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Caribou Annual Report

2019





Annual Report 2019

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CITY OF CARIBOU, MAINE

20____

TAX CLUB

Name _____

Address _____

Account No. _____ Amount Per Month \$ _____

TAX CLUB

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

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

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

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

Printed by VC Print, Caribou



Administration

CITY COUNCIL

Mayor R. Mark Goughan

First elected 2017 • Current term ends 12/31/2020

Deputy Mayor Jody R. Smith

First elected 2018 • Current term ends 12/31/2021

Councilor David Martin

First elected 2007 • Current term ends 12/31/2019

Councilor Joan Theriault

Appointed 2012; Elected 2013 • Current term ends 12/31/2019

Councilor Nicole Cote

First elected 2017 • Current term ends 12/31/2020

Councilor Hugh Kirkpatrick

First elected 2017 • Current term ends 12/31/2020

Councilor Thomas Ayer

First elected 2018 • Current term ends 12/31/2021

ADMINISTRATION

| | |
|---|---------------------|
| City Manager | Dennis Marker |
| Finance & HR Director | Carl Grant |
| Tax Collector & Treasurer | Carl Grant |
| Deputy Tax Collector | Holly Nadeau |
| Deputy Treasurer | Holli Doody |
| Tax Assessor & Building Inspector | Penny Thompson |
| Deputy Tax Assessor & Alt Building Inspector | Tony Michaud |
| CEO & Zoning Administrator | Kenneth Murchison |
| Deputy Code Enforcement Officer | Tony Michaud |
| Plumbing Inspector | Stephen Wentworth |
| City Clerk & G.A. Administrator | Jayne Farrin |
| Deputy City Clerk | Danielle McLaughlin |
| Fire Chief & Ambulance Director | Scott Susi |
| Health Officer | Scott Susi |
| Housing Director | Lisa Plourde |
| Library Director | Hope Shafer |
| Parks & Recreation Superintendent | Gary Marquis |
| Police Chief & EMA Director | Michael Gahagan |
| Public Works Director | David Ouellette |
| Municipal Auditor | Felch & Company |
| Cary Medical Center CEO | Kris Doody, R.N. |
| Eastern Aroostook RSU 39 Superintendent | Timothy Doak |
| Asst Superintendent of Curriculum & Instruction | Jane McCall |
| Middle School Principal | Leland Caron |
| High School Principal | Travis Barnes |
| Teague Park School Principal | Cheryl Hallowell |
| Utilities District General Manager | Hugh Kirkpatrick |
| Water Plant Operator/Distribution Foreman | Russell Plourde |

CALENDAR

TAX ASSESSOR

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

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

May 1: BETE paperwork due

June 1: Ratio Declaration & Reimbursement Application filing deadline

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

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

November 1: Annual Municipal Valuation Return filing deadline

December 31: Annual deadline for BETR program applications

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

CITY CLERK

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

CITY COUNCIL

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

PLANNING BOARD & ZONING BOARD OF APPEALS

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

EASTERN AROOSTOOK RSU 39 BOARD OF EDUCATION

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

AROOSTOOK WASTE SOLUTIONS HOURS OF OPERATION

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

8 a.m. – 2:45 p.m. Saturdays

Closed Sundays

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

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



City Manager



2019 started off with the Caribou High School Boys Varsity Basketball team bringing home a state championship after a 50-year drought. Each step of the journey saw increased support from local fans, the business community, and Caribou faithful from across the country until the final sports venue in Portland was overrun with maroon, gold and white.

Senator Susan Collins, who was at the previous championship game, prophetically stated that the achievement was to be the first of others to come. She was right. The boys brought home another championship ball in 2020.

Much like the varsity basketball team, Caribou City saw many successes in 2019. I'll leave the details for other departments in this report but here is a short list of major accomplishments:

- Reconstruction of High St. and Bennett Dr.
- New Dunkin Donuts on Bennett Drive.
- New Sincock Dog Park opened.
- Received over \$300,000 of grants to help Porvair Filtration Inc expand and start up a regional transportation service.
- All buildings on the former Birdseye Plant were torn down.

2019 was also a year of government introspection. The world watched with curiosity to see how China handled millions of protesters decrying their government's policies and whether changes would be forthcoming. President Trump's impeachment trials left many American's asking about ethics and the integrity of the federal government amidst political machinations. Closer to home, the governor's seat changed from republican to democratic, which brought many policy changes and shifts in focus. At each level of government there seems to be greater scrutiny by the governed, which is appropriate in our grand system of checks and balances.

James Madison is attributed with saying, "In framing a government, which is to be administered by men over men, the great difficulty is this: You must first enable the government to control the governed; and in the next place, oblige it to control itself." With a government controlled by the citizenry who calls for more and more services, it can be difficult to balance public sentiment with control. Understanding that difficulty and government's limitations to provide for everything, Thomas Jefferson quipped, "Were we directed from Washington when to sow and when to reap, we should soon want bread."

In the spirit of government having self-control and desiring to reduce some of the inefficiencies that may have crept into city services, 2019 included the city's officials asking several questions:

Should government compete with private real estate markets?

The City Council determined that government should not compete with private sector in this respect and listed the old Mecon building at 60 Access Highway for sale. The 33,000 sq. ft. industrial building was acquired many years ago with federal and state grants to spur economic development. Although savings were achieved for three small businesses, the experiment did not achieve the desired increase in jobs and domestic output.

How should we handle increased labor costs?

The VMS and Sitel businesses closed their downtown doors this year, which brought a loss of over 100 jobs in the area. One of the unofficial reasons for their closings was the high minimum wage rate established by the Legislature in 2018. That same rate applies to municipal employees and was compounded by health insurance increases of 3.64%. Those costs are expected to increase again in 2020, which strains the ability to keep total operation costs down while providing benefits and living wages to maintain staffing. Employees averaged a 2% increase in wages in 2019.

What is the government's responsibility in maintaining neighborhoods?

The Council initiated the groundwork of creating a blight commission to evaluate how to maximize blighted, tax-acquired properties, redevelop and infuse new growth in neighborhoods, and refine city processes to limit the spread of blight and its negative impacts on the overall community. The blight commission's work includes looking at property clean up incentives and penalties for lack thereof.

How can services be operated with less impact upon the tax-payers?

There were two major answers to this question in 2019. First, the city funded the acquisition of all streetlights from EMERA and the conversion of those lights to LED luminaries. The project cost was around \$360,000 but the annual power savings is estimated to be \$90,000. The second project came in reviewing how the city provides EMS and fire services to outside communities.

It was found that Caribou's residents were subsidizing the cost of EMS services to outside communities. As such, new rates were established, multiple town meetings with outside communities were held, contracts were drawn up and heated debates and criticism compounded. Ultimately



City Manager

the costs for these services are now more equally shared by all communities deriving benefits and the City residents are seeing a savings over \$300,000 in their city taxes.

Due to strategic spending and operation changes the city was also able to save over \$150,000 in expenses in 2019. These funds were set aside in a new “rainy-day” fund. One time funds received from the merger with Presque Isle and the Tri-Community Landfill were also added to that rainy-day fund. The city now has over \$800,000 in emergency funding set aside, which was not reserved before.

The process of government providing services more efficiently will continue to be looked at in 2020. We will consider public demands in light of new technology, service delivery, improving the economy, having better policies, and the impacts to homes and families.

I’m especially grateful for each of the city employees who sharpened their pencils and girded their loins in 2019. The successes and improvements we made this year are because of their efforts to implement change and think outside of the box.

Although Benjamin Franklin said “nothing can be said to be certain, except death and taxes” I’m sure he would agree that change can be added to that list. Hopefully we can continue to make positive changes as a community like the CHS boys basketball team and then keep doing it.

Dennis L. Marker
Caribou City Manager

– Caribou High School Boys Varsity Basketball Maine State Champions –



Team photos courtesy of Troy R Bennett, BDN (2019) & Jeff Tuttle (2020)



Legislature

SUSAN M. COLLINS
MAINE

573 DIRksen SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-3623
(202) 724-2688 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the “Military Widow’s Tax,” an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people’s health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine’s Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation’s premiere biomedical research institution, including significant boosts for Alzheimer’s disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation’s crumbling infrastructure and ensure that Maine’s housing needs are addressed. For Maine’s roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee’s Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS’ Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,

Susan M. Collins
United States Senator



Legislature

January 1, 2020

Dear Friends,

The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,

Angus S. King Jr.
United States Senator



Legislature

Washington Office
1223 Longworth House Office Building
Washington, D.C. 20515
Phone: (202) 225-6306
Fax: (202) 225-2943
www.golden.house.gov



Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

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

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,

Jared Golden

6 State Street, Suite 101
Bangor, ME 04401
Phone: (207) 269-7400

7 Hatch Drive, Suite 210
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
Phone: (207) 244-6767



Legislature



Troy D. Jackson
President of the Senate

THE MAINE SENATE
129th Legislature

3 State House Station
Augusta, Maine 04333

February 26, 2020

Dear Residents of Caribou,

Thank you for the opportunity to serve again as your State Senator. It is a true honor to represent you, your family, and our area in the Legislature.

This Legislature, my colleagues elected me to serve as President of the Maine Senate. In this new role, one of my first acts was to change the seating in the Senate Chamber so that Democrats and Republicans would now sit side-by-side together. I knew that if we wanted to accomplish great things for our state, we would need to work together to do so.

This past year, my colleagues and I successfully took on Big Pharma and won. We passed a reform package to lower the outrageous costs of prescription drugs while also improving reimbursements for rural hospitals in our state. I was also proud to sponsor a new law that will allow a potato processing facility to be built in the town of Washburn. This law will create new jobs and spur investment in Aroostook County while promoting Maine produce. Lastly, we passed a budget that doesn't raise taxes and actually provides \$130 million in property tax relief.

This is only a small sampling of some of the things we were able to accomplish last session. As always, I know there is more work to do to make Maine a great place to live. I am continuing that fight now that the second legislative session is underway.

If you have other concerns or ideas for legislation, my door is open. Please feel free to call or email me anytime. You can also go to www.troyjackson.org to find out more about what I am working on in Augusta or sign up for my newsletter.

Sincerely,

Troy Jackson
Senate District 1

State House (207) 287-1500 * TTY (207) 287-1583 * Fax (207) 287-5862 * Toll Free 1-800-423-6900
Email: Troy.Jackson@legislature.maine.gov * Web Site: TroyJackson.org



Boards, Committees Commissions

AIRPORT ADVISORY COMMITTEE

Darrell Bouchard
David Barbosa
Douglas Shrum
Mark Jones
Shane McDougall
Tom Goetz
Hugh Kirkpatrick

AROOSTOOK WASTE SOLUTIONS BOARD

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R. Mark Goughan

BOARD OF ASSESSORS

Michael Quinlan
Romeo J. Parent
John Weeks

CARY MEDICAL CENTER BOARD OF DIRECTORS

Carl Soderberg
Christopher Bell
Doug Plourde
Carl Flynn
Shawn Laferriere
Matthew Hunter
Michael Quinlan
Neal Griffeth
Susan White
Dennis Marker, Ex-Officio

EASTERN AROOSTOOK RSU #39 BOARD OF EDUCATION

Betheny Anderson
Jan Umphrey-Tompkins
Ronald Willey
Tanya Sleeper
Heather Mladek – Stockholm
Timothy Doak, Superintendent

HOSPITAL DISTRICT BOARD

David Wakem
Doug Plourde
Paul Camping

HOUSING AUTHORITY BOARD OF COMMISSIONERS

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James Belanger, Jr.
Jay Kamm
Mary-Kate Barbosa
R. Mark Goughan
Sandra Bittle
Thomas Ayer

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Betty J. Hatch
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Jane Foster
Janine Murchison
Kathryn Olmstead
Leslie Anderson
Ryan Scheiber
Wendy Bossie

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Kimber Noyes
Travis Michaud
Kathryn Easter
Joyce Knorr
Philip McDonough II

PLANNING BOARD

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Phil Cyr
Philip McDonough III
Todd Pelletier
Daniel Bagley
Christine Solman
Amanda Jandreau

RECREATION COMMISSION

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Kyle Corrigan
Matthew Holabird
Susan White
Troy Barnes
Gary Marquis, Ex-Officio
Dennis Marker, Ex-Officio

REGISTRATION BOARD OF APPEALS

Judy-Ann Corrow
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REGISTRAR OF VOTERS

Jayne R. Farrin

UTILITIES DISTRICT BOARD OF TRUSTEES

Janine Murchison
Nancy Solman
Jay Kamm
David Belyea
Philip McDonough II

ZONING BOARD OF APPEALS

Donald Cote
Lewis Cousins
George Howe
Robert Ouellet
Margaret Pierce



Cary Medical Center

Cary Medical Center Celebrates 95th Anniversary

The year 2019 was very special for Cary Medical Center, and, as it turns out, for Caribou High School and our entire community. The year marked the hospital's 95th Anniversary and witnessed one of the most exciting basketball seasons in the history of High School Basketball in Maine. What a celebration! The year saw a number of milestones for Cary and the hospital continued its award winning success.

A major element in the success of any given year for Cary is the ability to recruit needed medical professionals. We were most fortunate in 2019 to sign four outstanding physicians including, General Surgeons, Dr. Carlos Chavez & Dr. John Nadeau. Dr. Nadeau is originally from the County and has returned to be closer to family. We were so excited to bring another County native home, Dr. Jarryd Rossignol to the Cary & Pines family. Dr. Rossignol joins Dr. Caleb Swanberg and Dr. Maranda Record, both Aroostook County natives, who came on board in 2018. All three are graduates of Caribou High School. We also were successful in growing our OB/GYN practice with the recruitment of Dr. Yesim Kural. Finally, we successfully recruited a new Pathologist who will join us in 2020, Dr. Bunesh Maheshwari, and as we closed the year we strengthened our OB/GYN service with the recruitment of an experienced physician, Dr. Justin Salerno. Dr. Salerno brings unique surgical skills and specialty procedures not currently available at the hospital.

In addition to success in physician recruitment, 2019 proved to be another award winning year for the hospital. Cary was recognized with the Women's Choice Award for Best Hospitals in Obstetrics for the sixth time. Women's Certified also awarded Cary – 'Best Hospitals for Patient Safety'. Both awards place Cary among the top rural hospitals in the nation. For the seventh time in eight years Cary earned an 'A' from the national Leapfrog Group. Cary congratulated Pines Health Services who, for the first time was named 'Best Places to Work in Maine'. Individual awards also highlighted the year with Cary CEO and Registered Nurse, Kris Doody, being named one of the nation's 'Top 60 Rural CEO's to Know' by Becker's Hospital Review, a leading National Health Care Journal. Cary PR Director, Bill Flagg received the 'Spirit of America' Award from the Caribou City Council. Also from Cary PR, Casey Bouchard was presented with the 'Aroostook Achiever's Award from Momentum Aroostook; Bethany Zell earned the Leadership Award for her work with Relay for Life, and our Public Relations Department received Gold and Bronze Awards from the Aster National Advertising Awards program.

Once again Cary was honored by Maine's 'Breathe Easy Coalition', with the Platinum Award, the highest recognition for tobacco free hospitals in our state.

Beyond winning awards, over its 95 year history, Cary has strived to be a good community citizen and the year 2019 was evident of that pursuit as the hospital continued its Platinum sponsorship of the Caribou Marathon, supported the development of the County's only Sober House, continued its tradition of working with County Veterans in support of the Dahlgren/Skidgel Farm of Hope, a homeless shelter for Veterans and their families, helped to establish the Aroostook Veterans Advocacy Committee, a group representing all County Veterans Service Organizations, coordinated six Red Cross Blood Drives, and so much more.

Taking its citizenship further, the hospital continued to live its Vision of Creating Healthier Communities. Cary hosted its 39th Annual Health Fair, provided nearly 700 free flu shots and continued its award winning Healthy You program conducting wellness programs throughout our service area attended by more than 2100 area residents. Pink Aroostook, a program designed to support Breast Cancer patients and help promote awareness, continued to offer financial relief to women diagnosed and in need of support.

The hospital's remarkable success with securing federal, state and private grants supported its goal to build healthier communities. In 2019, Cary was awarded more than a million dollars to support efforts to reduce colon cancer by promoting screening, 'Screen Aroostook'; funds also helped to establish a 'Patient Navigator' for our Cancer Center; and continued to support work on 'Medication Assisted Therapy or MAT, to combat Opiate Addiction. The Power of Prevention Coalition continued to work to reduce substance use disorder working with a grant from the University of New England. Kim Parent who leads this effort within the Public Relations Department helped to establish educational presentations using the evidence based, 'Prime for Life' curriculum in County schools. Working with Jan Jackson and Elizabeth Singer, the program now presents a similar education series at the county jail in Houlton. Working with the City of Caribou, Cary also received a \$40,000 Community Block Development Grant to establish a personalized transportation service for older adults and those visually impaired. Not only do these grants create opportunities to improve quality of life, they also provide high quality jobs for local professionals.



Cary Medical Center

In addition to grant funding, Cary continued its work with the Siruno Stroke Prevention program under the direction of Nancy Holmquist. The project, a tribute to the late and long-time Cary General Surgeon, Dr. Cesar Siruno, has a goal of preventing strokes by promoting healthy lifestyle choices, including increasing physical activity, better nutrition, reducing hypertension, and preventing Type 2 diabetes. In 2019, Cary earned Preliminary Recognition from the US Department of Health and Human Services for the National Type 2 Diabetes Prevention Program. This recognition makes it possible for the hospital to earn Medicare reimbursement for teaching the national program. These are only the highlights of Cary's prevention efforts impacting thousands of area residents.

While the hospital continues to promote wellness and prevention, we also experienced major clinical advances in 2019. Once again Cary delivered more babies than any hospital north of Bangor bringing 204 newborns into the world. Working with our nursing leadership and a highly skilled and motivated staff, we continued our efforts to reduce patient falls and achieved a ratio of 2.42 falls per 1000 patient days compared to a national average of 3.9. We invested more than \$1.2 million dollars to advance technology including the very latest IV Pumps, Cardiac and ICU monitoring equipment and replacing our Nuclear Medicine Camera.

The climax of our 95th Anniversary Celebration was a special event on our anniversary date, September 5th at the Caribou Inn and Convention Center. Joined by some 150 friends and partners and hosted by the Cary Auxiliary, the hospital welcomed Caribou's own United States Senator

Susan Collins as keynote speaker and honored the 2019 Basketball State Class B Champion Caribou Vikings. It was a night we won't soon forget.

Cary Medical Center has been blessed over the past 95 years thanks to the incredible people upon whose shoulders we now stand. From extraordinary physicians, to the most passionate and dedicated nurses, technologists and support personnel the hospital, now in partnership with Pines Health Services, has built a unique family culture and a commitment to clinical excellence. Together we are well-positioned for our journey to another 95 years and we can only imagine the marvels that will be experienced along the way. From humble beginnings and the generosity of our founder, Dr. Jefferson B. Cary, our medical center has become a place where high tech meets high touch. From Dr. Cary's original vision of a humanitarian refuge for the ill and injured to the visionaries who planned and built our 'new' medical center we have stayed the course and looked beyond treatment to wellness and prevention. Thanks to our engaged and voluntary board of directors, the state's most successful hospital auxiliary, more than 75 volunteers, the Cary Estate, the Caribou Hospital District and the Jefferson Cary Foundation, we have built the pillars that will take us to our 100th Anniversary Celebration. We thank the communities we serve and it is our privilege and desire to become your health care provider and employer of choice.



Cary Medical Center

CARY MEDICAL CENTER AND CARIBOU HOSPITAL DISTRICT

Combined Statements of Revenues, Expenses and Changes in Net Position Years Ended December 31, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|
| Revenue | | |
| Net Patient Service Revenue | 55,819,000 | 52,391,000 |
| Other Revenue | 4,222,000 | 4,353,000 |
| TOTAL OPERATING REVENUE | <u>60,041,000</u> | <u>56,744,000</u> |
| Operating Expenses | | |
| Salaries and Benefits | 28,986,000 | 27,184,000 |
| Supplies and Other | 28,568,000 | 26,862,000 |
| Depreciation and Amortization | 1,720,000 | 1,855,000 |
| TOTAL OPERATING EXPENSES | <u>59,274,000</u> | <u>55,901,000</u> |
| OPERATING INCOME | 767,000 | 843,000 |
| Non-Operating Revenues (Expenses) | | |
| Investment Income | 163,000 | 13,000 |
| Contributions and Program Support | 12,000 | 13,000 |
| Interest | (23,000) | (42,000) |
| TOTAL NON-OPERATING REVENUES (EXPENSES) | <u>152,000</u> | <u>(16,000)</u> |
| EXCESS OF REVENUES OVER EXPENSES BEFORE CAPITAL CONTRIBUTIONS | 919,000 | 827,000 |
| Capital Contributions | 6,000 | 27,000 |
| INCREASE IN NET ASSETS | <u>925,000</u> | <u>854,000</u> |

Combined Balance Sheets December 31, 2019 and 2018

| | <u>2019</u> | <u>2018</u> |
|--|-------------------|-------------------|
| ASSETS | | |
| Current Assets | | |
| Cash and Cash Equivalents | 3,894,000 | 4,086,000 |
| Patient Accounts, net of estimated uncollectibles of: \$2,472,000 in 2019 and \$1,666,000 in 2018 | 9,700,000 | 8,542,000 |
| Estimated Third-Party Payor Settlements | 2,435,000 | 158,000 |
| Supplies, Prepaid Expenses and Other Current Assets | 2,094,000 | 1,913,000 |
| TOTAL CURRENT ASSETS | <u>18,123,000</u> | <u>14,699,000</u> |
| Assets Limited as to Use | 4,988,000 | 4,783,000 |
| Capital Assets | 8,054,000 | 8,513,000 |
| Other Assets | | |
| Other Receivables, net of estimated uncollectibles of: \$455,000 in 2019 and \$44,800 in 2018 | 1,147,000 | 1,396,000 |
| TOTAL ASSETS | <u>32,312,000</u> | <u>29,391,000</u> |
| LIABILITIES AND FUND BALANCE | | |
| Current Liabilities | | |
| Current Portion of long-term Debt | 261,000 | 611,000 |
| Accounts Payable and Accrued Expenses | 4,586,000 | 3,070,000 |
| Accrued Salaries and Related Amounts | 1,887,000 | 1,789,000 |
| Estimated Third-Party Payor Settlements | 2,601,000 | 1,669,000 |
| Due to Affiliate | -- | -- |
| Other Current Liabilities | 618,000 | 538,000 |
| TOTAL CURRENT LIABILITIES | <u>9,953,000</u> | <u>7,677,000</u> |
| Long-Term Debt, Excluding Current Portion | 0 | 261,000 |
| Deferred Lease Revenue | 193,000 | 212,000 |
| TOTAL LIABILITIES | <u>10,146,000</u> | <u>8,150,000</u> |
| Net Assets | | |
| Invested in Capital Assets Net of Related Debt | 7,792,000 | 7,640,000 |
| Restricted Expendable for Specific Operating Activities | 72,000 | 79,000 |
| Unrestricted | 14,302,000 | 13,522,000 |
| TOTAL NET ASSETS | <u>22,166,000</u> | <u>21,241,000</u> |
| TOTAL LIABILITIES AND NET ASSETS | <u>32,312,000</u> | <u>29,391,000</u> |



Clerk & General Assistance

2019 in Review

Merriam-Webster: Definition of city clerk:
a public officer charged with recording the official proceedings and vital statistics of a city.

PERSONNEL:

On April 8, 2019, Constance “Connie” J. Michaud retired after serving the City for thirty-three years and one day. Connie was the Motor Vehicle Agent and handled her responsibilities with ease after so many years. You are missed!

June 10, 2019 was the last day Deputy City Clerk Kalen Hill worked in the Clerk’s Office. April 20, 2010 was Kalen’s first day with the City and over the years people have enjoyed having the woman with the “big laugh” wait on them. Kalen went out on medical leave. You are missed!

Assistant City Clerk Danielle M. McLaughlin was hired to be the City’s new Motor Vehicle Agent. She has attended many trainings; including, Vital Records, Elections Title 21-A and 30-A, MOSES Licensing & Registrations, and Public Access Officer training. She is working towards her Certified Clerk of Maine designation through the Maine Town and City Clerks’ Association.

In the fall, Assistant City Clerk Cherie Garman was hired and one of her principal responsibilities is dog licensing. She has attended Elections 30-A through the Maine Town and City Clerks’ Association and recently obtained her Notary Public Commission.

Jayne R. Farrin continues to serve as Caribou City Clerk. Ms. Farrin has maintained her Certified Clerk of Maine designation, and her Certified Municipal Clerk designation through the International Institute of Municipal Clerks Association.

ELECTIONS:

- May 29, 2019 RSU 39 Budget Meeting
– 27 Caribou voters attended
- June 11, 2019 RSU 39 Budget Validation Referendum
– 165 Votes were casted
- November 5, 2019 Referendum and Municipal Election
– 1304 Votes were casted Caribou and Connor TWP combined
– 1292 Votes were casted – Caribou Municipal

Registered Voters as of December 31, 2019: 5832

COUNCIL SECRETARY:

According to the City Charter, “The Council shall appoint an officer of the City who shall have the title of City Clerk and the City Clerk shall be the ex officio secretary of the Council.” One of the duties as their secretary, the Clerk’s Office keeps a record of attendance for each Council member and submits quarterly a bill so they will receive their proper compensation. During 2019, there were a total of 27 meetings (24 regular, 4 workshop, 1 organizational, and 1 special).

VITAL RECORDS – BIRTHS, DEATHS & MARRIAGES:

Births - Cary Medical Center

| | |
|------------------------------------|-----|
| Residents | 66 |
| Non-Residents | 139 |
| Resident Births outside of Caribou | 18 |
| Total Births Recorded | 223 |

Deaths - Caribou Residents 119

Marriages:

Intentions filed & Marriages Recorded 44

Public Access Officer:

Since 2017, all Freedom of Information requests are handled through the Clerk’s Office. Nine requests were processed during 2019.

Dogs Licensed 871

Miscellaneous Licenses:

| | |
|---------------------------|----|
| Rubbish Haulers | 7 |
| Taxi Companies | 3 |
| Special Amusement Permits | 11 |
| Local Liquor Licenses | 13 |
| Sole Proprietorships | 7 |



Clerk & General Assistance

Services Provided by this Office:

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



GENERAL ASSISTANCE:

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

Once in 2019, the Council adopted changes to the City's General Assistance Ordinance.

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

General Assistance Expenses for 2019

CARIBOU: Processed 107 applications. Paid for 98 cases which included 111 people.

| | |
|---|--------------|
| Aid to Caribou Residents | \$ 20,128.12 |
| Minus Total Amount Reimbursed by Clients & State of Maine | -\$15,960.12 |
| Cost to the City of Caribou | \$4,168.00 |

CONNOR: Processed zero applications.

| | |
|--------------------------------|------------|
| Administrative Fees for Connor | \$4,800.00 |
|--------------------------------|------------|

Cherie Garman, *Assistant City Clerk*

Danielle M. McLaughlin, *Deputy City Clerk
Motor Vehicle Agent*

Jayne R. Farrin, *City Clerk
General Assistance Administrator*





Code Enforcement

“It’s all about safety!”

The mission of the Code Enforcement Department is to ensure positive development in the City of Caribou, a community which welcomes both commercial and residential growth. All commercial, institutional and industrial construction projects require a complete set of structural plans that have been signed and sealed by a professional engineer or architect. This office does plan reviews, issues permits and performs all inspections. All building projects require that a permit be obtained PRIOR to the start of construction.

For zoning and new development questions, contact Ken Murchison, Zone Administrator/Code Enforcement Officer at 493-5967 or by email at kmurchison@cariboumaine.org. Still have questions? Stop in to the Caribou Municipal Building at 25 High Street, the Code Enforcement Officer’s office is on the first floor.

The Code Enforcement department was combined with the Tax Assessment office in 2014. The office is responsible to facilitate voluntary compliance with: local ordinances sent forth in the city code; the building, energy, plumbing, health and life safety codes adopted by the State of Maine; and must follow-up on violations of the same. For building related issues contact Penny Thompson, Tax Assessor/Chief Building Official or Tony Michaud, Tax Assessor/Deputy Building Official.

Penny Thompson
Tax Assessor/Chief Building Inspector
Phone: (207) 493-5961
Fax: (207) 498-3954
taxassessor@cariboumaine.org

Tony K. Michaud
Deputy Tax Assessor/Deputy Building Inspector
Phone (207) 493-5966
Fax (207) 498-3954
tmichaud@cariboumaine.org

Steve Wentworth works on a part-time basis as the City’s Local Plumbing Inspector and Chief Scott Susi will be contacted by office staff if the assistance of the Health Officer is required and are consulted on a case by case basis.

Note: Plumbing permits are NOT available online. The property owner or master plumber must apply for this permit in person. The City of Caribou charges the state minimum for plumbing fees.

Note: The Caribou City Council repealed the Electrical Code after a public hearing on June 9, 2014. Therefore, electrical permits will only be issued by the State of Maine to a Master Electrician.

Unsure if you need a permit for your project? The City of Caribou website is a wealth of information www.cariboumaine.org/index.php/departments/code-enforcement. All forms and applications are available online and at the office, as well as specific property information and general information about: City of Caribou Comprehensive Plan, Land Use and Zoning, Shoreland Zoning, Planning Board agendas and the codes and standards of MUBEC. These may be examined during regular business hours and copies are available for a reasonable fee.

The Code Enforcement Officer works closely with the Planning Board, an advisory board established for the purpose of advising the City Council on all matters pertaining to land subdivision, zoning ordinances, zoning adjustments, comprehensive planning, and any other planning duties that the City Council may specifically delegate to the planning board. The Planning Board studies the resources and needs of the City particularly conditions affecting public welfare and safety related to land use and development. The Board uses the Comprehensive Plan and related processes to plan and make recommendations for the development of the City.

The Planning Board is comprised of 7 members of the City of Caribou. Current members are:

- Robert White, Chair
- Phil Cyr, Vice Chair
- Philip McDonough III, Secretary
- Evan Graves
- Todd Pelletier
- Daniel Bagley
- Christine Solman



Code Enforcement

What's going on?

The new RSU 39 Superintendent's Office has been completed and occupied and the construction of the new RSU 39 K through 8 School has commenced. The project completion date of the school is August 2020.

Large demolition projects associated with the school construction are scheduled for this Spring 2019 at the former Caribou Learning Center and Sincock School (former Superintendent's Office), asbestos abatement has already been completed.

Caribou Senior Living, LLC has proposed an ambitious project renovating the former Hilltop School into an independent living senior housing complex.

Dunkin Brand Inc. has proposed the construction of a new Caribou Dunkin Donuts at a Bennett Drive location.

The former Birdseye complex has been demolished and the building taken down to ground level, further clean up of the site is being studied.

Do I need a permit?

For a list of projects which do NOT require a permit:

http://bit.ly/CaribouWorkExempt_1

http://bit.ly/CaribouWorkExempt_2

Do you need a permit from the Office of State Fire Marshal?

<http://bit.ly/CaribouStateFireMarshalPermits>

Do you need a permit from the DEP?

<http://bit.ly/CaribouDEPInfo>

<http://bit.ly/CaribouStormwater>

For information on Maine DOT permits:

<http://bit.ly/DOTDrivewayPermits>

Caribou Permits – 2019

| | |
|---------------------------|----|
| Sign Permits: | 3 |
| Demolition Permits: | 5 |
| Plumbing Permits (total): | 24 |
| Internal: | 14 |
| External: | 10 |
| Building Permits (total): | 47 |
| New Homes: | 7 |
| Commercial: | 10 |
| Exempt: | 4 |



Eastern Aroostook Regional School Unit 39

Eastern Aroostook RSU 39 is now a two community partnership with the city of Caribou and the town of Stockholm. The goal of the Board of Education is to expand our services and create new partnerships to help establish additional revenues for RSU 39. These partnerships have evolved into a number of contracted service agreements with neighboring communities. Starting with Fort Fairfield (MSAD 20) where agreements are in place for food service, transportation maintenance, and Limited English Learners. The community of Washburn (MSAD 45) with technology service/maintenance, and the community of Woodland for technology service/maintenance. For Aroostook County school systems to improve their financial efficiency and provide a quality education for their students and families, we must all take part in shared resources. Eastern Aroostook RSU 39 Board of Education has been a leader in Aroostook County for promoting the model and openness to shared service contracts with neighboring school districts and communities and helping reduce the cost of educating all our students.

School funding in Maine is based on essential programs and services (EPS), which are defined as the programs and resources that are essential for students to have an equitable opportunity to achieve Maine's Learning Results. During the nineteen years of budget preparation, Eastern Aroostook RSU 39 will have to build in the debt service allocation given to RSU 39 from the Maine Department of Education. State debt service is built into the EPS funding formula to offset the cost of the State's portion of school construction projects. This state allocation for debt service comes to RSU 39 in the amount of \$3,354,568.39. This amount is reflected in RSU 39's ED 279 print out. The ED 279 is how the State informs a school district of their allocated funds for education. The new school project, now officially referred to as Caribou Community School, is a separate budget from the Eastern Aroostook RSU 39's operational budget. The separate budget for the Caribou Community School was established through two separate referendum questions that were approved by the residents of Eastern Aroostook RSU 39 on Tuesday, February 7, 2017 and Thursday, September 6, 2018. The operation budget that is currently being developed for the 2020-2021 school year only has the operating budget for Caribou Community School and not the construction cost.

The construction progress at Caribou Community School has been moving on schedule with a completion date in August 2020. The school calendar for the school year 2020-2021 has been modified from our original intent to help with the packing, moving, and unpacking of

classroom resources and supplies. As much as this move from our older schools to our new school will be daunting, the reward of teaching and learning in a 21st century school will be a rewarding experience.

Our educational lives as well as our civilian lives have been disrupted by COVID 19. Almost half of our school year is now being replaced with remote instruction. Moving our instruction to a remote learning platform has been hard work and at times painful work as we know the extra burden placed on our families who have to be part of our daily lives as well all learning to adapt during this national and state crises. The demand for online education will be part of schools from this point on. With every challenge to our society, good will always prevail. Having the understanding of what possibilities that remote learning can bring to our school systems as well as university systems is some great insight on years to come. I truly hope that all parties involved do not miss out on the opportunity that lies ahead for all of the education world.

Eastern Aroostook RSU 39 will continue to approach the budget process in the following manner. Our budget process involved re-evaluating our programs, services, and staffing, looking for savings that will have the least impact on education. As we build and cut from school budgets, we do so with four key focus areas. These focus areas are 1) What is in the BEST interest of the students? 2) What is needed to continually pursue professional development for all staff members, quality of instruction in our classrooms, and academic excellence for all? 3) What is needed to move forward with programs to promote successful schools and students? 4) What is fiscally responsible to the citizens of each community in Eastern Aroostook RSU 39? Building a school budget is a very complicated process with State funding, local funding, additional local funding, and EPS (Essential Programs and Services) that all play a major part in providing a quality and competitive education for Eastern Aroostook RSU 39 students. Our students' futures lie in the decisions of the community voters and being a responsible citizen also lies with you to make sure all our students from Early Childhood to Grade 12 have the opportunity to learn, grow into independent thinkers, and be productive citizens of Central Aroostook County and the State of Maine.

The future, however, demands that more students pursue some level of post-secondary training and all students are prepared for careers in an information age economy. Eastern Aroostook RSU 39's continuous goal is to ensure that our students are college and career ready when they graduate from high school. Our students will need to be successful at work, in the military, or in



Eastern Aroostook Regional School Unit 39

their chosen post-secondary experience. Maine's future workforce will need to be highly-skilled employees who can think, collaborate, and innovate at their workplace. Maine's future is in our schools today.

In summary, Eastern Aroostook RSU 39 has always been a great place to be an educator. I respect and appreciate the work of the entire professional and support staff. My past five years as Superintendent of Schools has been nothing but rewarding because of the professionalism of such a great staff that comes to work every day to do what is best for children. We are very lucky as a community to have such a professional and hardworking group of employees. A community is only as strong as its relationship that is formed between our schools and the community. Any community can have outstanding schools when educators, parents, students, and community leaders share the same vision of what is best for students and their future. Substantially, the instruction that happens in our schools today will have a direct impact on the future of Maine's communities and ultimately, their prosperity. Educating the whole child is much more important than what one test can tell us about our schools in Maine. Preparing the future workforce of Maine comes down to educating all children with a focus on Maine's future career needs.

Thank you for your continued support of the Eastern Aroostook RSU 39. I also want to thank the Central Office staff for their outstanding work ethic to the school district employees and their support and guidance with my position. The Administrative Team works hard to provide the students and staff with an educational environment that is beneficial for learning. The professional work that is displayed daily by our bus driver/custodians has allowed for our schools to be clean, enjoyable, and most important SAFE. We all have a personal investment in RSU 39.

Best wishes to Steve Perreault who is retiring after many years of exemplary service.

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

Sincerely,
Timothy L. Doak
Superintendent of Schools





Emergency Management

First off, I'd like to thank the members of the Community Emergency Response Team (CERT) for their hard work and dedication to the City of Caribou. They took time out of their busy schedules to assist at the Thursdays on Sweden event in Downtown Caribou, the Caribou Marathon, the "witch watch" event in which members spread throughout town on Halloween watching out for children and ensuring no criminal acts are committed. Their dedication to keeping the city safe is so much appreciated. CERT members participate in training and are readily available in the event they are needed to assist emergency personnel. Their service to Caribou EMA and the citizens is unpaid and strictly volunteer.

Updates to the Emergency Operations Center (EOC) continued, keeping the local meeting place for first responders and emergency personnel up to date in technology. Both police and fire agencies utilize the EOC for trainings mandated by the state.

The Caribou Emergency Management Agency works closely with the Aroostook County Emergency Management Agency, which is also in Caribou. I would like to thank Darren Woods, John Gibson and Joyce Findlen for their continued support.

I would like to encourage residents to be prepared for any disaster by having an emergency kit available in cases of inclement weather, power outages, or any other disaster. Things to keep in your "disaster preparedness kit" should include bottled water, food, candles, battery powered radio, flashlight, extra batteries, etc. Remember, being prepared could save you and your loved one's life.

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



Pictured here is Caribou EMA's 1959 International feed wagon set up for use at Thursdays on Sweden (bottom right). This is the last operational EMA feed wagon in the state.



Events & Marketing

In 2019, the City of Caribou experienced growth in all areas of events and marketing, and continued to make headway in bringing Caribou national and state-level recognition and positive press. On the events front:

Caribou City Wide Yard Sale, May 2019

The City-Wide Yard Sale continues to be a community favorite, drawing shoppers from across Aroostook County, Western New Brunswick and Southern Maine. 100 residents participated via the City event, an increase of 9 households from 2018, with more sales popping up across the area. Local businesses and non-profits also participated with events, sales and offerings. Restaurants, convenience stores and Russell's motel reported a boost in sales and room reservations.

Thursdays on Sweden Street

6-9PM DOWNTOWN CARIBOU **LIVE MUSIC FOOD & CRAFT VENDORS GAMES FOR KIDS**

JUNE 6 Maroon & White: Vikings Night!
Outdoor Cafe: The Warehouse
Celebrate seniors, sports, clubs, organizations and Viking Pidel!
Plus, Tractor Train ride!

JUNE 20 Go Green with Katahdin Trust Company
Outdoor Cafe: Access 09

JULY 18 S.W. Collins Presents: Reunion Night
Outdoor Cafe: Northern Maine Brewing Company
S.W. Collins' major milestone birthday party & Reunion Night! Cupcakes at the City Booth!

AUG 1 Big Top Fun: Caribou Days!
Outdoor Cafe: The Par & Grill
The Zerbini Family Circus will be in town! Plus, clowns, a coloring contest and the Adam Ezra Group is back!

AUG 15 MSB & Soundstage: Karaoke Competition
Outdoor Cafe: Albie's Lounge
Do you have what it takes? The Soundstage Music Karaoke contest is back! Cash prizes sponsored by Machias Savings Bank!

AUG 29 Rock the Block: Sweden Street Style!
Outdoor Cafe: Mascota's
Good, of fashined rock-n-roll & meet the Main Street Team!

Event offerings were expanded in 2019 to include family-friendly extras and attendance incentives:

- June 6, 2019 - The community celebrated seniors, sports, clubs, organizations and alumni with "Vikings Night!"
- June 20, 2019 - Katahdin Trust was back as a sponsor

and the very popular Star City Syndicate performed to a packed house!

- July 18, 2019 - Reunion Night saw its largest crowd to date with an estimated 2,000 -2,500 people in attendance, and vendors reported higher sales than usual. Hometown gal Tess Collins performed, Northern Maine Brewing Company hosted the Beer Garden, and S.W. Collins sponsored the evening for all!
- August 1, 2019 - The first TOS in August has become our kick-off for Caribou Days. A circus theme was chosen to help us welcome the Zerbini Family circus to town
- August 15, 2019, the second annual Karaoke competition saw local vocalists battle it out for cash prizes!
- August 29, 2019, local favorite the "Rock Dox" helped us send off the summer season!

Caribou Marathon - September 14 & 15, 2019

Marathon: 66 participants
Half Marathon: 175 participants
Marathon Relay: 46 participants
Half Marathon Relay: 67 participants
Caribou Kids Run: 148 participants

The Caribou Marathon saw its biggest year yet with 502 registered runners and continued support from community sponsors. We have worked hard to make this event one of our best by promoting an unequalled race experience in a healthy and positive environment. With more than \$28,000 in financial support from area businesses, the event stands as a tangible way to unite Caribou's stakeholders and community members. LaJoie Farms, Northern Maine Brewing Company and the Warehouse Bar & Grill joined Platinum Sponsors Cary Medical Center and Pines Health Services at the finish line. Support from the Caribou Police Department, Caribou Fire Department, Aroostook County Emergency Management, the CERT Team, and 127 volunteers rounded out the event.

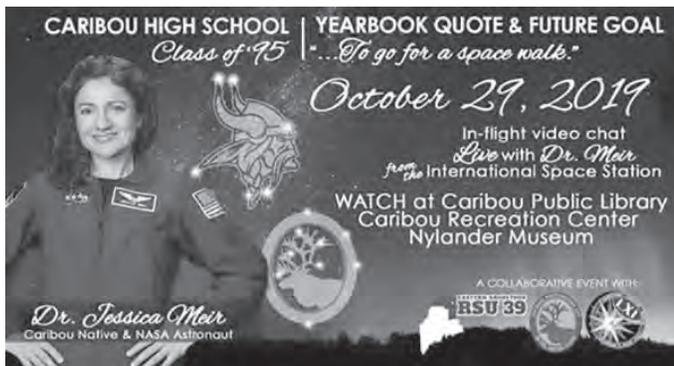


Events & Marketing

Caribou Arts & Crafts Fair - October 2019

For 46 years, the Caribou Arts & Crafts Fair has been going strong! I have been told by both shoppers and vendors that we have one of the greatest shows in the State of Maine. Our waiting list is over 30 deep and satisfied shoppers return year after year. In 2019, we continued enhanced promotion efforts by inserting maps in Aroostook County papers, seeing a surge in shoppers on both days. We also listed the event on the Maine Office of Tourism calendars and through artist and crafter list serve and social media sites. Our partnership with the Caribou High School is integral to the success of this event, and we support each other to make it a success. Student volunteers also participate throughout the weekend, hosting the City booth, making announcements, assisting with parking and helping cleaning crews.

Live Chat with Dr. Jessica Meir Aboard the International Space Station



Perhaps our most exciting event of 2019 was connecting with hometown girl, Dr. Jessica Meir while she was aboard the International Space Station. RSU 39 students were able to ask questions and interact with Dr. Meir. The City of Caribou worked hard with the RSU 39 team to make it happen! Smaller “space” events were held throughout October leading up to the event!

Small Business Saturday - November



The 2019 Small Business Saturday event featured 14 local businesses and two sets of seven original Christmas ornaments featuring local artists. Citizens chose one collection and visited each shop to collect their ornaments. Businesses reported increased traffic and sales and many chose to also offer additional discounts and sales.

The Holiday Shoppe for Kids

The Holiday Shoppe was a store designed just for little shoppers. Children shopped for all the people on their lists - parents, siblings, friends and family - and none of the items were over \$5. Community volunteers helped our shoppers wrap and tag their gifts for free. This event was a heartwarming success and in 2019, we tripled our offerings and held the event in the Caribou Parks & Recreation gym. The City was able to ensure that even our youngest community members could feel the magic of the season through giving. Several lessons in math were also taught at checkout, with our shoppers counting out their quarters, dimes and nickels from Ziplock baggies. Entire families enjoyed their time shopping together and picking out the perfect presents. It was truly one of our most inspiring events. Plans are underway to offer a parent lounge, hot cocoa and a holiday movie during the 2020 shopping experience.



In the News

The City of Caribou Events & Marketing Director, Christina Kane-Gibson, was honored with the Governor's Award on Tourism for:

Winners of the 2019 Maine Governor's Conference on Tourism Awards were announced during the annual conference held on April 10th in Augusta, Maine. A total of 5 awards were announced for 2019.



Events & Marketing



The 2019 Tourism Award for Innovation & Creativity was presented to Christina Kane-Gibson, City of Caribou Events and Marketing Director.

“Christina Kane-Gibson takes local events to the next level with collaborations that celebrate community and culture, and connect visitors to Caribou’s unique sense of place,” said Steve Lyons, Director of the Maine Office of Tourism. “Her initiative in seeking out partnerships is an example of how to elevate an event from strictly local to have a much broader appeal.”

The Governor’s Conference on Tourism Awards recognize individuals, businesses and organizations that have distinguished themselves through their work and contributed to the growth of tourism in Maine.

- The City of Caribou partnered with Micmac Farms and the Presque Isle Farmers Market to bring Market Festival events to the Central Aroostook county. These events are a proud collaboration, and together we are creating access to wholesome, nutritious foods raised right here in Aroostook County!

- The City of Caribou achieved Main Street Affiliate Status in late 2018 and began the mentorship in 2019. We continue to research ideas and grow our team:

Made up of small towns, mid-sized communities, and urban commercial districts, the thousands of organizations,

individuals, volunteers, and local leaders that make up Main Street America™ represent the broad diversity that makes this country so unique. Working together, the Main Street America Network helps to breathe new life into the places people call home. We believe that everyone deserves access to a vibrant neighborhood – a place that has a thriving local economy, is rich in character, and features inviting public spaces that make residents and visitors feel that they belong. Yet, we know that many Americans, whether in small towns or big cities, miss out on these benefits. Our collective mission is to make this right. For more information visit www.mainstreet.org/home and www.mainstreetmaine.org.

Caribou Mission

Planning for, sustaining and responsibly growing Downtown Caribou as a thriving economic engine and cultural cornerstone with top-tier quality-of-life for all citizens, businesses, residents and visitors.

Caribou Vision

Serve as a catalyst for prosperity, historic preservation and future development by re-establishing Downtown as the hub of economic and cultural influence in Caribou.

The City of Caribou Downtown Team is committed to re-inventing our unique and historic Downtown through events, marketing and entrepreneurial efforts



Fire & Ambulance

Leadership



As a Chief, I was asked to address a graduating Fire Officer class, I was elated and humbled all at the same time. What could I say to such a group of professionals that I have much respect and admiration for, that they have not already heard or even been taught? Knowing how it

felt to sit where they were, ready to go home and commit to becoming great officers.

Harry S Truman said *“Man makes history and not the other way around. In periods where there is no leadership, society stands still. Progress occurs when courageous, skillful leaders seize the opportunity to change things for the better”*.

Leadership is defined as an office or position; those innate qualities that are hard to define and even harder to create parameters for. Leadership does embody being principled, leading by example and inspiring people to be the best that they can be - to be their best in their profession.

But how or why is an individual considered to be a leader? Is by the rank placed on their chest or is it determined by the personality traits they possess.

Perhaps the answer lies in not only one or two identifiable personality traits, but in the combination of leadership qualities or traits that are generally seen or have been seen, to a lesser or greater degree, in leaders throughout the ages.

This list of mine is not in any particular order. I think ranking them is pointless because all good leaders and fire officers, I believe, should possess these characteristics.

Modesty – Give credit where credit is due quick and simple.

Dedication – Be dedicated to the team, to the cause, to the goal, and to your subordinates. Dedicate yourself to learning, teaching, and to understanding.

Communicate Effectively – Understand when to stand up and say something and when to sit down and listen. You have to make sure you are quick, clear and to the point, and your followers understand your objectives.

Integrity – What you see is what you get. No hidden agendas or deceitfulness. Your moral fiber is more important than popularity. As an officer, decisions will be based on the greater good.

Be Humble – I know this is hard for many firefighters, but arrogance is unbecoming. It takes more than a leader to achieve a task and everyone plays a role in success, and sometimes failure.

Good Listener – Listen to others and realize that they might have good information to help the team. You should be willing to listen to opinions that may be contrary to your own. Be sure to have an inviting attitude so a firefighter will come to you with an idea or suggestion or even a problem, you need to be their rock.

Sense of Humor – Understand that when working on a call act accordingly. Humor can make or break a team. Most firefighters enjoy having a good time. However, you must understand the people you work around and realize what they might and might not find humorous.

Vision – Understand the goal and what objectives are necessary to obtain that goal. Ensure buy-in by your subordinates. They must understand their role, your expectations of them, and their benchmarks for success. Talk to your crews and be a part of their day and don't seclude yourself, take part in their activities and team building.

Be Decisive – Leaders cannot be afraid to make a decision. In our jobs, we are not always afforded the opportunity to sit down and layout the risks vs. benefits of certain decisions. We must act on instinct, education, experience, and most of all lessons learned. Likewise, we must be able to live with the decisions and admit mistakes when we make them.

Help others succeed – Help others reach their full potential. When you are leading, it isn't about you, it is about your followers. Success might be a promotion for a subordinate or might mean your crew going home in the morning after a long shift. Your crew's success will be your success because again when they fail you have failed but when they succeed you did as well. Our job as a leader is to train and inspire our replacements so in the future if we call for help they will be there for us.

So now you need to ask yourself, what characteristics do you think make a great leader? As a leader, do you have the ability to inspire people to act, to move towards a particular goal or vision and to do so willingly, almost of their own choice. And this is no easy task! Will you encourage, motivate and inspire others to move from where they are to where they need to be?



Fire & Ambulance

How will you create the sense of conviction and the willingness to venture into new territories, new technologies, to uphold tough and often not very popular decisions?

The answer, through the ages, seems to point to the general deduction that constructive and positive leaders exemplify the clarity of an idea, a goal, a purpose or an aim. They then set high standards for themselves and remain true to their vision and its inherent principled decisions (even in the face of adversity), while at the same time being flexible by empowering individuals to feel worthy and competent enough to achieving the common vision through their own initiatives.

Leaders are then, by implication, facilitators of activities, actions and creative thinking, rather than prescriptive directors of activity. In most fire houses, they can be thought of as the camp counselors.

Effective leaders will have the empathy to see things from the perspective of the people that their vision or decisions will ultimately have an impact on; they will constantly adapt to changing situations and environments and they will exemplify high levels of emotional intelligence, interpersonal and intra-personal skills. Always remember where you come from and the people that have led you to this point in your career. Not all may have been good leaders but that is what you can take forward and change for the better.

It is not merely enough to be a visionary, an idealist or an intellectual to define leadership. These creative and leadership ideals need to be tempered and molded with practical and realistic expectations - a forward thinking plan of action.

Leaders need to remain ever focused on what needs to be accomplished and they then give individuals or groups the support that they need to achieve these goals, even when mistakes are made. Don't ask someone to do something without giving them the tools to achieve that goal whether it be education or equipment set them up for success and not failure. A willingness to act and to venture forward needs to be nurtured (as opposed to instilling a fear of failure).

John Quincy Adams said, *"If your actions inspire others to dream more, learn more, do more and become more - then you are a leader."*

In closing, if nothing else, always remember, people make you what you are, they tell the story of your career and fill the pages of your life long after your gone, and perhaps if you uphold your integrity, if you remain dedicated to your purpose, if you have the knowledge and skills and the ultimate sense of conviction and the determination to

accept nothing less than success and if you inspire others to want to work towards your ideal - perhaps then you too are a leader!

2019, A YEAR TO BE PROUD OF

The Caribou Fire and Ambulance is a combination fire and ambulance department. All of our full-time and some of the paid call personnel are cross-trained to handle either fire or EMS jobs. By doing this, the citizens of Caribou enjoy top quality service at about half the cost incurred in other communities. We have one of the lowest costs in the State compared to other similar departments. We have 16 Full-time members and 27 Paid Call members.

During 2019 the department has:

- Traveled 124,620 miles by all Fire & Ambulance Units
- Used 68,212 gallons of water
- Used 4,400' of hose in various sizes
- Used 155' of ladders in various sizes
- Inspected 42 buildings
- Issued 614 fire permits
- 1,422 - man hours of training time
- Throughout the year well over 114-man hours were devoted to the Learn Not to Burn Program with over 508 pre-school and school age children involved from Caribou, Limestone, Connor, Woodland and New Sweden communities.
- Over 88 people trained in Fire Extinguisher Classes
- Tommy Trauma, first aid, health class and a variety of other classes account for another 503 people trained

Total Fire and Ambulance Calls for 2019 was 2,348.

| | <u>2016</u> | <u>2017</u> | <u>2018</u> | <u>2019</u> |
|---------------------------|-------------|-------------|-------------|-------------|
| Total Fire / Rescue Calls | 220 | 186 | 196 | 167 |
| Total Ambulance Calls | 2,167 | 2,246 | 2,150 | 2,181 |
| Total Combined Calls | 2,387 | 2,432 | 2,346 | 2,348 |

As shown in our statistics, our fire and ambulance calls have been consistent in the past four years.

Of these 2,348 calls of which we had many that were overlapping, meaning two or more units, fire and / or ambulance, being out of this station at the same time. With that being said, it is very important to have available trained personnel to provide the needed Fire and EMS coverage for our citizens and our contracted areas.



Fire & Ambulance

During 2019, we had 10 mutual aid call-ins from other departments to help cover the larger fires, and we also provided mutual aid 8 times to neighboring fire departments for either fires or rescues. One contributing factor to the decrease in fire calls was the early spring we had this year and lack of frost helped with getting everything green earlier. On the ambulance side of the department, mutual aid was provided 115 times to neighboring ambulance services, up from 36 from the prior year.

This department provided Ambulance service to ten (10) communities in 2019: Caribou, Woodland, New Sweden, Connor, Perham, Westmanland, Stockholm, Washburn, Wade and T16 R4 (Madawaska Lake area).

All these communities pay an equal per capita cost of \$11.50. This, along with user fees, helps offset costs for the operation of the ambulance side of this department plus a percentage of building operation costs.

Caribou Fire and Ambulance also has an Ambulance Billing Dept. that collects ambulance fees for the City of Caribou and also collects for Houlton, Island Falls, Patten and Calais Ambulance Services for a fee of \$22.00 a call/run. This is a hard-working dept. consisting of two full-time billing clerks that work with insurance companies and citizens for reimbursement for services.

On the Fire side of the Department, we provide protection to five (5) communities: Caribou, Woodland, New Sweden, Westmanland, and Connor. All these communities pay a share of the operational costs of the Fire side of the Department. The cost is based on property valuation and population of each community.

This is a very busy department. Beyond handling 2,348 emergency Fire and Ambulance calls, we have a very aggressive Public Education and Safety Programs such as:

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

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

The Caribou Fire and Ambulance maintains and operates a fleet of 5 ambulances, 3 Engines, a Ladder Truck, brush / grass fire truck, and rescue sled with rescue boggin, along with a boat for water rescues.

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

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

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

Training is one of our most time demanding jobs. All department members train on Firefighting, Emergency Medical Services, Confined Space Rescue and Hazardous Materials Incidents. Every Tuesday evening, members of this department, full-time and volunteer, are committed to training here at the Fire Station to meet both the needs of the department, but also the requirements set by the Department of Labor and the Maine Fire Service. In 2019, members of the Caribou Fire and Ambulance Department put in 1,422 hours of training to meet the needs of the state and the community.

This Department also has some very dedicated members who spend countless hours of their own time to train and practice for an Honor / Color Guard Unit to represent the Department as well as the City. In 2019 the



Fire & Ambulance

Honor Guard had 28 hours of training and a number of local commitments.

The Caribou Fire and Ambulance is very fortunate to have a fire training area behind the station including a LP Burn Simulator, Burn Building and new in 2012, through donation, a below ground training area for confined space and rope rescue training. This year we continued to conduct training with the Simulator, to practice fighting LP fires around tanks. Along with this we send firefighters to Massachusetts, sharing the expense with Daigle Oil Co., to receive training on large LP Storage areas for fire protection. We have had this program for four years now and the training is invaluable for our area.

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

I would like to thank the City Council, the City Manager, the Caribou community and each member of this department for the overwhelming support and

dedication they have shown. Our people give up holidays, birthdays and special events and work on the coldest or warmest days and nights as well, not because they have to, it's what they want to do for their community.

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

Caribou Fire & Ambulance has had several fundraisers over the years to raise money for a number of community projects such as the Learn Not to Burn, Pine Tree Burn Foundation, local area Boy Scouts, Cary Medical Center's Camp Adventure (Diabetes Camp) and Caribou Fire Dept. Toy Project and countless other projects. The Fire Department would like to thank its supporters and wish everyone a safe year in 2020.

Respectfully submitted,
Scott Susi, MCFOII
Fire Chief / Ambulance Director

"I have no ambition in this world but one, and that is to be a fireman. The position may, in the eyes of some, appear to be a lowly one; but we who know the work which the fireman has to do believe that his is a noble calling. Our proudest moment is to save lives. Under the impulse of such thoughts, the nobility of the occupation thrills us and stimulates us to deeds of daring, even of supreme sacrifice". – Edward F. Crocker



Housing Agency

Housing Choice Voucher Program

Safe and Affordable Housing

Caribou Housing Agency has an Annual Contributions Contract (ACC) with the Department of Housing and Urban Development (HUD) to serve 193 families and has a calendar year budget for Housing Assistance Payments (HAP).

The HCV program is designed to meet the needs of low-income families and elderly/disabled by providing rental assistance in rental housing units. The program covers the gap between what the individual/family can afford and what the private market demands for rent.

Applicants are selected from the wait list based on established criteria and preferences. Preferences in place target the selection of applicants that live/work in the Caribou area, are veterans of the armed forces, have been displaced due to a natural disaster, and/or are or have been displaced due to domestic violence.

Participating households pay a minimum of 30% of their adjusted income or a minimum of \$50.00, whoever is greater, toward rent and utilities.

The rental unit must pass a Housing Quality Standard inspection and fall within HUD's Payment Standard schedule. Households can select a housing unit anywhere in the Caribou area, and surrounding communities served by CHA, except for the town of Fort Fairfield and the City of Presque Isle

After successfully fulfilling the program requirements, the Section 8 HCV can be made portable to allow a household to move anywhere in the United States.



Waiting List

- 180 Applicants Pulled
- 38 New Admissions
- Currently, over 103 Applicants on list in the Caribou area.



2,193 Households Served (183 Families/Month)

- 7% Elderly
- 13% Single Person
- 18% Elderly/Disabled
- 22% Family
- 40% Disabled



Household Income

- 7 - TANF
- 17 - Zero Income
- 39 - Wages
- 102 - Social Security
- 125 - Disability
- Average Annual Household Income: \$12,624/Year



248 Rental Units

- 0 - 0 Bedrooms
- 75 - 1 Bedroom
- 83 - 2 Bedrooms
- 90 - 3 Bedrooms
- 0 - 4 Bedrooms



162 Housing Quality Inspections

- 158 - Caribou
- 7 - Limestone/Caswell
- 2 - Washburn



\$859,362 In Rental Assistance

- 67 Total Property Owners
- 40 Reside in Caribou
- Average Housing Assistance Payment: \$382



Housing Agency

Family Self-Sufficiency Program

Pathway to Independence

The Family Self-Sufficiency (FSS) is a program that helps Housing Choice Voucher (HCV) families obtain employment that will lead to economic independence and self-sufficiency.

The CHA connects FSS participants with schools, businesses, and other local partners to develop a comprehensive program. The program leads participating FSS family members on the right path to develop the skills and experience which will enable them to obtain employment that pays a living wage.

HCV participants volunteer to enroll in the FSS program and make a commitment to fully participate for five years.

The program consists of developing individual personal goals and a plan to attain their goals. The FSS coordinator walks with the FSS participants, every step of their journey, encouraging them to continue when the road is difficult and celebrating their successes. The FSS staff stays in regular contact with FSS participants through phone calls, meetings, home visits, newsletters, and educational training sessions.



462 FSS Participants

- 42% - Employed
- 39% - Seeking Employment/Attending School



Escrow Contributions

- Total Escrow Deposits - \$39,345
- Average Escrow Deposit - \$3,279



FSS Graduates

- 3 Graduates in 2019, with \$5,208 in Escrow Payments
- 93 Total Graduates since 1993

SOMETHING TO THINK ABOUT

In the Caribou area, the Payment Standard for a two-bedroom apartment is \$742 a month.

To afford this rent, a household must earn \$2,473 monthly or \$15.46 per hour based on a 40-hour week. Minimum-wage earners in the area would have to work 62 hours per week to earn enough to afford the area's Payment Standard rent.

- \$11,512 Average Annual Income for CHA Working Adults
- \$9,861 Average Annual Income for all CHA Adults
- \$37,378 Median Household Income for Aroostook County

About Caribou Housing Agency

- CHA was established in 1977
- Governed by a Board of Commissioners consisting of 7 members appointed by the Caribou City Council.
 - JR Belanger, Chairman
 - Jay Kamm, Vice-Chair
 - Mary Kate Barbosa, Board Member
 - Mark Goughan, Board Member
 - Thomas Ayer, Board Member
 - Sandra Bittle, Board Member
 - Carman Durost, Board Member
- CHA employs two (2) staff members
 - Lisa Plourde, Housing Director
 - Sue Ouellette, FSS/Homeownership Coordinator
- Has been designated "High Performer" by HUD (20th consecutive year) for effectively managing the HCV program.

Respectfully Submitted,
Lisa Plourde
Housing Director



Nylander Museum

The Nylander Museum had a successful 2019 with increased student and family presence, speakers, theme weeks, and events of interest for children and adults. More area residents are recognizing the jewel of the museum as a center for Olof Nylander's collections as well as other natural wonders that have been donated to the museum over the years. It is also a place to interact, learn, create and experiment.

The Nylander enjoyed speakers by drawing from the rich resources of natural history and environmental expertise in the community. • Mark Draper from Aroostook Waste Solutions presented their county award winning recycling program. • Dave Putnam from the University of Maine at Presque Isle presented Native Artifacts. • State Forest Ranger, Will Barnum, spoke and shared samples of North Woods trees and how to identify them. • Randy Lagasse, State of Maine District Forester explained the Emerald Ash Borer scourge. • Randy Martin, Executive Director of Central Aroostook Soil and Water Conservation District, presented Bees to student participants in the second Bugging You Camp. • Jim Dwyer used his University of Maine Extension expertise in teaching the first Bugging You Camp students about beneficial and destructive insects in the county. • Kevin McCartney from the University of Maine at Presque Isle spoke about area rocks and fossils using his own and the museum's specimens. • Kimber Noyes shared making holiday decorations using natural materials. • Chewonki from Wiscasset, a school, camp and environmental education organization has been a highlight for several years. In 2019, over 100 animal lovers of all ages packed the museum spaces for a wild creatures presentation which was interesting, knowledge filled, and fun.

The museum's presence on Facebook continues to grow with almost 775 likes and people following. Facebook is also one of the museum's main publicity outlets along with the Aroostook Republican, WAGM, the reader board at the Recreation Center, and flyers sent to schools, libraries, Central Aroostook Chamber, and interested others throughout the county. Also included in the outreach effort is the monthly column, Nylander Chronicles, in the Aroostook Republican. Thus far, each article has been created by Nylander Board or a summer Vista intern. The museum is reaching out to interested members of the community for their contributions to the column.

Many visitors were from Caribou and surrounding communities. A young man from the St John Valley started a collection of sands, labeled in spice jars with location and dates, after being intrigued by the museum sand collection.

An outdoor wilderness group studying in Masardis visited. A five year old enjoyed the "bugs" during the summer theme week. She had her first experience using a microscope to view butterfly wings!

Visitors have come from Portland, Brunswick, Bangor and other cities and towns downstate. Not unusual is to have visitors from away. A couple from the Shenandoah Valley in the Appalachians specifically ventured to the museum out of curiosity since a variation of Nylander is a family surname. People also came from Prince Edward Island, Nova Scotia, New Brunswick, British Columbia and twenty four different states in this country.

The museum has also had visitors from England, Sweden, and other European countries. Groups to visit the museum included Cub Scouts, Girl Scouts and homeschoolers. Eight 1st and 3rd grade classes participated in activities which museum educators developed to match grade level curriculum and state standards.

Yearly themes are opportunities for children to explore topics by participating in a variety of interesting and knowledgeable activities. The Nylander presented three theme weeks in 2019. The first in the year was the ever popular February break, Dino Days at 150 participants up from sixty the previous year. The April school vacation theme included environmental conservation and protection of our planet called Reduce, Reuse, Recycle. This was the first year for this theme and brought in about sixty people. It is expected in following years to have heavier participation as activities are expanded and word is spread. Last of the theme weeks is Bugging You which is not just a summer theme week; two camps were part of the lineup last summer.

Events outside the theme weeks included the creation of Journey Sticks and Head Bands from wild materials in the environment. Rock Painting was enjoyed by adults with their children. Jessica Meir activities took place during the week she spoke to Caribou from space.

Interest in the back entry art gallery was revived with local artists/photographers displaying their natural environment artistry. Once the wall painting is completed, the exhibits will be rotated on a regular basis, creating mini-events, since many have shown interest in displaying work.

The Junior Volunteer Program was further developed with young adults predominantly between the ages of 11 and 14. They are supervised and provide support to the museum and visitors. One student created a survey of visitors' favorite exhibit or item in the museum. Junior Volunteers will continue to pull from the collections and showcase items and writings for a special display case. These Junior Volunteers have many creative ideas to



Nylander Museum

enhance their own and visitor learning as they develop a sense of connection and belonging.

One, actually two, additions for the summer were two paid positions through the Vista program. Our two interns helped organize, refresh, clean out, redo exhibits, and make more user friendly the displays at the Nylander.

An area parent recently shared, with a Board Member, that while driving by the museum with her young children, they joyfully yelled “Nylander Museum, Nylander Museum!” Many recognize the value and enrichment of the Nylander

Museum of Natural History.

Your volunteer advisory Board of Trustees at the Nylander Museum has been busy working, planning, and implementing projects and activities for the city of Caribou and its citizens.

If you are interested in volunteering, let us know through the Facebook page.



Parks & Recreation

This year started out to be a very upside-down year with another season with no Teague Park and utilizing the High School grounds once again for our summer programs. The light is at the end of the tunnel so to speak as this was the beginning of construction for our new park which will be located adjacent to the wellness center. The staff has been involved with the design process from the beginning and the product will be something that we all will enjoy. Staff have also been busy on designing and planning where the new splash pad will be located, and the hope is that this project will come to life in 2020.

Programs and staff have been doing well with moving over to the high school for programs and the numbers have been good with this change. 2019 featured a no fee for the Caribou Rec Outdoor Club formerly known as CRX. Program Director Neal Sleeper was successful in obtaining local sponsors for the program and by doing so the participants did not need to pay for any of the outdoor trips that were planned.

The Parks Department also had a very busy summer with the building of a new dog park for the Community which is located at the old Sincock School lot off South Main Street. The park features two separate fenced in areas, one for large breed dogs and the other for small breed dogs. The park was completely built by park staff, with Director of Parks and Maintenance Roland Thibodeau III at the helm. The park once opened received a lot of positive feedback and many users from all over the area. Another project that is being worked on is the rebuilding of Collins pond dam. Staff met with the Fisheries Department and Department of Environmental Protection to see how and what can be done. The hopes are for more work to happen during 2020.

The Recreation department is still very much involved with the Thursday's on Sweden, Caribou Marathon and many other activities that the City puts on.

The department was also very successful in obtaining permission to build a new permanent trail coming into the Bennett Drive area. This trail was built by local contractors and was built with longevity in mind. The department has been working on the trail system throughout the community for years and with the ever-popular year-round trail activities, Caribou is poised to be the hub of the recreational trails for many years. Having this permanent connection to the businesses is huge for the local economy. More plans to connect other businesses in the community are in the works.

Once again, the Parks and Recreation Department had a very successful 2019 and we are thankful to serve the great community of Caribou.

Respectfully submitted,
Susan White, Chair
Troy Barnes, Vice Chair
Jane Mavor Small
Kyle Corrigan
Mathew Holabird

Caribou Parks and Recreation Commission

Gary Marquis
Supt. Parks and Recreation



Police Department

2019 was a busy year for Caribou Police Department. More than 4,100 calls for service were answered, 321 accidents were responded to, 434 criminal summonses and 953 traffic summonses were issued, 1,820 warnings were handed out, and more than 480 prisoners were booked through our facility. Unfortunately, we saw a jump in heroin and meth use and overdoses—we ended the year with 31 drug charges. Our community is not immune to the spread of this disease. Our department continues working with Recovery Aroostook to help alleviate this issue.

After 35 years of service to the City of Caribou, Sergeant Paul Vincent retired. We thank him for the many years of hard work and dedication to the community. Officer Keith Ouellette, Officer Chad Cochran and Officer Corey Saucier were all promoted to Sergeant, congratulations to them in their new endeavor and promotion. Officer Kevin St. Peter continued his assignment as the School Resource Officer. Our department is pleased with the feedback we've received from the school, students and community members about his collaboration with the school and the outcomes from his work. I believe this positive interaction results in a major reduction in crimes committed by juveniles. Officer Kegan McPherson completed the extensive training to become a Drug Recognition Expert (DRE). This specialty is essential with the rising number of people operating motor vehicles while under the influence of drugs and gives the department 2 certified DRE's.

Our department continued the process of looking at a new police station as recommended in the City of Caribou Comprehensive Plan that was updated in 2014. Demolition of the former Birdseye Processing Facility continued through 2019 and much headway was made. This location has a lot of potential and we are hoping this to be the spot for the proposed new police station.

Caribou Police Department participated in and managed multiple grants in 2019 totaling \$240,100, including the Maine Bureau of Highway Safety's seatbelt, speed, distracted driving and impaired driving enforcement campaigns. Officers participated in ATV enforcement details funded by the Maine Warden Service, shared with local Wardens as a joint effort to help keep people safe on the trails, prevent damage caused by reckless operation, promote good relationships between riders and landowners and keeping the trails safe for everyone's enjoyment. Other grants include federal BYRNE/Justice Assistance Grant, homeland security, underage drinking enforcement and the Northern Border Regional Commission Birdseye Clean Up Grant. With the help of these grants, extra enforcement efforts were possible.

Officers and supervisors volunteered numerous hours at Thursdays on Sweden with Guns and Hoses. Once again, we see this as a way to positively interact with the community and we are thankful our citizens enjoy that interaction. Thursdays on Sweden is just one of many community events that our department was involved in.

Remember, our department continues to collect unused/outdated/expired prescription medications and properly packaged medical sharps. You can drop these off at the station 24 hours a day, our door is always open. We applaud the citizens and their diligence of removing unused medications and keeping their home safe. The drug take back held in October 2019 resulted in 571 pounds of unused medication. Since the start of the drug take back event in 2010, Maine has collected 404,695 pounds of medications.

I would like to thank all our personnel, including our Reserve Officers for another year of dedicated service. This department wouldn't be as successful if it weren't for all of you. Your commitment to law enforcement and keeping the citizens of Caribou safe is outstanding.

In closing, I would like to thank our City Manager Dennis Marker and for his support to the police department. I would also like to thank our City Councilors, City department heads and employees, and most of all the citizens of Caribou. Your support of our department and continued efforts to help prevent crime and solve cases does make a difference and makes our jobs much easier. We work much better as a team than alone. The department looks forward to serving you in 2020.

Respectfully,
Chief Michael W. Gahagan





Police Department

ANNUAL CRIME REPORT 2018 AND 2019 COMPARISONS

| | 2018 | 2019 |
|-------------------------------------|-----------------|-----------------|
| Crime Rate | 13.84 | |
| | 1,000 residents | 1,000 residents |
| Clearance Rate | 59% | 76% |
| Major Crimes | | |
| MURDER/MANSLAUGHTER | 0 | 0 |
| RAPE | 0 | 0 |
| ROBBERY | 1 | 2 |
| ASSAULT | 24 | 44 |
| BURGLARY | 13 | 19 |
| THEFT | 57 | 97 |
| MOTOR VEHICLE THEFT | 13 | 10 |
| ARSON | 0 | 0 |
| Other | | |
| STOLEN PROPERTY | \$186,178.00 | \$159,022.00 |
| RECOVERED PROPERTY | \$65,278.00 | \$69,573.00 |
| COMPLAINTS | 3,935 | 4,143 |
| CRIMINAL OFFENSES | 396 | 434 |
| DRUG CHARGES | 32 | 31 |
| HATE CRIMES | 0 | 0 |
| SUBJECTS BOOKED | | |
| THROUGH OUR DEPARTMENT | 530 | 486 |
| SUBJECTS KEPT AT | | |
| OUR DEPARTMENT | 367 | 332 |
| AID TO OTHER AGENCIES | 224 | 310 |
| ESCORTS | 32 | 37 |
| UNLAWFUL SEXUAL CONTACT | 11 | 8 |
| GROSS SEXUAL ASSAULT | 3 | 5 |
| CHILD ABUSE INVESTIGATIONS | 24 | 19 |
| ASSAULT ON AN OFFICER | 1 | 1 |
| DOMESTIC ASSAULT | 15 | 24 |
| <i>55% of assaults are domestic</i> | all cleared | all cleared |
| ANIMAL CONTROL COMPLAINTS | 97 | 100 |
| STOLEN MOTOR VEHICLES RECOVERED | 11 | 8 |
| ACCIDENTS | 315 | 321 |
| TRAFFIC SUMMONSES | 892 | 953 |
| WARNINGS ISSUED | 2030 | 1820 |
| OUI CHARGES | | |
| <i>30% are OUI drugs</i> | 38 | 33 |
| ALARMS | 234 | 143 |
| 911 HANGUPS | 88 | 85 |
| MENTAL SUBJECT | 52 | 50 |
| WEAPONS VIOLATIONS | 9 | 15 |



Tax Assessment

It is the goal of the tax assessment office to identify and appraise property within the City of Caribou and ensure the fairness and equity of all real and personal property values; thoughtfully interpret and comply with statutory laws as mandated by the State of Maine; create and maintain accurate maps used to provide geographic data analysis; process all recorded legal documents in a timely manner to reflect accurate records of property ownership; and to efficiently provide the public and our co-workers with high quality products and services, created in a supportive work environment, encouraging cooperation, honesty, integrity and respect.

Municipal Valuation

| | |
|-------------------------------------|---------------|
| Commitment Date: July 24, 2019 | |
| Taxable value of land: | \$94,042,700 |
| Taxable value buildings: | \$244,945,200 |
| Taxable value of personal property: | \$15,440,300 |
| TOTAL taxable valuation: | \$354,428,200 |
| 2019 Property Tax Rate: | .02455 |

Property Tax Exemptions

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

Homestead Exemption – This program provides a measure of property tax relief for certain individuals that have owned homestead property in Maine for at least twelve months and make the property they occupy on April first their permanent residence. Property owners would receive an exemption of up to \$20,000 in valuation. In 2019, Caribou granted 2,093 Homestead Exemptions of which 65 were fully exempt.

Veteran Exemption - A veteran who served during a recognized war period and is 62 years or older; or, is receiving 100% disability as a Veteran; or, became 100% disabled while serving, is eligible an exemption of up to \$6,000 in valuation. In 2019, Caribou granted 315 Veteran Exemptions.

Paraplegic Veteran - A veteran who received a federal grant for a specially adapted housing unit may receive an exemption of up to \$50,000 in valuation. In 2019, Caribou granted 1 Paraplegic Veteran exemption.

Blind Exemption - An individual who is determined to be legally blind may receive an exemption of up to \$4,000 in valuation. In 2019, Caribou granted 3 Blind Exemptions.

Business Equipment Tax Exemption – is a 100% property tax exemption program for eligible property that would have been first subject to tax in Maine on or after 4/1/08. In 2019, Caribou approved 84 applications for BETE Exemptions. The total amount of exempted value was \$9,988,100. As a result, Caribou was eligible for “Enhanced

BETE” reimbursement of over 53% of the lost revenue which amounted to a total reimbursement of \$131,159.04.

Partial exemptions must be adjusted by the City of Caribou’s certified assessment ratio. For 2019, the certified ratio was 100%. The State of Maine will reimburse the municipality for half of the revenue lost by offering these exemptions.

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

Current Land Use Programs

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

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

In 2019, Caribou had 1,485.5 acres in *Tree Growth* and of those 118 were first classified in 2019. In the *Farm Land* current use program which totaled 983 acres for 2019, Caribou had 482 acres in crop land and 501 acres in farm woodland. Currently there is only one parcel in the *Open Space* current use program with 37 acres and there are no properties in the *Working Waterfront* program.

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

The Caribou Board of Assessors is responsible for signing all documents for the annual tax commitment as well as other forms required to be filed with the State of Maine. The Board meets as needed throughout the year to act on abatement applications. For the 2019 tax year, the Board



Tax Assessment

of Assessors approved four requests for partial abatement. Members of the 2019 Caribou Board of Assessors: Romeo Parent, John Weeks, and Michael Quinlan, Chairman.

Revenue Generators

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

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

In February 2019, Caribou Tax Assessor Penny Thompson completed the final requirement to earn the International Association of Assessing Officers (IAAO) professional designation of Residential Evaluation Specialist (RES). According to the IAAO website, the purpose of the RES designation is “to recognize professionalism and competency in the valuation of residential property for tax purposes.” In addition to assessment experience, the requirements for this achievement also include successful completion of seven IAAO courses on ethics and valuation concepts; a passing score on an eight-hour case study exam; a passing score on a four-hour RES Master Exam.

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

AS A RESULT OF THE MONEY OUR MUNICIPALITY RECEIVES FROM THE STATE LEGISLATURE THROUGH THE STATE MUNICIPAL REVENUE SHARING PROGRAM, HOMESTEAD EXEMPTION AND BETE REIMBURSEMENT AND STATE AID TO EDUCATION, YOUR PROPERTY TAX BILL HAS ALREADY BEEN REDUCED BY 56.7%.

INTEREST AT 9% PER ANNUM BEGINS 10/01/2019 EFFECTIVE JUNE 30, 2019, THE CITY OF CARIBOU HAS NO BONDED INDEBTEDNESS.

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

| | |
|---------------------------|-------|
| AROOSTOOK COUNTY: | 5.8% |
| RSU #39 (SCHOOL): | 42.5% |
| MUNICIPAL APPROPRIATIONS: | 51.7% |

Less than ten percent of IAAO members have earned a professional designation and Penny is one of only two assessors in Maine to have successfully completed an IAAO professional designation candidacy program.

Penny Thompson applied for and received a scholarship from IAAO to attend the 2019 IAAO Annual International Conference on Assessment Administration in Niagara Falls Ontario which was held in early September where she was recognized again for this professional achievement during the Awards and Recognition lunch. While at the conference, Penny attended sessions on mass appraisal modeling, GIS solutions, leadership and customer service and was able to network with leaders in the assessment administration profession.

Respectfully submitted,
Penny Thompson, RES
CMA-IV
Tax Assessor

&
Tony K. Michaud, CMA
Deputy Tax Assessor



Penny Thompson with Deputy Mayor Jody Smith at the October 28, 2019 Caribou City Council meeting

Important Dates

April 1

Tax Situs Day; Property tax exemption paperwork due

April 15

Business Personal Property declarations due

May 1

BETE paperwork due

June 1

Ratio Declaration & Reimbursement Application filing deadline

July 1

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

August 1

BETR program for previous year's taxes begins

November 1

Annual Municipal Valuation Return filing deadline

December 31

Annual deadline for BETR program applications

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

36 MRSA §841



Utilities District

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

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

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

In 2019, the Board of Trustees held twelve regular meetings. Janine Murchison was President, with Nancy Solman serving as Treasurer, and Sue Sands serving as Clerk. Other Trustees include David Belyea, Jay Kamm, and Phil McDonough. District meetings are normally held the second Wednesday of each month at the District office building at 176 Limestone Street and are open to the public.

Caribou Utilities District was awarded the Maine Rural Water Association 30th Annual Maine's Best Tasting

Drinking Water in December 2016. Communities and small water systems throughout the state submitted samples including recent past winners Limestone and Bangor.

In early 2017 the State of Maine Department of Environmental Protection issued a new discharge license for a five-year period, expiring December 31, 2021.

Funding, final design and construction of an upgrade to the Grimes wastewater treatment plant all commenced in 2019. Construction will continue in the spring of 2020 and end in the fall of 2021. The project includes removing all 3,200 tons of sludge, new lagoon liners, new blowers and aeration system, upgraded electrical, controls as well as larger piping to increase process flows through the facility. These upgrades are necessary to address maintenance upgrades and in anticipation of future, stricter regulatory and discharge license requirements.

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

The Caribou Utilities District can be reached:

In person: 176 Limestone Street

Office telephone: 207-496-0911

Emergency/after hours: 207-493-3301

Website:

www.cariboumaine.org/index.php/living-in-caribou/utilities-district/

Email: cud@gwi.net

Facebook www.facebook.com/CaribouUtilitiesDistrict

Hugh A Kirkpatrick
General Manager



Water treatment plant located on the River Road



*Fire hydrant on
Glenn Street*



Wastewater treatment plant located on the Grimes Road



Audits

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



Jefferson Cary Hospital Endowment Fund

FELCH & COMPANY, LLC
Certified Public Accountants

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

Independent Accountants' Review Report

To the Trustees of the
Jefferson Cary Hospital Endowment Fund

We have reviewed the accompanying financial statements of Jefferson Cary Hospital Endowment Fund (a nonprofit Organization), which comprise the statements of financial position as of December 31, 2019 and December 31, 2018, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

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

Accountants' Responsibility

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

Accountants' Conclusion

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

January 9, 2020



Jefferson Cary Hospital Endowment Fund

JEFFERSON CARY HOSPITAL ENDOWMENT FUND

Statements of Financial Position
December 31, 2019 and December 31, 2018

ASSETS

| | <u>2019</u> | <u>2018</u> |
|---|-------------------|-------------------|
| CASH AND TEMPORARY INVESTMENTS (Note 2) | \$ 5,257 | \$ 977 |
| INVESTMENTS (Note 3) | <u>734,602</u> | <u>580,062</u> |
| | <u>\$ 739,859</u> | <u>\$ 581,039</u> |

LIABILITIES AND NET ASSETS

| | | |
|---------------------------------------|-------------------|-------------------|
| CURRENT LIABILITIES | <u>\$ -</u> | <u>\$ -</u> |
| NET ASSETS WITHOUT DONOR RESTRICTIONS | <u>612,419</u> | <u>453,599</u> |
| NET ASSETS WITH DONOR RESTRICTIONS | | |
| Jefferson Cary | 111,940 | 111,940 |
| Caribou Grange | 10,000 | 10,000 |
| Spaulding | 1,000 | 1,000 |
| Bearce | 1,000 | 1,000 |
| Getchell | 1,000 | 1,000 |
| Hardison | 1,000 | 1,000 |
| Russ | 500 | 500 |
| Sincock | <u>1,000</u> | <u>1,000</u> |
| | <u>127,440</u> | <u>127,440</u> |
| Total Net Assets | <u>\$ 739,859</u> | <u>\$ 581,039</u> |

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



Municipal Audit Report

FELCH & COMPANY, LLC
Certified Public Accountants

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

Independent Auditors' Report

To the City Council of the
City of Caribou, Maine

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the City's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the City of Caribou, Maine, as of December 31, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

1



Municipal Audit Report

To the City Council of the
City of Caribou, Maine

Emphasis of Matter

As discussed in Note 1, the financial statements referred to above include only the primary government of the City of Caribou, Maine, which consists of all funds, organizations, institutions, agencies, departments, and offices that comprise the City's legal entity. These primary government financial statements do not include financial data for the City's legally separate component units, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the financial position of the reporting entity of the City of Caribou, Maine, as of December 31, 2019, the changes in its financial position or, where applicable, its cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the reporting entity of the City of Caribou, Maine, as of and for the year ended December 31, 2019, and our report thereon, dated July 15, 2020, expressed an unmodified opinion on those financial statements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary information and public pension information on Pages I through V and Supplements 1 through 4, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Caribou's basic financial statements. The supplementary schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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



Municipal Audit Report

To the City Council of the
City of Caribou, Maine

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 15, 2020 on our consideration of the City of Caribou's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Caribou's internal control over financial reporting and compliance.

Felch & Company LLC

July 15, 2020



Utilities District Audit



Chester M. Kearney

Certified Public Accountants

12 Dyer Street, Presque Isle, Maine 04769-1550
207-764-3171 Fax 207-764-6362

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

To the Board of Trustees
Caribou Utilities District
Caribou, Maine

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the proprietary activities of the Caribou Utilities District, as of and for the years ended December 31, 2019 and 2018, and the related to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



Utilities District Audit

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the business-type activities of the Caribou Utilities District, as of December 31, 2019 and 2018, and the respective changes in financial position, and, where applicable, cash flows, thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 6 and the Schedules of changes in Net OPEB Liability and Employer's Share of OPEB contributions on page 21 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Caribou Utilities District's basic financial statements. The accompanying supplementary information on pages 22 through 26 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The 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 financial statements or to the financial statements themselves, and other procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.



Utilities District Audit

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 8, 2020 on our consideration of Caribou Utilities District's internal control over financial reporting and on our tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Caribou Utilities District's internal control over financial reporting and compliance.

Chester M. Kearney

Presque Isle, Maine
April 8, 2020



Utilities District Audit

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the Caribou Utilities District we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal year ended December 31, 2019. We encourage readers to consider the information presented here in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the Caribou Utilities District exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$5,764,233 (net position).
- The District's total net position increased by \$130,478.
- The District's total long-term debt decreased by \$139,605 during the current fiscal year. The change was a result of new borrowing in the amount of \$321,473 and principle payments of \$461,078.
- The District implemented GASB #88 related to long-term debt disclosures.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

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

NET POSITION

As noted earlier, net position may serve over time as a useful indicator of the District's financial position. In the case of the District, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$5,764,233 at the close of the most recent fiscal year.

A significant portion of the District's net position (76%) reflects investment in capital assets net of related debt.



Utilities District Audit

CARIBOU UTILITIES DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS

| | Water Department | | Sewer Department | | Total | |
|---|------------------|----------------|------------------|----------------|------------------|------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| Invested in capital assets, net of related debt | 2,470,668 | 2,341,498 | 1,906,138 | 2,063,085 | 4,376,806 | 4,404,583 |
| Unrestricted | <u>675,297</u> | <u>701,083</u> | <u>712,130</u> | <u>528,089</u> | <u>1,387,427</u> | <u>1,229,172</u> |
| Retained earnings | 3,145,965 | 3,042,581 | 2,618,268 | 2,591,174 | 5,764,233 | 5,633,755 |

STATEMENTS OF OPERATIONS

- User fee revenues decreased by \$132,072 (12.7%) for the Water Department and increased \$220,181 (28.9%) for the Sewer Department. Increases were a factor of increased usage and rate increases implemented in the final quarter of 2018.
- Operating expenses increased by \$10,472 (1%) for the Water Department and increased by \$102,492 (11.4%) for the Sewer Department. Operating expenses are further detailed in the Schedules of Operating Expenses found on pages 23 and 24.
- Operations resulted in an increase in net position of \$103,384 for the Water Department compared to an increase in net position of \$58,404 in 2018. The Sewer Department's operations produced an increase in net position of \$27,094 compared to a decrease in net position of \$103,670 in 2018. There was an interdivision payment for miscellaneous services rendered to the sewer department not billed by the water department including costs for utility billing, equipment usage, and other use of assets dating back to 2003, which resulted in \$72,100 of additional income to the Water Department and \$72,100 of expense in the Sewer Department in 2018.

PROPERTY, PLANT, AND EQUIPMENT

The District's property, plant, and equipment as of December 31, 2019, amounts to \$8,362,770, (net of accumulated depreciation). This investment in capital assets includes land, buildings, transmission and distribution lines, meters, hydrants, pumping and purification systems, standpipes, and general equipment. The total decrease in the District's property, plant, and equipment for the current fiscal year was 5.49%. This decrease is represented by an increase of \$138,494 of property in service and an increase in accumulated depreciation of \$623,833. The district has also begun a project to replace its wastewater treatment facility. As of December 31, 2019, \$317,957 had been expended on the project.

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

LONG-TERM DEBT

At the end of the current fiscal year, the District had total bonded debt outstanding of \$4,166,487 and a note payable outstanding in the amount of \$137,434. All of this debt is backed by the full faith and credit of the district. Information on bonds and notes payable can be found in note 5 on pages 13-15 of this report.



Utilities District Audit

CARIBOU UTILITIES DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS

ECONOMIC FACTORS AND FUTURE EVENTS

The District continues to search for ways to provide the best service at the lowest possible cost to its users and rate payers. The District must continue to maintain strict standards for both the Water and Sewer Departments to comply with drinking water and environmental regulations. The District is currently exploring financing options including grants and loans for projects under consideration for 2020. The District is currently assessing the impact of the disruption caused by the COVID-19 pandemic on its operations.

REQUESTS FOR INFORMATION

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



Utilities District Audit

CARIBOU UTILITIES DISTRICT

STATEMENTS OF NET POSITION

DECEMBER 31, 2019 AND 2018

| | WATER DIVISION | | SEWER DIVISION | | TOTAL | |
|--|------------------|------------------|------------------|------------------|-------------------|-------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| CURRENT ASSETS | | | | | | |
| Cash | 329,986 | 357,092 | 603,382 | 454,650 | 933,368 | 811,742 |
| Accounts receivable, net | 115,218 | 116,540 | 28,232 | 36,710 | 143,450 | 153,250 |
| Accrued revenues receivable | 67,254 | 29,783 | 57,750 | 23,069 | 125,004 | 52,852 |
| Due from Water Division | | | 83,205 | 60,472 | 83,205 | 60,472 |
| Inventories | 89,419 | 86,527 | 6,358 | 6,358 | 95,777 | 92,885 |
| Prepaid expenses | 5,814 | 6,022 | 6,083 | 2,229 | 11,897 | 8,251 |
| | <u>607,691</u> | <u>595,964</u> | <u>785,010</u> | <u>583,488</u> | <u>1,392,701</u> | <u>1,179,452</u> |
| PROPERTY, PLANT AND EQUIPMENT | 12,141,727 | 12,069,576 | 12,525,443 | 12,459,100 | 24,667,170 | 24,528,676 |
| Less accumulated depreciation and amortization | 6,122,091 | 5,799,647 | 10,182,309 | 9,880,920 | 16,304,400 | 15,680,567 |
| | <u>6,019,636</u> | <u>6,269,929</u> | <u>2,343,134</u> | <u>2,578,180</u> | <u>8,362,770</u> | <u>8,848,109</u> |
| OTHER ASSETS | | | | | | |
| Standpipe painting, net of amortization | 231,541 | 261,158 | | | 231,541 | 261,158 |
| Construction in progress | - | - | 317,957 | - | 317,957 | - |
| Investments - ICMA deferred compensation plan | | | 832,795 | 726,150 | 832,795 | 726,150 |
| | <u>231,541</u> | <u>261,158</u> | <u>1,150,752</u> | <u>726,150</u> | <u>1,382,293</u> | <u>987,308</u> |
| TOTAL ASSETS | <u>6,858,868</u> | <u>7,127,051</u> | <u>4,278,896</u> | <u>3,887,818</u> | <u>11,137,764</u> | <u>11,014,869</u> |
| DEFERRED OUTFLOWS OF RESOURCES | | | | | | |
| OPEB related outflows | 2,078 | 2,640 | 2,078 | 2,639 | 4,156 | 5,279 |
| | <u>2,078</u> | <u>2,640</u> | <u>2,078</u> | <u>2,639</u> | <u>4,156</u> | <u>5,279</u> |
| CURRENT LIABILITIES | | | | | | |
| Long-term serial bonds and notes payable due within one year | 317,478 | 383,316 | 404,737 | 81,615 | 722,215 | 464,931 |
| Accounts payable | 17,131 | 11,582 | 26,129 | 9,884 | 43,260 | 21,466 |
| Accrued expenses | 37,651 | 58,927 | 27,266 | 26,920 | 64,917 | 85,847 |
| Due to Sewer Division | 83,205 | 60,472 | | | 83,205 | 60,472 |
| | <u>455,465</u> | <u>514,297</u> | <u>458,132</u> | <u>118,419</u> | <u>913,597</u> | <u>632,716</u> |
| LONG-TERM LIABILITIES | | | | | | |
| Serial bonds and notes payable | 3,548,968 | 3,928,431 | 754,953 | 515,095 | 4,303,921 | 4,443,526 |
| Less amount due in one year | 317,478 | 383,316 | 404,737 | 81,615 | 722,215 | 464,931 |
| | <u>3,231,490</u> | <u>3,545,115</u> | <u>350,216</u> | <u>433,480</u> | <u>3,581,706</u> | <u>3,978,595</u> |
| Deferred compensation benefits | - | - | 832,795 | 726,150 | 832,795 | 726,150 |
| OPEB Liabilities | 20,210 | 21,235 | 20,210 | 21,234 | 40,420 | 42,469 |
| | <u>3,251,700</u> | <u>3,566,350</u> | <u>1,203,221</u> | <u>1,180,864</u> | <u>4,454,921</u> | <u>4,747,214</u> |
| TOTAL LIABILITIES | <u>3,707,165</u> | <u>4,080,647</u> | <u>1,661,353</u> | <u>1,299,283</u> | <u>5,368,518</u> | <u>5,379,930</u> |
| DEFERRED INFLOWS OF RESOURCES | | | | | | |
| Customer deposits | 6,463 | 6,463 | - | - | 6,463 | 6,463 |
| OPEB related inflows | 1,353 | - | 1,353 | - | 2,706 | - |
| | <u>7,816</u> | <u>6,463</u> | <u>1,353</u> | <u>-</u> | <u>9,169</u> | <u>6,463</u> |
| NET POSITION | | | | | | |
| Invested in capital assets, net of related debt | 2,470,668 | 2,341,498 | 1,906,138 | 2,063,085 | 4,376,806 | 4,404,583 |
| Unrestricted | 675,297 | 701,083 | 712,130 | 528,089 | 1,387,427 | 1,229,172 |
| | <u>3,145,965</u> | <u>3,042,581</u> | <u>2,618,268</u> | <u>2,591,174</u> | <u>5,764,233</u> | <u>5,633,755</u> |

See notes to financial statements



Utilities District Audit

CARIBOU UTILITIES DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN NET POSITION
YEARS ENDED DECEMBER 31, 2019 AND 2018

| | WATER DIVISION | | SEWER DIVISION | | TOTAL | |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | 2019 | 2018 | 2019 | 2018 | 2019 | 2018 |
| OPERATING REVENUES | | | | | | |
| Water user fees | 1,175,312 | 1,043,240 | | | 1,175,312 | 1,043,240 |
| Sewer user fees | | | 981,012 | 760,831 | 981,012 | 760,831 |
| Other operating revenues | 39,206 | 57,673 | 46,643 | 38,228 | 85,849 | 95,901 |
| | <u>1,214,518</u> | <u>1,100,913</u> | <u>1,027,655</u> | <u>799,059</u> | <u>2,242,173</u> | <u>1,899,972</u> |
| OPERATING EXPENSES | 1,049,909 | 1,039,167 | 998,412 | 895,920 | 2,048,321 | 1,935,087 |
| EARNINGS (LOSS) FROM OPERATIONS | 164,609 | 61,746 | 29,243 | (96,861) | 193,852 | (35,115) |
| NON-OPERATING INCOME AND (DEDUCTIONS) | (61,225) | (3,342) | (2,149) | (6,809) | (63,374) | (10,151) |
| CHANGE IN NET POSITION | 103,384 | 58,404 | 27,094 | (103,670) | 130,478 | (45,266) |
| NET POSITION, BEGINNING OF YEAR | <u>3,042,581</u> | <u>2,984,177</u> | <u>2,591,174</u> | <u>2,694,844</u> | <u>5,633,755</u> | <u>5,679,021</u> |
| NET POSITION, END OF YEAR | <u>3,145,965</u> | <u>3,042,581</u> | <u>2,618,268</u> | <u>2,591,174</u> | <u>5,764,233</u> | <u>5,633,755</u> |

See notes to financial statements



Utilities District Audit

CARIBOU UTILITIES DISTRICT

NOTES TO FINANCIAL STATEMENTS

(1) ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Management reviews outstanding receivables for uncollectible balances on an ongoing basis and reserves those balances for which collection is questionable. As of December 31, 2019, the District's allowance for doubtful accounts is \$70,000. When management determines accounts to be uncollectible, they are charged to the allowances for doubtful accounts when that determination is made.

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

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

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

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

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

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

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



Unpaid Taxes



Personal Property Taxes Unpaid

2015-2019 as of December 31, 2019

| <u>2015</u> | | | |
|---------------------------------|-------------|------------------------------------|-------------|
| BEAULIEU, GERRY J. | \$543.53 | RICHARDSON, DERRELL | \$9.48 |
| LAVOIE, LOUIS | \$333.53 | ROSSIGNOL, GARY | \$40.29 |
| MARTIN, SCOTT | \$5,951.90 | ST. PETER, GARY | \$360.24 |
| ROBERTSON, SAMUEL | \$291.98 | THERIAULT, SHANE | \$5,704.59 |
| SURE WINNER FOODS, INC. | \$186.42 | VIRTUAL MANAGED SOLUTIONS | \$3.02 |
| THERIAULT, SHANE | \$5,406.12 | | |
| | <hr/> | | <hr/> |
| | \$12,713.48 | | \$17,932.81 |
| | <hr/> | | |
| <u>2016</u> | | <u>2019</u> | |
| BEAULIEU, GERRY J. | \$540.44 | BEAULIEU, GERRY J | \$567.11 |
| FIVE STAR HOME MAINTENANCE, LLC | \$226.71 | BELL, JUSTIN & RICK | \$4.67 |
| G-FORCE LASER TAG, CORP | \$36.64 | BERNAICHE PROPERTY MAINTENANCE | \$198.86 |
| LAVOIE, LOUIS | \$593.11 | BICKFORD, BRIAN | \$24.47 |
| LEAVITT, BRIAN G. | \$114.50 | BLACKSTONE, SAMUEL S | \$159.58 |
| MARTIN, SCOTT | \$3,812.85 | BOUCHARD, CRAIG BOUCHARD AND RICKY | \$1,720.96 |
| THERIAULT, SHANE | \$5,512.03 | BUB'S CARPENTRY, INC. | \$29.46 |
| | <hr/> | CAMERON, ROSE MARIE | \$19.64 |
| | \$10,836.28 | CANXUS BROADCASTING CORP. | \$1,590.84 |
| | <hr/> | CONOPCO, INC | \$4.91 |
| | | CORBIN, CHRIS | \$125.21 |
| | | COTE, MATTHEW | \$225.86 |
| | | COUNTY PLUMBING & HEATING, INC | \$77.90 |
| | | CROUCH, TAMMIE AND | \$1,291.33 |
| | | CULLINS, BRYAN | \$279.87 |
| | | CYR, MICHAEL | \$1,750.42 |
| | | CYR, MICHAEL | \$2,521.29 |
| | | DG RETAIL, LLC | \$8.01 |
| | | DOODY, KENNETH | \$220.95 |
| | | DUBOIS, RICHARD | \$90.84 |
| | | FAMILY DOLLAR, INC. | \$3,056.48 |
| | | FIVE STAR HOME MAINTENANCE, LLC | \$176.76 |
| | | FOURNIER, ARLENE | \$149.76 |
| | | FRANK, ROB, MARTHA & BRADLEY | \$358.43 |
| | | HANSON, MICHELLE | \$925.54 |
| | | HANSON, MICHELLE | \$1,485.28 |
| | | HUNTER, MATTHEW A | \$87.96 |
| | | INTERNATIONAL ENERGY PARTNERS | \$106.42 |
| | | KEATON, BRENDA | \$27.01 |
| | | LAVOIE, LOUIS | \$635.85 |
| | | LEAVITT, BRIAN G | \$110.48 |
| | | LYONS, JOHN | \$142.39 |
| | | MARTIN, SCOTT | \$3,284.79 |
| | | MAYNARD, HEATHER | \$27.01 |
| | | MORGAN, PAUL | \$1,539.29 |
| | | NOBLE, CAROLYN JOYCE | \$822.43 |
| | | PIERCE, KELLEY & PAULA | \$66.29 |
| | | RICHARDSON, DERRELL | \$112.93 |
| | | ROSSIGNOL, GARY | \$41.74 |
| | | SHAW, ROBERT | \$5,074.49 |
| | | TBK MAINE PROPERTIES, LLC | \$36.83 |
| | | THERIAULT, SHANE | \$5,909.19 |
| | | TROMBLEY, PHIL | \$98.20 |
| | | WILLIAMS, KARLYN | \$247.96 |
| | | | <hr/> |
| | | | \$35,335.69 |
| | | | <hr/> |
| <u>2017</u> | | | |
| BEAULIEU, GERRY J. | \$549.70 | | |
| CORBIN, CHRIS | \$121.89 | | |
| FIVE STAR HOME MAINTENANCE, LLC | \$215.10 | | |
| FULTON, JOHN | \$203.15 | | |
| LAVOIE, LOUIS | \$619.01 | | |
| LEAVITT, BRIAN G. | \$114.72 | | |
| LYONS, JOHN | \$6.39 | | |
| MARTIN, SCOTT | \$3,864.63 | | |
| NOBLE, JOHN | \$354.61 | | |
| RICHARDSON, DERRELL | \$9.56 | | |
| ROSSIGNOL, GARY | \$40.63 | | |
| THERIAULT, SHANE | \$5,752.73 | | |
| | <hr/> | | |
| | \$11,852.12 | | |
| | <hr/> | | |
| <u>2018</u> | | | |
| BEAULIEU, GERRY J | \$564.06 | | |
| BLACKSTONE, SAM | \$154.05 | | |
| CANXUS BROADCASTING CORP. | \$468.59 | | |
| CORBIN, CHRIS | \$120.87 | | |
| COTE, MATTHEW | \$220.41 | | |
| CROUCH, TAMMIE AND | \$44.18 | | |
| CULLINS, BRYAN | \$270.18 | | |
| CYR, MICHAEL | \$1,718.25 | | |
| CYR, MICHAEL | \$2,441.10 | | |
| FIVE STAR HOME MAINTENANCE, LLC | \$191.97 | | |
| FRANK, ROB, MARTHA & BRADLEY | \$2.41 | | |
| FRESH AIR LLC | \$68.73 | | |
| HANSON, MICHELLE | \$8.36 | | |
| LAVOIE, LOUIS | \$613.83 | | |
| LEAVITT, BRIAN G | \$109.02 | | |
| LYONS, JOHN | \$137.46 | | |
| MARTIN, SCOTT | \$3,732.75 | | |
| NELSON, MARIAN | \$90.06 | | |
| NOBLE, CAROLYN JOYCE | \$793.95 | | |
| PIERCE, KELLEY & PAULA | \$63.99 | | |



Real Estate Taxes Unpaid 2019

as of December 31, 2019

| | | | |
|---|------------|------------------------------|------------|
| AKELEY, SYLVIA J | \$407.05 | BLACKSTONE, SAMUEL S. & | \$5,405.91 |
| AKERSON, BEATRICE M | \$571.99 | BLACKWELL, DWAYNE | \$1,009.01 |
| AKERSON, JEFFREY | \$893.62 | BLACKWELL, DWAYNE H | \$729.14 |
| AKERSON, JEFFREY | \$1,912.45 | BLACKWELL, DWAYNE H | \$731.59 |
| AKERSON, JOHN - DEV | \$1,529.47 | BLACKWELL, DWAYNE H | \$1,023.74 |
| AKERSON, JOHN W. - DEV | \$1,531.92 | BLACKWELL, DWAYNE H | \$1,136.67 |
| AKERSON, JOHN W. - DEV | \$1,679.22 | BOSSE, JANET M | \$424.72 |
| ALBERT, DARIN P | \$816.32 | BOUCH CORPORATION | \$2,876.02 |
| ALLEN, LAUREN | \$6,412.46 | BOUCHARD POTATO COMPANY | \$1,249.60 |
| AMBER CAT LLC | \$1,139.88 | BOUCHARD POTATO COMPANY | \$2,452.55 |
| AMBERCAT, LLC | \$710.72 | BOUCHARD POTATO COMPANY | \$7,664.51 |
| ANDERSON, ALEXANDER | \$382.98 | BOUCHARD, BRIAN J | \$1,256.96 |
| ANDERSON, DONALD L. - LIFE ESTATE | \$450.51 | BOUCHARD, BRIAN J | \$3,437.00 |
| ANDERSON, EARL R., JR. | \$547.11 | BOUCHARD, CHAD | \$3,073.66 |
| ANDERSON, GREGORY CLIFTON | \$688.00 | BOUCHARD, CRAIG D | \$277.42 |
| ANDERSON, MARY LEE | \$230.72 | BOUCHARD, CRAIG D | \$1,625.21 |
| ANDERSON, MERRILL E & DELILA P. - LIFE ESTATE | \$1,031.10 | BOUCHARD, CRAIG D | \$1,774.97 |
| ARCAND, ARTHUR J | \$498.37 | BOUCHARD, CRAIG D | \$1,811.79 |
| ARCHER, RICHARD S | \$1,227.50 | BOUCHARD, CRAIG D | \$3,508.20 |
| ARGRAVES, RICHARD P | \$2,238.96 | BOUCHARD, CRAIG D | \$5,617.04 |
| ARGRAVES, RICHARD, ALMA, & BRANDON M. | \$132.57 | BOUCHARD, DORINA M | \$1,826.52 |
| AROOSTOOK BAND OF MICMACS | \$245.50 | BOUCHARD, GALEN S | \$635.85 |
| AROOSTOOK BAND OF MICMACS | \$292.15 | BOUCHARD, JEFFERY D | \$1,831.43 |
| AROOSTOOK BAND OF MICMACS | \$2,103.94 | BOUCHARD, MAYNARD L. - HEIRS | \$3,693.87 |
| AROOSTOOK COLD STORAGE LLC | \$252.87 | BOUCHARD, REGINALD P | \$1,418.99 |
| ATCHESON, THOMAS J | \$1,939.45 | BOUCHARD, RICKEY | \$2,602.30 |
| ATCHESON, THOMAS J | \$3,321.62 | BOUCHARD, RICKEY | \$3,184.14 |
| AYER, FOREST E. & SHIRLEY A. TRUSTEES | \$3,103.12 | BOUCHARD, RICKEY A | \$245.50 |
| BABIN, STEVE N | \$1,976.28 | BOUCHARD, RICKEY A | \$282.33 |
| BAILEY, KENDALL K | \$530.28 | BOUCHARD, RICKEY A | \$1,276.60 |
| BALLARD, KEITH | \$1,858.44 | BOUCHARD, RICKEY A | \$1,821.61 |
| BALLARD, WAYNE B | \$767.51 | BOUCHARD, RICKEY A | \$3,596.58 |
| BARCLAY, JOHN F | \$3,154.68 | BOUCHARD, SCOTT A. ET AL | \$1,355.16 |
| BARD, GARY J | \$2,094.12 | BOUCHER, CAROLINE D | \$955.93 |
| BARRETT, MICHAEL S | \$1,178.40 | BOURGOINE, DANIEL | \$1,256.96 |
| BEAULIEU, GERRY J | \$1,662.42 | BOURGOINE, DANIEL J | \$262.69 |
| BEAULIEU, MATTHEW W | \$220.95 | BOURGOINE, DANIEL J | \$1,004.10 |
| BEAULIEU, MATTHEW W | \$240.59 | BRAGDON, GLEN JR | \$746.32 |
| BEAUSOLEIL, ARMAND R | \$2,403.45 | BRIGMAN, BRUCE A | \$33.34 |
| BECKUM, THOMAS L | \$1,266.78 | BROWN, ROBERT G | \$614.79 |
| BELL, JUSTIN R | \$1,244.69 | BROWN, TIMOTHY L | \$714.41 |
| BELL, VERNA | \$2,361.71 | BROWN, TIMOTHY L | \$920.63 |
| BELL, VERNA M | \$417.35 | BRUNETTE, VINCENT J | \$633.39 |
| BELL, VERNA M | \$908.35 | BURBA, JOHN | \$1,200.49 |
| BELLEFLEUR, NORMAND - DEC | \$481.18 | BURBY, JAMES L | \$1,469.25 |
| BERNAICHE, MICHAEL P | \$2,194.77 | BURGAY, TRENT J | \$2,189.09 |
| BERNAICHE, TRAVIS | \$2,457.46 | BURGESS, HENRY | \$515.55 |
| BERNAICHE, TRAVIS | \$4,797.07 | BURGESS, HENRY | \$1,148.94 |
| BICKFORD, BRIAN | \$699.19 | BURGESS, HENRY | \$1,237.32 |
| BIELINSKI, GRETA T | \$826.23 | BURTT, JEFFREY J | \$572.02 |
| BLACKSTONE, BREEN | \$2,123.58 | BURTT, KEVIN S | \$702.13 |
| BLACKSTONE, JULIE J | \$436.99 | CAMPBELL, RYAN J | \$199.65 |
| BLACKSTONE, SAMUEL S. & | \$309.33 | CANXUS BROADCASTING CORP. | \$164.49 |



Real Estate Taxes Unpaid 2019

as of December 31, 2019

| | | | |
|---|------------|--------------------------------------|------------|
| CANXUS BROADCASTING CORP. | \$6,071.21 | D'ANGELO, CINDY | \$2,852.71 |
| CAPAROTTA, ANTHONY L | \$459.09 | DAVID, JODY | \$49.08 |
| CAPAROTTA, ANTHONY L | \$753.69 | DAVID, JODY | \$257.78 |
| CARON, DANA P | \$574.47 | DEDAM, GERALD | \$1,032.71 |
| CARON, DANA P | \$1,556.47 | DEMERCHANT, KENT D | \$2,553.20 |
| CARON, DANA P. AND BEVERLY J. - LIFE ESTATE | \$2,322.43 | DEVOST, SADY - DEC | \$994.28 |
| CARON, RICHARD S | \$1,379.70 | DINSMORE, RONALD W | \$1,015.48 |
| CASSIDY, DANA | \$667.34 | DOAK, RICKY L | \$198.86 |
| CAVAGNARO, CHAD L | \$279.87 | DOBSON, SHELBY GAIL | \$1,826.52 |
| CHADSEY, ERIC | \$292.15 | DOMBROSKI, JUDY C | \$1,460.73 |
| CHALOULT, CLIFFORD - DEC | \$46.65 | DOODY, KENNETH D | \$305.29 |
| CHAMPAGNE, RONALD A., JR. & KIMBERLY A. | \$1,652.22 | DOODY, KENNETH D | \$536.15 |
| CHAPMAN, DONALD F | \$451.72 | DORRANCE, CARL G | \$1,253.84 |
| CHESTNUT, JEFFREY S | \$473.82 | DRAKE, FORREST - DEV | \$103.11 |
| CLARK, DANIEL | \$453.14 | DRAKE, FORREST - DEV | \$105.57 |
| CLARK, LISA A | \$235.68 | DRAKE, JUDSON | \$527.83 |
| CLARK, ROBERT P | \$621.12 | DREW, DAVID K | \$545.59 |
| CLEVETTE, KEVIN | \$360.89 | DRINKALL, GLENN D | \$768.42 |
| CMJ RAILROAD, LLC. | \$137.48 | DRISCOLL, DOUGLAS A | \$1,674.31 |
| COLBATH, JULIE R ELLIS- | \$127.66 | DROST, CHERYL | \$1,070.38 |
| COLBATH, JULIE R ELLIS- | \$127.66 | DROST, SCOTT T | \$216.04 |
| COLBATH, JULIE R ELLIS- | \$132.57 | DUBE, EDWARD L | \$1,501.99 |
| COLBATH, JULIE R ELLIS- | \$139.94 | DUBOIS, RICHARD K | \$321.61 |
| COLE, DONALD E | \$1,067.75 | DUFOUR, KENNETH G | \$1,207.86 |
| COMPOUND HOLDINGS LLC | \$108.02 | DUNCAN, JASON B | \$277.42 |
| COOK, DUSTIN M | \$5,623.32 | DUNCAN, JASON B | \$3,078.57 |
| COOK, JEFF | \$3,154.68 | DUPLESSIE, PHILLIP | \$586.75 |
| COOK, JEFFREY A | \$154.67 | ELLIS, GENE | \$454.18 |
| CORBIN, JOSEPH F | \$525.37 | ESPLING, DEBRA | \$309.33 |
| CORBIN, JOSEPH F | \$1,171.04 | EWING, BRIAN E | \$2,214.40 |
| CORMIER, TIMOTHY T | \$1,077.75 | EWING, CLARK | \$1,866.01 |
| CORRIVEAU, ELLIE J | \$606.39 | FARLEY-BELANGER, ARLENE | \$451.72 |
| CORRIVEAU, MARK L | \$692.31 | FARMERS REALTY TRUST | \$11.64 |
| COTE, ANGELA - DEC | \$218.50 | FISHER, DWAYNE (SR) & | |
| COTY, GORDON P., JR. | \$969.13 | FISHER, ANGELA & FISHER, DWAYNE (JR) | \$503.28 |
| COUTURE, BOBBI-JO | \$1,178.40 | FIVE STAR HOME MAINTENANCE, LLC | \$382.98 |
| CRAFT, DRENA | \$122.75 | FIVE STAR HOME MAINTENANCE, LLC | \$3,464.01 |
| CROWN EQUIPMENT, INC. | \$6.61 | FLAGG, APRIL A | \$2,288.06 |
| CROWN EQUIPMENT, INC. | \$380.53 | FORBES, BRYAN L | \$3,014.73 |
| CULLINS, TERRY S | \$2,094.12 | FORD, RANDOLPH, et.al. & TREVOR J.D. | |
| CURRAN, DAVID | \$630.94 | & SUSAN P. PARR | \$441.90 |
| CURRIE, ERNIE J | \$1,195.59 | FOSTER, DARREL J | \$1,131.76 |
| CURTIS, JONATHAN M | \$827.34 | FOURNIER, CURTIS F | \$439.45 |
| CYR, JAMES A | \$1,696.41 | FOURNIER, FRANKLIN | \$4,102.31 |
| CYR, JAMES A | \$2,067.11 | FOX, PETER R | \$4,065.48 |
| CYR, LON L | \$2,833.07 | FOX, WAYNE JR | \$1,117.03 |
| CYR, MICHAEL L | \$5,548.30 | FRANK, ROBIN D | \$1,725.87 |
| CYR, NANCY M. - HEIRS | \$776.56 | FRANK, ROBIN D | \$2,538.47 |
| CYR, ROWENA G | \$2,292.97 | FRANK, ROBIN D | \$2,894.45 |
| DAIGLE, DOUGLAS A | \$1,438.63 | FRASER, JOHN A | \$100.66 |
| DAIGLE, LORI | \$1,308.52 | FRASER, JOHN A | \$122.75 |
| DAMBOISE, BERNARD D | \$1,136.67 | FROST, LELAND | \$1,018.83 |
| DAMBOISE, E. OWEN - DEV | \$1,215.66 | FROST, LELAND - LIFE ESTATE | \$3,459.10 |



Real Estate Taxes Unpaid 2019

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| | | | |
|-----------------------------------|------------|---|------------|
| FUHRMANN, FRANCIS | \$494.44 | HANLEY, GREGORY M | \$4,531.93 |
| FURZE, NONA C | \$83.47 | HANSON, DANA L | \$2,145.67 |
| GAGNON, ANGELA | \$1,777.42 | HANSON, MICHELLE | \$2,339.62 |
| GAGNON, ANGELA C | \$1,514.74 | HANSON, MICHELLE A | \$3,186.59 |
| GAGNON, ANGELA C | \$2,511.47 | HANSON, STEVEN | \$1,553.54 |
| GAGNON, DEBRA | \$68.74 | HARMON, COLLEEN | \$250.41 |
| GAGNON, DEBRA L | \$537.65 | HARMON, COLLEEN | \$1,595.75 |
| GAGNON, DEBRA L | \$807.70 | HARRISON, RICHARD B | \$1,438.99 |
| GAGNON, ERIC | \$1,512.28 | HARTLEY, ALLYN D | \$196.40 |
| GAGNON, MICHAEL E | \$1,882.98 | HERBERT, JACK S | \$3,289.70 |
| GAGNON, NICHOLAS B | \$2,040.11 | HERNANDEZ, RAFAEL & SANDRA MARINA | \$3.00 |
| GAGNON, NICHOLAS B | \$5,000.84 | HEWITT, FLINT A | \$982.00 |
| GAGNON, NICHOLAS B. & | | HICKEY, DEBORAH L | \$682.49 |
| GAGNON, TAMMY A. & GAGNON, ROBERT | \$179.22 | HOBBS, DALE JR | \$306.88 |
| GAGNON, NICHOLAS B. & | | HOLDSWORTH, GHENT II | \$498.37 |
| GAGNON, TAMMY A. & GAGNON, ROBERT | \$896.08 | HOLDSWORTH, GHENT II | \$613.75 |
| GAGNON, NICHOLAS B. & | | HOLDSWORTH, GHENT II | \$2,452.55 |
| GAGNON, TAMMY A. & GAGNON, ROBERT | \$979.55 | HOLMAN, LORI JEAN WARK | \$1,369.89 |
| GAGNON, NICHOLAS B. & | | HOLMES, KEVIN L | \$213.59 |
| GAGNON, TAMMY A. & GAGNON, ROBERT | \$1,163.67 | HOLMES, KEVIN L | \$1,175.95 |
| GAGNON, RONALD B | \$12.75 | HOOEY, RAYMOND | \$1,094.93 |
| GAGNON, RONALD L | \$878.89 | HOOEY, RAYMOND R. JR | \$1,234.87 |
| GAGNON, TAMMY A | \$2,420.63 | HOTELLING, JOHN H III | \$729.14 |
| GAGNON'S RENTAL PROPERTIES, LLC | \$1,841.25 | HUCKINS, LAWRENCE R III | \$2,683.32 |
| GALLAGHER, GAIL L | \$1,217.68 | HUCKINS, MADELINE | \$1,590.84 |
| GAUVIN, RANDY F | \$770.87 | HUNTER, MATTHEW A | \$2,010.65 |
| GENDREAU, ADAM A | \$3,078.57 | JACKSON, CARLTON E.,SR. AND DIANE | \$825.85 |
| GIGGEY, LENA M | \$1,477.91 | JACKSON, CRAIG P | \$1,188.22 |
| GIRARD, KAREN T | \$2,252.43 | JANDREAU, DONALD R | \$290.89 |
| GOMEZ, JOEL | \$1,059.70 | JANDREAU, KEVIN A | \$113.95 |
| GRAY, JAMIE L | \$1,706.23 | JANDREAU, LAWRENCE | \$193.95 |
| GREENIER INC. | \$1,175.95 | JANDREAU, LAWRENCE | \$216.04 |
| GRIFFETH, CHRISTINE | \$282.33 | JANDREAU, LAWRENCE | \$223.41 |
| GRIFFETH, SHARON L | \$626.03 | JANDREAU, LAWRENCE | \$1,345.34 |
| GRIFFIN, KIP A | \$1,259.42 | JANDREAU, LAWRENCE & GINETTE- LIFE ESTATE | \$4,676.78 |
| GUERRETTE FARMS CORP | \$20.11 | JANDREAU, ROBERT | \$117.84 |
| GUERRETTE FARMS CORP | \$1,659.58 | JANDREAU, ROBERT | \$149.76 |
| GUERRETTE, LIZA M | \$1,298.70 | JANITZ, WALTRAUD I. - DEV. | \$1,278.35 |
| GUERRETTE, SHERI R | \$3,682.50 | JLD PROPERTIES, LLC | \$3,454.19 |
| GUILLEMETTE, SCOTT D | \$603.12 | JOHNDRO, JOEL R | \$1,708.57 |
| GUY, DYLAN M | \$1,755.33 | JOHNS, KAREN | \$41.15 |
| HAINES, STEVEN G | \$1,922.27 | JOHNS, KAREN | \$196.40 |
| HALEY FAMILY FARM, INC. | \$1,276.60 | JOHNSON, CHRISTIAN | \$4,603.13 |
| HALEY FAMILY FARM, INC. | \$4,978.74 | JOHNSON, CHRISTIAN JD | \$2,283.15 |
| HALL, CAROLYN E | \$682.49 | JOHNSTON, JARED | \$120.30 |
| HALL, CAROLYN E | \$1,605.57 | JOHNSTON, JOHN | \$245.50 |
| HAMEL, TERESITIA M | \$11.60 | JOHNSTON, JOHN A | \$792.97 |
| HAMMONDS, RICHARD | \$216.04 | JONES, DANA G | \$188.56 |
| HANES, JAMES T | \$1,509.41 | JONES, TIMOTHY L | \$1,514.74 |
| HANEY, CHRISTOPHER A | \$1,229.96 | KEATON, KEVIN P | \$5,317.53 |
| HANEY, CHRISTOPHER A | \$1,487.73 | KEATON, VAUGHN | \$3,353.53 |
| HANEY, DALE D | \$3,640.77 | KEATON, VAUGHN R | \$3,314.25 |
| HANEY, NATHAN | \$1,136.67 | KEENAN, MARION M | \$915.01 |



Real Estate Taxes Unpaid 2019

as of December 31, 2019

| | | | |
|----------------------------------|------------|--------------------------------------|-------------|
| KELLER, BOBBY | \$1,453.36 | MANCOS, MICHAEL A | \$707.04 |
| KELLEY, JAMES W SR | \$1,794.61 | MANTER, SHAWN P | \$3,780.70 |
| KELLY, JAMES L | \$1,691.50 | MAPLE RIDGE PROPERTY MANAGEMENT, LLC | \$1,436.18 |
| KELSEA, HOWARD G | \$328.26 | MARQUIS, RINO | \$1,056.47 |
| KEYBANK NATIONAL ASSOCIATION | \$1,448.45 | MARRETT, DAVID | \$1,848.59 |
| KIDNEY, GLORIA J | \$323.86 | MARSHALL, DANYELLE | \$31.92 |
| KIEHN, KIMBERLY | \$1,369.89 | MARSHALL, DANYELLE | \$464.00 |
| KING, ALLEN G | \$250.41 | MARTIN, BILLIE-JO | \$358.43 |
| KINGSBURY, ROBB | \$1,637.49 | MARTIN, DAVID N | \$1,225.05 |
| LABRECK, ALFRED JR | \$834.70 | MARTIN, SCOTT | \$648.12 |
| LAGASSE, DOUGLAS | \$699.68 | MARTIN, SCOTT | \$878.89 |
| LAGASSE, DOUGLAS P | \$888.71 | MARTIN, SCOTT A | \$3,073.66 |
| LAGASSE, DOUGLAS P | \$1,455.82 | MARTIN, SCOTT A | \$4,269.25 |
| LAGASSE, ELLIE | \$186.58 | MARTIN, SCOTT A | \$4,632.59 |
| LAGASSE, HEATHER R | \$63.83 | MARTIN, SCOTT ALLEN | \$6,770.89 |
| LAGASSE, HEATHER R | \$63.83 | MARTIN, SCOTT M | \$2,538.47 |
| LAGASSE, LLOYD G | \$935.36 | MARTINO, JONATHAN | \$122.75 |
| LAGASSE, ROSAIRE C.- LIFE ESTATE | \$3,304.43 | MASSEY, SHELLEY | \$441.90 |
| LAMOTHE, CLAUDE A | \$1,735.69 | MCBREAIRTY, DONALD | \$758.60 |
| LAND HO, INC. | \$22.06 | MCBREAIRTY, OMAR H | \$510.54 |
| LAND HO, INC. | \$98.20 | MCCARTHY, LORIE | \$1,151.40 |
| LAND HO, INC. | \$137.48 | MCDONALD, HEATHER J | \$537.65 |
| LAND HO, INC. | \$213.59 | MCDUGAL, WALTER | \$1,183.31 |
| LANDEEN, KENDALL D | \$90.84 | MCKELLIPS, KITTY L | \$1,448.45 |
| LANDEEN, SHAWN L | \$1,126.85 | MCLAUGHLIN, DANNY C | \$44.19 |
| LANGLEY, WAYNE C | \$932.90 | MCLAUGHLIN, DANNY C | \$1,421.45 |
| LAPOINTE, SHERIL A | \$1,315.88 | MCLAUGHLIN, EVANS D | \$2,656.31 |
| LAPOINTE-KERNAN, ROSANNE | \$1,612.94 | MCLAUGHLIN, JERRY, JR. | \$351.07 |
| LARRABEE, JOSEPH C | \$3,103.12 | MCLELLAN, SHAWN | \$14.73 |
| LARSON, NATHAN | \$165.94 | MCNEAL, JOHN E | \$311.79 |
| LATHAM, KATE & | \$923.08 | MERCHANT, LEON L | \$19.64 |
| LAVOIE, LOUIS J., JR. | \$2,447.64 | MERCHANT, LEON L | \$957.45 |
| LAVOIE, LOUIS, JR. | \$3,508.20 | MERLIN ONE, LLC | \$54.01 |
| LEAVITT, THOMAS M | \$240.50 | MERLIN ONE, LLC | \$164.49 |
| LEVESQUE, ANDREW J | \$2,928.82 | MICHAUD AND MICHAUD TRUCKING CORP. | \$93.29 |
| LEVESQUE, RUSSELL P | \$1,635.03 | MICHAUD AND MICHAUD TRUCKING CORP. | \$1,033.56 |
| LEVESQUE, VERNA A | \$6.80 | MICHAUD, JAY | \$1,337.98 |
| LEVESQUE, VERNA A | \$989.37 | MICHAUD, KIM R | \$788.06 |
| LEVESQUE, VERNA A | \$1,757.78 | MICHAUD, KRISTI HAINES | \$1,401.81 |
| LEWIS, JAMES A | \$328.97 | MICHAUD, PAUL A | \$1,247.14 |
| LIBBY, MICHAEL PAUL | \$537.65 | MIKE'S FAMILY MARKET, LLC | \$5,560.58 |
| LIBBY, ROBERT A | \$326.52 | MILLER, JEREMY J | \$31.92 |
| LINDSEY, BRYANT C | \$1,787.24 | MILLER, RONALD E., JR. | \$483.46 |
| LISTER, ALLYN L | \$1,465.64 | MILTON, GARRICK | \$1,274.15 |
| LITTLE, BASIL EDWARD, JR. | \$638.30 | MILTON, GARRICK E | \$2,015.56 |
| LITTLE, GARY W | \$333.88 | MINK, MARY ANN | \$201.31 |
| LIZOTTE, RONALD J | \$251.72 | MINK, MARY ANN | \$498.37 |
| LIZOTTE, RONALD J | \$261.65 | MINK, MARY ANN | \$1,293.79 |
| LOGGANS, DONALD L | \$169.40 | MITCHELL, JIM R | \$2,302.79 |
| LONGLEY, PATRICIA E | \$734.04 | MJG, INC. | \$10,581.85 |
| MADORE, GARY R JR | \$1,332.21 | MORIN, LOREN | \$1,070.38 |
| MANCOS, BRATON | \$36.83 | MORRELL, DOUGLAS C | \$230.77 |
| MANCOS, DUSTIN | \$1,082.66 | MORRELL, DOUGLAS C | \$3,648.13 |



Real Estate Taxes Unpaid 2019

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| | | | |
|---------------------------|------------|--------------------------------------|-------------|
| MORRELL, JAMES L | \$481.18 | RICHARDSON, DERRELL | \$7,374.82 |
| MOWERS, CAROL | \$464.00 | RICHARDSON, DERRELL | \$17,479.60 |
| MOXLEY, THOMAS A | \$547.47 | RIDGE RUNNERS REALTY TRUST | \$186.58 |
| MUFFLER, LYNNE DELL | \$85.93 | RIELLY, RICHARD W., JR. | \$949.83 |
| MULLEN, RICHARD W | \$2,042.56 | RINES, JOHN M | \$522.92 |
| MUNIZ, MICHAEL | \$549.92 | RIOPELLE, LAMAR S | \$1,129.30 |
| MURPHY, BILLIE JO | \$61.38 | ROGESKI, CHRISTOPHER W | \$2,705.41 |
| MURPHY, LEOLA A | \$267.60 | ROGESKI, STEV B | \$103.24 |
| MURPHY, LEOLA A | \$950.09 | ROGESKI, STEV B | \$273.63 |
| MURPHY, RITA M | \$1,347.80 | ROGESKI, STEV B | \$403.95 |
| NADEAU, TONY | \$1,725.87 | ROGESKI, STEV B., III & NANCY A. | \$200.56 |
| NADEAU, TONY | \$2,354.35 | ROSSER, RONALD A.,JR. AND JOHNA G. | \$1,055.65 |
| NADEAU, WILSON W | \$1,210.32 | ROSSIGNOL, DANIEL P | \$449.27 |
| NAPALAPALI, JOLANI | \$569.56 | ROSSIGNOL, MARGARET R | \$267.51 |
| NASH, MATTHEW A | \$1,657.13 | ROSSIGNOL, TIM | \$105.57 |
| NEWBEGIN, MICHAEL R | \$326.52 | ROWE-PELKEY, BRENDA J. AS TRUSTEE OF | |
| NEWBEGIN, MICHAEL R | \$957.45 | THE BRENDA J ROWE-PELKEY 2005 TRUST | \$2,175.13 |
| NOBLE, CAROLYN JOYCE | \$4,752.37 | ROY, JAY PAUL | \$1,036.01 |
| O'LEARY, DENNIS JR | \$500.41 | ROYAL RIVER, LLC | \$1,426.36 |
| OLMSTEAD, AARON G | \$500.24 | S & B FOX PROPERTIES, LLC | \$1,683.82 |
| OUELLETTE, CHRISTOPHER | \$351.07 | SANDS, WILLARD H | \$795.42 |
| OUELLETTE, HEIDI L | \$687.40 | SAUCIER, DIANE B | \$1,166.13 |
| OUELLETTE, JERRY P | \$589.20 | SAUCIER, ROGER J | \$100.00 |
| OUELLETTE, KATHY P | \$903.44 | SAUNDERS, CHRISTOPHER D | \$817.52 |
| OUELLETTE, LINDA A | \$996.72 | SAUNDERS, SUZANNE | \$1,171.04 |
| OUELLETTE, LUKE J | \$969.73 | SAVOIE, DALE | \$349.37 |
| PADDLEFORD, MILTON B | \$1,274.15 | SCHMITT, MICHAEL C | \$602.44 |
| PALMYRA DEVELOPMENTS, LLC | \$127.03 | SCHOFIELD, WILLIAM L | \$15.50 |
| PAQUIN, JOSEPH O | \$530.28 | SEAMAN, YVETTE | \$71.08 |
| PARADIS, LELAND O.,JR. | \$878.89 | SEARS, JOSEPH M | \$596.57 |
| PELKEY, JEFFREY | \$295.96 | SELMAN, JEAN | \$548.28 |
| PELLETIER, LOUISE | \$1,016.14 | SHAW, DAVID B | \$982.33 |
| PETERSON, ROLLAND L | \$1,686.59 | SHAW, JEREMY G | \$2,361.71 |
| PHAIR, JUDY M | \$856.80 | SHAW, ROBERT S | \$78.56 |
| PICARD, MARIO M | \$213.59 | SHAW, ROBERT S | \$346.16 |
| PICARD, MECCA J | \$277.42 | SHAW, ROBERT S | \$736.50 |
| PLANTE, ROGER P | \$294.60 | SHAW, ROBERT S | \$945.18 |
| PLANTE, ROGER P | \$1,612.94 | SHAW, ROBERT S | \$1,281.51 |
| PLOURDE, LARRY | \$1,926.65 | SHAW, ROBERT S | \$2,015.56 |
| PRATT, CARL | \$476.27 | SHAW, ROBERT S | \$8,865.01 |
| QUIMBY, LEWIS G., JR. | \$844.52 | SHAW, ROBERT S | \$15,724.28 |
| R.M.B. FRANK, LLC | \$2,990.19 | SHAW, ROBERT S II | \$716.86 |
| RACKLER, JEREMIE | \$2,793.19 | SHAW, ROBERT S II | \$819.97 |
| RAFFORD, RONALD P | \$8.55 | SHAW, ROBERT S II | \$1,571.20 |
| RAFFORD, WINFIELD A | \$647.22 | SHAW, ROBERT S II | \$2,057.29 |
| RAGONA, ROBERT P | \$25.97 | SHAW, ROBERT S II | \$2,452.55 |
| RAND, TIMOTHY | \$1,364.98 | SHEA, MARK | \$1,662.03 |
| RAND, TIMOTHY A | \$68.74 | SHEA, MARK A | \$2,619.49 |
| RANDAZZO, DANIEL T | \$2,317.51 | SHELDON, RICHARD E III | \$92.60 |
| RANDOLPH, DALE I | \$775.52 | SILSBEE, DAVID | \$464.00 |
| REIFF, CINDY M | \$1,183.31 | SIROIS, LEO J | \$3,375.63 |
| RICHARDSON, DERRELL | \$1,178.40 | SKIDGEL, MATTHEW A | \$1,630.58 |
| RICHARDSON, DERRELL | \$2,361.71 | SKIDGEL, WESLEY J JR | \$248.09 |



Real Estate Taxes Unpaid 2019

as of December 31, 2019

| | | | |
|---|------------|--|--------------|
| SM TRUST | \$184.13 | TIBBS, LLOYD ALAN | \$348.61 |
| SM TRUST | \$1,914.52 | TMC OF MAINE, LLC | \$846.80 |
| SMART, ALICE R | \$1,473.00 | TMC OF MAINE, LLC | \$1,276.60 |
| SMITH, DIANE AND SCOTT CO TRUSTEES OF THE DANA P. CASSIDY FAMILY TRUST | \$81.16 | TOMPKINS, MICHELE D | \$1,190.68 |
| SOLMAN, JUDITH A | \$1,299.45 | TOOTHAKER, BROCK | \$1,006.55 |
| SPENCER, LARRY | \$385.44 | TOWLE, PATRICK M | \$132.57 |
| ST PETER, MALCOM | \$1,422.60 | TRACY, GALEN S. - PERSON IN POSSESSION | \$1,477.91 |
| ST PETER, RUDOLPH T | \$2,334.71 | TRACY, KURT W | \$1,917.36 |
| ST. GERMAIN, WAYNE | \$86.58 | TRAUGH, SHAWNA | \$195.27 |
| ST. JOHN, JASON | \$1,141.58 | TROMBLEY, STEVEN LEE | \$417.35 |
| ST. JOHN, PETER P | \$1,531.92 | TURCK, KATHERINE M | \$464.00 |
| ST. PETER, GRIFFIN | \$1,114.57 | VALENTINO, FRANK | \$947.63 |
| ST. PETER, RAYMOND | \$564.65 | VEINOTE, JASON L | \$56.47 |
| ST. PETER, WILFRED J | \$308.80 | VIOLETTE, BRENT B | \$1,414.08 |
| ST. PIERRE, EDMOND J | \$1,605.57 | VIOLETTE, BRIAN F | \$2,065.51 |
| ST. THOMAS, SHARON L | \$932.90 | VIOLETTE, LARRY D | \$3,319.16 |
| STAIRS, DAVID | \$812.61 | VIOLETTE, RANDY R | \$1,394.11 |
| STAVNESLI, DAVID M | \$466.45 | VIRTANEN, DONNA M | \$893.00 |
| STEWART, DAVID L | \$1,006.55 | VON MERTA, RICHARD - LIFE ESTATE | \$1,703.77 |
| STURGEON, SHELDON L | \$181.67 | WALDNER, JAILEEN | \$718.64 |
| SUMMERSON, CHRISTOPHER | \$1,948.61 | WALTON, DIANA L | \$574.47 |
| SUTHERLAND, JEAN | \$8.00 | WAMBOLD, DARLA M | \$1,720.96 |
| SWANSON, DANIEL CLAUDE | \$1,777.58 | WARNER, LOYCE MARY, ET.AL. | \$1,396.90 |
| SWENSON, MARILYN A | \$1,573.66 | WEATHERHEAD, FRANK C | \$3,095.76 |
| TAGGETT, HARRY A | \$716.86 | WEBBER, BRANDON SHAWN ET AL | \$871.53 |
| TAMBURELLO, GEORGE | \$346.16 | WEBBER, BRANDON SHAWN, ET.AL. | \$3,362.75 |
| TARDIE, MARK | \$1,716.05 | WESSON, BRUCE E | \$1,978.73 |
| TAYLOR, ERIC | \$601.09 | WESTIN, MARK L | \$1,384.62 |
| THERIAULT, BRAD A. | \$1,124.39 | WESTIN, PAMELA S | \$1,115.41 |
| THERIAULT, CARL | \$382.98 | WHITE, DAVID | \$93.29 |
| THERIAULT, GENE & EDNA-LIFE ESTATE | \$1,200.50 | WHITE, JOEY - DEC | \$245.50 |
| THERIAULT, GREGORY J | \$4.80 | WHITE, JOEY R. - DEC | \$61.38 |
| THERIAULT, GREGORY J | \$16.62 | WHITE, JOEY R. - DEC | \$1,593.30 |
| THERIAULT, GREGORY J | \$580.26 | WHITMORE, SANDY | \$122.75 |
| THERIAULT, JANICE - DEV | \$959.61 | WHITMORE, VICKI L | \$417.35 |
| THERIAULT, KRISTI ROSE | \$633.39 | WILCOX, AMANDA | \$447.97 |
| THERIAULT, MICHAEL | \$547.47 | WILLARD, LINWOOD C. - DEC | \$76.11 |
| THERIAULT, SHANE E | \$2,418.18 | WILLETTE, RYAN J | \$1,212.50 |
| THERIAULT, SHANE H | \$3,076.12 | WILLIAMS, JERRY | \$444.36 |
| THIBODEAU FAMILY IRREVOCABLE TRUST,THE | \$2,248.78 | WILLIAMS, JERRY | \$957.45 |
| THIBODEAU, CARL | \$368.25 | WILLIAMS, JERRY H | \$1,806.88 |
| THIBODEAU, CARL J | \$95.75 | WILLIAMS, SETH | \$4,772.52 |
| THIBODEAU, DANIEL A | \$1,544.20 | WILSON, ANN | \$1,423.90 |
| THIBODEAU, GUY | \$1,140.60 | WINSLOW, JOCELYN JO | \$1,658.66 |
| THIBODEAU, JOSIE MAE KENNARD ET AL | \$310.38 | WOOD, JULIE - DEC | \$590.30 |
| THIBODEAU, WILLIAM A., JR. | \$414.90 | WOODS, SEAN & | \$1,432.73 |
| THOMAS, ASHLEY | \$137.48 | WRIGHT, FRANCIS NORMAN | \$137.95 |
| THOMAS, BECKY L | \$630.94 | WYMAN, JAMIE M | \$1,288.88 |
| THOMAS, TRAVIS A | \$572.02 | YORK, STEVEN M | \$4,865.81 |
| THOMPSON, JAY R | \$574.47 | ZERNICKE, KENNETH - DEC | \$336.34 |
| THOMPSON, PAMELA | \$900.99 | | |
| THOMPSON, ROLAND | \$93.29 | | |
| | | | \$826,694.25 |



Tax Liens

as of December 31, 2019

| | | | |
|---|------------|--|------------|
| AKERSON, JEFFREY | \$114.34 | CURTIS, JON M | \$798.69 |
| AKERSON, JOHN - DEV | \$22.16 | CYR, MICHAEL L | \$761.54 |
| AKERSON, JOHN W. - DEV | \$1,621.08 | DAIGLE, LORI | \$1,263.21 |
| AKERSON, JOHN W. - DEV | \$131.57 | DAVID, JODY | \$248.35 |
| ANDERSON, ALEXANDER | \$369.72 | DEVOST, SADY - DEC | \$754.79 |
| ANDERSON, MERRILL E & DELILA P. - LIFE ESTATE | \$995.40 | DUNCAN, JASON B | \$2,971.98 |
| BARRETT, MICHAEL S | \$106.07 | DUNCAN, JASON B | \$267.81 |
| BEAULIEU, MATTHEW W | \$213.30 | ESPLING, DEBRA | \$298.62 |
| BEAULIEU, MATTHEW W | \$232.26 | FISHER, DWAYNE (SR) & FISHER, ANGELA & | |
| BEAUSOLEIL, ARMAND R | \$706.38 | FISHER, DWAYNE (JR) | \$325.09 |
| BELL, JUSTIN R | \$79.92 | FIVE STAR HOME MAINTENANCE, LLC | \$369.72 |
| BELL, VERNA | \$2,279.94 | FIVE STAR HOME MAINTENANCE, LLC | \$3,344.07 |
| BELL, VERNA M | \$876.90 | FLAGG, APRIL A | \$1,488.18 |
| BELL, VERNA M | \$402.90 | FORD, RANDOLPH, et.al. & TREVOR J.D. & | |
| BLACKSTONE, JULIE J | \$66.04 | SUSAN P. PARR | \$426.60 |
| BLACKSTONE, SAMUEL S. & | \$298.62 | FORTIN, LINDA | \$35.55 |
| BLACKWELL, DWAYNE | \$974.07 | FROST, LELAND | \$1,599.75 |
| BLACKWELL, DWAYNE H | \$1,097.31 | FROST, LELAND - LIFE ESTATE | \$3,339.33 |
| BLACKWELL, DWAYNE H | \$706.26 | GAGNON, DEBRA | \$66.36 |
| BLACKWELL, DWAYNE H | \$988.29 | GAGNON, DEBRA L | \$519.03 |
| BLACKWELL, DWAYNE H | \$587.76 | GAGNON, DEBRA L | \$779.73 |
| BOUCHARD, BRIAN J | \$1,213.44 | GAGNON, ERIC | \$1,222.03 |
| BOURGOINE, DANIEL | \$1,213.44 | GIGGEY, LENA | \$35.55 |
| BOURGOINE, DANIEL J | \$253.59 | GIGGEY, LENA M | \$1,426.74 |
| BOURGOINE, DANIEL J | \$969.33 | GLASS, PRISCILLA | \$35.55 |
| BRAGDON, GLEN JR | \$720.48 | GRANT, MICHELLE | \$35.55 |
| BRAGDON, MORRIS E | \$35.55 | GREENIER INC. | \$4,941.45 |
| BURGESS, HENRY | \$497.70 | GRIFFIN, KIP A | \$1,215.81 |
| BURGESS, HENRY | \$1,109.16 | GUY, DYLAN M | \$999.69 |
| BURGESS, HENRY | \$1,194.48 | HAMMONDS, RICHARD | \$208.56 |
| BURTT, JEFFREY J | \$145.15 | HANEY, CHRISTOPHER A | \$1,436.22 |
| CAPAROTTA, ANTHONY L | \$443.19 | HANEY, CHRISTOPHER A | \$1,187.37 |
| CAPAROTTA, ANTHONY L | \$694.32 | HANEY, NATHAN | \$1,097.31 |
| CHADSEY, ERIC | \$36.54 | HANSON, MICHELLE A | \$16.40 |
| CHALOULT, CLIFFORD - DEC | \$45.03 | HARTLEY, ALLYN D | \$222.78 |
| CHESTNUT, JEFFREY S | \$457.41 | HEWITT, FLINT A | \$948.00 |
| COMPOUND HOLDINGS LLC | \$104.18 | HICKEY, DEBORAH L | \$66.18 |
| COOK, JEFF | \$3,045.45 | HOLMAN, LORI JEAN WARK | \$1,322.46 |
| COOK, JEFFREY A | \$149.31 | HOOEY, RAYMOND | \$1,057.02 |
| CORBIN, JOSEPH F | \$507.18 | HOOEY, RAYMOND R. JR | \$1,192.11 |
| CORBIN, JOSEPH F | \$1,130.49 | HUNTER, MATTHEW A | \$1,873.07 |
| CORRIVEAU, ELLIE J | \$585.39 | JACKSON, CRAIG P | \$895.47 |



Tax Liens

as of December 31, 2019

| | | | |
|--------------------------------------|-------------|--------------------------------------|--------------|
| JOHNSON, CHRISTIAN | \$4,054.32 | RICHARDSON, DERRELL | \$2,279.94 |
| JOHNSON, CHRISTIAN JD | \$2,146.54 | RICHARDSON, DERRELL | \$7,119.48 |
| JONES, TIMOTHY L | \$805.53 | RICHARDSON, DERRELL | \$1,137.60 |
| KEATON, VAUGHN | \$3,237.42 | RINES, JOHN M | \$504.81 |
| KELLY, JAMES L | \$1,632.93 | ROSSIGNOL, TIM | \$101.91 |
| KIEHN, KIMBERLY | \$1,322.46 | ROWE-PELKEY, BRENDA J. AS TRUSTEE OF | |
| LAGASSE, LLOYD G | \$902.97 | THE BRENDA J ROWE-PELKEY 2005 TRUST | \$2,099.82 |
| LAGASSE, ROSAIRE C.- LIFE ESTATE | \$4,211.49 | SAUNDERS, CHRISTOPHER D | \$789.21 |
| LAND HO, INC. | \$206.19 | SEARS, JOSEPH M | \$575.91 |
| LAND HO, INC. | \$59.60 | SM TRUST | \$177.75 |
| LAND HO, INC. | \$94.80 | SOMERS, THOMAS C | \$180.12 |
| LAPOINTE, SHERIL A | \$1,270.32 | SOUCIER, CHRIS | \$35.55 |
| LATHAM, KATE & | \$891.12 | ST. JOHN, JASON | \$275.97 |
| LAVOIE, LOUIS J., JR. | \$2,362.89 | ST. JOHN, PETER P | \$1,478.88 |
| LAVOIE, LOUIS, JR. | \$3,386.73 | ST. PETER, RUDOLPH | \$2,253.87 |
| LEWIS, JAMES A | \$303.66 | TAMBURELLO, GEORGE | \$334.17 |
| LITTLE, BASIL EDWARD, JR. | \$616.20 | TARDIE, MARK | \$152.12 |
| LONGLEY, PATRICIA E | \$708.63 | THOMAS, ALLAN | \$40.65 |
| MANCOS, MICHAEL A | \$543.43 | THOMAS, ASHLEY | \$132.72 |
| MAPLE RIDGE PROPERTY MANAGEMENT, LLC | \$61.77 | THOMPSON, PAMELA | \$556.85 |
| MARSHALL, DANYELLE | \$251.89 | THOMPSON, ROLAND | \$90.06 |
| MARSHALL, DANYELLE | \$30.81 | TOMPKINS, MICHELE D | \$1,168.41 |
| MARTIN, SCOTT | \$848.46 | TOOTHAKER, BROCK | \$971.70 |
| MARTIN, SCOTT M | \$2,450.58 | TRACY, KURT W | \$792.14 |
| MASSEY, SHELLEY | \$900.60 | TROMBLEY, STEVEN LEE | \$402.90 |
| MCDONALD, HEATHER J | \$10.15 | VALENTINO, FRANK | \$864.05 |
| MCLAUGHLIN, JERRY, JR. | \$338.91 | VEINOTE, JASON L | \$54.51 |
| MIKES FAMILY MARKET, LLC | \$802.30 | VON MERTA, RICHARD - LIFE ESTATE | \$1,682.70 |
| MINK, MARY ANN | \$918.32 | WAMBOLD, DARLA M | \$2,135.37 |
| MINK, MARY ANN | \$481.11 | WEBBER, BRANDON SHAWN ET AL | \$841.35 |
| MINK, MARY ANN | \$194.34 | WESTIN, MARK L | \$240.28 |
| MOIYEE CORPORATION, THE | \$1,232.40 | WHITMORE, TRAVIS | \$88.32 |
| MORIN, LOREN | \$336.05 | WILLARD, LINWOOD C. - DEC | \$67.34 |
| MOXLEY, THOMAS A | \$467.43 | WILSON, ANN | \$1,374.60 |
| MURPHY, LEOLA A | \$48.46 | ZERNICKE, KENNETH - DEC | \$237.32 |
| MURPHY, RITA M | \$1,301.13 | | |
| OUELLETTE, LUKE J | \$877.99 | | \$160,400.10 |
| PADDLEFORD, MILTON B | \$1,230.03 | | |
| PARADIS, LELAND O.,JR. | \$848.46 | | |
| RAND, TIMOTHY | \$1,317.72 | | |
| RAND, TIMOTHY A | \$66.36 | | |
| RICHARDSON, DERRELL | \$16,874.40 | | |



Caribou Vikings Boys 2019-2020 2x Maine State Class B Champions

Bottom Row, Left to Right: Zack Madore, Jacob Berkoski, Ethan Holdsworth, Sawyer Deprey, Brevin Barnes, Cory Herbert. Back Row Asst Coach Andre Rossignol, Mgr Maddy Zeigler, Asst Coach Ben Rosser, Michael Brigman, Isaac Marker, Carter Quist, Joey Gregson, Caleb Espling, Riley Bouchard, Parker Deprey, Alex Bouchard, Jacob Paul, Mgr Abby St. Peter, Asst Coach Jeremiah Fitzherbert, Coach Kyle Corrigan.