# TOWN OF PERU <br> <br> ANNUAL REPORT 

 <br> <br> ANNUAL REPORT}

Fiscal Year July 1 ${ }^{\text {st }}, 2021$ through June 30th, 2022



1821-2021


This report is dedicated to Marlin Thurston.


Marlin is currently the oldest citizen of Peru and was awarded the "Golden Cane" in 2020.
He was the Grand Marshall of Peru's Bicentennial parade on October 02, 2021.
Marlin served in the military during WWII. He was stationed in the Philippines.
He is known to many in Peru, and surrounding towns, for operating a milking operation at the Thurston Farm for many years. Many of us have memories of visiting the farm to pick up our weekly milk supply. Although the milking operation has ceased, the farm continues under the care of his children, grandchildren, and great grandchildren. They provide the area with fresh vegetables, maple syrup, etc.

Marlin is especially proud of the family's dedication to the preservation of trees. They have maintained a tree farm for many years and are now recognized by the University of Maine for the Thurston Family Forest.

Thank you, Marlin, for your contributions to the Town of Peru and your country.

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| Selectboard |  | Secretary |  |
| :--- | :--- | :--- | :--- |
| Tammi Lyons, Chair | $357-6006$ | Resigned 06/2022 | Brianna Scott |
| Lynda Hebert, V. Chair | $357-9367$ | Resigned 06/2022 |  |
| Jason Dolloff | $418-7475$ | Term Expires 06/2023 |  |
| Gail Belyea | $562-9031$ | Term Expires 06/2024 | Mon, Tue, Thu, Fri: 9am to 4pm |

Select Board Meetings are held Monday evenings at 6:00 p.m.

| Town Clerk/Tax Collector/Treasurer |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Deb Coudrain | 562-4627 | Term Expires 06/2024 |  | Office Hours |  |
|  | Fax 562-8653 |  |  |  |  |
| Deputy |  |  |  |  |  | Tue, Thu, Fri: 8am to 5 pm |  |
| Brianna Scott |  |  |  |  |  |
| Road Commissioner |  |  |  | Town Garage |  |
| Brad Hutchings | 562-2005 | Term | /2023 |  |  |
| Fire Department |  |  |  | Main Street Station |  |
| Chief William Hussey | 562-7079 | Resign |  |  |  |
| Assistant Tim Holland <br> Assistant Dan Carrier Jr |  |  |  | Emergency Management Director |  |
|  |  |  |  | William Hussey |  |
| RSU 56 School Board |  |  | RSU 56 Schools |  |  |
| Konstantin Aslanidi | Term Expires 0 | /2023 | Dirigo | School | 562-4251 |
| Joe Brissette | Term Expires 0 | /2023 | T.W. K | M Middle | 562-7552 |
| Angela Cushman | Term Expires 0 | /2024 | Dirigo | mentary | 562-7223 |
|  |  |  | Region | Mexico | 364-3764 |
|  |  |  | Superi | dent | 562-4300 |

## Non-Emergency

Animal Control Officer Roni-Sue Vachon
Med-Care
Oxford County Sheriff
Game Warden, Gray Station
Forest Warden
General Assistance Administrator

800-733-1421
364-8748
800-733-1421
657-2345
800-750-9777
800-733-1421

ALL EMERGENCY TELEPHONE 911

Med-Care Board
Carol Roach Term Expires 06/2022

Town Website: townofperumaine.org

## NORSW Board

John Witherell
Term Expires 06/2022

Post Office
93 Main Street, 562-8896
kingston.brown@gmail.com

562-8081/Cell 357-9848

## Board of Appeals

Term Expires 06/2023
Term Expires 12/2024
Term Expires 12/2024
Term Expires 12/2024
Term Expires 12/2024
Term Expires 06/2023

## Finance Committee

Mark Irish
Wendy Henderson
Karen Lark
Rick Child
Richard Powell
Joe Kerr
Don Roach

| Term Expires 06/2022 | Martha Witherell | Term Expires 06/2023 |
| :--- | :--- | :--- |
| Term Expires 06/2022 | Jacquelynn Child | Term Expires 06/2023 |
| Term Expires 06/2022 | Kathy Hussey | Term Expires 06/2024 |
| Term Expires 06/2022 | Ed Ferland | Term Expires 06/2024 |
| Term Expires 06/2023 | Tammy Ferland | Term Expires 06/2024 |
| Term Expires 06/2023 | Earle "Sandy" Wingate | Term Expires 06/2024 |
| Term Expires 06/2023 |  |  |

## Northern Oxford Regional Solid Waste \& Recycling Facility

345 River Road, Mexico Monday-Friday 8am to 5pm / Saturday 8am to 1 pm

Admittance stickers and recycling information are available at the Town Office

| TOWN OFFICIALS |  | Code Enforcement Officer: |  |
| :---: | :---: | :---: | :---: |
| Appropriations Raised |  | Brown, Kingston | 781.00 |
| Selectmen | 11,000.00 | MacFawn, Warren | 299.63 |
| Planning Board | 2,000.00 | MacFawn, Warren (Mileage) | 74.30 |
| Animal Control | 4,086.00 | Total Expense | 2,404.04 |
| Code Enforcement Officer | 3,500.00 | Balance for Planning Board to Surplus | 1,095.96 |
| Town Clerk | 40,807.00 |  |  |
| Deputy Town Clerk | 7,240.00 | Town Clerk: |  |
| Secretary | 19,665.00 | Coudrain, Deb | 36,317.80 |
| Ballot Clerks/Elections | 3,500.00 | Coudrain, Deb (mileage) | 389.18 |
| Licensed Plumbing Inspector | 0.00 | Scott, Brianna (Ins buyout) | 625.00 |
| Revenues from permits | 3,795.00 | Coudrain, Debra (Registrar) | 500.00 |
| EXPENDITURES FOR TOWN OFFICIALS |  | Coudrain, Debra (Insurance Buyout) | 2,500.00 |
| Selectmen: |  | MTCCA (dues) | 30.00 |
|  |  | MMEHT(life ins) | 131.70 |
| Welch, Raquel | 1,000.00 | MMA (training) | 35.00 |
| Lyons, Tammi | 2,000.00 | MGFOA (training) | 25.00 |
| Hebert, Lynda | 2,000.00 | MMTCTA (dues/training) | 130.00 |
| Belyea, Gail | 2,000.00 | Bangor Savings (cc) | 140.61 |
| Dolloff, Jason | 2,000.00 | Refund (training) | (20.00) |
|  |  | Total Expense | 40,804.29 |
| MEMIC (wk comp) | 29.18 | Balance for Town Clerk to Surplus | 2.71 |
| Lee-Ann Salley | 675.00 |  |  |
| MGFOA(training) | 25.00 | Animal Control |  |
| MMA(training) | 130.00 | Briggs, Robert | 217.5 |
| Total Expense | 9,859.18 | Briggs, Robert(mileage) | 117.01 |
| Balance to Surplus | 1,140.82 | Kozy Kennels | 1926.24 |
|  |  | Total Expense | 2260.75 |
| Planning Board: |  | Balance for ACO to Surplus | 1,825.25 |
| Placey, Ernest | 15.00 |  |  |
| Macfawn, Warren | 75.00 | Ballot Clerks/Elections: |  |
| St Pierre, Andre | 75.00 | Wingate, Earle | 36.45 |
| Thurston, Clifton | 30.00 | Buck, David | 63.75 |
| Wingate, Earle | 75.00 | Buck, Rachel | 63.75 |
| Scott, Brianna | 97.80 | Irish, Mark | 97.20 |
| Coudrain, Debra | 25.50 | Clifford, Angel | 140.25 |
| Total Expense | 393.30 | Coudrain, Debra | 352.60 |
| Balance for Planning Board to Surplus | 1,606.70 | Coudrain, Debra (reimburse) | 44.66 |
|  |  | Staples | 70.99 |
| Secretary |  | Bangor Savings Bank (CC) | 301.63 |
| Scott, Brianna | 12,937.63 | Salley, Lee-Ann | 2,000.00 |
| Hussey, Kathy | 1,800.00 | Total Expenses | 3,171.28 |
| Carrier, Jessica | 1,905.00 | Balance to Surplus | 328.72 |
| Clifford, Angel | 645.25 |  |  |
| Scott, Brianna (Ins Buyout) | 1,875.00 |  |  |
| Total Expense | 19,162.88 |  |  |
| Balance to Surplus | \$502.12 |  |  |


| Deputy Town Clerk: |  | Licensed Plumbing Inspector: |  |
| :---: | :---: | :---: | :---: |
| Parent, Vera | 468.00 | Receipts | 3,795.00 |
| Scott, Brianna | 6,325.63 | Errington, David | 2,737.50 |
| MTCCA (Dues) | 30.00 | DHHS (State 25\%) | 892.50 |
| Total Expenses | 6,823.63 | DEP Surcharge | 165.00 |
| Balance for Deputy to Surplus | 416.37 | Total Expenses | 3,795.00 |
|  |  | Balance | 0.00 |
| Website: (Appropriated $\mathbf{\$} \mathbf{6 0 0 . 0 0 )}$ |  |  |  |
| Balance to Surplus | 600.00 | GROUNDS \& CEMETERY MAINTENANCE |  |
|  |  | Appropriations: | 10,000.00 |
| TOWN OFFICE OPERATIONS |  | Expenses: |  |
| Appropriations: | 25,000.00 | Todd Piper | 10,000.00 |
| Expenses: |  | Imperial Creations | 875.00 |
| Archie's Sanitation | 451.50 | Total Expenses | 10,875.00 |
| Bangor Savings Bank (CC) | 1,601.43 | Balance to Surplus | (875.00) |
| Community Energy | 4,435.59 |  |  |
| Harris (software maint) | 9,917.71 | ANNUAL ASSESSING MAINTENANCE |  |
| MEMIC (wk com) | 15.31 | Appropriations: | 12,000.00 |
| Northeast Coffee | 77.99 | Expenses: |  |
| Staples (office supplies) | 705.77 | Lee Ann Salley | 12,000.00 |
| Time Warner (phone\&internet) | 3,057.45 | Total expenses | 12,000.00 |
| Vaughn, Rick (cleaning TO) | 973.88 | Balance | 0.00 |
| Treasurer of State | 2.00 |  |  |
| Microsoft | 105.49 | FIRE ALARM (Appropriated \$400) |  |
| Total expenses | 21,344.12 | Johnson Controls | 200.00 |
| Balance to Surplus | 3,655.88 | Balance to Surplus | 200.00 |
| BUILDING MAINTENANCE |  | OFFICE EQUIPMENT |  |
| Appropriations: | 17,350.00 | Appropriations: | 5,000.00 |
| Expenses: |  | Expenses: |  |
| Von Plumbing | 1,542.12 | Bangor Savings Bank (CC) | 59.88 |
| Bright Heating | 376.60 | Time Warner | 297.00 |
| Mountain Stream Electric | 3,257.38 | Kyocera | 667.21 |
| AAA Fire Ext. | 19.50 | Brian Phelps | 105.00 |
| Erik Designs | 500.00 | Total Expenses | 1,129.09 |
| Legeres | 55.00 | Balance to Surplus | 3,870.91 |
| Total Expenses | 5,750.60 |  |  |
| Balance held | 11,599.40 | GENERAL ASSISTANCE |  |
|  |  | Appropriation: | 2,000.00 |
| OXFORD COUNTY TAX |  | Balance to Surplus | 2,000.00 |
| Raised and Expended | 151,409.00 |  |  |
|  |  | ELECTRICITY/STREET \& TRAFFIC LIGHTS |  |
| AUDITOR |  | Appropriation: | 5,900.00 |
| Appropriations: | 4,600.00 | Expenses: |  |
| Expenses: |  | Central ME Power | 5,757.61 |
| Maine Municipal Audit Services, CPA | 4,200.00 | Total Expenses | 5,757.61 |
| Balance to Surplus | 400.00 | Balance to Surplus | 142.39 |


| GENERAL EXPENSES |  | Recreation Opportunities Contd. |  |
| :---: | :---: | :---: | :---: |
| Appropriations (General): | 15,085.00 | Expenses: |  |
| Expenses: |  | Nicole Bambrick (Reimb) | 250.00 |
| Bank Fees | 376.00 | GA Downing | 140.00 |
| Maine DOL (Unemployment) | 16.22 | Expended: | 390.00 |
| CMP | 250.58 | Balance to Surplus | 1,920.00 |
| Safeguard | 380.32 |  |  |
| Bangor Savings Bank (CC) | 1,198.94 | AED GRANT Carried froward | 479.00 |
| Brad Hutchings | 75.00 |  |  |
| Richard Vaughn | 75.00 | DUES |  |
| Ryan Child | 75.00 | Appropriation: | 5,100.00 |
| Brianna Scott | 75.00 | Expenses: |  |
| Deb Coudrain | 75.00 | AVCOG | 2,487.46 |
| Harris (Tax forms) | 246.95 | MMA | 2,576.00 |
| Davis Florist | 109.52 | Total Expenses | 5,063.46 |
| Tammi Lyons (reimburse) | 48.59 | Balance to Surplus | 36.54 |
| Kyes Ins | 1,845.00 |  |  |
| Deb Coudrain (reimburse) | 7.40 | MED-CARE AMBULANCE |  |
| US Postal Service | 2,408.00 | Appropriation: | 68,850.00 |
| Sun Journal | 1,052.61 | Expended: | 57,090.00 |
| Oxford County Register of Deeds | 3,209.25 | Balance to Surplus | 11,760.00 |
| Secretary of State (Notary) | 50.00 |  |  |
| Credit from fees | $(2,000.00)$ | NO OXFORD REG SOLID WASTE |  |
| Total Expenses | 9,574.38 | Appropriation: | 109,763.00 |
| Balance to Surplus | 5,510.62 | Expended: | 109,799.28 |
|  |  | Balance | (36.28) |
| SOCIAL SECURITY/MEDICARE (ma |  |  |  |
| Appropriation: | 19,878.00 | WORTHLEY POND SPRING |  |
| Expended: | 19,352.67 | Appropriation: | 1,000.00 |
| Balance to Surplus | 525.33 | Expenses: |  |
|  |  | Towles Hardware | 41.32 |
| FEDERAL INCOME TAX |  | Jason Dolloff (pay) | 24.30 |
| Receipts \& Expenses | 25,120.38 | Jason Dolloff (reimb) | 118.70 |
|  |  | Nicole Bambrick (reimb) | 25.19 |
| SOCIAL SECURITY/MEDICARE |  | Treas State of ME | 505.00 |
| Receipts \& Expenses | 41,302.26 | Bangor Svgs Bank (CC) | 6.51 |
|  |  | FedEx | 31.20 |
| STATE INCOME TAX |  | Petty Cash (postage) | 14.40 |
| Receipts \& Expenses | 12,973.22 | Total Expenses | 766.62 |
|  |  | Balance to Surplus | 233.38 |
| LEGAL EXPENSES |  |  |  |
| Appropriation: | 7,000.00 | WORTHLEY POND ASSOC/CBI |  |
| To Surplus: | 7,000.00 | From Boat Excise | 1,500.00 |
|  |  | Expense: |  |
| RECREATION OPPORTUNITIES |  | Worthley Pond Assoc | 1,500.00 |
| Appropriation | 2,000.00 | Balance | 0.00 |
| Donations | 310.00 |  |  |
| Total | 2,310.00 |  |  |

## INSURANCES

## WORKERS COMP INS - MEMIC

| Appropriation | $9,852.00$ |
| :--- | ---: |
| MEMIC refund | $1,282.61$ |
| Expended: | $10,024.00$ |
| Balance to surplus | $1,110.61$ |

## INSURANCES

| Appropriation | $23,260.00$ |
| :--- | ---: |
| Expenses |  |
| Public Officials | $1,845.00$ |
| Town Office (Bldg/Genl Liab) | $10,612.00$ |
| Fire Dept (vehicles \& bldg)) | $4,465.00$ |
| Road Dept Summer(vehicles) | $2,432.50$ |
| Road Dept Winter(vehicles) | $2,432.50$ |
| Road Dept Garage(bldg) | $1,379.00$ |
| Kyes (Brad Bond) | 100.00 |
| Kyes (Brianna Bond) | 100.00 |
| Kyes (Deb Bond) | 236.00 |
| Total Expenses | $23,602.00$ |
| Balance | $(342.00)$ |

## TOWN BOOKS

| Appropriation | $4,000.00$ |
| :--- | ---: |
| Expenses |  |
| Kofile Tech | $4,000.00$ |
| Total Expenses | $4,000.00$ |
|  | 0.00 |

## Revaluation

| Carried balance | $4,669.00$ |
| :--- | ---: |
| No expenses | 0.00 |

Balance carried

Ludden Memorial Library

| Appropriation: | $1,500.00$ |
| :--- | ---: |
| 20/21 balance forward: | $1,500.00$ |
| Expenses: |  |
| Ludden Memorial Library | $3,000.00$ |
| Balance | 0.00 |
|  |  |
| RSU\#56 | $1,830,993.00$ |
| Raised: | $1,830,992.76$ |
| Expended: | 0.24 |
| Balance |  |

## Flags \& Markers

Appropriation: 2,000.00

| Expense: |  |
| :--- | ---: |
| Martin's Flag | $1,096.05$ |

Bangor Savings (CC) 417.83

| Total Expense | $1,513.88$ |
| :--- | ---: |
|  | 486.12 |

Veterans Stones/War Memorial
Appropriation 4,500.00

Held balance from 20/21 21,061.00
Expense:
As Remembered $\quad 1,901.00$
Hold the balance $\quad 23,660.00$
$\begin{array}{ll}\text { Bicentennial Celebration } \\ \text { Donations raised } & 3,311.39\end{array}$
Expenses
Deb Coudrain (Reimburse)
33.67

Tammi Lyons (Reimburse) 1,075.00
Knik Tent 385.00

Sun Journal 161.10

| Wendy Henderson (Reimburse) | 69.90 |
| :--- | ---: |
| GA Downing | 130.00 |
| Total Expense | $1,854.67$ |
| Carried Forward | $1,456.72$ |

## Repeater

| Appropriation | $20,000.00$ |
| :--- | ---: |
| Expenses |  |
| Dirigo Wireless | $13,064.54$ |
| Balance forward | $6,935.46$ |

## HEALTH INSURANCES

Road Dept Summer

| Appropriation | $18,915.00$ |
| :--- | ---: |
| Expense | $16,720.72$ |
|  |  |
| Road Dept Winter | $13,871.00$ |
| Appropriation | $7,797.04$ |
| Expense |  |

## Clerk

| Appropriation | $15,043.00$ |
| :--- | ---: |
| Expense | $2,500.00$ |


| FIRE DEPT |  | Fire Dept Volunteer Payroll |  |
| :---: | :---: | :---: | :---: |
| Appropriation (Raised) | 43,051.00 | Appropriation (Raised) | 8,000.00 |
| NOMA (Reimburse - Jordan Lumber) | 1,392.50 | Expenses: |  |
| State of ME (Reimburse - Jordan Lumber) | 1,392.50 | Bradley, James | 304.59 |
| Dirigo Wireless Refund | 336.00 | Carrier, Dan | 340.42 |
| Burn Permit Fee | 32.00 | Callender, David | 680.83 |
| Reporting Fee (Lexis Nexis) | 5.00 | Coulombe, Jacob | 232.93 |
| MEMIC Refund | 166.18 | Delano, Lance | 286.67 |
| Total Appropriated + Credits | 46,375.18 | Griffus, Matthew | 259.80 |
| Expenses: |  | Gronewold, James | 483.75 |
| AAA Fire Extinguisher | 298.40 | Holland, Tim | 134.39 |
| Bangor Savings Bank(CC purchase) | 1,611.21 | Hutchings, Bradley | 206.05 |
| Jordan Lumber | 2,785.00 | Cote, Samantha | 8.98 |
| Central ME Power | 2,046.44 | Tibbetts, Garey | 80.64 |
| Community Energy | 5,532.22 | Mills, Corey | 53.77 |
| Commnity Quik Stop | 506.85 | Prue, Jude | 232.93 |
| Brand Company | 92.80 | Ryereson, Travis | 173.67 |
| Roland's Auto Care | 35.00 | Sirhal, James | 358.34 |
| Dixfield Discount Fuel | 2,628.70 | Tibbetts, Robert | 851.03 |
| Dirigo Wireless | 4,179.29 | Wilson, John | 949.57 |
| Jacob Coulombe (Reimburse) | 13.70 | Wingate, Earle | 501.67 |
| Coastal Auto Parts | 225.16 | Carlow, Colton | 456.88 |
| Fire Tech \& Safety | 7,806.43 | Bambrick, Nicole | 71.68 |
| Hussey, William (Reimburse) | 600.00 | Bright, Isaac | 215.01 |
| Maine Comm Tire | 2,068.50 | Hussey, William (Volunteer) | 1,101.90 |
| Bergeron Protective Clothing | 2,036.23 | Total Volunteer Expense | 7,985.50 |
| Lynn Gilley Martin | 50.00 | Balance: | 14.50 |
| Emergency Svcs | 305.00 |  |  |
| Maine Fire Chiefs Assoc. | 440.00 | Fire Chief Salary |  |
| ME State Fed of FF | 360.00 | Appropriation: | 4,000.00 |
| MEMIC | 102.13 | Expense: |  |
| Morrison Motors | 2,937.28 | Hussey, William | 4,000.00 |
| Kyes Insurance | 4,465.00 | Balance | 0.00 |
| Northeast Emergency | 2,843.36 |  |  |
| Western Maine FFA | 40.00 | Fire Warden |  |
| Professional Vehicle Corp. | 85.20 | Appropriation: | 200.00 |
| Rumford Community Hospital | 100.00 | Expense: |  |
| Time Warner | 2,203.21 | Hussey, William | 200.00 |
| Towles Hardware | 136.63 | Balance | 0.00 |
| NOMA | 100.00 |  |  |
| Virgin's Auto | 168.30 | Fire Dept Insurances |  |
| Treasurer, State of Maine | 10.00 | Appropriation | 4200.00 |
| Twin Rivers | 528.88 | Kyes Ins(Bldg/Veh/Floater) | 4465.00 |
| Ware-Butler | 66.13 | Balance: | (265.00) |
| Bright Heating | 195.00 |  |  |
| Sherwin Williams | 77.87 | United Insurance (ASIP) | 1009.00 |
| Wilson, John (reimb) | 47.39 |  |  |
| Total Expenses | 47,727.31 |  |  |
| Balance | $(1,352.13)$ |  |  |

## Fire Dept Reserve Acct

Carried forward from 2020/21 1,000.00
Balance Held 1,000.00

## Fire Dept Award

| Appropriated | $1,000.00$ |
| :--- | :--- |
| Balance Held | $1,000.00$ |

Firefighter Turn Out

| Appropriated | $4,300.00$ |
| :--- | :--- |
| Balance Held | $4,300.00$ |

## Worthley Pond New Station

| Oxford County Donation (generator) | $6,341.11$ |
| :--- | ---: |
| Expenses: |  |
| E.W. Electric | $7,100.00$ |
| Comm Energy | 479.12 |
| Total Expense | $7,579.12$ |
| Balance: | $(1,238.01)$ |


| ROADS \& BRIDGES |  |
| :---: | :---: |
| Garage |  |
| Appropriation (Raised) | 19,500.00 |
| Expenses: |  |
| AAA Fire Extinguisher | 163.00 |
| Archies | 451.50 |
| Central Maine Power | 1,907.69 |
| Community Energy | 1,056.97 |
| Dixfield Discount Fuel | 916.78 |
| Von Plumbing | 769.95 |
| Jim Cole Carpentry | 1,041.83 |
| Maine Paper \& Janitorial | 58.65 |
| Towles Hardware | 215.52 |
| Stan Waleik | 809.78 |
| Black Bear Ladder | 435.00 |
| Dirigo Waste Oil | 3,548.85 |
| Dimension Lumber | 56.00 |
| Bangor Savings Bank (CC) | 241.64 |
| Time Warner | 1,796.99 |
| Moon Tide Springs | 87.25 |
| Kyes (Building Ins.) | 1,379.00 |
| Labonville | 97.97 |
| Brian Phelps | 140.00 |
| Bright Heating | 195.00 |
| Total Expenses | 15,369.37 |
| Balance to Surplus | 4,130.63 |
| Winter Roads |  |
| Appropriation (Raised): | 176,534.00 |
| Fuel Tax Refund | 2,248.34 |
| Expenses: |  |
| Hutchings, Brad (Payroll) | 24,619.99 |
| Vaughn, Rick (Payroll) | 22,129.11 |
| Child, Ryan (Payroll) | 15,840.00 |
| McDonald, Tyler (Payroll) | 11,100.00 |
| Woods, Dustin (Payroll) | 130.00 |
| Comm. Energy | 1,915.56 |
| Comm. Quik Stop | 3,877.80 |
| Dixfield Discount Fuel | 13,301.69 |
| Kimball Midwest | 1,893.62 |
| Child, Ryan (Ins Buyout) | 1,250.00 |
| Towles | 154.71 |
| New England Salt Co | 28,170.71 |
| HP Fairfield | 9,213.73 |
| Big State Industrial | 405.60 |
| Dennison Lubricants | 1,946.40 |
| Hutchings, Brad(mileage) | 1,273.80 |
| Bangor Savings (CC) | 4,661.85 |
| Allied Equipment | 4,501.26 |


| Winter Roads contd. |  |
| :--- | ---: |
| Brown's Welding | 758.94 |
| Labonville | 350.53 |
| Morrison Motors | $3,582.36$ |
| Viking-Cives | $4,877.75$ |
| Stan Waleik | $7,491.88$ |
| Maine Commercial Tire | $2,936.06$ |
| CarParts Distributiion | 151.46 |
| Coastal (NAPA) Auto Parts | $1,539.71$ |
| Carrier, Dan (Reimburse) | 179.95 |
| Power Plan | 979.75 |
| Von \& Sons | $9,046.00$ |
| Ware-Butler | 106.35 |
| Ripley \& Fletcher | $2,914.53$ |
| PVC | 406.00 |
| Complete Hydraulics | $2,127.68$ |
| Clayton Pelletier | $1,500.00$ |
| Jacquiline Jasud | 300.00 |
| MEMIC (WC ins) | 656.19 |
| MMEHT(health ins) | $5,297.04$ |
| Kyes Ins (Vehicles) | $2,432.50$ |
| Affiliate Healthcare | 239.00 |
| Maine Oxy | 194.52 |
| RA Tibbetts | $12,461.40$ |
| SA McLean | 320.00 |
| CH Stevenson | $1,200.00$ |
| Steve Swasey | 351.00 |
| Treasurer of State (supplies) | 13.00 |
| Total Expense | $208,799.43$ |
| Balance | $(30,017.09)$ |
|  |  |

## Summer/Tarred Roads

| Appropriation (Raised): | $267,680.00$ |
| :--- | ---: |
| Expenses: |  |
| Hutchings, Brad(payroll) | $28,189.41$ |
| Vaughn, Richard (payroll) | $27,420.37$ |
| Child, Ryan (payroll) | $14,643.75$ |
| McDonald, Tyler (payroll) | $18,584.00$ |
| Communtity Energy | 185.19 |
| Dixfield Discount Fuel | $3,897.22$ |
| Communtity Quik Stop | $1,619.19$ |
| Bangor Savings Bank (credit card) | 383.00 |
| Dennison Lubrication | 615.78 |
| Kimball Midwest | 148.83 |
| RS Osgood | 45.98 |
| Ware-Butler | $1,163.70$ |
| Hutchings, Brad (reimburse) | 54.52 |
| Henry's Outdoor | 514.00 |



| LRAP |  |
| :--- | ---: |
| Balance forward | $33,832.00$ |
| Received 12/1/2021 | $36,360.00$ |
| Expenses |  |
| Mainely Sandblasting | $6,472.08$ |
| Von \& Sons Trucking | $7,715.00$ |
| Manzers | $5,717.04$ |
| Paris Farmers Union | $5,827.55$ |
| Total Expense | $25,731.67$ |
| Balance forward | $44,460.33$ |

Bridges
Carried Balance
Balance forward

Backhoe

| Appropriation | $38,835.00$ |
| :--- | ---: |
| Expenses: |  |
| John Deere Credit | $31,873.92$ |
| Balance to Surplus | $6,961.08$ |
|  |  |
| New Dump Truck |  |
| Appropriation | $48,817.00$ |
| Expenses: <br> Franklin Savings Bank <br> Balance to Surplus | $48,816.50$ |

Ridge Road
Appropriation 130,768.00
Expenses:
Hutchings, Brad (Payroll) 1,902.94
Vaughn, Rick (Payroll) 219.10
Child, Ryan (Payroll) 1,280.00
McDonald, Tyler (Payroll) 1,267.50
Wilson, John (Payroll) 150.00
Von \& Sons Trucking 3,045.00
Manzers 11,721.78
Spencer Group 97,984.94
Maine Drilling
Total Expenses
Balance

New Equipment Fund
Balance forward
340.00

## ROAD DEPT WAGE BREAKDOWN

Hutchings, Bradley

| Winter Roads Account | $24,619.99$ |
| :--- | ---: |
| Summer Roads Account | $28,189.41$ |
| Total: | $52,809.40$ |

Vaughn, Richard

| Winter Roads Account | $22,129.11$ |
| :--- | ---: |
| Summer Roads Account | $27,420.37$ |
| Total: | $49,549.48$ |

Child, Ryan

| Winter Roads Account | $\$ 15,840.00$ |
| :--- | ---: |
| Summer Roads Account | $\$ 18,584.00$ |
| Total | $34,424.00$ |

ROAD DEPT WAGE BREAKDOWN (contd.)

McDonald, Tyler
Winter Roads Account
Summer Roads Account
Total
\$11,100.00
\$14,643.75
25,743.75

## Woods, Dustin

Winter Roads Account $\$ 130.00$
Total
130.00

## VITAL STATISTICS

| Births Recorded in 2021-22 | 19 |
| :--- | :--- |
| Marriages Recorded in 2021-22 | 37 |
| Deaths Recorded in 2021-22 | 22 |


| Name | Date | Age | Place |
| :--- | :---: | :---: | :---: |
| Arsenault, Bertha | $7 / 27 / 2021$ | 93 | Peru |
| Batty, Daniel | $11 / 17 / 2021$ | 15 | Portland |
| Burroughs, Warren | $10 / 23 / 2021$ | 80 | Peru |
| Clark, Gwen | $07 / 12 / 21$ | 58 | Standish |
| Cotton, Lora | $05 / 06 / 22$ | 64 | Lewiston |
| Dolloff, Robert | $06 / 24 / 22$ | 85 | Peru |
| Donahue, Gloria | $03 / 31 / 22$ | 90 | Peru |
| Dorr, Cameron | $09 / 10 / 21$ | 52 | Peru |
| Gallant, Stephen | $12 / 26 / 21$ | 84 | Rumford |
| Hanson, Raymond Lee | $10 / 21 / 21$ | 62 | Peru |
| Irish, Mark | $12 / 07 / 21$ | 69 | Lewiston |
| MacKenzie, Bruce | $06 / 16 / 22$ | 73 | Peru |
| Micks, Kim | $04 / 24 / 22$ | 49 | Peru |
| Placey, Gladys | $07 / 29 / 21$ | 80 | Peru |
| Prue, Lester Jr. | $02 / 15 / 22$ | 94 | Auburn |
| Putnam, Cynthia | $11 / 15 / 21$ | 62 | Peru |
| Reny, Donald | $12 / 29 / 21$ | 59 | Peru |
| Rickards, Ernest | $01 / 19 / 22$ | 67 | Lewiston |
| Rowley, Hugh | $05 / 23 / 22$ | 65 | Peru |
| Todd, Edward Jr | $12 / 02 / 21$ | 70 | Peru |
| Vaughn, Robert | $01 / 25 / 22$ | 62 | Auburn |
| Woods, David | $01 / 27 / 22$ | 71 | Lewiston |
|  |  |  |  |

## Dog Licenses Issued in 2021-22

Male or Female (not fixed) 16
Neutered or Spayed 143
Kennels 2

Inland Fisheries \& Wildlife Licenses Sold
Resident 180

Non-resident 1

Recreational Vehicle Registrations Sold
Snowmobiles 169
All Terrain Vehicles (ATVs) 99
Watercraft 150

Motor Vehicle Transactions
Cars/Trucks/Trailers 1811

## REPORT OF THE TREASURER

Balance July 1, 2021
Receipts
2021/22 Taxes
2020/21 Taxes
2019/20 Taxes
2018/19 taxes
2017/18 Taxes
2016/17 Taxes
2015/16 Taxes
2014/15 Taxes
2013/14 Taxes
2022/23 Prepayment of Taxes

Interest and Cost on Taxes \& Liens
Interest Earned(CD's \& Savings)
2021/22 Excise Taxes
2021/22 Boat Excise Taxes
Building Permits
Motor Vehicle Registration Payables
Motor Vehicle Registration Fees
Dog License Payables
Dog License Fees
ATV Registration Payables
ATV Sales Tax Payables
ATV Fees
Snowmobile Registration Payables
Snowmobile Sales Tax Payables
Snowmobile Fees
Boat Registration Payables
Boat Sales Tax Payables
Boat Fees
Inland Fisheries \& Wildlife Payables
Inland Fisheries \& Wildlife Fees
Birth, Death \& Marriage Certificate Fees
Plumbing Permit - David Errington
Plumbing Permits - State Share
Photocopies/Fax
Dickvale Cemetery Interest

$$
1.39
$$

East Peru Cemetery Interest

$$
2
$$

9.25

Waite Knight Interest 2.54
George Bunker Trust 641.14
Fuel Refund (Road Dept) 2,248.34
Peru Rec Bldg Fund
New Equipment Fund
Misc Credits (Roads)
ARPA Fund Interest
2.21
340.00

1,282.61
69.08

Rockemeka Grange Interest

| Bicentennial | $3,311.39$ |
| :--- | ---: |
| Burn permit sales | 32.00 |
| Tree Growth penalty | 336.00 |
| Municipal Revenue Sharing | $288,980.48$ |
| LRAP Local Rd Assist | $36,360.00$ |
| Snowmobile Grant | $10,727.74$ |
| Tree Growth Reimbursement | $40,661.76$ |
| Veterans Exemption | $2,824.00$ |
| Homestead Exemption | $169,965.00$ |
| BETE | $35,646.00$ |
| MEMIC Refund | $1,282.61$ |
| Voided AP checks | $5,978.66$ |
| ARPA fund deposits | $159,770.89$ |
| Fire Dept Reserve (Grant) | $4,300.00$ |
| MMA Refund | 150.00 |
| Fire Dept Reimburse (Jordan Lumber) | $2,785.00$ |
| Dirigo Wireless Refund (FD) | 120.00 |
| Total Receipts | $3,735,496.62$ |
| Expenditures |  |
| $2021 / 22$ Warrants | $3,278,402.62$ |
| Balance 6/30/2022 | $1,337,737.00$ |

## CERTIFICATES OF DEPOSIT

Bangor Savings Bank

| Certificate of Deposit (CDARS) | 104,069.55 | CEMETERY TRUST FUNDS |  |
| :---: | :---: | :---: | :---: |
|  |  | Dickvale Cemetery |  |
| PERU REC BUILDING FUND |  | Balance 7/01/21 | 1,051.88 |
| Savings Account | 4,410.83 | Interest Earned 2021 | 1.69 |
|  |  | Balance 6/30/22 | 1,053.57 |
| Bicentennial Fund |  | East Peru Cemetery |  |
| Bangor Savings 1500057998 |  | Balance 7/01/21 | 5,193.57 |
| Balance 7/01/21 | 421.65 | Interest Earned 2021 | 9.25 |
| Interest | 0.10 | Balance 6/30/22 | 5,202.82 |
| Balance 9/10/21 (liquidated to RecOp) | 421.75 |  |  |
|  |  | Waite \& Knight Cemeteries |  |
|  |  | Hollis Turner |  |
| FUNDS IN TRUST |  | Balance 7/01/21 | 1,066.28 |
| Bunker Fund |  | Interest Earned 2021 | 2.54 |
| Balance 7/01/21 | 2,915.54 | Balance 6/30/22 | 1,068.82 |

Balance 6/30/22 2,920.68

CEMETERY TRUST FUNDS
Dickvale Cemetery

Interest Earned 2021
Balance 6/30/22

East Peru Cemetery
Balance 7/01/21
Interest Earned 2021
Balance 6/30/22

1,068.82

REPORT OF THE TAX COLLECTOR
Debra M. Coudrain

| Excise Tax Collection | 316,091.64 |
| :---: | :---: |
| Boat Excise | 2,578.80 |
| 2021/22 Taxes |  |
| Total Commitment | 2,450,098.19 |
| Taxes Collected | 2,403,162.32 |
| Uncollected Taxes | 41,616.29 |
| Abatements | 5,013.13 |
| Supplementals | 8,234.38 |
| 2021/22 Taxes |  |
| Arsenault, Aaron | 554.67 |
| Bailey, Brittany | 1,589.65 |
| Bakke, Trudance | 12.08 |
| Beauchesne, Brett | 21.90 |
| Belskis, Bernard | 1,258.42 |
| Binette, Alan | 758.67 |
| Bordeau, Daniel | 304.07 |
| Brooks, Ralph (heirs of) | 872.09 |
| Brown, Phyllis (Est of) | 1,068.39 |
| Burroughs, Jeffrey | 797.76 |
| Carter, Nicole | 516.49 |
| Chase, Lillian | 82.70 |
| Coulombe, Rae-Jean | 466.96 |
| Cunningham, William | 184.92 |
| Desmond, Mark | 877.52 |
| Dolloff, Alan | 1,356.59 |
| Dubois, James | 540.05 |
| Ecret, Christina | 606.87 |
| Herson, Steven | 239.32 |
| Holland, Nona | 525.08 |
| Holland, Nona | 997.39 |
| Jennings, Brian | 1,747.10 |
| Kennison, Barbara Jane | 721.73 |
| Knox, Brian \& Amy | 1,027.59 |
| Lemay, Penny \& Bousquet, Arthur | 570.93 |
| Lennox, Jeff - Lot\#40 | 228.98 |
| Lennox, Jeff - Lot\#39 | 175.05 |
| Lennox, Jeff - Lot\#14 | 163.23 |
| Lennox, Jeff - Lot\#17 | 351.13 |
| Lennox, Jeff - Lot\#H2 | 477.02 |
| Lucas, Robert | 1,213.19 |
| Lucas, Robert | 1,214.27 |
| Lufkin, Barbara | 711.29 |
| Lufkin, Brian | 489.92 |

## 2021/22 Taxes (contd)

| Lufkin, Brian | 1,007.82 |
| :---: | :---: |
| Melville, Mary Ann(heirs of) | 299.89 |
| MSB Associates | 80.72 |
| Oldham, Randall | 1,338.61 |
| Packard, Jason | 598.53 |
| Peterson, James I | 312.59 |
| Porter, Constance | 105.97 |
| Porter, Constance | 208.99 |
| Porter, Ellery Jr | 1,780.22 |
| Oldham, Scot E \& Lorraine | 3,114.61 |
| Ring, Bethemy | 153.46 |
| Ring, Bethemy | 319.36 |
| Sirhal, James | 1,715.25 |
| Snowshoe Club Lot\# 17 | 144.88 |
| Snowshoe Club Lot\# 21 | 135.94 |
| Snowshoe Club Lot\# 3 | 328.38 |
| Snowshoe Club Lot\# 12 | 138.84 |
| Snowshoe Club Lot\# 13 | 30.04 |
| Snowshoe Club Lot\# 19 | 142.08 |
| Snowshoe Club Lot\# 6 | 145.76 |
| Snowshoe Club Lot\# 5 | 289.87 |
| Snowshoe Club Lot\# 14 | 226.80 |
| Snowshoe Club Lot\# 10 | 200.29 |
| Snowshoe Club Lot\# 9 | 161.04 |
| Snowshoe Club Lot\# 2 | 145.00 |
| Snowshoe Club Lot\# 16 | 100.65 |
| Snowshoe Club Lot\# 4 | 25.24 |
| Snowshoe Club Lot\# 1 | 180.38 |
| Thibeault, Christopher | 2,052.16 |
| Thomas, Howard | 474.18 |
| Thurston, Clifton | 2,943.03 |
| Thurston, Wayne \& Adelia | 95.66 |
| Thurston, Wayne \& Adelia | 418.93 |
| Thurston, Wayne \& Adelia | 516.65 |
| Thurston, Wayne \& Adelia | 2,513.04 |
| Thurston, Wayne \& Adelia | 230.14 |
| Thurston, Wayne \& Adelia | 615.33 |
| Thurston, Wayne \& Adelia | 727.23 |
| Tilton, Darrell | 1,057.95 |
| Tompkins, Clarence - Lot\# 1 | 285.85 |
| Tompkins, Clarence - Lot\# 19 | 62.95 |
| Tompkins, Clarence - Lot\# 2 | 231.49 |
| Tompkins, Clarence - Lot\# 14 | 96.62 |
| Tompkins, Clarence - Lot\# 8 | 125.80 |
| Tompkins, Clarence - Lot\# 11 | 82.53 |
| Tompkins, Clarence - Lot\# 7 | 139.66 |

## 2021/22 Taxes (contd)

| Tompkins, Clarence - Lot\# 3 | 156.85 |
| :--- | ---: | ---: |
| Tompkins, Clarence - Lot\#15 | 182.78 |
| Turner, Ellery P Jr | 193.82 |
| Turner, James | 242.45 |
| Turner, Phyllis | 391.78 |
| Webster, Jesse | 51.38 |
| Williams, Robyn | $1,157.01$ |
| Total 2021/22 Due | $\mathbf{5 1 , 1 9 9 . 5 0}$ |

2020/21 Tax Liens

| Allen, Fred \& Barbara | 290.59 |
| :---: | :---: |
| Belskis, Bernard | 637.62 |
| Brooks, Ralph (Heirs of)c/o Rose Dyke | 916.93 |
| Carter, Nicole | 534.82 |
| Dolloff, Alan | 1,364.19 |
| Ecret, Christina | 294.57 |
| Holland, Nona | 459.22 |
| Jennings, Brian | 478.74 |
| Kennison, Barbara Jane | 237.33 |
| Lennox, Jeff - Lot\# 15 | 172.13 |
| Lennox, Jeff - Lot\# 10 | 166.05 |
| Lennox, Jeff - Lot\# 47 | 202.50 |
| Lennox, Jeff - Lot\# 44 | 99.23 |
| Lennox, Jeff - Lot\# 8 | 273.38 |
| Lennox, Jeff - Lot\# 35 | 139.73 |
| Lennox, Jeff - Lot\# 28 | 232.88 |
| Lennox, Jeff - Lot\# 16 | 74.93 |
| Lufkin, Barbara | 347.53 |
| Lufkin, Brian | 1,013.31 |
| Lufkin, Brian | 492.23 |
| Melville, Mary Ann (heirs of) | 250.41 |
| Oldham, Randall | 1,346.12 |
| Packard, Jason | 601.49 |
| Oldham, Scot E \& Lorraine | 185.36 |
| Snowshoe Club \#6 | 22.47 |
| Snowshoe Club \#18 | 26.33 |
| Snowshoe Club \#9 | 174.15 |
| Snowshoe Club \#16 | 36.45 |
| Thibeault, Christopher | 1,345.19 |
| Thurston, Clifton | 904.57 |
| Thurston, Wayne | 63.02 |
| Thurston, Wayne \& Adelia | 420.80 |
| Thurston, Wayne \& Adelia | 555.59 |
| Thurston, Wayne \& Adelia | 2,509.71 |
| Thurston, Wayne \& Adelia | 231.86 |
| Thurston, Wayne \& Adelia | 677.60 |


| 2020/21 Tax Liens (contd) |  |
| :---: | :---: |
| Thurston, Wayne \& Adelia | 748.10 |
| Tilton, Darrell | 1,063.73 |
| Tompkins, Clarence Lot\# 13 | 17.86 |
| Tompkins, Clarence Lot\# 6 | 38.48 |
| Tompkins, Clarence Lot\# 14 | 97.20 |
| Tompkins, Clarence Lot\# 7 | 123.53 |
| Tompkins, Clarence Lot\# 3 | 119.48 |
| Turner, Phyllis | 393.31 |
| Total 2020/21 Due | 20,380.72 |
| 2019/20 Tax Liens |  |
| Allen, Fred \& Barbara | 290.59 |
| Lennox, Jeff Lot\# 15 | 172.13 |
| Lennox, Jeff Lot\# 40 | 74.93 |
| Lennox, Jeff Lot\# 10 | 166.05 |
| Lennox, Jeff Lot\# 47 | 202.50 |
| Lennox, Jeff Lot\# 44 | 99.23 |
| Lennox, Jeff Lot\# 8 | 273.38 |
| Lennox, Jeff Lot\# 16 | 74.93 |
| Lennox, Jeff Lot\# 46 | 243.00 |
| Lennox, Jeff Lot\# 35 | 118.96 |
| Lufkin, Brian | 509.02 |
| Lufkin, Brian | 1,033.44 |
| Snowshoe Club Lot\# 6 | 20.25 |
| Snowshoe Club Lot\# 18 | 26.33 |
| Snowshoe Club Lot\# 9 | 174.15 |
| Snowshoe Club Lot\# 16 | 28.09 |
| Snowshoe Club Lot\# 4 | 52.65 |
| Tompkins, Clarence Lot\# 14 | 97.20 |
| Tompkins, Clarence Lot\# 7 | 123.53 |
| Tompkins, Clarence Lot\# 3 | 18.17 |
| Total 2019/20 Due | 3,798.53 |
| 2018/19 Tax Liens |  |
| Allen, Fred \& Barbara | 296.33 |
| Lennox, Jeff Lot\# 10 | 179.18 |
| Lennox, Jeff Lot\# 47 | 216.35 |
| Lennox, Jeff Lot\# 33 | 67.67 |
| Lennox, Jeff Lot\# 31 | 216.35 |
| Lufkin, Brian | 197.46 |
| Lufkin, Brian | 346.19 |
| Snowshoe Club Lot\# 6 | 20.65 |
| Snowshoe Club Lot\# 5 | 229.21 |
| Snowshoe Club Lot\# 18 | 26.85 |
| Snowshoe Club Lot\#10 | 20.65 |
| Snowshoe Club Lot\# 9 | 187.44 |


| 2018/19 Tax Liens (contd) |  |
| :---: | :---: |
| Tompkins, Clarence Lot\# 14 | 58.99 |
| Tompkins, Clarence Lot\# 7 | 135.81 |
| Total 2018/19 Due | 6,139.36 |
| 2017/18 Tax Liens |  |
| Allen, Fred \& Barbara | 43.59 |
| Lennox, Jeff Lot\# 10 | 228.02 |
| Lennox, Jeff Lot\# 33 | 53.20 |
| Snowshoe Club Lot\# 5 | 210.90 |
| Snowshoe Club Lot\# 9 | 163.40 |
| Total 2017/18 Due | 699.11 |
| 2016/17 Tax Liens |  |
| Lennox, Jeff Lot\# 10 | 232.44 |
| Lennox, Jeff Lot\# 41 | 210.18 |
| Snowshoe Club Lot\# 14 | 148.80 |
| Snowshoe Club Lot\# 5 | 206.46 |
| Snowshoe Club Lot\# 9 | 159.96 |
| Total 2016/17 Due | 957.84 |
| 2015/16 Tax Liens |  |
| Lennox, Jeff Lot\# 10 | 221.98 |
| Lennox, Jeff Lot\# 41 | 280.58 |
| Snowshoe Club Lot\# 14 | 102.40 |
| Snowshoe Club Lot\# 5 | 197.60 |
| Snowshoe Club Lot\# 9 | 156.52 |
| Tompkins, Clarence Lot\# 6 | 102.86 |
| Total 2015/16 Due | \$1,061.94 |
| 2014/15 Tax Liens |  |
| Lennox, Jeff Lot\# 41 | 274.66 |
| Snowshoe Club Lot\# 9 | 222.83 |
| Total 2014/15 Due | \$497.49 |
| 2013/14 Tax Liens |  |
| Lennox, Jeff Lot\# 41 | 228.79 |
| Snowshoe Club Lot\# 10 | 60.49 |
| Snowshoe Club Lot\# 9 | 216.70 |
| Total 2013/14 Due | \$505.98 |
| 2011/12 Tax Liens |  |
| Desmond, Randy | 231.04 |
| Total 2011/12 Due | \$231.04 |
| 2010/11 Tax Liens |  |
| Desmond, Randy | 90.44 |
| Total 2010/11 Due | \$90.44 |

Greetings Taxpayers of Peru,

It has been my pleasure to serve as the Assessing Agent for Peru since late in July of 2019. I cannot believe it is now 2023 and the Town is in preparation for the next tax commitment.

This past year there have been numerous deed transfers. The real estate market continues to be healthy with both an adequate volume of sales, and healthy appreciation of selling prices. There have also been a healthy amount of taxpayer inquires related to current use taxation programs, as well as the BETE, and BETR personal property tax programs.

Lastly, I want to thank you, the taxpayers of Peru for welcoming me, and being so cooperative as I have been out in the Town of Peru completing field inspections. My line of work can sometimes be contentious, but not a single taxpayer in Peru was anything but kind and welcoming. I am thankful to each one I had the pleasure of interacting with for this warm welcome.

I look forward to continuing my service with the Town of Peru in the coming year.

Warmest Regards,

Lee-Ann Salley
Assessing Agent-Town of Peru

## Report of Town Assessors

2021/2022 Valuation and Assessment


On July 13, 2021, the town office re-opened to the public, having conducted business through a service window since mid-March, 2020, due to the covid pandemic.

August 2021: a.) The mil rate was set at 20.13 with overlay of $\$ 127,000$.
b.) 75 tax liens were filed for 2020 .
c.) Trask Mountain Road was approved by the board as a new road.
d.) Peru received \$128,904 in American Recovery Plan Act pandemic funds, the first of two installments from the federal government.

Kingston Brown of Greenwood was hired September 20 as CEO (shoreland zoning).
October 2, 2021, the town celebrated its 200th birthday with a parade and gathering at the town office campus. A time capsule buried 50 years ago was unearthed and opened.

October 4, 2021, the board hired David Douglass of As Remembered, LLC, Topsham, to commence cleaning the more than 600 veterans' stones in Peru.

State of Maine Public Law 202, c. 275, states that effective October 18, 2021, the term "select board" will replace "selectmen".

November 29, 2021: Fire chief Bill Hussey is 2021 Spirit of America award recipient.
December 2021: Worthley Pond fire station got a new 18kw generator, which cost $\$ 7200$.
January 3, 2022: Northern Oxford Regional Solid Waste car window stickers are valid now for five years, instead of three years. These are available at the town office.

March 2022: a.) On March 18, Demerritt Cemetery Association voted to dissolve.
b.) On March 28, Robert Briggs of Mexico was appointed the new ACO.
c.) On March 28, board secretary Brianne Scott resigned.

April 2022: a.) Marley Berry, seventh grader at Dirigo Middle School, was named one of three winners of a state-wide essay contest on community involvement, and was honored in person at a select board meeting.
b.) A special town meeting on April 14 approved spending up to $\$ 20,000$ from surplus for a repeater, to improve radio signals within town.
c.) A new oil tank was installed April 21 at the town garage. Cost: $\$ 3500$.

May 23, 2022: Jessica Carrier was hired as board secretary.
June 2022: a.) A well-attended candidates night was held June 6 prior to the 2022-23 town budget informational meeting.
b.) On June 13, dozens of folks from area towns attended Chief Bill Hussey's retirement party at the Peru town office, to honor his 35 years with the fire department.
c.) On June 14, the town voted to accept responsibility for Demerritt cemetery, and to spend $\$ 150,000$ of the $\$ 160,00$ in ARPA funds toward a fire truck.

Select board: Gail Belyea, Jason Dolloff, Vice Chair Lynda Hebert, Chair Tammídgy@3sqf 94 Raquel Welch (resigned September 2021).

Report of the Peru Fire Department:
The Peru Fire Department responded to 109 calls for assistance in 2021. The reporting period is from January 1, 2021 to 12/31/21 as is required by the Maine State Fire Marshall's Office.

Call Breakdown is as follows:
Med Care Assists: (1) Wildland Fires: (1) Chimney Fires: (1) Vehicle Fires: (4)
False Alarms: (8) Utility Lines Down: (10) Trees on Wires: (9) Fuel Spills: (1)
Public Assists: (21) Carbon Monoxide Calls: (4) Motor Vehicle Accidents: (24)
Mutual Aid Calls for Assistance: (25) Structure Fires: (1)
Covid 19 continues to hamper attempts to provide Fire Prevention at Dirigo Elementary School. Covid precautions are practiced at all responses, trainings and meetings.

Annual pump testing is done in late October by a third party vendor at a local water supply. Very happy to report that all truck mounted pumps passed the required National Fire Protection Agency testing.

Training has become difficult due to Covid restrictions, but with some thinking outside the box ideas, we have completed the basic required safety training. Many of our mutual aid partners have not set up the normal firefighter training modules that our members usually attend.

Applying for Federal, State and local grant opportunities is on going to provide Safety gear and equipment. The Oxford Regional Communications Center is updating the communication grid for the first responders. This may require the Town to install radio repeaters as the responders will need the Peru local frequency to communicate with our mutual aid providers. The Road Department will use the Peru Frequency as well for their communication.

I am planning to retire as Fire Chief in June 2022, after 35 years of service. I feel it is time to step down and let the next generation provide the leadership needed to accommodate the ever changing needs of the town. It has been an honor to have served the people of Peru and I will look back on those many years with pride and of the accomplishments the team has completed.

We are looking for new members to join the rewarding career as a firefighter and helping your fellow citizens.

Respectfully submitted,
William E. Hussey. Fire Chief/EMA Director

## ANNUAL REPORT - ROAD DEPARTMENT 2022

The Road Department continues to deal with some of the bigger projects in town. The failing 6foot dual culverts on Packard Road were replaced this year with the assistance of a secured grant the Road Department received. The grant for $\$ 76,180$ helped to complete the project with the additional funds coming from LRAP funds held in reserve and some budget funds. The hill on Mineral Springs Road was paved this fall from Spear Stream to the top which improves the much-needed restoration of the roadway. Numerous rotting metal culverts were replaced this year on the dirt section of Dickvale Road along with extensive brush and tree removal, ditching and the addition of several hundred yards of crushed gravel. Culverts were also replaced on Hammond Hill Road, replacing failing metal culvert. Work has started on Tower Road where ditching and tree/brush removal is desperately needed.

Spring this year was unusual and expensive due to weather conditions and frost coming out very quickly. Parts of Hammond Hill Road, Dickvale Road and Burbank took extensive work and materials to get traffic flowing again. Hammond Hill was basically closed completely for 2 days and then several more before it was open for emergency traffic and essential services.

Fuel prices raised a lot of concern and costs for the Road Department this year. Cost of Winter Sand increased by $\$ 3$ a yard and Salt by $\$ 29$ a ton, none of which was budgeted for or could have been predicted. An unfortunate problem for budgets made with no availability for unforeseen issues and increases.

In the spring the Town office will be paved along with a topcoat of pavement for Main Street as far as $\$ 50,000$ will take us as approved by the voters. This topcoat project is the start of covering our newer paved roads with a protective top layer for longer lasting life. These areas could not be paved before the Fall deadline and prices were held until this spring.

The Road Department will be placing a Warrant Article in for a new 6 -wheel Dump Truck with front plow and wing to replace the 2005 International as a front-line truck. The truck is 18 years old and though in pretty good shape for its age it will take most likely a year or so to have a replacement built and in service. We also plan on keeping the 2005 as a spare truck due to the amount of issues newer vehicles have with parts availability for chips, sensors, def fluid issues, parts, recalls etc. The 2005 has minimal electronics involved with its operation.

The Road Department appreciates the support received from the residents of the Town. We take a lot of pride and commitment to do the best job we can with what we can afford to do and strive to make the roads better.

Brad Hutchings
Road Commissioner
Garage 562-4657

## 2021-2022 Permits

| Homeowner(s) | Map-Lot | Brief Description of Work |
| :---: | :---: | :---: |
| Aaron Arsenault | 11-38 | $6 \times 10$ shed |
| Travis \& Kimberly Stearns | 23-26/26A | new building/camp behind current |
| Brian Newell | 26-20 | shed conversion $24 \times 24$, screened porch $12 \times 20$ |
| Brian Newell | 28-20 | 24x40 new house |
| William \& Kathleen Corley | 19-36 | replace shed |
| Larry Snowman | 06-15A | enlarge existing deck |
| Bernard Frost | 11-05 | 19x20 carport |
| Chelsea \& Justin Jackson | 11-57 | covered deck |
| United Baptist Church | 27-40 | $10 \times 12$ Shed |
| Mike \& Donna Brackett | 4-9D | 30x66 Steel Garage |
| Richard Bedard | 24-1 | $32 \times 28$ garage |
| Bruce-Jean Holmquist | 13-43 | 2352 sq ft home |
| Valerie Beaudoin | 20-33H | 1326 sq ft pad/mobile home |
| Alan Elliott | 9-31 | 3984 sq ft home \& garage |
| Jason Truitt - Hideaway Farms LLC | 15-57 | wheelchair ramp and steps to 14x40 building |
| Philip Penley | 11-78E | $10 \times 12$ Shed |
| David Errington | 28-2 | 660 sq ft garage across street |
| Jaime Breau | 9-8 | 980 sq ft garage \& breezeway addition |
| Bernard Frost | 11-5 | 380 sq ft carport addition |

## Shoreland Zoning

| Dean \& Linda Carter | $16-7$ | 1680 sq ft detached garage |
| :--- | :--- | :--- |
| Dean \& Linda Carter | $16-7$ | 304 sq ft porch \& mudroom addition |
| Smith, Myles, Garrett | $20-17$ | replace retaining walls, eliminate erosion issues |
| Pamela \& Kerry Gill | $23-8$ | walkway to camp |
| Alan Elliott | $22-22$ | existing permanent dock upkeep |
| Debra Moon | $16-6$ | demo existing camp/construct new home |
| Alan Elliott | $9-31$ | 3984 sq ft home \& garage |

## Northern Oxford Regional Solid Waste Board

Annual Report 2021
Revenues from recycling increased substantially in 2021, however tipping fees for disposal of solid waste also increased, making it necessary to raise appropriations to towns by $6 \%$. We recycled 878 tons of materials compared to 1066 tons in 2020. Revenues from recycling brought in $\$ 153,256$ for our efforts. We processed a record total of 10,012 tons of municipal solid waste from our six member towns. The cost for disposal (not including transportation) was $\$ 603,750$.

Remember, the more residents recycle, the more revenue we will receive.
Separating recyclables from your trash not only creates revenue, but decreases the cost of disposal. Most of the trash created by an average person is made up of $50 \%$ recyclables, yet only $9 \%$ is currently being recycled. In past years, our area has recycled nearly $15 \%$. NoT sure why we are going backwards, but let's hope things improve in 2022.

Materials that are recyclable include aluminum and metal cans, newspaper, office paper, magazines, junk mail and any cardboard including paperboard such as cereal boxes, eggs cartons, shoe boxes, etc. Plastic recycling has been expanded to include all plastic containers, with the exception of plastic bags and Styrofoam. Glass in currently being collected, including glass containers, drinking glasses and cups, plates and baking dishes, etc.

We collected 90 units of household hazardous waste from area residents during the June 2021 collection. This amount was an increase from previous collections. Look for information in local papers about the 2022 collection scheduled for August 6 at Region 9. If you happen to miss this collection, there will be other alternatives available to dispose of these materials in neighboring towns.

Bring paint and paint products anytime to the Recycling/Transfer Station. In addition, many garages will take your used motor oil.

Universal waste such as fluorescent lamps, thermometers, mercury switches, TVs, computer monitors and towers, etc. must also be separated from the waste stream. These items should be brought to the Recycling/Transfer Station.

Bins are also available to collect textiles, including clothing, shoes, handbags, bedding, towels, etc. Bins are located at the Recycling/Transfer Station, the Dixfield Laundromat, and the Marden’s Shopping Center. In 2021 more than 58.7 tons were collected locally through this program.

For more information on recycling, food waste collection and household hazardous waste, contact the Regional Solid Waste and Recycling facility at 364-3645.

Respectfully Submitted, Northern Oxford Regional Solid Waste Board

Patricia Duguay, Chair (Byron) Richard Philbrick (Mexico)
Reggie Arsenault, Vice-Chair (Mexico) Sandra Witas (Roxbury)
Stacy Carter, Administrator (Rumford)
William Porter (Rumford)
Greg Buccina (Rumford)

Royal Swan (Dixfield)
John Witherell (Peru)

# OXFORD COUNTY SHERIFF'S OFFICE 

# Christopher R. Wainwright <br> Sheriff <br> Christopher Wainwright <br> OXFORD COUNTY SHERRIFF'S OFFICE 

## 2022 Annual Town Report

Dear Neighbors, Residents, and Taxpayers,
As I enter my fifth year as Sheriff, I am extremely proud of the work our office has accomplished throughout our western Maine communities, and I am motivated about the momentum our office has heading into the New Year. This would not be possible without the dedicated team of men and women who have continued to serve our mission and protect our communities, with professionalism, integrity, and leadership. It is their work that keeps our agency moving forward.

As I have mentioned in previous years, our calls to service have continued to increase in volume as well as their complexity. Our patrol division handled nearly 14,000 calls to service this past year, with more calls regarding mental health concerns since 2020 . This speaks to the need for state funding for services for our communities and our sheriff's departments throughout the state, to keep individuals needing help, and others around them, safe.

We have continued to improve our visibility and response times by utilizing our substations in Dixfield, Brownfield, Rumford, and Bethel. As promised, over this past year, our office successfully completed the plans to convert the jail facilities from a 72 -hour holding facility back to a full-service operation. The jail received its full accreditation this past October, and with this accomplishment completed, this improvement has restored local control and has already saved taxpayers money. In 2022, our corrections officers and jail administrators processed 1,795 bookings.

We have continued our efforts to combat the opioid epidemic in Oxford County by supporting local organizations such as the Western Maine Addiction Recovery Initiative by referring eligible individuals, inflicted by substance use disorder, to Project Save ME. The program is a police-assisted initiative designed to connect those burdened by substance use disorder with recovery coaches, advocates, and other treatment services to assist them with their recovery journey.

On behalf of the deputies, correctional officers, and support staff, I want to thank and acknowledge the continued community support we have received. Our deputies and staff have gone above the call to service, and I am happy to hear and see that their work has not gone unnoticed.

As an agency, we have great opportunities ahead of us. I look forward to the work we will accomplish in the coming year. If you have any questions or concerns, please do not hesitate to contact me at 207-743-9554 or follow us on Facebook: Oxford County Sheriff's Office.

I wish you all a safe and healthy year ahead.
Respectfully,


Sheriff Christopher Wainwright

## Oxford County Sheriff's Office

## 2022 Calls For Service by Location

## Peru

| Reported Offense | Total |
| :---: | :---: |
| 911 hangup call (911H) | 61 |
| Abandoned Vehicle ++++ (ABAN) | 12 |
| Alarm (ALAR) | 13 |
| Ambulance or Medical Assist (AMAS) | 13 |
| Animal Problem (ANPR) | 11 |
| Agency Assist (ASST) | 30 |
| Attempt to Locate (ATL) | 2 |
| ATV Problem (ATV) | 2 |
| Bail Check Follow Up Detail (BLCK) | 3 |
| Burglary, Resident, Unlawf Ent (BRUE) | 6 |
| Citizen Dispute (CDIS) | 8 |
| Civil Issue (CIIS) | 16 |
| Custodial Interference (CINT) | 3 |
| Citizen Assist (CITA) | 3 |
| Criminal Mischief (CMIS) | 3 |
| Computer Crime/Complaint (COMP) | 1 |
| Cont Substance/Sale/Manu/Other (CSSO) | 2 |
| Dead Body (DBOD) | 2 |
| Disorderly Conduct (DCON) | 1 |
| Domestic Incident (DOME) | 15 |
| Drug Info/Statistics (DRUG) | 2 |
| Detail (DTAL) | 15 |
| Illegal Dumping (trash,waste) (DUMP) | 1 |
| Request Extra Patrol (EXPT) | 2 |
| Found Property or Items (FPRO) | 1 |
| Fraud (FRAU) | 6 |
| Fireworks (FWKS) | 1 |
| Harassment (HARS) | 16 |
| Information (INFO) | 2 |
| Intoxicated Person (INTP) | 1 |
| Juvenile Problem (JUVP) | 4 |
| Residence or Vehicle Lockout (LOCK) | 1 |
| (LPR) | 1 |
| Misdialed Number to 911 (MISD) | 18 |
| Mental Subject (MTAL) | 4 |
| Noise Problem (NPRB) | 5 |
| Operating After Suspension (OPAS) | 1 |
| Parking Problem (PARK) | 2 |
| Property Damage, Non-vandalism (PDNV) | 7 |
| Peace Officer (PEOF) | 11 |
| Plowing Complaint/Violation (PLOW) | 1 |
| Service Of Papers (PSVE) | 4 |


| Reported Offense | Total |
| :--- | ---: |
| Protection From Abuse Order (PTAO) | 11 |
| Protection Harassment Order (PTHO) | 4 |
| Property Watch (PWAT) | 1 |
| Request Call (RCAL) | 53 |
| Request Officer (ROFF) | 10 |
| School - Truancy (STRU) | 1 |
| Subpoena Service (SUBP) | 1 |
| Suicidal Person/Welfare Check (SUDL) | 6 |
| Suspicion (SUSP) | 25 |
| Traffic Accident, Prop Damage (TAPD) | 41 |
| Traffic Accident, Pers Injury (TAPI) | 16 |
| Telephone Harassment (TELO) | 3 |
| Traffic Hazard (THAZ) | 3 |
| Threatening (THRE) | 11 |
| Traffic Offense (TOFF) | 21 |
| Theft, Property, Other (TPOT) | 22 |
| Trespassing (TRES) | 7 |
| Theft, Vehicle: Automobile (TVAU) | 2 |
| Unattended Death (UATD) | 1 |
| (VIN) | 2 |
| Violation of Protection Order (VIPA) | 9 |
| Welfare Check (WELF) | 28 |
| Warrant Failure to Appear (WFTA) | 2 |
| Weapons Offense (WOFF) | 1 |
| Total Incidents for This Agency: | 594 |



# House of Representatives 

2 State House Station
Augusta, Maine 04333-0002
(207) 287-1440

TTY: (207) 287-4469

# Tammy L. Schmersal-Burgess 

53 Summit Street
Mexico, ME 04257
Home Phone: (207) 369-3696
Tammy.Schmersal-Burgess@legislature.maine.gov

January 2023

Dear Friends and Neighbors,
We are just beginning the first year of the $131^{\text {st }}$ Legislative session, where I would first like to thank the residents of Peru for giving me the opportunity to serve as your State Representative.

As an avid outdoor person, I am very excited as my first committee appointment is on the Joint Standing Committee of the Environment and Natural Resources. I am very concerned for our the rural maine communities and believe in a common sense and grassroots approach to solving problems. Please reach out to my office with issues concerning any state agencies and we will do our best to assist.

I encourage you to participate in your local governments and school board. Phone calls and letters are always welcome; and due to the wider use of technology, meetings and hearings are even more accessible. Using the homepage of the Maine Legislature: Legislature.Maine.Gov, you will find access to Committee Hearings via Zoom, where you can observe or testify for or against a bill from the comfort of your home. I will be sending a weekly email newsletter with current state news. If you wish to receive these updates, please contact me at Tammy.Schmersal-Burgess@legislature.maine.gov, and we will gladly add you to our list.

Again, thank you for giving me the honor of serving you at the State House and may you all have a safe and healthy 2023.

Sincerely,


Tammy Schmersal-Burgess
State Representative

## Jared Golden

Dear Friends,

Congress of the United States
and District of Maine

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan Infrastructure Investment and Jobs Act, which will make a once-in-ageneration investment in our nation's infrastructure and support Maine jobs. This bill will bring $\$ 1.3$ billion to Maine for highways and $\$ 225$ million for bridge replacement and repairs, as well as $\$ 234$ million to improve public transportation options. It will also allocate over $\$ 100$ million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with $\$ 390$ million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

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

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,
fared of Pollen
Jared F. Golden
Member of Congress

ABCH AR:D PENSIONS

WASHINGTON, DC 20510-1904

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ONAGANO

## 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 $\mathrm{H}-2 \mathrm{~B}$ 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,
Seven TM Collins
Susan M. Collins
United States Senator


## Dear Friends:

For four years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. Since the COVID-19 vaccine became available, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19,despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs \& Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, we focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.

Thank you,


| Adkins, Denise M | H | \$593.83 | Barkhouse, Mike | H | \$2,155.92 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Advanced Resources And Constructio |  | \$2,719.56 | Barnett, Gary | H | \$2,610.86 |
| Akeley, Andrew N |  | \$1,441.31 | Barnett, Troy |  | \$3,661.65 |
| Allain, Raymond | H | \$1,725.95 | Barrett, Kathy L |  | \$2,093.52 |
| Allard, Roger L |  | \$700.52 | Bartlett, Mary F |  | \$1,070.92 |
| Allen, Arthur | H | \$2,347.66 | Bartlett, William S Jr. |  | \$3,262.63 |
| Allen, Arthur |  | \$3,464.78 | Bayroot, LLC |  | \$1,319.42 |
| Allen, Dawn L | H | \$990.40 | Bayroot, LLC |  | \$1,273.48 |
| Allen, Richard | H/V | \$1,066.89 | Bayroot, LLC |  | \$7,142.67 |
| Ambler, Irving P | H | \$571.69 | Bayroot, LLC |  | \$967.97 |
| American Legion |  | \$0.00 | Bayroot, LLC |  | \$1,155.66 |
| Anastas, John \& Gloria |  | \$1,618.45 | Bayroot, LLC |  | \$3,169.69 |
| Anctil, Gilles |  | \$1,348.71 | Beal, Adam M |  | \$108.70 |
| Anderson, Jeff |  | \$354.29 | Beal, Adam M |  | \$2,196.18 |
| Anderson, Jeff |  | \$1,864.46 | Beale, Corey | H | \$964.23 |
| Andrew Clement And Sharon Barstow |  | \$3,540.87 | Bean, Jordan |  | \$3,087.94 |
| Andrikowich, Thomas |  | \$1,566.40 | Bean, Richard et al |  | \$2,528.33 |
| Aradean F. Jordan, Trustee Of The Ar. |  | \$2,480.02 | Beardsley, Charles R | H | \$998.45 |
| Aradean F. Jordan, Trustee Of The Ar, |  | \$16.10 | Beatrice, Stephen | H/V | \$88.57 |
| Aradean F. Jordan, Trustee Of The Ar |  | \$48.31 | Beatrice, Stephen |  | \$68.44 |
| Aradean F. Jordan, Trustee Of The Ar |  | \$16.10 | Beatrice, Stephen E |  | \$855.53 |
| Aradean F. Jordan, Trustee Of The Ar |  | \$2,218.33 | Beatrice, Stephen E |  | \$169.09 |
| Archambault, Robert L Jr |  | \$473.46 | Beauchesne, Brett |  | \$1,137.35 |
| Archibald, Alan / Archibald, Scott |  | \$573.70 | Beaudoin, Valerie |  | \$501.24 |
| Archibald, Alan / Holmquist, Jean |  | \$118.77 | Beckler, Douglas E. |  | \$257.66 |
| Archie's, Inc. |  | \$358.31 | Beckler, Douglas E. |  | \$181.17 |
| Archie's, Inc. |  | \$1,405.07 | Bedard, Andrea S | H | \$1,145.40 |
| Arsenault Family Trust |  | \$3,114.11 | Bedard, Joleen |  | \$2,208.26 |
| Arsenault, Aaron | H | \$485.13 | Bedard, Richard |  | \$2,052.92 |
| Arsenault, Aaron |  | \$289.87 | Beedy, James et al |  | \$553.57 |
| Arsenault, Andrew D |  | \$330.78 | Beedy, James et al |  | \$398.57 |
| Arsenault, M. et al |  | \$932.02 | Belanger, Bonnie | H | \$3,403.98 |
| Arsenault, Mary | H | \$4,605.74 | Belanger, Evan M |  | \$1,777.48 |
| Arsenault, Mary |  | \$249.61 | Belanger, Roger |  | \$273.77 |
| Arsenault, Michael |  | \$565.65 | Belskis, Bernard |  | \$1,163.51 |
| Arsenault, Michael | H | \$827.34 | Belyea, Gail | H | \$3,667.69 |
| Arsenault, Michael et al |  | \$38.25 | Benedict, Lawrence (Le) | H/V | \$2,737.68 |
| Arsenault, Ralph |  | \$267.73 | Bennett, Walter |  | \$234.88 |
| Arsenault, Tracy |  | \$342.21 | Bernard, Daniel | H | \$877.35 |
| Ashby, Justin | H | \$2,677.29 | Bernard, Jay |  | \$1,665.84 |
| Aslanidi, Konstantin |  | \$9,709.10 | Bernard, Laetitia | H | \$640.13 |
| Austin, Richard S |  | \$1,199.75 | Bernard, Rejane |  | \$1,491.63 |
| Babb, Scott | H | \$1,479.55 | Berry, Bernard | H | \$213.38 |
| Bailey, Brittany |  | \$1,965.94 | Berry, Edmond Jr |  | \$2,796.06 |
| Bakke, Trudance |  | \$12.08 | Berry, Lori |  | \$1,244.03 |
| Bakke, Trudance |  | \$1,946.57 | Best, Lynn D |  | \$72.47 |
| Bambrick, Andy C. |  | \$2,600.80 | Best, Lynn D |  | \$491.17 |
| Barker, Jennifer G. |  | \$1,550.01 | Betus, William |  | \$122.79 |

2021-2022 Taxpayer List, Cont.

| Bird, Frances |  | \$1,735.21 | Bradbury, Clinton G |  | \$138.90 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bird, Frances | H/V | \$1,167.54 | Bradbury, Clinton G |  | \$205.33 |
| Bishop, Tabitha S |  | \$1,988.84 | Bradbury, Clinton G |  | \$138.90 |
| Bishop, Treena L |  | \$762.93 | Bradbury, Clinton G Inc |  | \$477.08 |
| Blackman, Denise |  | \$583.77 | Bradbury, Clinton Inc |  | \$36.23 |
| Blackman, Denise |  | \$16.10 | Bradbury, Dana | H | \$1,022.60 |
| Blackman, Denise | H | \$1,344.68 | Bradeen, Abraham | H | \$1,129.29 |
| Blackman, Denise |  | \$402.60 | Bradley, James M |  | \$3,160.41 |
| Blackwell, Samuel |  | \$376.43 | Bragdon, Constance | VW/H | \$1,898.26 |
| Blackwell, Samuel I. |  | \$1,438.89 | Brann, Maurice |  | \$100.65 |
| Blais, Nicholas A |  | \$1,743.26 | Brann, Stacy A | H | \$316.04 |
| Blanchard, Ann |  | \$370.39 | Brann, V Stephen |  | \$120.78 |
| Blanchard, Ann Marie; Van De Moere |  | \$1,620.47 | Brann, Van S | H | \$980.33 |
| Blanchard, Brian |  | \$2,314.95 | Breau, Jaime D | H | \$1,972.24 |
| Blanchard, Nicole | H | \$1,346.70 | Breau, Richard N |  | \$602.49 |
| Blodgett, Craig A |  | \$441.37 | Bresette, Albert |  | \$146.95 |
| Blodgett, Craig A |  | \$1,047.42 | Bresette, Albert |  | \$2,151.90 |
| Blodgett, Derek R | H | \$1,346.70 | Bretz, Veronica |  | \$16.10 |
| Blodgett, Timothy A | H | \$1,767.41 | Bretz, Veronica |  | \$1,014.91 |
| Blouin, David |  | \$1,868.06 | Bretz, Veronica |  | \$1,075.34 |
| Blouin, Robert J | H | \$772.99 | Bretz, Veronica |  | \$1,960.66 |
| Blouin, Wilfred |  | \$88.57 | Bretz, Veronica |  | \$1,986.83 |
| Blouin, Wilfred |  | \$2,512.22 | Bretz, Veronica | H/V | \$5,845.15 |
| Bolduc, Leonard | H | \$777.02 | Bridges, Robert |  | \$3,126.19 |
| Bolduc, Peter |  | \$3,365.74 | Briggs, David L. \& | H | \$2,176.05 |
| Bordeau, Daniel | H | \$243.57 | Briggs, Frank Jr., Kathleen E., Scott E. |  | \$1,600.33 |
| Bordeau, Daniel J |  | \$1,632.54 | Briggs, Robert |  | \$473.46 |
| Bordeau, Ryan | H | \$3,273.06 | Briggs, Robert |  | \$22.55 |
| Boudreau, Marie |  | \$1,360.79 | Bright, Cynthia |  | \$1,980.79 |
| Boulanger, Deven D | H | \$2,251.34 | Bright, Sheila | H | \$2,294.64 |
| Boyle, Robert F | H | \$2,240.47 | Brissette, Joe Daniel | H | \$1,344.68 |
| Brackett, Donna |  | \$104.68 | Brooks, Ashlee R |  | \$1,781.51 |
| Brackett, Donna |  | \$3,414.05 | Brooks, Cynthia A | H | \$150.98 |
| Brackett, Donna |  | \$869.62 | Brooks, Frederick C |  | \$1,892.22 |
| Brackett, Donna |  | \$1,417.15 | Brooks, Maurice |  | \$1,519.81 |
| Brackett, Donna |  | \$2,218.33 | Brooks, Peter lii |  | \$22.14 |
| Bradbury, Cary |  | \$326.11 | Brooks, Peter lii |  | \$581.76 |
| Bradbury, Clinton |  | \$338.18 | Brooks, Ralph (Heirs Of) |  | \$791.11 |
| Bradbury, Clinton |  | \$2,049.23 | Brooks, Randal |  | \$358.31 |
| Bradbury, Clinton |  | \$201.12 | Brooks, Randal |  | \$396.56 |
| Bradbury, Clinton |  | \$80.52 | Brooks, Randal | H | \$3,275.15 |
| Bradbury, Clinton | H | \$9,215.68 | Brown, Doug | H | \$1,920.40 |
| Bradbury, Clinton |  | \$370.33 | Brown, Edgar |  | \$251.62 |
| Bradbury, Clinton |  | \$1,034.60 | Brown, Edgar | H/V | \$2,856.45 |
| Bradbury, Clinton |  | \$927.99 | Brown, Maxine F | H | \$1,016.57 |
| Bradbury, Clinton |  | \$1,272.22 | Brown, Phyllis (Est Of) |  | \$980.33 |
| Bradbury, Clinton |  | \$881.69 | Brown, Robert H | H/V | \$2,159.95 |
| Bradbury, Clinton |  | \$48.31 | Bryant, Azerlea |  | \$1,922.42 |

2021-2022 Taxpayer List, Cont.

| Bryant, William-(Heirs Of) |  | \$40.26 | Carey, Andrea Marie- |  | \$263.70 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Bucher, Leon | H | \$1,332.61 | Carleton H. Hall, Trustee Of The Hall |  | \$750.85 |
| Buck, David | H | \$1,726.75 | Carlow, Julie | H | \$0.00 |
| Buck, Leslie J |  | \$702.54 | Carpenter, Ralph |  | \$344.22 |
| Bukoveckas, Mark -Irrev. Family Trus |  | \$456.95 | Carpenter, Ralph |  | \$1,423.19 |
| Burdo, Douglas M | H/V | \$709.94 | Carrier, Jane A |  | \$1,707.02 |
| Burgess, Donna L | H | \$1,150.23 | Carrier, Jessica | H | \$1,475.53 |
| Burgess, Frank | H/V | \$1,711.05 | Carrier, Paul |  | \$3,516.71 |
| Burgum, Peter \& Steve; |  | \$374.42 | Carter, Dean |  | \$5,571.98 |
| Burke, Michael L |  | \$921.95 | Carter, Nicole B |  | \$2,902.75 |
| Burke, Robert |  | \$20.13 | Carter, Nicole B |  | \$448.34 |
| Burke, Robert |  | \$2,862.49 | Carver, Donald B Jr | H | \$2,526.31 |
| Burnett, Stuart C |  | \$2,819.21 | Carver, Penny |  | \$2,423.65 |
| Burnette, Jonathan |  | \$591.82 | Carver, Penny L |  | \$273.77 |
| Burnette, Sarah L | H | \$2,019.04 | Carver, Susan |  | \$1,998.91 |
| Burnham, Isaac J |  | \$1,789.56 | Casey, Heather L |  | \$1,730.17 |
| Burns, Arthur |  | \$88.57 | Casey, Joseph C | H/V | \$718.64 |
| Burns, Arthur |  | \$12.08 | Casey, Martin D | H | \$2,183.54 |
| Burns, Arthur |  | \$1,312.48 | Casey, Martin D |  | \$762.93 |
| Burroughs, Jeffrey | H | \$1,455.40 | Casey, Martin D |  | \$632.08 |
| Buskey, Philip W |  | \$1,916.38 | Catalyst Paper Operations Inc |  | \$3,786.45 |
| Butts, Mary J |  | \$3,866.97 | Catalyst Paper Operations Inc |  | \$58.38 |
| C E Limited Liability Company |  | \$183.18 | Cayer, Carol |  | \$22.14 |
| C. E. Limited Liability Co. |  | \$406.63 | Cayer, Carol | H | \$1,483.58 |
| C. E. Limited Liability Co. |  | \$183.18 | Cayer, Joseph | H | \$851.50 |
| C. E. Ltd. Liability Co. |  | \$227.47 | Cayer, Laurel J | H | \$432.79 |
| C.E. Limited Liability Co. |  | \$183.18 | Ce Limited Liability Company |  | \$134.87 |
| C.E. Ltd. Liability Co. |  | \$1,849.04 | Central Maine Power |  | \$364,635.10 |
| Calden, Chad |  | \$1,500.67 | Central Maine Power Co. |  | \$3,134.24 |
| Calden, Timothy/Brenda | H | \$695.05 | Central Maine Power Co. |  | \$5,942.38 |
| Callender, Sean |  | \$108.70 | Central Maine Power Company |  | \$452.06 |
| Callender, Sean |  | \$136.88 | Central Maine Power Company |  | \$897.48 |
| Callender, Sean | H | \$3,496.58 | Chamberlain, Armand |  | \$183.18 |
| Cameron Kaubris, Trustee Of The Wo |  | \$159.03 | Chamberlain, Paul |  | \$819.92 |
| Cameron Kaubris, Trustee Of The Wo |  | \$1,326.57 | Chapman, Steven | H/V | \$1,133.14 |
| Cameron, Robert \& Louanne |  | \$932.02 | Chase, Lillian |  | \$30.19 |
| Cameron, Robert \& Louanne |  | \$100.65 | Chasse, Robert J | H | \$1,801.63 |
| Cameron, Sean |  | \$1,839.88 | Chiasson, Gary | H | \$3,804.57 |
| Cameron, Sean |  | \$185.20 | Child, Betty Lou |  | \$12.08 |
| Campbell, Lawrence M | H | \$1,399.04 | Child, Clayton |  | \$273.77 |
| Campbell, Richard | H/V | \$565.65 | Child, Edwin | H | \$1,469.49 |
| Canner, Carl |  | \$702.54 | Child, Edwin |  | \$181.17 |
| Cantin, Jon |  | \$52.34 | Child, Elbridge | H | \$531.43 |
| Cantin, Jon | H | \$4,001.84 | Child, Gary | H | \$803.19 |
| Cantin, Jon |  | \$599.87 | Child, Jacquelynn E |  | \$394.87 |
| Cantin, Jon |  | \$873.64 | Child, Jerry | H/V | \$1,032.67 |
| Canwell, Bernadette | H | \$553.57 | Child, Jerry |  | \$644.16 |
| Carey, Andrea Marie |  | \$559.37 | Child, John \& Lorna |  | \$22.14 |

2021-2022 Taxpayer List, Cont.

| Child, Kendall | H | \$1,114.74 | Cote, James |  | \$1,330.59 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Child, Sandra E | H | \$2,185.63 | Cote, James |  | \$237.72 |
| Child, Thomas | H | \$1,998.91 | Cote, Ryan | H | \$706.56 |
| Child, Thomas / Wanda |  | \$1,203.77 | Cote, Samantha |  | \$1,956.64 |
| Child, Travis |  | \$3,047.68 | Cote, Samantha |  | \$12.08 |
| Child, Tyler | H | \$1,356.76 | Coudrain, Debra M | H | \$1,117.21 |
| Childs, Dwayne | H | \$0.00 | Coulombe, Justin | H | \$2,953.07 |
| Childs, Jamie \& Ashley |  | \$273.77 | Coulombe, Rae-Jean L | H | \$400.59 |
| Childs, Richard | H | \$5,870.69 | Courtway, Tina |  | \$2,383.90 |
| Chouinard, James |  | \$209.35 | Couture, Shannon M | H | \$1,465.46 |
| Chouinard, James, David \& William |  | \$1,417.15 | Cox, Linda | H | \$1,896.25 |
| Christian, David |  | \$161.04 | Crane, James V |  | \$318.05 |
| Christian, David |  | \$772.99 | Crane, James V |  | \$181.17 |
| Clark, Douglas et al |  | \$1,467.48 | Crane, James V |  | \$48.31 |
| Clark, Karen |  | \$2,276.70 | Crane, James V* |  | \$38.25 |
| Clayton Child |  | \$12.08 | Crouse, Robert |  | \$430.78 |
| Clifford, Arthur J | H | \$1,221.89 | Crouse, Robert |  | \$312.60 |
| Cogley Real Estate LLC |  | \$16.10 | Cunningham, J Christopher |  | \$1,886.18 |
| Cogley Real Estate LLC |  | \$2,602.81 | Cunningham, William | H/V | \$1,950.60 |
| Cole, James V Jr |  | \$295.91 | Curneil, Patricia |  | \$2,846.62 |
| Cole, James V Jr |  | \$2,168.00 | Curry, Linda | H | \$134.35 |
| Collins, Dan Jr | H | \$879.68 | Cushman, Angela |  | \$262.84 |
| Colongeli, Mary - Trustee |  | \$1,966.70 | Cushman, Gary |  | \$1,388.97 |
| Colongeli, Mary / Trustee |  | \$16.10 | Cushman, Robert |  | \$2,663.20 |
| Colpitts, Richard | H/V/B | \$650.20 | Daigle, Kellie A |  | \$16.10 |
| Colpitts, Richard P | H | \$1,775.47 | Daigle, Kellie A |  | \$1,523.84 |
| Colpitts, Richard P |  | \$32.21 | Daigle, Kyle C | H | \$1,862.03 |
| Colpitts, Richard/Marilee |  | \$1,495.66 | Dalot, Nancy J |  | \$1,425.20 |
| Comeau, Linda | H/V | \$591.82 | Dalzell, John W |  | \$299.94 |
| Comeau, Shawn A. |  | \$1,548.00 | Davenport, Lawrence/Fonda | H | \$1,376.89 |
| Conant, Roland |  | \$12.08 | David Berry, Dexter Berry, Adelia Thu |  | \$138.90 |
| Concord River Holdings LLC |  | \$2,235.72 | Davis, David | H | \$2,614.89 |
| Concord River Holdings LLC |  | \$470.04 | Davis, John | H | \$1,601.66 |
| Concord River Holdings LLC |  | \$1,068.54 | Davis, Lee |  | \$2,229.72 |
| Concord River Holdings LLC |  | \$530.59 | Davis, Lee / Beth | H | \$2,855.36 |
| Concord River Holdings LLC |  | \$45.09 | Davis, Lee A. |  | \$161.04 |
| Concord River Holdings LLC |  | \$1,894.41 | Day, Charles A \& Roberta J. Day |  | \$2,431.70 |
| Concord River Holdings LLC |  | \$2,857.82 | Dayon, Keith J | H | \$2,425.67 |
| Concord River Holdings, LLC |  | \$3,187.99 | Dayon, Kenneth |  | \$12.08 |
| Corley, William J Jr |  | \$952.71 | Dayon, Kenneth | H | \$1,068.90 |
| Corley, William J Jr + Kathleen |  | \$2,405.54 | Decosta, Bonnie Lynn |  | \$118.77 |
| Corliss, John R | H | \$1,755.34 | Decoste, Laurel A. |  | \$289.87 |
| Cormier, Richard |  | \$181.17 | Decoste, Laurel A., Decoste, Paul J. Al | H | \$487.15 |
| Cormier, Richard |  | \$10.07 | Defeo, Derek |  | \$1,536.48 |
| Cormier, Richard |  | \$3,514.70 | Dejesus, Benjamin Marques |  | \$1,668.78 |
| Cormier, Richard A | H | \$4,197.10 | Delamater, Sheila J |  | \$390.52 |
| Cosentino, Virginia | H | \$2,393.46 | Delano, Clinton | H/V | \$1,654.69 |
| Cote, Christopher | H | \$2,434.97 | Delano, Lance | H | \$970.27 |

2021-2022 Taxpayer List, Cont.

| Dellefemine, Christina |  | \$74.48 | Drury, Stephen / Judith |  | \$16.10 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Deluca, Thomas J |  | \$1,302.41 | Drury, Stuart | H | \$2,864.50 |
| Demerritt Cemetery Assoc. |  | \$0.00 | Dubee, William | H/V | \$4,082.36 |
| Denholm Family Trust |  | \$2,495.23 | Dubendris, Bernard et al |  | \$1,791.57 |
| Denholm Family Trust |  | \$690.46 | Dubois, James A. |  | \$927.97 |
| Deroche, Norman Jr | H | \$2,451.83 | Dudley, Sheena |  | \$1,862.03 |
| Deroehn, Glenda |  | \$976.31 | Duguay, Isabel | H | \$1,429.23 |
| Desmond, Gail/Donald Jr |  | \$330.13 | Dumas, Cynthia L., Stinson, Pamela |  | \$1,783.52 |
| Desmond, Mark | H | \$1,041.12 | Dumoulin, Robert | H | \$2,365.27 |
| Desmond, Randy | H | \$0.00 | Dunbar, Ryan | H | \$1,628.52 |
| Desroches, Archie | H | \$1,195.72 | Dupill, Linda S | H | \$2,337.09 |
| Desroches, Michael | H | \$1,640.59 | Dupuis, David G. |  | \$921.95 |
| Desroches, Ronald J | H | \$2,248.52 | Dupuis, Jacques G |  | \$275.86 |
| Desroches, Ronald J |  | \$1,284.29 | Dusik, Michal |  | \$161.04 |
| Dickson, John |  | \$2,874.56 | Dusik, Michal | H | \$1,698.97 |
| Dillon, Scott E | H | \$1,078.97 | Dyment, Ronald | H | \$827.34 |
| Dinsmore, Jennifer S. |  | \$331.74 | Eastman, Bruce |  | \$2,755.80 |
| Dixfield Discount Fuel |  | \$2,069.36 | Eastman, Gary | H | \$2,123.65 |
| Dixon, Constance E | H | \$1,113.19 | Eastman, Larry | H | \$2,163.98 |
| Dixon, Robert E |  | \$1,421.18 | Ecret, Christina |  | \$535.46 |
| Doiron, Edward Jr |  | \$704.55 | Edgerton, Josh |  | \$183.59 |
| Doiron, Edward Jr |  | \$48.31 | Elfring, Bernard |  | \$1,751.31 |
| Dolloff, Alan | H | \$1,258.13 | Elizabeth C. Tatz, Margaret L. Wheele |  | \$1,423.19 |
| Dolloff, Cynthia Lou | H | \$1,183.64 | Elliott, Wayne Scott Jr. |  | \$2,604.82 |
| Dolloff, Jeff | H | \$608.85 | Ellis, David A. |  | \$1,003.22 |
| Dolloff, John | H | \$750.85 | Ellis, Keith | H | \$577.73 |
| Dolloff, Joni | H | \$2,049.23 | Ellis, Kurt |  | \$732.73 |
| Dolloff, Richard | H | \$760.91 | Ellis, Kurt | H | \$3,599.26 |
| Dolloff, Roben | H | \$1,376.89 | Ellis, Lisa |  | \$1,761.37 |
| Dolloff, Roben J Heath- |  | \$1,747.28 | Emde, Kevin |  | \$289.87 |
| Donahue, Pauline A |  | \$547.54 | Emde, Kevin |  | \$12.08 |
| Donahue, Stephen |  | \$177.14 | Emde, Kevin | H | \$4,475.32 |
| Dorr, Joshua S |  | \$2,385.40 | Emery, Jean (Est Of) |  | \$38.25 |
| Doucette, Lee | H | \$954.16 | Emery, Jean (Est Of) |  | \$161.04 |
| Doucette, Raymond/Bonnie |  | \$2,085.47 | Emery, Jean (Est Of)- |  | \$12.08 |
| Dow, Stephen |  | \$12.08 | Errington, David | H | \$1,570.14 |
| Dow, Stephen | H | \$873.64 | Errington, David Sr |  | \$134.87 |
| Dowland, Peter |  | \$102.66 | Errington, Francis |  | \$533.44 |
| Dowland, Peter / Tracy |  | \$10.07 | Errington, Francis | H | \$863.58 |
| Dowland, Peter + Tracy | H | \$1,829.72 | Errington, Rodney | H | \$1,628.52 |
| Doyon, Samuel |  | \$1,622.48 | Errington, Rodney A |  | \$541.50 |
| Dragoon, June | H | \$2,449.82 | Faith Baptist Church |  | \$0.00 |
| Dragoon, Michael J | H | \$3,609.31 | Faith Baptist Church |  | \$0.00 |
| Dragoon, Travis |  | \$2,000.92 | Farrington, James |  | \$1,085.01 |
| Drapeau, Patricia |  | \$1,678.84 | Farrington, Peggy S |  | \$1,942.54 |
| Drouin, Robert |  | \$2,131.77 | Favro, Adam |  | \$795.14 |
| Drury, Michael |  | \$1,199.75 | Fenstermacher, Todd | H | \$1,417.31 |
| Drury, Stephen |  | \$2,097.55 | Fergola, Gregory P | H | \$1,590.27 |

2021-2022 Taxpayer List, Cont.

| Ferland, Alfred Jr |  | \$1,940.53 | Gatautis, Ronald |  | \$1,175.59 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Ferland, Edward | H | \$1,459.43 | Gatchell, Adam G | H | \$1,630.53 |
| Ferland, Matthew | H | \$1,835.86 | Gatchell, David | H | \$1,811.70 |
| Ferrazzi, April M |  | \$1,916.38 | Gates, William | H | \$1,958.65 |
| Field, Christopher E. |  | \$1,574.17 | Gates, Wm. |  | \$2,437.74 |
| Filer, Trent |  | \$2,646.53 | Gaudet, Keith |  | \$1,060.85 |
| Finnegan, Richard/Heather |  | \$1,258.13 | Gaudin, Patrick | H | \$1,485.59 |
| Fish, Jerald |  | \$1,187.67 | Gauvin, Daniel | H | \$1,841.90 |
| Fordham, Wayne |  | \$901.82 | Geisler, Shawn Eric |  | \$1,149.24 |
| Fortier, Rj Hydropower |  | \$632.08 | George, Anthony |  | \$2,582.68 |
| Foss, Mark E |  | \$374.42 | George, Christopher Eric |  | \$213.38 |
| Fournier, Mark R. |  | \$1,801.27 | George, Margaret E | H/VW | \$519.35 |
| Frazier, Matthew |  | \$2,882.62 | Gerrish, Jay |  | \$328.12 |
| Freeman, Andrew C |  | \$312.02 | Giasson, Crystal | H | \$1,155.46 |
| Freeman, Brenda | H | \$2,671.25 | Giberson, Ty |  | \$1,165.53 |
| Freeman, Greg | H | \$1,219.88 | Gilbert, Jeffrey S |  | \$267.73 |
| Freeman, Joseph |  | \$2,239.30 | Gill, Barbara L |  | \$1,423.19 |
| Freeman, William | H | \$1,002.47 | Gill, Barbara L- |  | \$221.43 |
| Friend, Barbara A |  | \$1,016.57 | Gill, Judith | H | \$1,145.40 |
| Frost, Bernard | H/V | \$1,918.39 | Gill, Kenneth M. (Trust) (Est. Of) |  | \$1,314.49 |
| Fuchs, Anne P. | H | \$3,661.65 | Gill, Kerry |  | \$16.10 |
| Fuller, Donald | H | \$3,299.63 | Gill, Kerry |  | \$1,562.09 |
| Fuller, Stephen | H | \$2,961.22 | Gill, Larry P | H | \$1,117.21 |
| Gabriel, Joseph E | H | \$1,143.38 | Gillis, Janice |  | \$1,725.14 |
| Gagne, Alice |  | \$1,409.10 | Gillis, Janice |  | \$16.10 |
| Gagne, Urania |  | \$843.45 | Gilman, Gary K | H | \$1,749.30 |
| Gagnon, Richard J | H/V | \$1,773.45 | Gladu, Robert |  | \$4,582.29 |
| Gailloux, Michael |  | \$2,600.80 | Gladu, Robert / Ramona |  | \$1,042.73 |
| Gallagher, James | H | \$4,823.65 | Glover, Jeffrey |  | \$831.37 |
| Gallant, Barry J. |  | \$2,210.27 | Glynn, Carolyn (Living Trust) |  | \$1,348.71 |
| Gallant, Christopher | H | \$2,725.60 | Glynn, Carolyn A. (Living Trust) |  | \$1,703.00 |
| Gallant, Christopher John |  | \$1,147.41 | Glynn, Douglas M., |  | \$2,168.00 |
| Gallant, Dennis |  | \$16.10 | Godbout, Roland M. |  | \$1,522.79 |
| Gallant, Dennis |  | \$2,568.59 | Godish, Adele A. (Heirs Of) |  | \$833.38 |
| Gallant, Gregory J |  | \$273.77 | Gof House, LLC |  | \$668.32 |
| Gallant, Gregory J | H | \$1,171.57 | Goodine, Carroll E | H/V | \$396.56 |
| Gallant, John Robert |  | \$1,862.03 | Gordon, Roderick J |  | \$374.42 |
| Gallant, Joseph | H | \$2,115.66 | Gordon, Roderick J |  | \$112.73 |
| Gallant, Russell M. | H/V | \$207.34 | Gordon, Roderick J |  | \$12.08 |
| Gallant, Russell M. |  | \$4.03 | Gordon, Roderick J |  | \$1,936.51 |
| Gallant, Stephen | H | \$3,013.46 | Gorham, Patrick |  | \$6,027.65 |
| Gallant, Stephen |  | \$835.40 | Gorham, Patrick |  | \$380.46 |
| Gallant, Stephen E |  | \$20.13 | Gorham, Patrick / Roxanne |  | \$746.82 |
| Gammon, David | H | \$6,473.81 | Gorham, Patrick K |  | \$584.49 |
| Garey, Aaron |  | \$1,473.52 | Gorham, Patrick M | H | \$2,884.63 |
| Garland, Rocky | H | \$1,763.39 | Gorham, Roxanne Salatino- | H | \$775.01 |
| Garneau, Audrey | H/VW | \$2,117.68 | Gough, Tamazin | H | \$442.86 |
| Gatautis, Leslie D |  | \$2,004.95 | Grace, Frederick |  | \$1,994.88 |

2021-2022 Taxpayer List, Cont.

| Gray, Jeremy |  | \$1,759.36 |
| :---: | :---: | :---: |
| Gray, Jeremy A. |  | \$46.30 |
| Green House Group LLC |  | \$678.38 |
| Gronewold, James | H | \$315.84 |
| Gurney, Brian | H | \$823.32 |
| Gurney, Jeffrey | H | \$1,121.50 |
| Haines, Cynthia | H | \$1,787.62 |
| Hall, Christopher G | H | \$2,244.50 |
| Hall, Clifford |  | \$1,411.11 |
| Hall, Joseph | H | \$1,722.83 |
| Hallion, Brenda - Revocable Trust |  | \$1,133.32 |
| Hallion, Brenda - Revocable Trust |  | \$34.22 |
| Ham, Maria I | H | \$937.05 |
| Hamann, Roger | H | \$3,130.21 |
| Hamanne, Cindy |  | \$249.61 |
| Hamanne, Cindy | H | \$3,095.99 |
| Hamanne, Cindy |  | \$630.07 |
| Hamel, Fred | H | \$62.40 |
| Hamlin, Mark S | H | \$1,066.89 |
| Hannan, Frederick |  | \$1,513.78 |
| Hannan, Frederick |  | \$132.86 |
| Hannan, Shane |  | \$245.59 |
| Hanood, Thea |  | \$1,374.50 |
| Hansen, Lawrence E |  | \$308.87 |
| Hansen, Lawrence E | H | \$593.59 |
| Hansen, Lawrence E |  | \$680.39 |
| Hanson, Lee |  | \$825.33 |
| Hanson, R Lee | H | \$1,656.70 |
| Hanson, Randall |  | \$161.04 |
| Hanson, Raymond Lee |  | \$473.05 |
| Hanson, William | H | \$833.38 |
| Hanson, William/Marjorie |  | \$128.83 |
| Hanson, Wm. |  | \$541.50 |
| Hardy, Steven |  | \$2,430.13 |
| Harrington, Sheila |  | \$12.08 |
| Harrington, Sheila E |  | \$2,133.78 |
| Harting, Bruce A | H | \$1,614.83 |
| Harvey, David W. Jr. |  | \$1,441.31 |
| Hatch, Steven | H/V | \$1,461.44 |
| Hatch, Steven |  | \$408.64 |
| Hatch, Steven |  | \$640.13 |
| Hatch, Steven C |  | \$0.00 |
| Haynes, Don Jr |  | \$326.11 |
| Haynes, Don Jr. / Sylvera |  | \$48.31 |
| Haynes, Erin |  | \$1,644.62 |
| Haynes, Florence | H | \$1,026.63 |
| Haynes, Max | H | \$1,393.00 |
| Haynes, Stanley | H | \$605.91 |


| Haynes, Stanley / Myrna |  | \$1,576.18 |
| :---: | :---: | :---: |
| Haynes, Todd | H | \$1,807.67 |
| Haynes, Todd |  | \$2,796.06 |
| Hazelton, Cathy | H | \$1,570.14 |
| Hazelton, Cathy |  | \$575.72 |
| Hazelton, Cathy- |  | \$569.20 |
| Hazelton, Cathy Ann \& Hine, William |  | \$3,442.23 |
| Hazelton, Sidney H |  | \$3,013.02 |
| Heald, Stacie Ann |  | \$20.13 |
| Heald, Stacie Ann |  | \$1,731.18 |
| Heath, Peter M | H | \$2,576.64 |
| Hebert Irrevocable Trust |  | \$1,290.33 |
| Hebert, Lynda |  | \$1,594.30 |
| Hebert, Lynda | H | \$2,683.33 |
| Hebert, Pauline | H | \$1,246.05 |
| Hebert, Pauline |  | \$26.17 |
| Henderson, Joshua |  | \$517.34 |
| Henderson, Kim |  | \$349.17 |
| Henderson, Kim / Wendy |  | \$12.08 |
| Henderson, Wendy |  | \$1,314.49 |
| Henderson, Wendy / Kim | H | \$2,174.04 |
| Herson, Steven |  | \$181.17 |
| Hickey, Patricia H | H | \$964.23 |
| Higgs, John W |  | \$1,847.93 |
| Hines, Jessica | H | \$1,423.19 |
| Hines, Thomas Sr/Jessica |  | \$1,564.10 |
| Hodge, Lisa M |  | \$1,876.12 |
| Hofeldt, Albert J |  | \$1,359.98 |
| Hofeldt, Albert J |  | \$976.75 |
| Hoffman, Patricia | H/V | \$2,153.91 |
| Holland, Austin |  | \$90.59 |
| Holland, Nona | H | \$456.61 |
| Holland, Nona |  | \$911.89 |
| Holland, Paul S | H | \$1,427.22 |
| Holland, Timothy |  | \$289.87 |
| Holland, Timothy |  | \$2,496.12 |
| Holland, Timothy/Karen | H | \$1,314.49 |
| Holmquist, Bert |  | \$467.02 |
| Holmquist, Bert T |  | \$406.63 |
| Holmquist, Bruce |  | \$760.91 |
| Holmquist, Bruce |  | \$285.85 |
| Holmquist, Bruce |  | \$620.00 |
| Holmquist, Bruce | H | \$2,244.50 |
| Holmquist, Bruce / Jean |  | \$12.08 |
| Holmquist, Bruce A |  | \$1,580.21 |
| Holmquist, Craig |  | \$1,437.28 |
| Holmquist, Craig | H | \$1,085.01 |
| Holmquist, Ernest Jr | H | \$1,411.11 |

2021-2022 Taxpayer List, Cont.

| Holmquist, Ernest Jr.; Bert Sr.; |  | \$2,075.40 |
| :---: | :---: | :---: |
| Holmquist, Ernest M Jr |  | \$140.31 |
| Holmquist, Kathy J | H | \$1,964.69 |
| Holmquist, Michelle |  | \$1,284.29 |
| Holt, John |  | \$402.60 |
| Holt, John A | H/V | \$1,578.19 |
| Hooley, Janet | H/VW | \$3,766.32 |
| Hostetter, Kevin | H | \$893.77 |
| Hotham, Philip |  | \$1,199.75 |
| Houghton, Patrick | H | \$2,412.90 |
| Howland, Dana F. |  | \$843.45 |
| Hsbc Bank Usa, National Association, |  | \$837.41 |
| Hunt, James / Patricia | H | \$1,111.18 |
| Hussey, William | H | \$3,444.24 |
| Hutchings, Bradley |  | \$416.69 |
| Hutchings, Bradley | H | \$1,278.25 |
| Hutchinson, Carroll |  | \$275.78 |
| Hutchinson, Carroll | H | \$2,306.90 |
| Hutchinson, Donald \& Ray | H/VW | \$609.94 |
| Hutchinson, Donald / Ray |  | \$322.08 |
| Irish Timber, LLC |  | \$326.89 |
| Irish Timber, LLC |  | \$2,572.61 |
| Irish Timber, LLC |  | \$1,172.15 |
| Irish Timber, LLC |  | \$739.56 |
| Irish, Andrew | H | \$2,926.90 |
| Irish, Andrew |  | \$329.67 |
| Irish, Andrew |  | \$793.12 |
| Irish, Andrew - Kathy |  | \$553.57 |
| Irish, Andrew / Kathy |  | \$328.12 |
| Irish, Jason | H | \$1,978.78 |
| Irish, Jeffery |  | \$551.84 |
| Irish, Mark | H | \$2,161.96 |
| Jackson, Chelsea M |  | \$64.42 |
| Jackson, Chelsea M |  | \$1,806.06 |
| Jacobs, Mark | H | \$3,087.94 |
| Jacques, Corey | H | \$3,774.37 |
| Jacques, Michael | H | \$2,316.96 |
| Jamison, Pauline | H | \$1,314.49 |
| Jasud, Donald |  | \$1,803.65 |
| Jasud, Donald |  | \$688.45 |
| Jasud, Joseph |  | \$1,664.75 |
| Jasud, Joseph |  | \$310.00 |
| Jasud, Joseph |  | \$318.05 |
| Jasud, Joseph |  | \$181.17 |
| Jasud, Theodore | H/V | \$795.14 |
| Jasud, Theodore |  | \$551.56 |
| Jenkins, Debora | H/VW | \$1,197.73 |
| Jennings, Brian |  | \$1,634.56 |


| Jewett, Peter E |  | \$32.21 |
| :---: | :---: | :---: |
| Jewett, Peter E |  | \$406.63 |
| Jobe, Thomas |  | \$3,271.12 |
| Jodrey, Mary J |  | \$400.59 |
| Jordan, Aradean |  | \$213.38 |
| Jordan, Aradean |  | \$2,944.21 |
| Jordan, Tanya |  | \$2,775.93 |
| Judkins, Peter Sr |  | \$611.95 |
| Kane, Michael |  | \$1,809.69 |
| Kaynor, Sandra |  | \$1,539.95 |
| Kaynor, Sandra J L | H | \$1,237.99 |
| Kazregis, Walter Alan | H | \$1,308.45 |
| Kelley, Evelyn G. |  | \$1,896.25 |
| Kelly, Peter B |  | \$289.87 |
| Kelly, Peter B. |  | \$1,010.53 |
| Kennison, Barbara Jane | H | \$646.17 |
| Kent, Alison L |  | \$3,299.31 |
| Kerr, Joseph | H | \$2,178.07 |
| Kerr, Joseph |  | \$2,703.94 |
| Kerr, Joseph / Annette |  | \$163.05 |
| Kincaid Family Irrevocable Wealth Tr |  | \$3,693.85 |
| Kincaid Family Irrevocable Wealth Tr |  | \$114.74 |
| King, Brandon K. |  | \$1,152.44 |
| King, Travis |  | \$1,473.33 |
| King, Travis E. | H | \$1,370.85 |
| Kingston Family Realty Trust |  | \$3,373.79 |
| Kkt, LLC |  | \$3,238.43 |
| Kkt, LLC |  | \$384.48 |
| Klinteback, Erik |  | \$634.09 |
| Knaub Properties LLC |  | \$1,141.77 |
| Knight, Stanley | H/V | \$1,910.34 |
| Knight, Stanley / Sandra |  | \$367.73 |
| Knowles, Dean | H | \$2,918.85 |
| Knox, Brian | H | \$1,650.66 |
| Knox, Nancy | H | \$1,390.98 |
| Knox, Roger- |  | \$177.14 |
| Kratzer, Sandra L |  | \$1,664.75 |
| Kratzer, Sandra L- |  | \$148.96 |
| Krebs, Janalin |  | \$2,240.47 |
| Kroger, John | H | \$1,578.19 |
| Kroger, John - Christina |  | \$2,989.31 |
| Kroger, John / Christina |  | \$354.29 |
| Kucek - Wdk Realty Trust |  | \$992.41 |
| Kujanpaa, Diane R |  | \$940.07 |
| Labbe, Jamie Lynn | H | \$903.84 |
| Labonte, Lonnie M |  | \$2,006.96 |
| Lacroix, Maurice Jr |  | \$106.17 |
| Lacroix, Maurice Jr |  | \$32.21 |

2021-2022 Taxpayer List, Cont.

| Lacroix, Maurice Jr- | H | \$3,469.95 | Lennox, Jeff |  | \$110.59 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Lacroix, S. Mark Sr. \& Mary | H | \$1,888.19 | Lennox, Jeff |  | \$201.30 |
| Ladd, Everett L |  | \$3,293.67 | Lennox, Jeff |  | \$230.77 |
| Laflamme, Michael A |  | \$340.52 | Lennox, Jeff |  | \$224.05 |
| Lafleur, William |  | \$5,658.54 | Lennox, Jeff |  | \$422.73 |
| Landry, Wayne | H/V | \$2,711.51 | Lennox, Jeff |  | \$227.47 |
| Lane, Elizabeth | H | \$1,584.23 | Lennox, Jeff |  | \$417.62 |
| Langervin, Keith |  | \$102.06 | Lennox, Jeff |  | \$35.83 |
| Langevin, David N |  | \$1,964.69 | Lennox, Jeff |  | \$248.52 |
| Langevin, Paul A |  | \$2,649.11 | Lennox, Jeff |  | \$250.64 |
| Lapointe, Lawrence lii | H | \$2,435.73 | Lennox, Jeff |  | \$294.60 |
| Lapointe, Mary |  | \$620.00 | Lennox, Jeff |  | \$1,535.92 |
| Lapointe, Mary |  | \$815.27 | Lennox, Jeff |  | \$244.58 |
| Lapointe, Mary |  | \$825.33 | Lennox, Jeff |  | \$258.55 |
| Lapointe, Yvan | H | \$917.08 | Lennox, Jeff |  | \$258.79 |
| Lariviere, Gloria, Philip |  | \$5,501.53 | Lennox, Jeff |  | \$741.51 |
| Lariviere, Gloria/ Philip |  | \$183.18 | Lennox, Jeff |  | \$235.04 |
| Lark, Karen D | H | \$502.12 | Lennox, Jeff |  | \$551.66 |
| Larsen, John L |  | \$1,520.82 | Lennox, Jeff |  | \$223.48 |
| Larsen, Justin J | H | \$2,335.08 | Lennox, Jeff |  | \$229.24 |
| Lavigne, Jessica |  | \$616.94 | Lennox, Jeff |  | \$475.07 |
| Lavorgna, James R |  | \$4,207.17 | Lennox, Jeff |  | \$695.23 |
| Lavorgna, John J | H | \$3,216.77 | Lennox, Jeff |  | \$49.68 |
| Lavorgna, Nicholas | H/V | \$1,590.27 | Lennox, Jeff |  | \$174.10 |
| Le Paresseux Inc. |  | \$1,217.87 | Lennox, Jeff |  | \$403.77 |
| Leavitt, George R O/L/O |  | \$6.04 | Lennox, Jeff |  | \$228.98 |
| Leavitt, Gerald | H | \$4,064.25 | Lennox, Jeff |  | \$756.24 |
| Leavitt, William G |  | \$227.47 | Lennox, Jeff |  | \$235.64 |
| Leblanc, Joseph R | H | \$871.63 | Lennox, Jeff |  | \$211.36 |
| Lebourdais, Laura |  | \$1,352.74 | Lennox, Jeff |  | \$231.23 |
| Leclerc, Michael | H | \$2,349.17 | Lennox, Jeff |  | \$16.91 |
| Lecours, Denis C |  | \$1,044.75 | Lennox, Jeff |  | \$156.67 |
| Lee, Waiyin Crystal |  | \$1,117.21 | Lennox, Jeff |  | \$380.46 |
| Leighton, Katie M |  | \$1,113.19 | Lennox, Jeff |  | \$415.97 |
| Lemay, Anita |  | \$1,129.62 | Lennox, Jeff |  | \$264.75 |
| Lemay, Daniel |  | \$3,206.71 | Lennox,- Jeff |  | \$477.02 |
| Lemay, Daniel | H | \$3,935.41 | Lennox,- Jeff |  | \$21.76 |
| Lemay, Daniel W |  | \$1,121.24 | Lennox,- Jeff |  | \$293.62 |
| Lemay, Penny L | H | \$789.88 | Lennox, Pam |  | \$231.43 |
| Lemay, Raymond R |  | \$12.08 | Leparesseux By Officers- |  | \$9,511.42 |
| Lemelin, David B. |  | \$2,979.40 | Libby, Richard | H | \$992.41 |
| Lemelin, David B. |  | \$1,085.65 | Libby, Robert C., Libby, Rose M., Cald | H | \$1,160.43 |
| Lennox, Jeff |  | \$54.01 | Libby, Tiffany |  | \$164.62 |
| Lennox, Jeff |  | \$37.95 | Lincoln, Lawrence R | H/V | \$2,004.95 |
| Lennox, Jeff |  | \$709.06 | Litalien, Daniel | H | \$2,065.34 |
| Lennox, Jeff |  | \$7,196.48 | Litalien, George | H | \$1,203.77 |
| Lennox, Jeff |  | \$175.05 | Litchfield Tower Company Inc. |  | \$1,403.06 |
| Lennox, Jeff |  | \$163.23 | Lovejoy, Joseph A |  | \$1,934.49 |

2021-2022 Taxpayer List, Cont.

| Lovejoy, Judy | H | \$1,616.44 | Martin, Cheryl A | H | \$301.95 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Lucas, Robert |  | \$34.22 | Martin, David | H | \$3,491.67 |
| Lucas, Robert | H | \$2,534.37 | Martin, Gregory J | H | \$968.25 |
| Lucas, Robert |  | \$1,135.33 | Martin, John |  | \$68.44 |
| Lucy-Thomas, Elaina M |  | \$334.16 | Martin, Kelly |  | \$2,417.61 |
| Lufkin, Barbara J | H | \$636.11 | Martin, Penny L | H | \$777.02 |
| Lufkin, Brian |  | \$422.73 | Martin, Penny L |  | \$167.08 |
| Lufkin, Brian |  | \$2,940.99 | Martin, Robert R | H | \$1,509.75 |
| Lufkin, Brian |  | \$921.95 | Mawhinney, Erik J | H | \$247.60 |
| Lufkin, Merle | H | \$2,151.90 | Mawhinney, Tammy | H | \$2,808.14 |
| Lufkin, Merle Jr | H | \$545.52 | Mayo, David |  | \$502.40 |
| Lufkin, Merle Jr |  | \$1,604.36 | Mayo, David F |  | \$772.99 |
| Lynn, Laura |  | \$171.11 | Mayo, Glenda M | H | \$1,608.39 |
| Lyons, Wendell Jr/Tammi | H | \$1,250.64 | Mccluskey, Patricia L |  | \$12.08 |
| Macdonald, Derek |  | \$1,966.70 | Mccluskey, Patricia L | H | \$422.73 |
| Macfawn, Warren |  | \$310.00 | Mccluskey, Patricia L |  | \$354.29 |
| Macfawn, Warren |  | \$450.91 | Mcdonald, Dennis | H | \$1,388.97 |
| Macfawn, Warren/Sharlene | H/V | \$1,833.84 | Mcdonald, Rebecca |  | \$1,336.63 |
| Machu Picchu, LLC |  | \$1,105.26 | Mckenna, Harry James |  | \$1,052.80 |
| Machu Picchu, LLC |  | \$4,801.99 | Mckenna, Raymond / Kathy | H | \$1,825.79 |
| Mackenzie, Bruce/Pamela | H | \$2,671.25 | Mclain, Chelsea |  | \$332.15 |
| Mackinnon, John | H/V | \$1,109.16 | Mclain, Chelsea | H/VW | \$3,325.48 |
| Madden, Jesse J. |  | \$1,252.09 | Mclean, Allen M |  | \$948.12 |
| Magoon, David | H/V | \$1,219.88 | Mclean, Russell J | H | \$760.91 |
| Maine - Dept. Of Inland |  | \$0.00 | Mcmichael, Douglas G | H | \$1,161.50 |
| Maine Central Railroad |  | \$322.08 | Mcmichael, Owen D |  | \$3,146.10 |
| Maine Central Railroad |  | \$1,135.33 | Mcmonagle, E., C., E.; |  | \$2,578.65 |
| Maine Central Railroad |  | \$148.96 | Mcpherson, Jason S | H | \$2,709.50 |
| Maine Central Railroad |  | \$322.08 | Mcpherson, Nancy A |  | \$869.62 |
| Maine Central Railroad- |  | \$161.04 | Meisner, Wanda | H | \$787.08 |
| Malcolm, Arthur A |  | \$1,760.21 | Melville, Mary Ann (Heirs Of) |  | \$239.55 |
| Malia, John |  | \$1,984.82 | Menke, Sarah H |  | \$1,411.11 |
| Mancini, Richard |  | \$634.09 | Merchant, Greg | H | \$1,652.67 |
| Manson, Elaine | H | \$921.95 | Merchant, Robert J | H | \$1,467.48 |
| Manzer, A Jr | H | \$2,411.57 | Merrill, Carroll |  | \$1,630.37 |
| Manzer, A. Jr. \& Cynthia |  | \$171.11 | Merrill, Cleon | H | \$1,662.74 |
| Manzer, A. Jr. \& Cynthia- |  | \$843.45 | Merrill, Elwin |  | \$206.05 |
| Manzer, Arthur Jr. / Cynthia |  | \$1,467.38 | Merrill, Elwin | H/B | \$944.10 |
| Marchisio, Darren |  | \$205.33 | Merrill, James | H | \$585.78 |
| Marie S. Boudreau, Randall James Bo |  | \$52.34 | Merrill, Jesse L. | H | \$0.00 |
| Marien, Bonnie E | H | \$3,190.60 | Merrill, Kerry | H | \$3,387.88 |
| Marien, Bonnie E |  | \$374.42 | Merrill, Lee | H | \$1,543.97 |
| Marr, Dennis D | H | \$1,020.59 | Merrill, Lee |  | \$2,277.75 |
| Marr, Dennis D |  | \$187.21 | Micks, Kim | H | \$1,499.69 |
| Marsland, Richard |  | \$1,010.61 | Miele, Christina |  | \$857.54 |
| Marston, Rick Sr/Denise |  | \$229.48 | Miele, Janice | H | \$867.60 |
| Marston, Wanda | H | \$1,078.97 | Miele, Jeffrey A | H/V | \$2,570.60 |
| Martel, Grace | H | \$493.18 | Miele, Norman E | H | \$2,266.64 |

2021-2022 Taxpayer List, Cont.

| Miele, Troy J | H | \$2,067.89 | Nista, Dominick R., Jr. |  | \$100.65 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Mihalyfi, Janet C |  | \$253.50 | Norris, Lucille |  | \$519.35 |
| Mikkonen, Jacqueline | H | \$1,896.25 | Norris, Lucille \& Jolene\ Gardner, Pan |  | \$2,447.81 |
| Miller, Bruce |  | \$1,964.69 | Norris, Lucille \& Jolene\ Gardner, Pan | H | \$1,401.05 |
| Miller, Linn |  | \$1,108.30 | Northern New England Telephone LL |  | \$12.08 |
| Miller, Linn G |  | \$198.80 | Northern New England Telephone LL |  | \$4.83 |
| Miller, Linn G |  | \$85.59 | Northern New England Telephone LL |  | \$4.83 |
| Miller, Linn G |  | \$257.66 | Northern New England Telephone LL |  | \$4.83 |
| Miller, Linn G |  | \$100.65 | Northern New England Telephone LL |  | \$4.83 |
| Miller, Martin |  | \$4,193.08 | Nowak, Ruth Ann |  | \$456.95 |
| Milligan, Dean/Laurieann | H | \$2,870.54 | Noyes, Carroll |  | \$1,574.17 |
| Mills, Corey | H | \$1,316.50 | Noyes, Carroll / Carol | H | \$1,419.17 |
| Moon Tide Springs, Inc |  | \$4,595.68 | Noyes, Carroll / Carol |  | \$253.64 |
| Moon Tide Springs, Inc. |  | \$358.31 | Noyes, Crystal | H | \$2,165.99 |
| Moon, Debra A. |  | \$3,408.01 | Noyes, Kenneth |  | \$1,425.20 |
| Moore, Wayne | H | \$726.69 | Noyes, Kenneth- |  | \$20.13 |
| Moro, Dennis | H | \$1,233.97 | Nye, Kaitlyn |  | \$2,607.84 |
| Moro, John |  | \$161.04 | O'halloran, Jon | H/V | \$925.98 |
| Moro, John Jr | H | \$966.24 | Oldham, Jacqueline |  | \$700.52 |
| Moro, John P | H/V | \$1,082.99 | Oldham, Jacqueline | H | \$994.42 |
| Moro, Wesley D |  | \$1,692.93 | Oldham, Jacqueline |  | \$380.46 |
| Morris, Joseph |  | \$1,447.35 | Oldham, Jarod |  | \$3,321.45 |
| Morrison, Tami |  | \$1,336.63 | Oldham, Ralph (Pers Rep) |  | \$394.02 |
| Morriss, Richard D |  | \$573.70 | Oldham, Randall | H | \$1,240.81 |
| Moser, Philip |  | \$465.00 | Oldham, Scot | H | \$2,457.87 |
| Mosher, Douglas W |  | \$1,580.21 | Oldham, Scot R |  | \$10.07 |
| Msb Associates |  | \$1,324.55 | O'leary, Kristen D Martin- |  | \$3,778.40 |
| Murphy, Albert | H | \$909.88 | Olsen, Chris J. \& Jane A. |  | \$2,180.08 |
| Murphy, Deborah L. |  | \$2,494.11 | Osborne, Donald P |  | \$1,511.76 |
| Murphy, Robert L | H | \$1,378.91 | Packard, Grace | H/VW | \$1,574.17 |
| Murray Irrevocable Trust |  | \$2,260.60 | Packard, Jason | H | \$527.41 |
| Myers, Stewart C |  | \$10,280.25 | Palmer, Joanne | H | \$591.82 |
| Myers, Stewart C |  | \$162.27 | Palmer, Randall |  | \$563.64 |
| Nash, Gary | H | \$6,801.93 | Palmer, Randall - Carol | H | \$1,068.90 |
| Nash, Steven |  | \$2,095.53 | Palmer, Randall / Carol |  | \$611.95 |
| Nemethy, Edward | H | \$183.18 | Palmer, Susan M |  | \$1,648.65 |
| Newell, Brian |  | \$1,924.43 | Papsadora, Wm. | H/V | \$1,654.69 |
| Newton, Alexis W. |  | \$2,417.61 | Paradis, Donald |  | \$1,451.37 |
| Newton, Amy Jo | H | \$1,862.03 | Paradis, William |  | \$1,843.91 |
| Newton, Brent |  | \$446.89 | Parent, Paul | H | \$2,078.30 |
| Newton, Catherine M. |  | \$76.49 | Parent, Ryan | H | \$2,457.87 |
| Newton, Catherine M. |  | \$1,876.60 | Parent, Sean P | H | \$2,069.77 |
| Newton, Dennis |  | \$281.82 | Parsons, Clifford | H/V | \$2,174.04 |
| Newton, Dennis | H/V | \$2,147.87 | Paster, Bruce |  | \$229.48 |
| Newton, Destiny R |  | \$655.17 | Paster, Bruce / Sharon |  | \$2,355.21 |
| Newton, Pamela |  | \$1,274.75 | Pate, Carrie L. |  | \$2,304.88 |
| Niblick, Paul | H/V | \$2,973.20 | Patenaude Family Irrevocable Re Trus |  | \$1,509.75 |
| Nista, Dominick R. Jr., |  | \$2,117.68 | Patenaude, Aaron L |  | \$1,707.02 |

2021-2022 Taxpayer List, Cont.

| Patenaude, Edward | H | \$1,912.35 | Powell, Carol |  | \$322.08 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Patenaude, Edward- |  | \$1,018.58 | Powell, Carol L | H | \$1,097.09 |
| Patenaude, Richard |  | \$203.31 | Powell, David R |  | \$185.60 |
| Patenaude, Richard J | H | \$3,065.80 | Powell, Richard / Carol |  | \$799.16 |
| Patenaude, Richard J - |  | \$358.31 | Powell, Richard Sr., Cust |  | \$161.04 |
| Paterson, Kip \& Lisa et al |  | \$16.10 | Powell, Richard Sr., Cust. |  | \$305.98 |
| Paterson, Kip \& Lisa et al |  | \$2,015.01 | Powell, Richard Sr., Cust.- |  | \$318.05 |
| Patrie, Gerard |  | \$2,500.15 | Powell, Thomas |  | \$136.88 |
| Payeur, George | H/V | \$1,199.75 | Powers, Richard |  | \$1,328.58 |
| Pealatere, Gregory | H | \$1,791.57 | Prevost, Jeffrey E Jr |  | \$3,156.38 |
| Pelkey, Kent |  | \$2,091.51 | Prue, James | H | \$1,543.97 |
| Pelletier, Carrie |  | \$324.09 | Prue, James Timothy |  | \$38.25 |
| Pelletier, Jacqueline | H | \$1,227.93 | Prue, Lester | H/V | \$708.58 |
| Pelletier, Steven |  | \$268.94 | Puiia, Mario J |  | \$1,175.59 |
| Penley, Kristina L |  | \$3,329.96 | Puiia, Mario J |  | \$12.08 |
| Penley, Mark |  | \$203.39 | Pulsifer, James |  | \$420.72 |
| Penley, Philip | H | \$1,461.44 | Pulsifer, James | H/V | \$2,924.12 |
| Pepin, Gail |  | \$919.94 | Pulsifer, James / Mary |  | \$577.73 |
| Peru Snowmobile Club |  | \$0.00 | Putnam, Ceylon | H | \$2,693.39 |
| Peter M. Weinhold \& Kristin M. Wein |  | \$4,323.98 | Putnam, Ceylon / Linda |  | \$106.69 |
| Peters, Jeffrey T |  | \$497.21 | Putnam, Ceylon E lii |  | \$930.01 |
| Peters, Jeffrey T |  | \$2,741.77 | Putnam, Ceylon E lii |  | \$557.60 |
| Peterson, James I |  | \$509.41 | Putnam, Dana |  | \$171.11 |
| Philbrick, Bernard L |  | \$24.16 | Putnam, Dana |  | \$1,898.26 |
| Philbrick, Bernard L |  | \$2,254.56 | Putnam, Dana | H | \$2,502.16 |
| Philbrick, Bernard L |  | \$70.46 | Putnam, Dana |  | \$199.29 |
| Philbrick, Terry |  | \$2,453.85 | Putnam, Dana / Natalie |  | \$118.77 |
| Pillsbury, Glen |  | \$720.65 | Putnam, Gail - Pr |  | \$12.08 |
| Pillsbury, Glen - Dorinda | H | \$501.24 | Putnam, Gail - Pr |  | \$1,364.81 |
| Pillsbury, Glen / Dorinda |  | \$173.12 | Putnam, Gail (Personal Representatiy |  | \$563.64 |
| Piper, Jennifer | H | \$4,028.78 | Putnam, Gail -Pr |  | \$563.64 |
| Placey, Ernest | H | \$1,707.02 | Putnam, Merwyn A. Putnam, Jr. | H | \$2,078.20 |
| Poirier, James |  | \$762.93 | Putnam, Murray L | H | \$887.73 |
| Poirier, James / Brenda | H | \$1,779.49 | Putnam, Nathan A | H | \$1,113.19 |
| Poirier, William \& Yukiyo - Revocable |  | \$1,270.20 | Putnam, Ryan | H | \$1,465.46 |
| Poirier, William \& Yukiyo - Revocable |  | \$12.08 | Putnam, Wayne |  | \$269.74 |
| Porensky, Richard S Jr |  | \$1,149.02 | Putnam, Wayne | H/V | \$2,371.29 |
| Porensky, Richard S Jr |  | \$2,215.91 | Putnam, Wayne / Gail |  | \$334.00 |
| Porter, Constance |  | \$3,118.70 | Putnam, Wayne R |  | \$923.12 |
| Porter, Constance |  | \$535.46 | Quirion, Joseph D | H | \$2,564.56 |
| Porter, David A |  | \$706.56 | Rackliff, Rodney |  | \$612.35 |
| Porter, David R | H | \$1,072.93 | Radvilas, Dianne |  | \$2,357.22 |
| Porter, Ellery G Jr | H | \$1,894.23 | Redmond, Kim |  | \$28.18 |
| Porter, Jeffrey T |  | \$440.85 | Redmond, Kim |  | \$1,360.79 |
| Porter, Jeffrey T |  | \$1,065.84 | Redmond, Paula A |  | \$12.08 |
| Porter, Randy | H | \$3,021.51 | Redmond, Paula A |  | \$229.48 |
| Porter, Timothy | H | \$3,468.40 | Redmond, Paula A |  | \$4,183.01 |
| Porter, Timothy |  | \$185.20 | Redmond, Paula A |  | \$3,955.54 |

2021-2022 Taxpayer List, Cont.

| Redmond, Robert |  | \$358.31 |
| :---: | :---: | :---: |
| Redmond, Robert | H | \$2,220.34 |
| Redmond, Robert |  | \$710.59 |
| Redmond, Robert |  | \$0.00 |
| Regional School Unit No. 56 |  | \$0.00 |
| Remeika, Timothy F |  | \$894.62 |
| Reno, Kenneth Jr/Edith |  | \$1,612.41 |
| Richard, George | H | \$1,085.01 |
| Richard, Margaret; Richard, Susan; |  | \$90.59 |
| Richard, Robert |  | \$2,625.68 |
| Richard, Tamera | H | \$1,131.31 |
| Richards, James I Jr | H | \$1,316.50 |
| Richards, James I Jr |  | \$547.54 |
| Richards, Michael J |  | \$1,878.13 |
| Richardson, Judith H |  | \$2,224.36 |
| Richardson, Olga | H | \$2,952.75 |
| Rickards, Ernest | H | \$1,258.13 |
| Ring, Bethemy |  | \$1,864.04 |
| Ring, Bethemy |  | \$334.16 |
| Ring, Bethemy |  | \$911.89 |
| Ringdal, Rolf |  | \$1,401.05 |
| Roach, Donald |  | \$175.13 |
| Roach, Donald E | H/V | \$1,858.00 |
| Roach, Edward J |  | \$372.41 |
| Roach, Edward J |  | \$233.51 |
| Roach, Edward J lii | H | \$1,953.25 |
| Roberts, Bathilde B |  | \$1,608.39 |
| Robertson, James/Naomi (Irrev Trust |  | \$12.08 |
| Robertson, Scott Trusttee Of The Jam |  | \$726.69 |
| Robichaud, John/Patricia |  | \$177.14 |
| Robinson, Michael |  | \$980.33 |
| Rock, Penny, Trustee |  | \$22.14 |
| Rock, Penny, Trustee |  | \$16.10 |
| Rock, Penny, Trustee |  | \$12.08 |
| Rock, Penny, Trustee |  | \$28.18 |
| Rock, Penny, Trustee |  | \$563.64 |
| Rock, Thomas | H | \$1,986.83 |
| Rocray, Michael | H | \$2,639.04 |
| Ross, Catherine A N | H | \$4,201.13 |
| Ross, Catherine A N |  | \$90.59 |
| Ross, Catherine A N |  | \$10.07 |
| Rotford, Rebecca J. |  | \$219.42 |
| Rowe, James |  | \$2,187.77 |
| Rowley, Harold | H | \$2,141.83 |
| Rowley, Harold \& Rowley, Nancy |  | \$185.20 |
| Rowley, Hugh |  | \$16.10 |
| Rowley, Hugh |  | \$16.10 |
| Rowley, Hugh |  | \$8.05 |


| Rowley, Hugh | H/V | \$1,250.07 |
| :---: | :---: | :---: |
| Rowley, Kurt |  | \$1,656.70 |
| Rowley, Timothy | H | \$2,314.95 |
| Roy, Ernest |  | \$567.67 |
| Roy, Ernest A | H | \$2,626.96 |
| Roy, Joyce (Le) | H/VW | \$1,548.00 |
| Rumford Water District |  | \$672.34 |
| Russell, Alfred |  | \$2,529.29 |
| Russell, John E |  | \$573.70 |
| Sabella, Kenneth |  | \$2,037.16 |
| Saphier, Abraham | H/V | \$1,855.56 |
| Savage, Derrek W. | H | \$923.97 |
| Savitz, Andrea Bretz |  | \$682.41 |
| Sawyer, Marc |  | \$2,687.36 |
| Schimelman, Brad |  | \$3,697.88 |
| Schuster, William | H/V | \$777.02 |
| Schutt, James |  | \$1,668.78 |
| Scott Patenaude Irrev Re Trust |  | \$664.29 |
| Scott, Robert C | H | \$1,006.50 |
| Scott, Troy | H | \$978.32 |
| Sevigny, Wayne | H | \$3,408.01 |
| Sevigny, Wayne |  | \$406.63 |
| Shea, Jessie A |  | \$3,311.39 |
| Shea, Jessie A |  | \$607.93 |
| Shea, Shawn E |  | \$3,001.38 |
| Shorey, Andrew A., Sr. \& Diane E. |  | \$16.10 |
| Shorey, Andrew A., Sr. \& Diane E. |  | \$972.28 |
| Shorey, Andrew Sr | H | \$1,813.71 |
| Shorey, Andrew Sr. / Diane |  | \$120.78 |
| Shurtleff, Debra |  | \$1,562.89 |
| Shurtleff, Debra B |  | \$720.65 |
| Sillars, Sarah A \& Sottak, Jeffrey P, Tr |  | \$2,232.42 |
| Silvia, Mark J |  | \$4,056.76 |
| Sinclair, David J |  | \$1,630.53 |
| Sinclair, Maria D |  | \$2,115.66 |
| Sirhal, James D |  | \$2,343.23 |
| Six Amigos, LLC |  | \$1,139.36 |
| Skeffington, Robert F |  | \$326.11 |
| Skeffington, Robert F. |  | \$1,750.91 |
| Slattery, Jacob |  | \$1,795.60 |
| Small, Daniel A lii | H | \$2,196.18 |
| Smith, Jason R | H | \$1,594.20 |
| Smith, Joanne |  | \$1,531.89 |
| Smith, Terrence A, Jr, Myles, Laurie J, |  | \$1,195.72 |
| Smith, Wayne |  | \$509.29 |
| Smith, Wayne S |  | \$12.08 |
| Snow, Donna L |  | \$231.49 |
| Snowman, Larry | H/V | \$2,013.72 |

2021-2022 Taxpayer List, Cont.

| Snowman, Pearl A |  | \$134.87 |
| :---: | :---: | :---: |
| Snowshoe Club C/O Chairman John T |  | \$161.04 |
| Snowshoe Club C/O Chairman John T |  | \$138.84 |
| Snowshoe Club C/O Chairman John T |  | \$241.00 |
| Snowshoe Club C/O Chairman John T |  | \$226.80 |
| Snowshoe Club C/O Chairman John T |  | \$328.38 |
| Snowshoe Club C/O Chairman John T |  | \$39.82 |
| Snowshoe Club C/O Chairman John T |  | \$60.09 |
| Snowshoe Club C/O Chairman John T |  | \$217.18 |
| Snowshoe Club C/O Chairman John T |  | \$142.08 |
| Snowshoe Club C/O Chairman John T |  | \$144.88 |
| Snowshoe Club C/O Chairman John T |  | \$200.29 |
| Snowshoe Club C/O Chairman John T |  | \$161.04 |
| Snowshoe Club C/O Chairman John T |  | \$145.00 |
| Snowshoe Club C/O Chairman John T |  | \$100.65 |
| Snowshoe Club C/O Chairman John T |  | \$225.58 |
| Snowshoe Club C/O Chairman John T |  | \$150.11 |
| Snowshoe Club C/O Chairman John T |  | \$126.22 |
| Snowshoe Club C/O Chairman John T |  | \$289.87 |
| Snowshoe Club C/O Chairman John T |  | \$180.38 |
| Soper, Irvin |  | \$390.52 |
| Sorensen, Neil | H | \$1,171.57 |
| Spencer, Brian S. |  | \$1,570.14 |
| St. Croix, St. Croix, Francis J. \& St. C |  | \$4,786.91 |
| St. Laurent, Brandy |  | \$1,276.24 |
| St. Pierre, Andre/Annette | H | \$2,927.91 |
| St. Pierre, Shirley |  | \$138.90 |
| St. Pierre, Shirley |  | \$708.39 |
| St. Pierre, Shirley |  | \$2,412.38 |
| Stanley, Kevin |  | \$2,838.33 |
| Stanley, Mitchell R. |  | \$986.37 |
| State Of Maine |  | \$0.00 |
| Stearns, Travis |  | \$1,163.51 |
| Stearns, Travis |  | \$227.47 |
| Stearns, Travis |  | \$316.04 |
| Stein, Matthew |  | \$9,801.30 |
| Stevens, Ronnie |  | \$1,967.71 |
| Stewart, Gregory L |  | \$5,379.54 |
| Stinson, Pamela K |  | \$1,562.09 |
| Storer, Kyle Z. |  | \$2,207.86 |
| Storer, Kyle Z. |  | \$12.08 |
| Stowe Family Trust |  | \$1,515.79 |
| Strout, Melissa K |  | \$894.30 |
| Strout, Melissa K |  | \$1,293.92 |
| Stuntz, Lindsey E |  | \$2,750.32 |
| Swan, Meegan L. |  | \$1,044.75 |
| Sweatt Carol A |  | \$0.00 |
| Sweatt, Carol, Devisees Of |  | \$5,060.68 |


| Sweatt, Carol, Devisees Of |  | \$2,492.30 |
| :---: | :---: | :---: |
| Sweatt, Carol, Devisees Of |  | \$2,955.08 |
| Sweatt, Carol, Devisees Of |  | \$529.80 |
| Sweatt, Carol, Devisees Of |  | \$86.12 |
| Sweatt, Carol, Devisees Of |  | \$304.75 |
| Sweatt, Carol, Devisees Of |  | \$625.20 |
| Sweatt, Daniel | H | \$1,191.70 |
| Swett, Jason R |  | \$3,198.66 |
| Sykes, Gregory | H/V | \$2,101.57 |
| Sylvester, Henry |  | \$12.08 |
| Sylvester, Henry E | H | \$159.03 |
| Sylvester, John |  | \$682.41 |
| Tarr, Phillip | H | \$859.55 |
| Taylor, Kathryn | H/V | \$732.73 |
| Taylor, Kevin | H | \$1,724.42 |
| Taylor, Matthew | H | \$1,186.50 |
| The Bolduc Family Trust |  | \$1,765.40 |
| The Farm At Worthley Pond, LLC |  | \$5,408.93 |
| The Gary C. Dick Revocable Trust |  | \$2,196.18 |
| The Municipality Of Peru, A Body Cor |  | \$0.00 |
| The Pierce Gardner Revocable Living |  | \$290.72 |
| Thibeault, Christopher M |  | \$1,928.62 |
| Thibeault, Peter | H | \$2,127.74 |
| Thibodeau, Louanne |  | \$3,021.51 |
| Thibodeau, Louanne |  | \$1,542.28 |
| Thomas, Elaina M Lucy- |  | \$1,417.15 |
| Thomas, Howard |  | \$791.11 |
| Thomas, Roxanne L |  | \$12.08 |
| Thomas, Roxanne L |  | \$1,102.00 |
| Thompson, Brodie P., Trustee | H | \$2,929.00 |
| Thurston, Clifton | H | \$2,787.36 |
| Thurston, James | H/V | \$3,156.38 |
| Thurston, Marlin |  | \$129.64 |
| Thurston, Marlin |  | \$127.79 |
| Thurston, Marlin L |  | \$319.97 |
| Thurston, Wayne |  | \$42.68 |
| Thurston, Wayne \& Adelia Living Trus | H | \$354.29 |
| Thurston, Wayne * Adelia Lt |  | \$448.48 |
| Thurston, Wayne / Adelia Lt |  | \$2,372.88 |
| Thurston, Wayne ~ Adelia Lt |  | \$172.31 |
| Thurston, Wayne + Adelia Lt |  | \$543.61 |
| Thurston, Wayne S \& Adelia B. |  | \$651.47 |
| Tibbetts, Robert | H | \$1,562.79 |
| Tidswell, Gayle M |  | \$867.60 |
| Tieman, Thomas A |  | \$32.21 |
| Tilton, Darrell D | H | \$970.27 |
| Todd, Edward Jr | H | \$1,451.37 |
| Tompkins, Clarence |  | \$133.34 |

2021-2022 Taxpayer List, Cont.

| Tompkins, Clarence |  | \$167.08 | Trenoweth, Corey |  | \$531.43 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Tompkins, Clarence |  | \$134.87 | Trenoweth, Corey / Luanne | H | \$1,240.01 |
| Tompkins, Clarence |  | \$225.27 | Tripp, Brittany, Varnum, Crystal, Grah |  | \$976.31 |
| Tompkins, Clarence |  | \$139.66 | True, Gail Y | H | \$768.97 |
| Tompkins, Clarence |  | \$122.79 | Truitt, Jason Matthew |  | \$2,077.42 |
| Tompkins, Clarence |  | \$231.49 | Truitt, Jason Matthew |  | \$2,129.75 |
| Tompkins, Clarence |  | \$182.78 | Tubbs, Mark H. Sr. |  | \$1,237.99 |
| Tompkins, Clarence |  | \$96.62 | Turcotte, Marcia J |  | \$3,018.94 |
| Tompkins, Clarence |  | \$165.07 | Turnbull, John | H/V/B | \$1,443.32 |
| Tompkins, Clarence |  | \$259.68 | Turnbull, Michael / Jeffrey |  | \$1,962.68 |
| Tompkins, Clarence |  | \$285.85 | Turnbull, Nikolaos | H | \$1,072.93 |
| Tompkins, Clarence |  | \$140.91 | Turner, Adam |  | \$1,252.09 |
| Tompkins, Clarence |  | \$132.86 | Turner, Ellery P Jr |  | \$326.11 |
| Tompkins, Clarence |  | \$113.29 | Turner, James |  | \$193.25 |
| Tompkins, Clarence |  | \$242.02 | Turner, Joey Lee | H | \$1,014.39 |
| Tompkins, Clarence |  | \$156.85 | Turner, Phyllis |  | \$328.12 |
| Tompkins, Clarence |  | \$279.81 | Turner, Phyllis | H | \$244.78 |
| Tompkins, Clarence |  | \$239.55 | Turner, Shirley | H | \$251.62 |
| Tompkins, Clarence T |  | \$3,100.02 | Turtle Cove Estates, LLC |  | \$2,570.60 |
| Tompkins, Clarence T |  | \$1,403.06 | Tutlis, Mary - Heirs Of |  | \$251.62 |
| Tompkins, Glen | H | \$819.29 | Twitchell, Gard/Shirley |  | \$1,131.31 |
| Tompkins, Glen C |  | \$525.39 | U.S. Cellular / Rsa \#1, Inc. |  | \$2,413.59 |
| Topsham Prof. Props. Inc. |  | \$20.13 | Umbro, Anthony M lii | H | \$2,930.93 |
| Topsham Professional Prop. |  | \$134.87 | United Baptist Church |  | \$0.00 |
| Touchette, Maynard T |  | \$2,257.18 | United Baptist Church |  | \$0.00 |
| Towle, Carl \& Audrey | H/V | \$1,280.27 | Vansickle, Leann |  | \$155.00 |
| Town Of Peru |  | \$0.00 | Vansickle, Leann |  | \$678.38 |
| Town Of Peru |  | \$0.00 | Vansickle, Leann |  | \$163.05 |
| Town Of Peru |  | \$0.00 | Varnum, Daniel |  | \$1,435.27 |
| Town Of Peru |  | \$0.00 | Varnum, Randy | H | \$1,157.47 |
| Town Of Peru |  | \$0.00 | Vaughan, John F Jr | H | \$1,006.24 |
| Town Of Peru |  | \$0.00 | Vaughan, Raymond C |  | \$620.00 |
| Town Of Peru |  | \$0.00 | Vaughn, Derrick |  | \$2,959.49 |
| Town Of Peru |  | \$0.00 | Vaughn, Derrick |  | \$1,515.45 |
| Town Of Peru |  | \$0.00 | Vaughn, Dwayne |  | \$281.82 |
| Town Of Peru |  | \$0.00 | Vaughn, Dwayne |  | \$1,127.28 |
| Town Of Peru - Fire Dept. |  | \$0.00 | Vaughn, Dwayne |  | \$138.90 |
| Town Of Peru - Worthley Pond Fire St |  | \$0.00 | Vaughn, Dwayne |  | \$231.49 |
| Town Of Peru -Former Town Hall |  | \$0.00 | Vaughn, Dwayne |  | \$215.39 |
| Tozier, Daniel | H | \$2,218.33 | Vaughn, Dwayne E | H | \$2,379.37 |
| Tozier, Daniel |  | \$271.07 | Vaughn, Dwayne E |  | \$1,183.99 |
| Tozier, Daniel |  | \$358.31 | Vaughn, Dwayne E |  | \$313.77 |
| Tozier, David J | H | \$2,542.42 | Vaughn, Dwayne E |  | \$811.24 |
| Tozier, Roger A | H | \$251.62 | Vaughn, Dwayne E |  | \$177.14 |
| Toziers Auto Body |  | \$660.26 | Vaughn, Dwayne E |  | \$48.31 |
| Transcanada / Pngts |  | \$106,689.00 | Vaughn, Dwayne E |  | \$5,790.98 |
| Tremper, Barbara A |  | \$732.97 | Vaughn, Dwayne E |  | \$6,409.41 |
| Trenoweth, Corey |  | \$86.56 | Vaughn, Dwayne E. |  | \$2,095.53 |

2021-2022 Taxpayer List, Cont.

| Vaughn, E Jr/Dorothy (Irrev Tr) |  | \$2,655.15 | Welch, Raquel E | H | \$1,173.58 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Vaughn, Elmore Jr |  | \$3,518.72 | Welch, Robert C |  | \$152.99 |
| Vaughn, Em Jr \& D (Irrev Trust) |  | \$155.00 | Wentzell, Jennifer Lynn |  | \$1,350.16 |
| Vaughn, Mark | H | \$3,176.51 | Wentzell, Ray | H | \$1,833.84 |
| Vaughn, Mark |  | \$702.54 | Wentzell, Raymond |  | \$231.49 |
| Vaughn, Mark |  | \$787.08 | West, Kristina L |  | \$3,846.84 |
| Vaughn, Mark |  | \$251.62 | Western Mountain Properties, LLC. |  | \$2,097.55 |
| Vaughn, Mark A |  | \$128.83 | Wheeler, Jeffrey R. |  | \$257.66 |
| Vaughn, Mark A |  | \$233.51 | Whippen, Michael | H | \$2,304.88 |
| Vaughn, Mark A |  | \$56.36 | White Family Revocable Trust |  | \$1,950.60 |
| Vaughn, Nancy L |  | \$927.99 | White Family Revocable Trust |  | \$370.39 |
| Vaughn, Richard \& Sheryl | H | \$932.02 | White, Betty L |  | \$1,827.80 |
| Vaughn, Richard J |  | \$412.67 | White, Marsha | H | \$1,878.13 |
| Vaughn, Richard J | H | \$1,687.82 | White, Mary Jean |  | \$424.74 |
| Vaughn, Robert |  | \$20.13 | White, Michael | H | \$1,751.31 |
| Vaughn, Robert |  | \$215.39 | White, Paul |  | \$748.84 |
| Veth, Brian J |  | \$1,195.72 | White, Roger |  | \$201.30 |
| Vienneau, Todd | H | \$487.39 | White, Tammy E | H | \$1,050.79 |
| Vincent, Logan |  | \$1,395.01 | Whitehouse, Roger | H/V | \$3,132.23 |
| Virgin, Liza | H | \$2,347.16 | Whynot Family Trust |  | \$3,428.14 |
| Virgin, Perry |  | \$12.88 | Whytock, James |  | \$607.93 |
| Virgin, Perry | H | \$1,753.32 | Whytock, James |  | \$2,059.30 |
| Virgin, Perry W |  | \$775.01 | Wiken, Jeanne M | H | \$3,051.71 |
| Volkernick, Peter |  | \$318.05 | Wiken, John lii |  | \$762.93 |
| Volkernick, Peter |  | \$90.59 | Wiken, John lii- | H | \$2,455.86 |
| Voter, Colin | H | \$1,515.79 | William R. Paradis, Helen Souza, And |  | \$1,904.30 |
| Waldron, Richard Heirs Of |  | \$1,815.73 | Williams, John |  | \$172.53 |
| Waleik, Betsey Marie Horne | H/VW | \$1,676.83 | Williams, John |  | \$1,056.20 |
| Waleik, Stanton | H | \$1,447.35 | Williams, Robyn |  | \$2,155.92 |
| Wall, Brian K | H | \$1,833.84 | Wilson, Benjamin |  | \$481.11 |
| Wall, Brian K- |  | \$12.08 | Wilson, Bryan | H | \$1,408.13 |
| Walton, M Richard Jr | H/V | \$515.33 | Wilson, Fredrick | H | \$1,876.12 |
| Warren, Gary D- | H | \$3,301.32 | Wilson, Wanita | H | \$1,487.61 |
| Washburn, Michelle M. |  | \$1,028.64 | Winderosa |  | \$7,911.09 |
| Watson, Harold J |  | \$1,205.79 | Windover, John |  | \$519.52 |
| Watson, Harold J- |  | \$112.73 | Wing, Charlene | H/V | \$716.63 |
| Watson, Harold J- |  | \$529.42 | Wing, Danny | H/V | \$1,401.05 |
| Watson, Harold J- |  | \$503.25 | Wing, Reginald | H | \$2,731.64 |
| Waugh, Gary | H | \$1,463.45 | Wing, Reginald / Patricia |  | \$12.08 |
| Waugh, Gary P li |  | \$1,004.89 | Wingate, Drew F. |  | \$0.00 |
| Waugh, Nicholas | H | \$2,002.94 | Wingate, Earle lii |  | \$3,499.42 |
| Waugh, Nicholas- |  | \$672.34 | Winslow, Reginald |  | \$801.17 |
| Wayne Putnam Logging LLC. |  | \$6,803.94 | Wintle, Daniel |  | \$563.64 |
| Webber, Dennis | H | \$428.77 | Wintle, Daniel / Pamela |  | \$3,929.38 |
| Webster, Jesse |  | \$2,089.49 | Witherell, John L | H | \$3,345.61 |
| Webster, Jesse |  | \$12.08 | Witherell, John L |  | \$0.00 |
| Wedge-Albrecht, Sherrie |  | \$692.47 | Witherell, Mark E. | H | \$877.67 |
| Weitzel-Foye, Patti Jo |  | \$1,419.17 | Wolfe, Jimmy E | H | \$1,755.34 |

2021-2022 Taxpayer List, Cont.

| Wolstencroft, Valerie E | H/V | $\$ 2,066.02$ |
| :--- | :---: | :--- |
| Wood, Bryan | H | $\$ 1,086.17$ |
| Woods, Craig D | H | $\$ 2,245.30$ |
| Woods, David | H | $\$ 2,611.75$ |
| Woods, Dustin | H | $\$ 1,471.50$ |
| Woods, Jamie | H | $\$ 2,069.36$ |
| Woods, Ronald Jr | H | $\$ 1,288.78$ |
| Woods, Ryan J |  | $\$ 1,872.88$ |
| Woods, Stephen |  | $\$ 722.67$ |
| Woods, Stephen / Linda | H | $\$ 3,339.57$ |
| Wooley, Elizabeth I | H | $\$ 1,767.41$ |
| Wright, Leo T |  | $\$ 251.62$ |
| Yawn, Deborah |  | $\$ 1,807.67$ |
| Yorgey, Richard S. \& Debora M. |  | $\$ 1,207.80$ |
| Young, Gregory Sr | H/V | $\$ 2,163.98$ |
| Young, James Jr |  | $\$ 12.08$ |
| Young, Joseph | H | $\$ 1,119.23$ |
| Young, Rosanna |  | $\$ 38.25$ |
| Zdunczyk, David |  | $\$ 1,799.62$ |
| Zeringue, Gail A. |  |  |

## TOWN OF PERU

## County of Oxford, State of Maine

## REFERENDUM BALLOT

For fiscal year July 1, 2021 - June 30, 2022
To: Debra M. Coudrain, a constable in the Town of Peru, Oxford County
Greetings: You are hereby notified that voting on the referendum warrant, articles 1 through 40 as set forth below, will be held at the Peru Town Office in Peru from 8 a.m. to 8 p.m. on Tuesday, June 08, 2021.

Article 1. To see if the Town will vote to approve using the overlay account to cover abatements and refunds.
Select Board recommends Yes Finance Committee recommends Yes
Article 2. To see if the Town will vote to raise and appropriate $\$ 57,463.00$ and to authorize the Select Board to expend any receipts for the maintenance and operations of the Fire Department. (2020/21 raised \$50,975.00)
Select Board recommends Yes
Finance Committee recommends Yes

Article 3. To see if the Town will vote to raise and appropriate $\$ 4,300.00$ for a $5 \%$ Town share of the Firefighter's Grant Program for the purchase of Firefighter turn-out gear. (The Federal share would be $\$ 80,946.00$, for a total budget of $\$ 85,246.00$ ). A fire grant application was submitted to the Dept. of Homeland Security in February 2021 for review and consideration. In the event the grant is not awarded, the $\$ 4,300.00$ will be added to the Fire Dept Capital Reserve Account (Current Balance \$1,000.00)
Select Board recommends Yes Finance Committee recommends Yes

Article 4. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ and to authorize the Select Board to expend any réceipts as needed for General Assistance. (2020/21 raised \$2,000.00)
Select Board recommends Yes
Finance Committee recommends Yes

Article 5. To see if the Town will vote to raise and appropriate the sum of $\$ 71,367.00$ for the Town Clerk/Tax Collector/Treasurer Office. (2020/21 raised \$54,352.00) Select Board recommends Yes

Article 6. To see if the Town will vote to raise and appropriate $\$ 61,295.00$ for Town Officers and Appointed Officials. (2020/21 raised $\$ 57,090.00$ )
Select Board recommends Yes
Finance Committee recommends No
Article 7. To see if the Town will vote to raise and appropriate $\$ 59,960.00$ and to authorize the Select Board to expend any receipts as needed for Town Office Operations.
(2020/21 raised \$70,950.00)
Select Board recommends Yes
Finance Committee recommends No
Article 8. To see if the Town will vote to raise and appropriate $\$ 15,000.00$ and to authorize the Select Board to expend any receipts as needed for Building Maintenance/Repairs and to hold the balance.
Select Board recommends Yes Finance Committee recommends No
Article 9. To see if the Town will vote to raise and appropriate $\$ 42,937.00$ and authorize the Select Board to expend any receipts as needed for General Expenses.
(2020/21 raised $\$ 47,348.00$ ).

Article 10. To see if the Town will vote to raise and appropriate $\$ 4,500.00$ for the care and maintenance of Cemeteries and the Peru War Memorial (New maintenance standards Public Law 2013 c. 524 amending M.R.S.A. § 1101, 1101-A, and 1101-B) and to authorize the Select Board to expend any receipts as needed holding the balance. (2020/21 raised \$4,500.00 / held the balance)
Select Boord recommends Yes Finance Committee recommends Yes

Article 11. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ for flags and grave markers and to authorize the Select Board to expend any receipts as needed. (2020/21 raised $\$ 2,000.00$ / held the balance).
Select Board recommends Yes
Finance Committee recommends Yes

Article 12. To see if the Town will vote to set the Town Office Business Hours as: Monday - 8:00 A.M. to 6:00 P.M., Tuesday, Thursday, and Friday - 8:00 A.M. to 5:00 P.M., or to hours in accordance with budgetary constraints.
Select Board recommends Yes
Finance Committee recommends No

Article 13. To see if the Town will vote to raise and appropriate $\$ 267,680.00$ and to authorize the Select Board to expend receipts as needed for the operations of the Road Dept.
(2020/21 raised $\$ 244,414.00$ )
Select Board recommends Yes Finance Committee recommends No

Article 14. To see if the Town will vote to raise and appropriate a sum not to exceed $\$ 19,000.00$ for a three-point hitch grading implement to use behind the Town's Kubota tractor in maintaining and leveling our dirt roads.
Select Board recommends Yes
Finance Committee recommends No

Article 15. To see if the Town will vote to raise and appropriate $\$ 19,500.00$ and to authorize the Select Board to expend receipts as needed for the operations of the Garage Facility Maintenance and Operations. (2020/21 raised $\$ 19,500.00$ )
Select Board recommends Yes Finance Committee recommends No

Article 16. To see if the Town will vote to raise and appropriate $\$ 38,835.00$ for the $3^{\text {rd }}$ of 3 payments on the new backhoe.
Select Board recommends Yes Finance Committee recommends Yes

Article 17. To see if the Town will vote to raise and appropriate $\$ 35,000.00$ for an equipment capital reserve account for public works and to hold the balance.
Select Board recommends Yes
Finance Committee recommends No

Article 18. To see if the Town will vote to raise and appropriate $\$ 200,306.00$ and to authorize the Select Board to expend any receipts as needed for Snow Removal and Sanding.
(2020/21 raised $\$ 176,534.00$ )
Select Board recommends Yes
Finance Committee recommends No

Article 19. To see if the Town will vote to raise and appropriate $\$ 90,768.00$ and to authorize the Select Board to expend any receipts as needed to reconstruct and pave the Ridge Road from 360 Ridge Road to the Valley Road. This would include boulder removal, reclamation of the current road, new culverts, new gravel base and base coat pavement of 2.5 inches after compaction.
Select Board recommends Yes
Finance Committee recommends No
Article 20. To see if the town will vote to approve the Road Department to salvage all scrap metal resulting from repairs to town equipment. The proceeds will be received and receipted by the Clerk's office and will be used to replace broken tools or to purchase tools needed for the Road Department at the discretion of the Road Commissioner.

Article 21. To see if the Town will authorize the Select Board to expend the Local Roads Assistance Program (LRAP) funds for road reconstruction or rehabilitation. ( $\$ 35,500+/-$ ). Select Board recommends Yes Finance Committee recommends Yes

Article 22. To see if the Town will vote to raise and appropriate $\$ 68,850.00$ for Med-Care Ambulance Service. $(2020 / 21$ raised $\$ 84,955.00)$
Select Board recommends Yes Finance Committee recommends Yes
Article 23. To see if the Town will vote to raise and appropriate $\$ 109,762.20$ for Northern Oxford Regional Solid Waste operations. (2020/21 raised \$98,022.02)
Select Board recommends Yes
Finance Committee recommends Yes
Article 24. To see if the Town will vote to raise and appropriate $\$ 151,409.00$ for Oxford County's tax. (2020/21 raised $\$ 144,981.00$ )
Select Board recommends Yes
Finance Committee recommends Yes
Article 25. To see if the Town will vote to raise and appropriate $\$ 1,000.00$ for the maintenance/operations of the Worthley Pond Spring. (2020/21 raised \$1,000.00)
Select Board recommends Yes Finance Committee recommends Yes
Article 26. To see if the Town will vote to take $\$ 1,500.00$ from Boat Excise Tax to help The Worthley Pond Association defray the costs associated with Worthley Pond Water testing and Courtesy Boat Inspections. (2020/21 used \$1,500.00 from Boat Excise Tax)
Select Board recommends Yes Finance Committee recommends Yes
Article 27. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ to support Recreational Opportunities for the citizens of the town. (2020/21 raised $\$ 2,000.00$ ) Select Board recommends Yes Finance Committee recommends No

Article 28. To see if the Town will raise and appropriate $\$ 1,500.00$ for the support of the Ludden Memorial Library in Dixfield. (2020/21 raised \$1,500.00)
Select Board recommends Yes Finance Committee recommends Yes

Article 29. To see if the Town will vote to take $\$ 300,000.00$ from excise tax and $\$ 200,000.00$ from surplus to reduce the 2021/22 commitment. (2020/21 took $\$ 250,000.00$ from excise and $\$ 200,000.00$ from surplus)
Select Board recommends Yes Finance Committee recommends Yes
Article 30. To see if the Town will vote to raise and appropriate $\$ 4,000.00$ to continue the preservation of Town record books, holding the balance. (2020/21 raised $\$ 4,000.00)$ Select Board recommends Yes Finance Committee recommends Yes

Article 31. To see if the Town will vote to authorize the Select Board on behalf of the Town to sell, dispose of, or lease by bid, any real estate acquired by the Town for non-payment of taxes thereon and to execute quit-claim deeds for such property. Except that Municipal Officers shall use the special sale process required by 36 M.R.S. $\S 943-\mathrm{C}$ for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).
Select Board recommends Yes
Finance Committee recommends Yes

Article 32. Shall the Town set the due dates for taxes to be Friday, September 23, 2021 and Friday, February 11, 2022 and authorize the Tax Collector to accept prepayment of taxes pursuant to Title 36, Article 506?
Select Board recommends Yes
Finance Committee recommends Yes
Article 33. To see if the Town will charge $6 \%$ interest rate on taxes not paid by the due dates. (2020/21-6\%)
Select Board recommends Yes
Finance Committee recommends Yes
Article 34. To see if the Town will vote to accept receipts/revenues from the Dept of Inland Fisheries \& Wildlife and disperse those monies to the Peru Snowmobile Club.

Article 35. To see if the Town will vote to authorize the Select Board to accept a donation or donations to supplement a specific appropriation already made, to reduce the tax assessment, or to reduce the permanent debt.
Select Board recommends Yes
Finance Committee recommends Yes
Article 36. To see if the Town will vote to raise and appropriate up to $\$ 150,000.00$ for a townwide property re-evaluation.
Select Board recommends Yes
Finance Committee makes no recommendation
Article 37. To see if the Town will vote to raise and appropriate $\$ 48,816.50$ for the first of two payments on the 2021 International plow truck purchased in 2020.
Select Board recommends Yes
Finance Committee recommends Yes
Article 38. To see if the Town will vote to increase the property tax levy limit of \$239,592.00 established for the Town of Peru by State Law, in the event that the municipal budget approved under the preceding articles results in a tax commitment that is greater than this property tax levy limit.
Select Board recommends Yes
Finance Committee recommends No
Article 39. To see if the Town will vote to reduce the Finance Committee to 5 (five) members. Currently, there are 15 (fifteen) members.
Select Board recommends Yes
Finance Committee recommends No
Article 40. Shall the Town vote to authorize the Board of Selectmen to expend $100 \%$ of the amount appropriated in the last fiscal year (2020-21), if a proposed appropriation for the fiscal year 2021-22 in any budget category is not approved? This provides default funding for an article failing to raise a dollar amount for a departmental budget line. It would also prevent voters from returning to the polls numerous times to get an approved amount on an article. Select Board recommends No

Finance Committee recommends Yes

PERUSELECTBOARD


Raquel Welsh - Chair



## True and attested copy



Debra M. Coudrain - Clerk

## Election Results for June 08, 2021

Total Voters

## 213

Office of Selectman/Assessor/Overseer of the Poor (3 yrs)

| Lynda Hebert | 149 |
| :--- | ---: |
| Gail Belyea | 111 |
| Write - In | 28 |

Town Clerk/Treasurer/Tax Collector

Coudrain(Blais), Debra 185

Write - In
6

Referendum Results for June 08, 2021

Article
Yes
No

Article 1
Article 2
Article 3
Article 4
Article 5
Article 6
Article 7
Article 8
Article 9
Article 10
Article 11
Article 12
Article 13
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Article 16
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Article 26
Article 27
Article 28
Article 29
Article 30
Article 31
Article 32
Article 33
Article 34
Article 35
Article 36
Article 37
Article 38
Article 39
Article 40

| 189 | 21 |
| ---: | ---: |
| 177 | 33 |
| 186 | 25 |
| 177 | 32 |
| 93 | 116 |
| 89 | 122 |
| 108 | 102 |
| 104 | 107 |
| 166 | 45 |
| 195 | 15 |
| 195 | 16 |
| 130 | .81 |
| 118 | 90 |
| 105 | 106 |
| 116 | 92 |
| 186 | 25 |
| 90 | 120 |
| 112 | 99 |
| 130 | 82 |
| 201 | 9 |
| 189 | 23 |
| 194 | 17 |
| 191 | 20 |
| 177 | 32 |
| 182 | 30 |
| 186 | 106 |
| 179 | 33 |
| 122 | 90 |
| 182 | 30 |
| 192 | 20 |
| 181 | 28 |
| 188 | 23 |
| 198 | 12 |
| 175 | 36 |
| 194 | 18 |
| 102 | 10 |
| 10 |  |

RSU\#56 School Director (3 Yrs)

| Sara Thurston | 185 |
| :--- | ---: |
| Write - In |  |
| RSU\#56 School Director (1 Yr) |  |
| Angela Cushman | 181 |
| Write - In | 18 |

RSU\#56

| Yes | 123 |
| :--- | ---: |
| No | 86 |

Article Description

Using overlay to cover abatements \& refunds
Fire Dept maintenance/operations
Firefighters Grant Program
General Assistance
Town Clerk/Tax Collector/Treasurer Office Operations
Town Officers and Appointed Officials
Town Office Operations
Building Maintenance/Repairs
General Expenses
Cemeteries \& Peru War Memorial maintenance
Flags \& Grave markers
Business Hours
Road Department Operations
3-Point Grading Implement
Garage Facility Maintenance \& Operations
Backhoe 3rd Payment
Equipment Capital Reserve Account
Snow Removal \& Sanding
Paving Ridge Rd to Valley Rd
Road Dept scrap salvage
Expend LRAP for road construction/rehab
Med-Care Ambulance
NORSW
Oxford County Tax
Worthley Pond Spring
Boat Excise Tax to Worthley Pond Association
Recreational Opportunities
Ludden Memorial Library
$\$ 300,000$ from excise \& $\$ 200,000$ from surplus to reduce Commitment
Preservation of Town Record Books
Tax acquired porperties
Tax due dates - September 23, 2021 \& February 11, 2022
6\% Interest on deliquent taxes
Peru Snowmobile Club
Accept donations
Town Revaluation
First payment Int'I Plow Truck
Tax Levy Limit
Reduce Finance Committee to 5
Citizens Petition

STATE OF MAINE RETURN OF VOTES CAST
General Referendum November 02, 2021
MUNICIPALITY: PERU-1 (1-1)
QUESTION 1: CITIZEN INITIATIVE
327 YES
186 NO
_ 3 BLANK

QUESTION 2: BOND ISSUE
347 YES
168 NO
1 BLANK

QUESTION 3: CONSTITUTIONAL AMENDMENT
357 YES
154 NO
_ 5 BLANK


TOWN OF PERU
SPECIAL TOWN MEETING
April 14, 2022
To Debra M. Coudrain, a constable in the Town of Peru, County of Oxford
Greetings: You are hereby notified that a Special Town Meeting for the Town of Peru will be held on April 14, 2022 at 6:00 pm at the Peru Town Office, 26 Main St, Peru.

ARTICLE 1. To choose a Moderator to preside at said meeting.
Rick Jay g Sn nominated Don R och as Moderator. Kevin Taylor
ARTICLE 2. To see if the Town will vote to take an amount, not to exceed
$\$ 20,000.00$, from surplus to cover the purchase and installation of a repeater system on the Libby Tower located on Tower Road.
Motion to accept by Rick Vaughn. Seconded by Carol Roach. Approved by majority show of hands.
Select-Persons recommend Yes

ARTICLE 3. To see if the Town will vote to take an amount, not to exceed $\$ 100,000.00$, from surplus to complete the upper Ridge Road repairs.
Motion te topaccept as majority Carom Roach ins Seconded by Earle
Select-Persons recommend Yes

Given under gur hands the $4^{\text {th }}$ day of April A.D., 2022
Carol Roach motioned to adjourn. Scconded by Bill Hussey. All in favor.


## Gail Belyea

True and Attested:


Debra M. Coudrain
Clerk

## TOWN OF PERU

## County of Oxford, State of Maine

 REFERENDUM BALLOT
## For fiscal year July 1, 2022 - June 30, 2023

To: Debra M. Coudrain, a constable in the Town of Peru, Oxford County
Greetings: You are hereby notified that voting on the referendum warrant, articles 1 through 47 as set forth below, will be held at the Peru Town Office in Peru from 8 a.m. to 8 p.m. on Tuesday, June 14, 2022

Article 1. To see if the Town will vote to approve using the overlay account to cover abatements and refunds.
Select Board recommends Yes Finance Committee recommends Yes
Article 2. To see if the Town will vote to raise and appropriate $\$ 64,613.00$ and to authorize the Select Board to expend any receipts for the maintenance and operations of the Fire Department. (2021/22 raised $\$ 57,463.00$ )
Select Board recommends Yes Finance Committee recommends Yes
Article 3. To see if the Town will vote to use $\$ 4,349$ from the Fire Department Capital Reserve Account for the $5 \%$ match of the Assistance to Firefighters Grant ( $\$ 91,320$ ), for the replacement of Firefighter turn out safety gear. The current balance in that account is $\$ 1,000$. On July $1,2022, \$ 4300$ will lapse into the Fire Department Capital Reserve account from monies raised on the 2021-2022 budget.
Select Board recommends Yes
Finance Committee recommends Yes
Article 4. To see if the Town will vote to appropriate $\$ 150,000$ from Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for the following project: Funding a portion of the $\$ 300,000$ cost of replacing the 1989 International Fire Truck.
Select Board recommends Yes
Finance Committee recommends Yes
Article 5. To see if the Town will vote to authorize the Selectboard to finance a sum, not to exceed $\$ 150,000$, up to a three-year period, as the remaining portion to replace Engine 12 (1989 international) when a suitable used truck is found and to raise and appropriate $\$ 50,000$ for the first payment.

The total cost of the truck is not to exceed $\$ 300,000$ with $\$ 150,000$ coming from the APRA money, if Article 4 is approved by voters. If a suitable truck is not found in this budget year hold the balance. Select Board recommends Yes

Finance Committee recommends Yes
Article 6. To see if the Town will vote to authorize the Selectboard to sell the 1989 International fire truck with the proceeds being applied to the purchase of the fire truck.
Select Board recommends Yes
Finance Committee recommends Yes
Article 7. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ and to authorize the Select Board to expend any receipts as needed for General Assistance. (2021/22 raised $\$ 2,000.00$ )
Select Board recommends Yes Finance Committee recommends Yes
Article 8. To see if the Town will vote to raise and appropriate the sum of $\$ 73,058.00$ for the Town Clerk/Tax Collector/Treasurer Office. (2021/22 raised $\$ 54,352.00$ )

## Select Board recommends Yes <br> Finance Committee recommends Yes

Article 9. To see if the Town will vote for each Selectboard member to be paid the sum of $\$ 1,000.00$ per year.
Select Board recommends Yes Finance Committee makes no recommendation
Article 10. To see if the Town will vote to raise and appropriate $\$ 56,813.00$ for Town Officers and Appointed Officials. (2021/22 raised $\$ 57,090.00$ )
Select Board recommends Yes
Finance Committee recommends Yes
Article 11. To see if the Town will vote to raise and appropriate $\$ 73,425.00$ and to authorize the Select Board to expend any receipts as needed for Town Office Operations.
(2021/22 raised $\$ 59,960.00$ )

Article 12. To see if the Town will vote to raise and appropriate $\$ 46,000$ and authorize the Select Board to expend any receipts as needed to repair the Town office parking lot. Select Board recommends Yes

Finance Committee recommends Yes
Article 13. To see if the Town will vote to raise and appropriate $\$ 50,926.00$ and authorize the Select Board to expend any receipts as needed for General Expenses.
(2021/22 raised $\$ 42,937.00$ ).
Select Board recommends Yes

## Finance Committee recommends Yes

Article 14. To see if the Town will vote to raise and appropriate $\$ 4,500.00$ for the care, repair and maintenance of Veteran Stones and the Peru War Memorial (New maintenance standards Public Law 2013 c. 524 amending M.R.S.A. § 1101, 1101-A, and 1101-B) and to authorize the Select Board to expend any receipts as needed holding the balance. (2021/22 raised \$4,500.00 / held the balance)
Select Board recommends Yes
Finance Committee recommends Yes
Article 15. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ for flags and grave markers and to authorize the Select Board to expend any receipts as needed holding the balance. (2021/22 raised $\$ 2,000.00$ / held the balance).
Select Board recommends Yes
Finance Committee recommends Yes
Article 16. To see if the Town will vote to raise and appropriate $\$ 316,489.00$ and to authorize the Select Board to expend receipts as needed for the operations of the Road Dept.
(2021/22 raised $\$ 267,680.00$ )
Select Board recommends Yes
Finance Committee recommends Yes

Article 17. To see if the Town will vote to raise and appropriate $\$ 19,500.00$ and to authorize the Select Board to expend receipts as needed for the operations of the Garage Facility Maintenance and Operations. (2021/22 raised $\$ 19,500.00$ )
Select Boord recommends Yes
Finance Committee recommends Yes
Article 18. To see if the Town will vote to raise and appropriate $\$ 50,000$ and to authorize the Select Board to expend receipts as needed for the start of an overlay paving project to protect roads that have been paved in town over the last 15 years that have not ever been given a topcoat.

## Select Board recommends Yes Finance Committee recommends Yes

Article 19. To see if the Town will vote to raise and appropriate $\$ 40,000.00$ for an equipment capital reserve account for public works and to hold the balance.
Select Board recommends No
Finance Committee recommends No
Article 20. To see if the Town will vote to raise and appropriate $\$ 203,451.00$ and to authorize the Select Board to expend any receipts as needed for Snow Removal and Sanding.
(2021/22 raised $\$ 200,306.00$ )
Select Board recommends Yes Finance Committee recommends Yes
Article 21. To see if the town will vote to approve the Road Department to salvage all scrap metal resulting from repairs to town equipment. The proceeds will be received and receipted by the Clerk's office and will be used to replace broken tools or to purchase tools needed for the Road Department at the discretion of the Road Commissioner.
Select Board recommends Yes Finance Committee recommends Yes
Article 22. To see if the Town will authorize the Select Board to expend the Local Roads Assistance Program (LRAP) funds for road reconstruction or rehabilitation. ( $\$ 35,500+/-$ ). Select Board recommends Yes

Finance Committee recommends Yes
Article 23. To see if the Town will vote to raise and appropriate $\$ 49,107.00$ for Med-Care Ambulance Service. $(2021 / 22$ raised $\$ 68,850.00)$
Select Board recommends Yes
Finance Committee recommends Yes

Article 24. To see if the Town will vote to raise and appropriate $\$ 110,146.00$ for Northern Oxford Regional Solid Waste operations. (2021/22 raised \$109,762.20)
Select Board recommends Yes
Finance Committee recommends Yes
Article 25. To see if the Town will vote to raise and appropriate $\$ 149,339.00$ for Oxford County's tax. (2021/22 raised $\$ 151,409.00$ )
Select Board recommends Yes
Finance Committee recommends Yes
Article 26. To see if the Town will vote to raise and appropriate $\$ 1,000.00$ for the maintenance/operations of the Worthley Pond Spring. (2021/22 raised $\$ 1,000.00$ ) Select Board recommends Yes

Finance Committee recommends Yes
Article 27. To see if the Town will vote to take $\$ 1,500.00$ from Boat Excise Tax to help The Worthley Pond Association defray the costs associated with Worthley Pond Water testing and Courtesy Boat Inspections. (2021/22 used \$1,500.00 from Boat Excise Tax)
Select Board recommends Yes
Finance Committee recommends Yes
Article 28. To see if the Town will vote to raise and appropriate $\$ 2,000.00$ to support Recreational Opportunities for the citizens of the town, hold the balance. (2021/22 raised \$2,000.00)
Select Board recommends Yes
Finance Committee recommends Yes
Article 29. To see if the Town will vote to close out the Peru Rec Building Fund account and transfer the monies $(\$ 4,400.00+/-)$ to the Recreational Opportunities account. Select Board recommends Yes Finance Committee recommends Yes

Article 30. To see if the Town will raise and appropriate $\$ 1,500.00$ for the support of the Ludden Memorial Library in Dixfield. (2021/22 raised $\$ 1,500.00$ )
Select Board recommends Yes Finance Committee recommends Yes
Article 31. To see if the Town will vote to take up to $\$ 300,000.00$ from excise tax and $\$ 200,000.00$ from surplus to reduce the 2022/23 commitment. (2021/22 took $\$ 300,000.00$ from excise and $\$ 200,000.00$ from surplus)
Select Board recommends Yes
Finance Committee recommends Yes
Article 32. To see if the Town will vote to raise and appropriate $\$ 4,000.00$ to continue the preservation of Town record books, holding the balance. (2021/22 raised $\$ 4,000.00$ ) Select Board recommends Yes Finance Committee recommends Yes

Article 33. To see if the Town will vote to authorize the Select Board on behalf of the Town to sell, dispose of, or lease by bid, any real estate acquired by the Town for non-payment of taxes thereon and to execute quit-claim deeds for such property. Except that Municipal Officers shall use the special sale process required by 36 M.R.S. $\S 943-C$ for qualifying homestead property if they choose to sell it to anyone other than the former owner(s).
Select Board recommends Yes
Finance Committee recommends Yes
Article 34. Shall the Town set the due dates for taxes to be Friday, September 23, 2022, and Friday, February 17, 2023 and authorize the Tax Collector to accept prepayment of taxes pursuant to Title 36, Article 506?
Select Board recommends Yes
Finance Committee recommends Yes
Article 35. To see if the Town will charge $4 \%$ interest rate on taxes not paid by the due dates. (2021/22-6\%)
Select Board recommends Yes
Finance Committee recommends Yes
Article 36. To see if the Town will vote to accept receipts/revenues from the Dept of Inland Fisheries \& Wildlife and disperse those monies to the Peru Snowmobile Club.
Select Board recommends Yes
Finance Committee recommends Yes

Article 37. To see if the Town will vote to authorize the Select Board to accept a donation or donations to supplement a specific appropriation already made, to reduce the tax assessment, or to reduce the permanent debt.
Select Board recommends Yes
Finance Committee recommends Yes
Article 38. To see if the Town will vote to raise and appropriate $\$ 100,000$ towards a Town wide property revaluation, holding the balance.
Select Board recommends Yes Finance Committee recommends Yes
Article 39. To see if the Town will vote to raise and appropriate $\$ 53,976.00$ for the final payment on the 2021 International plow truck purchased in 2020.
Select Board recommends Yes Finance Committee recommends Yes

Article 40. To see if the Town will vote to accept the assets of the Demerritt Cemetery Association, including the land of the Demerritt Cemetery and funds of $\$ 500.00+/-$, and to authorize the Selectboard to make expenditures necessary for the ongoing care and maintenance of the cemetery and take all other action that the Board deems necessary in regard thereto.
Select Board recommends Yes
Finance Committee recommends Yes
Article 41. To see if the Town will vote to discontinue all Town maintenance to Brown Hill Rd from the paved portion of Brown Hill to the property currently owned by Audrey Garneau upon her vacating occupancy of the property. This includes summer and winter maintenance. This would take effect upon passage of this article and her vacancy from the property.

## Select Board recommends Yes <br> Finance Committee recommends Yes

Article 42. To see if the Town will vote to discontinue all Town maintenance to Holland Rd and to have Holland Rd turned back over to the landowner. This includes summer and winter maintenance. Winter maintenance has already been discontinued. This would take effect upon passage of this article.
Select Board recommends Yes
Finance Committee recommends Yes
Article 43. To see if the Town will vote to discontinue all Town maintenance to MacKinnon Rd upon John and Pauline MacKinnon vacating occupancy of the property. This includes summer and winter maintenance. This would take effect upon passage of this article and the MacKinnon's vacancy from property.
Select Board recommends Yes
Finance Committee recommends Yes
Article 44. To see if the Town will vote to discontinue all Town maintenance to Payne Rd and to have Payne Rd turned back over to the landowner. This includes summer and winter maintenance. Winter maintenance has already been discontinued. This would take effect upon passage of this article.
Select Board recommends Yes
Finance Committee recommends Yes
Article 45. To see if the Town will vote to discontinue all Town maintenance to River Rd and to have River Rd turned back over to the landowner(s). This includes summer and winter maintenance. Winter maintenance has already been discontinued. This would take effect upon passage of this article.
Select Board recommends Yes Finance Committee recommends Yes
Article 46. Shall an ordinance entitled "Town of Peru Adult Use Marijuana Ordinance" be enacted to allow Adult Use Marijuana businesses in the Town.
Select Board recommends Yes Finance Committee makes no recommendation
Article 47. To see if the Town will vote to raise and appropriate up to $\$ 28,000$ to purchase a used $4 \times 4$ truck for Road Department use.
Select Board recommends No
Finance Committee recommends No


Jason Dolloff


Lynda Hebert - Vice Chair


Gail Belyea

True and attested copy


Debra M. Coudrain - Clerk

Election Results for June 14, 2022


Referendum Results for June 08, 2021

## Article

Article 1
Article 2
Article 3
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Article 20
Article 21
Article 22
Article 23
Article 24
Article 25
Article 26
Article 27
Article 28
Article 29
Article 30
Article 31
Article 32
Article 33

Yes No

| 271 | 29 |
| ---: | ---: |
| 258 | 42 |
| 273 | 29 |
| 251 | 51 |
| 249 | 50 |
| 267 | 34 |
| 254 | 45 |
| 198 | 105 |
| 213 | 86 |
| 232 | 65 |
| 212 | 91 |
| 196 | 109 |
| 208 | 93 |
| 288 | 22 |
| 280 | 29 |
| 247 | 63 |
| 242 | 65 |
| 257 | 50 |
| 138 | 167 |
| 251 | 47 |
| 273 | 22 |
| 245 | 51 |
| 255 | 42 |
| 256 | 37 |
| 240 | 52 |
| 258 | 38 |
| 242 | 51 |
| 228 | 67 |
| 248 | 47 |
| 235 | 62 |
| 261 | 41 |
| 254 | 53 |
| 262 | 43 |
|  |  |
| 2 |  |
| 2 |  |
| 2 |  |
| 2 |  |

## Article Description

Using overlay to cover abatements \& refunds
Fire Dept maintenance/operations
Firefighters Grant Program
ARPA funds approval
Finance new fire truck
Self 1989 Fire Truck
General Assistance
Clerk/Tax Collector/Treasurer
Selectboard pay
Town Officers/Appointed Officials
Town Office Operations
Town Office parking lot
General Expenses
Veterans Gravestones/War Memorial
Flags/Grave markers
Road Department Operations
Garage Facility Maint/Operations
Ovrlay Paving Project
Equipment Reserve Account
Snow removal/sanding
Scrap Salvage
LRAP
Med-Care
NORSWB
Oxford County Tax
Worthley Pond Spring
Worthley Pond Association
Recreational Opportunities
Close out Peru Rec Bldg Fund
Ludden Memorial Library
$\$ 300,000$ from excise and $\$ \mathbf{2 0 0}, 000$ from surplus
Book preservation
Tax acquired property disposition

Election Results for June 14, 2022, cont.

Article 34 Article 35
Article 36 Article 37 Article 38 Article 39 Article 40 Article 41 Article 42 Article 43 Article 44 Article 45 Article 46 Article 47

| 280 | 26 |
| ---: | ---: |
| 240 | 65 |
| 269 | 40 |
| 283 | 23 |
| 184 | 118 |
| 272 | 31 |
| 265 | 40 |
| 254 | 45 |
| 275 | 27 |
| 274 | 28 |
| 273 | 30 |
| 269 | 35 |
| 183 | 118 |
| 118 | 181 |

Tax due dates 9/23/22 \& 2/17/23
4\% Interest
Peru Snowmobile Club
Donations
\$100,000 for Revaluation
Plow truck - final paymant
Demerritt Cemetery
Brown Hill Rd
Holland Rd
MacKinnon Rd
Payne Rd
River Rd
Adult Use Marijuana Ordinance
$\mathbf{\$ 2 8 , 0 0 0}$ to purchase used truck

## TOWN OF PERU, MAINE

## INDEPENDENT AUDITORS' REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2022

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# Maine Municipal Audit Services, PA 

Independent Auditors' Report

MindyJ. Cyr, CPA

To the Select Board
Town of Peru
Peru, Maine

## OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Peru, Maine, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Town of Peru, Maine'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, each major fund, and the aggregate remaining fund information of the Town of Peru, Maine, as of June 30, 2022, and the respective changes in financial position 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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Peru, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 the 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 preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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 Town of Peru, Maine'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.

## AUDITOR'S 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 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 aggregate, they would influence the judgment made by a reasonable user based on financial statements.

In performing an audit in accordance with generally accepted 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 Town of Peru, Maine'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 Town of Peru, Maine'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

Management has omitted the management discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinions on the basic financial statements are not affected by this missing information.

Accounting principles generally accepted in the United States of America require that the schedule of changes in net OPEB liability and related ratios and the budgetary comparison schedule, on pages 25 and 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Peru, Maine's basic financial statements. The schedule of property valuation, assessments, and appropriations and schedule of departmental operations 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 related 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 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 schedule of property valuation, assessments, and appropriations and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

## Maine Municipal Andit Services, PA

Levant, Maine
September 19, 2022

Town of Peru, Maine Statement of Net Position June 30, 2022

Total Governmental Activities

## ASSETS:

Current assets:
Cash and cash equivalen
Taxes receivable
Tax liens receivable
Total current assets

Non-current assets:
Capital assets, net of accumulated depreciation
Total non-current assets
4,813,720

TOTAL ASSETS
4,813,720

6,317,641

## DEFERRED OUTFLOWS OF RESOURCES:

OPEB related outflows
TOTAL DEFERRED OUTFLOWS OF RESOURCES
$\qquad$
TOTAL DEFERED OUTFLOWS OF RESOURCES
\$
1,503,921
\$ 1,338,608
129,682
35,631

OPEB related outflows
5,098
$\$$
6,322,739

## LIABILITIES:

Current liabilities:

| Accounts payable | \$ | 11,268 |
| :--- | ---: | ---: |
| Due to other governments | 8,020 |  |
| Current portion of notes payable | 48,817 |  |

Total current liabilities
48,817
\$
68,105

## Non-current liabilities:

OPEB liabilities
Total non-current liabilities
18,921

TOTAL LIABILITIES 87,026

DEFERRED INFLOWS OF RESOURCES:
Taxes collected in advance 14,646
OPEB related inflows
8,206

TOTAL DEFERRED INFLOWS OF RESOURCES
22,852

## NET POSITION:

Net investment in capital assets
4,764,904
Unrestricted
1,447,958

TOTAL NET POSITION

|  | Town of Peru, Maine Statement of Activities For the Year Ended June 30, 2022 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Expenses | Program Revenues |  | Net (Expense) Revenue and Changes in Net Position |  |  |  |
|  |  | Charges for Services | Capital <br> Grants and Contributions | Primary Government |  |  |  |
|  |  |  |  | Governmental Activities |  | Total |  |
| Governmental a ctivities: |  |  |  |  |  |  |  |
| General government | \$ 207,617 | \$ 10,158 | \$ - | \$ | $(197,460)$ | \$ | $(197,460)$ |
| Public safety | 112,538 | - | - |  | $(112,538)$ |  | $(112,538)$ |
| Sanitation | 109,799 | - | - |  | $(109,799)$ |  | $(109,799)$ |
| Public works | 412,048 | - | 36,360 |  | $(375,688)$ |  | $(375,688)$ |
| Education | 1,830,993 | - | . |  | $(1,830,993)$ |  | $(1,830,993)$ |
| County tax | 144,007 | - | - |  | $(144,007)$ |  | $(144,007)$ |
| Interest expense | 1,226 | - | - |  | $(1,226)$ |  | $(1,226)$ |
| Cemeteries | 4,970 | - | - |  | $(4,970)$ |  | $(4,970)$ |
| Other | 10,842 | - | 170,499 |  | 159,657 |  | 159,657 |
|  | 318,194 | - | - |  | $(318,194)$ |  | $(318,194)$ |
| Total government activities | \$ 3,152,234 | \$ 10,158 | 206,859 |  | $(2,935,218)$ |  | $(2,935,218)$ |
|  |  |  |  |  |  |  |  |
| General revenues: |  |  |  |  |  |  |  |
|  | Property taxes, levied for general purposes |  |  |  | 2,475,693 |  | 2,475,693 |
|  | Excise taxes |  |  |  | 317,106 |  | 317,106 |
|  | Interest and lien fees |  |  |  | 16,202 |  | 16,202 |
|  | Licenses and permits |  |  |  | 4,815 |  | 4,815 |
|  | Grants and contributions not restricted to specific programs: |  |  |  |  |  |  |
|  | State revenue sharing |  |  |  | 288,980 |  | 288,980 |
|  | Homestead |  |  |  | 169,965 |  | 169,965 |
|  | Tree growth |  |  |  | 40,998 |  | 40,998 |
|  | Other |  |  |  | 38,470 |  | 38,470 |
|  | Miscellaneous revenues |  |  |  | 2,726 |  | 2,726 |
|  | Transfer to Fiduciary fund |  |  |  | (2) |  | (2) |
|  | Total general revenues and transfers |  |  |  | 3,354,953 |  | 3,354,953 |
|  | Changes in net position |  |  |  | 419,735 |  | 419,735 |
|  | NET POSITİN - beginning |  |  |  | 5,793,127 |  | 5,793,127 |
|  | NET POSITION - ENDING |  |  | \$ | 6,212,862 | \$ | 6,212,862 |

The accompanying notes are an integral part of this statement.
غ ұиәшәтетร
Town of Peru, Maine
Balance Sheet
Governmental Funds
June 30, 2022

|  |  |
| :---: | :---: |
|  |  |


| 11,268 | $\$$ | 11,268 |
| ---: | ---: | ---: |
| 8,020 | 8,020 |  |
| $19,288.03$ | 19,288 |  |


| Deferred inflows of resources: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Taxes collected in advance |  | 14,646 |  | 14,646 |
| Uncollected property taxes |  | 132,250 |  | 132,250 |
| Total deferred inflows of resources |  | 146,896 |  | 146,896 |
| Fund balances: see footnotes |  |  |  |  |
| Committed |  | 6,999 |  | 6,999 |
| Assigned |  | 539,351 |  | 539,351 |
| Unassigned |  | 791,387 |  | 791,387 |
| Total fund balances |  | 1,337,737 |  | 1,337,737 |
| TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES | \$ | 1,503,921 |  |  |
| Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because: |  |  |  |  |
| Depreciable and non-depreciable capital assets as reported in Stmt. 1 |  |  |  | 4,813,720 |
| Long-term liabilities, including bonds payable, as reported on Stmt. 1 |  |  |  | $(48,817)$ |
| Deferred property taxes not reported on Stmt. 1 |  |  |  | 132,250 |
| Deferred outflows of resources - OPEB related expenditures |  |  |  | 5,098 |
| Deferred inflows of resources - OPEB related inflows |  |  |  | $(8,206)$ |
| OPEB liabilities |  |  |  | $(18,921)$ |
| NET POSITION OF GOVERNMENTAL ACTIVITIES |  |  | \$ | 6,212,862 |

The accompanying notes are an integral part of this statement.
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES
Liabilities:
Cash and cash equivalents Taxes receivable, net
Tax liens receivable

## TOTAL ASSETS

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES $\quad \$$
Accounts payable
Due to other govern

| ASSETS | Cash and cash equivalents <br>  <br> Taxes receivable, net <br> Tax liens receivable |
| :--- | :--- |
| TOTAL ASSETS |  |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES |  |
| Liabilities: |  |
| Accounts payable |  |
| Due to other governments |  |
| $\quad$ Total liabilities |  |

Deferred inflows of resources:
Fund balances: see footnotes
Amounts reported for governmental activities in the statement of net position (Stmt. 1) are different because:
NET POSITION OF GOVERNMENTAL ACTIVITIES

Town of Peru, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds
For the Year Ended June 30, 2022

Total
General
Governmenta
Fund Funds

| REVENUES: |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Property taxes | \$ | 2,501,875 | \$ | 2,501,875 |
| Excise taxes |  | 317,106 |  | 317,106 |
| Intergovernmental revenue |  | 745,272 |  | 745,272 |
| Charges for services |  | 10,158 |  | 10,158 |
| Interest and lien fees |  | 16,202 |  | 16,202 |
| Licenses and permits |  | 4,815 |  | 4,815 |
| Other revenue |  | 2,726 |  | 2,726 |
| Total revenues |  | 3,598,153 |  | 3,598,153 |
| EXPENDITURES: |  |  |  |  |
| General government |  | 206,638 |  | 206,638 |
| Public safety |  | 132,703 |  | 132,703 |
| Sanitation |  | 109,799 |  | 109,799 |
| Public works |  | 620,414 |  | 620,414 |
| Education |  | 1,830,993 |  | 1,830,993 |
| County tax |  | 144,007 |  | 144,007 |
| Debt service |  | 80,690 |  | 80,690 |
| Cemeteries |  | 4,970 |  | 4,970 |
| Other |  | 10,842 |  | 10,842 |
| Total expenditures |  | 3,141,057 |  | 3,141,057 |
| Excess (deficiency) of revenues over expenditures |  | 457,096 |  | 457,096 |
| OTHER FINANCING SOURCES (USES): |  |  |  |  |
| Payoff of short-term debt |  | (2) |  | (2) |
| Total other financing sources (uses) |  | (2) |  | (2) |
| Net change in fund balances |  | 457,094 |  | 457,094 |
| FUND BALANCES - BEGINNING |  | 880,643 |  | 880,643 |
| FUND BALANCES - ENDING | \$ | 1,337,737 | \$ | 1,337,737 |

The accompanying notes are an integral part of this statement.

## Town of Peru, Maine

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds <br> to the Statement of Activities <br> For the Year Ended June 30, 2022

Net change in fund balances - total governmental funds (Stmt. 4) ..... \$ ..... 457,094
Amounts reported for governmental activities in the Statement of Activities (Stmt. 2) are different due to thefollowing items:
Depreciation expense recorded on Statement of Activities, yet not required to be recorded as expenditures on governmental funds ..... $(318,194)$
Capital outlays expensed on the Governmental Funds report (Stmt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmt. 2) ..... 228,531
Disposal of capital assets - net of accumulated depreciation
Revenues in the Statement of Activities (Stmt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes ..... $(26,182)$
Repayment of debtprincipal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year. ..... 79,465
OPEB expenses under GASB \#75 are not reported in the governmental fund statements ..... (979)
Changes in net position of governmental activities (see Stmt. 2)

[^0]
## Town of Peru, Maine Statement of Fiduciary Net Position Fiduciary Funds June 30, 2022

## Private Purpose Trust Fund

ASSETS
Cash and cash equivalents Total assets

## NET POSITION

Restricted - cemetery funds FIDUCIARY NET POSITION

| $\$$ | 10,246 |
| :--- | :--- |
| $\$$ | 10,246 |

The accompanying notes are an integral part of this statement.

## Town of Peru, Maine

 Statement of Changes in Fiduciary Net Position Fiduciary Funds For the year ended June 30, 2022
## Private Purpose

Trust Fund

## Additions:

Investment income \$ ..... 16
Transfers from General Fund ..... 2
Change in Net Position ..... 18
NET POSITION - BEGINNING OF YEAR ..... 10,227
NET POSITION - END OF YEAR\$10,246

## TOWN OF PERU, MAINE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

## A. Reporting Entity

The Town of Peru, Maine (the Town) was incorporated in 1821. The Town operates under a selectboard - treasurer - town meeting form of government and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government's accounting policies are described below.

The financial statements include those of the various departments governed by the Select Board and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by GASB.

## B. Basis of Presentation

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

## Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) activities of the Town at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Town's governmental and business-type (if applicable) activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

## TOWN OF PERU, MAINE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

## B. Basis of Presentation (Continued)

The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

## Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

## C. Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

## Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major funds:

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

## Fiduciary Fund Types

Fiduciary funds account for assets held by the Town in a trustee capacity. Expendable trust funds are used to account for donations received for town related organizations which will be used by those organizations. Non-expendable trust funds are held for investment with the interest only available for cemetery expenditures. The private purpose trust fund held by the Town is an expendable trust fund.

## TOWN OF PERU, MAINE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

## D. Measurement Focus

Government-Wide Financial Statements:
The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

## Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

## E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

## Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

## TOWN OF PERU, MAINE NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

## Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

## F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the Select Board. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Select Board or required by law.

## G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

## TOWN OF PERU, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

## Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

## Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended June 30, 2022.

## Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than $\$ 5,000$ and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

Assets

Buildings and Improvements
Infrastructure Machinery and Equipment
Vehicles

Years

20-40
40
10-20
10-20

## Net Position and Fund Balances

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the residual amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

## TOWN OF PERU, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable - Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted - Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Committed - Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

Assigned - Funds intended to be used for specific purposes set by the Select Board.
Unassigned - Funds available for any purpose.
When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

## Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

## Property Taxes

Property taxes for the current year were committed on September 1, 2021, on the assessed value listed as of April 1, 2021, for all real and personal property located in the Town. Payment of taxes was due September 23, 2021 and February 11, 2022 with interest at $6 \%$ on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to $105 \%$ of its net budgeted expenditures for the related fiscal period. The amount raised in excess of $100 \%$ is referred to as overlay, and amounted to $\$ 127,607$ for the year ended June 30, 2022.

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

## TOWN OF PERU, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

## 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

## Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

## Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

## 2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk - Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At June 30, 2022, cash deposits had a carrying value of $\$ 1,348,854$, all of which was covered by FDIC or collaterized.

Interest Rate Risk - The Town does not currently have a deposit policy for interest rate risk.
Credit Risk - The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk - Investments - the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

## TOWN OF PERU, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022

3. CAPITAL ASSETS

| Governmental activities: | Balance 7/1/21 | Additions | Deletions | Balance $6 / 30 / 22$ |
| :---: | :---: | :---: | :---: | :---: |
| Capital assets not being depreciated: |  |  |  |  |
| Land | \$ 109,500 | \$ - | \$ | \$ 109,500 |
| Capital assets being depreciated: |  |  |  |  |
| Buildings \& improvements | 753,478 | - | - | 753,478 |
| Equipment | 223,636 | 20,165 | - | 243,801 |
| Vehicles | 1,159,740 | - | - | 1,159,740 |
| Infrastructure | 10,731,393 | 208,366 | - | 10,939,759 |
| Total capital assets | 12,977,747 | 228,531 | - | 13,206,278 |
| Less accumulated depreciation: |  |  |  |  |
| Buildings \& improvements | $(257,300)$ | $(11,712)$ | - | $(269,012)$ |
| Equipment | $(45,744)$ | $(19,767)$ | - | $(65,511)$ |
| Vehicles | $(785,182)$ | $(39,989)$ | - | $(825,171)$ |
| Infrastructure | $(6,986,138)$ | $(246,726)$ | - | $(7,232,864)$ |
| Total accumulated depreciation | $(8,074,364)$ | $(318,194)$ | - | $(8,392,558)$ |
| Capital assets, net | \$4,903,383 | \$ $(89,663)$ | \$ | \$ 4,813,720 |

Depreciation expense can be allocated to departments as follows:

| General government | $\$ 1,951$ |
| :--- | ---: |
| Public safety | 25,764 |
| Public works | $\underline{\mathbf{2 9 0 , 4 7 9}}$ |
|  | $\underline{\mathbf{3 1 8 , 1 9 4}}$ |

## 4. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended June 30, 2022, was as follows:

| Description | Balance 7/1/21 | Additions | (Reductions) | Balance 6/30/22 | Due within one year |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Notes payable | \$ 97,633 | \$ | \$ $(48,816)$ | \$48,817 | \$ 48,817 |
| Capital leases payable | 30,648 | - | $(30,648)$ | - | - |
| Total | \$ 128,281 | \$ | \$ $(79,464)$ | \$ 48,817 | \$ 48,817 |

Payments on bonds payable, notes payable and capital leases of the governmental activities are paid out of the General Fund.

# TOWN OF PERU, MAINE <br> NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022 

## 4. LONG-TERM OBLIGATIONS (CONTINUED)

## Notes Payable - Direct Borrowings

Notes payable at June 30, 2022 are comprised of the following:

|  | Interest <br> Rate | Maturity <br> Date | Balance at | Collateral <br> Governmental Activities: |
| :--- | :---: | :--- | :--- | :--- |
| Franklin Savings Bank | $3.5 \%$ | $12 / 8 / 22$ | $\underline{\$ 48,817}$ | N/A |
| Total governmental activities |  | $\underline{\$ 48,817}$ |  |  |

Notes payable from direct borrowings include provisions that in the event the Town defaults on the note for any reason, the holder may demand immediate payment of all principal and accrued unpaid interest.

Debt service requirements to retire the bonds payable outstanding for governmental activities at June 30, 2022 are as follows:

| Year ending <br> June 30, | Governmental <br> Activities |  |  |
| :---: | :---: | :---: | :---: |
|  | Principal | Interest | Total |
| 2023 | $\$ 48,817$ | $\$ 1,708$ | $\$ 50,525$ |
| Total | $\$ \underline{48,817}$ | $\$ \mathbf{1 , 7 0 8}$ | $\mathbf{\$ 5 0 , 5 2 5}$ |

## 5. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

## 6. SUBSEQUENT EVENTS

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statements.

TOWN OF PERU, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

## 7. INTERFUND BALANCES AND TRANSFERS

## Transfer

from:

General
Fund

## Transfer to:

Fiduciary Fund
$\$ 2$
$\$ 2$
8. FUND BALANCES

Committed Fund Balances:

| Bridge reserve | $\$ 6,999$ |
| :---: | ---: |
| Total | $\$ 6,999$ |

Assigned Fund Balances:

| State revenue sharing | $\$ 288,981$ |
| :--- | ---: |
| LRAP | 44,460 |
| Revaluation reserve | 4,669 |
| Building maintenance | 11,599 |
| Cemeteries | 23,660 |
| Grant - AED | 479 |
| Fire department reserve | 5,300 |
| Equipment fund | 340 |
| ARPA funds | 159,863 |
| $\quad$ Total | $\mathbf{\$ 5 3 9 , 3 5 1}$ |

## 9. OPEB OBILIGATIONS

## Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies
The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 5 years.

# TOWN OF PERU, MAINE NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2022 

## 9. OPEB OBILIGATIONS (CONTINUED)

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

|  | Deferred Outflows of <br> Resources | Deferred Inflows <br> of Resources |
| :--- | ---: | ---: |
| Differences between expected and actual experience | $\$ 1,586$ | $\$ 6,454$ |
| Changes in assumptions | 3,512 | 1,705 |
| Contributions subsequent to measurement date | - | 47 |
| $\quad$ Total | $\mathbf{\$ 5 , 0 9 8}$ | $\mathbf{\$ 8 , 2 0 6}$ |

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

## Year ended June 30:

2022
2023
2024
2025
$2026 \quad 151$
Thereafter 0

As of January 1, 2022, the plan membership data is comprised of 2 active members with only an implicit benefit.

## Key Economic Assumptions:

Measurement date: January 1, 2022
Discount rates: $\quad 2.06 \%$ per annum for year end 2022 reporting 2.12\% per annum for year end 2021 reporting

Trend assumptions: Pre-Medicare Medical - Initial trend of 6.25\% applied in FYE 2022 grading over 20 years to $3.53 \%$ per annum.

Pre-Medicare Drug - Initial trend of 13.10\% applied in FYE 2022
grading over 20 years to $3.53 \%$ per annum.
Medicare Medical - Initial trend of 5.00\% applied in FYE 2022
grading over 20 years to $3.53 \%$ per annum.
Medicare Drug - Initial trend of 9.90\% applied in FYE 2022 grading
over 20 years to $3.53 \%$ per annum.
Administrative and claims expense - 3\% per annum.

## TOWN OF PERU, MAINE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

## 9. OPEB OBILIGATIONS (CONTINUED)

## Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

## Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants - 100\%
Retirees who are Pre-medicare, active participants - 75\% Spouses who are Pre-medicare, spouse is active participant - 50\%

Rate of mortality: ased on $112.1 \%$ and $118.5 \%$ of the 2010 Public General BenefitsWeighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of $1.00 \%$ for ages 80 and under, grading down to $0.05 \%$ at age 95 , and further grading down to $0.00 \%$ at age 115 , along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

Marriage assumptions: A husband is assumed to be 3 -years older than his wife.
Assumed rate of retirement: For employees hired prior to July 1, 2014
Age 55-58-5\%
Age 59-64-20\%
Age 65-69-25\%
Age 70+-100\%
For employees hired after July 1, 2014
Age 55-63-5\%
Age 64-69-20\%
Age 70+ - 100\%
Salary increases: 2.75\% per year

## Discount Rate

The discount rate used to measure the TOL was $2.06 \%$ based on a measurement date of January 1,2022 . This rate is assumed to be an index rate for 20 -year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

## TOWN OF PERU, MAINE

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

## 9. OPEB OBILIGATIONS (CONTINUED)

The following table shows how the net OPEB liability as of June 30,2022 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is $2.06 \%$.

| 1\% Decrease | Current Rate | 1\% Increase |
| :---: | :---: | :---: |
| 1.06\% | 2.06\% | 3.06\% |
| \$ 21,838 | \$ 18,921 | \$ 16,503 |

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

| $1 \%$ Decrease | Healthcare Trend Rates | 1\% Increase |
| ---: | ---: | ---: |
| $\$ 16,324$ | $\$ 18,921$ | $\$ 22,072$ |

A 1\% decrease in the healthcare trend rate decreases the NOL by approximately 13.7\%. A 1\% increase in the healthcare trend rate increases the NOL by approximately $16.7 \%$.

## TOWN OF PERU, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS FOR THE YEAR ENDED JUNE 30, 2022

Schedules of Required Supplementary Information start with one year of information as of the implementation of GASB No. 75, but eventually will build up to 10 years of information. The schedule below shows changes in total OPEB liability and related ratios required by GASB No. 75.

|  | FYE 2022 | FYE 2021 | FYE 2020 | FYE 2019 | FYE 2018 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Total OPEB Liability |  |  |  |  |  |
| Service cost (BOY) | \$ 1,232 | \$ 1,059 | \$ 996 | \$ 1,134 | \$ 1,262 |
| Interest (includes interest on service cost) | 378 | 415 | 848 | 725 | 645 |
| Changes of benefit terms | 0 | 0 | (249) | 0 | 0 |
| Differences between expected and actual experience | 1,982 | 0 | $(11,276)$ | 0 | (61) |
| Changes of assumptions | $(1,286)$ | 1,057 | 4,115 | $(2,028)$ | 2,446 |
| Benefit payments, including refunds of member contributions | 0 | 0 | (73) | (70) | (247) |
| Net change in total OPEB liability | \$ 2,306 | \$ 2,531 | \$ $(5,639)$ | \$ (239) | \$ 4,045 |
| Total OPEB liability - beginning | \$ 16,615 | \$14,084 | \$ 19,723 | \$ 19,962 | \$ 15,917 |
| Total OPEB liability - ending | \$ 18,921 | \$16,615 | \$ 14,084 | \$ 19,723 | \$ 19,962 |
| Plan fiduciary net position |  |  |  |  |  |
| Contributions - employer | 0 | 0 | 73 | 70 | 247 |
| Contributions - member | 0 | 0 | 0 | 0 | 0 |
| Net investment income | 0 | 0 | 0 | 0 | 0 |
| Benefit payments, including refunds of member contributions | 0 | 0 | (73) | (70) | (247) |
| Administrative expenses | 0 | 0 | 0 | 0 | 0 |
| Net change in plan fiduciary net position | 0 | 0 | 0 | 0 | 0 |
| Plan fiduciary net position beginning | 0 | 0 | 0 | 0 | 0 |
| Plan fiduciary net position - ending | 0 | 0 | 0 | 0 | 0 |
| Net OPEB liability - endings | \$ 18,921 | \$ 16,615 | \$ 14,084 | \$ 19,723 | \$ 19,962 |
| Plan fiduciary net position as a percentage of the total OPEB liability | 0.0\% | 0.0\% | 0.0\% | 0.0\% | 0.0\% |
| Covered employee payroll | \$ 92,414 | \$ 74,200 | \$74,200 | \$ 92,480 | \$ 92,480 |
| Net OPEB liability as a percentage of covered employee payroll | 20.5\% | 22.4\% | 19.0\% | 21.3\% | 21.6\% |


|  | Budgeted Amounts |  |  |  | Actual Amounts |  | Variance with <br> Final Budget- <br> Positive (negative) |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Original |  | Final |  |  |  |  |  |
| REVENUES: |  |  |  |  |  |  |  |  |
| Property taxes | \$ | 2,482,178 | \$ | 2,482,178 | \$ | 2,501,875 | \$ | 19,697 |
| Excise taxes |  | 250,000 |  | 250,000 |  | 317,106 |  | 67,106 |
| Intergovernmental revenue |  | 393,441 |  | 429,801 |  | 745,272 |  | 315,470 |
| Charges for services |  | - |  | - |  | 10,158 |  | 10,158 |
| Interest and lien fees |  | - |  | - |  | 16,202 |  | 16,202 |
| Licenses and permits |  | - |  | - |  | 4,815 |  | 4,815 |
| Other revenues |  | - |  | 92 |  | 2,726 |  | 2,634 |
| Total revenues |  | 3,125,620 |  | 3,162,071 |  | 3,598,153 |  | 436,081 |
|  |  |  |  |  |  |  |  |  |
| EXPENDITURES: |  |  |  |  |  |  |  |  |
| General government |  | 254,523 |  | 259,671 |  | 206,638 |  | 53,033 |
| Public safety |  | 150,613 |  | 151,613 |  | 132,703 |  | 18,910 |
| Sanitation |  | 109,762 |  | 109,762 |  | 109,799 |  | (37) |
| Public works |  | 618,254 |  | 695,785 |  | 620,414 |  | 75,371 |
| Education |  | 1,830,993 |  | 1,830,993 |  | 1,830,993 |  | (0) |
| County tax |  | 151,409 |  | 151,409 |  | 144,007 |  | 7,402 |
| Debt service |  | 87,652 |  | 87,652 |  | 80,690 |  | 6,961 |
| Cemeteries |  | 6,500 |  | 27,561 |  | 4,970 |  | 22,591 |
| Other |  | 2,000 |  | 172,590 |  | 10,842 |  | 161,749 |
| Total expenditures |  | 3,211,705 |  | 3,487,036 |  | 3,141,057 |  | 345,979 |

Excess (deficiency) of revenues over (under) expenditures 457,096

## OTHER FINANCING SOURCES (USES):

Transfers (out) $\quad-\quad-\quad$ (2) (2)

Total other financing sources
(2)
Assessed Valuation:
Real estate valuation ..... \$ 122,236,043
Personal property valuation ..... 1,071,371
Total valuation ..... 123,307,414
Tax Commitment:
Tax assessment at $\$ 20.13$ per thousand ..... 2,482,178
Reconciliation of Commitment with Appropriation:
Current year tax commitment, as above ..... 2,482,178
Appropriated from fund balance ..... 320,000
Estimated revenues ..... 643,441
Appropriations per original budget ..... 3,445,620
Overlay ..... $(127,607)$
Raised over approved municipal appropriation ..... $(106,307)$
TOTAL APPROPRIATIONS \$ ..... 3,211,705

כ әпррәчэ्s

DEBT SERVICE
Plow truck
John Deere lease
Total
CEMETERIES
Cemeteries
Cemeteries - flags
Total
OTHER
General assistance
ARPA funds
Snowmobile
Tear down costs
Total

## General Assistance Notice

The Town of Peru has a General Assistance program for people in need. If you need help, your city or town is required to take your application for General Assistance. Applications will be taken at the Town Office building at the following times:

Monday, Tuesday, Thursday, Friday 9:00 a.m. - 4:00 p.m.

## We are closed every Wednesday

Your city or town is required to have someone available 24-hours a day to take application in an emergency. If this is an Emergency and the office is closed:

Contact: Oxford County Sheriff Office Phone \#: (800)733-1421
Your city or town must give you written decision within 24 hours of receiving your application for General Assistance.

If your city or town refuses to take your application, or if you disagree with a decision that was made or have questions, contact:

Maine Department of Health and Human Services toll-free at 1-800-442-6003. This phone is answered Monday - Friday from 8:00 a.m. to 5:00 p.m. If you call after 5:00 pm, leave a message with a phone number; you will be contacted on the next business day.

The Town of Peru has an ordinance describing the rules for the General Assistance program and statutes. You can see a copy of this, as well as the State's General Assistance law in the Town of Peru Select Board Office.

This notice is posted pursuant to Maine law at: Title 22 MRSA Sub Section 4304-4305.


Town of Peru
Incorporated 1821
Bicentennial Celebration
October 02, 2021


To all the citizens and businesses that donated time and money to make this day a success:


[^0]:    The accompanying notes are an integral part of this statement.

