

*Town of Wells
Annual Report
for Fiscal 2005*
(July 1, 2004 - June 30, 2005)



“The Friendliest Town in Maine”

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2006 Holiday Schedule

<u>HOLIDAY</u>	<u>DAY/DATE OBSERVED</u>
New Year's Day	Monday, January 2, 2006
Martin Luther King Day	Monday, January 16, 2006
Presidents' Day	Monday, February 20, 2006
Memorial Day	Monday, May 29, 2006
Independence Day	Tuesday, July 4, 2006
Labor Day	Monday, September 4, 2006
Columbus Day	Monday, October 9, 2006
Veterans' Day	Friday, November 10, 2006
Thanksgiving Day	Thursday, November 23, 2006
Thanksgiving Friday	Friday, November 24, 2006
Christmas Day	Monday, December 25, 2006

Regularly Scheduled Meetings

*All meetings are held in the Littlefield Meeting Room of
Town Hall unless otherwise noted.*

SELECTMEN 1st & 3rd Tuesday, 7PM

PLANNING BOARD 2nd & 4th Monday, 7PM

ZONING BOARD OF APPEALS 2nd & 4th Tuesday, 7PM

STAFF REVIEW COMMITTEE 1st & 3rd Tuesday, 9AM

RECREATION COMMISSION 2nd Wednesday, 7PM
(Meetings at Walter Marsh Recreation Facility)

LIBRARY (Meetings in Library Conference Room)

Board of Directors 2nd Wednesday, 7PM

Friends of the Library 2nd Thursday, 10AM

WELLS SANITARY DISTRICT TRUSTEES
197 Eldridge Road Last Thursday, 7:00PM

WOCSD SCHOOL COMMITTEE 1st Wednesday, 7:00PM
(Meets at High School, Wells Town Hall, or Ogunquit Town Hall)

***ALL MEETINGS ARE OPEN TO THE PUBLIC –
YOUR ATTENDANCE IS WELCOMED***

Dedication



Each year the Town of Wells dedicates its Annual report to a citizen whose personal contributions have promoted enduring change for the betterment of our community. These contributions are typical of what causes those of us who live here to take pride in the Town of Wells, and others the desire to join our community. This year we proudly dedicate our town report to:

Beatrice “Bea” Spiller

Beatrice Farwell was born January 23rd 1906 in Portland, Maine. In 1925 at 19 years old and with a Teachers Certificate earned from Gorham Normal School she was employed as Principal and Teacher at Ogunquit Village School. Two years later, in 1927, Bea took a sojourn to teach at Peaks Island. Fortunately for the Town of Wells, in August of 1930 after a very poetic courtship, she returned to marry life long Wells resident George Spiller and she has been a member of our community ever since.

Many of the folks who grew up in Wells fondly remember Bea as the teacher who enabled them to learn the subject at hand. Bea went on to teach at various times in the Wells School System until her retirement in 1970. After World War II, Bea recognized the need to assist our community’s returning GIs and was instrumental in the campaign to provide Adult Education in Wells. She became a founding organizer of the Wells Adult Education Program, a program that provides better opportunities for our residents and a scholarship in her name even today.

Municipal governance has always been a big part of Bea’s life, as she has participated in nearly every Annual Town Meeting since 1930. Over the years Bea has personally served on numerous committees for our Town. In addition she has sacrificed much in her home life, in that her husband George, son Bill, and grandson Jim have all served as Wells Selectmen and donated much of their time to other town committees.

For over 75 years Bea has been a member of the Wells Congregational Church where she fondly remembers singing in the choir with her husband George. Many people know her today as one of the Church's regular participants in programs to assist the elderly; others will encounter her at one or more of the many public functions she still attends in this her 100th year. In grateful acknowledgement of Bea's years of boundless energy, enthusiasm, sacrifice, and dedication to the Town of Wells, we proudly dedicate this year's Annual Town Report in her honor.

TOWN MANAGER

This report covers the period from July 1, 2004 through June 30, 2005, a time period during which the Town of Wells had the experience of three different Town Managers. Jon Carter, who served the Town for 16 years, left in February. The Board of Selectmen appointed Michael Huston to serve as an interim Manager while searching for Jon's replacement. In April of 2005, Jane Duncan was appointed. During this period, despite the churning at the top, the community continued with projects and growth.

Summer of 2004

The summer season had its ups and downs. There were periods of bright weather, and the mid summer weekends were almost all sunny and warm. Traffic, however, has begun to re-assert itself as a problem. Shoaling continued to appear in the outer harbor jetty area. Beaches were crowded; the parking lots at times began to show some strains. Mile Road was scheduled for major work, most of which was delayed until the end of the summer.

Those who have boats in Wells Harbor continue to be happy. The mooring list maintains a backlog/waiting list, indicating that our harbor retains its reputation for safe and pleasant stays. We began planning work in earnest for the Boardwalk refurbishment; continued to make adjustments to and receive praise for, the Piping Plover Beach Management; and continue to seek ways to work with our sister Town of Ogunquit about mutual problems down by the sea. The Chamber of Commerce worked hard, and town officials and staff made efforts to help them create successful Harborfest and Chilifest. A continued thank you to the Wells Rotary Club for the much used Pavilion at the Harbor Park.

The 9B landfill problems moved toward solution. Money from a bond issue was made available to purchase affected houses. The Town worked with our consultants and the State of Maine to make the area safe; to bring town water to the area; and to re-locate those residents whose homes were constructed on the old landfill.

Fall of 2004

It may be that Fall should cease being considered a "shoulder" season to the summer. More and more visitors make use of the bright fall days, traveling throughout Maine not only for the foliage, but for the delights of a place on the beach when it is not wall to wall people; the coolness of a fall evening experienced sitting on a deck or porch of one of the fine restaurants in town. Work on the 9B properties continued to occupy much of the time of the Town Manager and the Board of Selectmen. In addition, efforts to find funding for the re-construction of the tidal gate on the Drakes Island Road moved forward. Work on the addition to the Town Office on Route 109 was underway.

Winter of 2004-2005

As has become more the rule than not, we had early snow, followed by some warmer weather and sun. The holiday season was good for Wells, and the town recovered from that to prepare for the change over in Managers. February and March produced five weeks in a row with measurable snow, severely testing the resources of the public works department. Our budget process was made more difficult by the passage of LD 1, with its growth cap.

The CIP committee continues to challenge the citizens of Wells with information about the deteriorating condition of our roads, the need to replace aging public works vehicles, and the necessity to make more progress on the replacement and upgrade of Town Buildings. The Town Office addition was completed (albeit after some troubles and some flooding) and staff was moved around into space that was more adequate to serve the needs of the public.

Spring of 2004

The spring saw the launch of our new program of using two different engineering firms to handle the reviews of some of the applications that come into the Planning Office. Rather than rely on “peer review” or force applicants to endure long waits for the Code and Planning Office to be able to get to projects, the Board of Selectmen, after a competitive process has hired two firms to provide services for the Town of Wells.

With the assistance of three managers all in attendance at the April Town Meeting, the budget was approved. The Town Report was dedicated to Jonathan Carter, who attended the meeting along with Mr. Huston and Ms. Duncan. In the Selectmen’s election, James Spiller retained his seat. Just after the Town Meeting, the Planner John Czamanske resigned his post, which has been filled by Michael Huston since that time.

After the Town Meeting, the town itself began to stir. Seasonal businesses opened. Seasonal cottages were built and sold, often for higher prices than one might have thought possible for a year round residence. Two major developers applied to use the exemptions from the growth ordinance that are made available to those who would build age-restricted affordable housing. There appeared to be no let up to the applications for projects in the Town, and no let up in the number of people who continue to think of Wells as “The Friendliest Town in Maine.”

Respectfully submitted,

Michael Huston
Interim Town Manager

BOARD OF SELECTMEN

The Fiscal year 2005 has indeed been another busy year for the Town of Wells. We began this year, as charged at the April 2004 Annual Town Meeting, with the purchasing of the properties residing on the old municipal landfill located on route 9b and relocating the home owners to more suitable residential locations. As anyone that has ever had to relocate will attest, this can be a painful experience for the folks who had to move. Thankfully the process is complete and the Town is now in the process of clearing the site.

Also from the April 2004 Town Meeting, the town's fire department was granted permission to purchase 2 new vehicles. I am pleased to announce that the Brush Truck has been acquired and is now in service. The members of our fire department have been through an intensive process of reviewing specifications for the Pump Truck. This vehicle has been ordered and we expect delivery anytime now.

Early in Fiscal Year 2005 the Selectmen were again called upon to negotiate with the Town of Ogunquit over the CSD funding. After those negotiations failed to create an agreement acceptable to both communities, Ogunquit once again took the issue to the state legislature. This time, as Chairman of the Wells Selectmen, I did everything I could to create a bipartisan effort to defeat their proposed legislation. I am proud to say that we won this latest contest with Ogunquit, in a landslide vote in both houses of the Maine Legislature. This victory has saved the Town of Wells more than three million dollars per year in additional taxes that would have been imposed upon our Town if Ogunquit had succeeded in obtaining the passage of their proposed legislation. To hopefully avoid this conflict in the future, Wells must continue to work cooperatively with Ogunquit to resolve joint issues of concern such as growth, roads and reciprocity of public safety services.

The year brought about arduous periodic tasks such as union negotiations, a negotiation that takes place every three years. David Barrett of Maine Municipal Association was a tremendous help as facilitator of this process and I must say that the Town's employees showed their dedication to the Town of Wells and were a pleasure to work with even during these often heated negotiations. Our town's personnel are now of a number that will soon cause the Town to have to employ a Human Resource Officer. When we combine the number of employees with such varied tasks and skills as necessary to run the Town of Wells, and the constantly changing state and federal mandates on labor regulations, it becomes obvious that employing a Human Resource Officer will save more than the position costs to the taxpayers of the Town.

This year we saw the departure of long time town manager, Jon Carter. Jon's shoes have been hard to fill as he possessed a deep knowledge of all aspects of our Town. The creation and maintenance of a town's budget is the responsibility of the town manager and for a new person to take over that task, after 16 years under Jon's management has been a daunting undertaking. We are very fortunate to have been able to hire Jane Duncan as our new Town Manager in April of 2005. With Jane's 16 years of experience as Town Manager of Kennebunkport, along with her knowledge of the area and her many state and federal contacts, we have had an amazingly smooth transition. We should look forward to a good many years with Town Manager Jane Duncan at the helm.

The need to override the LD1 Tax Cap proved to be the most contentious item at the April, 2005 Town Meeting. This need to override the cap came about as a direct result of the town's first year payment on the \$4,100,000 bond to purchase the 9B Landfill Properties. Once this fact was explained and understood, the override passed and we moved on to regular business.

On behalf of the Board of Selectmen, I pledge to you that the Board will do everything within our power to send forward budgets that comply with the limits of the Tax Cap. This pledge will become increasingly more difficult to fulfill as our state's legislators seem inclined to comply with their version of the cap by shifting their financial burdens to municipalities. For example, in 2005 the Town of Wells appropriated \$150,000 to match the State of Maine's \$300,000 in funds for Route 9B reconstruction. The State of Maine withdrew their portion of the funding, leaving the Town of Wells with the burden of completing the project on our own. This additional cost to our town has depleted our paving budget and is necessitating a significant increase in our local expenditures for roadway improvements.

Litigation continues to be a drain on Town resources, both in time and dollars. Growth management cases, the 9B landfill remediation, Ogunquit's proposed legislation, land use licensing issues for lodging facilities, and a class action property tax abatement suit are the major legal issues the Board has dealt with this year. By years end most of these issues will be resolved and we look forward to a future with far less legal work than we have seen in recent years.

As we move into a new year, we must realize that our Town is now at a crossroad in its history. The rapid and seemingly uncontrollable growth we are experiencing must be regulated in such fashion as to cause new development to preserve and protect large tracts of open space both to maintain some semblance of the rural community we love and natural habitat for all the species that share our home town with us.

This year once again I thank the residents' of the Town of Wells for the great honor you have bestowed on our Board in electing us to serve you.

Respectfully,

James F. Spiller
Chairman, Wells Board of Selectmen



TELEPHONE NUMBERS

EMERGENCY:	FIRE & POLICE	9-1-1	
	WELLS POLICE (non-emergency) (Dispatch)		646-9354
		(Business)	646-9354
		(FAX)	646-7800
	AMBULANCE	(Business)	641-8099
	FIRE	(Business)	646-7912
INFORMATION:			
	Administration (Town Manager, Road Commissioner) (Town Hall)		646-5113
		(FAX)	646-2935
	Assessor's Office (Tax Assessments)		646-6081
	Automobile Registration (Excise Tax)		646-5113
	Building & Plumbing Permits		646-5187
	Chamber of Commerce		646-2451
	Civil Emergency Director		646-7912
	Code Enforcement Officer		646-5188
	Dogs (Animal Control Officer)		646-9354
	Fish & Game Licenses (Town Clerk)		646-2882
	Game Warden (Regional headquarters)	1-800-295-2435	
	Harbor Master		646-3236
	Licenses-Town Clerk		646-2882
	Moody Post Office		646-7125
	Public Library		646-8181
	Public Works		646-3014
	Rachel Carson		646-9226
	Recreation Department (Rte 9A & 109)		646-5826
	Registry of Motor Vehicles-(Kennebunk)		985-4890
	School (Superintendent)		646-8331
	Sewer (Wells Sanitary District)		646-5906
	Soc Sec Administration – 110 Main St, (Saco)	1-800-772-1213	
	Solid Waste Transfer Station (Rte 9)		646-8647
	Tax Collector		646-5113
	Vital Statistics (Births, Deaths, Marriages)		646-2882
	Vital Statistics (Augusta)	(207) 287-3181	
	Voter Registrations		646-2882
	Wells/Ogunquit Historical Society		646-4775
	Wells Post Office		646-2984
PUBLIC UTILITIES:			
	Central Maine Power Co. (Customer Service)		696-1000
	K.K. & Wells Water District (Kennebunk)		985-3385
	Verizon Telephone (Customer service)	1-800-555-4833	
	Time Warner (Cable TV)	1-800-833-2253	
COUNTY:			
	Registry of Deeds (Alfred)		324-1576
	Registry of Probate (Alfred)		324-1577
	County Commissioners		324-1571
	Sheriff	1-800-492-0855	
	York County Health Association (York)		363-7634
	Visiting Nurses (York Hospital)	1-800-287-7632	

ELECTED OFFICIALS

SELECTMEN

James F. Spiller (2008)
David B. MacKenzie (2007)
Scott M. Defelice (2007)
Richard Clark (2006)
Harry Tomah (2006)

Jessica N. Keyes, CCM, (2008)
Brenda Layman, Dep
Marion B. Noble, Dep
Elizabeth Littlefield, Dep
Gayle Weymouth, Ass't
Kerri Van Schaack, Ass't

TRUSTEES - COMMUNITY SCHOOL DISTRICT COMMITTEE

Sally Morse (2008)
Russell P. Fox (2007)
David A. Johnson (2006)

TRUSTEES - WELLS SANITARY DISTRICT

Dean C. Ramsdell (2008)
Justin R. Batchelder (2007)
Jeffrey N. Collamati (2007)
David F. Talevi (2006)
Ronald W. Brown (2006)

Dennis Thayer, Supt.

TRUSTEE - K.K. & WELLS WATER DISTRICT

Thomas P. Oliver (2007)

TRUSTEE - WELLS PUBLIC LIBRARY

Helen E. Brown (2008)
Louise Hackett (2008)
Patricia J. Prendergast (2008)
Donna Asquith (2008)
Daryl Powers (2008)
Paul Nolan (2007)

Raymond Calabro (2007)
Robert Foley (2007)
Ina Toth (2007)
William Houlihan (2007)
Cynthia Lamothe (2006)
John A. Crabtree (2006)
Walter H. Leffler (2006)
Audrey Grumbling (2006)
Don Woodworth (2006)

LIBRARY DIRECTOR

Lorraine Canterbury April (2006)

Terms: All elected positions are for three years, expiring in April at the time of the Annual Town Meeting.

GENERAL OFFICE

Town Manager	Jane Duncan
Tax Collector	Jonathan L Carter
Deputy Tax Collector	Rachel Daigle
Assistant Tax Collectors	Dorothea Randall
	Jodie Prime
	Patricia Garvin
	Nancy Marble
	Sheila Waterhouse
	Debbie Coady
	Leo Ouellette
Assistant Excise Tax Collectors	Jessica Keyes
	Brenda Layman
	Gayle Weymouth
	Elizabeth Littlefield
	Kerri Van Schaack
	Marion Noble
Treasurer	Rachel Daigle
Dep. Treasurer	Dorothea Randall
Municipal Agent (Motor Vehicle)	Patricia Garvin
Selectmen's Clerk	Jane Duncan
Selectmen's Recording secretary	Katie Martin
Administrative Assistant	Marianne Goodine
General Assistance Administrator	Jane Duncan
G A Co-Ordinator	Patricia Garvin
Road Commissioner	Jane Duncan
Assistant Road Commissioner	Edgar Moore
Planner	Michael Huston (interim)
Code Enforcement Officer	Jodine Adams
Assistant CEO	Barbara Gagnon
Office Clerk	Elaine Finch
Office Assistant	Patricia Gallant (resigned 2/24/05)
Plumbing Inspector	Jodine Adams
Plumbing Inspector	Barbara Gagnon
Assistant CEO	David Johnson
Assistant CEO	Robert Cyr
Alternate Plumbing Inspector	Robert Cyr
Chief of Police	Richard Connelly
Animal Control Officer	Roberta Mescavage
Reserve Animal Control Officer	Jane Didzbalis
Fire Chief	Daniel Moore
Fire Inspector	
Civil Emergency Preparedness Director	Daniel Moore
Health Officer	Samuel DiCapua, DO
Assistant Health Officer	David Johnson

Recreation Director
Assistant
Office Clerk
Harbor Master
Assistant Harbor Master
Clam Warden
Clam Warden
Life Guard Captain
Auditors
Town Attorneys
School Superintendent

Tina LeBlanc
Marilyn Wallace
Linda Collins
Roland Falconer
Douglas Knox
Douglas Knox
Roy Perkins, Jr.
James Brinley
RHR Smith & Co.
Bergen & Parkinson, LLC
Edward McDonough

APPOINTED POSITIONS

SINGLE ASSESSOR

Kathleen D. Chase, CMA (2006)
Tanya J Freeman, CMA, Assistant
Keeley Lambert, clerk

REGISTRAR OF VOTERS

Elizabeth M. Littlefield, Registrar (2007)
T. Lee Anestis, Deputy
Jessica Keyes, Deputy
Gayle Weymouth, Deputy
Brenda Layman, Deputy
Michele Stivaletta-Noble, Deputy
Marion B. Noble, Deputy
Kerri Van Schaack, Deputy
Jocelyn Layman, Deputy

TOWN HISTORIAN

Hope Moody Shelley

LIBRARIAN

Lorraine L. Canterbury, Library Director
Sandy Grady, Administrative Assistant
Asst. Dir/ Children's Librarian
Kristi Bryant, Reference Librarian
Sandy Patrick, Coordinator of Circulation

BOARDS & COMMISSIONS

BOARD OF ASSESSMENT REVIEW

Leo Bourgeois (2007)
 Ronald Ricci, Chairman (2006)
 Robert C. Bohlmann (2005)
 Alternate
 John Capezzuto (2008)
 ___(vacant)_____ (2005)

BOARD OF PERSONNEL & REVIEW

Betsy DiCapua (2006)
 Jo Ann Beaudoin (2006)
 Patricia Prendergast (2005)
 Joan Mooney (2005)
 Dorothea Randall (2004)

VOTER REGISTRATION APPEALS BOARD

Robert Bohlmann, Chairman (2005)
 Leo Bourgeois, Republican (2004)
 Harry Tomah, Democrat (2004)
 Robert Zitzow, Rep Alternate (2004)
 Jocelyn Layman, Dem Alternate (2004)

BUDGET COMMITTEE

Paul Littlefield, Chair (2008)
 Luke Guerrette (2008)
 Ralph Petersen (2007)
 Richard Cadmus (2007)
 Suzanne Menard, Vice Chair (2006)
 Karl Ekstedt (2006)
 Robert J. Subilia (2005)

PLANNING BOARD

Christopher Batchelder (2007)
 Kristi Kenney Woloszyn (2007)
 Philip Peterlin (2006)
 Robert Hansen (2006)
 Charles Millian, Chairman (2005)
 Alternates
 Shawn Hubbard (2008)
 Pierce Cole (2007)
 Recording Secretary, Mariah Paterson

ZONING BOARD OF APPEALS

Vincent J. Christinziano (2007)
 John Capezzuto (2007)
 Grace Schwarte (2006)
 Wilber Gosbee, Chairman (2006)
 Richard Cadmus (2005)
 Associate Members

Matthew Szczygiel (2007)
 Anne Manalio (2006)
 Robert LaVoie (2005)
 Recording Secretary, Katie Martin

TOWN CONSERVATION COMMISSION

Keith Fletcher (2008)
 V. Owen Grumbling (2007)
 Marilyn MacDonald Stanley (2006)
 Nancy Bayse (2006)
 David C. Hardy (2005)
 Alternate
 Joan Goodrich (2007)
 William Spiller (2006)
 Vacant (2005)

CLAM CONSERVATION COMMISSION

Alan Gray (2007)
 Falconer, Roland (2007)
 Roy Perkins (2006)
 Douglas Knox (2006)
 Ray Thyng (2006)
 Vacant (2005)
 Christopher Wessels (2005)

HISTORICAL PRESERVATION COMM.

Charlotte Moody (resigned 3/14/05) (2007)
 Robert Rutledge (2007)
 George H Willey (resigned 3/8/05) (2007)
 Hope Shelley (resigned 3/11/05) (2006)
 Curtis Wormwood (2006)
 Helene Rutledge (2006)
 Janet Dickerson (2005)
 James L Wiggin (2005)
 Donna Berg (2005)

RECREATION COMMISSION

Candace Caselvetro (2008)
 Laura Barra (2008)
 Keeley-Anne Lambert (2007)
 Richard Barra, Chairman (2006)
 Julie O'Connor (2006)
 Sue Ramatowski (2006)
 Alternate
 Christine Goodale (2007)
 Vacant (2005)
 John Joakim (2005)

ELECTION WORKERS

Elizabeth Littlefield, Dep. Warden
 (R) Velma Baston (2006)
 (R) Maureen Brown (2006)
 (R) Valerie Brown (2006)
 (R) Jeanne Gagne (2006)
 (R) Ann Godin (2006)
 (R) Dorothy (Sue) Goodwin (2006)
 (R) Louise Hackett (2006)
 (R) June Messier (2006)
 (R) Marion Noble (2006)
 (R) Allison Ouellette (2006)
 (R) Kerri Van Schaack (2006)
 (R) Catherine Voelkel (2006)
 (R) Edward Voelkel (2006)
 (R) Vickie Witham (2006)
 (R) Kathy Wright (2006)
 (D) Lee Anestis (2006)
 (D) Karen Benson (2006)
 (D) Ann Brusgulis (2006)
 (D) Patricia Faucher (2006)
 (D) Lottie Fortune (2006)
 (D) Dalene Garthwaite (2006)
 (D) Patricia Haynes (2006)
 (D) Evelyn Lauletta (2006)
 (D) Jocelyn Layman (2006)
 (D) Brenda Layman (2006)
 (D) Ann Stevens (2006)
 (D) Michelle Stivaletta Noble (2006)
 (D) Gail Trust (2006)
 (D) Gayle Weymouth (2006)

C.A.T.V.REGULATORY COMMISSION

Reginald Bennett
 Dave Mackenzie
 Town Manager acts as Advisory Member

PUBLIC ACCESS ADVISORY COMMITTEE

John Brett
 Ronald Collins
 Russell Grethe
 Joe Sheehan
 David MacKenzie

WELLS ECONOMIC DEVELOPMENT COMMITTEE

Joanne Beaudoin
 Anthony Cilluffo
 Jim Chadbourne
 Katy Kelly
 Bob Rasche
 Howard Hall
 Jack Webster

SOLID WASTE & RECYCLING COMMITTEE

Mark Gallup
 Joe Hardy
 Karl Ekstedt
 Sarah Johnson
 Pat Corcoran, Corcoran Environmental Services, Inc.
 Beverly Esson
 Christine Gabree
 Jane Duncan
 Edgar Moore
 Richard Clark
 Mike Pauk

CONDO LODGING COMMITTEE

James Spiller
 Dave MacKenzie
 Robert Lavoie
 Philip Peterlin
 Kenneth Creed
 Scott DeFelice
 Luke Guerrette
 Robert Podoski
 David Moulton
 Katheryn Kelly
 ACEO Barbara Gagnon
 ACEO Dave Johnson

MAINE CONGRESSIONAL DELEGATION

Governor John E. Baldacci

#1 State House Station
Augusta, ME 04333-0001
Tel: 287-3531, Fax: 287-1034

U.S. SENATE

Susan Collins (R) (12/1/08)
170 Russell Senate Office Bldg.
Washington, D.C. 20510
Tel: (202) 224-2523
Fax (202) 225-2693
Email: senator@collins.senate.gov

District Office
160 Main St.
Biddeford, Me 04005
Tel: (207) 283-1101
Fax 207 283-4054

Olympia J Snowe (R) (12/1/06)
495 Russell Senate Office Bldg.
Washington, D.C. 20510-1903
Tel: (202) 224-5344
Fax (202)224-1946
Email: olympia@snowe.senate.gov

District Office
231 Main Street Ste 2
Biddeford, Maine 04005
Tel: (207) 282-4144
Fax (207) 284-2358

**U.S. HOUSE OF REPRESENTATIVES
CONGRESSIONAL DISTRICT #1**

Thomas H. Allen (D) (12/1/08)
1630 Longworth House Office Bldg.
Washington, DC 20515
Tel: (202) 225-6116
FAX: 202-225-5590
E-mail: rep.tomallen@mail.house.gov

District Office
234 Oxford Street
Portland, Maine 04101
Tel: (207) 774-5019
FAX: 207-871-0720

**STATE LEGISLATIVE DISTRICT
SENATE DISTRICT #2**

Richard Nass (R) (1/01/07)
3 State House Station
Augusta, ME 04333
Tel:1-207-287-1505
FAX: 1-207-287-1527
Toll Free: 1-800-423-6900 (Sessions only)
Email: senrichard.nass@legislature.maine.gov

Legal Address
P.O. Box 174
Acton, ME 04001
Tel: 1-207-477-2607

Wells' Representatives to the 122nd Maine State Legislature in House Districts 147 and 149 whose terms will expire 12/6/06.

District: 147		District: 149	
Representative:	Ronald F. Collins	Representative:	Bradley S. Moulton
Home Address:	401 Harriseckett Road Wells, Maine 04090-9552	Home Address:	P. O. Box 35 Cape Neddick, Maine 03902
Residence:	(207) 985-2485	Residence:	(207) 361-1532
Business:	(207) 985-2485	Business:	(207) 646-9711
Fax:	(207) 985-2329		
Capitol Address:	House of Representatives 2 State House Station Augusta, ME 04333-0002	Capitol Address:	House of Representatives 2 State House Station Augusta, ME 04333-0002
State House E-Mail:	RepRon.Collins@legislature.maine.gov	State House E-Mail:	RepBrad.Moulton@legislature.maine.gov
Telephone:	(207) 287-1400 (Voice) (207) 287-4469 (TTY)	Telephone:	(207) 287-1440 (Voice) (207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900
Maine Legislative Internet Web Site - <http://janus.state.me.us/legis>



Representative Ronald F. Collins

HOUSE DISTRICT 147

401 Harriseckett Road, Wells, ME 04090

Home phone: (207) 985-2485

Home fax: (207) 985-2329

State House phone: (207) 287-1440

State House fax: (207) 287-1449

Dear Friends and Neighbors:

As I head into my eighth and final year as your State Representative, I want to sincerely thank you for allowing me the honor of serving you in the Maine Legislature. I appreciate the faith you have shown as you have elected me to represent your interests in Augusta for four terms. I look forward this year to continuing to help the citizens of Wells and my door will always be open if you need assistance.

As a member of the Transportation Committee, I continue to be involved with the Department of Transportation's ongoing reconstruction of the Route One and Route 109 intersection and the sidewalk improvements' project from the Harbor Road to Wells' Congregational Church, which are both scheduled for construction year 2006.

The Second Regular Session began the first week of January. More than 400 bills will be addressed by the Legislature during the next few months, including carryover bills and what are considered emergency pieces of legislation. My colleagues and I will be concentrating again on another attempt at tax reform, heating fuel assistance and the future of the DirigoChoice program. The two-year-old DirigoChoice program, which was designed to extend coverage to thousands of uninsured or underinsured residents, has lagged behind original participation projections. The Maine taxpayer is paying \$15.3 million a year to subsidize coverage to 7,300 people of which only 2,400 were previously uninsured. The Legislature will have the opportunity to review substantial changes for DirigoChoice during this session.

Again, it is a pleasure to be your voice in Augusta. Please feel free to contact me at my home, 985-2485, or at the State House in Augusta, 287-1440. If you prefer writing, my home address is 401 Harriseckett Road, Wells, ME 04090. Your input is welcomed and very much appreciated.

Sincerely,

A handwritten signature in black ink that reads "Ron Collins". The signature is written in a cursive, flowing style with a long horizontal line extending to the right.

Ron Collins
State Representative



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

Bradley S. Moulton
P.O. Box 35
Cape Neddick, ME 03902
Residence: (207) 361-1532
Business: (207) 646-9711

January 2006

Dear Friends & Neighbors:

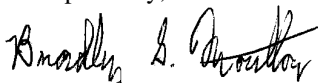
The legislative branch of government has convened once more to consider in excess of 450 proposals put forward by lawmakers. Major topic areas of the legislative submissions include tax reform, eminent domain, energy efficiency, and school funding. In the weeks to come, I would encourage you to contact me and share your thoughts on those issues you feel are of the greatest significance. Only through open communication with my constituency can I effectively voice your concerns.

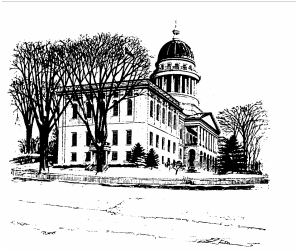
The challenges facing the Legislature are many and often distract us from long term goals. As a State, we must continue improving the quality of education for our young people, particularly in providing high school graduates with job skills, education, and training to enable them to earn a decent wage. We must find ways that permit our residents to afford their own homes or affordable apartments in spite of exceedingly high property values driven up by families that seek vacation homes in our communities. We need to do this while not ignoring our limited ability to pay for services. We cannot afford to remain in the top tier of states with our high tax burden. Like many of you, I was disappointed that increasing state support for education has not resulted in a reduction of property taxes.

Although there has been no increase in the sales or income tax, a majority within the Legislature with the Governor's approval has increased many fees and other taxes totaling hundreds of millions of dollars, based upon an analysis provided by the Legislature's own non-partisan Office of Fiscal & Program Review. The recent announcements of surplus funds, whatever the amounts, are really misleading. With budget gimmicks such as using one-time sale of liquor license facilities, raiding surpluses in dedicated accounts, deferring payments on building maintenance, programs, services, and similar measures, we have balanced the budget but still owe several billion dollars in outstanding bond issues, lack of necessary payments to the State pension system, and capital improvements to State facilities without direct voter approval. When voters hear discussions of the State budget, the figures are misleading because Maine, like every other state, relies heavily upon federal revenue sharing and other federal funding to pay for services. We expect a reduction in that funding and will need to make up the balance or eliminate programs that some Mainers consider essential. We are making little or no progress in matching state expenses relative to increasing revenues, the so-called "structural deficit". We continue to sacrifice future fiscal health as the Governor and a majority within the Legislature add on more programs and expenses, and we suffer from lower bond ratings.

Even with these concerns, I am using my education from local schools, higher education, and work experience to improve laws that affect our daily lives. I appreciate the opportunity to serve the people who sent me to Augusta. I trust that many of you will visit the Legislature's web site at <http://janus.state.me.us/legis/> to monitor events in Augusta and provide me with your thoughts on legislative and other matters in order that I may be more effective in serving this new district. If you need additional information, please call upon me with your questions, as it is always a pleasure to offer my assistance.

Respectfully,


Bradley S. Moulton
State Representative



ANNUAL REPORT TO THE TOWN OF WELLS
Message from Senator Richard Nass

Dear Friends and Neighbors:

Thank you for providing me the opportunity to represent your interests in Augusta. You have entrusted me with a great responsibility and I will continue to work diligently to make your voices heard.

As you may know the Legislature adjourned on June 18th after several months of deliberating on a number of issues. We started early in January with the appointment of a Joint Select Committee on Taxation which debated a comprehensive tax package (LD 1) aimed at providing property tax relief that would be equitable for all Maine citizens. In March, the Part 1 budget was debated which proposed borrowing \$447 million to cover current services. Despite the borrowing component and my opposition to the plan, it passed both the House and the Senate. The session finished up with the passage of the Part II budget and another piece of legislation commonly referred to as "Part III." Part III was introduced to replace the borrowing piece of the Part I budget. It cut approximately \$125 million in spending and doubled the cigarette tax to \$2 per pack. It narrowly passed both the House and the Senate. Many in the Legislature, including myself felt the bill should have included more spending reductions and less tax increases, but we were nonetheless pleased that the borrowing component was removed.

In July Governor Baldacci called the Legislature into a Special Session to discuss bonds. A consensus was reached and the Legislature voted on an \$83 million bond package. Citizens were able to vote on a total of 5 separate bond questions with all but one of the questions receiving support from a majority of those who headed to the polls on November 8th.

The Second Regular Session of the 122nd Legislature reconvened in January 2006. Our first order of business was to address rising fuel costs. In a bi-partisan effort we appropriated 5 million dollars for the LIHEAP program to help Maine's most vulnerable citizens pay their energy bills. Moving forward we will address a variety of policy issues including new methods of determining the state budget, MaineCare payments to hospitals, taxes on hospitals and nursing homes, sex offender laws, and eminent domain issues. I am looking forward to the challenges that lie ahead and will continue to make your voices heard as we debate these issues and all other issues that are important to the residents of York County.

I urge you to contact me with your opinions or concerns. One of the greatest aspects of my job is the ability to help my constituents. If you are having trouble navigating state bureaucracy please do not hesitate to contact me. I would be happy to help in any way that I can. I can be reached by phone at 474-3821 or 287-1505 or by email at richardnass@metrocast.net.

Sincerely,

Richard A. Nass
State Senator

TOWN CLERK

Vital Statistics Recorded:

Births	61
Deaths	71
Marriages	84

Record of Receipts for the fiscal yr 04/05:

Copies	\$ 4,298.50
Burial Permits	136.00
Filings	160.00
Marriages	1,540.00
Miscellaneous	29.00
Business	31,446.00
Permits (Junkyard, Solid Waste)	550.00
Background Check	200.00
Advertisements fees	2,540.00
(Liquor/amuse)	1,850.00
Dogs	9,435.00
<i>Fines</i>	<i>3,850.00</i>
Sportsmen	30,585.00
Agent Fee	4,066.75
Clams	3,167.00
Recreational Vehicles	27,730.00
Excise tax (Boats)	12,512.00
Sales Tax	30,846.66
PMW Stickers	3,571.00
Total Receipts	\$ 168,513.31

Record of Disbursements:

STATE TREASURER	
Inland Fish & Wildlife	\$92,732.66
Animal Welfare Board	5,520.00
TOWN of WELLS	
Pin Tax	.40
A C O Account	6,240.00
Town Treasurer	45,801.25
Legal ads 02-401-inc	2,540.00
Boat Excise	12,512.00
Clamming Licenses	3,167.00
Total Expenditures	\$168,513.31

Respectfully submitted,

Jessica N. Keyes CCM



VOTER REGISTRATION

Title 21-A, 129. Change of Name or Address

When a voter's name is changed by marriage, or other process of law, or when he moves within a municipality, the following provisions apply.

1. Notice. The voter must give written notice to the registrar of his new and former names or addresses before the close of registrations prior to election day.

2. Correction of name or address. The registrar shall correct the voter's name or address on the voting list and the voter must then vote under the voter's new name or in the new district on election day.

A. In a municipality that has more than one voting district, if a voter has changed the voter's address and votes absentee after the close of registration, the voter must send a written notice of voter's new address along with the voter's absentee application notifying the registrar of the voter's new address. A certificate containing the voter's name and new address must be directed to the warden of the voter's new voting place to be attached to the incoming-voting list on election day.

3. Failure to notify. If a voter fails to notify the registrar of a change of name or address before the close of registrations, the voter must appear before the registrar on election day and follow the procedure outlined in section 661 if the voter wishes to vote, unless the registrar has already made the correction in following the procedure prescribed by section 128. If the voter wishes to exercise the right to vote, the voter must vote using the ballot or ballots for the new polling place, if applicable, on election day.

As of June 30, 2005, the Town of Wells had the following number of registered voters:

TOTAL REGISTERED VOTERS 7,617

	DEM	REP	GREEN	INDEPENDENT	UNENROLLED	INACTIVE
Totals	1,546	2,118		72	3,881	465

HOUSE DISTRICTS 147 and 149

SENATE DISTRICT 2

COUNTY COMMISSIONER DIST 5

Respectfully submitted,

Elizabeth M. Littlefield
Registrar of Voters



NOTICE TO DOG OWNERS

According to the Laws of the State of Maine, each owner of a dog age six months or older, shall on/or before January 1, annually, cause such dog to be licensed in the Municipal Clerk's office in the town where such dog is kept. Applicant must provide proof that such dog has been immunized against rabies. There will be an additional charge of \$ 15.00 for each dog licensed after the January 31st deadline. Owners of unlicensed dogs may be subject to a Warrant fee of \$25 per dog after the Selectmen issue a Warrant to the Animal Control Officer after the 1st of February.

A fee of \$ 10.00 shall be paid for each license issued on all dogs capable of producing young, male or female. Each dog shall be considered capable of producing young unless a certificate issued by a veterinarian stating that the dog has been made incapable of producing young. When such certification accompanies the application, the fee shall be \$ 6.00.

Kennel licenses are issued for a collection of dogs kept in a single location under one ownership for breeding, hunting, show, training, field trails and exhibition purposes. The dogs must be kept in a "proper enclosure" which must be inspected and certified by an officer in charge of animal control. Said certification must be presented to the clerk prior to the issuance of a kennel license.

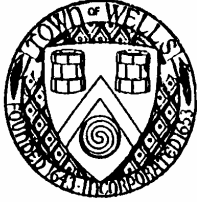
Licenses may be obtained through the mail. Simply send the required certificates along with a check made payable to TOWN OF WELLS and S.A.S.E. to the Town Clerk's Office.

The Town of Wells has an ANIMAL CONTROL ORDINANCE. It is unlawful for any owner to permit any dog to roam or run within the limits of the Town. Dogs must be leashed or under voice control at all times on all public ways and private property. Any dog found running at large shall be impounded at the Animal Shelter on Old Holland Road, West Kennebunk. Owners may reclaim their dog by first licensing, if applicable, and by paying a fine of \$30.00 to the Town. Fines payable at the Town Clerk's Office or at the Wells Police Department on holidays and weekends. Owners will also be responsible for any additional cost incurred by the dog at the shelter. Wells has a "pooper-scooper" regulation which requires owners to remove any feces left by their dog.

REPORT OF DOGS LICENSED for fiscal year 04/05:

168	Males/Females
1154	Neutered/Spayed
11	Kennels
1	Police/Guide Dog
30	Replacement tags
0	Transfers

Respectfully submitted,
Jessica N. Keyes CCM



Assessors Office, Town of Wells

PO Box 398, Wells ME 04090-0398
 207-646-6081 Fax: 207-646-2935

**ASSESSOR'S ANNUAL REPORT
 2004/2005 Fiscal Year**

TAX COMMITMENT

Municipal Budget	\$14,343,713.00
Unappropriated Surplus	\$6,002,175.00
Estimated Receipts	\$2,197,487.00
State Revenue Sharing	\$692,230.00
 Total to be raised by taxation	 \$5,451,821.00

BREAKDOWN OF TAX RATE

Municipal	\$5,451,821.00
CSD (School)	\$12,442,862.00
County Tax	\$1,053,687.91
Overlay	\$154,454.07
 Total Assessment	 \$19,102,824.98
Homestead Reimbursement	\$98,344.32
Net Assessment for Commitment	\$19,004,480.66

Tax Commitment	Valuation	Tax Rate
\$19,004,480.66	\$1,813,403,503.	.01048

Supplemental Taxes

\$265,979.84

Abatements

\$96,869.03

Year	Town Valuation	Tax Rate per thousand
1999/2000	\$1,166,623,037.00	\$10.50
2000/2001	\$1,178,230,346.00	\$11.40
2001/2002	\$1,256,924,058.00	\$11.87
2002/2003	\$1,652,034,307.00	\$10.78
2003/2004	\$1,692,610,689.00	\$10.75
 2004/2005	 \$1,813,403,503.00	 \$10.48



TAX ASSESSOR

The annual assessing process began in late fall when the deed transfers, tax map updates and land splits projects for the coming tax period were started.

The Town has continued to grow and expand. New construction, new subdivisions and renovations have kept us busy inputting new properties and changes to existing properties. Adjustments by the State to programs such as the Homestead Exemption Program created new work required to be in place by April 1st of this year.

Property values continue to appreciate since the revaluation of 2002. Ocean front properties appreciated faster than all other classes of property. As a result an increase in value for the ocean front properties was done for the 2004/2005 tax billing period.

How we determine where our assessments sit in relation to market value, is to divide our assessed value for a property that sells, by its selling price. This creates a ratio that indicates what per cent of market value our assessments are. This is done each and every year for all properties in Wells that sell in a valid real estate transaction – meaning an arms-length, non-duress sale -- and demonstrates how well our assessed values are holding up in an active or inactive market. When ratios for all the sales for all the properties for a year (annual ratio studies are mandated by the State of Maine) are averaged according to the method provided by law, and the average is less than 70% (of the selling prices) then the State requires a revaluation be implemented.

As the values for all properties are appreciating, the likelihood is that a full revaluation will be done for the 2005/06 tax year.

It could be thought that it would be wonderful if once a revaluation was done all properties ceased to appreciate and no property owner would have to see an increase in the valuation of his/her property! However, most real estate ownership is an investment – even if it is your current primary residence--and the market is statistically a growing value in the long run. So, the appreciation is good for the investor and a benefit to the homeowner for increased equity that occurs on their home in an active appreciating real estate market.

The entire assessment process was finalized by mid- September of 2004 and taxes were committed for collection on September 15th, 2004 at a tax rate of \$10.48 per thousand dollars of valuation.

It could not have been done if not for the experienced and knowledgeable assessing staff that Wells is very fortunate to have. Thank you, Tanya Freeman, Crystal Brown and Lillian Marquis!

Respectfully submitted,

Kathleen D. Chase, CMA
Assessor

CODE ENFORCEMENT

The Code Enforcement Office for the period July 1, 2004-June 30, 2005 was a very busy place, with new personnel, a new emphasis on customer service, and a commitment to making the work of the office include education of citizens, developers and builders here in Wells.

The Code Office moved into its new office space in January, after an extremely stressful and untimely move to the meeting room, which lost some time and plans to the flood caused by the leaks in the roof during construction; we continued to work with outside contractors to copy and file the Town's older records; we re-organized, and began to be open five days a week again, eliminating the closed hours on Wednesdays that had upset many people.

There were projects all over the Town during the past year—work on Forest Village Condominiums; the Seagull Condominiums; the beginnings of the large summer cottage complexes at Summer Village and Beach Dreams. Although those large developments in the southern part of the town were among the most visible projects on-going, the Department also issued 132 new home building permits; 1176 other building permits; 353 internal plumbing permits and 89 external/subsurface plumbing permits. The Department brought in \$181,267.65 worth of revenue to help pay for the overtime and temporary staff.

Our staff is now up to three full time Code Officers and one part time person and two administrative assistants. We also brought on a part time plan reviewer working 20 hours per week and not considered a regular employee for the Town, paid through the overage/pass through account. However, it has truly been a wonderful thing to have this extra person around, especially during the hectic summer and fall periods.

The following is a complete list of the permits issued and the fees collected during FY 2005. We look forward to a busy year again, with no slow-down in sight.

Permits issued for physical year July 1, 2004 to June 30, 2005

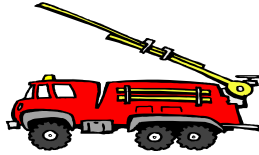
New single family homes:	132	19,846,815.63
New single family/foundation only:	24	411,500.00
Replacement of existing dwellings:	2	255,000.00
Single family detached garages:	10	387,696.00
Single family attached garages:	4	82,449.00
Home occupations:	2	0
Three season rooms:	16	258,040.00
Single family additions and alterations:	731	45,570,579.32
New seasonal cottages:	208	14,494,300.00
Seasonal cottage addition:	1	5,000.00
Seasonal cottage foundation only:	5	323,000.00
Seasonal cottage alterations:	2	15,000.00
Sheds over 140 s.f.:	1	6,000.00
Sheds at or under 140 s.f.:	24	92,100.00
New mobile homes:	3	118,000.00
New duplexes:	2	1,060,000.00
Multi family alterations:	2	130,000.00
Mobile home replacements:	1	75,000.00
RV deck & add-room:	58	450,238.84
Decks on RV's:	21	31,896.00
New Commercial:	14	7,072,740.00
Change of Use/Commercial:	2	1,300.00
Commercial additions:	5	435,500.00
Commercial alterations:	15	915,693.00
Demolitions:	14	24,300.00
Fire Suppression systems:	1	2,900.00
Telecommunication towers:	1	10,000.00
Signs:	21	11,015.00
In-ground swimming pools:	16	<u>385,715.00</u>
TOTAL PERMITS ISSUED: 1,308	TOTAL VALUE	92,471,777.79

Internal Plumbing Permits: 353
 Subsurface permits: 89
 Flood Permits: 6

The Zoning Board of Appeals heard 17 appeals.

Respectfully Submitted,

Jodine Adams
 Code Enforcement Officer



FIRE DEPARTMENT

Dear Citizens of Wells,

Having the privilege to write the annual report is an important item for our department to relay to you our appreciation for your continued support you have shown us. With that, we want to thank you for the appropriations of the two new firefighters at the annual Town Meeting in April of 2005. Your overwhelming support that day sent a very strong message to us in the department, that you all care.

Fiscal Year 2005 allowed us to start our secretary as a fulltime member. This position has offered better customer service to you, the visitor, to our department, and to our own members as well. Again, we thank you for that support.

FY 05' also saw our first year with our rescue boat in service and making a few rescues, a Jet ski with a dead battery heading into the rocks, and three boat rescues. One of the boat rescues involved a woman with a crushed finger who had to be rushed to the hospital right away.

The new year started off very busy for us on Christmas Eve with a fire in the Prime Care Medical business. The overwhelming response of our members and the neighboring communities shows that the fire service is served by many dedicated members of the community. January was even busier for us as we had two house fires, and we also responded to our neighbors in North Berwick several times to assist with their fires.

This year, I am reporting our responses as the National Fire Protection Association requires us to submit to them. In FY'05 we had an increase of 85 more calls, which is a significant increase for us when we depend so heavenly on our call force staff.

Based on the events of Katrina, we are urging citizens to properly prepare themselves for emergencies that would require them to evacuate their homes or hotels. We recommend putting together a kit that you would use for three days without outside assistance. These are items such as extra water, clothes, first aid supplies, emergency contact information, and evacuations plans for your family members. As we go into the summer months and early fall we all have a tendency to feel that a hurricane could not damage us in Maine. Our past data reveals that the New England States have had some serious storms. But with our Yankee Ingenuity, we will prosper through any event, but it helps to be better prepared and if you have any questions please contact us or the York County Emergency Management Agency in Alfred for further information.

Incident Responses:

Structure (Building) Fires	18	Rescue/Emergency Med	185
Highway Vehicles Fires	12	False Alarms	70
Other Vehicles	3	Mutual Aid (Given)	82
Non-Structure/Non-Vehicle	2	Hazmat Responses	30
Brush/Grass/Wildland	7	Other Hazardous Response	134
Rubbish Dumpsters	6	All Other Responses	205
All Other Fires	2		
		Total For All Incidents	756

Respectfully Submitted,

Daniel M. Moore
Fire Chief
EMA/Lifeguard Director



HARBORMASTER

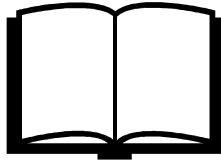
This year 2004-2005 was a year to remember. Since the State of Maine installed the new launching ramp, it has been very hectic, especially on the weekends. Since the word got out that there wasn't any fee to launch boats, we ran out of parking spaces for boat trailers and vehicles.

We are also having problems at the harbor due to sand build up in the harbor. In the past two years, we have lost 8 moorings because of sand that has filled in and covered the moorings over by at least 4 feet of sand, which means you have 4 feet less of water below the boat.

I believe we have a solution to correct the problem of over crowding at the parking lots if the Town would go along with it.

Respectfully submitted,

Roland "Chick" Falconer
Harbormaster



WELLS PUBLIC LIBRARY

This has been the BUSIEST YEAR that those of us WPL can remember! It was a year of exciting projects: conversion to the statewide MINERVA consortium circulation system, installation of an Internet regulating software system, installation of “Walk-in Wireless” Internet service, completion of a space utilization report, the final stages of a strategic planning process, receiving a “Maine Humanities Council” book discussion grant, as well as a “Maine Reads” grant for young adult programming, expanded adult and children’s programming, significant progress on the updating of our collection, and major building repairs and improvements! While these major projects were going on, and some transition of staff occurred, (as explained below) nearly all usage statistics increased from the previous year!

Before going on to report on these and other projects and events, let’s take a look at the staff changes that took place during the 2004-2005 fiscal year, which includes three new staff members. Stan Olson, (who had been director from February through July) left at the start of the fiscal year, in July 2004. Patricia Prendergast became Interim Director in August. Library Assistant: Adult and Youth Services, Joanne Langerman, left in August for a full time position much closer to home. Genie Pummer was hired to fill a vacant 10-hour Library Assistant position in August. I, Lorraine Canterbury, had been Assistant Director/Head of Youth Services since February, 2000, as well as having served as Acting Director twice within that period. I applied, and was hired, for the position of Library Director, officially beginning on October 1, 2004. The new Assistant Director/Head of Youth Services, Leslie Rounds, began her duties on November 1. The position of Library Assistant: Adult and Children’s Services, that had been vacated in August, was filled by Mickie Riendeau on November 10, 2004.

Our Internet and word processing computers were in even more demand this year. The number of Internet users increased by 33%, and the number of hours that the Internet computers were used increased by 27%. Part of the increase was due to the fact that six Internet computers were open to the public for most of this 2004-2005 fiscal year, while for most of the previous year only three computers were working. However, the demand for this service continues to increase significantly, and Internet usage triples during our summer months.

One way the library addressed this need was by installing “Walk-in Wireless” service in May, so that patrons may use their laptop computers anywhere in the library to access the Internet. This service was made possible by a grant from the Maine State Library’s “Walk-in Wireless” program which provided the library with a wireless router and a Dell laptop computer. During the 2005-2006 fiscal year the library will be adding additional computers for patron use.

Library Cataloger Anne Mosey reports that 2,042 new materials were added to our collection, an increase of 3.4% over the previous year. Our patron count increased by 3.7%, and the number of interlibrary loans processed to or from other libraries increased by 77.2%!

Total attendance at programs increased by 25%. Most of the library’s adult programs were sponsored by the Friends of the Wells Public Library and included performing arts and musical programs, film discussions, Reader’s Theatre, our annual poetry program, and a program on antique clothing and photographs. (The Friends of WPL also sponsored most of the children’s, teen, and family programs which will be discussed later in the report.)

The library and Wells-Ogunquit Adult Community Education program co-sponsored their first "Let's Talk About It!" book discussion program from April through August of 2005. This was made possible through a grant from the Maine Humanities Council which provided copies of the books and a facilitator for each meeting. Twenty-two adults of varying ages participated in the program and expressed great enthusiasm and appreciation for the opportunity and experience. This celebration of reading was so successful that the library and WOACE are planning to continue our own monthly "reading group" with a facilitator here at the library. The monthly group will meet November 2005 through March 2006. Hopefully, we will be awarded a second "Let's Talk About It!" grant for April through August 2006.

The Ethel M. Weymouth Art Gallery was established in January of 2003 by the Friends of the Wells Public Library and the library director at that time, Stephen Bahre. It is located by the front entrance of the Library and continues to feature works by local artists on a monthly basis. On the first Saturday of the month the Friends of the Library sponsor an opening and reception for each new art display. The public is welcome at these events which include enjoyable and enlightening discussions between the featured artist(s) and the audience, followed by refreshments. We are grateful for the time and efforts given by Lorraine Houlihan, who has served as liaison between the library and the artists since the fall of 2003. Please call the library if you are interested in having your artwork shown at our library gallery.

There were quite a lot of repairs and improvements to the building this year. We are thankful that a "Major Building Repairs" warrant article was passed in April, 2004. This funding made it possible for the Town of Wells Facilities Manager, Clayton Boston, to coordinate the repairs to the children's area overhead lighting system and the steps by the back entrance. Thank you also to Clayton for his part in facilitating the start of the needed repairs and improvements in the library's air conditioning and heating system, and for installing a trash shed near the side staff entrance. In addition, we have been working together as a staff to improve signage, rotate displays and have made other efforts to make the library more user-friendly.

This fiscal year a Strategic Planning Committee comprised of members of the Board of Trustees, the director and the assistant director, focused on intensifying its efforts with the goal of completion of a Long Range Plan in the fall of 2005. The input from all of the staff, as well as representatives of the community, was incorporated into the plan. One of the components the Trustees wished to examine as part of this plan was how to maximize the use of current space in the library. To that end, in the spring of 2005, the Trustees hired a space utilization consultant. The recommendations from the consultant's report, completed in June 2005, have been incorporated into the Strategic Plan. We have already begun to implement some of these recommendations to improve the public's use of our facility. I am very grateful for the efforts and commitment of the Trustees towards this important process. The staff and I look forward to carrying out the goals of the plan and to bringing enhanced services to meet the expressed needs of the community.

Three major technology projects were completed during 2004-2005: the MINERVA project, the CybraryN project, and the "Walk-in Wireless" project (already discussed.) All projects expanded our services, provided cost savings in the form of automating tasks to free staff time, and created better access to materials and resources. These projects will benefit the library, our patrons and our community for years to come.

At the April 2004 town meeting, voters appropriated funds to join MINERVA and convert the library's automated catalog and circulation system. MINERVA is a consortium of Maine libraries working together to share costs, expand online access to library catalogs and services, and to cooperate in lending all types of library materials among member libraries. This system has made it possible for our library patrons to easily search and request items from a statewide library catalog of over six million items in over 50 libraries.

Unfortunately, in order to participate in MINERVA all items in the library had to be re-barcode with special 14 digit barcodes. Reference and Technology Librarian Kristi Bryant coordinated the MINERVA project and recruited 38 volunteers to assist with the re-barcoding. The volunteers and library staff members worked together from September, 2004 to January, 2005 to complete that phase of the conversion.

Many of the volunteers were from Wells, others from surrounding areas including Ogunquit and Kennebunk. In addition, a group of Navy personnel from the U.S.S. Jacksonville, stationed at the Portsmouth Naval Shipyard, participated in the project. The volunteer efforts were overwhelming and a total of 791 hours were donated for this project, saving thousands of dollars in labor costs. The library was also able to conduct an inventory of the collection during the barcoding phase, which saved countless hours. We plan to work during the fall of 2005 to address database clean-up issues that were discovered during the inventory process.

Another phase of the project involved working with staff from the Maine State Library to send the library's data records to the MINERVA database. After library staff decided on loan rules and policies to be incorporated into the new circulation system, this information, along with the data records and other necessary information for the conversion, was sent to the Maine State Library. The MSL staff conducted training and information sessions with the staff and board members. In February, 2005, all the necessary preparations had been made and we "went live" with MINERVA!

At that point, patron library cards became the focus, as new barcodes had to be assigned to all library cardholders. Staff and patrons worked together to learn the new catalog system, and many patrons were delighted to learn that they would be able to locate books that Wells Public Library doesn't own more easily. Patrons also began searching the library's catalog from home, and renewing their library materials online.

By June, summer residents began arriving and staff re-barcode their library cards and oriented that group of patrons to our changes. Overall, this transition went well and we look forward to implementing the online requesting phase of the project in September, 2005. A BIG THANK YOU to all the volunteers, patrons, and staff who helped accomplish this project. Special recognition and gratitude is due Reference and Technology Librarian Kristi Bryant for her initiative, willingness to learn and then share her knowledge with others, and her outstanding efforts in coordinating this project.

As the MINERVA project was winding down, another project was beginning. The library installed CybraryN software on all public Internet computers. This software automates patrons' sign-up, session length, and agreement to comply with policies, as well as the collection of statistics. All of us at the Wells Public Library want to extend our appreciation to you, our patrons, for your patience and understanding as we worked through the necessary training and glitches of this new technology.

This fiscal year we began intensive weeding of materials that are outdated, in poor condition, and/or no longer used. We especially focused on weeding and updating needed sections of adult non-fiction. In addition, we began a CD and DVD circulating collection. We have nearly completed weeding the youth services collection. New materials in all formats are continuously arriving, and we welcome your requests and suggestions!

The library continued to sponsor the AARP Tax Aid program for low income and senior taxpayers from February 1 through April 15. This is a free tax counseling and preparation service for all taxpayers of middle and low income, with special attention to those 60 years and older.

The past year has been an exciting one for Children's Services. Programming has been very active since the arrival of our new Head of Youth Services, Leslie Rounds, in November and Library Assistant Mickie Riendeau. In December, a drop-in craft day was held. Many children and their caregivers stopped in to

create unique handprint wreaths, and enjoy some holiday music. A special evening holiday program was also held just before Christmas to celebrate all the winter holidays.

Children were able to enjoy three regularly scheduled weekly programs throughout the school year: Mother Goose (Monday at 10:30 for ages 0-2 years,) Toddler Time (Wednesday at 10:30 for ages 2-3 years,) and Storytime/Craft (Wednesday at 1:00 for ages 3-5 years.) All of these programs introduce little ones and their caregivers to the richness of language and the sharing of finger plays, puppets, stories, music, and so much more! (This year Toddler Time was our most popular regular children's programs, often with more than 20 children in attendance!) Registration is not required and we invite you and your child(ren) to drop in and enjoy the resources of your local library in a fun, interactive social setting.

Continuing a program of several years' duration, Wells-Ogunquit Adult Community Education collaborated with the library to present the "5th Annual Big Pumpkin P.J. Story Hours" in October, "Evening Fireside Stories" on a frosty night in January, the "5th Annual Hooray for Dr. Seuss" in March and the "5th Annual Poetry Night" in April. We are already planning more collaborative programs for the upcoming year, continuing this valuable cooperative effort!

Cooperative and outreach efforts with the Wells-Ogunquit Community School District continued, and the library welcomes visits as well as displays from school and community groups of all ages.

Once again the Friends of the Wells Public Library generously sponsored the February vacation program, "Spark's Ark", and the April vacation, "Magic of Spring and Balloon Show" with Ed Morris. In addition, in honor of Children's Book Week in November, the Friends sponsored a presentation and book signing by Maine Children's book author Linda Verville and illustrator Melissa Pelletier. The program featured the book For Pete's Sake, and the highlight of the evening was the star of their book, the "special" dog, Pete.

Our children's summer programming included several new events, and we think you'll agree that they were all successful! "Books @ the Beach," which featured stories, games, songs and rhymes (as well as some humungous bubbles,) attracted nearly 200 children and adults during four programs. The gazebo at Harbor Park provided a breezy and delightful setting for listening and playing. Many older children participated in the "Harry Potter Club" and could tell you about some special potions they mixed up at the library, and a unique game that involved a Nerf ball, six hula hoops, a Superball, balloons and fly swatters...This program sparked the imagination of many, giving them a chance to "live" the Harry Potter stories.

One special night in July we celebrated the 2005 summer reading theme of "Dragons, Dreams and Daring Deeds" by having a "Night at the Castle." Cindel and Francois LaMothe provided some amazing entertainment and a few children became (nearly) expert jugglers that evening, under their supervision.

What do several dogs, (one *very* large), a hermit crab, a few cats, a chicken, a turkey, a fish, a rat and many happy children all have in common? They all came together at the "11th Annual Wells Public Library Pet Show." Every participant was a winner, of course.

Three times this summer the library was visited by professional performers: The Chewonki Foundation brought "Birds of Prey," the Science Center in Boston sent us a man who was able to lie on a bed of nails (and live to tell the tale!) and Martha Dana brought her life-sized puppets (and quite a lot of fake spaghetti.) Audiences were delighted with the interesting stories they all had to tell.

Altogether, over 700 people attended the children's summer programs at the library. We are very thankful for the generous support of the Friends of the Wells Public Library. Without their wonderful, enthusiastic backing we could never provide the summer fun we were able to share this year.

Summertime also brought some dedicated juvenile readers to the library. Over 125 children registered for our summer reading program. They could choose to either “Joust Read” or to complete some fabulous “Daring Deeds.” The prizes for completing the program were a cloth book bag, a flashing pendant and the choice of a book to keep.

As in past years, we also offered a chance for a sweepstakes prize to all of our youthful readers who could enter each time they visited the library to check out non-video materials. We had 574 entries by the end of the summer, and we are thankful to the many local businesses that donated prizes.

Looking ahead to the coming year, the Wells Public Library is planning some very special programs for middle school students. We were quite fortunate to receive a “Maine Reads” grant in June. Joined with other contributions, this grant will fund our new program, “Passport to Wells.” Collaborating with the Wells Recreation Department, York County Community College and Wells Junior High School, we look forward to providing some unique and entertaining literacy and arts related after school programs. “Passport to Wells” is unique in its scope, taking advantage of so many community resources to provide services to a single group.

The Friends continued to sponsor the Bill Ryan Memorial Art Collection. This collection, established in memory of dedicated Trustee and Friend of the Library member Bill Ryan, can be found on the walls of the library children’s area. It houses original artwork from Maine illustrators. This year the new addition to the collection was a colorful collage illustration from the book *David’s Drawings* by Gorham author Cathryn Falwell. Please stop by to see this unique work or art, as well as all the others which we are so fortunate to have adorn our walls!

This year, as in the past, the Friends of the Wells Public Library showed their support of the library in so many ways including sponsorship of the Portland Museum of Art and Children’s Museum passes, the “Small is Beautiful” outreach program, some adult programming including the Weymouth Art Gallery receptions, and most of the children’s programming. In addition they contributed to the reference and parent/teacher collections as well as the Hazel Davis Memorial Fund. The Friends have an ongoing book sale for the public every day the library is open. The book selection is located near the front entrance and contains a wide variety of books to choose from at a minimal cost. During Columbus Day weekend the Friends held a crafts fair in Wells Elementary School. This has been supervised most efficiently for many years by Wilhelmina Pilger. Once again in 2005, the Friends of the Library included the library staff and volunteers in their May annual meeting and luncheon at Litchfield’s Restaurant.

It is obvious that the support and services the Friends of the Wells Public Library contribute to this community are immeasurable. Please consider joining the Friends of the Library. For just a minimal yearly fee you will be helping to ensure the continuance of these sponsorships and services to individuals of all ages. Membership forms are available at the library, and Library Director Lorraine Canterbury, as well as Friends’ President Norman Wilkinson, would be happy to speak with you and answer any questions you may have.

Volunteers continue to be one of the Wells Public Library’s greatest assets. Many of our regular weekly volunteers, as well as others truly, “stepped up to the plate” this year, when we began the enormous project of replacing the barcodes on all materials in the collection, in order to begin participation in MINERVA.

While the major re-barcoding project was taking place, the library still had the routine day to day issues that our volunteers always handle. What if you had to have 72,000 books replaced on shelves—in order? Suppose you needed to have 3,877 feet of library materials put in correct order at least once a year, and sometimes twice, or even three times? How about asking someone to repair over 500 items, or process over 2,000 new books, cut out craft materials for 600 children’s projects, or organize a fabulous book sale and craft show? Who could you ever expect to donate 1571 hours of their own time (*in addition to the MINERVA hours*) to accomplish these tasks? The Wells Public Library’s group of dedicated volunteers

freely gave of their own time, on a weekly basis (or more often!) to accomplish the seemingly impossible. They have done all of the above and more in the past year.

This year our generous volunteers were: Sylvia Cable, Marjorie Matson, Jill Mortensen, Pat Wilson, Linda Haberern, Betty and Stan Henderson, Cindel Lamothe, Lee Morse, Faith Hatter, Jim Anderson, Doreen Aughterton, Dana Shaw, Jan Kingston, Margaret Chigas, Marilyn Cate, and Maureen Morin.

It was with great pride and extreme gratitude that the staff of the Wells Public Library honored their volunteers at a Hawaiian themed luncheon luau during April's "National Volunteer Week." As is done each year, the staff of the library made the food for the feast, and each volunteer received a special gift. This event could convey only a small token of our appreciation.

The library appreciates the hard work and guidance provided by the Board of Trustees to ensure that the Wells Public Library continues its standard of excellent service to the community. William Houlihan served as Chair of the Trustees until May of 2005, at which time Robert Foley assumed the role. Bill has provided dedicated leadership this year, including playing a major role in the strategic planning process. In addition, he has continued as the coordinator of the library's successful "Books-on-Call" program. (See more information in the Wells Public Library Board of Trustees Annual Report.)

The staff at Wells Public Library has shown exceptional dedication and teamwork in facing the inevitable challenges brought on by this year's new technology enhancements. Both new and seasoned staff members came together to learn and do all they could toward improving our services to the community. Staff members for the fiscal year included Patricia Prendergast, Interim Library Director; Lorraine Canterbury, Library Director (since October 1, 2004 and Assistant Director/Head Youth Services Librarian prior to October;) Leslie Rounds, Assistant Director/Head Youth Services Librarian (since November 1;) Sandy Patrick, Coordinator of Circulation Services; Sandra Grady, Administrative Assistant; Kristi Bryant, Reference and Technology Librarian; Anne Mosey, Library Cataloger; Joanne Langerman, Library Assistant - Circulation and Youth Services, until August and replaced in November, 2004 by Mickie Riendeau; Genie Pummer, Library Assistant; Laura Rankin, Library Assistant - Youth Services; and Phillip LaPalme, Library Maintenance.

As you can see, this past fiscal year has been a very dynamic one of many undertakings to give expanded services to you, our loyal patrons, and to all who walk through our doors throughout the year. We promise another exiting year to come as we begin to implement the immediate goals of our new Strategic Plan. Please come and visit us often, and avail yourself of our diverse collection of materials in many formats, our adult, children's, teens, and family programming, and our technological and other services. All of us at the Wells Public Library thank you for your continued support. We look forward to serving you each day!

Respectfully submitted,

Lorraine LaForgia Canterbury
Library Director

PLANNING DEPARTMENT

Good day to those of you reading this report. Although the period of time covered by this report ended almost nine months from the time the report is being written, I will try to cover that time, as well as apprise the readers of issues coming up in the period from July 2005 to the present.

The Staff

For almost the entire fiscal year just ended, the Town had as its Planner John Czamanske. John resigned around the time of the Town Meeting in 2005 to move on to work with Orange County in New York. At the time of his departure, the workload of the office had, unfortunately, not abated any. Michael Huston, who had been the interim town manager between Jon Carter and Jane Duncan, moved upstairs and into the office as an interim town planner. The Selectmen and Manager conducted a search for a permanent Planner, and in August after interviewing four candidates, Michael Huston was appointed Director of the Office of Planning and Development. Shannon Morey, who joined the planning staff as a temporary contract employee in January of 2005, has continued her excellent work with the department. My guess is that most of those who come to the office with questions hope that her employment will be extended.

Related to the staff issues, we have done some work on the physical aspects of the office, making certain that the changes and new space created in the Town Office a little over one year ago is put to good use. There is (almost) an adequate number of filing cabinets now; we have increased the number of flat files making it easier to find plans when asked; added shelves and a complete workstation for the Administrative Assistant; and created a small meeting space for those times that someone comes in to discuss a plan or has questions about some aspect of the planning ordinances. Still to come is a desk for the Planner and some filing space so that the Conservation Commission can move those materials out of private homes and into the Town Office. We have been pleased with the positive reaction from most members of the public to these changes done in part to make the office more user friendly.

The Engineering Firms

During the past year, the process of making use of two engineering firms to assist the town in its review of Site Plan and Subdivision applications has come into full flower. Approximately 30% of the applications that need Staff Review Committee or Planning Board review are still being done "in house". The rest of the projects are assigned either to OEST Engineering or to Underwood Engineering to be reviewed. This program and process has meant that it is easier for the applicant to have issues brought up and resolved; allows issues that may be of concern to the Planning Board to be tackled by personnel with experience in those issues; and provides time for the town staff to take care of items such as budget, filing, meetings with residents, work with the Code Office, meetings with persons who wish to make small changes to assist them with sketch plans.

The Work

Much of the work during the past year had centered on large-scale cottage developments in the Moody area. Although Wells has always had a reputation as a community with summer rental housing and wonderful beaches, the scale of the two large developments certainly dwarfs anything that had gone before. The phenomena of persons "from away" purchasing small cottages that cannot be converted to year round use, and that must be shut down from November to April is new.

Because of the continued growth permit limits, subdivisions continue to be small (3-12 lots generally) and not involve much infrastructure that has to be constructed whether house lots have sold or not. Exceptions are Forest North and Sandy Brook, which are age restricted, and contain "affordable" units, given them the ability to construct more year round housing at one time, rather than waiting for growth permits.

The Town Meeting in April of 2005 approved the amendments to the Comprehensive Plan. In the fall of the year, the Board of Selectmen began the process of appointing a committee to draft new ordinances to make our zoning ordinances reflect the current version of the Comprehensive Plan. The Comprehensive Plan Implementation Committee was formed in January of 2006, and has begun its work on that task.

The Planning Board meets the second and fourth Monday of every month in the Littlefield Meeting Room; all meetings start at 7:00PM, and we try to televise them. The public is always invited. The Comprehensive Plan Implementation Committee meets the first and third Monday of each month, at the Town Office beginning at 6:00PM. Again the public is invited, and we make an effort to televise those meetings as well. The Staff Review Committee meets the first and third Tuesday of every month; those meetings begin at 9:00AM, are also held in the Town Office, and the public is most welcome to attend. These meetings are not televised.

Respectfully submitted,

Michael Huston
Town Planner



POLICE DEPARTMENT

The Wells Police Department has finished another busy year. As I write this in the late summer of 2005, we averaged around 23,000 *calls for service* (CFS). This year, we have seen calls for service decrease slightly in comparison to the last year (2003-04). The call volume total is approximately that of the prior year (2002-03) and continues to reflect a significant increase over the mid and long term periods. The prior year, we recorded an increase of 21% in calls for service during the calendar year ending December 31, 2004 as compared to the calendar year ending December 31, 2003. Although perhaps, legitimately reflecting a concrete and alarming growth trend, an increase of this size in one year generally is an artificial spike, (one attributable to a fluke or an unusual year rather than a trend). That's why it's important to look at the CFS volume over a several year period to better understand and grasp trends and demands on the department.

The Wells Police Department continues to struggle with the significant growth in our community. A look at proposed building projects town-wide says much about the future expected call volume and traffic density the department will undoubtedly have to try and deal with. It is clear that the rapidly expanding town is placing significant demands on the police department.

On a positive note, last year saw a significant decrease in burglaries (64-44). This is perhaps surprising given the size of the community and the presence of housing developments in virtually every area of town. It will be interesting to see if this trend continues.

We continue to focus our efforts on deterring traffic violations in general and speeding in particular. Our officers are on the road 24 hours a day to apprehend operators of unsafe or uninspected vehicles, and to try and prevent alcohol-related tragedies through the use of aggressive drunk driver methods of apprehension and deterrence.

The department still grieves the loss of Veteran police officer Sgt. Jack Haubois, who lost his battle with cancer at the young age of 44 this May. Jack was a beloved husband and father who, during a week off for hunting, very suddenly found himself facing a deadly disease with only a short time to live. As the department struggled with our sadness, and the very real realization that this could be any one of us, the community rose to the moment. Civic groups such as the Rotary, The Chamber of Commerce, and the Messiah Christian Church stepped up immediately to offer support and donations. Many people came forward both publicly and quietly to offer aid and comfort for this fine officer and the community's police department. The Selectmen rapidly approved several measures to make Jack's last days special and Jack was greatly moved. The entire Department and Jack's family is ever grateful for such an outpouring of affection and support by the people of Wells during this period.

This last year saw continued concerns with drug abuse and related crime in and around our community. Clearly, the criminal activity that continues to plague all of southern Maine and is growing worse in Wells is the continued use of heroin, much of it by young people. High potency heroin is readily available in Massachusetts or through couriers that run back and forth from Maine to Mass. to deal in the area and support their own habits from their trafficking proceeds. This leads to many ruined lives and to the jeopardy of other potential victims due to the addictive qualities of this deadly substance and the large, addiction-generated, monetary demands placed upon users. Many

parents and loved ones of abusers have seen the horrible changes this drug brings to its users and all signs indicate that its use is only growing. Given the state's recent downsizing of the York County Office of the MDEA Task Force due to state budget problems and demands elsewhere statewide, small police departments are trying to divert already scarce manpower to grapple with the problem as we see related (and sometimes violent) crime, rear its ugly head. Hopefully resources to better combat drug abuse in Southern Maine will be forthcoming, given the alarming use of heroin, crack cocaine, and methamphetamine. In the meantime, it currently is clearly "crime problem number one" in our community.

All in all, despite concern over drug abuse and Jack's passing, the department had a relatively good year. Detective Jerry Congdon was promoted to Sergeant reflecting his years of experience, hard work and success in the department's Criminal Investigative Unit (CID), making it one of the most respected units of its kind in Maine. Congratulations Jerry!

I am pleased to again announce the awards from our yearly meeting this July, 2005:

Officer Scott Hendrick received the department's Officer of the Year award for his exemplary performance over the last year, particularly his commitment to impaired driver apprehension, emergency medical expertise, and good work in collecting DNA evidence leading to the arrest and conviction of the late night burglar of a Wells residence. Knowing that a fresh residential burglary had been committed and that the perpetrator had bled at the scene, Officer Hendrick broadcast a description of the suspect vehicle given him by an alert neighbor. After it was stopped in a nearby town, he was able to gather blood evidence from the injured operator/suspect who denied the burglary, but whose DNA subsequently showed otherwise. He was thereafter arrested on a warrant after being a fugitive for several months. Thanks to this relatively new police procedure and Officer Hendrick's quick thinking we put the burglar at the scene of the crime and ultimately thereafter, *in that of a well-deserved jail cell*. Scott has developed into a real "go to" officer and his recognition is well deserved. Like many of us, Scott began his career in emergency services as a firefighter and EMT and subsequently found himself in law enforcement and we're glad he did.

Sgt. Dan Bean again received the department's Supervisor of the Year Award for his fine work with the summer officers, our Child Seat Belt Safety Program, and overall with great leadership of his shift of officers. Sgt. Bean is a superb role model and serves as a shift supervisor following his well-deserved promotion two years ago.

The civilian employee award went to Jane Didzbalis; the department's reserve Animal Control Officer. Jane takes animal control and advocacy seriously and volunteers her services in that regard to our department. Jane continues to expand her knowledge of animal welfare and care, much of which is on her own time and at her own expense. She is an able and welcome member of our animal control team. Jane is also a retired nurse supervisor and during Jack's illness, she and Sgt. Dan Bean were at the forefront of the department's efforts to be there for Jack and his family. We all benefited from their caring and compassion during that tough time.

I was pleased to recognize several other acts of fine work this last year:

Sgt. Ruth Farnsworth, Ptl. Kyle Moody, Res. Officers Andrew Stone and Chad Morrison, and Dispatcher Robert Clark all received a unit citation for a successful group effort that apprehended two perpetrators of a violent robbery of a 61-year-old victim. Due to their quick work, the two were apprehended on the Maine Turnpike shortly after the robbery, which is believed to be heroin related.

Det. Sgt. Gerald Congdon was recognized for his work in solving the November armed robbery of the Quarry Country Store by a young Wells man armed with a sawed off shotgun. Det. Sgt. Congdon's fine work in conducting interviews, executing search warrants, and working closely with other area agencies helped arrest the perpetrator and recover evidence of the crime. A Wells home burglary and another Sanford armed robbery were also attributed to the same person. This crime too was heroin related.

Officer Mark Rogers, Scott Hendrick, Det. Sgt. Gerald Congdon, and Det. Wayne Cronin received a unit citation for apprehending a suspect of a crime in progress during the early morning hours of April 19, 2005 when most Wells residents were sleeping. Officer Rogers and Hendrick located an empty and suspicious vehicle parked near a residential area. They recognized evidence in the vehicle as being related to a series of weathervane thefts off of houses that Det. Congdon was working on and in which he had identified a suspect. Officers Hendrick and Rogers and later Det. Cronin, located the man nearby and found that he had actually been on the top of a Wells residence stealing the weathervane when the officers found his nearby getaway car and interrupted his crime. The detached weathervane was found nearby, and he was arrested.

Lastly, Sgt. Ruth Farnsworth was recognized for her work in formulating a new Field Training Officer Program for the training and indoctrination of new Wells Police Officers.

My congratulations once again to these all of these team members!

The following is a snapshot of some of the numbers of calls we responded to in 2004:

Sexual Assault	11
Assault	13
Burglary	44
Theft	211
Vehicle theft	16
Suspicious activity	772
Disturbances	361
Vandalism	136
Animal complaints	796
Accidents	536
Traffic Stops	5,689

I would like to thank my hard working staff for their hard work and commitment. I would also like to thank the members of the community, especially the Community Policing Board and the Board of Selectmen for their support of our department. Last, but not least, my thanks to former Town Manager, Jonathan Carter, for his help and guidance over the first portion of this time period and for Town Manager, Jane Duncan's leadership and support thereafter.

Respectfully Submitted,

Richard T. Connelly
Police Chief



RECREATION DEPARTMENT

The Wells Recreation Dept. enjoyed another successful year in 2004. Some of the highlights include a much needed John Deere Mower which was accepted by the voters at Town Meeting in April. We also acquired eight new picnic tables which were built and painted by Jonathan Guerrette as an Eagle Scout Project. The biggest project which is still in the pipeline is a new Pavilion Building for the Park. We are working closely with the Wells Rotary Club to bring this to fruition. The Club has pledged \$60,000 towards the building and the town has voted to put \$20,000 towards the funds needed to make this huge endeavor a reality. Fundraisers are in the planning stages for the Rotary Club and Recreation Commission in the near future to raise the money to fund the project.

Our Annual Haunted Halloween Hayride got a huge boost from the USS Jacksonville, to which the Town of Wells is playing host, by providing us with many volunteers, as well as one of the biggest “scary scenes” in our Haunted Hayride history!

The members of the USS Jacksonville have also been extremely helpful in many other ways, such as coaching youth sports, painting outbuildings, clearing trails, etc.

This past winter was a banner year for x-country ski and snowshoe rentals because of such a snowy winter. The irony about the huge amount of snow we received is that we had to cancel our Cross Country Ski and Snowshoe Day because of blizzard-like conditions!

As always, we would like to thank our many volunteers for your dedication to helping our youth and to Wells Elementary School and Wells Activity Center for the use of your facilities to hold our programs. Thank you all for your support!

Respectfully submitted,

Tina LeBlanc, Director
Wells Parks & Recreation Dept.

ROAD COMMISSIONER'S REPORT

Bridge work and Maintenance: In FY 2004 the Town dealt with many projects that will be finished during the next fiscal year, but which had their actual construction start prior to June 30, 2005. For instance, after much debate, deliberation and a prolonged search for funds, the Drake's Island culvert replacement began. The Mile Road Bridge repair/replacement finally was underway with the expectation that it would all be finished during FY 2005. The Town re-paved large sections of Coles Hill Road, and began the process of getting ready for the large task of doing the same for Route 9B. The Dodge Road was another town road in need of repair and was also repaved.

Beach Rights of Way, Steps and Seawall Work: The highway crew continues to work on beach steps (although the ones at Casino Square will need major overhaul work which project will be going out to bid) as well as improvements to the Town Beach Rights of Way. Some minor gaps in the seawall were repaired, and an inventory of the work that will need to be done to keep the seawall structure in good shape was begun. Winter storms continue to take a toll on the seawall, parts of which may need major work in the not too distant future. Parking near the ocean will always be a problem, but we are seeing more people make use of the Town owned lots, easing congestion down by the beach itself. Our work in previous years on the sand dunes has proven to be valuable, and the Town should be proud of its support for that project.

General Highway Work: All of the gravel roads in town were graded and treated both in the fall and in the spring. The Town crew was also involved in the implementation of the "Colonial Roads" policy that is evolving from the Board of Selectmen. We can all hope that the controversy and a solution will be forthcoming in the near future and find acceptance by the Town.

Spring Road Posting was once again undertaken in an effort to protect the town roads from trucks over 23,000 lbs driving on them during the wet spring. We appreciate the vigilance of Wells citizens who report when they see someone who may be violating these postings, or reporting other overweight trucks on our roads. We cannot always respond, or respond quickly enough, but there are those every year that pay fines.

This past fiscal year was a very busy and productive year. Our trucks are getting older, and I remind the Town that we haven't bought new highway trucks for some 15 years. The ones we have are getting tired, and we need to be looking at making some changes and upgrades. During the summer, we made good use of the mowing machine. Small drainage projects were completed. The Highway Department would like to especially thank those homeowners who cooperated with us by allowing vehicles to park on private property, or our crews to store materials near their homes while working to alleviate persistent, on-going problems. As usual, the Highway Crew assisted other town departments, especially the Public Safety and Recreation Departments. The operation of the Beach Parking Lots is in the jurisdiction of the Highway Department. These facilities continue to get a lot of use. Work on the Mile Road Bridge began in the fall, and is expected to be completed prior to the busy part of the summer in 2005.

As always, there were the "routine" matters like snow removal; complaints of blocked roads; flooding (both minor and not so minor); blocking roads when conditions warranted; sweeping the streets and roads; providing flagging and other support; picking up trash at the beach; making certain the rest rooms were open and clean. There are many, many of these services that the public doesn't notice unless they are not done, and the majority of them fall, one way or the other, under the direction of the Highway Department.

Respectfully Submitted,

Michael Huston
Interim Town Manager/Road Commissioner

WELLS INFORMATION CENTER

The Wells Information Center serves as a full-time, year-round service facility. The Center is open five days a week from 9am-5pm for the months of January, February, and March, six days a week from April 1st to mid-May and Columbus Day to Christmas, and seven days from mid-May to Columbus Day. It is manned by one full-time employee and five part-time employees in season along with a core of volunteers for special projects.

The staff greets visitors to Wells, the friendliest town in Maine, answers phone calls, e-mail and mail requests for information, sends relocation information and information for school projects. Since the reintroduction of train service to Wells, the staff has become expert at dispensing information on the *Downeaster* and the availability of connecting transportation. The staff organizes the materials, replenishes the stock, orders fresh supplies, continually updates all lists and keeps the Center clean and attractive at all times.

The Information Center staff realizes the importance of tourism as it relates to the financial well-being of Wells. Staff members do their very best to answer each and every question with expertise and friendly enthusiasm.

Funding for the Information Center is shared by the Town of Wells and the Chamber of Commerce. The Town pays 40% while the Chamber pays 60% of the total cost of running the Information Center. In addition, the Chamber of Commerce pays 100% of the costs incurred for advertising and promoting Wells and 100% of the cost of publications used to answer inquiries for information on Wells.

The Information Center displays hundreds of brochures which are divided by category for easy access. Many periodicals are provided for perusal as well. In addition, two bulletin boards are available for advertising seasonal rentals and displaying flyers of current social events. A courtesy phone is available for our visitors' convenience as well as a TV and tape with continuous coverage of the Wells' area. Visitors may also check out our website (www.wellschamber.org) on the visitors' computer. Young children may amuse themselves in the toy area while their parents browse. A list of vacancies is kept current daily for last minute vacationers.

Maintaining a courteous commitment and conscientious desire to invite our guests in to share in this wonderful community of ours is made easy with the backing of a superb Chamber membership and a supportive community. Wells has earned its reputation~ a fine family vacation spot~ the friendliest town in Maine!

Respectfully submitted,

WELLS CHAMBER OF COMMERCE

Sandee Marriner
Chamber Manager

Darr Littlefield
Information Center Manager

CIP COMMITTEE

The goal of the C.I.P. is to guide the Town in making suitable capital goods purchases, and to set up schedules for the replacement of older capital equipment such as Fire and Highway Department rolling stock.

The C.I.P. Committee recommends and plans on capital items of \$10,000 in cost and having a life span of ten years or more. All of our recommendations are designed to increase the efficiency of operations, thereby saving the Town money over time, and to promote general safety and welfare, i.e., sidewalks, rescue, crafts, seawalls, police communications, equipment etc.

Respectfully submitted,

Alden Cheever
Russell Grethe
Suzanne Menard
Jim Morrison
David G. Talevi

CONSERVATION COMMISSION

During the past year the Conservation Commission has again made its primary work the conservation of open space in the Town, primarily at the Fenderson Commons and the Great Haith.

The Commission used part of its \$75,000 grant from the Land for Maine's Future Board to purchase approximately 30 acres near the Swamp John Road adjacent to the Great Haith Wildlife Commons. The remainder of the grant money will be used to acquire additional land for the Haith and the Fenderson Wildlife Commons.

At the Fenderson Wildlife Commons the Commission concluded purchase of a keystone parcel of 35 acres, so that now one can walk from the Horace Mills Road to the Sanford Road entirely on town-owned property. The Fenderson Wildlife Commons is dedicated to wildlife habitat and traditional outdoor recreation for the public, such as hiking, fishing, hunting, birding, snowshoeing, and picnicking. Townspeople should feel welcome to walk the pleasant one-mile woodland trail that begins on the Horace Mills Road. The trail is marked and is a great place for a family outing. Brochures with maps are available at the Town Office.

On behalf of the Town the Conservation Commission welcomes discussion with landowners who may wish to sell or donate land to the Town, with possible tax advantages. We would also be glad to discuss conservation easements, by which the landowner keeps possession along with specific rights such as timber harvesting, while preserving the wildlife habitat. Finally, we are always interested in speaking with owners near the Wildlife Commons to explain our goals and seek their cooperation in their management plans.

Once again the Commission has awarded scholarships to 2 youths to attend a week long session at the Maine Conservation School, where they study soil and water and wildlife conservation, and learn orientation and tracking skills.

In its 10th Annual Conservation Awards Night, the Commission honored Bruce Fearon, 6th Grade teacher at Wells Elementary School for his many years of dedication teaching youth about the natural history and ecology of the Town and the world around them.

Any townspeople who would like to assist the Commission in its work are invited to contact us via the town office.

The Commission wishes to thank the Board of Selectmen, the Town Manager, and the Town Assessor for their support on the project of preserving open space in Wells.

Respectfully submitted,

CONSERVATION COMMISSION

Owen Grumbling, Chairman
Keith Fletcher
Joan Goodrich
David Hardy
Nancy Lowenburg
Bill Spiller
Marilyn Stanley

HISTORIC PRESERVATION COMMISSION

During the past year, the Historic Preservation Commission directed their attention to the following:

THE DISTRICT #9 SCHOOLHOUSE

The District #9 Schoolhouse was open to the public each Thursday afternoon during the months of July and August. A docent tea was organized by Commission member Janet Dickerson for Sixteen volunteer docents, all from The Town of Wells, who gave visitors a glimpse of what our education looked like in the days of the one room schoolhouse.

CEMETERIES

Members of the Commission worked with the Town Planner in identifying several ancient Cemeteries in order to protect these Cemeteries from possible destruction by development.

JOHN WELLS CAPE

The work contracted for the interior of the Cape has been completed by Architectural Historian and Restoration Carpenter, Steven Mallory. This work includes: hand planed wide plank floors, plastering and wall paneling as it was done in the 18th and 19th centuries. The interior has been divided into two rooms - one room, as it may have appeared when the house was first constructed in 1710, the other room, as it would have appeared in the early 1800s when the cape was dismantled and moved to its present location. The interior lighting contract has also been completed by Clayton Boston and Electric contractor Robert Perry.

FOUNDERS' PARK

The work by Boy Scout Troop 356, which included paths, benches, a sign and general clean up was completed. There was a formal dedication ceremony on September 18th, at which time all those that had generously given their time and financial help were recognized and thanked.

BUILDING SURVEY

The Commission reviewed their work on the survey for compliance with the Town's strategic plan. No further action has been taken by the Commission.

Respectfully submitted,

HISTORIC PRESERVATION COMMISSION

Helene Rutledge
Robert Rutledge
Donna Berg
Janet Dickerson
Charlotte Moody
Hope M. Shelley
James Wiggin
George Willey
Curtis Wormwood

LIBRARY BOARD OF TRUSTEES

Entering the future

Superior libraries do not just happen! As the saying goes, "It takes a village". It took a village to bring the Wells Public Library to where it is today and it will take a village to bring it to where it will be in the future. The Wells Public Library's village is comprised of librarians, who have worked so hard to master the skills required for new technologies while at the same time providing all other traditional services; of volunteers who are so faithful to their assigned tasks; of the Friends who so generously sponsor many wonderful programs for all ages; and of the Board of Trustees, who interprets the vision of the community it serves, and along with librarians, provides the desired services. At the same time the Board has looked to the future and to standards of enduring quality.

Technologically speaking this has been a banner year for the library. The Wells Public Library has been facing major transformations in the way it offers services to its patrons. The changes in information technology and the rapidity with which all libraries must adjust if they are to remain relevant at all is remarkable. One only needs to examine the data about library usage printed in the Library Director's Annual Report in which she indicates the number of computers available was doubled in 2004-2005 in order to respond to patron requests, while internet / word processing use increased by 33%. There has been a very significant increase in the use of the internet and the information it provides its users. Satisfying this need has been particularly difficult during the summer months when the population of Wells changes from approximately 10,000 people to 33,000. This problem has been alleviated to some extent when the library received a grant from the state entitled "Walk in Wireless" to wire the library for the use of laptop computers. The library has also installed a program called Cybrarian. This program provides a system for reserving a computer and monitoring internet time used by patrons. It signals patrons when their time is up thereby relieving the librarian from the tedious and unpleasant task of watching users and telling them when their time is up.

Perhaps the most awesome achievement for the library has been to join the network of somewhat more than 85 libraries that participate in a service called MINERVA (Maine Info Net Electronic Resources Via Automation). This consortium has actually created "libraries without walls" by providing access for our patrons -- from their homes -- to more than 6 million items from books to CD's, to audio tapes, from libraries throughout the state. Our patrons may order any of these items from any of 85 libraries in the state. Materials are delivered within two to three days of the order. Patrons may also -- from their homes-- check their library accounts, renew materials, or order new books. MINERVA libraries also have access to materials from Maine Info Net Libraries and Solar Libraries in which librarians can easily and quickly order inter-library loans for our patrons. MINERVA and our involvement in it provides a stunning opportunity for our patrons to choose items from the more than 85 libraries throughout the state of Maine that The Wells Public Library, because of its size, might never acquire.

The potential for this networking or shared catalogs/resources provides opportunities for libraries to specialize in particular areas of knowledge, reducing the need for each library to supply everything to everyone. MINERVA, and its potential for savings through networking is only as limited as our ability to envision ways in which we can share or specialize in particular resources. MINERVA will also have some impact on library operations - increasing some tasks for librarians and decreasing others. We already know some of MINERVA's effects, ie., in book

ordering , in differing space needs, and in the greatly increased need for more in-service training for librarians who must master new technologies and also teach these new skills to its patrons. It is and will continue to be a major challenge for the Board of Trustees and librarians to attend to its possibilities and to adapt to propitious or necessary changes in operations when it makes sense to do so, and when it makes service to patrons more efficient and effective.

And while these technological innovations have been instituted successfully, the Director and library staff have also offered the traditional library services of which there have been many - from The Ethel Weymouth Art Gallery, coordinated by Lorraine Houlihan, to the reading discussion group sponsored by the Humanities Council of Maine, to the special, wonderful programs from toddlers to young adults and to seniors, many of which are sponsored by The Friends of the Wells Public Library. The library has had an extremely busy year.

The Wells Public Library is facing a major transformation in the kind of services it offers and in how and what it offers its citizens. Planning for the direction of the library in co-operation with librarians, therefore, has been a major task for the Board of Trustees. To that end, and congruent with the changes mentioned earlier, the Strategic Planning Committee, 2004-2005, chaired by William Houlihan, has completed a long range plan (2005 - 2010) for the library. This plan was approved by the Board in October 2005. The plan provides a clear direction, in three phases over the next five years, for making the Wells Public Library a "Center for Lifelong Learning".

Respectfully submitted,

Patricia J. Prendergast
Chair, Library Board of Trustees

ZONING BOARD OF APPEALS

The Zoning Board of Appeals is a volunteer board of town residents comprised of 5 members and 3 associate members appointed to 3 year terms by the Board of Selectmen.

The Zoning Board of Appeals provides a forum for residents, property owners, and other interested parties to present appeals when they believe that the Land Use Ordinance is not being fairly or properly enforced, or to request relief from some of the requirements of the Land Use Ordinance.

In 2004 the ZBA heard a total of 15 appeals. During the period of July 1, 2004 to June 30, 2005 the Zoning Board of Appeals heard 24 appeals:

- 2 Mislocated Building Appeals
- 3 appeals to permit variations in nonconformance
- 1 appeal for a disability variance
- 14 Administrative Appeals
- 4 Variance Appeals.
-

On behalf of the entire Zoning Board of Appeals, I would like to thank the Code Enforcement Office and Town Attorney for their excellent support.

Respectfully submitted,

Wilber L. Gosbee
Chairman



REPORT OF THE KENNEBUNK, KENNEBUNKPORT AND WELLS WATER DISTRICT

The Kennebunk, Kennebunkport and Wells Water District is a quasi-municipal water utility that was established in 1921 by an act of the Maine State Legislature. The District serves an area that encompasses the Towns of Kennebunk, Kennebunkport, Wells, Ogunquit and small portions of Arundel, Biddeford and York. The area includes a population which varies seasonally from about 28,000 to over 75,000. It is directed by a four-member Board of Trustees, each elected from the Towns of Kennebunk, Kennebunkport, Wells and Ogunquit.

For the Water District, 2005 was a successful year, marked by the completion of several challenging improvement projects and by sustained development pressures. For several years, the District has experienced an annual customer growth rate of 2%, or approximately 200 new customers per year. This trend continued in 2005.

Due to a cool, wet summer, the District's existing sources of supply readily provided an adequate amount of water to meet peak seasonal demands. The total water production for the year of 1.019 billion gallons was 1.3 % less than that of 2004. However, our peak day was 6.71 million gallons per day (6.71 MGD) as compared to 6.34 MGD in 2004. With the current and anticipated increase in customer base, the District fully expects that total water demand, in particular during the peak summer season, will substantially increase over time.

Ensuring a long-term source of water supply remains a high priority. As previously reported, in addition to updating interconnection agreements with neighboring utilities, the District is proceeding with the development of several supplemental/seasonal ground water supplies. The newest well, recently tested at about 1.5 MGD, is scheduled to be placed into service by the summer of 2006. Another important long-term accomplishment is the formation, with several other Southern Maine water utilities, of the Southern Maine Regional Water Council. This new organization, in addition to exploring and implementing collaborative programs to save money and to improve customer service, will focus on comprehensive regional water supply planning. Updates on this and other initiatives are available on the District's web site at www.kkw.org.

The District avoided costly litigation and formed a long-term relationship with the Town of Sanford by settling a long-standing disagreement out of court. The disagreement related to the taxation of watershed protection land owned by the District within the Town of Sanford. An agreement was reached whereby the District is compensating Sanford for their watershed-related costs and the District has representation on the Sanford Airport Advisory Committee. Both parties are now cooperating on a variety of issues of mutual importance, including airport development and watershed protection.

A consultant, Dacri and Associates, LLC, reviewed the District's organizational structure and made several conclusions, some of which are as follows:

1. The District is well managed;
2. Key management is competent, capable, loyal and dedicated;
3. Due to an ever-increasing work load, there is a need to add management staff.

As a result of these and other recommendations (see consultant's Executive Summary on the District's web site), an Assistant Superintendent was hired, with a starting date of January 1, 2006. This revised organizational structure will be similar to that which existed prior to 2002.

An ongoing water filtration plant modernization project is nearing completion. During the past year, the District upgraded its older (1955) emergency back-up filters in a manner that will allow them to return to service as the plant's primary filters. Once this ongoing project is completed in mid-2006, these reliable filters will help reduce chemical costs and enhance operational efficiency.

The modernization of the District's office building at 92 Main Street, Kennebunk was completed with the addition of new landscaping, new walkways and a handicap accessible access ramp. The final part of the project, a water fountain that will incorporate Kennebunk's original Main Street horse watering trough, will be completed during the spring of 2006.

The following is a partial list of distribution projects funded and installed by the District during 2005. These projects typically relate to our goal of optimizing water quality and system reliability by replacing outdated and substandard facilities.

Pier Road, Cape Porpoise, Kennebunkport: Replaced 1,150 feet of old 10" cast iron water main with 16" ductile iron main (fire suppression improvement and in conjunction with a Town project).

Route 1, Ogunquit: Replaced 2,750 feet of old 10" cast iron water main with 20" ductile iron main (water transmission improvement).

Mile Road, Wells: Replaced 250' of 12" cast iron main with 12" polyethylene main (in conjunction with a Maine DOT bridge replacement project).

In addition to the above projects, during the past year individuals and developers funded numerous water main extensions totaling 7,060 feet of new water mains.

Drinking water quality remains a top priority and the District is proud to report that all State and Federal water quality standards were met during 2005. By maintaining a well-trained staff and by continually upgrading its process equipment and control systems, the District can continue to assure a high degree of reliability in the quality of its drinking water.

The Trustees of the District appreciate the continuing support and cooperation of their employees, their customers, area contractors and State and local municipal officials.

Respectfully submitted,

Thomas P. Oliver, President
James E. Burrows, Vice President
Richard H. Littlefield, Trustee
Robert A. Emmons, Trustee
Normand R. Labbe, Superintendent
Wayne A. Brockway, Treasurer

***UNPAID PERSONAL PROPERTY
REAL ESTATE TAXES
AS OF 6/30/05***

**UNPAID PERSONAL PROPERTY REAL ESTATE TAXES
AS OF 6/30/05**

AFFORDABLE SIGNS	31.44	BOSTON + MAINE RR	276.88
ALDRIDGE, MARY LYNN	7.82	BOSTON + MAINE RR	27.67
ALDRIDGE, MILTON L. JR.	1195.14*	BOSTON + MAINE RR	6.29
ALEXANDER, ADAM N ETAL	23.06	BOSTON + MAINE RR	156.78
ALLEN, MELISSA C.	11.53	BOSTON + MAINE RR	34.90
ALLEN, THOMAS E	11.53	BOSTON + MAINE RR	58.58
ALLEN, THOMAS E.	11.53	BOSTON + MAINE RR	99.77
ALVANOS, CHARLES + SUSAN N.	15.33*	BOSTON E.M. & SON PAINTIN	26.20
ALVANOS CHARLES E.	191.21*	BOUCHER, PAUL	312.72*
ALVAREZ, LAURENCE	697.97	BOUMANS, ROELOF M.	23.06**
ANDERSON, YANA C.	41.92	BOURASSA, BRANDY L.	822.26**
ANDRE, DANIEL F.	164.64*	BOURASSA, GARY ETAL	272.38
ANDREWS, DENNIS	1139.49*	BOURASSA, ROBERT L.	1607.78**
ANDREWS, JOSEPH G. IV	41.92*	BOURGOIN, TAMMY LEE	62.88
ANDREWS, ROBERT L.	11.53	BOURQUE, BRIAN	222.23*
ANTOCICCO, RAYMOND M.	41.92*	BOURQUE, SCOTT E.	2381.37*
ARCHER, KRISTA L.	793.23*	BOWMAN, LISA	62.88
ARDUINI, JOHN V.	1035.21**	BRADBURY, BRIAN H.	503.25*
ASSOC. REAL EST APPRAISERS	29.42	BRADBURY, BRIAN H.	365.86*
ATLANTIC FOUNDATION	23.06*	BRADFORD COPY CENTER	358.55
BABBITT, DORIS	40.14*	BRAESE, KEITH A.	1323.83*
BADALA, DEREK	41.92*	BRIDGES, RALPH N.	1167.05
BAILEY, LOUIS L.	1567.33*	BRITO, CARLOS	62.88
BAILEY, SANDRA L.	751.05*	BROOKS, GREG S.	2090.85*
BALDASSARRE, JOE	31.44	BROWN, CALVIN	2070.85*
BALON, MICHAEL	22.64	BROWN, MICHEL D.	1408.00*
BANCROFT, JOHN H.	62.88	BROWN, MILDRED ETAL	482.71
BANFIELD, ANNE E.	1363.55*	BROWN, RAYMOND ANTHONY JR.	651.12*
BARKER, CHRISTINE TRUSTEE	1246.70	BROWN, TROY	274.99*
BARKER, CHRISTINE TRUSTEE	1192.83*	BULL & CLAW	345.26*
BAROSKY, DAVID P.	23.06*	BUMBY, NORMAN A.	41.92*
BARTER, PATRICIA A. ETAL	23.06	BUMFORD, CAROLE CM	914.80*
BARTLETT, LOIS ANNE	2255.19*	BUNTING, KURT S.	945.82*
BARTLETT, LOIS ANNE	2557.75**	BURGESS, MERLE	985.46**
BARTLETT, LOIS ANNE	16.03*	BURGESS, MICHEL W.	2436.50*
BATAL AGENCY	21.55	BURKE, LOUISE B. TRUSTEE	104.27*
BATES, LARRY W. ETAL	11.53*	BURKE, LOUISE B. TRUSTEE	2278.24*
BATISTA, RENE J. ETAL	832.43	BURKE, RICHARD JR.	41.92*
BEALS, LAURIE	305.43*	BURLEIGH, CHARLES C.	41.92
BEAN, PATRICIA J.	204.00*	BURNS, JOHN F.	1134.85*
BEARD, PAUL	49.47	BURNS, RICHARD	20.02
BEAUDET, JEFFREY R.	5.58*	BURNSBECKER, MADELYN	800.88*
BEHAN, NANCY E.	1114.89*	BUSHMAN, R. + BEZANSON, E. F.	400.44
BENNETT, TONI D.	11.53**	BUSHMAN, R. + BEZANSON, E. F.	169.67
BERGERON, ROLAND F.	11.53	C6 CONSTRUCTION	26.20
BERNIER, WILLIAM	41.92	CADES, SANDY S.	576.92
BERRY STEVEN T.	41.92	CAHILL, MICHAEL	326.56*
BEYEA, ELIZABETH L.	41.92	CAIN, PAMELA F. ETAL	23.06*
BEYEA, MICHAEL G.	1607.32*	CALDERONE, DENIS C.	1018.13*
BIBAUD, BRENDA A.	41.92*	CALLAN, JOHN P.	2353.28
BICKFORD, GARY	11.53*	CAMIRE, DANNIE R.	1301.09
BISSONETTE, DWIGHT V.	41.92*	CAMIRE, DAVID	41.92**
BJORK, AMITY A.	41.92*	CAMPBELL, COLIN	747.11*
BLAIR, BARBARA	49.78*	CAMPBELL, MARJORIE ETAL	3347.84*
BLAIS, JAMES	49.29*	CANUEL, RICHARD G.	23.06
BLAKE, BRADLEY H.	11.53	CARBONNEAU, MICHAEL	231.16
BLAKE, RICHARD D.	297.89*	CARD, MABEL L.	1033.54
BLAKE, ROBERT S.	1158.56	CARTER, ALLYSON + LARRY A.	62.88*
BLANCHETTE, DONALD L. ETAL	11.53*	CHAMBLEE, LEON A. III	507.97
BLESER, CHARLES	56.01*	CHANIN, DAVID C.	473.02*
BODKIN, REED	41.92*	CHARETTE, DIANE S.	11.53
BOGDAHN, PATRICIA	275.12*	CHARRON, CECILE	3208.98
BOIS, RICHARD J.	2756.39*	CHARRON, CECILE	95.79
BOIS, RICHARD J.	2341.55*	CHASE, R L BUILDING MOVER	52.40
BOLDUC, DAMIAN R.	11.53*	CHASE S. CONSTRUCTION	52.40
BONANNO, SALVATORE	4192.36*	CHERRYSTONE'S	366.80
BOOKER, BERNARD A.	38.99*	CHINA FRIENDS	107.26
BOOTHBY, ROBERT F.	41.92	CILLEY, WILLIAM	1159.72
BOREALIS BREADS	420.32	CLARK, HEATHER STURTEVANT	11.53*
BOSTON + MAINE RR	106.90	CLARK, HEATHER STURTEVANT	11.53*

CLARK, RICHARD C.	50.00*	DINSMORE, DENNIS G.	85.10
CLARK-APEL, JOANNE M.	500.42*	DIPADUA, PETER D. JR.	2060.78*
CLARRAGE, MERRILL ROBERT S.	1136.56	DIPAOLLO, PATRICIA A.	1254.04
CLAUDE DUBOIS EXCAV INC.	709.29	DIPAOLLO, ROSARIO	1326.98*
CLUFF, JUDE A.	1370.57*	DIXON, ROBERT	2105.54*
CLUFF, LINDA LEE	555.40	DODIER, PAUL	179.84
COAST OF MAINE GOLF ACADE	146.72	DOUCETTE, JEREMY J.	254.66**
COASTAL CANDLE	26.22*	DOUCETTE, MOLLIE B.	1544.38**
COFFERAN ARTHUR SR.	474.32*	DOWNEY, GEORGE T. TRUSTEE	144.36*
COLE, TINA	619.01*	DOWNEY, GEORGE T. TRUSTEE	175.33*
COLE, TINA	455.51*	DOWNEY, GEORGE T. TRUSTEE	717.41*
COLE, TINA	1120.94*	DOWNEY, GEORGE T. TRUSTEE	521.64*
COLE, TINA	476.79*	DOWNEY, GEORGE T. TRUSTEE	521.64*
COLEMAN, ANTHONY J.	2356.74*	DOWNEY, GEORGE T. TRUSTEE	521.64*
CONGDONS RESORT TRUST	41.92**	DOWNEY, GEORGE T. TRUSTEE	521.64*
CONGDONS RESORT TRUST	62.88	DOWNEY, GEORGE T. TRUSTEE	521.64*
CONGDONS RESORT TRUST	62.88**	DOWNEY, GEORGE T. TRUSTEE	532.85*
CONGDONS RESORT TRUST	41.92	DOWNEY, GEORGE T. TRUSTEE	532.85*
CONGDONS RESORT TRUST	41.92	DOWNEY, GEORGE T. TRUSTEE	696.71*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	253.88*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	175.33*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	144.36*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	521.64*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	521.64*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	521.64*
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CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	521.64*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	532.85*
CONGDONS RESORT TRUST	41.92	DOWNEY, SANDRA G. TRUSTEE	542.02*
CONGDONS RESORT TRUST	41.92	DOWNING, JANICE M.	41.92*
CONGDONS RESORT TRUST	41.92	DOWNNS, ALLEN E. PLUMB HEATI	52.40*
CONGDONS RESORT TRUST	41.92	DOWNNS, ALLEN E. SR	1328.34*
CONGDONS RESORT TRUST	41.92	DOWNNS, LINDA	1104.69*
CONGDONS RESORT TRUST	41.92	DOWNNS, LINDA J.	573.57*
CONGDONS RESORT TRUST	41.92*	DRAKE, ROY	31.44
CONGDONS RESORT TRUST	41.92*	DRESSER, ROSALIE	28.50*
CONGDONS RESORT TRUST	41.92*	DRESSER, ROSALIE	63.87*
CONGDONS RESORT TRUST	62.88*	DRISCOLL, KEVIN + JOYCE A.	8177.96*
CONGDONS RESORT TRUST	62.88*	DUMONT, RICHARD E.	23.06*
CONGDONS RESORT TRUST	62.88*	DUNCAN, ROBERT P.	23.06
CONGDONS RESORT TRUST	41.92*	DUNLEVY, ALAN W.	1173.66*
CONGDONS RESORT TRUST	41.92*	DUNN, THOMAS P.	125.03*
CONROY, DORIS	31.44	DUPUIS-PHANEUF, LOUISE	1433.77*
CORCORAN, SALLY	36.32*	DURFEE, JAMES E.	1226.26*
CORLISS, DEAN B.	969.50*	DURHAM, MICHELINE	542.86*
CORMIER, KENNETH	41.92*	DURIS/WILLIAMS PARTNERSH	349.36*
CORMIER, KENNETH	41.92*	DUSTIN, CRAIG M.	624.40*
CORMIER, KENNETH	41.92*	DZAMBA, THOMAS	2105.85
COURTNEY, MARY J.	862.92*	EATON, JEFF	195.24*
CRANDALL, H. RICHARD + CAROLE	219.95*	EDER, DARILYN L.	950.15*
CRAWLEY, MICHAEL	65.81*	ELLIS, DARRYL N.	41.92*
CROSSLEY, ROY	62.19*	ELSTON, NOAH W.	573.05
CROWELL, NORMAN L.	11.53	EMERY, FRANK M. III	1811.47*
CUSTOM TRANSFER INC.	319.42*	EMERY, FRANK M. III	1904.22**
DAVANZO, LEO	416.17	ERMLICH, TIMOTHY N. ETAL	11.53
DAVENPORT, CLIFFORD D.	507.65*	ERPENBECK, JUNE	1035.95*
DECOTEAU, FRANCIS E. ETAL	481.86*	ERWIN, DAVID JR.	299.41*
DECOURCEY, DAVID	343.22*	ESTABROOKS, BONNIE H.	23.06*
DEGRANDIS, ARMAND	21.27	EXPRESS TAN + NAIL	27.30
DEMERS, DONALD W. ETAL	23.06*	EYLER, ROBERT A.	23.06*
DENSE, BARRY L.	715.36*	FAIRBROTHER, MICHAEL	23.06
DEPIERREFEU, ALAIN TRUSTEE	601.03*	FARLEY, JOAN	3042.13*
DERDERIAN, CLIFFORD M.	507.65*	FARMER, KATHLEEN T.	2362.57*
DEROCHER, NANCY L.	6.21*	FAVIA, RICHARD D. ETAL	697.00*
DEROY, JOE	1447.60*	FECTEAU, ELLEN M.	717.58*
DES CONSTRUCTION INC.	816.76*	FICHMAN, MICHAEL R. SR.	11.53
DESJARDINS, ALAN	652.75*	FICK, WILLIAM	1625.34*
DESROSIERS, JANICE M.	284.53*	FIG CORP.	41.92
DICKERSON-COTE, JULIE ANN	770.49*	FIG CORP.	41.92
DICKERSON, MURIEL A.	560.05	FIG CORP.	41.92
DIFRANCESCO-GUIDI, DAWNE L.	11.53	FIG CORP.	41.92
DIMANNO, MARJORIE	256.45*	FIG CORP.	41.92*

HAYES, WALTER	1039.41	KENNEBEC VALLEY YMCA	41.92
HEBERT, WAYNE E.	6.88*	KENNEDY, VALERIE L.	11.53*
HEHIR, WILLIAM	295.54**	KENNETT, CHARLES B. ETAL	11.53*
HENDERSON, DAVID	41.92*	KENNEY, FRANCIS B.	1533.83*
HENDERSON, GAIL	554.81*	KENNEY, STEVEN P.	148.60*
HENNEBERRY, STEPHEN	147.87*	KEOHAN, MINNIE E.	1153.30*
HELPER, PAUL R.	11.53*	KERN, RONALD	62.88
HELPER, PAUL R.	11.53*	KESARIS, ARTHUR N. JR	11.53
HEPTIG, ROBERT	753.41*	KEYES, FRANK M.	1082.37*
HERSEY, KENNETH L.	644.44**	KIMBALL, CALEB	1710.96
HICKS-MORLEY, JAMIE E.	3407.89	KIMBERLY REALTY TRUST	36.13*
HILDRETH, PATRICIA R. ET AL	1743.77	KING, DELORES	399.81*
HILL, DAVID	434.71*	KKRS PROPERTIES LLC	3393.58*
HILPERT, JEFFREY R.	11.53*	KLINE, KIMBERLEY GRETCHEN	65.85*
HILTON, STEPHEN	173.23*	KLOTZ, RICHARD	54.50
HILTON, STEVEN	87.40**	KNIGHT, CAROLYN A.	11.53*
HINES, DANIEL P.	41.92*	KNIGHT, JOHN W.	11.53*
HOBSON, RICHARD	319.33*	KNIGHT, KURT	1881.59*
HODGDON LAWN CARE	43.46	KNIGHT, KURT R.	497.45*
HODSDON, BRUCE	1106.16*	KOLIOS, DONALD	1191.99*
HOLLAND, CYNTHIA G.	1182.04	KOLIOS, DONALD	144.42*
HOLLAND, DONNA M.	597.78*	KORB, DEBRA DIANE	23.06
HOLLAND, TABITHA	180.68	LABUSKI, FRANCIS J.	1486.98*
HOLT, ANTHONY	67.60*	LABUSKI, FRANCIS J.	1196.34*
HOUSTON, MICHAEL	102.81*	LACKETT, MICHAEL W.	349.60*
HOWARD, ELLA	630.84*	LACROIX, RICHARD M.	11.53*
HOWARD, GERI L.	11.53*	LAMONTAGNE, JANE V.	11.53
HOWARD, JAMES G.	1679.69*	LAMPSON, ROBERT	53.13
HOWARD, WARREN G.	1775.31	LANCIA, STEVEN A.	5139.01*
HUBBARD, ALBERT W.	807.06*	LAPIERRE, CARL	989.10*
HUBBARD, BESSIE M. TRUSTEE	1394.99	LAPOINTE, DANIEL J.	1124.55*
HUBBARD, SHAWN D.	731.08*	LAPORTE, GERALD R.	1554.60
HUFF, HOWARD	221.58*	LAROCCA, DIANNA L.	2543.81
HUGHES, J.P. III + HUGHES-M	5.95*	LAROCHE, RANDALL A.	23.06
HUHTAMAKI, GAIL L.	641.90*	LAU, MICHAEL	1255.29
HUNTER, JEFFREY M.	41.92*	LAU, MICHAEL	4729.89
HUNTLEY, ORSON L. 3 RD	41.92	LAUB, DAVID A.	1742.72*
HUTCHINS, BETH T.	2312.31	LAUDE ENTERPRISES LLC	1697.09*
HUTCHINS, CRAIG S.	782.00*	LAULETTA PLUMBING	52.40
HUTCHINS, CRAIG S.	182.70*	LAULETTA, WILLIAM M.	6.88*
HUTCHINS, JOYCE	787.83*	LAVALLE, JAMES	1705.10*
HUTTMAN, STEVEN J.	41.92*	LAWRENCE, HEATHER A.	23.06*
HYDE, JOHN F.	33.36*	LAWRENCE, STEVEN A.	883.09*
INGHAM, VALERIE A. ETAL	11.53	LAWSON, RICHARD	288.72*
JACKSON, MONICA M. ETAL	11.53	LEACH, KEITH	279.78*
JACQUES, ROBERT E. ETAL	11.53*	LEACH, KEITH	587.39
JACZUK, DONALD G. ETAL	23.06	LEACH, JAMES E.	1692.21*
JAGGER, ANDREW M.	153.08*	LEIFHEIT, STEVEN M.	11.53*
JAMES, KEVIN	253.82	LEONARD, KEVIN R.	1116.12*
JAMES, RAYMOND W.	23.06*	LESPERANCE, RON	180.78
JEANNETTE, BECKY B.	248.48	LEVASSEUR, LINDA A.	633.52*
JEANNETTE, JAMES W.	193.15	LIBBEY, BRYAN R.	2128.49*
JEFFERDS, EARLE L ETAL	11.53*	LIBBY, RICHARD	1603.65*
JELLISON, THOMAS W.	212.32*	LIFE FAMILY CHIROPRACTIC	185.98*
JENKINS, D.C. JR + M TRUSTEE	938.80*	LINGER, RONALD J. JR.	41.92
JENKINS, D.C. JR + M TRUSTEE	938.80*	LITCHFIELD, WILLIAM F.	5126.61
JENKINS, D.C. JR + M TRUSTEE	1362.32*	LITCHFIELD, WILLIAM F.	5177.75
JO ANNS GARDENS INC.	209.60	LITTLE, JEFFREY S.	1339.13
JOHNSON, DANA R. JR.	1467.20*	LITTLEFIELD CONCRETE FLOOR	111.21*
JOHNSON, DANA WILLIAM	284.42*	LITTLEFIELD, KATY G.	2896.88*
JOHNSON, JEFFREY J. ETAL	23.06	LITTLEFIELD-BURCHETT, JANI	545.17
JONES, STEPHEN	31.44	LOCKE, GAIL	947.83*
JUTRAS, DAVID P.	40.56	LOOMIS, CARL D. JR.	11.53
KAMIRI, BERNARD	41.92*	LORD, KATHLEEN E.	187.07*
KARAGIANIS, DORIS	149.34*	LORD, PETER K.	2165.76*
KASHMIRY, AMAL	1063.62**	LOSEE, MATTHEW	660.76*
KAVANAGH, EDWARD P.	1122.93*	LOUGE, CHERRON L.	23.06
KAVANAGH, EDWARD P.	1195.20*	LOVEJOY, KENNETH L.	41.92*
KAY, DAVID D.	23.06	LOVELAND, VINEY	23.06*
KEEFE, MICHAEL S.	41.92	LOWNEY, EVELYN	662.91*
KELLETT, MATTHEW S.	4050.67*	LYDEN, MARY T. TRUSTEE	62.88
KELLEY J.H. + JOHNSON B. J.	554.60*	LYONS, DAVID E.	412.91*
KELLEY J.H. + JOHNSON B.J.	4202.17*	LYONS, KAREN E.	10728.90
KEMP, LAUR S + M COLLEEN	2371.15*	M + M CONSTRUCTION	96.68

MACDOUGALL, SANDRA S. TRUST	3191.26	NADEAU, DEAN P.	11.53*
MACK, FRANCES	2508.91	NADEAU, ROBERT L.	41.92*
MACK, FRANCES R.	4318.39	NADEAU, ROLAND D.	310.52*
MACLEOD, MARGARET E.	446.31*	NANTISTA, FRAN	179.42*
MADDOX, CHARLES R.	396.04*	NATIONWIDE 1031 EXCH CLRH	378.01
MAGNUSSON, WILLIAM R.	41.92*	NAUTICAL MILE RESORT CON	41.92*
MANCHESTER, CATHLEEN A.	769.23*	NAUTICAL MILE RESORT COND	41.92*
MARK, BEAULIEU	46.11*	NEILL, E. KENNETH	2834.74*
MARONI, MICHAEL W.	1791.45*	NEVE, DONALD E + BARBARA F.	660.45*
MARSH, GERALD B. JR.	972.23	NICKELL, DENNIS R.	23.06
MARSHALL, JACK	64.14*	NOBLE, ANDREW P.	11.53*
MARSHALL, NATALIE F.	41.92*	NOBLE, ANDREW P.	11.53*
MARTELL, ROBERT B. SR	2.20	NOETIC ENTERPRISES INC.	53.60*
MARTIN, DONALD L.	278.87*	NORMANDIN, ZEPHERIN R.	32.59
MARTINEZ, GREGG J. SR	1913.62*	NORMANDIN, ZEPHERIN R.	28.82
MARTINS COUNTRY HOMES INC.	325.77*	NORMANDIN, ZEPHERIN R.	26.30
MARYLAND MEETINGHOUSE PRO	384.09	NORTHROP, DALE A.	212.11*
MASELLAS, MICHAEL J.	1382.31	NORWAY, DARBY I	23.06**
MASTERSON, MICHAEL	138.23	NORWAY, DARBY I	23.06
MATTHEWS, MICHAEL	159.43*	NORTHWOODS LAND CO OF ME	1544.12
MAURNO, JOHN	290.19	NORTON, RICHARD	127.07
MAZZARELLA, DEAN	168.10*	NURMIKKO, MIKA	623.66*
MCARTHUR, IAN W.	1399.60*	NYE, MICHAEL + SUSAN	11.65*
MCCALLUM, THOMAS	19.75*	OAKWOOD ESTATES LLC	24.09*
MCCARTHY, JOSEPH A.	2604.91*	OAKWOOD ESTATES LLC	2405.16*
MCCORKINDALE, ROSAMOND	729.20	OBERTAUTSCH, RAYMOND E.	41.92
MCDEVITT, NANCY L.	288.46*	OBIEN, RICHARD R.	414.41*
MC FARQUHAR, CELINE	11.53*	OCEAN OAKS REALTY INC	587.93*
MCGEE, ROBERT F.	788.99*	ODONOGHUE, PATRICK M.	11.53
MCGURL, SUSAN	805.72*	OGONOWSKI, NANCY A.	62.88*
MCLEAN, EARL ETAL	4111.30	OGONOWSKI, NANCY A.	62.88*
MCPMAHON, DANIEL T.	41.08	OKANE, RICHARD	31.44
MCPMAHON, DENNIS	55.02*	OKEEFE, LORNE E.	321.33*
MCNICKLE, STEVEN W.	23.06	OLEARY, JAIME	41.92
MEALEY, MADELINE ETAL	1310.84	OLSON, JEFF	210.54
MEJIA, REYNA M.	41.92	ONE SEVENTY NINE LOOP RD	829.97*
MELANSON, JOANNA	32.49*	ORLYK, STEPHEN M.	1397.09*
MELLO, LISA	27.56	ORSER, THOMAS C.	2480.03**
MENARD, SUZANNE M.	605.00*	OSPER, JAY S.	2857.90*
MERRIFIELD, CALVIN + JEANN	6026.94*	OTT, DAVID N.	234.12
MERRIFIELD, CALVIN + JEANN	15.09*	OTT, DAVID N.	222.43
MESICK, MICHAEL E.	41.92*	PAIGE, MARK	7.20*
MESSINA, PETER	1038.81**	PAPE, JUDITH	116.84*
MICH DS	52.40	PAPPALARDO, FRANK S.	1184.87*
MILFORD, PATRICK T.	529.09*	PARENTEAU, MARY	869.32**
MILLER, MARK	536.94*	PARKER, ROBERT A. + HELEN W.T.	41.92*
MILLER, WILLIAM R.	11.53*	PATENAUDE, RAYMOND J. TRST	991.14*
MINSAM LLC	2357.27*	PEREZ, LUIS A.	305.70
MINSAM LLC	471.18*	PERKINS, ROBERT	2356.01
MITSUI, MANO ETAL	11.53	PETTINGA, JUDITH F. ETAL	11.53*
MONGEON, THERESA M.	2092.82*	PICKERING, PHILIP A. JR. E.	23.06*
MOODY, ELINOR ETAL	1676.90*	PIERCE, RANDY S.	2509.75*
MOODY GROUP LLC	120.00*	PIRANIAN, LINDA A.	1519.59*
MOODY, JOY-LYN	1664.43*	PLUMMER, BRETT E. ETAL	1992.77*
MOODY, LEE	127.86	POOR, SHAWN	175.33*
MOODY, RICHARD CONSTRUCTION	16.05*	PORTER, LUCILLE T.	522.14*
MOODYS COTTAGES	78.60	PRESCOTT, GORDON	788.43*
MOOERS, ROBERT D.	41.92	PRIMEAU, GEORGE	1669.10*
MOODY COW ICE CREAM	151.70	PROCKER, PHILIP R.	1562.04
MORENCY, RAYMOND	220.29*	PROULX, EDWARD	41.92
MORIARTY, DENIS J.	374.37*	PROULX, TERRY	633.46
MORONEY, RONALD	178.21*	PUFHAL, STEPHEN J.	4293.13*
MORRISON, PAUL F.	11.53*	QUALITY BUILT HOMES	36.31
MORSE, FRANCES M.	41.92	QUINLAN, DARRYL P. ETAL	11.53
MOSIEKMORTON, ANNIE HELENE	11.53**	R + B DEVELOPMENT	41.92**
MOULTON BUILDERS	91.29	R + B DEVELOPMENT	41.92**
MOULTON, GAIL D.	177.74	R + B DEVELOPMENT	41.92
MOULTON, MELISSA GAIL	41.92*	R E T PROPERTIES INC.	1683.71*
MOULTON, SCOTT	76.45	RABIDOU, STEPHEN	95.58
MOULTON, SCOTT L.	1461.30	RAMAH, JAMES C.	169.67*
MOULTON, SCOTT L.	117.16	RAMAH, JAMES C.	200.27*
MULLEN, MARIE	2409.35*	RAMAH, RUSSELL	281.66*
MUSIC, ANDREW P.	23.06*	RAMSDELL AGENCY INC.	78.60
MYERS, FLORA	774.47	RAMSDELL LANDSCAPING	262.00

RAMSEY, OTTO C.	2382.48*	SMITH, BEULAH	3902.67**
RANDALL, SCOTT I	1135.61*	SMITH, BEULAH F.	15.30*
RANDELL, JAMES B.	229.51*	SMITH, BRIAN	1981.14*
RANKIN, PAULA B.	780.39*	SMITH, ROBERT G. ETAL	11.53*
RARED COMPANY INC.	4841.34*	SMITH, TAMMY	91.39
RAYNER, DAVID P.	23.06	SMITH, TIMOTHY R.	41.92
REICHARD, CLAIRE M.	8430.85*	SMITH, TIMOTHY R.	41.92
RENIGER, BRIAN J.	41.92	SMITH, WAYNE	9469.83**
RENIGER, BRIAN J.	41.92	SMITH, WILLIAM C.	892.12*
RENIGER, BRIAN J.	41.92	SNOOK, WALTER A. III	778.87
RENIGER, BRIAN J.	41.92	SNYDER, RICHARD	31.44*
RENIGER, BRIAN J.	41.92	SOPHOCLESMILLER, CONNIE	41.92
RENIGER, BRIAN J.	41.92	SOUCIE, RONALD J.	11.53
REYNOSO, RICARDO S.	62.88	SPENCER PRESS OF MAINE IN	249960.70*
RICCI, RONALD	1033.69*	SPINNEY, JO-ANN K.	683.49*
RICHARD, DAVID P.	855.85*	SRODA, CYNTHIA A. T.	341.38*
RICHARDS, JAMES A. ETAL	23.06	STANEWICK, MARK	41.92
RICHARDS, MAUDE ETAL	112.66	STANEWICK, MARK	41.92
RIGDON, ROBERT	31.44*	STANO, MATTHEW	1599.14
RIVERBROOK PARK AND SALES	1690.89*	STEVANINI, JOE	369.42*
ROBERT, DAVID P.	41.92*	STEPHEN EATON ASSOCIATES	2523.51*
ROBICHAUD, MARIE E. + RIDLEY	1521.03*	STEVENS, HAZEL L. TRUSTEE	3946.61**
ROBICHAUD, SARAH M.	156.25*	STEVENS, PERCY W. SR.	626.20*
ROBINSON, CHARLES A.	629.43*	STEVENS, ROSANNA O.	492.14
ROBINSON, JAMES C.	41.92	STEVENSON, MAMIE	594.74*
ROBINSON, SHAWN A ETAL	11.53	STEWART, MITCHELL D.	41.92
RODONETS, BRIAN M.	23.75*	STEWART, STACY+GOULET BROO	41.92*
RONNLUND, KAREN	1076.14*	STILPHEN, DEBRA A. ETAL	749.76
ROUSSEAU, WILLIAM J.	11.53*	STJACQUES, MARIE D.	330.70*
ROY, JUDITH A.	985.64*	STJACQUES, MARJORIE	45.69
RUSSO, ANN	221.97*	STONE, ANGELA M.	489.01*
RYAN, WILLIAM	6.14*	STONE, ANN E.	62.88*
SABOURIN ETAL PETER E.	41.92*	STONE, GUY D.	881.37*
SACCONI, MICHAEL R.	10354.45*	STONEWALLS BY M.R. CLARRAG	26.20
SANDS, LAWRENCE	839.34	STONEWOOD ENTERPRISES LLC	638.02*
SANTOSUOSSO, ANDREW	41.92	SUKALAS, MITCHELL	835.60*
SANTOSUOSSO, ANDREW	41.92	SWANSON, RACHEL A.	11.53
SARGENT, PENNY	23.06**	SWETT, GARY N.	23.06**
SAULNIER, MARC R.	15.44*	SWIFT, JEFFREY	75.98**
SBRIZZA, BEVERLY A.	529.97	SYLVESTER, DOUGLAS DANIEL	41.92
SCHETTINO, KATHY	883.09*	SYLVESTER, LAURA ANN	41.92*
SCIENTIFIC GAMES	106.96**	SZETELA, SCOTT J.	3247.44*
SEA MIST RESORT CONDO TS	11.53	TAKA, XHEVIT	41.92*
SEA MIST RESORT CONDO TS	11.53*	TALLWOOD MOTEL	135.97*
SEA MIST RESORT CONDO TS	11.53*	TAPLEY, DEVIN J.	11.53*
SEA MIST RESORT CONDO TS	11.53*	TETHERLY, GREGORY D.	1016.25*
SEA MIST RESORT CONDO TS	11.53*	THEUNISSEN, JOHN G.	11.53*
SEA MIST RESORT CONDO TS	23.06*	THIBODEAU, SHANE M.	41.92
SEA MIST RESORT CONDO TS	11.53*	THORNTON, KATHLEEN M.	1621.26
SEACOAST EMBROID+MONOGRAM	157.20	THORNTON, KATHLEEN M.	1275.84*
SEAL HARBOR LLC	18.41*	TIFFANY, JOHN	533.51*
SERINO, JAMES A.	41.92	TOWNSEND, MICHAEL	562.78*
SEWELL, GRAHAM H.	11.53	TRAFTON, LARRY T.	1384.83*
SEYMOUR CONSTRUCTION INC.	412.07*	TRIDER, KATHRYN	1388.08*
SEYMOUR, NICHOLAS	1186.23*	TRIDER, KATHRYN	3001.68*
SHACKFORD, DENNIS	5085.63	TRIDER, MATHEW	1027.61*
SHACKFORD, DENNIS	497.80	TRIDER, MATHEW	2269.07*
SHACKFORD, DENNIS	1121.67	TRINIDADE, ALFRED	77.45
SHAW, PATRICK	20.39*	TRUDEAU, JARRED	41.92*
SHEA, WILLIAM E.	830.02*	TRUE, DONALD	3921.41*
SHEEHAN, GEOFFERY	3003.15	TUCKER, CLARENCE IV ETAL	430.73
SHEPARD, STEPHEN	191.99*	TUDISCO, DARYL	8658.68*
SHEVENELL, PIERRE	11.53	TUDISCO, DARYL	675.23*
SHRIBER, ALLEN	2022.33*	TUDISCO, DARYL	4438.75*
SHUGRUE, JOHN J.	3086.73	TUFTS, ARTHUR	881.24*
SIKOP, MARTIN	81.43*	TUFTS, CHARLES WM JR.	1327.29*
SIMMS, PATRICK	41.92	TUFTS, MARCUS T III	973.12*
SIMS, JOHN L. JR TRUSTEE	682.61*	TUFTS, PAUL	981.45*
SKINNER, ANGELA	41.92*	TURKISH DELIGHTS	33.99
SLATTERY, WILLIAM D.	2127.13	TURNBULL, CHARLES W ETAL	140.71*
SLOVIN, MYRA E. ETAL	158.90	TURNBULL, CHARLES W ETAL	68.12*
SMALL, GEORGE H.	23.06*	TURNBULL, CHARLES W ETAL	259.50*
SMALLEY, DON	103.65	VACHON, J A + RABB S B TRU	175.75*
SMITH, ANNIE ETAL	163.38*	VALENZUELA, ROBERT D ET AL	11.53

VANNAH, TERRY A.	41.92*
VARTANIAN, JIM	271.22
VEAYO, GALEN I	202.26*
VELLECO, VINCENT	479.07*
VELLECO, VINCENT	1515.20*
VERGE, JESSE L.	741.88*
VIGLIOTTA, MARK	1531.97
VILLA, LORETTA J.	630.37
VOSS, LAWRENCE G.	412.23*
VRETTOS, VALERIE I	1478.73
VV LLC	4.83*
WALKER, BRUCE	10.00*
WALSH, JOSEPH P	11.53*
WALSH, MARIE P. TRUSTEE	343.62**
WARNER, PHILIP C.	1103.96
WARREN, CHRISTOPHER N SR	11.53*
WATERMAN, CATHERINE	130.58*
WEAVER, DWIGHT P.	1383.70*
WEAVER, STEPHEN	58.60
WEBBER, JONATHAN	113.66*
WEBBER, JONATHAN L	1655.74*
WEBBER, JONATHAN L ETAL	583.94*
WEBBER, THOMAS L.	688.96*
WEBBER, TINA L	1136.92*
WEINSTEIN, NEAL L.	1173.66*
WELCH, GEORGE	571.58
WELCH, JOHN L	1095.81*
WELCH, TIMOTHY E.	41.92
WELLS, BENJAMIN	288.72
WELLS GROUP LLC	3189.27*
WELLS MASONIC BUILDING A.	605.74*
WENTWORTH, CARTER	748.09**
WENTZEL, CHRISTINA M.	41.92
WEST, WILLIAM R.	1737.50*
WHEELER, FREDERICK C	157.00*
WIGGIN, KATHLEEN E.	11.53*
WILLEY, CHRISTOPHER	430.10*
WILLIAMS, ANDREA D	1044.28*
WILLIAMS, MARK	404.95*
WILLIAMS, STEVE	90.70
WILSON, FRANCIS	156.17*
WILSON, GREGORY C	256.64*
WILSON, ROY L SR	993.40*
WILUSZ, JOHN	1219.04*
WINN, KIMBERLY A.	667.16*
WINTHROP, BARBARA S	11.53*
WOOD, TIMOTHY A.	41.92
WOODMAN, HAROLD E.	4401.91
WOOSTER, ALBERT	678.89*
WORCESTER, RICHARD	864.02*
WORMWOOD, ALMA	357.05*
WRIGHT, KENNETH	300.62*
WRIGHT, ROBYN D	1384.93*
YEATON, CALVIN L.	41.92*
YORK BUILDING+DESIGN CENT	864.25*
YORK, HARRY B. ETAL	658.77
YORK HOSPITAL	635.87*
ZELETES, LINDA L	144.07*
ZEPHIR, KAREN	41.92*

* PAID IN FULL BEFORE 12/31/05

**PARTIAL PAYMENT MADE BEFORE 12/31/05

TOWN OF WELLS
AUDITED FINANCIAL STATEMENTS
June 30, 2005

Proven Expertise and Integrity



September 05, 2005

Board of Selectmen
Town of Wells
Wells, Maine

We were engaged by the Town of Wells, Maine and have audited the financial statements of Town of Wells, Maine as of and for the year ended June 30, 2005. The following statements and schedules have been excerpted from the 2005 financial statements, a complete copy of which, including our opinion thereon, is available for inspection at the Town Office. Included herein are:

Statement of Net Assets -	Statement A
Statement of Activities -	Statement B
Balance Sheet – Governmental Funds -	Statement C
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	Statement D
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances Of Governmental Funds to the Statement of Activities	Statement E
Schedule of Departmental Operations – General Fund	Schedule A

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TOWN OF WELLS, MAINE
STATEMENT OF NET ASSETS
JUNE 30, 2005

	<u>Governmental Activities</u>
ASSETS	
Current assets:	
Cash	\$ 5,498,735
Investments	3,182,198
Accounts receivable (net allowance for uncollectibles):	-
Taxes	981,821
Liens	6,207
Other	87,764
Tax acquired property	97,848
Total current assets	<u>9,854,573</u>
Noncurrent assets:	
Capital assets:	
Land, infrastructure, and other assets not being depreciated	7,498,954
Buildings and vehicles net of accumulated depreciation	7,008,885
Total noncurrent assets	<u>14,507,839</u>
TOTAL ASSETS	<u><u>\$ 24,362,412</u></u>
LIABILITIES	
Current liabilities:	
Accounts payable	\$ 18,172
Accrued expenses	59,473
Prepaid taxes	10,436
Other liabilities	518,347
Current portion of long-term obligations	576,765
Total current liabilities	<u>1,183,193</u>
Noncurrent liabilities	
Noncurrent portion of long-term obligations:	
Bonds payable	4,530,944
Capital lease payable	28,677
Accrued compensated absences	290,401
Total noncurrent liabilities	<u>4,850,022</u>
TOTAL LIABILITIES	<u>6,033,215</u>
NET ASSETS	
Invested in capital assets, net of related debt	13,306,052
Restricted	4,577,709
Unrestricted	445,435
TOTAL NET ASSETS	<u>18,329,197</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 24,362,412</u></u>

See accompanying independent auditors' report and notes to financial statements

TOWN OF WELLS, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2005

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue & Changes in Net Assets
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities
Governmental activities					
Current:					
General government	\$ 2,726,558	\$ 233,803	\$ -	\$ -	\$ (2,492,755)
Public safety	2,626,788	6,845	-	-	(2,619,943)
Health and welfare	299,532	106,178	-	-	(193,354)
Recreation and culture	184,645	-	-	-	(184,645)
Education	12,442,862	-	-	-	(12,442,862)
Public works	895,363	-	249,004	-	(646,359)
Beach and harbors	260,202	17,295	-	-	(242,907)
Library	253,594	-	-	-	(253,594)
County tax	1,053,688	-	-	-	(1,053,688)
Depreciation	610,689	-	-	-	(610,689)
Interest on debt	42,751	-	-	-	(42,751)
Unclassified	1,801,062	-	-	-	(1,801,062)
9B landfill land acquisition	4,022,340	-	-	-	(4,022,340)
Total governmental activities	<u>27,220,074</u>	<u>364,121</u>	<u>249,004</u>	<u>-</u>	<u>(26,606,949)</u>

STATEMENT B (CONTINUED)
TOWN OF WELLS, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Governmental Activities</u>
Changes in net assets:	
Net (expense) revenue	<u>(26,606,949)</u>
General revenue:	
Taxes	
Property taxes, levied for general purposes	19,263,955
Excise taxes, levied for general purposes	1,961,349
Grants and contributions not restricted to specific programs	683,818
Miscellaneous	<u>1,475,303</u>
Total general revenue and transfers	<u>23,384,425</u>
Change in net assets	(3,222,524)
NET ASSETS - JULY 1, 2004	<u>21,551,721</u>
NET ASSETS - JUNE 30, 2005	<u><u>\$ 18,329,197</u></u>

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

TOWN OF WELLS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2005

	General Fund	Public Safety Facility	Fire Truck Reserve	Public Works Equipment	Landfill Closure	Nonmajor Funds	Total Governmental Funds
ASSETS							
Cash	\$ 5,222,929	\$ -	\$ -	\$ -	\$ 256,325	\$ 19,481	\$ 5,498,735
Investments	3,182,198	-	-	-	-	-	3,182,198
Receivables (net of allowance for uncollectibles)							
Taxes	981,821	-	-	-	-	-	981,821
Liens	6,207	-	-	-	-	-	6,207
Other	87,764	-	-	-	-	-	87,764
Tax acquired property	97,848	-	-	-	-	-	97,848
Due from other funds	271,117	274,188	109,622	200,160	343,735	1,570,146	2,768,968
TOTAL ASSETS	\$ 9,849,884	\$ 274,188	\$ 109,622	\$ 200,160	\$ 600,060	\$ 1,589,627	\$ 12,623,541
LIABILITIES AND FUND EQUITY							
Liabilities							
Accounts payable	\$ 18,172	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,172
Accrued expenses	59,473	-	-	-	-	-	59,473
Prepaid taxes	10,436	-	-	-	-	-	10,436
Due to other funds	2,497,851	-	-	-	253,759	17,358	2,768,968
Deferred revenues	663,634	-	-	-	-	-	663,634
Other liabilities	518,347	-	-	-	-	-	518,347
TOTAL LIABILITIES	3,767,913	-	-	-	253,759	17,358	4,039,030
Fund Equity							
Unreserved, reported in:							
General Fund:							
Designated	1,488,959	-	-	-	-	-	1,488,959
Undesignated	4,593,011	-	-	-	-	-	4,593,011
Special Revenue Fund:							
Designated	-	274,188	-	200,160	-	1,575,223	2,049,571
Undesignated	-	-	109,622	-	-	(8,922)	100,700
Capital project funds	-	-	-	-	346,301	1,848	348,149
Permanent funds	-	-	-	-	-	4,120	4,120
TOTAL FUND EQUITY	6,081,971	274,188	109,622	200,160	346,301	1,572,269	8,584,511
TOTAL LIABILITIES AND FUND EQUITY	\$ 9,849,884	\$ 274,188	\$ 109,622	\$ 200,160	\$ 600,060	\$ 1,589,627	\$ 12,623,541

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

STATEMENT C (CONTINUED)
TOWN OF WELLS, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS
JUNE 30, 2005

	Total Governmental Funds
Total Fund Equity	\$ 8,584,511
Amounts reported for governmental activities in the statement 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	14,507,839
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	663,634
Long-term liabilities shown below, are not due and payable in the current period and therefore are not reported in the funds shown above:	
Bonds payable	(5,084,930)
Capital lease payable	(51,456)
Accrued compensated absences	(290,401)
	(5,426,787)
Net assets of governmental activities	\$ 18,329,197

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

STATEMENT D

TOWN OF WELLS, MAINE
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2005

	General Fund	Public Safety Facility	Fire Truck Reserve	Public Works Equipment	Landfill Closure	Nonmajor Funds	Total Governmenta Funds
REVENUES							
Taxes	\$ 19,403,093	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,403,093
Excise taxes	1,961,349	-	-	-	-	-	1,961,349
Intergovernmental	932,822	-	-	-	-	-	932,822
Miscellaneous revenues	1,327,766	3,385	1,353	14,399	103,108	389,413	1,839,424
TOTAL REVENUES	23,625,030	3,385	1,353	14,399	103,108	389,413	24,136,688
EXPENDITURES							
Current:							
General government	2,768,260	-	-	-	-	-	2,768,260
Public safety	2,626,788	-	-	-	-	-	2,626,788
Health and welfare	299,532	-	-	-	-	-	299,532
Recreation and culture	184,645	-	-	-	-	-	184,645
Education	12,442,862	-	-	-	-	-	12,442,862
Public works	895,363	-	-	-	-	-	895,363
Beach and harbors	260,202	-	-	-	-	-	260,202
Library	253,594	-	-	-	-	-	253,594
County tax	1,053,688	-	-	-	-	-	1,053,688
Unclassified	529,742	-	440,000	6,985	209,739	686,122	1,872,588
Debt service:							
Principal	203,986	-	-	-	-	-	203,986
Interest	42,751	-	-	-	-	-	42,751
9B Landfill land acquisition	4,022,340	-	-	-	-	-	4,022,340
TOTAL EXPENDITURES	25,583,753	-	440,000	6,985	209,739	686,122	26,926,599
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(1,958,723)	3,385	(438,647)	7,414	(106,631)	(296,709)	(2,789,911)
OTHER FINANCING SOURCES							
Bond proceeds	4,225,000	-	-	-	-	-	4,225,000
Transfers in	-	15,000	71,500	75,000	-	308,000	469,500
Transfers out	(469,500)	-	-	-	-	-	(469,500)
TOTAL OTHER FINANCING SOURCES (USES)	3,755,500	15,000	71,500	75,000	-	308,000	4,225,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,796,777	18,385	(367,147)	82,414	(106,631)	11,291	1,435,089
FUND BALANCES - JULY 1	4,285,194	255,803	476,769	117,746	452,932	1,560,978	7,149,422
FUND BALANCES - JUNE 30	\$ 6,081,971	\$ 274,188	\$ 109,622	\$ 200,160	\$ 346,301	\$ 1,572,269	\$ 8,584,511

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

TOWN OF WELLS, 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, 2004

Net change in fund balances - total governmental funds (Statement D)	<u>\$ 1,435,089</u>
Amounts reported for governmental activities in the Statement of Activities (Statement 2) are different because:	
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocated those expenditures over the life of the assets:	
Capital asset purchases capitalized	71,526
Capital asset disposed	-
Depreciation expense	<u>(610,689)</u>
	<u>(539,163)</u>
Revenues in the Statement of Activities that do not provide current financial resources as revenues in the funds:	
Taxes and liens receivable	<u>(139,138)</u>
Debt proceeds provide current financial resources to governmental funds, but issuing long-term liabilities in the Statement of Net Assets.	
	<u>(4,225,000)</u>
Repayment of long-term debt principal is an expenditure in the governmental funds, reduces long-term liabilities in the Statement of Net Assets	
	<u>245,688</u>
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:	
Accrued compensated absences	<u>-</u>
Change in net assets of governmental activities (Statement B)	<u><u>\$ (3,222,524)</u></u>

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

TOWN OF WELLS, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED JUNE 30, 2005

	<u>Balance</u> <u>7/1/2004</u>	<u>Appropriations</u>	<u>Applied</u> <u>Revenues</u>	<u>Total</u> <u>Available</u>	<u>Actual</u>	<u>Balance</u>
EXPENDITURES						
General government:						
Administration salaries	\$ -	\$ 332,424	\$ -	\$ 332,424	\$ 331,230	\$ 1,194
Code enforcement salaries	-	153,872	-	153,872	181,404	(27,532)
Assessing salaries	-	131,022	-	131,022	127,879	3,143
Town clerk salaries	-	117,751	-	117,751	119,307	(1,556)
Office of Planning salaries	-	77,381	-	77,381	67,649	9,732
Information systems salaries	-	44,028	-	44,028	44,201	(173)
Building department salaries	-	34,793	-	34,793	35,413	(620)
Benefits / insurances / taxes	6,746	1,141,152	-	1,147,898	1,045,575	102,323
Property / liability insurance	6,792	242,905	-	249,697	254,883	(5,186)
Administration	2,500	190,920	-	193,420	209,410	(15,990)
Hydrant rental	-	115,776	-	115,776	125,952	(10,176)
Street lights	16,106	90,000	-	106,106	81,841	24,265
Information center	-	47,444	-	47,444	47,444	-
Town hall expenses	-	28,774	-	28,774	35,224	(6,450)
Office of Planning expenses	-	3,800	-	3,800	3,060	740
Manager of Information Systems	-	600	-	600	242	358
Town clerk expenses	1,597	29,282	-	30,879	22,040	8,839
Assessing expenses	-	20,955	-	20,955	16,752	4,203
Code enforcement expenses	-	10,290	-	10,290	9,779	511
Survey and appraisal	-	5,500	-	5,500	3,787	1,713
Old post office	-	3,406	-	3,406	5,147	(1,741)
Historic preservation	-	2,750	-	2,750	82	2,668
Information center expenses	-	-	-	-	-	-
	<u>33,741</u>	<u>2,824,825</u>	<u>-</u>	<u>2,858,566</u>	<u>2,768,301</u>	<u>90,265</u>

SCHEDULE A (CONTINUED)

TOWN OF WELLS, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>Balance 7/1/2004</u>	<u>Appropriations</u>	<u>Applied Revenues</u>	<u>Total Available</u>	<u>Actual</u>	<u>Balance</u>
EXPENDITURES						
Public safety:						
Police department salaries	-	1,232,673	-	1,232,673	1,171,077	61,596
Fire department salaries	-	492,929	-	492,929	515,402	(22,473)
Dispatch center salaries	-	187,033	-	187,033	183,554	3,479
Animal control salaries	-	31,649	-	31,649	35,424	(3,775)
Civil defense salaries	-	1,200	-	1,200	-	1,200
Police department operations	74,058	307,720	-	381,778	296,874	84,904
Ambulance service	-	228,751	-	228,751	228,051	700
Fire department operations	-	160,250	-	160,250	159,454	796
Dispatch operations	908	52,616	-	53,524	45,813	7,711
Animal control operations	-	11,250	-	11,250	10,435	815
Civil defense operations	-	2,924	-	2,924	2,747	177
	<u>74,966</u>	<u>2,708,995</u>	<u>-</u>	<u>2,783,961</u>	<u>2,648,831</u>	<u>135,130</u>
Health and sanitation:						
Transfer station salaries	-	153,349	-	153,349	160,910	(7,561)
Transfer station operations	5,778	137,920	-	143,698	138,622	5,076
	<u>5,778</u>	<u>291,269</u>	<u>-</u>	<u>297,047</u>	<u>299,532</u>	<u>(2,485)</u>
Recreation and culture:						
Recreation salaries	-	140,819	-	140,819	134,683	6,136
Recreation operations	-	32,145	-	32,145	36,907	(4,762)
Grange hall	-	13,255	-	13,255	13,055	200
	<u>-</u>	<u>186,219</u>	<u>-</u>	<u>186,219</u>	<u>184,645</u>	<u>1,574</u>
Education	-	12,442,862	-	12,442,862	12,442,862	-

SCHEDULE A (CONTINUED)

TOWN OF WELLS, MAINE
 SCHEDULE OF DEPARTMENTAL OPERATIONS
 FOR THE YEAR ENDED JUNE 30, 2005

	<u>Balance 7/1/2004</u>	<u>Appropriations</u>	<u>Applied Revenues</u>	<u>Total Available</u>	<u>Actual</u>	<u>Balance</u>
EXPENDITURES						
Public works:						
Highway salaries	-	318,104	-	318,104	318,539	(435)
Highway operations	151,205	474,481	-	625,686	548,859	76,827
Bridges / culverts	-	8,500	-	8,500	6,792	1,708
Community playground	-	-	-	-	-	-
Building	-	12,650	-	12,650	15,436	(2,786)
Tree pruning	-	9,141	-	9,141	5,737	3,404
	<u>151,205</u>	<u>822,876</u>	<u>-</u>	<u>974,081</u>	<u>895,363</u>	<u>78,718</u>
Beach and harbors:						
Lifeguard salaries	-	120,828	-	120,828	91,040	29,788
Harbor master salaries	-	40,662	-	40,662	37,191	3,471
Beach cleaning salaries	-	20,300	-	20,300	19,697	603
Parking lots salaries	-	22,033	-	22,033	21,767	266
Restroom lots salaries	-	10,500	-	10,500	13,553	(3,053)
Restroom cleaning operating	4,693	19,830	-	24,523	14,996	9,527
Harbor master operating	-	18,370	-	18,370	14,769	3,601
Beach cleaning operating	-	19,107	-	19,107	25,303	(6,196)
Lifeguard operating	1,000	15,600	-	16,600	16,534	66
Parking lot operating	10,543	5,100	-	15,643	4,760	10,883
Gazebo	-	525	-	525	592	(67)
Harbor park	-	-	-	-	-	-
	<u>16,236</u>	<u>292,855</u>	<u>-</u>	<u>309,091</u>	<u>260,202</u>	<u>48,889</u>
Library	-	257,706	-	257,706	253,594	4,112
County tax	-	1,053,688	-	1,053,688	1,053,688	-
Debt service:						
Principal	203,986	-	-	203,986	203,986	-
Interest	42,751	-	-	42,751	42,751	-
	<u>246,737</u>	<u>-</u>	<u>-</u>	<u>246,737</u>	<u>246,737</u>	<u>-</u>

	<u>Balance 7/1/2004</u>	<u>Appropriations</u>	<u>Applied Revenues</u>	<u>Total Available</u>	<u>Actual</u>	<u>Balance</u>
EXPENDITURES						
Unclassified:						
Grants	1,515	65,642	-	67,157	67,107	50
Personnel department	-	16,650	-	16,650	23,910	(7,260)
Clam conservation	8,200	7,853	-	16,053	1,835	14,218
Boards / committees	-	-	-	-	-	-
Conservation committee	2,841	3,521	-	6,362	2,186	4,176
Health / welfare	-	100	-	100	-	100
Warrant articles - net	1,108,420	-	-	1,108,420	434,411	674,009
Designated fund	-	-	-	-	1,485	(1,485)
Transfer to other funds	-	-	-	-	-	-
	<u>1,120,976</u>	<u>93,766</u>	<u>-</u>	<u>1,214,742</u>	<u>530,934</u>	<u>683,808</u>
9B Landfill land acquisition	-	4,000,000	-	4,000,000	4,022,340	(22,340)
Total Expenditures	<u>\$ 1,649,639</u>	<u>\$ 24,975,061</u>	<u>\$ -</u>	<u>\$ 26,624,700</u>	<u>\$ 25,607,029</u>	<u>\$ 1,017,671</u>

See accompanying independent auditors' report.

WELLS SANITARY DISTRICT

FINANCIAL STATEMENTS

YEARS ENDED

DECEMBER 31, 2005 AND 2004

WELLS SANITARY DISTRICT
FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2005 AND 2004

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Wells Sanitary District

P.O. Box 428
Wells, Maine 04090

Management's Discussion and Analysis

This discussion and analysis of the Wells Sanitary District's financial condition provides an overview of the District's financial operations for the year ended December 31, 2005.

Financial Highlights

- The District's total cash and investments, both restricted and unrestricted, was approximately \$1,456,000 at December 31, 2005. This is approximately \$453,000 higher than last year.
- The District's total operating revenue in 2005 was approximately \$1,709,000. This is approximately \$133,000 more than last year.
- The District's fixed assets increased by approximately \$109,000 in 2005. This amount consists of \$55,000 for an alarm system, \$13,000 for new equipment, \$10,000 for the final upgrade of pump station #1 and #2 and \$31,000 for costs related to the dewatering system upgrade and pump station design. The dewatering system upgrade and pump station design were not complete at December 31, 2005.
- There was no new debt issued by the District in 2005. The District paid off approximately \$265,000 of old debt during 2005.
- The District's total assets decreased by approximately \$129,000 in 2005 to \$17,504,000.

Audited Financial Statements

These audited financial statements are comprised of the following:

- Independent Auditors' Report – This report is issued by the District's independent auditors. In it, the auditors explain that they audited the District's financial statements in accordance with auditing standards generally accepted in the United States and *Government Auditing Standards* issued by the Comptroller General of the United States. It also expresses that, in the opinion of the auditors, the District's financial statements present fairly, the District's financial position and the results of its operations and cash flows for the years ended December 31, 2005 and 2004, in conformity with accounting principles generally accepted in the United States of America.
- Balance Sheet – The balance sheet presents the assets, liabilities and fund net assets of the District as of December 31, 2005 and 2004.
- Statement of Revenues, Expenses and Change in Fund Net Assets – This statement reports the operating revenues and expenses and non-operating revenues and expenses of the District for the years ended December 31, 2005 and 2004. It also shows how the District's revenues and expenses for the years affected the fund net assets of the District.

Audited Financial Statements - (continued)

- Statement of Cash Flows – The statement of cash flows reports the sources and uses of the District’s cash from operating activities, investing activities and capital and related financing activities. Sources and uses of cash are netted on the statement to show the District’s net increase or decrease in cash for the years ended December 31, 2005 and 2004.
- Notes to Financial Statements – The notes to the financial statements provide information about the District, its accounting policies, and additional information on amounts reported in other parts of the financial statements.

Other Reports

As explained in the independent auditors’ report on the basic financial statements, the District’s auditors have also issued a “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*”. This report is not a part of the basic financial statements but is considered an integral part of the audit of the District’s financial statements in accordance with *Government Auditing Standards* and should be read in conjunction with the auditors’ report on the basic financial statements.

Summary of Financial Information

The District’s financial condition as of December 31, 2005 and 2004 and the results of its operations for the years then ended is summarized below. Amounts reported are rounded to the nearest thousand dollars.

**FINANCIAL CONDITION
DECEMBER 31,**

	<u>2005</u>	<u>2004</u>
Current assets	\$ 1,267	\$ 1,110
Restricted assets	711	433
Capital assets	15,520	16,083
Other assets	<u>6</u>	<u>7</u>
Total assets	<u>\$17,504</u>	<u>\$17,633</u>
Current liabilities	\$ 417	\$ 406
Restricted liabilities	-	2
Long-term liabilities	<u>6,020</u>	<u>6,297</u>
Total liabilities	<u>6,437</u>	<u>6,705</u>
Fund Net Assets:		
Invested in capital assets net of related debt	9,222	9,512
Restricted	708	429
Unrestricted	<u>1,137</u>	<u>987</u>
Total Fund Net Assets	<u>11,067</u>	<u>10,928</u>
Total Liabilities and Fund Net Assets	<u>\$17,504</u>	<u>\$17,633</u>

Summary of Financial Information - (continued)

**RESULTS OF OPERATIONS
YEARS ENDED DECEMBER 31,**

	<u>2005</u>	<u>2004</u>
Operating revenues	\$ 1,709	\$ 1,576
Operating expenses	<u>1,717</u>	<u>1,794</u>
(Loss) from operations	(8)	(218)
Non-operating revenues	22	34
Non-operating expenses	190	203
Capital contributions	<u>315</u>	<u>147</u>
Change in Fund Net Assets	<u>\$ 139</u>	<u>\$ (240)</u>

- At December 31, 2005 and 2004, the District had total assets of \$17,504,000 and \$17,633,000, respectively, of which \$15,520,000 and \$16,083,000, respectively, consisted of capital assets. Capital assets are comprised of the District's fixed assets such as property, plant, equipment, and furnishings. It also includes sewer lines and pump stations.
- At December 31, 2005 and 2004, the District's liabilities totaled \$6,437,000 and \$6,705,000, respectively. Of this amount, \$417,000 and \$408,000, respectively, represented amounts due in the short-term (twelve months or less) and \$6,020,000 and \$6,297,000, respectively, represented amounts due in the long-term.
- At December 31, 2005 and 2004, the District's fund net assets totaled \$11,067,000 and \$10,928,000, respectively. Of this amount \$9,222,000 and \$9,512,000, respectively, represented amounts invested in capital assets net of related debt; \$708,000 and \$429,000, respectively, was restricted to pay debt; and \$1,137,000 and \$987,000, respectively, was unrestricted.
- The District's operating revenues consists principally of sewer service charges. For the years ended December 31, 2005 and 2004, total revenue generated from sewer and other service charges was \$1,709,000 and \$1,576,000, respectively.
- In addition to sewer service charges, the District's receives capital contributions from sewer assessments, impact fees and reserve capacity fees. Sewer assessments are fees charged to customers in a certain area to pay for the extension of the common sewer in that area. The amount of the assessment is based on the cost of the sewer extension project. Entrance fees are fees charged to customers to connect to the sewer system. Impact fees and reserve capacity fees are used to improve, enlarge or expand the District's sewer treatment system or to pay interest and debt incurred for such purposes. Income from assessments, impact fees reserve capacity fees are reported as capital contributions in the Statement of Revenues, Expenses and Changes in Fund Net Assets and totaled \$315,000 and \$147,000, respectively, for the years ended December 31, 2005 and 2004.
- Other non-operating revenue earned by the District is comprised primarily of interest, investment income and miscellaneous income and totaled \$22,000 and \$34,000, respectively, for the years ended December 31, 2005 and 2004. There were no disposals of capital assets in 2005 or 2004.
- The District's operating expenses for the years ended December 31, 2005 and 2004 totaled \$1,717,000 and \$1,794,000, respectively, and consisted of the following:

	<u>2005</u>	<u>2004</u>
Operating expenses	\$1,045,000	\$1,065,000
Depreciation	\$ 672,000	\$ 729,000

Summary of Financial Information – (continued)

- The District's non-operating expenses for the years ended December 31, 2005 and 2004 totaled \$190,000 and \$203,000, respectively, and consisted of the following:

	<u>2005</u>	<u>2004</u>
Amortization and investment fees	\$ 5,000	\$ 5,000
Interest on bonds and notes payable	\$185,000	\$ 198,000

- For the year ended December 31, 2005, the District's revenues exceeded its expenses resulting in an increase in its fund net assets of \$139,000. For the year ended December 31, 2004, the District's expenses exceeded its revenues resulting in a decrease in its fund net assets of \$240,000.
- During the years ended December 31, 2005 and 2004, the District issued no new debt, and made principal payments totaling \$265,000 and \$253,000, respectively, on existing debt.
- In 2005, the Maine Municipal Bond Bank (MMBB) approved a reduction in the MMBB loan servicing fee charged to borrowers under the Clean Water State Revolving Loan Program. The fee was reduced from 3% to 1.5% of annual debt service payable.
- During the years ended December 31, 2005 and 2004, the District made capital asset purchases totaling \$109,000 and \$584,000, respectively. These capital asset purchases are as follows:

	<u>2005</u>	<u>2004</u>
Sewer extension projects	\$ -	\$3,000
Vehicles, equipment and furniture	68,000	-
Plant upgrade	<u>41,000</u>	<u>581,000</u>
Total Capital Asset Purchases	<u>\$109,000</u>	<u>\$584,000</u>

- During 2005, the *District* had entered into two contracts with an engineering firm. As of December 31, 2005, the amounts remaining on those contracts total approximately \$100,000.
- In December 2005, the Board of Trustees of the District voted to borrow \$2.3 million through the Maine State Revolving Fund in order to upgrade the treatment plant's dewatering system by replacing the existing plate and frame sludge press with two centrifuges. The District is in the process of preparing the applications for this loan and will hold a public meeting in January 2006 to provide an opportunity for public comment. The Board also voted to proceed with a project to build Pump Station #10 at an estimated cost of \$600,000.

INDEPENDENT AUDITORS' REPORT

January 10, 2006

Board of Trustees
WELLS SANITARY DISTRICT
Wells, Maine

We have audited the accompanying basic financial statements of **WELLS SANITARY DISTRICT** as of and for the years ended December 31, 2005 and 2004, as listed in the table of contents. These basic financial statements are the responsibility of the *District's* management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

We conducted our audits in accordance with auditing standards generally accepted in the United States and *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 includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the basic financial statements referred to above present fairly, in all material respects, the financial position of **WELLS SANITARY DISTRICT** as of December 31, 2005 and 2004, and the results of its operations and cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 10, 2006, on our consideration of **WELLS SANITARY DISTRICT'S** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

The management's discussion and analysis on pages 1 through 4 is not a required part of the basic financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.


Cummings, Lamont & McNamee, P.A.
Certified Public Accountants
Portsmouth, New Hampshire

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	2005	2004
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 514,173	\$ 411,146
Investments	254,136	249,115
Accounts receivable, users	477,193	426,863
Prepaid expenses	21,000	23,220
Total Current Assets	1,266,502	1,110,344
RESTRICTED ASSETS		
Restricted cash	458,136	-
Restricted investments	229,162	343,162
Accounts receivable, other	23,806	89,951
Total Restricted Assets	711,104	433,113
PROPERTY AND EQUIPMENT		
Land and easements	157,791	157,791
Sewer lines	12,917,199	12,917,199
Structures and clarifiers	6,448,099	6,448,099
Equipment	4,722,492	4,654,372
Office furnishings	25,275	25,275
Vehicles	107,267	107,267
Plant upgrade and pump stations	6,065,463	6,024,896
Less accumulated depreciation	30,443,586 (14,923,454)	30,334,899 (14,251,975)
Property and Equipment, Net	15,520,132	16,082,924
DEFERRED BOND ISSUE EXPENSE, net of amortization	6,110	6,506
Total Assets	\$ 17,503,848	\$ 17,632,887

See Notes to Financial Statements

WELLS SANITARY DISTRICT

BALANCE SHEETS

DECEMBER 31,

	2005	2004
LIABILITIES AND FUND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 39,818	\$ 29,902
Accrued liabilities	53,168	56,729
Accrued interest payable	45,741	45,741
Current portion of bonds payable	277,732	265,440
Current portion, capitalized lease	-	8,199
Total Current Liabilities	416,459	406,011
CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS		
Construction security deposits	-	1,416
Total Current Liabilities Payable from Restricted Assets	-	1,416
LONG-TERM DEBT		
Bonds payable, net of current portion	6,022,431	6,300,163
Less: unamortized discount	(2,151)	(2,811)
Total Long-Term Debt	6,020,280	6,297,352
Total Liabilities	6,436,739	6,704,779
FUND NET ASSETS		
Invested in capital assets, net of related debt	9,221,987	9,512,284
Restricted for debt service	708,531	429,219
Unrestricted	1,136,591	986,605
Total Fund Net Assets	11,067,109	10,928,108
Total Liabilities and Fund Net Assets	\$ 17,503,848	\$ 17,632,887

See Notes to Financial Statements

WELLS SANITARY DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
YEARS ENDED DECEMBER 31,

	2005	2004
OPERATING REVENUE		
Sewer service charges	\$ 1,684,192	\$ 1,548,588
Other services and charges	24,678	27,851
	1,708,870	1,576,439
OPERATING EXPENSES	1,716,644	1,794,318
LOSS FROM OPERATIONS	(7,774)	(217,879)
NON-OPERATING REVENUE		
Interest and dividend income	27,070	16,524
Net increase (decrease) in the fair value of investments	(11,000)	(3,786)
Miscellaneous income	5,595	21,750
	21,665	34,488
NON-OPERATING EXPENSES		
Amortization of deferred start-up costs, bond issue expenses and bond discounts	1,056	1,069
Investment fees	4,418	3,791
Interest on long-term liabilities	184,789	198,581
	190,263	203,441
CAPITAL CONTRIBUTIONS	315,373	146,902
CHANGE IN FUND NET ASSETS	139,001	(239,930)
FUND NET ASSETS, BEGINNING OF YEAR	10,928,108	11,168,038
FUND NET ASSETS, END OF YEAR	\$ 11,067,109	\$ 10,928,108

See Notes to Financial Statements

WELLS SANITARY DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	2005	2004
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 1,658,540	\$ 1,599,970
Cash paid to employees	(300,382)	(280,157)
Cash paid to suppliers for goods and services	(746,897)	(781,935)
	611,261	537,878
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest and dividend income	27,070	16,524
Other income	5,595	21,750
Proceeds from the sale of investments	93,561	-
Purchases of investments	-	(213,349)
Purchases of capital assets	(97,997)	(584,612)
	28,229	(759,687)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Principal payments under capital lease obligations	(8,199)	(7,716)
Principal paid on capital debt	(265,440)	(253,334)
Interest paid	(184,790)	(198,581)
Assessments and impact fees received	380,102	141,691
	(78,327)	(317,940)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	561,163	(539,749)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	411,146	950,895
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 972,309	\$ 411,146
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income (loss)	\$ (7,774)	\$ (217,879)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:		
Depreciation	671,479	729,453
Capital assets purchased through accounts payable	(10,690)	
Changes in operating assets and liabilities		
Accounts receivable, users	(50,330)	23,531
Prepaid expense	2,220	-
Accounts payable	9,917	(8,389)
Accrued liabilities	(3,561)	11,162
Total Adjustments	619,035	755,757
Net cash provided by (used in) operating activities	\$ 611,261	\$ 537,878

See Notes to Financial Statements

WELLS SANITARY DISTRICT
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31,

	2005	2004
CASH AND CASH EQUIVALENTS		
Cash and cash equivalents	\$ 514,173	\$ 411,146
Restricted cash	458,136	-
	\$ 972,309	\$ 411,146
	\$ 972,309	\$ 411,146
SUPPLEMENTAL DISCLOSURE OF PURCHASES OF CAPITAL ASSETS		
Total capital asset acquisitions	\$ 108,687	\$ 584,612
Less assets purchased through accounts payable	(10,690)	-
	\$ 97,997	\$ 584,612
	\$ 97,997	\$ 584,612

See Notes to Financial Statements

WELLS SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2005 AND 2004

Note 1 – Nature of Organization

The **WELLS SANITARY DISTRICT** is a quasi-municipal corporation organized under the Statutes of the State of Maine for the purpose of constructing and operating a system of waste disposal and sewage treatment for the Town of Wells. A certificate of organization was issued to the **District** in December 1970 by the Maine Environmental Improvement Commission. It is managed by a full-time superintendent and five trustees elected for staggered three-year terms by voters of the **District**.

Reporting Entity - In evaluating how to define the **District** for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth under accounting principles generally accepted in the United States (GAAP). The basic, but not only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, and the ability to significantly influence operations and accountability for fiscal matters. The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financial relationships, regardless of whether the **District** is able to exercise oversight responsibilities.

The financial statements presented do not include agencies which have been formed under applicable state laws or separate and distinct units of government apart from the **District**.

The financial statements of the **District** have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The **District** applies all GASB pronouncements as well as the Financial Accounting Standards Board pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

In June 1999, the GASB unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (the Statement). Certain of the significant changes in the Statement include a Management Discussion and Analysis (MD&A) section providing an analysis of the **District's** overall financial position and results of operations, modifications to the equity section of the balance sheet, and additional disclosures of certain information in the notes to the financial statements. These and other changes are reflected in the accompanying financial statements and notes.

In conjunction with the implementation of GASB Statement No. 34, the **District** is also required to implement GASB Statement No. 33, *Accounting for Financial Reporting of Nonexchange Transactions*. The effect of Statement No. 33 on the **District's** financial statements is that assessments and impact fees are included in income in the **District's** Statement of Revenues, Expenses and Changes in Fund Net Assets. Prior to the issuance of Statement 33, assessments and impact fees were treated as contributed capital that directly increased the **District's** equity.

Note 2 – Summary of the District's Significant Accounting Policies

Significant accounting policies of the **District** are described below:

Basis of Accounting - The accounting records of the **District** are maintained and the accompanying financial statements have been prepared on, the accrual basis of accounting. Its revenues are recognized when earned and expenses recognized when incurred.

Accounts Receivable-Users and Other - Accounts receivable-users is comprised of liens and accrued fees and interest on unpaid fees. Accounts receivable-other is comprised of sewer assessments and impact fees. An allowance for doubtful accounts is not considered necessary. It is the **District's** position that all arrearages for

WELLS SANITARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2005 AND 2004

Note 2 – Summary of the District’s Significant Accounting Policies (continued)

user fees and other charges, including accounts which are in U.S. Bankruptcy Court, are secured claims under state statute and that the likelihood of eventual collection is good.

Property and Equipment - Property and equipment is carried at cost. Major additions and improvements are capitalized while maintenance and repairs which do not materially improve or extend the life of the assets are expensed currently.

Depreciation - Depreciation is computed by the straight-line method on all classes of property and equipment over their estimated useful lives. The depreciable lives of assets range from 5 to 10 years for equipment, furnishings and vehicles and 20 to 50 years for sewer lines, structures, clarifiers and the plant upgrade.

Operating and Nonoperating Revenues – Operating revenues consist of user fees and other charges for services. Nonoperating revenues consist of impact fees, reserve capacity fees and assessments which are restricted or designated to cover the costs of capital additions such as sewer line extensions or improvements to the treatment plant, or to pay debt incurred for capital additions.

Capital Contributions - Funds provided by grants from other governmental units and customers which are restricted to the construction and improvement of the *District's* property and equipment are recorded as income from capital contributions.

Deferred Bond Issue Expense - Deferred bond issue expense consists of legal fees relating to the issuance of bonds. These bond issue expenses are being amortized on a straight-line basis over the terms of the bonds.

Cash and Cash Equivalents - For purposes of the statements of cash flows, the *District* considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Use of Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

Unrestricted Fund Net Assets – Unrestricted Fund Net Assets represents the cumulative net income of the *District* from inception which is not otherwise restricted for debt service and retirement.

Capitalized Interest Expense - Interest expense on construction debt is capitalized during the period of construction as an additional cost of construction.

Note 3 - Cash

At December 31, cash consisted of the following:

	<u>2005</u>		<u>2004</u>	
	<u>Carrying Amount</u>	<u>Bank Balance</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty cash	\$ 245	\$ -	\$ 245	\$ -
Checking and savings accounts	<u>972,064</u>	<u>974,881</u>	<u>410,901</u>	<u>413,987</u>
Total	\$ <u>972,309</u>	\$ <u>974,881</u>	<u>\$411,146</u>	<u>\$413,987</u>

WELLS SANITARY DISTRICT

NOTES TO FINANCIAL STATEMENTS

YEARS ENDED DECEMBER 31, 2005 AND 2004

Note 3 - Cash (continued)

The difference between the carrying amount and the bank balance is due primarily to deposits in transit and outstanding checks. The *District* maintains accounts at three financial institutions. Of the bank balances at December 31, 2005, \$300,000 was covered by federal depository insurance. In addition, one institution provides an additional \$1,000,000 of insurance coverage. The remaining balance of \$169,447 was uninsured and uncollateralized. Of the bank balances at December 31, 2004, \$200,000 was covered by federal depository insurance and \$213,987 was uninsured and uncollateralized. The *District* does not have a deposit policy for custodial credit risk.

Maine statutes authorize the *District* to invest funds in savings banks, trust companies, national banks and credit unions located within the State of Maine.

Note 4 - Short-Term Investments

Maine statutes authorize the *District* to invest in obligations of U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds.

At December 31, 2005 and 2004, the *District's* investment balances were as follows:

<u>Investment Type</u>	2005		2004	
	<u>Fair Value</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Maturity</u>
Cash equivalent	\$ 1,255	N/A	\$ 34,433	N/A
US Treasury Note	-	N/A	44,712	6/30/05
Federal Home Loan Bank	-	N/A	40,400	11/28/05
Federal Home Loan Bank	-	N/A	29,874	12/15/05
Federal Home Loan Bank	24,586	11/15/06	24,785	11/15/06
Federal Home Loan Bank	39,819	12/1/06	40,732	12/1/06
Federal Home Loan Bank	68,983	12/4/06	69,858	12/4/06
Federal Home Loan Bank	63,558	11/15/07	65,061	11/15/07
US Treasury Note	48,769	11/15/07	49,707	11/15/07
Federal Home Loan Bank	39,350	5/15/08	40,481	5/15/08
US Treasury Note	24,024	5/15/08	24,449	5/15/08
Federal Farm Credit Bank	23,992	7/22/08	24,496	7/22/08
Federal Home Loan Bank	40,769	5/15/09	42,469	5/15/09
Federal Home Loan Bank	19,715	5/15/09	-	N/A
Federal Home Loan Bank	29,320	11/15/10	30,262	11/15/10
Federal Home Loan Bank	29,574	5/13/11	30,558	5/13/11
Federal Farm Credit Bank	<u>29,584</u>	8/24/12	<u>-</u>	N/A
Total	<u>\$483,298</u>		<u>\$592,277</u>	

The market value of the *District's* short-term investments approximates the carrying value of those investments.

Note 5 - Accounts Receivable-Other

The *District* charges a one-time sewer impact fee and reserve capacity fee to all new unanticipated residential or commercial users based on design flow impact on the *District's* reserve capacity. The rate per gallon per day was \$5.28 in 2003. On August 26, 2004 the *District* closed out the 1986 Impact Fee Fund and replaced it with a new fund; the "Sewer Capacity Reserve Fund". This new Fund will continue to meet the intent of the original Impact Fee Fund. The rate per gallon per day under the new Fund is \$7.72 beginning August 26, 2004. The *District* recognizes the impact and reserve capacity fee as income from contributed capital.

WELLS SANITARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2005 AND 2004

Note 5 - Accounts Receivable-Other (continued)

Accounts Receivable-other, consists of the following:

	<u>2005</u>	<u>2004</u>
Sewer impact fees receivable	\$21,234	\$82,183
Route 1 North assessment fees receivable	-	3,874
Other accounts receivable	<u>2,572</u>	<u>3,894</u>
	<u>\$23,806</u>	<u>\$89,951</u>

Note 6 - Restricted and Designated Assets

The *District* has various restrictions placed over certain revenue sources from state and local requirements. The *District's* Board of Trustees has also designated certain funds to be used for certain purposes. Restricted and designated assets at December 31, are comprised of the following:

	<u>2005</u>	<u>2004</u>
Restricted assets:		
Sewer impact fee and reserve capacity fee receipts collected for the purpose of making principal payments on debt issued to fund the sewage treatment plant expansion	\$687,297	\$343,162
Sewer impact fees and reserve capacity fees receivable restricted for the purpose of making principal payments on debt issued to fund the sewage treatment plant expansion	21,234	82,183
Sewer assessment receivable restricted for the purpose of making principal payments on debt incurred to fund projects to which the sewer assessments relate and other accounts receivable	-	<u>3,874</u>
Total restricted assets	<u>\$708,531</u>	<u>\$429,219</u>

The *District's* Board of Trustees has designated portions of its cash and investments for the following purposes:

Equipment replacement	\$ 52,643	\$ 52,199
Debt service and retirement	<u>353,771</u>	<u>355,365</u>
Total designated assets	<u>\$406,414</u>	<u>\$407,564</u>

WELLS SANITARY DISTRICT
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2005 AND 2004

Note 8 - Long-Term Debt (continued)

Principal and interest requirements to retire the *District's* long-term debt are as follows:

	<u>Principal</u>	<u>Interest and fees</u>	<u>Total</u>
2006	\$ 277,732	\$ 172,315	\$ 450,047
2007	290,213	162,166	452,379
2008	302,888	151,407	454,295
2009	315,763	140,029	455,792
2010	363,722	132,301	496,023
2011-2015	1,956,239	519,723	2,475,962
2016-2020	2,209,821	258,932	2,468,753
2021-2025	<u>583,785</u>	<u>24,704</u>	<u>608,489</u>
Totals	<u>\$6,300,163</u>	<u>\$1,561,577</u>	<u>\$7,861,740</u>

Changes in general long-term debt during 2004 and 2005 are as follows:

	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Repayments</u>	<u>Balance End of Year</u>
2004	\$ 6,818,937	\$ -	\$ 253,334	\$ 6,565,603
2005	\$ 6,565,603	\$ -	\$ 265,440	\$ 6,300,163

In February 2005, the Maine Municipal Bond Bank (MMBB) approved a reduction in the MMBB loan servicing fee charged to borrowers under the Clean Water State Revolving Loan Fund Program. The fee was reduced from 3% to 1.5% of annual debt service payable.

Note 9 – Capital Lease

The *District* had a three year capital lease for a 2003 Ford E-350 which matured in 2005. This vehicle is included as a capital asset and is being depreciated accordingly. Interest expense under this lease was \$512 in 2005 and \$995 in 2004.

Note 10 - Pension Plan

The *District* has a non-contributory money-purchase pension plan covering all full-time and part-time employees who have attained the age of 20 and completed one year of service. Under this plan the *District* contributes on behalf of each participant an amount equal to 8% of the participant's annual salary. An eligible employee is 0% vested following the initial year of employment, 20% vested for each of the next five years of employment and is fully vested after obtaining six years of employment. The plan is funded by insurance contracts and mutual funds selected by the individual participants. Pension plan expense was \$23,758 in 2005 and \$21,482 in 2004.

Note 11 – Commitments

During 2005, the *District* had entered into two contracts with an engineering firm. As of December 31, 2005, the amounts remaining on those contracts total approximately \$100,000.

In December 2005, the Board of Trustees of the *District* voted to borrow \$2.3 million through the Maine State Revolving Fund in order to upgrade the treatment plant's dewatering system by replacing the existing plate and frame sludge press with two centrifuges. The *District* is in the process of preparing the applications for this loan and will hold a public meeting in January 2006 to provide an opportunity for public comment. The Board also voted to proceed with a project to build Pump Station #10 at an estimated cost of \$600,000.

DATES TO REMEMBER

December	1	Dog Licenses Due
	1	Hunting/Fishing Licenses Available Clam Licenses Available Mid-December
February	1	Dogs Not Licensed / Assessed a \$15.00 Late Charge
February/ March		Abatement Appeal Deadline (185 days after commitment - Depending on actual day of Commitment)
April	1	Dogs Not Licensed / Assessed a \$25.00 Late Charge All Property, Both Real and Personal, Assessed to Owner of Record, based on completion and condition of Property as of April 1 st .
May	1	Beach Passes on Sale ATV & Snowmobile Registrations Available
June	30	Fiscal Year Ends, Municipal Books Close
July	1	Fiscal Year Begins
September/ October		Tax Bills Committed and Mailed
October/ November		Interest Begins 46 th day after Commitment

Helpful Hint: When you get your new calendar at the beginning of the year, try writing down the first of the month when you need to license your dog, register your vehicle, and dates to obtain hunting, fishing and clam licenses.