

Town of Paris



Annual Town Report FY 18 - 19

These benches that set in Moore Park was a gift from Cole Land Transportation Museum in Bangor Maine and this is their mission statement: <https://www.colemuseum.org/our-mission/>

Our Mission

To preserve the vehicles; those who made, used and maintained them; and challenge children to higher aspirations.



Statement of Purpose

To collect, preserve, and display (before they disappear forever) a cross section of Maine's land transportation equipment from which this and future generations will gain knowledge of the past.

To honor, with this collection, the thousands of Maine land transportation pioneers whose dedicated work cleared and reshaped the land, and constructed the highways and rail lines that allowed the state's development beyond its seacoast. To honor also those individuals whose determination made it possible — with primitive tools — to “keep the roads open”, year round through Maine's severe winters — a feat largely accomplished by the 1930's.

To challenge our young people and help build their aspirations — after seeing what these Maine pioneers accomplished with hard work, honest endeavor and primitive tools — to believe that with today's improved knowledge, advanced equipment, and similar efforts, they also can become creative doers and builders of a bright future for themselves, their communities and their fellow man.

To record and display U.S. military memorabilia to forever remind this and future generations of the high price our comrades have paid to protect our freedom.

Reaching and maintaining these goals will have made worthwhile this museum and its collection given by me, the Cole Family, and several hundred individuals, companies, municipalities, and the State of Maine.

**Galen L. Cole, Founder
Cole Family Foundation**



“I promise...to help my fellow man and my community and work to leave both a little better than I found them.” — Galen L. Cole

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Town of Paris

33 Market Square, South Paris, ME 04281

207-743-2501/207-743-6718

www.parismaine.org

Municipal Officers

Town Manager

Town Clerk

Bookkeeper

Deputy Clerks

Code Enforcement

Officer

Assessor

General Assistance

The Annual Report for the Town of Paris, 2018- 2019, is dedicated to the frontline workers

This year's town report is being dedicated to all the front line workers of the town and pulling through this Covid-19 pandemic. They all had a job to do and challenges to overcome, but in the end got it done.

The town would like to recognize all the health care workers in Paris. You adapted to the situation and kept us safe as you always do. We cannot thank you enough.

The town would also like to thank all the Paris businesses and their employees that were able to stay open and also adapted to ever changing times and kept serving and helping Paris residents.

The town Administration had to adapt to working from home and still helping residents get what they need. They were able to help some by appointment or through email.

The Police Department took it one step further with a food drive that lasted well over a month and during that time they delivered too many families in and that could not get out to get groceries.

The Fire department was on the hunt for masks, gloves, hand sanitizer and anything else needed to keep town employees safe.

Thank you to all that helped us during this time.

TOWN OF PARIS
THE MUNICIPAL OFFICERS

BOARD OF SELECTMEN

Russell Brackett Christopher Summers Peter Kilgore
Carlton Sprague Scott McElravy

TOWN MANAGER

Dawn Noyes

**CODE ENFORCEMENT OFFICER/BUILDING & PLUMBING INSPECTOR/E911 OFFICER/
HEALTH OFFICER**

Kingston Brown

ASSESSOR

Gerald Samson

TOWN CLERK, REGISTRAR OF VOTERS, TAX COLLECTOR, TREASURER

Elizabeth J Knox

**DEPUTY TOWN CLERK, DEPUTY TAX COLLECTOR,
DEPUTY REGISTRAR OF VOTERS**

Dian Rainey
Kristina Moberg

BOOKKEEPER/DEPUTY TREASURER

Paula Andrews

GA ADMINISTRATOR

Kristina Moberg

ASSITANT REC DIRECTOR

Abigail Earle

PARIS HIGHWAY DEPARTMENT

James “Jamie” Hutchinson – Road Commissioner/Highway Director

Brian Whittier – Assistant Highway Director

Jesse Rowell

Bryan Miller

Timothy Hutchinson

Benjamin Leonard

Corey Roussel

POLICE DEPARTMENT ROSTER

Chief of Police – Michael Dailey

Detective – Joseph Correia

SRO – Timothy Holland

Administrative Assistant – Candy Jack

Officers:

Nicholas Gilbert

Michelle Legare

Daniel Hastings

Raymond Paar

Reserve Officers:

Harry Sims

Lawrence Winson

Animal Control Officer:

Robert Larabee

FIRE DEPARTMENT ROSTER

Fire Chief – Mark Blaquiere

Deputy Fire Chief – Bradley Frost

Captains:

George Brown

William Buffington

Richard Deans

David Knox

Lieutenant:

Michael Doze

Matthew Welch

Firefighters:

Joseph Billings Jr

David Blaquiere

Hannah Blaquiere

Stacy Blaquiere

Thatcher Cormier

William Curtis

Gregory Durgin

Bradley Frost

Roland Gagne

George Gardner

Micah Haslett

Kyle Hewey

Paul Hewey

Eric Huntley

Benjamin Limerick

Jonathan Longley

Travis May

Darryl Rugg

Ryan Thomas

Lewis Tracy

Carl Van Nest

Dispatch:

Crystal Buffington

Historian:

Charles Blaquiere



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Municipal Officers

Town Manager
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Bookkeeper
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Code Enforcement Officer
Assessor
General Assistance

www.parismaine.org

Dear Residents,

I would like to thank all staff for coming together during the Covid- 19 era. We worked as a team and got the job done some of us from home. My staff had many ideas which helped us open back up, some may say early but we did it and we are safe. The Town runs smooth because of the people they are. No project is too large for this group to conquer. Thank you.

I would like to say thank you to our Assessor Jerry Samson who is retiring after 11 years. His quick one line comments will defiantly be missed. (Very good) I hope all the best and he can get out and do what he wants to now.

I have created a 7 year road plan with the help of the engineer and Highway Director. Currently we are not considering a bond because the roads need to be ditched and culverts need to be replaced. It is good to let that work settle a year before paving, this will help compact those areas so they won't be trouble down the road.

We have received a few grants this year. One will purchase Radios town wide. This purchase will update old equipment and let us have better communication when out on the road. We also received a safety grant that helped us purchase cones and vest for the Highway Department. We applied and won a COPS grant which is a 5 year grant to employ a SRO officer in the middle/elementary schools. We will be working with the school for the best area to employ that officer.

Finally, the departments have worked hard to keep the budget flat this year and still be able to run the town. We will always continue to look for ways to improve. If you ever have any ideas, thoughts, questions, or concerns please do not hesitate to stop by the town office to see me.

Sincerely,

Dawn Noyes

Dawn Noyes
Town Manager

Town Clerk's Report

Wow what a year this has been!! We remodel the clerk's office, and gave the outside of the office a refreshed look with updating some flowers.

The Clerk's Office is often referred to as the "hub" of Paris's Government as we are the business office for the majority of services offered to our residents and business owners. We truly take pride in the services that we provide and we strive to stay up to date on laws and procedures through trainings offered by the Maine Municipal Association and the various State Departments that as Town Clerk I act as Agent for.

It is our goal to give the highest level of customer service in an open and friendly office atmosphere. I am truly thankful and consider myself very lucky to have such a hardworking, knowledgeable team. We are always able to accomplish the many tasks put before us over the course of a year while providing a friendly customer service atmosphere for our residents and businessmen.

I would also like to take this time to thank the residents of Paris for allowing me to serve them as their Town Clerk along with Paris Select Board and the Town Manager.

Respectfully Submitted,

Elizabeth J. Knox

Elizabeth J. Knox
Town Clerk/Office Manager
Treasurer/Tax Collector

Report of the Registrar of Voters

We are always working on the upkeep of the voter registration list however the management is not as easy as it would seem. Any resident may register to vote at the Town Clerk's Office during normal business hours or on Town Meeting/Election Day. It is required that proof of the identity as well as proof of residency be shown at the time of registration.

The Town of Paris has: 3818 registered voters of which, 1400 are considered un-enrolled, 1132 are enrolled in the Republican Party, 1073 are enrolled in the Democratic Party and 211 are enrolled in the Green Independent Party.

I would like to thank my ballot clerks: Rebecca Armstrong, Joan Bean, Gladys Foster and Connie Lachance!! Without them I don't know where I would be!

Just remember.....every vote counts!! So do your part, get out and vote!!

Respectfully Submitted,

Elizabeth J. Knox

Elizabeth J. Knox
Registrar of Voter



Transactions processed in the Town Clerk's office for the fiscal year 2018/2019

The Town Clerk is responsible for the supervision of the front office, issuing liquor licenses, dog licenses, hunting & fishing licenses, all motor vehicle transactions, snowmobiles, boats, and ATV's. Also election administration for the town, maintaining, preserving and disposition of municipal records, the Town Report, ordinances and policies, recording town meeting and board of Selectmen's minutes, Planning Board minutes, all appointments & committee memberships, recording of births, marriages, and deaths records, ordering of office supplies, monthly and weekly reports to the different State Agencies and processing mail.

Motor Vehicle Transactions

The Town of Paris registered 5,783 vehicles, and collected \$948,220.96 in excise tax for the fiscal year 18-19.



Paris residents can register their vehicle on-line by going to the Town's website at www.parismaine.org and select the hyperlink for Rapid Renewal. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

Inland Fisheries & Wildlife



ATV's	123
Boats	224
Snowmobiles	183



Hunting/Fishing Licenses	299
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Paris residents can register their boats, snowmobiles and ATV's on-line by going to the Town's website at www.parismaine.org and select the hyperlink. This service is available 24/7 and accepts credit card and electronic check payment for your convenience.

Dog Licenses

The State of Maine requires that all dogs be licensed after six month of age or within 10 days of ownership. Licenses expire December 31 of each year. Also, remember to bring in a current rabies certificate and/or neutering/spay certificate. License fees and number of dogs registered in Paris are as follows:



Male/Female	\$11.00 – 130 registered
Neuter/Spay	\$ 6.00 – 652 registered
Kennels	\$42.00 – 25 Kennels



Vital Records



Births	34
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Due to new State Laws regarding Vital Statistic Information, the Child's Name, Date of Birth and Parents Name are no longer public information.

Marriages	30
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Deaths	83
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The Deputy Clerks are responsible for the first line of customer service, answering all telephone calls, processing tax payments, certified copies of vital records, motor vehicle transactions and Inland Fisheries transactions.

I would like to personally thank Dian Rainey and Kristina Moberg for being the **greatest** Deputy Clerk's that they are!! They keep the front office going by greeting every resident with a smile on their faces even during the busy times!!



**TAX ASSESSOR'S REPORT
THREE YEAR SUMMARY OF ASSESSED VALUES**

	2017	2018	2019
Total Land Value	\$103,992,200	\$104,291,500	\$ 104,513,000
Total Building Value	\$205,199,400	\$207,850,400	\$ 210,287,980
Personal Property Value	<u>\$ 10,584,500</u>	<u>\$ 9,795,500</u>	<u>\$ 9,712,800</u>
Total Assessed Value	\$319,776,100	\$321,937,400	\$ 324,513,780

The summary above reflects an increase in total taxable valuation of \$2,576,380 from April 1, 2018 to March 30, 2019.

The most recent sales ratio analysis indicates that the town is assessing properties at 100% of fair market value.

Tax assessments are set as of April 1st of each year. Any new construction is assessed the extent it is completed as of that date. Property ownership is also fixed as of that date. The Town cannot change ownership of property that transfers after April 1st until the taxes have been committed for that tax year. The buyers and sellers of real estate should confirm that current, as well as prior year taxes have been paid at the time of closing.

There is a Homestead exemption available for Paris residents owning a homestead for a minimum of 12 months prior to April 1 of the year in which they are filing. The current homestead exemption is a reduction in assessed value of \$20,000.00, which for the 2019-2020 fiscal year resulted in a tax savings of \$356.00.

Also, residents who are veterans or are widows of veterans that served in the armed forces of the United States during any federally recognized war period may be eligible for partial exemption. If you are a veteran and have reached the age of 62, or are receiving any form of pension or compensation from the U.S. government for total or partial disability, you are eligible for partial exemption. The deadline for making application for exemptions is April 1st of each year. Applications are included in the Town Report and available at the Assessor's office.

Respectfully Submitted

Gerald N. Samson

Gerald N. Samson, CMA
e-mail: assessor@parismaine.org
Phone: (207) 743-2501



2019 Code Enforcement Report

The Town of Paris saw an increase in permits and value for this year. Residents apparently were ready to get their accessory structures in place for this year. The town saw some commercial growth from the previous year as well. 2019 was a good year for the town on the construction front. I stand ready to engage any concerns that the residents may have as well as any suggestions that may improve fluidity in the office and out. Thank you for a wonderful year.

Building Permits –

Residential:

Single-family Residences	6
Two-family Residences	0
Manufactured Housing Units	9
Additions	3
Accessory Structures	29
Renovations	19
Miscellaneous	16
Demolition	7

Non-residential:

Commercial	20
Governmental	0
Sign Permits	6
Demolition	2
Total	117

Total Construction Value	\$3,366,935.00
Total Building Permit Fees	\$15,123.64

Plumbing Permits –

Internal Permits	29
Subsurface System Permits	12
Manufactured Housing Hook-up Permits	7
Transfers	0
Voided Permits	0
Total	48

State Share of Fees (25%)	\$1,493.75
Town Share of Fees (75%)	\$4,481.25
Total Plumbing Permit Fees	\$5,975.00

Respectfully,



Code Enforcement Officer

It has been one year since being put into the position of Police Chief and what an interesting time it has been. One of the first tasks I wanted to complete was to redesign our agency patch into something that reflects our community on a personal level. The design we chose is one that depicts a child's wagon produced at the Paris Manufacturing Co and which also has two stars with the retired call signs of the officers who made the ultimate sacrifice while serving the town, Timothy Willard and Carroll Millett. And then who would have expected that a majority of the year would be spent under a State of Emergency?

As an agency and as individuals we have had to learn to overcome and adapt as a result of the COVID-19 pandemic. This issue has been one which has changed some of the ways in which we do business, not only as law enforcement officers, but even as parents to our children, how we are able to interact with our own family members, and simply with our responsibilities in general as essential employees. Understandably, but also argumentatively, we have had to put some things that are important to community members on the back burner so to speak; not because we wanted to, but because of mandates, closures of certain governmental functions, and most importantly because we have had to watch out for our member's own health and well-being. It is important that in this whole "new world" we ensure that we continue to keep the Constitutional rights granted to our citizens first and foremost, but simultaneously we have to be mindful of helping to protect the health and well-being of everyone around us. The weight to shift that balance from one side of the scale to the other is miniscule and of course full of controversy.

Hopefully this pandemic will be behind us soon, but it is my personal hope that some of what we have seen arise out of this will stay with us as we move forward, such as a renewed sense of community spirit and generosity. In the very early stages of this "new normal" we took it upon ourselves to transform our department lobby space into a food pantry of sorts where we can accept food donations. The community stepped up and donations have been continuous. We have been able to deliver meals and grocery items to those in need within our community. Additionally, we have partnered with Market Square Health Care Center to deliver hot lunches during the week, not only to ensure that those who need these meals receive them, but to help limit the exposure of Market Sq Health Care staff to this virus as they are tasked with the caring of those who are most at risk to its ill effects. I especially want acknowledge Candice Jack, the department's Administrative Assistant, and Officer Michelle Legare who have gone above and beyond with these endeavors.

Overcoming, learning, and adapting, are all terms we have used during the course of the year, but really, they are terms that should always be important in our everyday lives. No one likes changes when they occur, but change is inevitable, and we should always be prepared for it. I have pride in our agency to be able to quickly adapt when required so we can continue to provide you with the best level of service we possibly can. On the behalf of myself and all of our staff we thank you for your continued support.

Michael B. Dailey

Chief of Police



PARIS FIRE DEPARTMENT



**AS THE FIRE CHIEF OF THE TOWN OF PARIS, I
WOULD LIKE TO THANK ALL THE STAFF AND
MEMBERS FOR ALL THAT THEY DO.**

**THE PARIS FIRE DEPARTMENT HAS SOME OF THE
MOST DEDICATED MEN AND WOMEN. THEY GO OUT
OF THEIR WAY TO DO WHAT NEEDS TO BE DONE AND
THEY GIVE IT THEIR 100 PERCENT, ON EVERY CALL.**

**I WANT TO THANK ALL PARIS RESIDENTS FOR YOUR
CONTINUED SUPPORT, FOR THE FIRE DEPARTMENT.**

**THE PARIS FIRE DEPARTMENT WELCOMES ALL
RESIDENTS AND VISITORS TO VISIT THE FIRE
STATION, TO LOOK AROUND AND ASK QUESTIONS, AT
ANY TIME.**

SINCERELY,

**MARK BLAQUIERE
PARIS FIRE CHIEF**

A handwritten signature in black ink that reads "Mark Blaquiere".

PARIS HIGHWAY DEPARTMENT

2019/2020

This year I thought I would offer the residents some insight as to some of the day to day things we are responsible for. We the seven employees that make up the highway department are responsible for 160 miles of Paris roads, 22 miles of State roads, 6 miles of sidewalk and 2 summer roads. We maintain 120 catch basins, 11 cemeteries are maintain and mowed, we have 3 town parks that we mow and take care of trash in. We mow all 133 miles of Pairs roads in the summer months, we clean out, shovel and sand every storm the town office, fire station, police station, library and town garage. We do all ditching, culvert clean-outs on roads as needed and handle dead animal removal on the roads. We do almost all equipment repairs on 8 town trucks, 1 trackless, 2 bucket loaders, 1 grader, 1 back hoe, 1 street sweeper, 3 mowers, trimmers, and other miscellaneous equipment. Not to mention we handle hundreds of yards of patch to help maintain the roads. This is just a brief look into some of what we do, we do all of this and more without any ability to request mutual aid from other towns.

With the majority of the winter and mother nature handing us 145 inches of plowable snow along with 5 storms of freezing rain with some storms lasting over thirty hours. I want to personally thank my staff, on more than one occasion you worked thirty hours plus, dealing with breakdowns, snow, snow removal and much more. I sincerely apricate you hard work and dedication.

Last summer the highway department continued to keep busy during the summer months upgrading culverts and maintaining ditches and shoulders throughout town as we always do. Along with the departments backhoe, we also rent an excavator, and the crew performed some much-needed work on several roads. We will be working on rock lined ditches and new culverts to help better handle the flow of water. We will be grading our dirt roads to help preserve the integrity of the road surface. You will see us throughout the summer cutting brush and cleaning up the ditches along various streets and roadside mowing. We will continue to prep roads for the new pavement, so be prepared for some delays when traveling. We will also continue to keep up the cemetery's and parks in town.

To recap the winter, we had 29 storms that dumped approximately 145 inches of plowable snow. That is not including the few storms that were all freezing rain! The snow accumulation and cold kept the crews busy plowing snow, scraping roads, trying to remove the build-up, up keep on equipment and break down repairs. We also suffered thought trying to repair the sidewalk tractor. This season we used 4000 yards of treated sand, 1108.38 tons of salt.

Spring cleanup like last year is a monumental task due to the severity of the winter. We are currently sweeping and getting streets marked and painted for the upcoming summer. We have just competed our portion of the catch basin replacement project.

As always, I would like to thank all of the departments, if it not were for team work it would not all be possible.

Sincerely,

Jamie Hutchinson

Highway Director



Town of Paris

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To the Residents of Paris, Maine:

The Parks and Recreation Department is one that requires community support and effort in order to provide beautiful areas to enjoy the outdoors, as well as fun, recreational activities for our residents. We would like to begin by thanking those who have provided that support with their time, donations and ideas in order to ensure the success of the various projects that are planned and executed through the Parks and Recreation Department. This includes events such as Community Day, the Summer Concert Series, Kite Day, the Halloween Party, and the Annual Tree Lighting Ceremony, as well as the maintenance of the Veteran's Memorial in Moore Park, the development of Paris River Park, and the Summer Ball Program. The list of those we need to appreciate for the success of the Parks and Recreation Department is extensive and we hope to thank all who have lended a hand to better our community. Thank you to the different departments, including the Paris Fire Department, Highway Department, Police Department, and the Town Office employees for their continuous involvement and efforts. Thank you to the community members who dedicate their time by volunteering, to the Paris Selectboard who provides their support and ideas, to the Paris River Park Committee who has worked hard to develop the Paris River Park, and to the local businesses who continue to provide support for the activities that bring us together. Lastly, we would like to thank our community members who show up to enjoy and support our events, activities, and our parks; without you it would be all for naught.

Now we would like to take the opportunity to reflect on the 2019-2020 year, which has brought many challenges to both our direct community, and the larger global community. After a successful 2019 Summer Concert Series, Paris Parks and Recreation had to make the difficult decision to cancel the 2020 Summer Concert Series and Community Day in response to the ongoing COVID-19 Pandemic. Despite these challenges, Paris Parks and Recreation has made a lot of progress over the past year in other areas, such as the development of the Paris River Park. With the help of many dedicated people, a boat launch was placed at the park in October 2019 and has become an increasingly popular location to bring kayaks and canoes to enjoy a paddle on the Little Androscoggin River. In addition, the old Paris Utility District building has been removed and more work is underway to continue the development, beautification, and increased usage of the park.

We would like to conclude by looking forward to the future and the possibility of holding our Summer Concert Series, Community Day, and Summer Ball Program in 2021; but most importantly to the opportunity to continue to work together and be a part of a community that makes us proud.

Sincerely,

Abigail Earle

Director of Parks and Recreation

Animal Control Report for 2019

These are the calls that I responded to in Paris:

- 352 – Complaints
- 9 – Animal bites
- 10 – Animal trespassing
- 46 – Cat Complaints
- 36 – Dogs picked up and returned to owner or taken to shelter

I generally visit the town on a daily basis.

Rabies is fatal, so please remember to get your animals vaccinated!!

Robert Larrabee

Robert Larrabee
Animal Control Officers



Paris Public Library

Annual Report

2018 – 2019

The Trustees and staff of the Paris Public Library have always endeavored to serve the community as efficiently and as user-friendly as possible.

To assure being accessible, the trustees have always endeavored to have the library open convenient hours for the town's citizens. Throughout the year, the library maintains consist hours, being open six days a week. Library accounts are obtained just by filling out a simple form.

With the Jeannette Merrill Soule addition, the library's building was expanded in 1998 to hold up to 30,000 books. By squeezing here and adding shelving there, the collection has grown to over 42,000 books, 1500 audiobooks on CD, and 4000 DVDs and Blu-rays. Unfortunately, the cost was a loss of space in the building to hold programs, but, with the acquisition of the Deering Memorial Community Center, the library's ability to host events, programs, and activities became virtually limitless.

Over 300,000 books are published in the United States every year, and even though by most standards, the \$35,000 a year the library uses to purchase materials for the collection is generous, it can only buy a tiny percentage of what gets released each year. The staff does its best to review and select for the collection what items will be most in demand by library users, who come in all ages and with a wide range of interests.

In recent years, as a member of the Maine Infonet Download Consortium, Paris Library account holders have been able to use Biblioteca's CloudLibrary to borrow e-books and digital audiobooks. The consortium collection has thousands of titles, but the Paris Library also purchases titles exclusively available to Paris patrons, cutting some wait times. Contact the library to learn how to sign-up.

For items the library does not own, interlibrary loan is available. The Paris Library is able to borrow books from over 90 libraries in the state, including several universities and colleges. For titles not found in-state, the library can request the Maine State Library to search nationwide to borrow it. Interlibrary loan is free.

The library's Wifi was upgraded in 2019 and is an open network accessible 24/7, reaching well into the parking lot. Printing off of phones became available too with a printer obtained through a Northern Forest Center grant, which also provided 3 laptops and 3 desktop computers. The library's public access computers have access to both color and black & white printers and offer standard office software. The library can also send FAXs and make color and black & white photocopies.

The library's nonprofit corporate charter with the state of Maine states the Paris Public Library is the property of the citizens of Paris, overseen by a board of eleven trustees. Serving as trustees in 2018-2019 were Bonnie Ripley as President, Ray Glover as Vice President, Deborah Flick as Secretary, Connie Allen as Treasurer and Carol Huotari as Deputy Treasurer. The other trustees were Wendy Bernier, Carolyn Blais, Evelyn Donovan, Lori Olson, Sarah Otterson, and Krystall Rudman. The library's staff are Billie Lou Damon, Michael Dignan, Joy Johnson, Jennifer Lewis, Emily Martin, Shannon May, and Christie Wessels.

The Paris Public Library's website is located at www.paris.lib.me.us, which has information about hours, events, policies, and links to the library's catalog. The library also offers up-to-date information and announcements through its Facebook page. The Paris Library be reached by calling (207) 743-6994 or by email sent to paris.public.library@MSLN.net.



Paris Public Library Annual Report, July 1, 2018 to June 30, 2019

						%	
Circulation Totals:		7/18-6/19	% of Circ.	7/17-6/18	% Change	7/16-6/17	Change
Adult Fiction:		18534	23.8%	19195	-3.4%	19218	-0.1%
Adult Nonfiction:		3904	5.0%	3751	4.1%	4147	-9.5%
Juvenile Fiction:		22646	29.1%	21310	6.3%	21836	-2.4%
Juvenile Nonfiction:		4446	5.7%	4333	2.6%	5131	-15.6%
Magazines:		308	0.4%	325	-5.2%	408	-20.3%
Audios:		4736	6.1%	4623	2.4%	4995	-7.4%
Videos:		0	0.0%	0		0	0.0%
DVDs:		21695	27.9%	23613	-8.1%	25836	-8.6%
E-Book	482 Paris	<u>1480</u>	1.9%	<u>1511</u>	-2.1%	<u>2305</u>	-34.4%
Total:		77749		78661	-1.2%	83876	-6.2%
Ave. Circulation per day		255		259	-1.5%	274	-5.6%
Days Open		305		304		306	
Sign-ins for Computers:		4725		5951	-20.6%	7442	-20.0%
ILLs Received:		1526		1168	30.7%	861	35.7%
ILLs Sent:		3877		2859	35.6%	2080	37.5%
Accessions:							
Adult Fiction:		711		742		825	
Adult Nonfiction:		229		235		257	
Juvenile Fiction:		504		542		484	
Juvenile Nonfiction:		175		205		242	
Picture Books		294		335		237	
Young Adult:		174		156		201	
Paperbacks		41		25		24	
Large Print:		139		129		143	
Audiobooks:		12		16		21	
Audio-CDs:		101		78		126	
Videos:		0		39		71	
DVDs:		342		426		509	
Blu-Ray:		95		133		130	
E-Books		62		74		76	
New Cards Issued:		321		296		344	
Program Attendance:		3743		3065		3144	

Deering Memorial Community Center Annual Report 2018 – 2019

Usage of the Community Center continued to grow through the year as more and more people in the area discovered the convenience, cost-effectiveness, and beauty of the building.

The Center has definitely helped the library in hosting programs. The large room downstairs was the site of many of the library's children's events and activities, allowing more room for more participants. Much of the summer schedule of activities was held there with some attracting over 120 participants, something that would have been impossible in the library building itself. Visits from Professor Paddywhack and juggler Steve Corning entertained many children and families in the spacious upstairs, with the stage and acoustics insuring there was not a bad seat in the "house." The downstairs hall was also where the Family Craft Nights were held. Made possible through a grant from the public library income tax check off fund, the free craft nights regularly attracted capacity crowds of all ages, enjoying a variety of interesting crafts chosen by librarian Joy Johnson, who was assisted by librarian Emily Martin.

The Reiki wellness fairs and Drum Circle met regularly through the year on Saturdays, and for most other Saturdays, and many Sundays, the Center served as the venue for a family party or shower. Weekdays were dominated by evening exercise classes and a social group that met on Tuesday mornings. Moss Brook Church held one of its Financial Peace University trainings at the Center on Thursday evenings during the autumn. Other activities at the facility included a dance for homeschooler teens and meetings of the Zeta chapter of Delta Kappa Gamma.

In December, the Oxford Hills Music and Performing Arts Association used the Center to hold one of its Christmas community performances, filling the upstairs with many eager first-time visitors. The group also used the space during the year for rehearsals and auditions.

The Center also served the community by supplying space for the Rotary board of officers to meet. In turn, they installed energy efficient LED lights in the downstairs meeting hall. Oxford Hills Reads held one of its events at DMCC and the region's Opioid task force held a panel discussion there too.

The library's trustees launched a campaign to insulate the 1911 building's roof. To protect the internal acoustics and architecture, the plan is to build on top of the present roof deck with framing to hold 5.5 inches of foam insulation, and covering all again with a new deck and steel roofing. The goal is to make the structure much more energy efficient during the winter months when demand is high for using the beautiful upstairs for various community events. Several large donations towards the \$100,000 cost were received but much remained to be raised.

The Deering Memorial Community Center is self-sustaining, raising all the funds necessary to pay its operating costs. A portion comes from rental fees, but the usage charge is purposely kept low so the facility is affordable to everyone. Receiving some donations, much of the money necessary is raised through a range of fund-raisers such a Paint-Nights and the ever popular "Escape Rooms," where participants use logic and observation to solve a series of puzzles to achieve a goal or answer a mystery. Designed by Randy and Joy Johnson, Brent and Jennifer Gammon, the Escape Rooms generate much of the funding required to keep Deering Memorial Community Center viable and available to the residents of Paris.

Overseen by the trustees and staff of the Paris Public Library, anyone interested in using or exploring the Deering Memorial Community Center, and discovering how it might meet their needs, or are interested in helping with the Center, are encouraged to call the Paris Public Library at 743-6994 or email paris.public.library@MSLN.net.

Hamlin Memorial Library & Museum

Annual Town Report

July 1, 2018 – June 30, 2019

P.O. Box 43

Paris, ME 04271

743-2980

hamlinstaff@hamlin.lib.me.us

www.hamlin.lib.me.us

The Board of Trustees is, as always, grateful to the Town of Paris and the community for continuing to support our institution. We are a vital resource of local history and our town support contributes greatly to our ability to offer regular hours to the local public as well as visitors from all locales.

Located in the original 1822 Oxford County Jail building, the museum contains early Paris artifacts and a growing archive collection; the library offers historic research materials, current adult and children's books, DVDs, audiobooks, and Maine literature. During the 2018-2019 Fiscal Year, the Hamlin Memorial Library added 308 items to its collection, spending \$3,696, and loaned 1,142 items to library members.

Jennifer Lewis, the Librarian, has continued to add new items to the library collection for any residents in the area to use for free. The library has also formed a book club that meets monthly to discuss their chosen book for the month. As always, the library has free wireless internet available to anyone 24/7 outside the building.

Brandan Roberts, our Museum Curator, continued to make museum improvements during this time. He constructed new display cases for our taxidermy bird collection, as well as cleaning and restoring the birds. He has also worked on having other museum items cleaned and restored, and prioritizing the remainder of items that need extra attention. We also welcomed 1,646 museum visitors over this fiscal year.

The library and museum continues to maintain its schedule of being open throughout the year to better provide its resources to the community. The hours of operation are Tuesdays 8:30-5, Thursdays 8:30-6 and Saturdays 10-2 year-round.

The Board of Trustees consists of Beth Binette, Lin Campbell, Carol Daniszewski, Celia Dieterich, Gayle Im, Lynn McAfee, Barbara Robinson, Carrie Robinson, and Herb Somers.

Respectfully submitted,

Jennifer Lewis

Jennifer Lewis

Library Director

PARIS UTILITY DISTRICT
ANNUAL REPORT FOR THE PERIOD July 1, 2018 through June 30, 2019

Officers elected for the period of this report are as follows:

Chairman	Garrick Frost
Assistant Chairman	Matthew Dieterich
Treasurer	Darren Boyce
Assistant Treasurer	Bradley Frost
Clerk	Ray Lussier

Audited Financial reports for the Paris Utility District are available at the Annual Town Meeting and the District's office at 7 C.N. Brown Way.

A review of the district activities for this period are as follows:

The Water Division sold approximately 82 million gallons of water during this period. This is a six percent (6) increase from the last reporting period.

The Federally mandated Annual Water Quality Reports were delivered to our customers during this period. This report, a requirement of the 1996 amendments to the Safe Drinking Water Act, is designed to inform everyone about the quality of water and services provided by the Water Division. Copies of the most recent report are available at the District Office, Paris Town Office and Paris Public Library.

The District updated its Water Master Plan. The Master Plan will help identify the supply, distribution, and treatment challenges and propose practical, effective solutions. The Master Plan was sent to the Maine Drinking Water Program.

The Sewer Division during this period treated approximately 108 million gallons of wastewater and storm water. This is a three (3) percent decrease from the last reporting period.

The District continues to follow the recommendations of the Sanitary Sewer Evaluations Study which include the elimination of stormwater to the treatment plant facility. The District continues to inspect five percent (5) of all sewer mains annually through CCTV inspections, and inspect manholes on an annual basis. The District encourages, assists, and enforces disconnection of all private sump pumps, cellar drains, and roof drains. The District is anticipating reaching our license requirements by the end of 2019.

In the matter of the A.C. Lawrence sludge site off Oxford Street, continued post-closure groundwater monitoring shows no statistically significant impact on water quality as a result of the closure.

The project of the Billing Bridge started in the Spring of 2019. The project is proposed to replace approximately Four Hundred Seventy feet of water main within the roadway and One Hundred Fifty feet of water main on the bridge. Also, the District will be replacing

Two Hundred twenty-five feet of sewer main within the roadway and One Hundred Fifty feet of sewer main on the Bridge. The estimated cost of the project is \$550,000.00, with a new end date of June 2020.

The District's new proposed water and sewer rate increase of (13) thirteen percent became effective on July 1, 2019. The Board of Trustees remain committed to keeping rate increases as small as possible while adequately funding operations, maintenance and capital needs of the wastewater treatment and collection system, and the water treatment facility and the distribution system.

The District signed an agreement with the Department of Transportation for the Route 26 Project. The project is to perform all necessary utility work that consist of adjusting water and sewer structures to final pavement grade, the cost of the project is \$48,300.00.

The District continues to support the Paris River Park in their endeavors of proposed improvements at the Park. The District is a firm believer that this is a great asset for the Town of Paris.

In looking ahead, the District faces many challenges. The District will be in keeping with their current goals of customer service, a quality product of water and treatment of wastewater, and prompt and reliable service for a reasonable price.

We would also like to thank the Paris Highway Department and Fire Department for their help and cooperation on a number of projects throughout the year. Because of these collective efforts, inconveniences to our customers and all residents were kept to a minimum.

The District would also like to take this opportunity to remind everyone that our laboratory is State of Maine certified for drinking water testing and our fees and turn-around are competitive with or better than other testing laboratories.

Respectively submitted,

Board of Trustees
Paris Utility District

OXFORD COUNTY SHERIFF'S OFFICE

Christopher R. Wainwright



Sheriff

Christopher Wainwright

Chief Deputy

James Urquhart

2019 Annual Report

Dear Neighbors, Residents, and Tax Payers,

Thank you for the opportunity to serve as your Sheriff. As our agency prepares to enter the new decade, we look back at 2019 as one of our busiest and most challenging years. Not only did our county wide calls for service increase, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

This past year, the Oxford County Sheriff's Office has worked hard to rebuild the agency after trying times. To our agency's credit, I want you to know that my staff handled the year's challenges with dedication and professionalism. The work that they do each day with crime prevention, drug intervention, and jail services is often overlooked. I am proud to tell you that even in difficult times, the men and women of the Sheriff's Office have continued our mission to proudly serve and protect our neighbors in Oxford County.

Looking forward to 2020, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times by utilizing our substations in Brownfield, Rumford, and Bethel. Additionally, we have plans to convert our current jail facilities from a 72-hour holding facility back to a full-service operation. This will allow the county to restore local control and save our taxpayers money. Our agency has begun partnership with Central Maine Community College's Law Enforcement Program to recruit and train future law enforcement professionals. Through this new partnership, we have sent instructors and have successfully hired five patrol and corrections personnel. We hope that this will serve as a promising pathway to address some of the hiring challenges in Western Maine.

As I begin my 29th year of service to Oxford County, my commitment to service and to meeting the challenges of law enforcement in rural Maine have never been stronger. Again, thank you for the opportunity to serve as your Sheriff, and I look forward to the progress that our agency will make in the coming year.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Christopher R. Wainwright".

Sheriff Christopher R. Wainwright



Oxford County Sheriff's Office

2019 Calls for Service by Location

Paris

Administration	18	Medical	1
Administrative	17	Notary Public	57
Agency Assist	42	Outside Fire	1
Alarm	2	Overdose	1
Animal Noise	1	Papers	2
Animal Problem	5	PFA	1
Burglary	1	PI Accident	1
Citizen Dispute	1	Request Call	1
Communications	1	Request Officer	8
Detail	6	Serve Subpoena	2
Disabled Vehicl	4	Sex Off Regist.	4
Disorderly	1	Structure Fire	1
Drug	4	Summons	1
Drugs	1	Suspicious	4
DV Follow Up	1	Traff Complaint	8
E911 HANG UP	5	Traffic Hazard	1
Fall	1	Traffic Offense	19
Gross Sexual	1	Trafficking DRG	1
Info	3	Unwanted Person	2
Information	3	Vehicle Off Rd	4
Investigation	2	Warrant Arrest	3
Juvenile Prob	2	Weapon Offense	2
LE Accident	2		

Total Calls for Service 249



OXFORD COUNTY SHERIFF'S OFFICE

2019 FIRE AND EMS TOTAL CALLS BY TOWN OR TERRITORY

Town	EMS Calls	Fire Calls
Adamstown Twp	1	0
Andover North	1	1
Andover West	0	1
Albany	19	12
Andover	55	35
Bethel	233	93
Brownfield	127	41
Buckfield	162	48
Byron	13	4
Canton	170	15
Denmark	55	42
Dixfield	223	47
Fryeburg	448	100
Gilead	17	10
Grafton	3	5
Greenwood	50	19
Hanover	20	11
Hartford	69	25
Hebron	110	40
Hiram	78	22
Lovell	106	43
Lincoln Plt	4	2
Magalloway	2	1
Mason Twp	0	2
Mexico	460	71
Milton Plt	9	0
Newry	95	76
Norway	669	151
Otisfield	141	37
Oxford	564	135
Paris	896	154
Peru	124	42
Porter	45	13
Richardson Twp	0	1
Roxbury	37	14
Rumford	1173	223
Stoneham	19	9
Stow	21	15
Sumner	67	28
Sweden	27	13
Upton	4	1
Waterford	107	32
Woodstock	121	48
West Paris	157	23

NOTE: These numbers do not include calls for service that were taken directly by the responding agency, and, these numbers do include calls taken and an emergency agency was not dispatched.



Senator James M. Hamper
3 State House Station
Augusta, ME 04333-0003
(207) 287-1505
James.Hamper@legislature.maine.gov

Appropriations and Financial Affairs
Ranking Member

Dear Friends and Neighbors:

Let me begin by thanking you for allowing me the privilege of serving you in the Maine Senate. I am honored that you have put your trust in me and can assure you I will continue to work tirelessly on your behalf.

Maine is in the midst of one of the greatest periods of prosperity in its history and has led the nation in a number of economic categories over the last several years. Unemployment is at record low levels, wages are up, and state government has had seven straight years of surpluses. The number of children living in poverty is in a steep decline, and Maine now leads the nation in equality for women in the workplace and politics.

Though we have accomplished a great deal in the past year, there is still much more to be done. Maintaining the prosperity that you have built over the last several years tops the list. We can do this by holding the line on government spending, doing our best to stay out of the way of local businesses so that they can thrive as a result of their own hard work, and making sure that government is the most fiscally responsible steward of your tax dollars. These will be a few of my priorities this coming year.

Again, thank you for electing me to serve you in the State Senate. The 129th Legislature certainly has a great deal more work to do; but I believe that if we come together, there is nothing we can't accomplish. Please feel free to contact me at 287-1505 or James.Hamper@legislature.maine.gov if you have comments, questions or if you would like assistance in navigating our state's bureaucracy.

Sincerely,

James M. Hamper
State Senator



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

ANGUS S. KING, JR.
MAINE

133 HART SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

Dear friends,

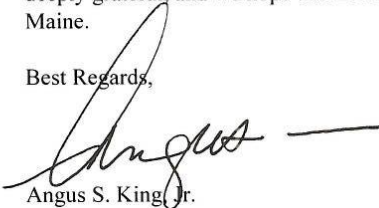
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there 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

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

BANGOR
202 Harlow Street, Suite 20350
Bangor, ME 04401
(207) 945-8000

BIDDEFORD
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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

Unpaid Real Estate Taxes

ACCT	NAME	2020	2019
356	159 PINE STREET , LLC	\$2,517.82	
1996	ABLE, JOELLEN	\$458.36	
2474	ADVANTAGE AUTO SALES	\$929.91	
2056	ALLEN, JAKE	\$2,364.74	
3327	ANDREWS, DAVID	\$219.84	
3155	ANDREWS, DAVID E	\$1,513.17	
1987	ANDREWS, KERRI J	\$954.23	
2700	ARGEROS, PATRICIA A TRUSTEE	\$795.43	
54	ATCHINSON BERRY, AMBER	\$693.32	
944	BANCROFT MARK & ANGELA S	\$1,766.66	
461	BANCROFT, ANGELA S, TRUSTEE	\$1,502.33	
379	BANCROFT, MARK A. TRUSTEE	\$1,320.77	
105	BARRETT, STEVEN R	\$1,746.18	
700	BARTLETT, EDWARD C	\$1,942.88	\$931.49
1417	BATEMAN, JOHN	\$2,678.02	
117	BATICK, ROBERT & COVERT, PATRICIA ET AL	\$532.26	
127	BEAN, BRIAN A	\$1,734.84	
131	BEAN, DOUGLAS	\$1,110.01	
614	BEAN, STEPHEN A	\$383.60	
1178	BEAUDET, RICKY G	\$828.60	
89	BEHR, CHRISTINE S	\$901.58	
1875	BELANGER, JON D	\$958.54	
3053	BERG, GABRIELLE RUSSELL	\$2,629.96	
1411	BERGERON PROPERTIES, LLC	\$23.89	
148	BERUBE, JOEL	\$3,555.56	
173	BILLINGS, KEVIN D	\$1,225.42	
723	BIRD BROOK FARM LLC	\$6,520.62	
729	BIRD BROOK FARM LLC	\$1,095.60	
1718	BIRD BROOK FARM LLC	\$785.88	
180	BISBEE, TODD A	\$708.44	
3307	BONANG, MICHAEL	\$219.84	
2696	BONANG, MICHAEL V	\$3,616.08	
88	BOUCHARD SHARON L	\$853.29	
198	BOUTOT, RODNEY P	\$2,928.02	
731	BOYCE, DARREN S	\$2,527.60	
205	BOYCE, KIMBALL	\$2,241.92	\$164.63
3159	BOYCE, KIMBALL	\$276.80	
1140	BRACKETT, ROBERT C HEIRS OF	\$2,152.92	\$1,792.60
704	BRAZIER, RUTH ANN	\$517.99	
1505	BRICKEL, JOSEPH M	\$851.26	
235	BRITTON, LEWIS & MARY	\$1,435.58	
239	BROOKS, PATRICIA	\$1,629.60	
194	BROWN, ANNA V	\$147.75	
1968	BROWN, ANNA V	\$209.59	
258	BROWN, CHERYL	\$294.60	
257	BROWN, CHRISTOPHER O, P/R	\$2,096.43	

1544	BTL, LLC	\$1,197.95	
2041	BUFFINGTON & TRUMAN, LLC	\$8,480.82	\$8,363.83
107	BUFFINGTON, CHRISTOPHER	\$1,983.82	\$1,976.34
294	BUFFINGTON, CHRISTOPHER SCOTT	\$3,592.94	\$501.19
295	BUFFINGTON, CHRISTOPHER SCOTT	\$2,028.32	\$2,020.10
329	BURKE, MATTHEW C	\$433.63	
302	BURKE, OMER L	\$674.24	
307	BURNS, IRENE / HEIRS OF	\$302.61	
312	BYERS, JAMES	\$2,200.98	\$1,734.85
664	CAMARA, DAVID J	\$628.83	
999	CAMPBELL, BRUCE F	\$26.11	
3578	CARMAN, JODY L II	\$85.45	
334	CASH, BARRY W	\$308.84	\$329.60
1197	CASHIN, RUBY	\$102.79	
1120	CHAMBERLAIN, RALPH W	\$481.50	
3008	CHIOTT, HEATHER	\$372.92	\$742.60
775	CHOI, RICHARD K	\$662.60	
389	COLBY, EDGAR SCOT	\$28.48	
1234	COLLETTE, BARRY M	\$518.92	
1812	CONANT, ROXA	\$655.94	\$661.62
451	CORBETT, MELANIE	\$862.42	
421	CORBETT, ROGER A. TRUSTEE	\$2,320.60	
430	CORRIVEAU, MARGARET M	\$1,042.46	
259	CUMMINGS, MARK B. & REDLON, JAMIE	\$894.46	\$905.35
490	CURTIS, CYNTHIA J & LAWRENCE J * (TC)	\$954.98	
833	CUSHMAN, ALICIA M	\$1,000.19	
3540	CUSHMAN, ALICIA M	\$152.78	
501	CYR-MUTTY, JO & CYR, SUSAN & ROBERT	\$92.05	
2964	DAMON MARTHA A	\$47.34	
2088	DAVEY, FRANCINE E	\$949.64	\$155.48
514	DAVIDSON LAURIS W & GAYLE	\$342.30	
519	DAVIS, PATRICK	\$2,092.40	\$2,083.11
2244	DAY BROTHERS INC	\$949.64	
252	DEHAHN, HELEN	\$793.00	
3180	DEMER, SARAH J	\$174.44	
2208	DEVEREUX, FREDERICK J	\$455.69	
981	DEW IT, LLC	\$713.78	
2097	DEW IT, LLC	\$517.10	
552	DICONZO, PRISCILLA	\$302.80	
2160	DON JARRETT ENTERPRISES INC	\$1,683.88	
807	DYCK, DENNIS E	\$2,631.74	
873	EATON, WALTER	\$291.04	
487	ECHO, RYAN	\$3,493.26	\$3,460.35
608	EDWARDS, JACKIE (L/E)	\$1,586.88	
618	ELLINGWOOD, KEVIN L	\$302.47	
620	ELLINGWOOD, STEPHEN	\$84.29	
473	ELLIOTT, BRIAN	\$687.08	
629	EMERY, PERLEY G	\$869.54	
645	EVERETT, KATHLEEN M	\$817.92	\$830.10
2456	FEDERAL HOME LOAN MORTGAGE	\$1,752.42	

	CORPORATION		
1380	FESTA, JOHN	\$668.40	\$683.10
2202	FIFIELD, DAVID R	\$933.63	
1027	FILLEBROWN, PAUL	\$1,405.32	
1828	FOLLIS, LINDA A	\$981.68	
3276	FOLSOM, KENNETH A III	\$1,086.70	
1371	FOSTER, THOMAS C	\$487.08	
1474	FOWLER, SANDRA J	\$323.97	
2306	GAGE, JENNIFER L	\$2,489.26	
722	GAGE, MARY ANN	\$2,288.20	
1321	GALLANT, VICKIE	\$3,119.46	\$1,371.35
2667	GARNETT, RAYMOND & MACPHERSON, HEATHER	\$677.30	\$691.84
1854	GARY, MATTHEW A	\$442.13	
743	GAY, CHRISTOPHER	\$423.71	
3084	GENEVA VENTURES LLC	\$787.66	\$800.36
777	GOODWIN VIRGINIA	\$17.78	
771	GOODWIN, VIRGINIA	\$138.98	
3503	GROVER, DANIEL R	\$3,845.70	
2105	GUY HART ENTERPRISES	\$857.82	
160	GUY HART ENTERPRISES, INC.	\$689.76	
712	GUY HART ENTERPRISES, INC.	\$884.31	
922	HAGEN, RICHARD S	\$590.08	
2774	HARDY, PAMELA G	\$614.54	
868	HARNEY OWEN (PR)	\$356.40	
1849	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$1,253.56	
1850	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$290.15	
1851	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$742.70	
1852	HAROLD & JOYCE SHAW FAMILY FARM LLC	\$344.87	
2131	HARVEY, JAMES D. & HARVEY-BRANDT, CARMEN	\$535.34	
883	HAVERINEN, DANIEL V	\$32.22	
2491	HAYES, SARAH JEAN	\$804.59	
901	HEIKKINEN, EVA C	\$925.60	
2718	HETMAN, HELENA	\$1,375.06	
1034	HICKS, RANDY A	\$833.04	
3260	HODGKIN, LUSTER B	\$597.20	
1620	HOLDEN, ALBERT E III	\$1,587.77	
320	HOMA, WILLIAM L	\$946.08	
948	HOOPER, DIANE O	\$601.65	
1399	HORN, MARY M	\$615.51	
1857	HUDSON, RON	\$1,074.60	
644	IVEY, LISA	\$1,401.76	
980	JACKSON A RUST	\$2,119.10	\$2,109.34
474	JACKSON, ALPHEUS RUST	\$1,732.84	\$1,351.87
1008	JOHNSON MARY M	\$287.48	\$307.80
3065	JOHNSON, AARON K. &	\$921.16	
904	JOHNSON, KENNETH E JR	\$104.14	
1010	JOHNSON, KENNETH E JR	\$276.80	
2958	JPV ASSOCIATES, LLC	\$481.50	\$498.94

2959	JPV ASSOCIATES, LLC	\$477.94	\$260.58
1953	JUDKINS, JOHN III	\$360.46	
2789	KBS BUILDERS, INC.	\$63.32	
2790	KBS BUILDERS, INC.	\$63.32	
2791	KBS BUILDERS, INC.	\$63.32	
2792	KBS BUILDERS, INC.	\$63.32	
2793	KBS BUILDERS, INC.	\$63.32	
2795	KBS BUILDERS, INC.	\$63.32	
3003	KBS BUILDERS, INC.	\$63.32	
3042	KBS BUILDERS, INC.	\$63.32	
3571	KEANE, MARY	\$383.60	
2679	KEISER, TERRY M	\$946.38	
927	KENNISON, AMANDA M	\$1,544.16	\$1,206.50
3094	KILGORE, GERALD D	\$579.40	
1069	KILGORE, RONNIE N	\$227.81	
3099	KIMBALL, AMY	\$109.48	
1764	KIMBALL, STEPHEN R	\$682.64	
2271	KINSELLA, JEAN ELIZABETH	\$604.32	
3156	KLAPPS, STEPHEN P	\$3,099.88	\$662.26
1091	KLEITZ, ANTHONY	\$19.26	
165	KNIGHT, SHAWN	\$81.00	
2315	KNIGHT, SHAWN	\$435.22	\$476.60
2012	KNIGHT, SHAWN M	\$348.00	\$368.10
3287	KNIGHT, SHAWN M	\$378.26	\$397.86
1099	KNIGHTLY, DARRELL	\$2,193.86	\$2,182.84
997	KNOX, EDWARD	\$176.22	
2434	KOLKER, R	\$1,992.72	
1116	KOMULAINEN JEAN A	\$303.39	
3559	KSM PROPERTIES, LLC	\$597.20	\$367.95
1137	LABAY CHARLES & LOIS	\$4,845.30	
2496	LABAY, RICHARD	\$2,329.14	\$1,134.30
325	LANDRY, SCOTT R	\$1,872.12	
515	LAPRISE, BENJAMIN	\$100.58	
3326	LARSEN, LUCILLE	\$76.55	
1398	LARSEN, TAMMY L	\$33.58	
1175	LAWRENCE A C LEATHER CO INC	\$98.80	
1176	LAWRENCE A C LEATHER CO INC	\$250.10	\$271.85
1177	LAWRENCE A C LEATHER CO INC	\$865.98	\$877.35
1184	LEE, NANCY E	\$429.42	
2157	LITCHFIELD, KEVIN M	\$247.42	
431	LOPER, ZANE C	\$2,437.72	
1229	LOWELL ROBERT & JOANNE	\$700.87	
1206	LUPARDO SHANE	\$508.20	
1235	MABERRY PAUL E & DEBRA L	\$224.29	
617	MARKS, MARY-JO	\$219.84	\$185.17
621	MARKS, RICHARD J	\$1,602.90	\$1,589.92
1277	MARTIN, JOEL K	\$254.54	\$285.85
1293	MASON, GORDON ELWOOD, HEIRS OF	\$1,855.66	
1299	MASON, STEVEN	\$1,344.80	
1287	MASON, STEVEN A	\$1,047.09	
1311	MATOLCSY, ARANKA K *	\$270.54	

1310	MATOLCSY, ZOLTAN*	\$735.14	
1167	MCALISTER, BONNIE J	\$1,828.96	
809	MCDONNELL, STEPHEN P	\$1,780.00	
1349	MCINTYRE TIMOTHY & CARYL	\$745.63	
3254	MCKEEN, FAYLENE	\$87.43	
3311	MCKEEN, FAYLENE	\$80.26	
381	MCKINNEY, LEANNE J	\$384.92	
1014	MCMAHAN, HERBERT B. & DALE W.	\$1,739.96	
794	MCMAHON, JENNIFER	\$562.49	
1627	MEADER, BILLIE LYNN	\$598.98	\$312.58
10	MEFFORD, LEON & JOY	\$629.87	
2323	MELLEN, STEPHEN M	\$176.66	
1130	MENEZES, GEORGE	\$611.89	
1375	MERRIFIELD BEVERLY	\$2,151.14	\$2,140.85
23	MILITARY WARRIORS SUPPORT FOUNDATION	\$1,199.28	
240	MILLETT, HARTLEY L	\$1,251.35	
1642	MILLETT, PENNY L	\$1,482.34	
2698	MOFFETT JAMES	\$805.46	
1657	MONDOR, JENNIFER	\$495.05	
1729	MONDOR, JENNIFER L	\$251.96	
1427	MOORE, EMMA ROSE	\$302.27	
1066	MOREY, TROY	\$60.64	
1358	MORIN BERTRAND R	\$689.76	
3456	MORMILE, ROBERT V	\$3,235.16	\$162.58
594	MORPHIS, MICHAEL S	\$3,324.16	
1400	MORRIS, HELEN HENDERSON	\$968.32	
2062	MORRIS, PATRICIA A HEIRS OF	\$4,691.20	
1437	MORRISON TERRI	\$356.34	
1579	MOUNTAIN VALLEY BROADCASTING INC	\$1,084.47	
384	MUSKIE MOOSE, LLC	\$1,592.22	
3185	NAPIER, LEIGH L	\$99.23	
2335	NEWCOMB, CHARLENE K	\$1,795.14	
1416	O'DONNELL, WILLIAM	\$8,030.48	
1218	OLIVER, LACEY P	\$1,674.10	\$1,286.74
2066	ON YEE, LLC	\$922.05	
1074	OXFORD PROPERTIES LLC	\$170.00	
1230	OXFORD PROPERTIES LLC	\$753.84	
1625	OXFORD PROPERTIES LLC	\$250.10	
2052	OXFORD PROPERTIES LLC	\$253.66	
2400	OXFORD PROPERTIES LLC	\$1,173.02	
2560	OXFORD PROPERTIES LLC	\$374.44	
2636	OXFORD PROPERTIES LLC	\$241.20	
2655	OXFORD PROPERTIES LLC	\$848.18	
2686	OXFORD PROPERTIES LLC	\$219.84	
3367	OXFORD PROPERTIES LLC	\$257.22	
443	OXFORD PROPERTIES, LLC	\$6,311.00	
554	OXFORD PROPERTIES, LLC	\$166.44	
1031	OXFORD PROPERTIES, LLC	\$1,647.40	
1827	OXFORD PROPERTIES, LLC	\$2,302.44	
3428	OXFORD PROPERTIES, LLC	\$120.16	

2497	OXFORD PROPERTY, LLC	\$319.52	
464	P & K SAND AND GRAVEL, INC.	\$932.93	
709	PACKARD, JAQUELINE A	\$557.27	
1521	PAINE, ANTHONY	\$1,784.46	
1522	PAINE, ANTHONY	\$196.70	
2945	PAINE, ANTHONY A JR	\$663.95	
221	PAINE, ANTHONY A SR	\$1,464.06	
1523	PAINE, CAROLINE	\$355.12	\$287.04
1524	PAINE, GEORGE A. HEIRS OF	\$673.74	
1525	PAINE, GEORGE A. HEIRS OF	\$2,968.16	
1528	PAINE, GEORGE A. HEIRS OF	\$686.20	
1530	PAINE, GEORGE A. HEIRS OF	\$736.04	
2472	PALMER CAROL J	\$158.96	
918	PALMER, JAMES G	\$964.74	
1803	PALMER, JIM	\$258.49	
1648	PARADIS, LAURIE E	\$610.69	
1556	PARIS HILL COUNTRY CLUB	\$127.28	
1557	PARIS HILL COUNTRY CLUB	\$4,021.47	
1565	PAUL, TIMOTHY	\$510.41	
424	PELLETIER, GARY B	\$2,049.68	\$2,041.10
500	PERHAM, BRUCE	\$1,985.60	\$1,576.15
1969	PERREIRA, RICHARD JR	\$1,035.08	\$1,043.59
3105	PETERSON, JOHN	\$232.30	
1593	PHILLIPS JOHN & ANNE	\$549.14	\$410.46
1594	PHILLIPS JOHN & ANNE	\$130.84	\$74.27
1610	PIERSON ANDREW	\$715.56	
586	PIKE, MICHELLE L	\$14.24	
3280	PINKERTON, CHARLOTTE A	\$1,958.00	
3250	POULIN, ROGER	\$2,332.70	\$2,319.35
1038	POULIN, ROGER D	\$1,145.44	
2180	POULIN, ROGER D	\$3,016.22	
1149	POUSSARD, ADAM A	\$459.69	
1677	RAASUMAA, CHRISTOPHER TAISTO	\$1,850.32	\$1,845.10
1704	REILLY GLENICE	\$763.77	
3045	RESIDUAL INCOME GROUP, LLC	\$308.84	\$293.36
2769	REYNOLDS, MARILYN H	\$81.89	
3402	RICHARDS, JEAN	\$87.23	
2549	RICHARDS, JEAN E	\$564.70	
2865	RIPLEY, NICHOLAS	\$191.36	
1749	ROBERTSON VINCENT P & THERESA	\$349.78	
1752	ROBINSON DAVID & PAULINE	\$5,777.00	
3368	RUGG, BERT	\$257.34	
1788	RUSSELL, JOHN S.-HEIRS OF	\$215.39	
2144	RYAN RANCH LLC	\$590.52	
1790	RYAN, BARRY F. TESTAMENTARY TRUST	\$2,336.26	\$2,322.84
1102	RYAN, E. DOUGLAS (1/3);BRADBURY, J (1/3)	\$737.37	
1795	SALO, STEPHEN R - HEIRS OF	\$1,027.96	
1107	SAURO, MICHAEL	\$3,765.54	
3195	SAURO, MICHAEL	\$1,647.40	
2433	SEAMES, PETER J JR	\$657.37	

534	SERVICES UNLIMITED INC	\$1,516.20	
1984	SHANGRAW, BRIAN L	\$113.04	
2742	SHANGRAW, BRIAN L	\$123.62	
2817	SHANGRAW, BRIAN L	\$118.38	
2818	SHANGRAW, BRIAN L	\$121.94	
1844	SHAW, MICHAEL & BEAZER, DOMINIC	\$1,681.22	\$1,678.08
793	SIBLEY, LANCE R	\$1,029.74	\$528.50
1596	SIMMONS JOHN H & DOREEN V	\$1,264.24	
778	SIMMONS, JOHN H	\$719.56	
1868	SIMPSON ROBERT E. *	\$134.08	
153	SOUTHERN HALL LLC	\$15,869.60	\$700.00
1426	STANLEY BEALS, PAT	\$782.81	
2143	STARBIRD, JERRY L	\$2,382.54	\$641.62
3459	STODDARD ENTERPRISES, INC.	\$660.52	
1950	STONE MINERVA & RALPH	\$613.22	\$628.84
970	STRAITON, RAYMOND C	\$486.68	
1098	STRIEGEL, MATTHEW	\$4,086.00	
1032	STUBBS BETTY S	\$810.60	
116	STURTEVANT, KEVIN W	\$1,296.74	\$920.16
1977	SUNSET PROPERTIES	\$2,535.62	
1980	SUNSET PROPERTIES	\$490.40	
1983	SUNSET PROPERTIES	\$10.68	
1989	SUNSET PROPERTIES	\$72.10	
1992	SUNSET PROPERTIES	\$1,296.74	
1993	SUNSET PROPERTIES	\$584.74	
1997	SUNSET PROPERTIES	\$899.80	
2750	SUNSET PROPERTIES	\$68.54	
2797	SUNSET PROPERTIES	\$63.20	
2824	SUNSET PROPERTIES	\$46.28	
2825	SUNSET PROPERTIES	\$46.28	
2830	SUNSET PROPERTIES	\$46.28	
2831	SUNSET PROPERTIES	\$46.28	
2856	SUNSET PROPERTIES	\$82.78	
2857	SUNSET PROPERTIES	\$28.48	
2665	SURRETTE, LISA C	\$199.24	
2351	SWETT, SANDRA W	\$3,263.64	
2296	TENAGLIA, DAVID A	\$321.65	
1772	TIBBETTS, MICHAEL S	\$2,930.78	
659	TIBETTS, DOREEN G	\$1,601.12	\$804.63
2312	TITUS, RAYMOND G. & DIRENZO, TRACY S. *	\$552.70	
1975	TOEBE, MICHAEL C	\$2,653.10	\$2,643.34
737	TRAN, TUAN A	\$558.93	
2060	TRIPP, CHRISTOPHER ALLEN LIFE ESTATE	\$1,435.58	\$1,437.34
1900	TRUMAN, JODI S	\$1,177.48	
220	TRUMAN, TRUDY H	\$1,450.65	
548	TUSSING, JOHN P	\$430.31	
2457	US BANK NATIONAL	\$362.24	
3279	VAUGHN, DANIEL A	\$819.70	
2108	VERRILL KENNETH J & JULIE L	\$203.82	
1982	VERRILL, DALE R	\$251.88	

2104	VERRILL, DALE R	\$3,146.16	
1832	W W WOOD PROPERTIES, LLC	\$367.58	
2978	WALKER, AMANDA LYNN	\$12.93	
2122	WALKER, ERROL H JR	\$1,033.30	\$1,050.60
1341	WALLACE ROBERT C & SUSAN C	\$821.48	
2895	WEED, MARGARET (TC)	\$372.45	
1876	WOODFORD'S LLC	\$683.68	
2226	WORMWOOD, JASON J	\$1,251.34	
2229	WORMWOOD, JENNIFER J	\$60.07	
2252	YOUNG, DANA	\$2,419.92	\$2,405.09
2254	YOUNG, ERIC J	\$419.20	
	TOTAL BALANCE AS OF 6/26/2020	\$386,949.63	\$74,289.18

As of June 26, 2020 the amount of uncollected real estate taxes for: 2019 - **\$74,289.18**

2020 - **\$389,949.63**

\$464,238.81



Tax Acquired Properties

ACCT	NAME	2020	2019	2018	2017	2016	2015	2014	2013	TOTAL
3283	CONNELL, BRUCE	\$880.22	\$891.35	\$623.77						\$2,395.34
559	ENTRUSTCAMA FBO RAYMOND COTE IBA	\$2,341.60	\$2,328.09	\$2,362.07						\$7,031.76
3099	FLUERY, AMY	\$109.48	\$94.08	\$73.71						\$277.27
412	HALL, JOHN	\$664.84	\$679.60	\$710.09	\$698.48	\$832.71				\$3,585.72
342	HODGKIN, RITA A.	\$259.00	\$280.60	\$305.19						\$844.79
955	HUMPHREY ROLAND & PULKKINEN GAYLA	\$2,234.80	\$2,223.10	\$2,243.94	\$2,236.09	\$2,494.03	\$2,588.03	\$2,547.76	\$1,813.13	\$18,380.88
3383	JOHNSON, RENITA S.	\$862.42	\$873.85	\$897.29	\$886.21	\$1,043.71				\$4,563.48
1695	LEIGHTON, JESSE & THERESA	\$796.56	\$826.60	\$867.60						\$2,490.76
52	MCFARLAND, CHRISTOPHER & KIMBERLY	\$1,666.98	\$1,664.84	\$886.71						\$4,218.53
831	PACKARD, JACQUELINE & WELLS, APRIL	\$572.28	\$588.60	\$612.60						\$1,773.48
1664	PULKKINEN, OMER & GAYLA	\$1,814.72	\$1,810.09	\$1,831.74	\$1,910.45	\$2,234.84	\$2,190.58	\$2,150.69	\$1,158.63	\$15,101.74
1665	PULKKINEN, OMER	\$1,154.34	\$1,160.85	\$1,183.75	\$1,260.90	\$1,527.78	\$1,353.00	\$1,216.81		\$8,857.43
3413	STEARNS, CHRISTOPHER	\$1,095.60	\$1,103.09	\$1,126.10						\$3,324.79
1716	WOODMAN, ROWENA E & LEO J	\$1,042.20	\$1,050.60	\$558.66						\$2,651.46
	TOTAL AS OF 6/30/2020	\$15,495.04	\$15,575.34	\$14,283.22	\$6,992.13	\$8,133.07	\$6,131.61	\$5,915.26	\$2,971.76	\$75,497.43

As of June 26, 2020 the total amount of uncollected tax acquired properties: \$75,497.43

Unpaid Personal Property Taxes

ACCT	NAME	2020	2019	2018	2017	2016	2015	Prior Yrs	TOTAL
267	ADVANTAGE AUTO SALES			\$58.80	\$58.80				\$117.60
579	AMCOMM WIRELESS	\$169.10	\$181.44	\$125.20					\$475.74
14	BANCROFT CONTRACTING CORP.	\$5,251.00							\$5,251.00
192	BESSEY MOTOR SALES, INC.	\$2,346.04	\$2,358.72						\$4,704.76
42	COLBY'S GARAGE & ARCTIC CAT	\$223.38							\$223.38
578	COLOR BOUTIQUE				\$45.36	\$51.24			\$96.60
548	D & L TREASURES			\$16.80	\$16.80	\$18.30	\$4.98		\$56.88
91	DOUGHBOY'S VARIETY LLC			\$352.80	\$356.16	\$391.62			\$1,100.58
527	EDWARD D. JONES & CO., L.P.	\$96.12							\$96.12
395	FOUR SEASONS FUNCTION CENTER		\$379.68	\$386.40	\$394.80	\$437.37	\$179.00	\$805.00	\$2,582.25
91	HANDY STORE						\$224.19		\$224.19
576	IN THE ZONE SPORTS CENTER	\$135.28	\$136.08	\$142.80	\$151.20				\$565.36
491	JEM MOTORSPORTS	\$79.28							\$79.28
571	MAINE PC SOLUTIONS	\$63.84	\$63.84	\$73.92	\$82.32	\$96.99			\$380.91
170	MARKET SQUARE RESTAURANT, INC.	\$605.20							\$605.20
473	MEI EXCAVATION				\$243.60	\$283.65	\$447.50	\$432.03	\$1,406.78
590	MINGLE ANALYTICS INC	\$1,435.12							\$1,435.12
261	MUZAK LLC		\$18.48						\$18.48
439	NEW HORIZON CAPITAL INVESTMENT LLC							\$76.68	\$76.68
440	NEW HORIZON CAPITAL INVESTMENT LLC							\$76.68	\$76.68
305	NUCO2 SUPPLY, LLC	\$39.16	\$8.81						\$47.97
574	PAMPERED PUPS	\$60.52	\$60.48						\$121.00
133	PARIS HILL COUNTRY CLUB	\$861.06							\$861.06
137	PARIS INN LLC	\$386.26							\$386.26
295	PARK STREET PRESS	\$21.36	\$20.16	\$20.16					\$61.68
438	PINE TREE HOME HEALTH CARE				\$20.16	\$21.96	\$21.48		\$63.60
572	PINETREEB DAYCARE				\$102.48	\$118.95			\$221.43
458	STEARNS, CHRISTOPHER	\$40.94	\$38.64	\$38.64	\$38.64	\$42.09	\$51.91	\$664.29	\$915.15
550	SWETT SIGNS INC	\$94.34							\$94.34
434	WESTERN HIGHLANDS, LLC						\$8.95	\$30.25	\$39.20
32	WILLIE'S REPAIR	\$348.88	\$356.16	\$482.16	\$507.36	\$574.62	\$57.28	\$193.60	\$2,520.06
	TOTAL BALANCE AS OF 6/26/2020	\$12,256.88	\$3,622.49	\$1,697.68	\$2,017.68	\$2,036.79	\$995.29	\$2,278.53	\$24,905.34

As of June 26, 2020 the total amount of uncollected personal property: **\$24,905.34.**

The prior years go back to 2007 for outstanding taxes uncollected.

Audited Financial Statements
and Other Financial Information

Town of Paris, Maine

June 30, 2019



Proven Expertise & Integrity

TOWN OF PARIS, MAINE

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Proven Expertise & Integrity

INDEPENDENT AUDITORS' REPORT

Board of Selectmen
Town of Paris
Paris, 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 Town of Paris, Maine, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Paris, Maine's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

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 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,

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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 Town of Paris, Maine as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information and pension and OPEB information on pages 4 through 11 and 63 through 71 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Paris, Maine's basic financial statements. The Budgetary Comparison Schedule - Budget to Actual – Budgetary Basis - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The Budgetary Comparison Schedule - Budget to Actual – Budgetary Basis - General Fund Revenues, Schedule of Departmental Operations - General Fund,

combining and individual nonmajor fund financial statements and capital asset schedules are the responsibility of management and were derived from and related 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 Budgetary Comparison Schedule - Budget to Actual – Budgetary Basis - General Fund Revenues, Schedule of Departmental Operations - General Fund, combining and individual nonmajor fund financial statements and capital asset schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 14, 2019, on our consideration of the Town of Paris, Maine's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Town of Paris, Maine's internal control over financial reporting and compliance.

RHR Smith & Company

Buxton, Maine
October 14, 2019

**REQUIRED SUPPLEMENTARY INFORMATION
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

(UNAUDITED)

The following management's discussion and analysis of Town of Paris, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the Town's financial statements.

Financial Statement Overview

The Town of Paris's basic financial statements include the following components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements. This report also includes required supplementary information which consists of the general fund budgetary comparison schedule and pension information, and other supplementary information which includes combining and other schedules.

Basic Financial Statements

The basic financial statements include financial information in two differing views: the government-wide financial statements and the fund financial statements. These basic financial statements also include the notes to financial statements that explain in more detail certain information in the financial statements and also provide the user with the accounting policies used in the preparation of the financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide a broad view of the Town's operations in a manner that is similar to private businesses. These statements provide both short-term as well as long-term information in regard to the Town's financial position. These financial statements are prepared using the accrual basis of accounting. This measurement focus takes into account all revenues and expenses associated with the fiscal year regardless of when cash is received or paid. The government-wide financial statements include the following two statements:

The Statement of Net Position – this statement presents *all* of the government's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being reported as net position.

The Statement of Activities – this statement presents information that shows how the government's net position changed during the period. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of the related cash flows.

Both of the above mentioned financial statements have been presented for the following activity:

- *Governmental activities* – The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). All of the Town's basic services are reported in governmental activities, which include general government, protection, health and sanitation, highways, culture and recreation, education and unclassified.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Town of Paris, like other local governments uses fund accounting to ensure and demonstrate compliance with financial related legal requirements. All of the funds of the Town of Paris can be divided into one category: governmental funds.

Governmental funds: All of the basic services provided by the Town are financed through governmental funds. Governmental funds are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources. They also focus on the balance of spendable resources available at the end of the fiscal year. Such information will be useful in evaluating the government's near-term financing requirements. This approach is known as the current financial resources measurement focus and the modified accrual basis of accounting. Under this approach, revenues are recorded when cash is received or when susceptible to accrual. Expenditures are recorded when liabilities are incurred and due. These statements provide a detailed short-term view of the Town's finances to assist in determining whether there will be adequate financial resources available to meet the current needs of the Town.

Because the focus of governmental funds is narrower than that of government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are presented on the page immediately following each governmental funds financial statement.

The Town of Paris presents only two columns in the governmental funds balance sheet and the governmental funds statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other

funds are shown as nonmajor and are combined in the "Other Governmental Funds" column on these statements.

The general fund is the only fund for which the Town legally adopted a budget. The Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund provides a comparison of the original and final budget and the actual expenditures for the current year.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.

Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund, a Schedule of Proportionate Share of the Net Pension Liability, a Schedule of Contributions - Pensions, a Schedule of Proportionate Share of the Net OPEB Liability - PLD, a Schedule of Contributions - OPEB - PLD, a Schedule of Changes in Net OPEB Liability - MMEHT, a Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT, a Schedule of Contributions - OPEB - MMEHT and Notes to Required Supplementary Information.

Other Supplementary Information

Other supplementary information follows the required supplementary information. These combining and other schedules provide information in regard to nonmajor funds, capital asset activity and other detailed budgetary information for the general fund.

Government-Wide Financial Analysis

Our analysis below focuses on the net position, and changes in net position of the Town's governmental activities. The Town's total net position for governmental activities increased by \$457,664 from \$9,494,510 to \$9,836,789 .

Unrestricted net position - the part of net position that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements - decreased for governmental activities to a balance of \$2,088,406 at the end of the fiscal year.

Table 1
Town of Paris, Maine
Net Position
June 30,

	Governmental Activities	
	2019	2018 (Restated)
Assets		
Current Assets	\$ 2,928,445	\$ 3,561,173
Noncurrent Assets	8,191,312	7,517,323
Total Assets	<u>11,119,757</u>	<u>11,078,496</u>
Deferred Outflows of Resources		
Deferred Outflows Related to Pensions	70,073	175,965
Deferred Outflows Related to OPEB	6,286	-
Total Deferred Outflows of Resources	<u>76,359</u>	<u>175,965</u>
Liabilities		
Current Liabilities	170,780	244,022
Noncurrent Liabilities	1,052,996	1,272,906
Total Liabilities	<u>1,223,776</u>	<u>1,516,928</u>
Deferred Inflows of Resources		
Prepaid Taxes	12,792	25,176
Deferred Inflows Related to Pensions	101,916	209,633
Deferred Inflows Related to OPEB	20,843	8,214
Total Deferred Inflows of Resources	<u>135,551</u>	<u>243,023</u>
Net Position		
Net Investment in Capital Assets	7,256,179	6,428,970
Restricted	492,204	519,470
Unrestricted	2,088,406	2,546,070
Total Net Position	<u>\$ 9,836,789</u>	<u>\$ 9,494,510</u>

Revenues and Expenses

Revenues for the Town's governmental activities decreased by 4.41%, while total expenses decreased by 0.43%. The major decrease in revenues was in other income while the largest decrease in expenses was in unclassified.

Table 2
Town of Paris, Maine
Changes in Net Position
For the Years Ended June 30,

	Governmental Activities	
	2019	2018
Revenues		
<i>Program Revenues:</i>		
Charges for services	\$ 103,819	\$ 122,339
Operating grants and contributions	70,020	76,005
<i>General Revenues:</i>		
Taxes	6,367,431	6,304,714
Grants and contributions not restricted to specific programs	676,272	624,159
Investment income	24,171	27,007
Other income	122,140	549,661
Total Revenues	<u>7,363,853</u>	<u>7,703,885</u>
Expenses		
General government	538,935	553,747
Protection	1,312,590	1,158,313
Health and sanitation	284,718	307,162
Highways	1,003,111	724,439
Culture and recreation	221,935	223,701
Education	3,144,172	3,068,887
County tax	334,929	284,516
Overlay	-	8,261
Unclassified	167,208	712,241
Interest on long-term debt	13,976	10,372
Total expenses	<u>7,021,574</u>	<u>7,051,639</u>
Change in Net Position	342,279	652,246
Net Position - July 1, Restated	<u>9,494,510</u>	<u>8,842,264</u>
Net Position - June 30	<u>\$ 9,836,789</u>	<u>\$ 9,494,510</u>

Financial Analysis of the Town's Fund Statements

Governmental funds: The financial reporting focus of the Town's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the Town's financial requirements. In particular, unassigned fund balance may serve as a useful measure of a government's financial position at the end of the year, and the net resources available for spending.

Table 3
Town of Paris, Maine
Fund Balances - Governmental Funds
June 30,

	<u>2019</u>	<u>2018</u>
Major Funds:		
General Fund:		
Nonspendable	\$ 45,811	\$ 45,641
Assigned	372,783	165,411
Unassigned	1,445,588	2,114,749
Total Major Funds	<u>\$ 1,864,182</u>	<u>\$ 2,325,801</u>
Nonmajor Funds:		
Special Revenue Funds:		
Restricted	\$ 78,161	\$ 126,317
Committed	-	45,646
Assigned	208,811	298,601
Unassigned	(27,337)	(26,950)
Capital Projects Funds:		
Assigned	95,254	95,254
Permanent Funds:		
Restricted	414,043	393,153
Total Nonmajor Funds	<u>\$ 768,932</u>	<u>\$ 932,021</u>

The general fund total fund balance decreased by \$461,619 from the prior fiscal year due to expenses that were greater than revenues and transfers from other funds. The nonmajor fund balances decreased by \$163,089 from the prior fiscal year due to expenses and transfers to other funds that were more than income.

Budgetary Highlights

The only difference between the original and final budget for the general fund was the use of assigned fund balances.

The general fund actual revenues were over budget by \$267,349 . This was mostly a result of excise taxes and transfers from other funds.

The general fund actual expenditures were under budget by \$279,325 . This was primarily due to all expenditure categories being underspent with the exception of general government, protection and highways.

Capital Asset and Debt Administration

Capital Assets

As of June 30, 2019, the net book value of capital assets recorded by the Town increased by \$673,989 from the prior year. This increase is the result of capital additions of \$1,174,876 less current year depreciation expense of \$500,887 . For additional details refer to Note 4 of Notes to Financial Statements.

Table 4
Town of Paris, Maine
Capital Assets (Net of Depreciation)
June 30,

	<u>2019</u>	<u>2018</u>
Land	\$ 760,877	\$ 760,877
Buildings, building improvements and land improvements	1,429,253	1,481,437
Machinery and equipment	254,318	92,787
Vehicles	412,743	412,743
Infrastructure	<u>5,334,121</u>	<u>4,769,479</u>
Total	<u>\$ 8,191,312</u>	<u>\$ 7,517,323</u>

Debt

At June 30, 2019, the Town had \$935,133 in bonds outstanding versus \$1,088,353 last year. For additional details on the Town's outstanding debt, refer to Note 5 of Notes to Financial Statements.

Economic Factors and Next Year's Budgets and Rates

The Town has maintained a sufficient unassigned fund balance to sustain government operations for a period of approximately two months, while also maintaining reserve accounts for future operational, capital and program needs.

Requests for Information

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Town Manager at 33 Market Square, South Paris, Maine 04281.

STATEMENT A

TOWN OF PARIS, MAINE

STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 2,500,493
Accounts receivable (net of allowance for uncollectibles):	
Taxes/liens	382,141
Tax acquired property	45,811
Total current assets	<u>2,928,445</u>
Noncurrent assets:	
Capital assets:	
Land and other assets not being depreciated	760,877
Depreciable assets, net of accumulated depreciation	7,430,435
Total noncurrent assets	<u>8,191,312</u>
TOTAL ASSETS	<u>11,119,757</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows related to pensions	70,073
Deferred outflows related to OPEB	6,286
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>76,359</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 11,196,116</u>
LIABILITIES	
Current liabilities:	
Accrued expenses	\$ 6,201
Accrued interest	2,386
Current portion of long-term obligations	162,193
Total current liabilities	<u>170,780</u>
Noncurrent liabilities:	
Noncurrent portion of long-term obligations:	
Bonds payable	781,913
Net pension liability	164,702
Net OPEB liability	79,463
Total noncurrent liabilities	<u>1,052,996</u>
TOTAL LIABILITIES	<u>1,223,776</u>
DEFERRED INFLOWS OF RESOURCES	
Prepaid taxes	12,792
Deferred inflows related to pensions	101,916
Deferred inflows related to OPEB	20,843
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>135,551</u>
NET POSITION	
Net investment in capital assets	7,256,179
Restricted	492,204
Unrestricted	2,088,406
TOTAL NET POSITION	<u>9,836,789</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND NET POSITION	<u>\$ 11,196,116</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT B

TOWN OF PARIS, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities
Governmental activities:					
General government	\$ 538,935	\$ 50,574	\$ -	\$ -	\$ (488,361)
Protection	1,312,590	50,005	-	-	(1,262,585)
Health and sanitation	284,718	-	-	-	(284,718)
Highways	1,003,111	-	70,020	-	(933,091)
Culture and recreation	221,935	3,240	-	-	(218,695)
Education	3,144,172	-	-	-	(3,144,172)
County tax	334,929	-	-	-	(334,929)
Unclassified	167,208	-	-	-	(167,208)
Interest on long-term debt	13,976	-	-	-	(13,976)
Total government	<u>\$ 7,021,574</u>	<u>\$ 103,819</u>	<u>\$ 70,020</u>	<u>\$ -</u>	<u>(6,847,735)</u>

STATEMENT B (CONTINUED)

TOWN OF PARIS, MAINE

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	<u>Governmental Activities</u>
Changes in net position:	
Net (expense) revenue	<u>(6,847,735)</u>
General revenues:	
Taxes:	
Property taxes, levied for general purposes	5,381,955
Excise taxes	985,476
Grants and contributions not restricted to specific programs	676,272
Investment income	24,171
Other income	122,140
Total general revenues	<u>7,190,014</u>
Change in net position	342,279
Net position - July 1, Restated	<u>9,494,510</u>
Net position - June 30	<u><u>\$ 9,836,789</u></u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,188,214	\$ 312,279	\$ 2,500,493
Accounts receivable (net of allowance for uncollectibles):			
Taxes	321,556	-	321,556
Liens	60,585	-	60,585
Tax acquired property	45,811	-	45,811
Due from other funds	27,424	484,077	511,501
TOTAL ASSETS	<u>\$ 2,643,590</u>	<u>\$ 796,356</u>	<u>\$ 3,439,946</u>
LIABILITIES			
Accrued expenses	\$ 6,201	\$ -	\$ 6,201
Due to other funds	484,077	27,424	511,501
TOTAL LIABILITIES	<u>490,278</u>	<u>27,424</u>	<u>517,702</u>
DEFERRED INFLOWS OF RESOURCES			
Prepaid taxes	12,792	-	12,792
Deferred tax revenue	276,338	-	276,338
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>289,130</u>	<u>-</u>	<u>289,130</u>
FUND BALANCES			
Nonspendable - tax acquired property	45,811	-	45,811
Restricted	-	492,204	492,204
Committed	-	-	-
Assigned	372,783	304,065	676,848
Unassigned	1,445,588	(27,337)	1,418,251
TOTAL FUND BALANCES	<u>1,864,182</u>	<u>768,932</u>	<u>2,633,114</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	<u>\$ 2,643,590</u>	<u>\$ 796,356</u>	<u>\$ 3,439,946</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE
STATEMENT OF NET POSITION
JUNE 30, 2019

	Total Governmental Funds
Total Fund Balances	\$ 2,633,114
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation	8,191,312
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds shown above:	
Taxes and liens receivable	276,338
Deferred outflows of resources related to pensions are not financial resources and therefore are not reported in the funds	70,073
Deferred outflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	6,286
Long-term obligations are not due and payable in the current period and therefore are not reported in the funds:	
Bonds payable	(935,133)
Accrued compensated absences	(35,891)
Accrued interest	(2,386)
Net pension liability	(164,702)
Net OPEB liability	(79,463)
Deferred inflows of resources related to pensions are not financial resources and therefore are not reported in the funds	(101,916)
Deferred inflows of resources related to OPEB are not financial resources and therefore are not reported in the funds	(20,843)
Net position of governmental activities	<u>\$ 9,836,789</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Other Governmental Funds	Total Governmental Funds
REVENUES			
Property taxes	\$ 5,326,816	\$ -	\$ 5,326,816
Excise taxes	985,476	-	985,476
Intergovernmental revenues:			
State revenue sharing	277,012	-	277,012
Homestead exemption	232,194	-	232,194
Local road assistance	70,020	-	70,020
BETE reimbursement	73,083	-	73,083
Grants/other	28,901	65,082	93,983
Charges for services	103,819	-	103,819
Investment income	21,397	2,774	24,171
Other revenue	32,260	89,880	122,140
TOTAL REVENUES	<u>7,150,978</u>	<u>157,736</u>	<u>7,308,714</u>
EXPENDITURES			
Current:			
General government	610,550	-	610,550
Protection	1,183,215	-	1,183,215
Health and sanitation	284,718	-	284,718
Highways	706,117	-	706,117
Culture and recreation	219,185	-	219,185
Education	3,144,172	-	3,144,172
County tax	334,929	-	334,929
Unclassified	98,907	68,301	167,208
Debt service:			
Principal	153,220	-	153,220
Interest	14,605	-	14,605
Capital outlay	1,115,503	-	1,115,503
TOTAL EXPENDITURES	<u>7,865,121</u>	<u>68,301</u>	<u>7,933,422</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES)	<u>(714,143)</u>	<u>89,435</u>	<u>(624,708)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	252,524	-	252,524
Transfers (out)	-	(252,524)	(252,524)
TOTAL OTHER FINANCING SOURCES (USES)	<u>252,524</u>	<u>(252,524)</u>	<u>-</u>
NET CHANGE IN FUND BALANCES	(461,619)	(163,089)	(624,708)
FUND BALANCES - JULY 1	<u>2,325,801</u>	<u>932,021</u>	<u>3,257,822</u>
FUND BALANCES - JUNE 30	<u>\$ 1,864,182</u>	<u>\$ 768,932</u>	<u>\$ 2,633,114</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

Net change in fund balances - total governmental funds (Statement E)	<u>\$ (624,708)</u>
Amounts reported for governmental activities in the Statement of Activities (Statement B) are different because:	
Governmental funds report capital outlays as expenditures while governmental assets report depreciation expense to allocate those expenditures over the life of the assets	
Capital asset acquisitions	1,174,876
Depreciation expense	<u>(500,887)</u>
	<u>673,989</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>55,139</u>
Deferred outflows of resources are a consumption of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>(99,606)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position	<u>153,220</u>
Deferred inflows of resources are an acquisition of net position by the government that are applicable to a future reporting period and therefore are not reported in the funds	<u>95,088</u>
Some expenses reported in the Statement of Activities do not require the use of current resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	(5,080)
Net pension liability	97,890
Net OPEB liability	<u>(4,282)</u>
	<u>88,528</u>
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the fund financial statements since future repayment does not require the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it's due	<u>629</u>
Change in net position of governmental activities (Statement B)	<u>\$ 342,279</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

STATEMENT OF NET POSITION - FIDUCIARY FUNDS
JUNE 30, 2019

	<u>Private- Purpose Trust Funds</u>
ASSETS	
Cash and cash equivalents	\$ 4,993
Investments	<u>142,384</u>
TOTAL ASSETS	<u>\$ 147,377</u>
LIABILITIES	
Accounts payable	<u>\$ -</u>
TOTAL LIABILITIES	<u>\$ -</u>
NET POSITION	
Held in trust for other purposes	<u>\$ 147,377</u>

See accompanying independent auditors' report and notes to financial statements.

STATEMENT H

TOWN OF PARIS, MAINE

STATEMENT OF CHANGES IN NET POSITION - FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Private- Purpose Trust Funds
ADDITIONS	
Investment income	\$ 7,543
TOTAL ADDITIONS	<u>7,543</u>
DEDUCTIONS	
Withdrawals	<u>26,556</u>
TOTAL DEDUCTIONS	<u>26,556</u>
Change in net position	(19,013)
NET POSITION - JULY 1	<u>166,390</u>
NET POSITION - JUNE 30	<u>\$ 147,377</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

The Town of Paris was incorporated under the laws of the State of Maine. The Town operates under a selectmen-manager form of government and provides the following services: general government, protection, health and sanitation, highways, culture and recreation, education and unclassified.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations).

The Town's combined financial statements include all accounts and all operations of the Town. We have determined that the Town has no component units as described in GASB Statement No. 14 and amended by GASB Statements No. 39 and No. 61.

Implementation of New Accounting Standards

During the year ended June 30, 2019, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

Statement No. 83 "Certain Asset Retirement Obligations." This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement requires that recognition occur when the liability is both incurred and reasonably estimable. The determination of when the liability is incurred should be based on the occurrence of external laws, regulations, contracts, or court judgments, together with the occurrence of an internal event that obligates a government to perform asset retirement activities. Laws and regulations may require governments to take specific actions to retire certain tangible capital assets at the end of the useful lives of those capital assets, such as decommissioning nuclear reactors and dismantling and removing sewage treatment plants. Other obligations to retire tangible capital assets may arise from contracts or court judgments. Internal obligating events include the occurrence of contamination, placing into operation a tangible capital asset that is required to be retired, abandoning a tangible capital asset before it is placed into operation, or acquiring a tangible capital asset that has an existing ARO. This Statement also requires disclosure of information about the nature of a government's AROs, the methods and assumptions used for the estimates of the liabilities, and the estimated remaining useful life of the associated tangible capital assets. If an ARO (or portions thereof) has been incurred by a

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

government but is not yet recognized because it is not reasonably estimable, the government is required to disclose that fact and the reasons therefor. This Statement requires similar disclosures for a government's minority shares of AROs. Management has determined the impact of this Statement is not material to the financial statements.

Statement No. 88 "Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements." This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined the impact of this Statement is not material to the financial statements.

Government-Wide and Fund Financial Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds).

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. All activities of the Town are categorized as governmental.

In the government-wide Statement of Net Position, the governmental activities column is (a) presented on a consolidated basis by column and (b) is reported on a full accrual, economic resources basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position is reported in three parts - net investment in capital assets; restricted net position and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.) except fiduciary activities. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government-wide financial statements.

The net costs (by function) are normally covered by general revenue (taxes, certain intergovernmental revenues and charges for services, etc.).

The Town does not allocate indirect costs. All costs are charged directly to the corresponding department.

The government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

Measurement Focus - Basic Financial Statements & Fund Financial Statements

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town:

1. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

Major Funds

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

Nonmajor Funds

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- c. Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. The Town's policy for authorizing and spending investment income follows State statutes.

2. Fiduciary Funds:

Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support Unit programs. The reporting focus is on net position and changes in net position and is reported using accounting principles similar to proprietary funds. Component units that are fiduciary in nature have been excluded from these financial statements.

The Unit's fiduciary funds are presented in the fiduciary fund financial statements by type (private-purpose). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide financial statements. Component units that are fiduciary in nature have been excluded from these financial statements.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Nonmajor funds by category are summarized into a single column, GASB Statement No. 34 sets forth minimum criteria (percentage of the assets, deferred outflows of resources, liabilities, deferred inflows of resources, revenues, or expenses of either the fund category or the governmental and enterprise combined) for the determination of major funds. The nonmajor funds are combined in a column in the fund financial statements.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

Governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual

The governmental fund financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

Budget

The Town's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.

Deposits and Investments

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

It is the Town's policy to value investments at fair value. None of the Town's investments are reported at amortized cost. The Town Treasurer is authorized by State Statutes to invest all excess funds in the following:

- Obligations of the U.S. Government, its agencies and instrumentalities
- Certificates of deposits and other evidences of deposits at banks, savings and loan associations and credit unions
- Repurchase agreements

Receivables

Receivables include amounts due from governmental agencies and ambulance receivables. All receivables are current and therefore due within one year. Receivables are reported net of an allowance for uncollectible accounts and revenues net of uncollectibles. Allowances are reported when accounts are proven to be uncollectible. Allowances for uncollectible accounts netted with accounts receivable were \$0 for the year ended June 30, 2019. The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2019.

Interfund Receivables and Payables

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as "due to/from other funds". While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Transactions Between Funds

Legally authorized transfers are treated as interfund transfers and are included in the results of operations of Governmental Funds.

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

The assets are valued at historical cost when available and estimated historical cost where actual invoices or budgetary data was unavailable. Donated fixed assets are valued at their estimated fair market value on the date received. All retirements have been recorded by eliminating the net carrying values.

Infrastructure assets include roads, bridges, underground pipe (other than related to independently owned utilities), traffic signals, etc. These infrastructure assets are likely to be the largest asset class of the Town. The Town has not retroactively recorded infrastructure.

Estimated useful lives are as follows:

Buildings	20 - 50 years
Infrastructure	50 - 100 years
Machinery and equipment	3 - 50 years
Vehicles	3 - 25 years

Long-term Obligations

The accounting treatment of long-term obligations depends on whether the assets are used in governmental fund operations or proprietary fund operations and whether they are reported in the government-wide or fund financial statements.

All long-term obligations to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term obligations consists primarily of bonds payable, compensated absences and net pension liability.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures. The accounting for proprietary funds is the same in the fund statements as it is in the government-wide statements.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Participating Local Town (PLD) Consolidated Plan and additions to/deductions from the PLD Consolidated Plan's fiduciary net position have been determined on the same basis as they are reported by the PLD Consolidated Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits (OPEB)

For purposes of measuring the District's net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Maine Public Employees Retirement System OPEB Plan and Maine Municipal Employees Health Trust (MMEHT) (the Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, the Plans recognize benefit payments when due and payable in accordance with the benefit terms. Investments are reported at fair value, except for money market investments and participating interest earning investment contracts that have a maturity at the time of purchase of one year or less, which are reported at cost.

Net Position

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net position is reported as restricted when there are limitations imposed on its use either through enabling legislations adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Unrestricted net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or restricted net position.

Fund Balances

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components - nonspendable, restricted, committed, assigned and unassigned.

Nonspendable - This includes amounts that cannot be spent either because they are not in spendable form or because they are legally or contractually required to be maintained intact.

Restricted - This includes amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - This includes amounts that can be used only for specific purposes determined by a formal action of the inhabitants of the Town. The inhabitants of the Town through Town meetings are the highest level of decision-making authority of the Town. Commitments may be established, modified, or rescinded only through a Town meeting vote.

Assigned - This includes amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. The authority for assigning fund balance is expressed by the Board of Selectmen.

Unassigned - This includes all other spendable amounts. The general fund is the only fund that reports a positive unassigned fund balance amount. Other governmental funds besides the general fund can only report a negative unassigned fund balance amount.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Town considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Town meeting vote has provided otherwise in its commitment or assignment actions.

Deferred Outflows and Inflows of Resources

In addition to assets, the statement of financial position and/or balance sheet will at times report a separate section for deferred outflows of resources. This separate

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The Town has two types of this item, deferred outflows related to pensions and deferred outflows related to OPEB. These items are reported in the statement of net position.

In addition to liabilities, the statement of financial position and or balance sheet will at times report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred tax revenues, which arises only under a modified accrual basis of accounting, qualifies for reporting in this category. Accordingly, this item is reported in the governmental funds balance sheet. Prepaid taxes also qualify for reporting in this category. This item is reported in both the statements of net position and governmental funds balance sheet. Deferred inflows related to pensions and deferred inflows related to OPEB qualify for reporting in this category as well. These items are reported only in the statement of net position. All items in this category are deferred and recognized as an inflow of resources in the period that the amounts become available.

Revenue Recognition - Property Taxes - Modified Accrual Basis

The Town's property tax for the current year was levied July 2, 2018 on the assessed value listed as of April 1, 2018, for all real and personal property located in the Town. Taxes were due on in four installments on August 15, 2018, November 15, 2018, February 15, 2019 and May 15, 2019. Interest on unpaid taxes commenced on August 16, 2018, November 16, 2018, February 16, 2019 and May 16, 2019, at 7% per annum.

Property tax revenues are recognized when they become available. Available includes those property tax receivables expected to be collected within sixty days after year end. The remaining receivables have been recorded as deferred revenues.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$34,381 for the year ended June 30, 2019.

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

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program Revenues

Program revenues include all directly related income items applicable to a particular program (charges to customers or applicants for goods, services, or privileges provided; operating or capital grants and contributions, including special assessments).

Encumbrance Accounting

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The Town does not utilize encumbrance accounting for its general fund.

Use of Estimates

During the preparation of the Town's financial statements, management is required to make estimates and assumptions that affect the reported amounts of assets, liabilities, and disclosure of contingent items as of the date of the financial statements and the reported amounts of revenues and expenses/expenditures during the reporting period. Actual results may differ from these estimates.

NOTE 2 - DEPOSITS AND INVESTMENTS

State statutes require that all investments made by the Town consider the safe and sound investment of principal and preservation of capital in the overall portfolio, maintenance of sufficient liquidity to meet day-to-day operations and other cash requirements and maximization of income, within established investment risk guidelines, with consistent cash flows throughout the budgetary cycle. These investment policies apply to all Town funds.

Deposits:

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits. The Town does not have a policy covering custodial credit risk for deposits. However, the Town maintains deposits in qualifying financial institutions that are a member of the FDIC or NCUSIF as defined in Title 30-A, Section 5706 of the Maine Revised Statutes. At June 30, 2019, the Town's cash balances amounting to \$2,505,486 were comprised of bank deposits of \$2,658,660. All of these bank deposits were fully insured by federal depository insurance and consequently was not exposed to custodial credit risk.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

<u>Account Type</u>	<u>Bank Balance</u>
Sweep accounts	\$ 2,466,117
ICS savings accounts	187,550
Money market funds	4,993
	<u>\$ 2,658,660</u>

Custodial credit risk for investments is that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Currently, the Town does not have a policy for custodial credit risk for investments.

At June 30, 2019, the Town had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>N/A</u>	<u>< 1 Year</u>	<u>2-5 Years</u>
Mutual funds: fixed income	\$ 67,860	\$ 67,860	\$ -	\$ -
Equity securities:				
Mutual funds and exchange- traded funds	74,524	74,524	-	-
	<u>\$ 142,384</u>	<u>\$ 142,384</u>	<u>\$ -</u>	<u>\$ -</u>

Fair Value Hierarchy

The Unit categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The Unit has the following recurring fair value measurements as June 30, 2019:

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

	June 30, 2019 Total	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level I)	Significant Other Observable Inputs (Level II)	Significant Unobservable Inputs (Level III)
<u>Investments by fair value level</u>				
Equity securities:				
Mutual funds - fixed income	\$ 67,860	\$ 67,860	\$ -	\$ -
Mutual funds and exchange traded funds	74,524	74,524	-	-
Total equity securities	<u>142,384</u>	<u>142,384</u>	<u>-</u>	<u>-</u>
Total investments by fair value level	<u>142,384</u>	<u>\$ 142,384</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Cash equivalents measured at the net asset value (NAV)</u>				
Money market mutual funds	4,993			
Total cash equivalents measured at the NAV	<u>4,993</u>			
Total investments and cash equivalents measured at fair value	<u>\$ 147,377</u>			

Equity securities classified in Level I of the fair value hierarchy are valued using prices quoted in active markets for those securities. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. The Unit has no Level 2 or 3 investments. The fair value of money market mutual funds that are measured at NAV per share (or its equivalent) is calculated as of June 30, 2019 in a manner consistent with the Financial Accounting Standards Board's measurement principles for investment companies.

Credit risk - Statutes for the State of Maine authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. The Town does not have an investment policy on credit risk.

Interest rate risk - is the risk that changes in interest rates will adversely affect the fair value of an investment. The Town does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from fluctuations in interest rates.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 - INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2019 consisted of the following individual fund receivables and payables.

	Receivables (Due From)	Payables (Due To)
General fund	\$ 27,424	\$ 484,077
Nonmajor special revenue funds	161,559	27,424
Nonmajor capital projects funds	95,254	-
Nonmajor permanent funds	227,264	-
	<u>\$ 511,501</u>	<u>\$ 511,501</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets for the year ended June 30, 2019:

	Balance 7/1/18	Additions	Disposals	Balance 6/30/19
Governmental activities:				
Non-depreciated assets:				
Land	\$ 760,877	\$ -	\$ -	\$ 760,877
Construction in progress	15,350	-	(15,350)	-
	<u>776,227</u>	<u>-</u>	<u>(15,350)</u>	<u>760,877</u>
Depreciated assets:				
Buildings and improvements	2,846,165	30,822	-	2,876,987
Machinery and equipment	981,469	211,260	(22,017)	1,170,712
Vehicles	1,841,696	53,179	-	1,894,875
Infrastructure	9,360,988	894,965	-	10,255,953
	15,030,318	1,190,226	(22,017)	16,198,527
Less: accumulated depreciation	(8,289,222)	(500,887)	22,017	(8,768,092)
	<u>6,741,096</u>	<u>689,339</u>	<u>-</u>	<u>7,430,435</u>
Net capital assets	<u>\$ 7,517,323</u>	<u>\$ 689,339</u>	<u>\$ (15,350)</u>	<u>\$ 8,191,312</u>

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Current year depreciation:

General government	\$ 12,395
Fire department	100,400
Police department	28,975
Highway	356,367
Parks and recreation	2,750
Total depreciation expense	<u>\$ 500,887</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt for the year ended June 30, 2019:

	Balance 7/1/18	Additions	Reductions	Balance 6/30/19	Current Portion
Bonds payable	<u>\$ 1,088,353</u>	<u>\$ -</u>	<u>\$ (153,220)</u>	<u>\$ 935,133</u>	<u>\$ 153,220</u>

The following is a summary of the outstanding bonds payable:

\$860,000, 2016 General Obligation Bond payable, fixed interest at a rate varying from 1.16% to 1.74% paid semi-annually, annual principal payments are \$122,857. Maturity in November of 2023.	\$ 614,286
\$351,210, 2017 General Obligation Bond payable, fixed interest at a rate of 1%, annual principal payments vary from \$30,363 to \$33,540. Maturing in April 2029.	<u>320,847</u>
	<u>\$ 935,133</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The annual principal and interest requirements to amortize the bonds are as follows:

Year Ending June 30,	Principal	Interest	Total Debt Service
2020	\$ 153,525	\$ 13,206	\$ 166,731
2021	153,830	11,245	165,075
2022	154,141	9,159	163,300
2023	154,453	6,934	161,387
2024	154,770	4,558	159,328
2025-2029	164,414	12,571	176,985
	<u>\$ 935,133</u>	<u>\$ 57,673</u>	<u>\$ 992,806</u>

NOTE 6 - OTHER LONG-TERM OBLIGATIONS

The following is a summary of changes in other long-term obligations for the year ended June 30, 2019:

	Balance 7/1/18 (Restated)	Additions	Reductions	Balance 6/30/19	Current Portion
Accrued compensated absences	\$ 30,811	\$ 5,080	\$ -	\$ 35,891	\$ 8,973
Net pension liability	262,592	-	(97,890)	164,702	-
Net OPEB liability	75,181	4,282	-	79,463	-
	<u>\$ 368,584</u>	<u>\$ 9,362</u>	<u>\$ (97,890)</u>	<u>\$ 280,056</u>	<u>\$ 8,973</u>

Please see Notes 7, 14, 15 and 16 for detailed information on each of the other long-term obligations.

NOTE 7 - COMPENSATED ABSENCES

The Town's policies regarding vacation and sick time do permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources. As of June 30, 2019, the Town's liability for compensated absences is \$35,891.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 8 - NONSPENDABLE FUND BALANCE

At June 30, 2019, the Town has the following nonspendable fund balance:

General fund:	
Tax acquired property	\$ 45,811

NOTE 9 - RESTRICTED FUND BALANCES

At June 30, 2019, the Town has the following restricted fund balances:

Nonmajor special revenue funds (Schedule E)	\$ 78,161
Nonmajor permanent funds (Schedule I)	414,043
	<u>\$ 492,204</u>

NOTE 10 - ASSIGNED FUND BALANCES

At June 30, 2019, the Town has the following assigned fund balances:

General fund:	
2012 roadway improvement plan	\$ 130,432
Recreation concessions	260
Flower pot project	5,380
Moore Park plants	29,240
American flags	85
Parks and recreation	3,350
Highway equipment	50,437
Donation recreation concert	4,154
Town office building improvement	11,908
Town equipment/software	436
Highway building improvements	27,560
Land survey/Cornwall preserve	1,812
Fire department vehicle improvements	37,146
Fire department equipment	58,029
Parking lots - fire department	3,080
PD Building improvements	1,084
Computer software	8,390
Subtotal general fund	<u>372,783</u>
Nonmajor special revenue funds (Schedule E)	208,811
Nonmajor capital projects funds (Schedule G)	95,254
	<u>\$ 676,848</u>

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 11 - DEFICIT FUND BALANCES

At June 30, 2019, the Town had the following deficit fund balances:

Microloan/Community Development	\$ 21,864
Volunteer Fire Asst Grant	998
Police Grants	387
Efficiency Grant	4,012
Wellness Grant	76
	<u>\$ 27,337</u>

NOTE 12 - OVERLAPPING DEBT

The Town is responsible for its proportionate share of certain outside agency's debt. As of June 30, 2019, the County of Oxford did not have any debt. The Town's share of the school debt was as follows:

	<u>Outstanding Debt</u>	<u>Town's Percentage</u>	<u>Total Share</u>
MSAD #17	\$ 15,734,541	15.29%	<u>\$ 2,405,811</u>

NOTE 13 - EXPENDITURES OVER APPROPRIATIONS

The following appropriations were exceeded by actual expenditures at June 30, 2019:

Administration (Article 23)	\$ 23,490
Police department (Article 25)	44,869
Highway department (Article 26)	58,510
	<u>\$ 126,869</u>

NOTE 14 - DEFINED BENEFIT PENSION PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Maine Public Employees Retirement System (MainePERS), a cost-sharing multiple-employer defined benefit pension plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Participating Local Town (PLD) Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainebers.org or by contacting the System at (800) 451-9800.

Benefits Provided

The Maine Public Employees Retirement System provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. The System's retirement programs provide defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit (effective October 1, 1999, the prior ten year requirement was reduced by legislative action to five years for employees of PLDs). In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For PLD members, normal retirement age is 60. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by contract with PLD employers under applicable statutory provisions. During the year ended June 30, 2018, the retirement system consisted of 304 participating employers.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual rate of interest credited to members' accounts is set by the System's Board of Trustees and is currently 2.4%.

Contributions

Retirement benefits are funded by contributions from members and employers and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. The Town's plan members are part of the PLD's plan "AC" and are required to contribute 8.0% of their annual covered salary and the Town is required to contribute at an actuarially determined rate. The current rate is 9.5% of covered payroll. The contribution rates of plan members and the

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Town are established and may be amended by the Maine Public Employee Retirement Systems advisory group. The Town's contribution to the MainePERS PLD Consolidated Plan for the year ended June 30, 2019 was \$43,270.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the Town reported a liability of \$164,702 for its proportionate share of the net pension liabilities for the plan. The net pension liabilities were measured as of June 30, 2018, and the total pension liabilities used to calculate the net pension liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liabilities were based on a projection of the Town's long-term share of contributions to each pension plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2018, the Town's proportion was 0.06018%, which was an increase of 0.003955% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized net pension expense of \$115,719. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	PLD Plan	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 516	\$ 1,809
Changes of assumptions	26,287	-
Net difference between projected and actual earnings on pension plan investments	-	39,768
Changes in proportion and differences between contributions and proportionate share of contributions	-	60,339
Contributions subsequent to the measurement date	43,270	-
Total	<u>\$ 70,073</u>	<u>\$ 101,916</u>

\$43,270 reported as deferred outflows of resources related to pensions resulting from Town contributions subsequent to the measurement date will be recognized as a

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PLD Plan
Plan year ended June 30:	
2020	\$ (33,385)
2021	(4,397)
2022	(27,055)
2023	(10,279)
2024	-
Thereafter	-

Actuarial Methods and Assumptions

The collective total pension liability for the Plan was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Asset Valuation Method

The actuarial valuation employs a technique for determining the actuarial value of assets which dampens the swing in the market value. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

Amortization

The net pension liability of the PLD Consolidated Plan is amortized on a level percentage of payroll using a method where a separate twenty-year closed period is established annually for the gain or loss for that year.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment Rate of Return - 6.75% per annum for the year ended June 30, 2018; the rate was 6.875% in 2017, compounded annually.

Salary Increases, Merit and Inflation - 2.75% to 9.00% per year

Mortality Rates - For active members and non-disabled retirees of the PLD Consolidated and State Employee and Teacher Plans, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset Disabled Annuitant Mortality Table, for males and females, is used.

Cost of Living Benefit Increases - 1.91%; in 2017 the rate was 2.20%

The long-term expected rate of return on pension plan assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as June 30, 2018 are summarized in the following table.

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions (Continued)

Asset Class	PLD Plan	
	Target Allocation	Long-term Expected Real Rate of Return
Public equities	30.0%	6.0%
US Government	7.5%	2.3%
Private equity	15.0%	7.6%
Real assets:		
Real estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural resources	5.0%	5.0%
Traditional credit	7.5%	3.0%
Alternative credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate

The discount rate used to measure the collective total pension liability was 6.75% for 2018. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following table shows how the collective net pension liability(asset) as of June 30, 2018 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 6.75% for the PLD Consolidated Plan.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
<u>PLD Plan:</u>			
Discount rate	5.75%	6.75%	7.75%
Town's proportionate share of the net pension liability	\$ 388,180	\$ 164,702	\$ 44,189

Changes in net pension liability are recognized in pension expense for the year ended June 30, 2018 with the following exceptions.

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. For 2018, this was three years for the PLD Consolidated Plan; prior to 2018, this was four years for the PLD Consolidated Plan.

Changes in Net Pension Liability

Differences between Projected and Actual Investment Earnings

Differences between projected and actual investment earnings were recognized in pension expense using a straight-line amortization method over a closed five-year period.

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used for the year ended June 30, 2018 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 through June 30, 2015.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 14 - DEFINED BENEFIT PENSION PLAN (CONTINUED)

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions were recognized in pension expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability.

Pension Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2018 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE INSURANCE PLAN

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

Plan Description

Town employees contribute to the Group Life Insurance Plan for Retired Participating Local District (PLD) (the PLD Consolidated Plan of the Maine Public Employees Retirement System (MainePERS)), a cost-sharing multiple-employer defined benefit plan established by the Maine State Legislature. Title 5 of the Maine Revised Statutes Annotated assigns the authority to establish and amend benefit provisions to the Participating Local District Consolidated Plan's advisory group, which reviews the terms of the plan and periodically makes recommendations to the Legislature to amend the terms. As of June 30, 2018, there were 138 employers participating in the plan. The Maine Public Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the Consolidated Plan. That report may be obtained online at www.mainebers.org or by contacting the System at (207) 512-3100.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

Benefits Provided

The Group Life Insurance Plan (the Plan) provides basic group life insurance benefits, during retirement, to retirees who participated in the Plan prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount, or \$2,500.

Contributions

Life insurance benefits are funded by contributions from members and employers. Premium rates are those determined by the MainePERS's Board of Trustees to be actuarially sufficient to pay anticipated claims. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period. The Town's contribution to the Plan for the year ended June 30, 2019 was \$560.

**Proportionate Net OPEB Liability, OPEB Expense and Deferred Outflows of
Resources and Deferred Inflows of Resources Related to OPEB**

At June 30, 2019, the Town reported a liability of \$8,124 for its proportionate share of the net OPEB liabilities for the Plan. The net OPEB liabilities were measured as of June 30, 2018, and the total OPEB liabilities used to calculate the net OPEB liabilities was determined by an actuarial valuation as of that date. The Town's proportion of the net OPEB liabilities were based on a projection of the Town's long-term share of contributions to the Plan relative to the projected contributions of all PLDs, actuarially determined. At June 30, 2018, the Town's proportion was 0.040216%, which was a decrease of 0.01374% from its proportion measured as of June 30, 2017.

For the year ended June 30, 2019, the Town recognized net OPEB revenue of \$1,640. At June 30, 2019, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

	PLD Life Insurance	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 686	\$ 427
Changes of assumptions	521	1,499
Net difference between projected and actual earnings on pension plan investments	-	6,754
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 1,207</u>	<u>\$ 8,680</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	PLD Life Insurance
Plan year ended June 30:	
2020	\$ (1,822)
2021	(1,822)
2022	(1,822)
2023	(1,742)
2024	(267)
Thereafter	-

Actuarial Methods and Assumptions

The collective total OPEB liability for the Plan was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions applied to all periods included in the measurement:

Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements: the normal cost rate and the unfunded actuarial liability (UAL) rate.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of his or her expected future salary. The normal cost for each employee is the product of his or her pay and his or her normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e., decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Amortization

The net OPEB liability of the Plan is amortized on a level percentage of payroll over a thirty-year period on a closed basis. As of June 30, 2018, there were 12 years remaining for the Plan.

The actuarial assumptions used in the June 30, 2018 and June 30, 2017 actuarial valuations were based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Investment Rate of Return - For the PLD Plan, 6.75% per annum, compounded annually; the rate for 2017 was 6.875%, compounded annually.

Inflation Rate - 2.75%

Annual Salary Increases including Inflation - For the PLD Plan, 2.75% to 9.00% per year.

Mortality Rates - For active members and non-disabled retirees of the Plan, the RP2014 Total Dataset Healthy Annuitant Mortality Table, for males and females, is used. For all recipients of disability benefits, the RP2014 Total Dataset

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

Disabled Annuitant Mortality Table, for males and females, is used. These tables are adjusted by percentages ranging from 104% to 120% based on actuarially determined demographic differences.

Participation Rate for Future Retirees - 100% of those currently enrolled.

Conversion Charges - Apply to the cost of active group life insurance, not retiree group life insurance.

Form of Benefit Payment - Lump sum

The long-term expected rate of return on the Plan's investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of long-term real rates of return for each major asset class included in the target asset allocation as of June 30, 2018 are summarized in the following table. Assets for the defined benefit plan are comingled for investment purposes.

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Public equities	70.00%	6.00%
Real estate	5.00%	5.20%
Traditional credit	15.00%	3.00%
US Government securities	10.00%	2.30%
Total	<u>100.00%</u>	

Discount Rate

The discount rate used to measure the collective total OPEB liability was 5.13% for 2018. The projection of cash flows used to determine the discount rate assumed that employer contributions will be made at contractually required rates, actuarially determined.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE INSURANCE PLAN (CONTINUED)

The following table shows how the collective net OPEB liability/(asset) as of June 30, 2018 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 5.13% for the PLD Plan.

	1% Decrease	Discount Rate	1% Increase
PLD Life Insurance: Discount rate	4.13%	5.13%	6.13%
Town's proportionate share of the net OPEB liability	\$ 10,733	\$ 8,124	\$ 6,067

Changes in Net OPEB Liability

Each employer's share of the collective net OPEB liability is equal to the collective net OPEB liability multiplied by the employer's proportionate share as of June 30, 2018 as shown in the schedules of employer and non-employer contributing entity allocations. Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2018 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience with regard to economic or demographic factors are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no differences between expected and actual experience as of June 30, 2018.

Differences between Projected and Actual Investment Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 15 - OTHER POST EMPLOYMENT BENEFIT (OPEB) GROUP LIFE
INSURANCE PLAN (CONTINUED)

Changes in Assumptions

Differences due to changes in assumptions about future economic or demographic factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2018 and June 30, 2017 actuarial valuations were based on the results of an actuarial experience study conducted for the period of June 30, 2012 to June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period for the PLD Plan was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the use of a blended discount rate for the PLD Plan. Governmental Accounting Standards Board (GASB) Statement No. 74, *Financial Reporting for Postemployment Benefit Plans Other than Pensions Plans*, requires the use of a blended discount rate for determining the total OPEB liability when it is projected that plan assets are not sufficient to meet benefit obligations in the future. In years where assets are projected to be sufficient to pay benefits, the Plan's assumed rate of return is used; in years where assets are not projected to be sufficient to pay benefits, the use of a municipal bond rate is required. The result is a single blended discount rate.

Changes in Proportion and Differences between Employer Contributions and Proportionate Share of Contributions

Differences resulting from a change in proportionate share of contributions and differences between total employer contributions and the employer's proportionate share of contributions are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. Differences between total employer contributions and the employer's proportionate share of contributions may arise when an employer has a contribution requirement for an employer specific liability. There were no differences between employer contributions and proportionate share of contributions as of June 30, 2018.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to the Plan can be found in the MainePERS' 2018 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

Plan Description

The Town and Town retirees contribute to the Town's OPEB Plan with the Maine Municipal Employees Health Trust (MMEHT), a single employer defined benefit plan. Contributions and membership in this Plan are voluntary and may be terminated at any time by the Town and/or the Town retirees. MMEHT is a fully funded, self-insured trust which provides benefits to municipal and quasi-municipal organizations and county governments and acts as the agent to the Town concerning administration of this Plan. Title 24-A Chapter 81 of the Maine Revised Statutes Annotated authorizes the regulation of MMEHT as a Multiple Employer Welfare Arrangement by the State of Maine Bureau of Insurance. Benefits and plans are designed and governed by MMEHT participants and are administered by a number of third-party administrators contracted by MMEHT. No assets are accumulated in a trust that meets the criterion of paragraph 4 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. MMEHT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by MMEHT at (800) 852-8300.

Benefits Provided

This Plan provides medical/prescription drug benefits during retirement to Medicare and non-Medicare retirees and their surviving spouses with varying levels of benefits determined by voluntary plan selection by the retiree as well as applicable Medicare statutes and regulations. The Plan also provides an automatic life insurance benefit of \$2,000 to participants which includes a surviving spouse benefit for the same. The employee must meet the minimum requirement of age 55 with at least 5 years of service at retirement to be eligible for the Plan. The retiree must enroll when first eligible and continue coverage without interruption.

Employees Covered by Benefit Terms

At January 1, 2018, the following employees were covered by the benefit terms:

Active members	14
Retirees and spouses	-
Total	<u>14</u>

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Contributions

Retiree and spouse premium amounts are funded by the retiree at the rate for the coverage elected by the retiree. Premium rates are those determined by the MMEHT's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage. Retirees and spouses must contribute 5.0% of the premium amounts. The sponsoring employer pays the remainder of the premium. Medical benefits are provided for the life of the retiree and surviving spouses.

Retiree Premium Amounts:

The following monthly premium amounts were reported on the individual data file. Actual plan election was reflected in expected retiree premium amounts.

<u>Pre-Medicare</u>	<u>Single Coverage</u>	<u>Family Coverage</u>
PPO 500	\$956.96	\$2,146.58
<u>Medicare</u>		
Medicare-Eligible Retirees	\$527.65	\$1,055.29

Total OPEB Liability, OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2018, the Town reported a liability of \$71,339 for its total OPEB liability for this Plan. The total OPEB liability was measured as of January 1, 2018 and was determined by an actuarial valuation as of that date. The Town's total OPEB liability was based on the Entry Age Normal Actuarial Cost Method which does not reflect future changes in benefits, subsidies, penalties, taxes or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 (ACA) related legislation and regulations.

For the year ended June 30, 2018, the Town recognized OPEB expense of \$1,903. At June 30, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	MMEHT	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 12,163
Changes of assumptions	5,079	-
Net difference between projected and actual earnings on OPEB plan investments	-	-
Changes in proportion and differences between contributions and proportionate share of contributions	-	-
Contributions subsequent to the measurement date	-	-
Total	<u>\$ 5,079</u>	<u>\$ 12,163</u>

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	MMEHT
Plan year ended December 31:	
2020	\$ (1,180)
2021	(1,180)
2022	(1,180)
2023	(1,180)
2024	(1,180)
Thereafter	(1,184)

Discount Rate

The discount rate is the assumed interest rate used for converting projected dollar related values to a present value as of January 1, 2018. The discount rate determination is based on the high quality AA/Aa or higher bond yields in effect for 20-year, tax-exempt general obligation municipal bonds using the Bond Buyer 20-Bond GO Index. The rate of 3.44% per annum for December 31, 2018 was based upon a measurement date of December 31, 2017. The sensitivity of net OPEB liability to changes in discount rate are as follows:

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

	1% Decrease	Discount Rate	1% Increase
	2.44%	3.44%	4.44%
Total OPEB liability	\$ 83,548	\$ 71,339	\$ 61,410
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Healthcare Trend

The healthcare trend is the assumed dollar increase in dollar-related values in the future due to the increase in the cost of health care. The healthcare cost trend rate is the rate of change in per capita health claim costs over time as a result of factors such as medical inflation, utilization of healthcare services, plan design and technological developments. The sensitivity of net OPEB liability to changes in healthcare cost trend rates are as follows:

	1% Decrease	Healthcare Trend Rates	1% Increase
Total OPEB liability	\$ 61,089	\$ 71,339	\$ 84,114
Plan fiduciary net position	-	-	-
Net OPEB liability	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

Actuarial Methods and Assumptions

The total OPEB liability for the Plan was determined by an actuarial valuation as of January 1, 2017, using the following methods and assumptions applied to all periods included in the measurement:

TOWN OF PARIS, MAINE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Actuarial Cost Method

The Entry Age Normal Actuarial Cost Method is used to determine costs. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for this Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, historical claims and census records were assembled and provided through June 30, 2017. Medicare and non-Medicare eligible medical and prescription experience were analyzed. It was assumed that current enrollment distribution of benefit options would remain constant in the future for retirees. The cost was distributed based on the current covered population and the actuary's standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

Amortization

The total OPEB liability of this Plan is amortized on an open 30-year period. The amortization method is a level dollar amortization method.

Assumptions

The actuarial assumptions used in the January 1, 2018 actuarial valuation was based on economic, demographic and claim and expense assumptions that resulted from actuarial studies conducted for the period of December 31, 2017 and December 31, 2018.

Significant actuarial assumptions employed by the actuary for economic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Discount Rate - 3.44% per annum.

Trend Assumptions:

Pre-Medicare Medical - Initial trend of 8.20% applied in 2018 grading over 14 years to 4.00% per annum.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Pre-Medicare Drug - Initial trend of 9.60% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Medical - Initial trend of 4.93% applied in 2018 grading over 14 years to 4.00% per annum.

Medicare Drug - Initial trend of 9.60% applied in 2017 grading over 14 years to 4.00% per annum.

Administrative and claims expense - 3% per annum.

Future plan changes - Assumes that the current Plan and cost-sharing structure remain in place for all future years.

Significant actuarial assumptions employed by the actuary for demographic purposes are the assumptions that were adopted by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 and based on the experience study covering the period from June 30, 2012 through June 30, 2015. As of January 1, 2018, they are as follows:

Retirement Rates - Rates vary for plans with no explicit employer subsidy (or payment) versus those plans defining an explicit employer subsidy (or payment). The rates are based on assumptions from the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retirement Contribution Increases - Assumed to increase at the same rate as incurred claims.

Family Enrollment Composition - For males, 50% of future retirees under the age of 65 and 50% of current retirees are married and elect spousal coverage while females are at 30% for both. 25% of male and female future retirees over the age of 65 are married and elect spousal coverage.

Age Difference of Spouses - Husbands are assumed to be 3 years older than wives.

Administrative expenses - Included in the per capita claims cost.

Disability Incidence - Disabled lives will be considered active employees and will not be valued separately.

Salary Increase Rate - 2.75% per year assumed using the level percentage of pay entry age method.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

Dates of Hire - Needed to be assumed for some employees and will be based on the average age at hire for similar employees.

Rate of Mortality - Based on 104% and 120% of the RP2014 Total Dataset Healthy Annuitant Mortality Table, respectively for males and females, using the RP2014 Total Dataset Employee Mortality Table for ages prior to the start of the Healthy Annuitant Mortality Table, both projected from the 2006 base rates using the RPEC _2015 model, with an ultimate rate of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 111-120, and convergence to the ultimate rate in the year 2020. These rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016.

Retiree Continuation Percentage:

Medicare participant retirees - 100% assumed to continue in the plan elected.

Pre-Medicare plan retirees and active participants - 75% assumed to continue coverage once Medicare-eligible

Pre-Medicare plan spouses and spouses of active participants - 50% assumed to continue coverage once Medicare-eligible

Changes in Net OPEB Liability

Changes in net OPEB liability are recognized in OPEB expense for the year ended June 30, 2018 with the following exceptions:

Differences between Expected and Actual Experience

The difference between expected and actual experience are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected remaining service lives of active and inactive members in each plan. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The difference between expected and actual experience as of January 1, 2018 was \$12,163.

Changes in Assumptions

Differences due to changes in assumptions about future economic, demographic or claim and expense factors or other inputs are recognized in OPEB expense using a straight-line amortization method over a closed period equal to the average expected

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 16 - OTHER POST EMPLOYMENT BENEFIT (OPEB) PLAN (CONTINUED)

remaining service lives of active and inactive members in each plan. The actuarial assumptions used in the June 30, 2017 and June 30, 2016 actuarial valuations were based primarily on those used by Maine State Retirement Consolidated Plan for Participating Local District at June 30, 2016 which were based on the experience study covering the period from June 30, 2012 through June 30, 2015. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. The amortization period was six years for 2018. For the fiscal year ended June 30, 2018, there were no changes in assumptions with the exception of the claim costs and retiree contributions being updated to reflect current healthcare costs.

Differences between Projected and Actual Earnings on OPEB Plan Investments

Differences between projected and actual investment earnings are recognized in OPEB expense using a straight-line amortization method over a closed five-year period. The first year is recognized as OPEB expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources.

OPEB Plan Fiduciary Net Position

Additional financial and actuarial information with respect to this Plan can be found at the Town office at 33 Market Square, South Paris, Maine 04281.

NOTE 17 - DEFERRED COMPENSATION PLAN

INTERNATIONAL CITY MANAGEMENT ASSOCIATION
RETIREMENT CORPORATION

A. Plan Description

The Town contributes to a deferred compensation plan created in accordance with Internal Revenue Service Code Section 457 through the International City Management Association Retirement Corporation (ICMA-RC). The plan, available to all employees, permits them to defer a portion of their salary, in addition to Town contributions, until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) to be held in a trust for the exclusive benefit of the participants and their beneficiaries.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 17 - DEFERRED COMPENSATION PLAN (CONTINUED)

It is the opinion of the Town's management that the Town has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor.

B. Funding Policy

The contribution requirements of plan members and the Town are established and may be amended by the Town's Board of Selectmen. For employees that choose to participate in the 457 plan alone, the Town will contribute an amount equal to the required employer contribution for the defined benefit plan up to 6% of an employee's annual salary. Employees may contribute additional amounts of their own choosing.

The Town's contributions to the plan for 2018, 2017 and 2016 were \$43,204, \$45,639 and \$62,069, respectively. The covered payroll for this plan for the year ended June 30, 2019 was \$417,093.

NOTE 18 - CONTINGENCIES

In the normal course of operations, the Town receives grant funds from Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

With regard to pending legal claims or any unasserted claims, it is not feasible at this time to predict or determine their outcome. Management believes, however, that settlement amounts, if any, will not have a material adverse effect on the Town's financial position.

NOTE 19 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance or participates in a public entity and self-insured risk pool sponsored by the Maine Municipal Association.

Based on the coverage provided by the insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded as of June 30, 2019. There were no significant reductions in insurance coverage from that of the prior year and amounts of settlements have not exceeded insurance coverage in the past three years.

TOWN OF PARIS, MAINE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2019

NOTE 20 - RELATED PARTIES

Two of the Town's Selectmen own a business that provides services to the Town. We understand that the Selectmen recuse themselves in any matters concerning these services. This Selectmen became a part of the board during the fiscal year ended June 30, 2018, and since that time, payments to this vendor for services totaled an immaterial amount of \$2,495.

NOTE 21 - COMPARATIVE DATA

Comparative total data for the prior year have been presented in selected sections of the accompanying financial statements in order to provide an understanding of the changes in the Town's financial position and operations.

NOTE 22 - RESTATEMENT

The net position of the governmental activities has been restated at July 1, 2017 to account for the implementation of GASB Statement No. 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions - an amendment of GASB Statement No. 45, as amended (issued 06/04), and GASB Statement No. 57 (issued 12/09). The beginning net position was restated by (\$66,158). The resulting restatement decreased net position from \$9,560,668 to \$9,494,510.

Required Supplementary Information

Required supplementary information includes financial information and disclosures that are required by the Government Accounting Standards Board but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund
- Schedule of Proportionate Share of the Net Pension Liability
- Schedule of Contributions - Pensions
- Schedule of Proportionate Share of the Net OPEB Liability - PLD
- Schedule of Contributions - OPEB - PLD
- Schedule of Changes in Net OPEB Liability - MMEHT
- Schedule of Changes in Net OPEB Liability and Related Ratios - MMEHT
- Schedule of Contributions - OPEB - MMEHT
- Notes to Required Supplementary Information

TOWN OF PARIS, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 2,325,801	\$ 2,325,801	\$ 2,325,801	\$ -
Resources (Inflows):				
Property taxes	5,408,548	5,408,548	5,326,816	(81,732)
Excise taxes	878,200	878,200	985,476	107,276
Intergovernmental:				
State revenue sharing	263,486	263,486	277,012	13,526
Homestead exemption	237,445	237,445	232,194	(5,251)
Local road assistance	71,488	71,488	70,020	(1,468)
BETE reimbursement	73,013	73,013	73,083	70
Other intergovernmental	45,628	45,628	28,901	(16,727)
Charges for services	100,645	100,645	103,819	3,174
Investment income	10,000	10,000	21,397	11,397
Other revenue	47,700	47,700	32,260	(15,440)
Transfers from other funds	-	-	252,524	252,524
Amounts Available for Appropriation	<u>9,461,954</u>	<u>9,461,954</u>	<u>9,729,303</u>	<u>267,349</u>
Charges to Appropriations (Outflows):				
General government	522,385	584,988	610,550	(25,562)
Protection	1,156,373	1,156,373	1,183,215	(26,842)
Health and sanitation	300,150	300,150	284,718	15,432
Highways	647,607	647,607	706,117	(58,510)
Culture and recreation	219,377	224,877	219,185	5,692
Education	3,144,172	3,144,172	3,144,172	-
County tax	334,929	334,929	334,929	-
Debt service:				
Principal	153,220	153,220	153,220	-
Interest	24,650	24,650	14,605	10,045
Capital outlay	730,430	1,401,963	1,115,503	286,460
Unclassified	170,360	171,517	98,907	72,610
Total Charges to Appropriations	<u>7,403,653</u>	<u>8,144,446</u>	<u>7,865,121</u>	<u>279,325</u>
Budgetary Fund Balance, June 30	<u>\$ 2,058,301</u>	<u>\$ 1,317,508</u>	<u>\$ 1,864,182</u>	<u>\$ 546,674</u>
Utilization of assigned fund balance	\$ -	\$ 437,439	\$ -	\$ (437,439)
Utilization of unassigned fund balance	267,500	570,854	-	(570,854)
	<u>\$ 267,500</u>	<u>\$ 1,008,293</u>	<u>\$ -</u>	<u>\$ (1,008,293)</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
LAST 10 FISCAL YEARS*

	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>						
Proportion of the net pension liability	0.06%	0.06%	0.06%	0.11%	0.07%	0.02%
Proportionate share of the net pension liability	\$ 164,702	\$ 262,592	\$ 262,167	\$ 336,419	\$ 101,460	\$ 65,995
Covered-employee payroll	\$ 350,924	\$ 344,897	\$ 487,318	\$ 526,716	N/A	N/A
Proportionate share of the net pension liability as a percentage of its covered-employee payroll	46.93%	76.14%	53.80%	63.87%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total pension liability	91.14%	86.43%	86.40%	81.61%	88.30%	87.50%

* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF CONTRIBUTIONS - PENSIONS
LAST 10 FISCAL YEARS*

	2019	2018	2017	2016	2015	2014
<u>PLD Plan:</u>						
Contractually required contribution	\$ 43,270	\$ 33,688	\$ 32,241	\$ 43,371	\$ 46,878	\$ 50,060
Contributions in relation to the contractually required contribution	<u>(43,270)</u>	<u>(33,688)</u>	<u>(32,241)</u>	<u>(43,371)</u>	<u>(46,878)</u>	<u>(50,060)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 450,733	\$ 350,924	\$ 344,897	\$ 487,318	\$ 526,716	N/A
Contributions as a percentage of covered-employee payroll	9.60%	9.60%	9.35%	8.90%	8.90%	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY
LAST 10 FISCAL YEARS*

	2019	2018	2017
<u>PLD Life Insurance:</u>			
Proportion of the net OPEB liability	0.04%	0.05%	0.08%
Town's proportionate share of the net OPEB liability	\$ -	\$ -	\$ -
State's proportionate share of the net OPEB liability associated with the Town	8,124	9,023	18,524
Total	<u>\$ 8,124</u>	<u>\$ 9,023</u>	<u>\$ 18,524</u>
Covered-employee payroll	\$ 350,924	\$ 344,897	\$ 487,318
Proportionate share of the net OPEB liability as a percentage of its covered-employee payroll	0.00%	0.00%	0.00%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

* The amounts presented for each fiscal year were determined as of June 30 and are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB
LAST 10 FISCAL YEARS*

	2018	2017	2016
<u>PLD Life Insurance:</u>			
Contractually required contribution	\$ -	\$ -	\$ -
Contributions in relation to the contractually required contribution	-	-	-
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered-employee payroll	\$ 450,733	\$ 350,924	\$ 344,897
Contributions as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY - MMEHT
LAST 10 FISCAL YEARS*

	Increase (Decrease)		
	Net OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balances at 1/1/18 (Reporting December 31, 2018)	\$ 66,158	\$ -	\$ 66,158
Changes for the year:			
Service cost	10,669	-	10,669
Interest	2,902	-	2,902
Changes of benefits	-	-	-
Differences between expected and actual experience	(14,190)	-	(14,190)
Changes of assumptions	5,926	-	5,926
Contributions - employer	-	126	(126)
Contributions - member	-	-	-
Net investment income	-	-	-
Benefit payments	(126)	(126)	-
Administrative expense	-	-	-
Net changes	5,181	-	5,181
Balances at 1/1/19 (Reporting December 31, 2019)	\$ 71,339	\$ -	\$ 71,339

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF CHANGES IN NET OPEB LIABILITY AND RELATED RATIOS - MMEHT
LAST 10 FISCAL YEARS*

	<u>2019</u>
<u>Total OPEB liability</u>	
Service cost (BOY)	10,669
Interest (includes interest on service cost)	2,902
Changes of benefit terms	-
Differences between expected and actual experience	(14,190)
Changes of assumptions	5,926
Benefit payments, including refunds of member contributions	(126)
Net change in total OPEB liability	<u>\$ 5,181</u>
Total OPEB liability - beginning	\$ 66,158
Total OPEB liability - ending	\$ 71,339
<u>Plan fiduciary net position</u>	
Contributions - employer	126
Contributions - member	-
Net investment income	-
Benefit payments, including refunds of member contributions	(126)
Administrative expense	-
Net change in fiduciary net position	<u>-</u>
Plan fiduciary net position - beginning	\$ -
Plan fiduciary net position - ending	<u>\$ -</u>
Net OPEB liability - ending	<u>\$ 71,339</u>
Plan fiduciary net position as a percentage of the total OPEB liability	-
Covered employee payroll	\$ 549,717
Net OPEB liability as a percentage of covered payroll	13.0%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF CONTRIBUTIONS - OPEB - MMEHT
LAST 10 FISCAL YEARS*

	<u>2019</u>
<u>MMEHT:</u>	
Employer contributions	\$ 126
Benefit payments	<u>(126)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$ 549,717
Contributions as a percentage of covered- employee payroll	0.00%

* The amounts presented for each fiscal year are for those years for which information is available.

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2019

Changes of Assumptions

For the PLD Consolidated Plan, the discount rate was reduced from 6.875% to 6.75%. In addition, the cost of living benefit increases for the PLD Plan decreased from 2.20% to 1.91%.

The discount rate for the OPEB PLD Plan was reduced from 6.875% to 6.75%; a blended discount rate was used for the PLD Consolidated Plan.

The funding method for the MMEHT OPEB Plan was changed from Projected Unit Credit funding to Entry Age Normal funding method.

See accompanying independent auditors' report and notes to financial statements.

Other Supplementary Information

Other supplementary information includes financial statements and schedules not required by the Government Accounting Standards Board, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

- Budgetary Comparison Schedule - Budgetary Basis - Budget and Actual - General Fund Revenues
- Schedule of Departmental Operations - General Fund
- Combining Balance Sheet - Nonmajor Governmental Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds
- Combining Balance Sheet - Nonmajor Special Revenue Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds
- Combining Balance Sheet - Nonmajor Capital Projects Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds
- Combining Balance Sheet - Nonmajor Permanent Funds
- Combining Schedule of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Permanent Funds
- Schedule of General Capital Assets by Function
- Schedule of Changes in General Capital Assets by Function

SCHEDULE A

TOWN OF PARIS, MAINE

BUDGETARY COMPARISON SCHEDULE - BUDGETARY BASIS
 BUDGET AND ACTUAL - GENERAL FUND REVENUES
 FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Resources (Inflows):				
Taxes:				
Property taxes	\$ 5,408,548	\$ 5,408,548	\$ 5,326,816	\$ (81,732)
Motor vehicle excise	875,000	875,000	981,541	106,541
Boat excise	3,200	3,200	3,935	735
Intergovernmental revenues:				
State revenue sharing	263,486	263,486	277,012	13,526
Homestead exemption	237,445	237,445	232,194	(5,251)
Local road assistance	71,488	71,488	70,020	(1,468)
BETE reimbursement	73,013	73,013	73,083	70
Tree growth	24,000	24,000	24,401	401
Veterans' reimbursement	4,900	4,900	4,500	(400)
Other state/federal funds	16,728	16,728	-	(16,728)
Charges for services:				
Town clerk fees	30,500	30,500	30,224	(276)
Planning board fees	250	250	826	576
Code enforcement	16,000	16,000	19,524	3,524
Recreation	4,000	4,000	3,240	(760)
Protection	49,895	49,895	50,005	110
Investment income:				
Regular investment income	10,000	10,000	21,397	11,397
Other revenues:				
Interest on taxes/lien costs	42,000	42,000	30,792	(11,208)
Miscellaneous	5,700	5,700	1,468	(4,232)
Transfers in	-	-	252,524	252,524
Amounts Available for Appropriation	<u>\$ 7,136,153</u>	<u>\$ 7,136,153</u>	<u>\$ 7,403,502</u>	<u>\$ 267,349</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
GENERAL GOVERNMENT					
Administration	\$ 456,437	\$ -	\$ 456,437	\$ 479,927	\$ (23,490)
General government	59,608	62,603	122,211	124,727	(2,516)
Boards and committees	6,340	-	6,340	5,896	444
Total	<u>522,385</u>	<u>62,603</u>	<u>584,988</u>	<u>610,550</u>	<u>(25,562)</u>
PROTECTION					
Hydrants	183,463	-	183,463	183,463	-
Fire department	261,172	-	261,172	240,545	20,627
Police department	637,152	-	637,152	682,021	(44,869)
Animal control	12,386	-	12,386	14,101	(1,715)
EMA director	6,600	-	6,600	5,420	1,180
Street lights	55,600	-	55,600	57,665	(2,065)
Total	<u>1,156,373</u>	<u>-</u>	<u>1,156,373</u>	<u>1,183,215</u>	<u>(26,842)</u>
HEALTH AND SANITATION					
General assistance	31,225	-	31,225	15,793	15,432
Sanitation	262,000	-	262,000	262,000	-
Testing wells	6,925	-	6,925	6,925	-
Total	<u>300,150</u>	<u>-</u>	<u>300,150</u>	<u>284,718</u>	<u>15,432</u>
HIGHWAYS					
Highway department	647,607	-	647,607	706,117	(58,510)
Total	<u>647,607</u>	<u>-</u>	<u>647,607</u>	<u>706,117</u>	<u>(58,510)</u>
CULTURE AND RECREATION					
Parks and recreation	41,377	-	41,377	35,685	5,692
Libraries	178,000	5,500	183,500	183,500	-
Total	<u>219,377</u>	<u>5,500</u>	<u>224,877</u>	<u>219,185</u>	<u>5,692</u>

SCHEDULE B (CONTINUED)

TOWN OF PARIS, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Original Budget	Budget Adjustments	Final Budget	Expenditures	Variance Positive (Negative)
SPECIAL ASSESSMENTS					
MSAD 17	3,144,172	-	3,144,172	3,144,172	-
County taxes	334,929	-	334,929	334,929	-
Total	3,479,101	-	3,479,101	3,479,101	-
DEBT SERVICE					
Principal	153,220	-	153,220	153,220	-
Interest	24,650	-	24,650	14,605	10,045
Total	177,870	-	177,870	167,825	10,045
CAPITAL OUTLAY	730,430	671,532	1,401,963	1,115,503	286,460
UNCLASSIFIED					
Cemeteries	3,000	1,157	4,157	682	3,475
Memorial day	-	-	-	31	(31)
Workers compensation	108,000	-	108,000	53,265	54,735
Unemployment	3,500	-	3,500	818	2,682
Insurance	55,860	-	55,860	44,045	11,815
Advertising	-	-	-	66	(66)
Total	170,360	1,157	171,517	98,907	72,610
TOTAL DEPARTMENTAL OPERATIONS	\$ 7,403,653	\$ 740,793	\$ 8,144,446	\$ 7,865,121	\$ 279,325

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE C

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
ASSETS				
Cash and cash equivalents	\$ 125,500	\$ -	\$ 186,779	\$ 312,279
Due from other funds	161,559	95,254	227,264	484,077
TOTAL ASSETS	<u>\$ 287,059</u>	<u>\$ 95,254</u>	<u>\$ 414,043</u>	<u>\$ 796,356</u>
LIABILITIES				
Due to other funds	\$ 27,424	\$ -	\$ -	\$ 27,424
TOTAL LIABILITIES	<u>27,424</u>	<u>-</u>	<u>-</u>	<u>27,424</u>
FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	78,161	-	414,043	492,204
Committed	-	-	-	-
Assigned	208,811	95,254	-	304,065
Unassigned	(27,337)	-	-	(27,337)
TOTAL FUND BALANCES	<u>259,635</u>	<u>95,254</u>	<u>414,043</u>	<u>768,932</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 287,059</u>	<u>\$ 95,254</u>	<u>\$ 414,043</u>	<u>\$ 796,356</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE D

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
REVENUES				
Intergovernmental	\$ 65,082	\$ -	\$ -	\$ 65,082
Interest income	1,023	-	1,751	2,774
Other income	64,141	-	25,739	89,880
TOTAL REVENUES	<u>130,246</u>	<u>-</u>	<u>27,490</u>	<u>157,736</u>
EXPENDITURES				
Other	61,701	-	6,600	68,301
TOTAL EXPENDITURES	<u>61,701</u>	<u>-</u>	<u>6,600</u>	<u>68,301</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>68,545</u>	<u>-</u>	<u>20,890</u>	<u>89,435</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	-	-	-	-
Transfers (out)	(252,524)	-	-	(252,524)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(252,524)</u>	<u>-</u>	<u>-</u>	<u>(252,524)</u>
NET CHANGE IN FUND BALANCES	(183,979)	-	20,890	(163,089)
FUND BALANCES, JULY 1	<u>443,614</u>	<u>95,254</u>	<u>393,153</u>	<u>932,021</u>
FUND BALANCES, JUNE 30	<u>\$ 259,635</u>	<u>\$ 95,254</u>	<u>\$ 414,043</u>	<u>\$ 768,932</u>

See accompanying independent auditors' report and notes to financial statements.

Special Revenue Funds

Special revenue funds are established to account for the proceeds of specific revenue sources (other than fiduciary trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Micro Loan/ Community Development	Subdivision Assessment	Billings Dam	Volunteer Fire Asst. Grant	Recreation	Parks	Fit Test Machine
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	-	33,765	-	-	11,223	9,966	253
TOTAL ASSETS	<u>\$ -</u>	<u>\$ 33,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,223</u>	<u>\$ 9,966</u>	<u>\$ 253</u>
LIABILITIES							
Due to other funds	\$ 21,864	\$ -	\$ -	\$ 998	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>21,864</u>	<u>-</u>	<u>-</u>	<u>998</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	33,765	-	-	11,223	9,966	253
Unassigned	(21,864)	-	-	(998)	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>(21,864)</u>	<u>33,765</u>	<u>-</u>	<u>(998)</u>	<u>11,223</u>	<u>9,966</u>	<u>253</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ 33,765</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,223</u>	<u>\$ 9,966</u>	<u>\$ 253</u>

SCHEDULE E (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Animal Control Late Fees	Police Grants	Police Forfeiture	2008 Fuel Assistance	CDBG Grant	Efficiency Grant	Fox School
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other funds	6,438	-	408	436	1,500	-	-
TOTAL ASSETS	\$ 6,438	\$ -	\$ 408	\$ 436	\$ 1,500	\$ -	\$ -
LIABILITIES							
Due to other funds	\$ -	\$ 387	\$ -	\$ -	\$ -	\$ 4,012	\$ -
TOTAL LIABILITIES	-	387	-	-	-	4,012	-
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	408	-	1,500	-	-
Committed	-	-	-	-	-	-	-
Assigned	6,438	-	-	436	-	-	-
Unassigned	-	(387)	-	-	-	(4,012)	-
TOTAL FUND BALANCES (DEFICITS)	6,438	(387)	408	436	1,500	(4,012)	-
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	\$ 6,438	\$ -	\$ 408	\$ 436	\$ 1,500	\$ -	\$ -

SCHEDULE E (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Wellness Grant	MPERS	Oxford County Recycling	Fairview Cemetery	FD FF1 & FF2 Class	Paris Magazine	Veterans Monument
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 95,468	\$ -	\$ -	\$ 4,116
Due from other funds	-	-	-	20,148	42	-	-
TOTAL ASSETS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,616</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 4,116</u>
LIABILITIES							
Due to other funds	\$ 76	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 87
TOTAL LIABILITIES	<u>76</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87</u>
FUND BALANCES (DEFICITS)							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	115,616	42	-	4,029
Unassigned	(76)	-	-	-	-	-	-
TOTAL FUND BALANCES (DEFICITS)	<u>(76)</u>	<u>-</u>	<u>-</u>	<u>115,616</u>	<u>42</u>	<u>-</u>	<u>4,029</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 115,616</u>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ 4,116</u>

SCHEDULE E (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Soule Trust	Pine Street Fire Station	Bicentennial	Town Office	Branch Rail Trail South Paris	Highway Special Clothing Allowance	DARE	Salt Shed Reimbursement	Total
ASSETS									
Cash and cash equivalents	\$ 25,145	\$ -	\$ 771	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,500
Due from other funds	-	-	-	500	12,000	627	-	64,253	161,559
TOTAL ASSETS	<u>\$ 25,145</u>	<u>\$ -</u>	<u>\$ 771</u>	<u>\$ 500</u>	<u>\$ 12,000</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ 64,253</u>	<u>\$ 287,059</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,424
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,424</u>
FUND BALANCES (DEFICITS)									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	12,000	-	-	64,253	78,161
Committed	-	-	-	-	-	-	-	-	-
Assigned	25,145	-	771	500	-	627	-	-	208,811
Unassigned	-	-	-	-	-	-	-	-	(27,337)
TOTAL FUND BALANCES (DEFICITS)	<u>25,145</u>	<u>-</u>	<u>771</u>	<u>500</u>	<u>12,000</u>	<u>627</u>	<u>-</u>	<u>-</u>	<u>259,635</u>
TOTAL LIABILITIES AND FUND BALANCES (DEFICITS)	<u>\$ 25,145</u>	<u>\$ -</u>	<u>\$ 771</u>	<u>\$ 500</u>	<u>\$ 12,000</u>	<u>\$ 627</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 287,059</u>

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE F

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Micro Loan/ Community Development	Subdivision Assessment	Billings Dam	Volunteer Fire Asst. Grant	Recreation	Parks	Fit Test Machine
REVENUES							
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	-
Other income	-	-	-	-	1,200	-	-
TOTAL REVENUES	-	-	-	-	1,200	-	-
EXPENDITURES							
Other	-	-	-	-	5,336	3,119	-
TOTAL EXPENDITURES	-	-	-	-	5,336	3,119	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	-	-	-	(4,136)	(3,119)	-
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	(5,964)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	(5,964)	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	-	(5,964)	-	(4,136)	(3,119)	-
FUND BALANCES (DEFICITS) - JULY 1	(21,864)	33,765	5,964	(998)	15,359	13,085	253
FUND BALANCES (DEFICITS) - JUNE 30	\$ (21,864)	\$ 33,765	\$ -	\$ (998)	\$ 11,223	\$ 9,966	\$ 253

SCHEDULE F (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Animal Control Late Fees	Police Grants	Police Forfeiture	2008 Fuel Assistance	CDBG Grant	Efficiency Grant	Fox School
REVENUES							
Intergovernmental	\$ -	\$ 829	\$ -	\$ -	\$ -	\$ -	\$ -
Interest income	-	-	-	-	-	-	59
Other income	3,350	-	-	-	-	-	-
TOTAL REVENUES	3,350	829	-	-	-	-	59
EXPENDITURES							
Other	-	1,313	-	-	-	-	-
TOTAL EXPENDITURES	-	1,313	-	-	-	-	-
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	3,350	(484)	-	-	-	-	59
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	(124,371)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	(124,371)
NET CHANGE IN FUND BALANCES (DEFICITS)	3,350	(484)	-	-	-	-	(124,312)
FUND BALANCES (DEFICITS) - JULY 1	3,088	97	408	436	1,500	(4,012)	124,312
FUND BALANCES (DEFICITS) - JUNE 30	\$ 6,438	\$ (387)	\$ 408	\$ 436	\$ 1,500	\$ (4,012)	\$ -

SCHEDULE F (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Wellness Grant	MPERS	Oxford County Recycling	Fairview Cemetery	FD FF1 & FF2 Class	Paris Magazine	Veterans Monument
REVENUES							
Interest income	\$ -	\$ 43	\$ -	\$ 731	\$ -	\$ -	\$ 38
Other income	-	-	-	20,918	-	1,050	-
TOTAL REVENUES	-	43	-	21,649	-	1,050	38
EXPENDITURES							
Other	-	-	-	3,770	101	1,050	10
TOTAL EXPENDITURES	-	-	-	3,770	101	1,050	10
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	-	43	-	17,879	(101)	-	28
OTHER FINANCING SOURCES (USES)							
Transfers in	-	-	-	-	-	-	-
Transfers (out)	-	(56,083)	(66,106)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(56,083)	(66,106)	-	-	-	-
NET CHANGE IN FUND BALANCES (DEFICITS)	-	(56,040)	(66,106)	17,879	(101)	-	28
FUND BALANCES (DEFICITS) - JULY 1	(76)	56,040	66,106	97,737	143	-	4,001
FUND BALANCES (DEFICITS) - JUNE 30	\$ (76)	\$ -	\$ -	\$ 115,616	\$ 42	\$ -	\$ 4,029

SCHEDULE F (CONTINUED)

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Soule Trust	Pine Street Fire Station	Bicentennial	Town Office	Branch Rail Trail South Paris	Highway Special Clothing Allowance	DARE	Salt Shed Reimbursement	Total
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 64,253	\$ 65,082
Interest income	145	-	7	-	-	-	-	-	1,023
Other income	25,000	-	-	500	12,000	123	-	-	64,141
TOTAL REVENUES	25,145	-	7	500	12,000	123	-	64,253	130,246
EXPENDITURES									
Other	-	45,646	-	-	-	639	717	-	61,701
TOTAL EXPENDITURES	-	45,646	-	-	-	639	717	-	61,701
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	25,145	(45,646)	7	500	12,000	(516)	(717)	64,253	68,545
OTHER FINANCING SOURCES (USES)									
Transfers in	-	-	-	-	-	-	-	-	-
Transfers (out)	-	-	-	-	-	-	-	-	(252,524)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	(252,524)
NET CHANGE IN FUND BALANCES (DEFICITS)	25,145	(45,646)	7	500	12,000	(516)	(717)	64,253	(183,979)
FUND BALANCES (DEFICITS) - JULY 1	-	45,646	764	-	-	1,143	717	-	443,614
FUND BALANCES (DEFICITS) - JUNE 30	\$ 25,145	\$ -	\$ 771	\$ 500	\$ 12,000	\$ 627	\$ -	\$ 64,253	\$ 259,635

See accompanying independent auditors' report and notes to financial statements.

Capital Projects Funds

Capital projects funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

SCHEDULE G

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2019

	Highway Equipment and Vehicle Reserve	Town Office Building Reserve	Fire Dept. Equipment Reserve	Recreation Department Equipment Reserve	Protection Equipment	Capital Reserve	Total
ASSETS							
Due from other funds	\$ 22,266	\$ 18,105	\$ 8,509	\$ 24,657	\$ 796	\$ 20,921	\$ 95,254
TOTAL ASSETS	<u>\$ 22,266</u>	<u>\$ 18,105</u>	<u>\$ 8,509</u>	<u>\$ 24,657</u>	<u>\$ 796</u>	<u>\$ 20,921</u>	<u>\$ 95,254</u>
LIABILITIES							
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES							
Nonspendable	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	<u>22,266</u>	<u>18,105</u>	<u>8,509</u>	<u>24,657</u>	<u>796</u>	<u>20,921</u>	<u>95,254</u>
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>22,266</u>	<u>18,105</u>	<u>8,509</u>	<u>24,657</u>	<u>796</u>	<u>20,921</u>	<u>95,254</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 22,266</u>	<u>\$ 18,105</u>	<u>\$ 8,509</u>	<u>\$ 24,657</u>	<u>\$ 796</u>	<u>\$ 20,921</u>	<u>\$ 95,254</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 NONMAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Highway Equipment and Vehicle Reserve	Town Office Building Reserve	Fire Dept. Equipment Reserve	Recreation Department Equipment Reserve	Protection Equipment	Capital Reserve	Total
REVENUES							
Other income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES	-	-	-	-	-	-	-
EXPENDITURES							
Other	-	-	-	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-	-	-	-
NET CHANGE IN FUND BALANCES	-	-	-	-	-	-	-
FUND BALANCES, JULY 1	22,266	18,105	8,509	24,657	796	20,921	95,254
FUND BALANCES, JUNE 30	\$ 22,266	\$ 18,105	\$ 8,509	\$ 24,657	\$ 796	\$ 20,921	\$ 95,254

See accompanying independent auditors' report and notes to financial statements.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Paris, Maine that are legally restricted pursuant to Title 30-A, §5653 of the Maine State Statutes, as amended, and unless otherwise specified, only earnings, and not principal, may be used for purposes that benefit the Town or its citizenry. These funds have been established for various purposes including the provision and/or maintenance of the cemeteries.

TOWN OF PARIS, MAINE

COMBINING BALANCE SHEET - NONMAJOR PERMANENT FUNDS
JUNE 30, 2019

	Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkins Trust	Total
ASSETS									
Cash and cash equivalents	\$ 23,344	\$ 637	\$ 37,235	\$ 14,788	\$ 1,173	\$ -	\$ 109,602	\$ -	\$ 186,779
Due from other funds	-	-	3,084	-	-	201,436	-	22,744	227,264
TOTAL ASSETS	<u>\$ 23,344</u>	<u>\$ 637</u>	<u>\$ 40,319</u>	<u>\$ 14,788</u>	<u>\$ 1,173</u>	<u>\$ 201,436</u>	<u>\$ 109,602</u>	<u>\$ 22,744</u>	<u>\$ 414,043</u>
LIABILITIES									
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES									
Nonspendable	-	-	-	-	-	-	-	-	-
Restricted	23,344	637	40,319	14,788	1,173	201,436	109,602	22,744	414,043
Committed	-	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-
TOTAL FUND BALANCES	<u>23,344</u>	<u>637</u>	<u>40,319</u>	<u>14,788</u>	<u>1,173</u>	<u>201,436</u>	<u>109,602</u>	<u>22,744</u>	<u>414,043</u>
TOTAL LIABILITIES AND FUND BALANCES									
	<u>\$ 23,344</u>	<u>\$ 637</u>	<u>\$ 40,319</u>	<u>\$ 14,788</u>	<u>\$ 1,173</u>	<u>\$ 201,436</u>	<u>\$ 109,602</u>	<u>\$ 22,744</u>	<u>\$ 414,043</u>

See accompanying independent auditors' report and notes to financial statements.

TOWN OF PARIS, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR PERMANENT FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Cemetery Funds	Bonney Library Funds	Education Funds	Charity Funds	Paris Welfare Committee	Miriam O'Connell Scholarship	George Morton Trust	Hooper- Perkins Trust	Total
REVENUES									
Interest income	\$ 218	\$ 6	\$ 353	\$ 139	\$ 11	\$ -	\$ 1,024	\$ -	\$ 1,751
Other income	-	-	-	-	-	25,739	-	-	25,739
TOTAL REVENUES	<u>218</u>	<u>6</u>	<u>353</u>	<u>139</u>	<u>11</u>	<u>25,739</u>	<u>1,024</u>	<u>-</u>	<u>27,490</u>
EXPENSES									
Scholarship/other	-	-	1,000	-	-	5,600	-	-	6,600
TOTAL EXPENSES	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>5,600</u>	<u>-</u>	<u>-</u>	<u>6,600</u>
NET CHANGE IN FUND BALANCES	218	6	(647)	139	11	20,139	1,024	-	20,890
FUND BALANCES, JULY 1	<u>23,126</u>	<u>631</u>	<u>40,966</u>	<u>14,649</u>	<u>1,162</u>	<u>181,297</u>	<u>108,578</u>	<u>22,744</u>	<u>393,153</u>
FUND BALANCES, JUNE 30	<u>\$ 23,344</u>	<u>\$ 637</u>	<u>\$ 40,319</u>	<u>\$ 14,788</u>	<u>\$ 1,173</u>	<u>\$ 201,436</u>	<u>\$ 109,602</u>	<u>\$ 22,744</u>	<u>\$ 414,043</u>

See accompanying independent auditors' report and notes to financial statements.

General Capital Assets

General capital assets are those assets related to activities reported in the governmental funds. These assets are reported in the governmental activities' column of the government-wide statement of net position.

TOWN OF PARIS, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION
JUNE 30, 2019

	Land and Non-depreciable Assets	Buildings, Building Improvements and Land Improvements	Furniture, Fixtures, Equipment and Vehicles	Infrastructure	Total
General government	\$ 143,867	\$ 280,446	\$ 17,500	\$ 48,900	\$ 490,713
Fire department	110,000	2,035,496	1,770,387	-	3,915,883
Police department	50,000	131,250	271,347	11,746	464,343
Highway	232,010	374,795	1,006,353	10,195,307	11,808,465
Parks and recreation	225,000	55,000	-	-	280,000
Total General Capital Assets	760,877	2,876,987	3,065,587	10,255,953	16,959,404
Less: Accumulated Depreciation	-	(1,447,734)	(2,398,526)	(4,921,832)	(8,768,092)
Net General Capital Assets	\$ 760,877	\$ 1,429,253	\$ 667,061	\$ 5,334,121	\$ 8,191,312

See accompanying independent auditors' report and notes to financial statements.

SCHEDULE L

TOWN OF PARIS, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2019

	General Capital Assets 7/1/18	Additions	Deletions	General Capital Assets 6/30/19
General government	\$ 466,641	\$ 24,072	\$ -	\$ 490,713
Fire department	3,855,954	59,929	-	3,915,883
Police department	464,343	-	-	464,343
Highway	10,739,607	1,090,875	(22,017)	11,808,465
Parks and recreation	280,000	-	-	280,000
Total General Capital Assets	15,806,545	1,174,876	(22,017)	16,959,404
Less: Accumulated Depreciation	(8,289,222)	(500,887)	22,017	(8,768,092)
Net General Capital Assets	<u>\$ 7,517,323</u>	<u>\$ 673,989</u>	<u>\$ -</u>	<u>\$ 8,191,312</u>

See accompanying independent auditors' report and notes to financial statements.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Selectmen
Town of Paris
Paris, Maine

We have audited, in accordance with the 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, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Paris, Maine as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Paris, Maine's basic financial statements and have issued our report thereon dated October 14, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Paris, Maine's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Paris, Maine's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Paris, Maine's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

3 Old Orchard Road, Buxton, Maine 04093
Tel: (800) 300-7708 (207) 929-4606 Fax: (207) 929-4609
www.rhrsmith.com

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Paris, Maine's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RHR Smith & Company

Buxton, Maine
October 14, 2019

**TOWN OF PARIS
SECRET BALLOT ELECTION
AND
TOWN MEETING WARRANT**

**Tuesday, July 14, 2020
and
Monday, July 20, 2020**

Secret Ballot Election July 14, 2020 from 8:00 a.m. to 8:00 p.m.

Paris Fire Station, 137 Western Avenue

Town Meeting July 20, 2020 6:00 p.m.

Paris Fire Station, 137 Western Avenue

TOWN MEETING WARRANT July 14, and July 20, 2020

To Kingston Brown, a resident of the Town of Paris, in the County of Oxford, State of Maine:

GREETINGS:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Paris in said county and State, qualified by law to vote in town affairs, to meet at the Paris Fire Station, 137 Western Avenue, Paris, on Tuesday, the 14th day of July, 2020, A.D., at eight o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Article 2 and as set out below, the polling hours therefore to be from 8:00 a.m. until 8:00 p.m.;

And, to notify and warn said inhabitants to meet at the Paris Fire Station, 137 Western Avenue in said town on Monday, the 20th day of July, 2020, A.D., at 6:00 p.m., then and there to act on Articles 3 through 30 as set out below, to wit:

Article 1. To elect a Moderator to preside at said election and to vote by written ballot.

Article 2. To elect all Municipal Officers, Paris Utility District Trustees, and SAD #17 Directors.

Article 3. To see if the Town will vote to appropriate all of the money received from the State for snowmobile registrations to the Snow Hoppers Snowmobile Club of South Paris to be used for maintenance of public trails.

Article 4. To see if the Town will vote to appropriate franchise fees received from Charter Communications/Spectrum (formally Time Warner) to the Joint Cable Committee and the Public Access Channel for the period of one year.

Article 5. To see if the Town will authorize the municipal officers, on behalf of the Town, to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon under such terms as they deem advisable and execute quitclaim deeds for such property; but before sale, give public notice of sale and solicit sealed bids in a local newspaper. If not then sold by bid after advertising, the municipal officers shall be allowed to sell at their discretion. Nevertheless, if prior to the beginning of the bid period the former owner of the property, or his or her successor in interest, pays all the outstanding indebtedness due, then the municipal officers shall execute quitclaim deeds to sell and convey the property to him or her.

Article 6. To see if the town will vote that orders of the municipal officers for the closing of roads in winter under Title 23 M.R.S.A §2953 shall be the final determinations of said closings.

Article 7. To see if the Town will vote to set dates when the FY2021 taxes will be due, when interest will be charged on FY2021 taxes, and what rate will be charged.

*Selectmen recommend: The first quarter of taxes will be due **August 14, 2020**, second quarter of taxes will be due **November 16, 2020**, third quarter of taxes will be due **February 16, 2021** and the fourth quarter of taxes will be due **May 14, 2021**. Interest will be charged at the rate of 8% per annum after the due dates for each quarter.*

Article 8. To see if the Town will vote to set the interest rate to be paid by the town on abated taxes at 8% percent for the fiscal year 2020-2021.

Article 9. To see if the Town will vote to authorize the tax collector or treasurer to accept prepayments of taxes not yet committed, and pay no interest thereon, pursuant to 36 M.R.S.A., Section 506.

Article 10. To see if the Town will vote to waive the automatic foreclosure on three 2019 tax liens on property located on tax map R-2, Lots 7 and 24, and taxes to A.C. Lawrence Leather Co., Inc., recorded in Book 5472, Pages 461 - 462 inclusive.

Article 11. To see if the Town will vote to authorize the Treasurer to receive incidental fees and receipts and to credit such revenues to a designated account or to the general fund.

Article 12. To see if the Town will carry forward year-end balances on the following accounts: Cemeteries, Contingency, Attorney Fees and all Capital Accounts.

Article 13. To see if the Town will vote to authorize the Selectmen to accept gifts and donations of property, real or personal, and/or monies, from citizens and the residents of Paris and elsewhere, as deemed by them to be appropriate and useful to the Town's operations.

Article 14. To see if the Town will authorize the Selectmen, on behalf of the Town, to accept grants and expend them as deemed by them to be appropriate and useful to the Town's operations.

Article 15. To see if the Town will authorize the Selectmen, on behalf of the Town, to enter into any contract for goods, services, personnel or equipment previously funded by the Town, for no more than five years.

Article 16. To see if the Town will vote to appropriate from surplus the overdrafts to Town accounts as of June 30, 2020.

Article 17. To see what sum of money the Town will vote to raise and appropriate for **Administrative Services** for the ensuing fiscal year.

Selectmen Recommend: \$ 588,848.00

Article 18. To see what sum of money the Town will vote to raise and appropriate for **Debt Service** for the ensuing fiscal year.

Selectmen Recommend: \$ 175,240.00

Article 19. To see what sum of money the Town will vote to raise and appropriate for **Law Enforcement** for the ensuing fiscal year.

Selectmen Recommend: \$ 679,657.00

Article 20. To see what sum of money the Town will vote to raise and appropriate for **Highway Department** for the ensuing fiscal year.

Selectmen Recommend: \$ 752,734.00

Article 21. To see what sum of money the Town will vote to raise and appropriate for **Boards and Committees** for the ensuing fiscal year.

Selectmen Recommend: \$ 6,240.00

Article 22. To see what sum of money the Town will vote to raise and appropriate for **Parks and Recreation** for the ensuing fiscal year.

Selectmen Recommend: \$ 26,152.00

Article 23. To see what sum of money the Town will vote to raise and appropriate for **Social Services** for the ensuing fiscal year.

Selectmen Recommend: \$ 192,000.00

- Paris Public Library: \$ 187,500.00
- Hamlin Memorial Library: \$ 4,500.00

Article 24. To see what sum of money the Town will vote to raise and appropriate for **General Assistance** for the ensuing fiscal year.

Selectmen Recommend: \$ 6,809.00

Article 25. To see what sum of money the Town will vote to raise and appropriate for **Norway-Paris Solid Waste** for the ensuing fiscal year.

Selectmen Recommend: \$ 262,000.00

Article 26. To see what sum of money the Town will vote to raise and appropriate for **Unclassified Accounts** for the ensuing fiscal year.

Selectmen Recommend: \$ 415,755.00

Article 27. To see what sum of money the Town will vote to raise and appropriate for **Fire Department** for the ensuing fiscal year.

Selectmen Recommend: \$ 228,557.00

Article 28. To see what sum of money the Town will vote to raise and appropriate for **Capital Expenditures** for the ensuing fiscal year.

Selectmen Recommend: \$ 799,200.00

Accounts	Select Board Recommends
PD Building Improvements	\$5,000.00
FD Building Improvements	\$8,000.00
Town Office Building Improvements	\$11,032.87
Highway Building Repair	\$10,000.00
PD Vehicle Maintenance	\$10,000.00
PD Equipment	\$8,000.00
PD Uniforms	\$5,500.00
PD Vehicles	\$5,500.00
PD Vehicle Equipment	\$20,500.00
FD Pump Truck Replacement	\$90,000.00
FD Vehicle Repairs/Improvements	\$10,000.00
FD Equipment	\$19,000.00
FD Repair Equipment	\$30,000.00
Road Reconstruction (\$200,000.00 will be used from FY 19-20 to make the total Road Reconstruction line \$550,000.00)	\$350,000.00
Highway Plow Truck	\$105,000.00
Highway Equipment Purchase	\$50,000.00
Highway Equipment Repairs	\$17,000.00
Parks & Rec Dugout Repair/GFI Repair at Moore Park	\$1,500.00
Radio's town wide	18,200.00
Camera's all buildings	\$24,967.13
Totals	\$799,200.00

Article 29. To see what sum of money if any, the Town will appropriate in Anticipated General Revenues for the purpose of offsetting the 2020-2021 tax rate.

Selectmen Recommend: \$ 1,810,516.00

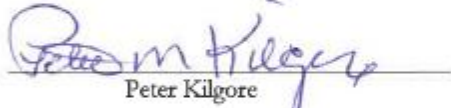
Article 30. To see if the Town will vote to increase the property tax levy established for the Town of Paris by Maine State Law LD 1 in the event that the municipal budget approved under the preceding will result in a tax commitment that is greater than that property tax levy limit.

Dated this 22nd day of June, 2020, in the Town of Paris, County of Oxford and State of Maine.

**MUNICIPAL OFFICERS
TOWN OF PARIS**


Russell Brackett, Chairperson


Christopher Summers, Vice-Chairperson


Peter Kilgore


Carlton Sprague


Scott McElravy

A TRUE COPY:

ATTESTED BY:  DATE 6/22, 2020
Elizabeth J. Knox, Town Clerk, Paris, Maine

TOWN OF PARIS TELEPHONE NUMBERS

EMERGENCY	911
*****	*****
TOWN OFFICE	743-2501
Hours 8:00 – 4:30 Monday – Friday	
FAX	743-6718
*****	*****
POLICE STATION	743-7448
FAX	743-0549
*****	*****
ANIMAL CONTROL OFFICER	743-8213
*****	*****
FIRE DEPARTMENT	743-6832
FAX	739-2068
*****	*****
PARIS UTILITY DISTRICT	743-6251
*****	*****
HIGHWAY GARAGE	743-2547
*****	*****
HAMLIN MEMORIAL LIBRARY	743-2980
*****	*****
SOUTH PARIS LIBRARY	743-6994
*****	*****
PARIS HILL POST OFFICE	743-7959
*****	*****
SOUTH PARIS POST OFFICE	743-6652
*****	*****
TRANSFER STATION	743-8518
*****	*****
SAD#17 SUPERINTENDENTS OFFICE	743-8972
*****	*****
OXFORD HILLS COMPREHENSIVE HIGH SCHOOL	743-8914
*****	*****
PARIS ELEMENTARY SCHOOL	743-7802
*****	*****
OXFORD HILLS MIDDLE SCHOOL	743-5946
*****	*****
GUY E. ROWE	743-5183



Don't forget.....Emergency services can't find you....if you don't have your house numbers properly displayed.