provide support and guidance in dealing with those individuals that are struggling with Substance Use Disorder (SUD). One of the programs that is being used throughout the state is OPTIONS, a program that provides a licensed behavioral health clinician who works alongside our officers, they help not only the individual that have SUD but also their families with support and intervention. We also support both the Men's and Women's sober house providing a safe and supported environment.

Our K-9 unit, Ace, and his handler Officer McPherson continue to be very effective in working within the community. We all have been

told that Ace is one of the best drug detection dogs in the state. Officer McPherson and Ace put in numerous hours in training. Officer Kevin St. Peter returned full-time to the department, after the RSU 39 decision to move in a new direction by hiring a full-time social worker. The officers continue to interact with the students by having lunch with them as often as possible throughout the year.

This past year we had to say goodbye to some of our employees. Officer Aaron Marquis left the department and is now working for the Department of Motor Vehicles as one of their investigators. We also saw Officer Chandler Madore leave to go into private employment. Last but not least after 16.5 years my administrative assistant, Laura Adams, decided to take a position with the Aroostook County District Attorney's Office. We wish them all well and thank them for their service to our community. We did hire Officer Hunter Flynn who completed his 18 weeks of basic law enforcement training at the police academy. Hunter is a great addition to our police family and to the community.

Many thanks go to the citizens of Caribou for approving the city's referendum towards building a new police station. We are also fortunate to have our own Senator Collins advocate for two and a half million dollars toward the new station. The City Manager and I participated at a conference on building a new police station in 2022. We both came back with a better understanding on what is best practice and future advancement in law enforcement for our officers and the community. We look forward to the next phase of development.

Our Drug take back program has partnered with a company called IMAR that will process what we have collected weekly and destroy it. We



Police Department

continue to collect sharps in the station lobby Kiosk. We average about 55 lbs of sharps disposal a week, this keeps our community safe and our children protected for needle sticks.

Over the past year our department has applied for and received over \$294,000 dollars in grants which included a federal hiring COP's grant. The grant will allow us to hire or help retain one more officer. Receiving these grants saves the citizens tax dollars and helps our department to be one of the best in the state.

I would like to personally thank all our personnel, and especially our Reserve Officers, without them backfilling our shifts there would be times that our regular officers would be working alone on the road. The officers' commitment to the

community and to law enforcement is so much appreciated. Keeping our citizens safe is our number one priority.

I would like to also thank our Manager, Penny Thompson, for her support of our department. I would also like to thank our City Councilors, and department heads, and all of the employees of our great city. Most of all, I would like to thank my community that has supported our department throughout this past year, without your help we could not do our job. All of us working together makes the job a lot easier. I look forward to continue to serve you and my door is always open.

Respectfully,
Chief Michael W. Gahagan



Tax Assessment

It is the mission of the tax assessment department to discover, list and measure all property within the City of Caribou to ensure the fairness and equity of all real and personal property values while efficiently and professionally delivering customer service excellence, high quality information and accurate outcomes to the public and our co-workers.

Municipal Valuation

Commitment Date:	August 5, 2022
Taxable value of land:	\$ 94,919,800
Taxable value buildings:	\$ 248,765,999
Taxable value of personal property:	\$ 12,450,400
TOTAL taxable valuation:	\$ 356,136,199
2022 Property Tax Rate:	.02355

Property Tax Exemptions

Certain classes of property are tax exempt by law. Fully exempt property may include real estate or personal property owned by governmental entities, school systems and other institutions. Partially exempt property relates to the following categories:

Homestead Exemption – This program provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least twelve months and make the property they occupy on April first their permanent residence. Property owners would receive an exemption of up to \$25,000 in valuation. In 2022, Caribou granted 2,053 Homestead Exemptions of which 60 were fully exempt.

Veteran Exemption - A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible an exemption of up to \$6,000 in valuation. In 2022, Caribou granted 296 Veteran Exemptions.

Paraplegic Veteran - A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of up to \$50,000 in valuation. In 2022, Caribou granted 2 Paraplegic Veteran exemption.

Blind Exemption - An individual who is determined to be legally blind may receive an exemption of up to \$4,000 in valuation. In 2022, Caribou granted 2 Blind Exemptions.

Partial exemptions must be adjusted by the City of Caribou's certified assessment ratio. For 2022, the certified ratio was 95%. The State of Maine will reimburse the municipality for a portion of the revenue lost by offering these exemptions.

Business Equipment Tax Exemption – is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 4/1/08. In 2022, Caribou approved 287 applications for BETE Exemptions. The total amount of exempted value was \$13,995,200. As a result, Caribou was eligible for “Enhanced BETE” reimbursement of over 53.57% of the lost revenue which amounted to a total reimbursement of \$176,567.85.

There was a decrease in taxable and exempt personal property value because all personal property was factored by the 95% certified ratio in 2022.

For the second year, there is a reimbursable exemption for the solar and wind energy equipment. There are three installations of renewable energy equipment located in Caribou with a total exempt value of \$6,811,310.

All exemptions require completion of an application. Exemption claims may require additional information to support the claim for exemption and must be delivered to the tax assessment office no later than April 1 of the tax year.



Tax Assessment

Current Land Use Programs

The State of Maine has four "current use" programs which offer the property owner a reduction in their assessed value: *Tree Growth*, *Farm Land*, *Open Space* and *Working Waterfront*.

All four programs are available to the property owner through an application process with the tax assessment office. Applications must be filed on or before April first. Certain criteria must be met for each program and any future change in the use of the land which would cause disqualification would result in a penalty.

In 2022, Caribou had 1,586 acres in *Tree Growth*. One new parcel were first enrolled for the 2022 tax year. In the *Farm Land* current use program which totaled 983 acres for 2021, Caribou had 482 acres in crop land and 501 acres in farm woodland. Currently there is only one parcel in the *Open Space* current use program with 37 acres and there are no properties in the *Working Waterfront* program.

City of Caribou has much of its property information online. This provides citizens and businesses with the ability to retrieve property values and information online. There is a link on the tax assessment department page along with instructions to do a property search. Other items online include exemption forms and information, commitment books, tax maps, transfer tax declarations, and tax bills.

The Caribou Board of Assessors is responsible for signing all documents for the annual tax commitment as well as other forms required to be filed with the State of Maine. The Board meets as needed throughout the year to act on abatement applications. Additionally, the Caribou Board of Assessors are involved with prioritizing work within the department. Members of the 2022 Caribou Board of Assessors: Romeo Parent, Michael Quinlan, and John Weeks, Chairman.

Important Dates

April 1 - *Tax Situs Day*; Property tax exemption paperwork due

April 15 - Business Personal Property declarations due

May 1 - BETE paperwork due

June 1 - *Ratio Declaration & Reimbursement Application filing deadline*

July 1 - Farm tractors and aircrafts must be excised by this date. If not, they will be considered personal property for taxation.

August 1 - BETR program for taxes paid on personal property in previous year begins

November 1 - *Annual Municipal Valuation Return filing deadline*

December 31 - Annual deadline for BETR program applications

** 185 days from commitment date is the deadline to file for an abatement on taxes committed for that year ** 36 MRSA §841

The State of Maine *does not* require that the City send out tax bills. When a municipality issues a property tax bill, each bill must include the following information per Title 36, § 507:

AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 63.4%.

INTEREST AT 4% PER ANNUM
BEGINS 10/01/2022

EFFECTIVE JUNE 30, 2022, THE CITY OF CARIBOU HAS NO BONDED INDEBTEDNESS.

Title 36, §507 also requires each bill issued must indicate the percentage of local property taxes distributed to: education, local and county government.

AROOSTOOK COUNTY:	7.2%
RSU # 39 (SCHOOL):	43.6%
MUNICIPAL APPROPRIATIONS:	49.2%



Tax Assessment

REVENUE GENERATORS

This department works to generate revenue for the City of Caribou in several ways:

- * Discover value when no permit obtained
- * List/measure property
- * List business property
- * Promote exemption and reimbursement options to taxpayers
- * Submit documents to State of Maine in a timely manner

Respectfully submitted,

Tony K. Michaud, CMA
 Assessor's Agent for Personal Property
 Building Official
 Deputy Code Enforcement Officer
 &
 Joe Salley, CMA
 Real Estate Assessor's Agent
 &
 Brandon Saucier, CMA
 Local Plumbing Inspector

The tax assessment department staff also serve in the capacity as Building Officials for the City of Caribou.

Scenes from the field 2022:



2022 Annual Permit Report						
	2022	2021	2020	2019	2018	2017
BUILDING PERMITS						
Total	51	62	55	59	47	54
Homes	2	5	7	3	6	2
Mobile Homes	2	3	1	2	0	1
Multi-Family	0	1	0	3	0	1
Commercial	7	19	18	14	10	16
Exempt	1	4	4	1	5	3
PLUMBING PERMITS						
Internal	14	25	14	13	14	20
External	9	15	20	12	9	13
DEMO PERMITS						
	17	17	19	15	13	19
SIGN PERMITS						
	13	10	6	9	15	13



Utilities District

The Caribou Utilities District is a quasi-municipal entity created by charter from the Maine Legislature in 1945 to provide water and wastewater services to the City of Caribou. Predecessor private companies included the Caribou Water Company (1889) and the Caribou Sewer Company (1905), both of which were eventually purchased by the Caribou Utilities District. The District is directed by a five-member Board of Trustees appointed by the Caribou City Council. The District is self-financed through rates paid by its customers and maintains its own budget separate from the City.

The District produces all drinking water from two gravel aquifer wells on the River Road. These sources provide high quality water for our customers. A new water treatment plant was completed in 2006 and is capable of producing up to 2 million gallons of water per day. The District also maintains 32 miles of water mains, two booster stations, four standpipes and over 150 fire hydrants.



Water treatment plant located on the River Road

Wastewater is collected by 42 miles of sewer mains, 700 manholes and treated at three aerated lagoons located on the Grimes Road. The Grimes Road treatment plant was completed in 1984 and is capable of processing up to 1.71 million gallons of wastewater per day on a monthly average. The District also maintains eleven lift stations, a primary treatment screen and two large pumping stations.

In 2022, the Board of Trustees held twelve regular meetings. Nancy Solman was President, with Jay Kamm serving as Treasurer, and Sue Sands serving as Clerk. Other Trustees include David Belyea, Jan Murchison, and John Swanberg. District meetings are normally held the second Wednesday of each month at the District office building at 176 Limestone Street and are open to the public.



Wastewater treatment plant located on the Grimes Road

Caribou Utilities District was awarded the Maine Rural Water Association 30th Annual Maine's Best Tasting Drinking Water in December 2016. Communities and small water systems throughout the state submitted samples including recent past winners Limestone and Bangor.



MRWA 2017 Maine's Best Tasting Drinking Water

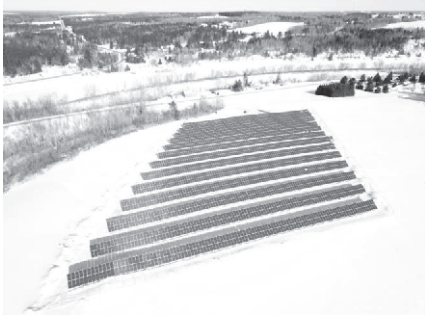
In early 2017 the State of Maine Department of Environmental Protection issued a new discharge license for a five-year period, expiring December 31, 2021. A renewed discharge license was applied for in 2021 and should be forthcoming sometime in 2023.

A solar array was constructed on the River Road in 2019 which produces 80% to 85% of the electricity the District uses each year across both divisions. The array has 2,756 individual panels and a total footprint of just under 5 acres.

Funding, final design and construction of an upgrade to the Grimes wastewater treatment plant commenced in 2019. Construction continued in the spring of 2020 and was substantially completed in the fall of 2021. The project included removing over 4,200 tons of sludge, new lagoon liners, new blowers and aeration system, upgraded electrical, controls as



Utilities District



Solar Array at 300 River Road

well as larger piping to increase process flows through the facility. These upgrades were necessary to address maintenance upgrades and in anticipation of future, stricter regulatory and discharge license requirements.



Lagoon #3; sludge removed, before new liner

Broadband:

In 2022 the District amended its charter to include broadband services. Highlights of this process were as follows:

- Through a resolution, the Caribou City Council unanimously endorsed the District charter amendment.

- Senator Troy Jackson sponsored a bill in the 130th Maine State Legislature representing the District charter amendment.

- The joint standing Energy, Technology & Utilities Committee held a public hearing and a work session on the District's charter amendment before unanimously voting ought to pass (OTP) to both chambers of the Legislature.

- On February 22nd and 24th the Senate and House of Representatives, respectively, passes the District's charter amendment.

- On March 31st Governor Mills signed S.P. 686 – L.D 1949 “An Act to Amend the Caribou Utilities District Charter to Include Broadband Services”.

The next steps in the process for this new division are procuring funding, order long lead time items, start improving the site of the central office / co-location on Sincok Street and lastly, begin constructing the 100% fiber network to the last mile of every road in the township.

To fund the project, the District took three major steps. In October, the District Trustees voted unanimously to borrow \$200,000 from the wastewater division. As Trustee David Belyea said at the time “If we expect outside entities to invest in this project, we need to invest in it ourselves first”. In November the Caribou Hospital District donated \$250,000 toward the project on behalf of the citizens of Caribou who will be able to improve their healthcare outcomes via telehealth and improve the services and outreach of our own municipally owned hospital, the last one remaining in the State of Maine. Finally, the District applied for a grant from the Maine Connectivity Authority that would substantially fund the first two phases of the project. If awarded, the District can build 28% of the total project, reaching 1,448 locations in mostly rural parts of Caribou. Specifically, below are the roads that are included in these 2 phases and will have fiberoptic service starting in late 2023:

Phase	Road	Length	Phase	Road	Length
1a	Main St (partial)	15,900	2a-d	Van Buren Rd	28,100
1a	Presque Isle Rd	13,400	2a-d	Sweden St (partial)	20,100
1a	Maysville Siding	4,300	2a-d	Albair Rd (partial)	17,500
1a	Dow Siding Rd	2,800	2a-d	Belanger Rd	11,800
1a	Doyle Rd	2,000	2a-d	Ogren Rd	11,000
1a	Sincok St	600	2a-d	Woodland Rd	7,700
1a	Buck Rd (partial)	300	2a-d	Emond Rd	7,300
1b	W. Presque Isle Rd	22,200	2a-d	Lombard Rd	7,100
1b	Bailey Rd	5,800	2a-d	Main St (partial)	4,750
1b	Vance Rd	5,400	2a-d	Brissette Rd	4,700
1b	Buck Rd (partial)	3,500	2a-d	Watson Mem. Dr.	4,500
1b	Doyle Rd	2,400	2a-d	Plante Rd	4,050
1b	Caribou Lake Rd	900	2a-d	Town Line Rd	2,400
1c	Old Washburn Rd	12,400	2a-d	Powers Rd (partial)	2,050
1c	Washburn St	12,300	2a-d	Collins St (partial)	1,800
1c	Caribou Lake Rd	4,400	2a-d	Rose St (partial)	1,500
1c	York St (partial)	2,100	2a-d	Old Van Buren Rd	1,350
1c	Main St (partial)	1,900	2a-d	Westwind Dr	1,250
1c	Mitchell Rd	1,200	2a-d	Glenn St (partial)	1,100
1c	Hatch Dr	400	2a-d	Home Farm Rd	750
1c	Center St	200	2a-d	Page Ave	700
1c	Stevens St	200	2a-d	Dorcas Ave	500
			2a-d	Harvest Rd (partial)	500



Utilities District

Subsequent phases 3 and 4 of the project will provide fiberoptic service to the remaining rural parts of the town, representing an additional 20% of the total project, reaching an additional 1,052 locations. The District's goal of this project is to build and provide service to rural parts of the City first, for the many addresses and citizens who have had to wait for the private telecom companies that to date have no plan to serve them.

The final phase, representing 52% of the total project, reaching 2,652 locations, will be completed last as it represents mostly the compact area of the City that is

currently considered served by the private telecom companies.

The District is proud to undertake this endeavor that will be transformational for the citizens of Caribou.

The Caribou Utilities District can be reached:

In person: 176 Limestone Street

Office telephone: 207-496-0911

Emergency/after hours: 207-493-3301

Website:

<http://www.cariboumaine.org/index.php/living-in-caribou/utilities-district/>

Email: cud@gwi.net

www.facebook.com/CaribouUtilitiesDistrict

Hugh A. Kirkpatrick - General Manager



Audits



Jefferson Cary Hospital Endowment Fund

FELCH & COMPANY, LLC
Certified Public Accountants

P.O. BOX 906
CARIBOU, MAINE 04736
(207) 498-3176
FAX (207) 498-6278
E-MAIL: CPA@FELCHCPA.COM

Independent Accountants' Review Report

To the Trustees of the
Jefferson Cary Hospital Endowment Fund

We have reviewed the accompanying financial statements of Jefferson Cary Hospital Endowment Fund (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2022 and December 31, 2021, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

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.

Accountants' Responsibility

Our responsibility is to conduct the review engagements in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of the Jefferson Cary Hospital Endowment Fund and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our reviews, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Felch, Company LLC

February 28, 2023



Jefferson Cary Hospital Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Statements of Financial Position
December 31, 2022 and December 31, 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
CASH AND TEMPORARY INVESTMENTS (Note 2)	\$ 22,497	\$ 5,499
INVESTMENTS (Note 3)	<u>692,077</u>	<u>1,120,187</u>
	<u>\$ 714,574</u>	<u>\$ 1,125,686</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES	<u>\$ -</u>	<u>\$ -</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>587,134</u>	<u>998,246</u>
NET ASSETS WITH DONOR RESTRICTIONS		
Jefferson Cary	111,940	111,940
Caribou Grange	10,000	10,000
Spaulding	1,000	1,000
Bearce	1,000	1,000
Getchell	1,000	1,000
Hardison	1,000	1,000
Russ	500	500
Sincock	<u>1,000</u>	<u>1,000</u>
	<u>127,440</u>	<u>127,440</u>
Total Net Assets	<u>\$ 714,574</u>	<u>\$ 1,125,686</u>

*See independent accountants' review report.
The accompanying notes are an integral part of these financial statements.*



Municipal Audit Report

To view the Municipal Audit Report, go to the City's website at:
www.cariboumaine.org/index.php/departments/finance-department/audits/

FELCH & COMPANY, LLC
Certified Public Accountants

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Independent Auditors' Report

To the City Council of the
City of Caribou, Maine

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of the City of Caribou, Maine as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the City of Caribou, Maine, as of December 31, 2022, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Caribou, Maine and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of the City of Caribou, Maine, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary government financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the City of Caribou, Maine, as of December 31, 2022, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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, and for 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.



Municipal Audit Report

To the City Council of the
City of Caribou, Maine

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Caribou's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City of Caribou's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Caribou's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary, public pension, and other post-employment benefit information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.



Municipal Audit Report

To the City Council of the
City of Caribou, Maine

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Caribou, Maine's basic financial statements. The accompanying combining and individual nonmajor fund financial statements, schedules of capital and non-capital outlays, schedule of property taxes and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 nonmajor fund financial statements, schedules of capital and non-capital outlays, schedule of property taxes and the schedule of expenditures of federal awards 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 September 21, 2023 on our consideration of the City of Caribou's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 the effectiveness of the City of Caribou's 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 City of Caribou's internal control over financial reporting and compliance.

Felch & Company LLC

September 21, 2023



Utilities District Audit



Chester M. Kearney

Certified Public Accountants

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207-764-3171 Fax 207-764-6362

Barbara E. McGuire, CPA, CGMA
Timothy P. Poitras, CPA, CGMA

INDEPENDENT AUDITORS' REPORT

To the Board of Trustees
Caribou Utilities District
Caribou, Maine

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Caribou Utilities District, as of and for the years ended December 31, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Caribou Utilities District, as of December 31, 2022 and 2021, and the respective changes in financial position, and, where applicable, cash flows, thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements Section of our report. We are required to be independent of the Caribou Utilities District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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; and for 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.



Utilities District Audit

In preparing the financial statements, management is required to evaluate, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Caribou Utilities District's ability to continue as a going concern for twelve months beyond the financial statement date.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Caribou Utilities District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Concluded whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about Caribou Utilities District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 6 and the Schedules of changes in Net OPEB Liability and Employer's Share of OPEB contributions on page 21 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

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Chester M. Kearney, Certified Public Accountants



Utilities District Audit

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 regarding 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information on pages 22 to 27 is presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The accompanying supplementary information on pages 22 to 27 has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the 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 March 30, 2023 on our consideration of Caribou Utilities District's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the District's 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 Caribou Utilities District's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
March 30, 2023



Utilities District Audit

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Caribou Utilities District we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2022. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Caribou Utilities District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$6,721,735 (net position).
- The District's total net position increased by \$69,518.
- The District's total long-term debt decreased by \$90,646 during the current fiscal year. The change was a result of new borrowing in the amount of \$588,182 and debt retired of \$678,828.
- The District created a new Fiber Division in 2022 to explore the feasibility of offering broadband service throughout the City.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Caribou Utilities District's basic financial statements. The District's basic financial statements are prepared in conformity with generally accepted accounting principles. They consist of the Statements of Net Position, Statements of Revenues, Expenditures and Changes in Net Position, and Statements of Cash Flows.

The Statements of Net Position present information on all of the District's assets, liabilities and deferred inflows and outflows of resources, with the difference reported as net position. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The Statements of Revenues, Expenditures and Changes in Net Position present information showing how the District's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected revenue and earned but unused vacation leave).

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found on pages 10 to 20 of this report.

NET POSITION

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$6,721,735 at the close of the most recent fiscal year.

A significant portion of the District's net position (80%) reflects investment in capital assets net of related debt.



Utilities District Audit

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

	Water Division		Sewer Division		Fiber Division		Total	
	2022	2021	2022	2021	2022	2021	2022	2021
Invested in capital assets, net of related debt	2,817,694	2,765,655	2,550,587	2,748,271	-	-	5,368,281	5,513,926
<u>Unrestricted</u>	<u>740,316</u>	<u>451,871</u>	<u>614,212</u>	<u>686,420</u>	<u>(1,074)</u>	<u>-</u>	<u>1,353,454</u>	<u>1,138,291</u>
<u>Net position</u>	<u>3,558,010</u>	<u>3,217,526</u>	<u>3,164,799</u>	<u>3,434,691</u>	<u>(1,074)</u>	<u>-</u>	<u>6,721,735</u>	<u>6,652,217</u>

STATEMENTS OF OPERATIONS

- User fee revenues increased by \$59,033 (5.5%) for the Water Division and increased \$40,678 (4.3%) for the Sewer Division. Increased rates and stable usage was a factor for both increases in user fee revenues.
- Operating expenses increased by \$9,323 (.9%) for the Water Division and increased by \$5,894 (.5%) for the Sewer Division. Operating expenses for the Fiber Division were \$1,166. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 23 to 25.
- Operations resulted in an increase in net position of \$202,908 for the Water Division compared to an increase in net position of \$67,843 in 2021. The Sewer Division's operations produced a decrease in net position of \$191,663 compared to a decrease in net position of \$268,235 in 2021. The decrease is primarily attributable to the cost of depreciation on property and equipment. The Fiber Division showed a decrease in net position from operations of \$1,166.

PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2022, amounts to \$13,607,499 (net of accumulated depreciation). This investment in capital assets includes land, buildings, transmission and distribution lines, meters, hydrants, pumping and purification systems, standpipes, and general equipment. The total decrease in the District's property, plant, and equipment for the current fiscal year was 1.71%. This decrease is represented by an increase of \$539,384 of property in service and an increase in accumulated depreciation of \$775,675.

Additional information on the District's capital assets can be found in the Schedule of Changes in Property, Plant, and Equipment on page 22 of this report.

LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$4,144,752 and notes payable outstanding in the amount of \$4,094,466. All of this debt is backed by the full faith and credit of the district. Information on bonds and notes payable can be found in note 5 on pages 13-15 of this report.



Utilities District Audit

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

ECONOMIC FACTORS AND FUTURE EVENTS

The District continues to search for ways to provide the best service at the lowest possible cost to its users and rate payers. The District must continue to maintain strict standards for both the Water and Sewer Divisions to comply with drinking water and environmental regulations. The District is currently exploring financing options including grants and loans for projects under consideration for 2023 and beyond. The District is also exploring other utility services, such as broadband service. The District is continually assessing the impact of the disruption caused by the COVID-19 pandemic on its operations.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Caribou Utilities District finances for all those with an interest in the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Board of Trustee's, Caribou Utilities District, PO Box 10, Caribou, Maine 04736.

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Chester M. Kearney, Certified Public Accountants



Utilities District Audit

CARIBOU UTILITIES DISTRICT
STATEMENTS OF NET POSITION
DECEMBER 31, 2022 AND 2021

	WATER DIVISION		SEWER DIVISION		FIBER DIVISION		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
CURRENT ASSETS								
Cash	421,269	317,138	415,914	667,771	198,926	-	1,038,109	984,909
Accounts receivable, net	113,625	89,470	5,531	32,648	-	-	119,156	122,118
Accrued revenues receivable	70,272	68,967	62,683	64,791	-	-	132,960	133,738
Due from Fiber Division	-	-	200,000	-	-	-	200,000	-
Inventories	89,932	78,362	6,338	6,338	-	-	96,290	84,720
Prepaid expenses	2,445	-	1,320	-	-	-	3,765	-
	<u>699,543</u>	<u>553,937</u>	<u>691,811</u>	<u>771,568</u>	<u>198,926</u>	<u>-</u>	<u>1,390,280</u>	<u>1,325,505</u>
PROPERTY, PLANT AND EQUIPMENT								
Standpipe painting, net of amortization	12,976,389	12,935,885	19,216,743	18,717,863	-	-	32,193,132	31,653,748
Less accumulated depreciation and amortization	7,089,717	6,769,349	11,465,916	11,040,609	-	-	18,555,633	17,809,958
	<u>5,886,672</u>	<u>6,166,536</u>	<u>7,750,827</u>	<u>7,677,254</u>	<u>-</u>	<u>-</u>	<u>13,637,499</u>	<u>13,843,790</u>
OTHER ASSETS								
Standpipe painting, net of amortization	142,692	172,308	-	-	-	-	142,692	172,308
Investments - ICMA deferred compensation plan	-	-	1,306,153	1,306,153	-	-	1,306,153	1,306,153
	<u>142,692</u>	<u>172,308</u>	<u>1,306,153</u>	<u>1,306,153</u>	<u>-</u>	<u>-</u>	<u>1,448,845</u>	<u>1,478,461</u>
TOTAL ASSETS	<u>6,728,907</u>	<u>6,892,781</u>	<u>9,718,791</u>	<u>9,754,975</u>	<u>198,926</u>	<u>-</u>	<u>16,646,624</u>	<u>16,647,756</u>
DEFERRED OUTFLOWS OF RESOURCES								
OPFB related outflows	4,385	4,347	4,385	4,347	-	-	8,770	8,694
	<u>4,385</u>	<u>4,347</u>	<u>4,385</u>	<u>4,347</u>	<u>-</u>	<u>-</u>	<u>8,770</u>	<u>8,694</u>
CURRENT LIABILITIES								
Long-term serial bonds and notes payable due within one year	323,232	318,659	197,267	709,250	-	-	520,489	1,027,909
Accounts payable	24,887	194,687	15,101	14,604	-	-	39,988	209,291
Accrued expenses	46,625	50,346	38,554	47,666	-	-	85,179	98,012
Due to Sewer Division	-	-	-	-	200,000	-	200,000	-
	<u>394,744</u>	<u>563,692</u>	<u>250,922</u>	<u>771,520</u>	<u>200,000</u>	<u>-</u>	<u>845,656</u>	<u>1,335,212</u>
LONG-TERM LIABILITIES								
Serial bonds and notes payable	3,068,978	3,400,881	5,170,240	4,928,983	-	-	8,239,218	8,239,864
Less amount due in one year	323,232	318,659	197,267	709,250	-	-	520,489	1,027,909
	<u>2,745,746</u>	<u>3,082,222</u>	<u>4,972,973</u>	<u>4,219,733</u>	<u>-</u>	<u>-</u>	<u>7,718,719</u>	<u>7,301,955</u>
Deferred compensation benefits	21,020	23,998	1,906,153	1,306,153	-	-	1,906,153	1,306,153
OPFB Liabilities	2,766,766	3,106,220	6,300,746	5,519,884	-	-	42,040	47,996
	<u>3,161,510</u>	<u>3,669,912</u>	<u>6,551,068</u>	<u>6,321,404</u>	<u>200,000</u>	<u>-</u>	<u>9,912,578</u>	<u>9,991,316</u>
DEFERRED INFLOWS OF RESOURCES								
Customer deposits	6,463	6,463	-	-	-	-	6,463	6,463
OPFB related inflows	7,309	3,227	7,309	3,227	-	-	14,618	6,454
	<u>13,772</u>	<u>9,690</u>	<u>7,309</u>	<u>3,227</u>	<u>-</u>	<u>-</u>	<u>21,081</u>	<u>12,917</u>
NET POSITION								
Invested in capital assets, net of related debt	2,817,694	2,765,655	2,550,587	2,748,271	-	-	5,268,281	5,215,926
Unrestricted	740,316	451,871	614,212	686,420	(1,074)	(1,074)	1,353,454	1,138,291
	<u>3,558,010</u>	<u>3,217,526</u>	<u>3,164,799</u>	<u>3,434,691</u>	<u>(1,074)</u>	<u>(1,074)</u>	<u>6,721,735</u>	<u>6,652,217</u>

See notes to financial statements

Chester M. Kearney, Certified Public Accountants



Utilities District Audit

CARIBOU UTILITIES DISTRICT
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
 YEARS ENDED DECEMBER 31, 2022 AND 2021

	WATER DIVISION		SEWER DIVISION		FIBER DIVISION		TOTAL	
	2022	2021	2022	2021	2022	2021	2022	2021
OPERATING REVENUES								
Water user fees	1,137,419	1,078,386	-	-	-	-	1,137,419	1,078,386
Sewer user fees	-	-	979,027	938,349	-	-	979,027	938,349
Other operating revenues	122,458	37,103	83,281	41,493	-	-	205,739	78,596
	1,259,877	1,115,489	1,062,308	979,842	-	-	2,322,185	2,095,331
OPERATING EXPENSES	1,056,969	1,047,646	1,253,971	1,248,077	1,166	-	2,312,106	2,295,723
EARNINGS (LOSS) FROM OPERATIONS	202,908	67,843	(191,663)	(268,235)	(1,166)	-	10,079	(200,392)
NON-OPERATING INCOME AND (DEDUCTIONS)	137,576	(61,442)	(78,229)	1,281,872	92	-	59,439	1,220,430
CHANGE IN NET POSITION	340,484	6,401	(269,892)	1,013,637	(1,074)	-	69,518	1,020,038
NET POSITION, BEGINNING OF YEAR	3,217,526	3,211,125	3,434,691	2,421,054	-	-	6,652,217	5,632,179
NET POSITION, END OF YEAR	3,558,010	3,217,526	3,164,799	3,434,691	(1,074)	-	6,721,735	6,652,217

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See notes to financial statements

Chester M. Kearney, Certified Public Accountants



Utilities District Audit

CARIBOU UTILITIES DISTRICT

STATEMENTS OF CASH FLOWS

YEARS ENDED DECEMBER 31, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from customers	2,325,945	2,083,879
Cash paid to suppliers and employees for goods and services	(1,712,458)	(1,276,737)
Interest received	4,783	3,663
Interest paid	(138,709)	(133,096)
Net cash provided by operating activities	<u>479,561</u>	<u>677,709</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Proceeds from long-term debt	180,136	-
Repayment of debt	(475,159)	(486,381)
Net cash used in capital and related financing activities	<u>(295,023)</u>	<u>(486,381)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Capital grants received from government entities	-	1,362,649
Payments on property, plant and equipment	(131,338)	(2,123,154)
Net cash used in investing activities	<u>(131,338)</u>	<u>(760,505)</u>
NET INCREASE / (DECREASE) IN CASH	53,200	(569,177)
CASH AND RESTRICTED CASH - BEGINNING OF YEAR	<u>984,909</u>	<u>1,554,086</u>
CASH AND RESTRICTED CASH - END OF YEAR	<u>1,038,109</u>	<u>984,909</u>
RECONCILIATION OF CHANGE IN NET POSITION TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
CHANGE IN NET POSITION	<u>69,518</u>	<u>1,020,038</u>
Adjustments to reconcile change in net position to net cash provided by operating activities		
Depreciation and amortization	805,291	818,550
Debt forgiveness income	(203,669)	-
Capital grant funds	-	(1,362,649)
Change in assets and liabilities:		
Accounts and liens receivable	2,962	5,148
Prepaid expenses	(3,765)	9,644
Inventory	(11,570)	(2,288)
Accrued revenue	798	(16,600)
Deferred outflows of resources	(76)	412
OPEB liabilities	(5,956)	6,224
Deferred inflows of resources	8,164	(2,012)
Accounts payable	(169,303)	164,336
Accrued expenses	(12,833)	36,906
	<u>410,043</u>	<u>(342,329)</u>
Net cash provided by operating activities	<u>479,561</u>	<u>677,709</u>
SUPPLEMENTAL SCHEDULE OF NON-CASH INVESTING AND FINANCING ACTIVITIES		
Capital assets purchased	(539,384)	(3,158,813)
Long-term debt proceeds used for capital purchases	408,046	1,035,659
Payments on property, plant and equipment	<u>(131,338)</u>	<u>(2,123,154)</u>
Debt retired by forgiveness	<u>203,669</u>	<u>-</u>

See notes to financial statements



Utilities District Audit

CARIBOU UTILITIES DISTRICT

NOTES TO FINANCIAL STATEMENTS

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Caribou Utilities District is a quasi-municipal water and sewer utility. The Water Division is regulated by the State of Maine Public Utilities Commission which provides for an approval process on water rates charged, consistent with the public interest and other requirements of law.

In 2022 the Maine State Legislature approved LD 1949, *An Act to Amend the Charter of the Caribou Utilities District to Include Broadband Services*. Upon passage of the Act the District formed a new Fiber division to explore the feasibility of developing and offering broadband service throughout the City of Caribou, Maine.

The District prepares its financial statements on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned and measurable and expenses are recognized when incurred and measurable.

Management reviews outstanding receivables for uncollectible balances on an ongoing basis and reserves those balances for which collection is questionable. As of December 31, 2022 and 2021, the District's allowance for doubtful accounts is \$70,000. When management determines accounts to be uncollectible, they are charged to the allowances for doubtful accounts when that determination is made.

Inventories of pipes, materials and supplies are stated at cost. Cost is determined substantially on the first-in, first-out basis.

Donated assets are recorded at their fair value at the date of donation; all other assets are recorded at cost.

Depreciation is provided by the straight-line method at rates that are designed to amortize the original costs of the assets over their estimated useful lives. These rates range from fifty to one hundred years for reservoirs and water mains; twenty to fifty years for other water distribution equipment and sewer treatment plants, facilities, pump stations and buildings; and from five to twenty years for other equipment.

The District has received refunds and credits to long-term debt intended to reduce the effective interest rate on bonds payable. The refunds and credits are recorded as deferred revenue at the time they are received and are amortized over the life of the bonds.

For the purposes of the statements of cash flows, the District considers all highly liquid investments with maturities of three months or less when purchased to be cash.

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts and disclosures of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses. Actual results could differ from these estimates.

The District's financial instruments consist of cash, cash equivalents, accounts receivable, accounts and accrued payables, and notes payable. The fair values for the financial instruments that are current liabilities or current assets approximate their carrying amounts. The fair value of long-term notes payable has not been disclosed because management believes that their fair values cannot reasonably be determined.

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Chester M. Kearney, Certified Public Accountants



Unpaid Taxes



Personal Property Taxes Unpaid

2018-2022 as of December 31, 2022

<u>2018</u>		<u>2021</u>	
BEAULIEU, GERRY J	\$564.06	AKERSON, JEFFREY	\$105.98
CORBIN, CHRIS	120.87	AKERSON, JOHN W DEV	317.93
COTE, MATTHEW	220.41	BEAULIEU, GERRY J	433.32
LAVOIE, LOUIS	613.83	BOUCHARD, BRIAN J. & LISA M.	105.98
MARTIN, SCOTT	3,732.75	BURGESS, HENRY	35.33
NELSON, MARIAN	90.06	CONOPCO, INC	2.36
ROSSIGNOL, GARY	40.29	CORBIN, CHRIS	49.46
ST. PETER, GARY	360.24	CORRIVEAU, MARK	235.50
THERIAULT, SHANE	5,704.59	COTE, MATTHEW	214.31
VIRTUAL MANAGED SOLUTIONS	3.02	CULLINS, BRYAN	35.33
TOTAL	\$11,450.12	DUBOIS, RICHARD	9.07
		FOX DEN TATTOO	58.88
<u>2019</u>		FROST RENTAL PROPERTIES, LLC	141.30
BEAULIEU, GERRY J	\$567.11	GAGNON, ANGELA & JOHN	247.28
CORBIN, CHRIS	125.21	GRIFFIN, KIP	235.50
COTE, MATTHEW	225.86	HANEY, CHRISTOPER A	176.63
CULLINS, BRYAN	279.87	J.F. LIQUIDATING CORPORATION7	81.86
LAVOIE, LOUIS	635.85	KNIGHT, LARRY E & SHARRON P	70.65
LYONS, JOHN	142.39	LAVOIE, LOUIS	70.65
MARTIN, SCOTT	3,284.79	LAVOIE, LOUIS J JR	70.65
MORGAN, PAUL	1,539.29	MAPLE RIDGE PROPERTY MGT. LLC	105.98
ROSSIGNOL, GARY	41.74	MARTIN, SCOTT	3,150.99
THERIAULT, SHANE	5,909.19	MARTINS POINT HEALTH CARE	11.78
TOTAL	\$12,751.30	MCKEEN, STEPH	17.87
		NOBLE, CAROLYN JOYCE	307.12
<u>2020</u>		PERREAULT, ANNE GUERRETTE	28.26
AKERSON, JEFFREY	\$105.98	ROSSIGNOL, GARY	40.04
AKERSON, JOHN W DEV	317.93	THERIAULT, SHANE	5,668.49
BEAULIEU, GERRY J	433.32	THOMPSON, ADAM E	141.30
BOUCHARD, BRIAN J. & LISA M.	105.98	WESSON, BRUCE E	70.65
BURGESS, HENRY	35.33	YOUR JOURNEY, LLC	14.13
CORBIN, CHRIS	49.46	TOTAL	\$12,954.58
CORRIVEAU, MARK	235.50		
COTE, MATTHEW	214.31	<u>2022</u>	
COUNTY BAG, LLC	47.10	AJM RENTAL PROPERTIES, LLC	\$9.42
CULLINS, BRYAN	35.33	AKERSON, JOHN W DEV	134.24
D&H FOODS, INC.	2,597.57	AYER, THOMAS	143.66
FOX DEN TATTOO	58.88	BACON, JAMES	343.83
GAGNON, ANGELA & JOHN	247.28	BEAULIEU, GERRY J	412.13
GRIFFIN, KIP	235.50	BLACKSTONE, KYLE	939.65
HANEY, CHRISTOPER A	176.63	BOUCHARD, BRIAN J. & LISA M.	101.27
LAVOIE, LOUIS	70.65	BUB'S CARPENTRY, INC.	23.55
LAVOIE, LOUIS J JR	70.65	BURGESS, HENRY T.	32.97
MAPLE RIDGE PROPERTY MGT., LLC	105.98	CONOPCO, INC	30.62
MARTIN, SCOTT	3,150.99	CORBIN, CHRIS	47.10
MARTINS POINT HEALTH CARE	36.59	CORRIVEAU, MARK	223.73
MICHAUD, ANDREW J	282.60	COTE, MATTHEW	204.89
ROSSIGNOL, GARY	40.04	COUNTY PLUMBING & HEATING, INC	18.84
SA TAX & FINANCIAL SERVICES, INC.	167.21	CROWN PARK INN	9.42
THERIAULT, SHANE	5,668.49	CULLINS, BRYAN	254.34
THOMPSON, ADAM E	141.30	CYR, JAMES A & COLLEEN S	2.36
WESSON, BRUCE E	70.65	CYR, MICHAEL	585.56
TOTAL	\$14,701.25		



Personal Property Taxes Unpaid 2018-2022 as of December 31, 2022

DOODY, ELSIE L	\$202.53
DUBOIS, RICHARD	49.46
DUPLISSIE, COLLEEN	40.13
FIVE STAR HOME MAINTENANCE, LLC	122.46
FOX DEN TATTOO	56.52
FROST RENTAL PROPERTIES, LLC	134.24
GAGNON, ANGELA & JOHN	235.50
GETCHELL BROTHERS INC.	30.62
GRIFFIN, KIP	223.73
GUERRETTE, STEVEN	219.02
HANEY, CHRISTOPER A	167.21
HANSON, MICHELLE	1,106.85
HERBERT, JACK	65.94
INTERFACE SECURITY SYSTEMS, LLC	54.17
J.F. LIQUIDATING CORPORATION	715.92
KEAR, SIDNEY J & FRANCESCA M	11.78
KEATON, BRENDA	25.91
KNIGHT, LARRY E & SHARRON P	68.30
KNIGHT, SHERRY	21.20
LAVOIE, LOUIS	68.30
LAVOIE, LOUIS J JR	68.30
MAPLE RIDGE PROPERTY MGT., LLC	101.27
MARTIN, SCOTT	2,993.21
MARTINS POINT HEALTH CARE	11.78
MCKEEN, STEPH	56.52
MICHAUD, HEATHER L	35.33
MURPHY, SHELLY	70.65
MUZAK, LLC	2.36
NOBLE, CAROLYN JOYCE	640.56
OUELLETTE, KEITH	9.42
PATHWAYS HEALTH & COMM SUPPORT LLC	28.26
PERREAULT, ANNE G	28.26
PIERCE, KELLEY & PAULA	61.23
RICHARDSON, DERRELL	73.01
RICHARDSON, DERRELL	96.56
ROLLINS TRANSPORT LLC	204.89
ROSSIGNOL, GARY	37.68
S & B FOX PROPERTIES, LLC	25.91
SHAW, ROBERT	4,625.22
SHRUM, JEREMIAH	68.30
THERIAULT, NORMAN L. & LINDA M.	23.55
THERIAULT, SHANE	5,385.89
THOMPSON, ADAM E	134.24
VIOLETTE, BRIAN	11.78
WILLEY, BENJAMIN M & ASHLEY	2.36
WILLEY, PHILIP L	32.97
WILLIAMS, KARLYN	117.75
YOUR JOURNEY, LLC	14.13
TOTAL	\$22,098.76



Real Estate Taxes Unpaid 2022

as of December 31, 2022

A PLACE FOR ME, LLC	\$2,199.57	BRAGDON, MACK J	\$122.46
A PLACE FOR ME, LLC	576.98	BRECHT, LINDA	559.31
AKERSON, CHARLES J.	95.52	BRESCIA, CRAIG	1,256.39
AKERSON, JOHN JAMES	853.48	BROWN, TIMOTHY L	685.31
AKERSON, TAVIA	793.92	BROWN, TIMOTHY L	794.81
ALGONQUIN NORTHERN MAINE GEN CO.	20,066.89	BRUNETTE, VINCENT J	607.59
ANDERSON, GREGORY CLIFTON	660.99	BURBY, JAMES L	1,360.01
ARCHER, RICHARD S	1,089.19	BURBY, RAYMOND L	632.32
ARGRAVES, RICHARD P	1,561.97	BURGESS, HENRY	1,102.14
ARGRAVES, RICHARD, ALMA, & BRANDON M.	127.17	BURGESS, HENRY	1,186.92
ATCHESON, THOMAS J	3,186.32	BURGESS, HENRY T.	2,008.82
ATCHESON, THOMAS J	1,860.45	BURNHAM, TAMMY	779.51
AYER, THOMAS E	5,185.71	BURTT, JEFFREY J	460.40
AYER, THOMAS E	296.73	CALEDONIA HOLDING COMPANY, LLC	2,307.90
AYER, THOMAS E	2,858.97	CALINI-SMITH, JULIANA N.	642.92
AYER, THOMAS E	5,787.41	CAMPBELL, MONA N	2,313.79
BABIN, STEVE N	2,389.15	CAMPBELL, PETER C.	496.91
BACON, JAMES	813.92	CAMPBELL, RYAN J	193.11
BACON, JAMES	5,959.33	CAPAROTTA, ANTHONY L	440.39
BACON, JAMES D JR	4,554.57	CAPAROTTA, ANTHONY L	634.67
BACON, JAMES D JR	1,118.85	CARIBOU SOLAR, LLC	869.00
BALDWIN, ROBERT W - DEC	482.78	CARON, BEVERLY	1,404.76
BALLARD, WAYNE B	764.20	CARON, BEVERLY J	551.07
BARCLAY, JOHN F	2,466.86	CARON, BEVERLY J. - LIFE ESTATE	2,227.83
BEAULIEU, GERRY J	1,143.22	CASSELL, MERIDITH	525.17
BELANGER, CASEY J	1,239.91	CASSIDY HOLDINGS LLC	5,555.45
BELANGER, GERARD - LIFE ESTATE	992.63	CASSIDY HOLDINGS LLC	14,591.20
BELANGER, RANI J	416.67	CASSIDY, DANA	120.10
BELL, BRIAN H.	934.94	CASSIDY, DANA	29,151.37
BELL, VERNA -DEV	2,972.01	CAVAGNARO, CHAD	812.47
BELL, VERNA M - DEV	871.35	CAVAGNARO, CHAD L	180.16
BELL, VERNA M - DEV	400.35	CEDAR ACRES CORP.	704.87
BICKFORD, BRIAN	2,135.99	CHABRE, EDWINA	1,117.45
BIELINSKI, GRETA T- DEV	805.41	CHADSEY, ERIC	280.24
BIELINSKI, GRETA T- DEV	13,808.89	CHALOULT, GARY M	287.31
BIELLO, MARIAH	324.97	CHAMPAGNE, RODNEY	2,230.19
BLACK, DANIEL C	1,374.14	CHAMPAGNE, RONALD A JR	1,261.10
BLANCHETTE, JODY B	504.21	CHAPMAN, DONALD F	403.14
BOSSE, DANIEL	16.91	CHARLES-GILES, CYRANO	23.40
BOSSIE, STEVEN	1,154.86	CHESTNUT, JEFFREY S	454.52
BOUCHARD, BRIAN J	3,208.69	CLARK, BETH A	1,675.58
BOUCHARD, BRIAN J	1,205.76	CLARK, DANIEL AND LUELLE M. HEWITT	588.75
BOUCHARD, KEVIN P	579.33	CLAVETTE, RONALD J	42.39
BOUCHARD, SCOTT A. ET AL	1,211.65	COLLINS, CHRISTOPHER	1,083.30
BOURGEOIS, ROGER	263.76	CORMIER, TIMOTHY T	945.53
BOURGOINE, DANIEL	1,205.76	CORRIVEAU, ELLIE J	493.37
BOURGOINE, DANIEL J	251.99	CORRIVEAU, MARK L	664.11
BOUTOT, ARMOND Z	1,128.05	COSSIBOOM, CAROLYN	477.71
BOWMASTER, PETER W	400.35	COTE, DARYLEN M., SOLE TRUSTEE OF THE	
BOYD, KASIE L	269.65	DARYLEN M. C	20.32
BRAGDON, GLEN JR	156.61	COTE, KIRK	150.72
BRAGDON, MACK J	\$290.84	COTE, KIRK	\$65.94



Real Estate Taxes Unpaid 2022

as of December 31, 2022

COTE, MATTHEW	\$1,599.05	FRIEDEL, RICHARD W.	\$127.17
COTTS, LISA L	2,145.41	FRIEDEL, TABATHA	89.49
COUTURE, BOBBI JO	1,038.56	FRONTIER TRANSPORT, INC.	292.02
CSR PROPERTIES, LLC	5,388.24	FROST RENTAL PROPERTIES, LLC	2,920.20
CURRIE, ERNIE J	1,058.57	FROST, LELAND	78.89
CURRY-GREENE, HEATHER	1,390.63	FROST, LELAND - LIFE ESTATE	3,318.20
CURTIS, JEFFREY	1,497.08	FUHRMANN, FRANCIS	1,329.40
CURTIS, JONATHAN M	705.32	FULLER, WILLIAM	2,742.74
CYR, JAMES A	1,894.60	GAGNON, AARON N	1,129.46
CYR, JAMES A	1,627.31	GAGNON, ANGELA	1,705.02
CYR, NANCY M. - HEIRS	1,322.36	GAGNON, ANGELA C	1,453.04
DAVID, JODY	47.10	GAGNON, ANGELA C	2,409.17
DAVID, JODY	247.28	GAGNON, DEBRA	65.94
DEDAM, GERALD	1,206.61	GAGNON, DEBRA L	515.75
DELPEZZA, ANDREW	131.88	GAGNON, DEBRA L	686.48
DEMERCHANT, KENT D	2,367.95	GAGNON, MICHAEL E	1,717.97
DEMERCHANT, LAUREN MARY (ALLEN)	6,151.26	GAGNON, NICHOLAS B	4,395.89
DEMOURA - DEC, ANTONE	739.47	GAGNON, NICHOLAS B	1,718.89
DEMPSTER, ALICE F	519.28	GAGNON, NICHOLAS B. & GAGNON, TAMMY A.	
DEVEAU, TAMMY L	1,035.02	& GAGNON, ROBERT	863.16
DEWLEY, KELLY L	396.82	GAGNON, NICHOLAS B. & GAGNON, TAMMY A.	
DINSMORE, RONALD W	2,352.66	& GAGNON, ROBERT	788.80
DRAKE, FORREST - DEV	101.27	GAGNON, NICHOLAS B. & GAGNON, TAMMY A.	
DRAKE, FORREST - DEV	98.91	& GAGNON, ROBERT	1,025.37
DRAKE, JUDSON	418.01	GAGNON, NICHOLAS B. & GAGNON, TAMMY A.	
DRAKE, TRAVIS	244.92	& GAGNON, ROBERT	157.87
DREW, DAVID K	443.92	GAGNON, RONALD L	754.78
DROST, MARION - DEC	496.91	GAGNON, TAMMY	230.79
DUMOND, NICHOLAS P. & HANSON, RUTH A. &		GAGNON, TAMMY A	2,302.71
DUMOND, VICTORIA A.	304.00	GALLAGHER, GAIL L	495.37
DUNCAN, JASON B	2,864.86	GALLAGHER, GEORGE III	1,668.28
DUNCAN, JASON B	266.12	GANDEE, DIANA	811.30
DUNPHY, MONA G.	2,980.96	GARDNER, EVERETT O	3,666.74
DUPLESSIE, PHILLIP	474.53	GAUVIN, RANDY F	651.16
EDGEComb-CLARK, JULIE	11.59	GILMAN, RANDY C	23.29
ELLIS, GENE	435.68	GIRARD, KAREN T	2,865.63
ENGIE DISTRIBUTED RENEWABLES		GOMEZ, JOEL	834.85
DEVELOPMENT, LLC	1,526.04	GREEN, MITCHELL	113.04
ESPLING, DEBRA	208.42	GREENIER INC.	1,128.05
ESPLING, JUSTIN N	828.52	GREGORY, DANA	460.40
EWING, CHRISTIE	29.44	GRIFFETH, KENNETH	1,523.69
FISHER, DWAYNE (SR) & FISHER, ANGELA &		GUERRETTE, LIZA M	1,245.80
FISHER, DWAYNE (JR)	449.74	GUILLEMETTE, SCOTT D	978.50
FORD, RANDOLPH, et.al. & TREVOR J.D. &		GUSTIN, ERIC	1,796.76
SUSAN P. PARR	423.90	HAINES, STEVEN G	1,767.43
FORTIN, LINDA	486.31	HALL, LEE E	117.75
FORTIN, TERRY L. - LIFE ESTATE	21.98	HALLETT, BRYAN D	879.59
FOURNIER, CURTIS F	333.23	HAMEL, TERESITIA M	176.47
FRANK, ROBIN D	938.90	HAMMONDS, RICHARD	207.24
FRANK, ROBIN D	1,255.57	HANES, JAMES T	1,425.95
FRANK, ROBIN D	2,683.36	HANEY, CHRISTOPHER A	1,338.82
FREEMAN, PETER J	\$1,700.00	HANEY, CHRISTOPHER A	\$1,179.86



Real Estate Taxes Unpaid 2022

as of December 31, 2022

HANEY, NATHAN	\$1,090.37	LACASSE, GEORGE J., JR. AND LISA A.	\$249.63
HANSON, MICHELLE	2,244.32	LACHANCE, SAMUEL J JR	2.38
HANSON, MICHELLE A	3,056.79	LAGASSE, ELLIE	178.98
HARMON, COLLEEN	1,442.44	LAGASSE, LLOYD G	808.94
HARMON, COLLEEN	240.21	Lajoie, Allan G	2,139.52
HARMON, PAUL F	2,103.02	LAMOREAU, ERIK R	872.53
HARRIS, JAMES	58.70	LAMOTHE, CLAUDE A	1,560.19
HARRIS, JAMES L., CONSTRUCTION	307.59	LANDEEN, SHAWN L	1,051.51
HAZELL, ANNETTE	589.93	LANGUELL, DAMIAN J.	2,293.77
HERBERT, JACK	1,676.76	LAPOINTE, SHAUN1	50.72
HERBERT, JACK S	3,067.39	LAPOINTE-KERNAN, ROSANNE	1,457.70
HERBERT, WWES N	765.38	LARSON, STEPHEN	307.33
HEWITT, FLINT A	853.69	LATHAM, KATE	797.17
HOAGLAND, JOHN C	1,541.35	LAVOIE, LOUIS J., JR.	1,788.62
HOLDSWORTH, GHENT II	405.06	LAVOIE, LOUIS J., JR.	1,523.69
HOLDSWORTH, GHENT II	973.79	LAVOIE, LOUIS, JR.	3,365.30
HOLDSWORTH, GHENT II	588.75	LEAHY, MATTHEW R.	42.39
HOLMAN, LORI JEAN WARK	539.00	LEAVITT, BRIAN G	399.55
HOLMES, JAMES P	319.93	LEAVITT, MELISSA R	1,518.98
HOOEY, RAYMOND	969.08	LEDNUM, LEONARD N.	44.75
HOOEY, RAYMOND R. JR	1,096.25	LEVESQUE, ANDREW J	2,721.20
HOTELLING, JOHN H III	620.21	LEVESQUE, MARK	462.13
HUCKINS, MADELINE	1,348.24	LEWIS, JAMES A	227.26
HUNTER, MATTHEW A	1,928.75	LINDSEY, BRYANT C	1,127.03
INSIGNARES, JORGE	734.76	LISTER, CHERYL A	683.65
J.F. LIQUIDATING CORPORATION	3,673.80	LISTER, JASON	2,429.18
JACKSON, CARLTON E.,SR.	663.54	LOVEWELL, LANCE	2,086.53
JACKSON, CRAIG P	1,051.51	MADORE, CARMELINE M	17.50
JACKSON, HELSTON	193.11	MANCOS, BRATON	35.33
JACOB, JEFFREY JAMES	1,628.48	MANCOS, DUSTIN	2,015.88
JANDREAU, ADAM P	828.96	MANCOS, MICHAEL A	589.93
JASMIN, JAMES	791.28	MAPLE RIDGE PROPERTY MGT.,LLC	1,374.89
JENCKS, DAVID J.	1,016.58	MARQUIS, RINO	1,493.07
JOHNSON, CHRISTIAN	2,608.23	MARRETT, DAVID	1,773.32
JOHNSON, CHRISTIAN JD	1,547.61	MARTIN, SCOTT	317.93
JOHNSON, DALE M.	240.21	MARTIN, SCOTT	843.09
JOHNSTON, JARED	26.30	MARTIN, SCOTT	211.95
JOHNSTON, JOHN	235.50	MARTIN, SCOTT	211.95
JOHNSTON, JOHN A	672.35	MARTIN, SCOTT A	4,316.72
KARST, JOHN	847.17	MARTIN, SCOTT A	2,811.87
KEATON, KEVIN P	5,139.79	MARTIN, SCOTT A	2,948.46
KEATON, VAUGHN	3,216.93	MARTIN, SCOTT ALLEN	13,216.26
KEATON, VAUGHN R	3,098.00	MARTIN, SCOTT M	2,435.07
KEENAN, MARION M - DEV	1,493.07	MARTIN, TIMOTHY	452.16
KELLER, BOBBY	1,305.85	MARTIN, TIMOTHY R	3,334.21
KELLY, JAMES L	1,534.28	MARTINO, JONATHAN	18.12
KING, JESSIE L	832.49	MASSE, KEVIN J	420.37
KING, JIMMY	565.20	MCBREAIRTY, DONALD	639.38
KINNEY, JOSHUA D	1,702.67	MCCABE, PATRICK	1,257.57
KIRBY, ANDREW T	1,254.04	MCCARTHY, LORIE	1,015.48
KNOWLTON, THELMA M - DEC	449.81	MCDONALD, HEATHER J	492.31
LABRECK, ALFRED JR	\$712.39	MCDOUGAL, JANET	\$912.56



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MCGLINN, CAROL M	\$1,098.61	OUELLETTE, ALBERTINE - HEIRS	\$1,726.22
MCGLYNN, ROBERT A	1,695.60	OUELLETTE, KATELIN L	29.44
MCKINNEY, JENNIFER J.	667.57	OUELLETTE, KYLE JACOB	531.05
MCLAUGHLIN, DANIELLE	61.01	OUELLETTE, LINDA A	867.82
MCLAUGHLIN, EVANS D	2,068.87	OUELLETTE, LUKE J	930.23
MCNEAL, JOHN E	298.18	OUELLETTE, TODD P	3,095.65
MERCHANT, LEON L	670.00	PADDLEFORD, MILTON B	1,133.93
MERCHANT, LEON L	18.84	PARADIS, LELAND O.,JR.	754.78
MERLIN ONE, LLC	157.79	PATTERSON, RENA SUE	120.11
MERLIN ONE, LLC	51.81	PELLETIER ENTERPRISES, LLC	19,824.39
MEYER, SIMON	37.68	PELLETIER, LOUISE	357.52
MEYER, SIMON	37.68	PELLETIER, RUBY - LIFE ESTATE	9.03
MICHAUD, ANITA G.	144.83	PERREAU, ANNE G	2,258.45
MICHAUD, HEATHER L.	3,288.76	PERREAU, BRENT	2,100.66
MICHAUD, JAY	1,195.16	PETERSON, CRAIG A	325.52
MICHAUD, KRISTI HAINES	1,254.35	PHAIR, JUDY M	733.58
MICHAUD, NICKY L	309.68	PICARD, MARIO M	204.89
MICHAUD, PAUL A	714.49	PICARD, MARIO M	30.62
MILLER, NICHOLE	817.22	PICARD, MARIO M.	393.29
MILLER, RONALD E., JR. DEC	1,163.13	PIERCE, MARGARET M	158.91
MILTON, GARRICK	994.99	PLOURDE, BRENT N. & DEBORAH L. PLOURDE	1,256.39
MINK, MARY ANN	635.91	POWER, GRETA	190.97
MINK, MARY ANN	169.56	PRATT, CARL	368.56
MINK, MARY ANN	193.11	PREMIER PLOW LLC	251.99
MOREIRA, FILOMENA G	586.40	QUIMBY, LEWIS G., JR.	721.81
MORIN, DALE J	312.04	R.M.B. FRANK, LLC	566.83
MORIN, JOHN - LIFE ESTATE	100.24	RACCHUMI, SOPHIA & DANIEL	21.20
MORIN, LOREN	1,026.78	RAFFORD, WINFIELD A	580.51
MORTGAGE MENDERS, LLC	2,531.61	RANDOLPH, DALE I	567.51
MORTGAGE MENDERS, LLC	784.22	RANDOLPH, DALE I	169.56
MORTGAGE MENDERS, LLC	1,292.90	RANKIN, WESLEY	748.89
MORTGAGE MENDERS, LLC	864.28	RANKIN, WESLEY	854.87
MORTGAGE MENDERS, LLC	131.88	RANKIN, WESLEY E	546.36
MURPHY, BILLIE JO	58.88	REALTY MANAGEMENT SERVICES, LLC TRUSTEE OF THE 83 WASHBURN STREET TRUST	713.57
MURPHY, LEOLA A DEV	727.70	RICHARDS, STEPHEN D	421.29
MURPHY, RITA M - DEV	1,464.81	RICHARDSON, DERRELL	15,689.01
NADEAU, HOLLY A.	200.00	RICHARDSON, DERRELL	2,385.62
NAPALAPALI, JOLANI	454.28	RICHARDSON, DERRELL	6,877.78
NEWBEGIN, MICHAEL R	313.22	RICHARDSON, DERRELL	600.53
NEWBEGIN, MICHAEL R	830.14	ROLLINS TRANSPORT, LLC AND	3,909.30
NIVEK CORP.	1,523.69	ROSSIGNOL, DANIEL P	360.32
NIVEK CORP.	2,253.74	ROSSIGNOL, GARY A	1,215.18
NIVEK CORP.	984.39	ROSSIGNOL, MCKENZIE	1,352.95
NIVEK CORP.	1,031.49	ROSSIGNOL, TIM	101.27
NIVEK CORP.	2,001.75	ROUTE 1 LODGE, LLC	3,445.37
NIVEK CORPORATION	2,197.22	ROYAL RIVER, LLC	1,275.56
NOBLE, CAROLYN JOYCE	5,252.83	SARGENT, BRADLEY W	8.70
O'LEARY, DENNIS JR	499.26	SAUNDERS, CHRISTOPHER D	695.90
OLIVER, JONATHAN	56.52	SAUNDERS, MATTHEW T.	741.28
OLMSTEAD, AARON G	522.57	SAUNDERS, SUZANNE	\$1,035.02
OLSON, PETER	20.02		
ORSER, CHARLES M	\$429.79		



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SCHMITT, MICHAEL C	\$565.66	TBK NORTHERN MAINE LLC	\$34.33
SCOBLE, DEAN ROBERT	1,095.08	TBK NORTHERN MAINE LLC	10.78
SEARLES, SCOTT	208.68	TBK NORTHERN MAINE LLC	4,389.07
SELMAN, JEAN	18.19	TBK NORTHERN MAINE LLC	34.33
SHAW, ROBERT S	75.36	TBK NORTHERN MAINE LLC	22.55
SHAW, ROBERT S	1,229.31	TBK NORTHERN MAINE LLC	10.78
SHAW, ROBERT S	906.68	TBK NORTHERN MAINE LLC	34.33
SHAW, ROBERT S	1,933.46	TBK NORTHERN MAINE LLC	34.33
SHAW, ROBERT S	706.50	TBK NORTHERN MAINE LLC	22.55
SHAW, ROBERT S	8,415.59	TBK NORTHERN MAINE LLC	34.33
SHAW, ROBERT S	332.06	TBK NORTHERN MAINE LLC	116.75
SHAW, ROBERT S	15,083.78	TBK NORTHERN MAINE LLC	10.78
SHAW, ROBERT S II	3,995.26	TBK NORTHERN MAINE LLC	115.96
SHAW, ROBERT S II	1,973.49	TBK NORTHERN MAINE LLC	22.55
SHAW, ROBERT S II	1,507.20	TBK NORTHERN MAINE LLC	10.78
SHAW, ROBERT S II	786.57	TBK NORTHERN MAINE LLC	22.55
SHAW, ROBERT S II	687.66	TBK NORTHERN MAINE LLC	34.33
SHAW, ROBERT S II	2,352.65	TBK NORTHERN MAINE LLC	22.55
SHAW, TIMOTHY J.	1,848.68	TBK NORTHERN MAINE, LLC	814.83
SHEA, MARK	1,035.02	THE 29 POWERS ROAD TRUST	697.08
SILSBEE, DAVID	445.10	THE 5 POWERS ROAD TRUST	668.82
SILSBEE, DAVID E	2,984.96	THERIAULT, BRAD A.	990.28
SKIDGEL, WESLEY J JR	207.87	THERIAULT, JANICE - DEV	729.69
SM TRUST	1,836.90	THERIAULT, JOHN J	758.01
SM TRUST	176.63	THERIAULT, SHANE H	2,862.50
SMITH, DIANE AND SCOTT CO TRUSTEES OF		THIBODEAU, CARL	264.94
THE DANA P. CASSIDY FAMILY TRUST	4,052.96	THIBODEAU, CARL J	91.85
SOLMAN, JUDITH A	634.62	THIBODEAU, DANIEL A	1,392.98
SPENCER, LARRY	281.42	THIBODEAU, P RONALD	2,011.17
ST. JOHN, PETER P	1,469.52	THIBODEAU, TRACY L	532.23
ST. PETER, GARY R	863.11	THIBODEAU, WILLIAM A., JR.	309.68
ST. PIERRE, EDMOND J	1,451.86	THOMAS, ASHLEY L	1,109.21
ST. PIERRE, GREGORY	147.61	THOMAS, BECKY L	516.92
ST. THOMAS, SHARON L	812.10	THOMAS, TRAVIS A	548.72
STAIRS, CHRISTOPHER KYLE	2,635.25	THOMPSON, FRED J	82.43
STAIRS, DANIEL	3,129.80	THOMPSON, REGINALD V. - LIFE ESTATE	1,209.29
STAPLES CONSTRUCTION, LLC	200.00	THOMPSON, ROLAND DEC	89.49
STAVNESLI, DAVID M	359.14	TIBBERT, STEPHEN M	1,082.12
STEWART, DAVID L	877.24	TIBBS, LLOYD ALAN	197.19
STOCKDALE, JOHN M	718.28	TINGLEY, BRUCE EARL	2,537.51
STOECKELER, GEORGE R - DEC	657.05	TOMPKINS, BARBARA C	316.75
SWAN, LEVI D	614.66	TOOTHAKER, BROCK	965.55
SWANSON, DANIEL CLAUDE	1,768.61	TORO, RAMON A	381.51
SWENSON, MARILYN A	1,733.79	TRACY, GALEN R. - DEV	23.55
TAGGETT, HARRY A	599.35	TRACY, GALEN R. - DEV	798.35
TANG, CHU SUN	4.29	TRACY, JOSHUA J	292.02
TARDIE, MARK	1,557.83	TRAUGH, SHAWNA	188.40
TAYLOR, ERIC	573.91	TROMBLEY, SHAWN A	952.60
TBK MAINE PROPERTIES LLC	131.88	TROMBLEY, STEVEN LEE	400.35
TBK MAINE PROPERTIES LLC	5,190.42	TURCK, KATHERINE M	306.95
TBK MAINE PROPERTIES LLC	204.89	VEINOTE, JASON	524.44
TBK MAINE PROPERTIES LLC	\$23.55	VIOLETTE, BRIAN F	\$502.47



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VIOLETTE, LOUISE C	\$28.93
VIOLETTE, RANDY R	1,177.50
VIRTANEN, DONNA M	771.26
VOLINSKI, JOSEPH GALEN	1,085.66
WALKER ENTERPRISES, LLC	9.42
WALKER ENTERPRISES, LLC	1,342.35
WALKER, THEODORE J	350.90
WALTON, DIANA L	462.76
WAMBOLD, DARLA M	489.11
WARD, GREGORY A	861.93
WAWASET PARK COMPANY	129.42
WHITE, JOEY R. - DEC	1,431.84
WILCOX, MERRITT S	674.71
WILLIAMS, SETH	4,484.47
WOLFE, PAUL A	3,032.06
WOOD, JULIE - DEC	1,088.01
WOODS, SEAN	1,375.32
YORK, RONALD C	773.62
YORK, STEVEN M	4,579.30
ZERNICKE, KENNETH - DEC	<u>322.64</u>
TOTAL	\$710,129.54



Tax Liens

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AKERSON, BEATRICE M	\$377.50	HOAGLAND, JOHN C	1,511.91
BALDWIN, ROBERT W - DEC	482.78	HOOEY, RAYMOND	932.58
BALLARD, WAYNE B	149.52	HOOEY, RAYMOND R. JR	1,066.82
BELL, VERNA -DEV	2,758.11	HUNTER, MATTHEW A	965.69
BELL, VERNA M - DEV	834.35	KEENAN, MARION M - DEV	1,488.07
BELL, VERNA M - DEV	383.35	KINNEY, JOSHUA D	1,700.26
BICKFORD, BRIAN	2,135.99	KNOWLTON, THELMA M - DEC	449.81
BIELINSKI, GRETA T- DEV	631.45	LABRECK, ALFRED JR	682.95
BOUCHARD, BRIAN J	1,205.76	LAGASSE, ELLIE	178.98
BOURGOINE, DANIEL	1,205.76	LAMOTHE, CLAUDE A	371.80
BRAGDON, GLEN JR	127.17	LAPOINTE, SHAUN	150.72
BRECHT, LINDA	529.88	LATHAM, KATE	767.73
BROWN, TIMOTHY L	685.31	LAVOIE, LOUIS J., JR.	1,759.19
BROWN, TIMOTHY L	765.38	LAVOIE, LOUIS J., JR.	1,523.69
BURGESS, HENRY	1,102.14	LAVOIE, LOUIS, JR.	3,365.30
BURGESS, HENRY	1,186.92	LEWIS, JAMES A	197.82
CAMPBELL, MONA N	2,284.35	LISTER, JASON	2,399.75
CAMPBELL, RYAN J	189.86	MANCOS, BRATON	35.33
CAPAROTTA, ANTHONY L	440.39	MANCOS, MICHAEL A	302.08
CAPAROTTA, ANTHONY L	361.94	MARRETT, DAVID	435.42
CARON, BEVERLY	1,375.32	MCBREAIRTY, DONALD	504.21
CARON, BEVERLY J	551.07	MERLIN ONE, LLC	157.79
CHESTNUT, JEFFREY S	454.52	MERLIN ONE, LLC	51.81
CLARK, DANIEL AND LUELLA M. HEWITT	536.70	MORIN, LOREN	636.79
COLLINS, CHRISTOPHER	1,083.30	MURPHY, BILLIE JO	58.88
CORRIVEAU, ELLIE J	463.94	MURPHY, LEOLA A	138.95
COTE, MATTHEW	1,599.05	MURPHY, RITA M - DEV	1,464.81
DAVID, JODY	47.10	NOBLE, CAROLYN JOYCE	4,116.54
DAVID, JODY	247.28	OLIVER, JONATHAN	56.52
DEMERCHANT, LAUREN MARY (ALLEN)	6,151.26	OUELLETTE, TODD P	3,654.96
DROST, MARION - DEC	496.91	PARADIS, LELAND O.,JR.	725.34
DUNCAN, JASON B	2,835.42	PHAIR, JUDY M	349.50
DUNCAN, JASON B	266.12	PICARD, MARIO M	30.62
ESPLING, DEBRA	178.98	RAFFORD, WINFIELD A	551.07
FORD, RANDOLPH, et.al. & TREVOR J.D. & SUSAN P. PARR	423.90	ROSSIGNOL, GARY A	1,215.18
FORTIN, LINDA	197.82	SMITH, DIANE AND SCOTT CO TRUSTEES OF THE DANA P. CASSIDY FAMILY TRUST	4,052.96
FROST, LELAND	42.39	ST. JOHN, PETER P	585.94
FROST, LELAND - LIFE ESTATE	3,318.20	STOCKDALE, JOHN M	718.28
GAGNON, DEBRA	65.94	STOECKELER, GEORGE R - DEC	657.05
GAGNON, DEBRA L	515.75	SWANSON, DANIEL CLAUDE	1,768.61
GAGNON, DEBRA L	657.05	THIBODEAU, TRACY L	532.23
GARDNER, EVERETT O	3,427.38	THOMPSON, ROLAND	89.49
GOMEZ, JOEL	688.43	TINGLEY, BRUCE EARL	1,346.29
GREENIER INC.	1,128.05	TOMPKINS, BARBARA C	287.31
HALL, LEE E	96.83	TOOTHAKER, BROCK	965.55
HAMMONDS, RICHARD	127.83	TRACY, GALEN R. - DEV	40.33
HANEY, CHRISTOPHER A	1,309.38	TROMBLEY, STEVEN LEE	400.35
HANEY, CHRISTOPHER A	1,179.86	VIOLETTE, RANDY R	850.47
HAZELL, ANNETTE	1,149.24	WOOD, JULIE - DEC	1,094.18
HEWITT, FLINT A	\$736.17	TOTAL	\$96,577.01