



Looking up Abbott Hill from Main Street



*Town of Dixfield  
Annual Report  
June 30, 2011*

April 1902—Arbor Day—Today is being observed as Arbor Day in Dixfield. The mills are closed down and everybody is making holiday. There is much enthusiasm among the people. About one hundred trees will be planted. All who can wield a pick-axe and shovel are invited to assist in excavating the holes wherein the trees shall be set. In the meantime another crew will be off with teams securing suitable trees.

Elms will be planted exclusively. The young ladies of the village will serve dinner in the church aid rooms to all the workers. In the evening there will be a public meeting in the church.

There will be recitations and songs by the pupils of the public schools, followed by remarks by prominent citizens upon the general topic "Village Improvement."

The central committee urgently requests that all lawns be raked, all unsightly objects removed, and everything made neat and tidy about every home.—*The article was made possible by the Dixfield Historical Society's old scrapbook collection; the pictures were made possible by DHS Historian Peter R. Stowell from his vintage photo collection.*



Weld Street; note the gravel road



Weld Street a few years later...like a cathedral



Main Street in the fall; Historical Society on left



Looking down Weld Street in winter; the Cutter's House on left



Weld Street in winter—looking towards the bank corner

You and I will meet again,  
when we're least expecting it.  
One day in some far off place, I will recognize your face;  
I won't say goodbye my friend,  
for you and I will meet again.—Tom Petty

## *Dedication*

### **Carmelo “Joe” Puiia, Jr.**

**October 21, 1922—January 24, 2011**

Joe, the son of Carmelo and Rosaria (Laugelli) Puiia, Sr., opened his first barbershop (located in Dixfield) upon returning from WWII. In 1952, he had the foresight to successfully develop the first cable television service in Maine (from our Sugarloaf Mountains), even wiring cable TV into the Blaine House in 1963. He belonged to many organizations throughout the area, and was especially a great help at the Dixfield Historical Society. The history of cable TV and his huge part in it is on file there as well as his first barbershop, striped sign. Joe was loved by everyone and his great smile and attitude will be long remembered.

### **Thirza Holman Towle**

**April 18, 1917—May 5, 2011**

Thirza, the 6th child born to Verdell H. and Gertrude M. (Drown) Holman, was one of our most beloved elderly citizens, dying at the age of 94 years. Thirza was truly a gift to the community. She was an active member of the Dixfield American Legion Auxiliary, the VFW Auxiliary and many senior citizen groups. She also helped tremendously at the Dixfield Historical Society and always pitched in before being asked. She leaves a large extended family in Dixfield and will be missed for her cheerful and dedicated spirit.

### **Timothy Ambrose Frost**

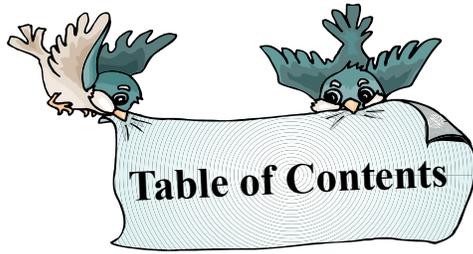
**November 29, 1941—September 7, 2011**

Tim, the 4th child born to William F. and Iola M. (Ellis) Frost, came from a large family of 10 brothers and sisters. He volunteered at the Dixfield Fire Department for over 40 years, beginning in 1970. Tim was known to everyone in town—always willing to serve whenever there was an emergency at the Fire Station. He was affectionately referred to as the “Governor” and won the Firefighter of the Year award in 2004. His unit number (No. 13) was retired from service this past year in his memory. He'll be very much missed.

### **Danielle Elizabeth Mae “Dani” Ranger**

**November 28, 1994—October 16, 2011**

Dani, the daughter of John R. and Tammy L. (Robbins) Ranger, was a wonderful young lady who aspired to becoming a full-fledged firefighter by beginning her career organizing the Junior Firefighter Program at the Dixfield Fire Company. A Junior in high school, she died accidentally in a car crash. We dedicate the Town Report to her memory—a life loved by all with a spirit that touched everyone in the community. She was a devoted daughter, granddaughter and friend. Everyone in town is so very sorry; Dani, we'll see you again...



Audit	Appendix
Cemeteries	19
Code Enforcement	27
Demise of Bullrock	3
Deputy Tax Collector	8
Deputy Town Clerk	11
Distinguished Citizen 2011	2
Dixfield 121 Years Ago (from 2011)	37
Dixfield Fire Department	22
Dixfield Historical Society	30
Dog Licenses	21
East Dixfield Fire Truck	22
Election Results	16
Emergency Management	28
Gross Budget 2010-11	6
Health Officer	11
Ione Harlow Dixfield Community Fund	14
Ione Harlow Scholarships	13
Ludden Memorial Library	18
McGouldrick Park Years Ago	36
Meetings and Public Hearings	1
N.O.R.S.W.B.	29
News Flash—Snake on the Loose	24
News Flashes	4
Odd Fellows/Rebekahs Scholarships	12
Operation Sunshine	17
Oxford County Sheriff's Office	16
Planning Board	17
Police Department	15

Public Works Department	23
Registrar of Voters	6
Rep. Michael H. Michaud	34
Rep. Sheryl J. Briggs	35
River Valley Animal Advocates	20
Sewer Department	26
Special Town Meeting Minutes	31
Tax Rate Calculation 2010-11	7
Town Manager/Board of Selectmen	5
Water Advisory Committee	27
Water Department	25

### Meetings and Public Hearings July 2010—June 2011

This past year elected officials, employees and volunteers have made a difference to the operations and future of our town. We'd like to thank all those who have given of their time and effort to serve on the following committees—some of them quite time-consuming:

Board of Selectmen	31
Finance Committee	4
Planning Board	12
Public Hearings	6
Recreation Committee	9
Roads Committee	1
Sewer Department	2
Town Meetings	3
Water Department	2
Wind	7

### Dixfield Federal Census 1850—2010 (160 Years)

1850	1,180	1940	1,790
1860	1,131	1950	2,013
1870	1,049	1960	2,160
1880	913	1970	2,188
1890	988	1980	2,389
1900	1,052	1990	2,574
1910	1,056	2000	2,514
1920	1,134	2010	2,550
1930	1,518		
1931			

The first Federal Census was held in 1850.



## Dixfield's Distinguished Citizen 2011

Hugh G. Daley

The Town of Dixfield is very pleased to announce the 2011 recipient of the Distinguished Citizen Award is Hugh G. Daley. We've been long overdue in recognizing one of Dixfield most valued citizens—a man who has given so much and expected so little. We gratefully acknowledge his contributions to the Town of Dixfield and to everyone in it. He has served the town in more ways than we can count:

- He's been a Selectman and Chair for several years
- Served on the Planning Board
- Served as the town's representative to MedCare
- Volunteered many hours to cemetery restoration
- Helped with Open Market Day with traffic control and other duties

Always helped us at the Town Office whenever asked

He's a member of the Church on the Hill—always willing to give a helping hand to anyone in need and a member of the Dixfield Historical Society where he has given so much in helping the society succeed in saving our history.

*Thank you, Hugh, for all you have done. We're proud to call you our  
2011 Distinguished Dixfield Citizen!*

# The Demise of Bullrock

## July 7, 2011



**Bullrock** sadly met his demise when an early July 7, 2011 thunderstorm struck the area with high winds. Bullrock was found laying on his side at the Village Green, antlers broken, crumbled legs and dry rot from the inside out.

Earlier in the year, the Economic Development Council discussed the replacement of Bullrock after hearing from his creator Ted Walker with the bad news regarding the shape he was in. Everyone was hoping that he would last another year on his perch for townspeople and tourists alike to admire. That wasn't to be.

Bullrock was originally carved by Ted Walker on April 18, 2000. It took nearly two weeks to complete the massive, wooden moose we all grew to love. His body was made from a 150 year-old, white pine tree. His legs and antlers were of Norway Pine and spruce. Falls Taxidermy supplied his big, brown eyes and Dan Anctil supplied the log. He lasted eleven years as the town's mascot.

When the news spread that Bullrock had "died" there were cries from every corner of town. Dixfield citizens were truly saddened by the loss and were eager to help raise funds for his replacement. The Economic Development Council is currently selling "Our Moose is Loose" t-shirts for \$10.00 each, and fund-raising cans have been placed in area businesses to help defray costs. Other activities are being planned, so be sure to watch the newspapers for additional information about the project.

Our next Bullrock will be known as Bullrock II—a different pose on the old cement pad, but with the same strong spirit he's always emitted. We're all looking forward to his new debut—our symbol of strength and pride in a community we all call home.



## News Flashes..



“Kitties at Christmas” was a success again this year. The Pine Street Shelter, operated by Brenda Jarvis and Caddy Smith, received donations of hundreds of pounds of food and kitty litter. Our thanks to everyone for helping this important cause. Brenda, Caddy and Becky MacDonald of the **River Valley Animal Advocates** have had a huge impact on the feral cat population in the River Valley. Your donations have also helped save the lives of many animals who have gone on to live in new, loving homes.

Speaking of animals...on May 2, 2011 **Laurie Taylor** spotted an immature female sharp-shinned hawk dining on a pigeon it killed along the Androscoggin River near her home. At first she thought it was an over-stuffed mourning dove, but soon came to realize that this was a bird of a different feather. Wildlife along the river is no stranger to the Taylors who have also seen moose, deer, raccoons, river rats and more. The mourning dove proved to be a good meal for the raptor who was not much larger than her breakfast.



Long-time neighbor and Carthage Selectman, **Steve Brown**, won the Leadership and Vision Award from MedCare Ambulance Service last Christmastime. Steve was instrumental in developing the regionalized ambulance service for the River Valley area. The ambulance service started out based in a small apartment with a “chainsaw-modeled second bay for the garage,” Brown stated. When the mortgage company that held the title to the building was going bankrupt, we negotiated and purchased the place. It’s to this day that MedCare is still housed in that location.” The plaque awarded to Steve reads, “For over 20 years of dedicated service and leadership to Med-Care Ambulance. As a founding member of this organization you have been a visionary and personally instrumental in ensuring that the citizens of the River Valley have received exceptional pre-hospital emergency medical care and been afforded a first class ambulance response system in a rural setting. Med-Care hereby recognizes you with the Leadership and Vision Award.”

## In 2011 **Towle’s Hardware and Lumber**

**Co.** celebrated their 100th anniversary of doing business in Dixfield. A week-long celebration was held in June with door prizes and memorabilia giveaways and specials at the Corner Store. Butch said the store was founded by his grandfather Charles Towle who owned a sawmill prior to going into the hardware business. He passed it down to his son John, who in turn, passed it on to his son Norman “Butch” Towle. Butch has since built a new state-of-the-art business with over 6,000 square feet of space. The new store was completed in 2008 and replaced the old, two-story wooden structure which stood just feet from the new one. Eddie Ellis, longest serving employee of 40 years, is a big part of their success. There is not a thing that Eddie doesn’t know about the hardware business and helping customers with any problems they bring in. In addition to Eddie, Tracy Briggs, James Gromeweld and Luke “the youngster” Vining also have made great contributions to a steady work force. Dixfield Selectmen and True Value executives were on hand at the grand celebration with presentations of plaques and congratulatory flowers to mark the momentous occasion.



## The new **Webb River Bridge**

got its start on May 2, 2011 when the State cut down many trees along the Dixfield side of Webb River to make room for the new construction to take place. A temporary bridge was also installed to allow two-way traffic to travel through the construction site. This made a huge difference in traffic flow throughout the summer and fall months when the State has an influx of tourists. All traffic is expected to be shifted to the new bridge by the end of September with the temporary bridge being removed by November 7, 2011. The bridge has a 2.8 million dollar price tag and is under contract to A.J. Coleman and Son, Inc. of Conway, NH. In addition to the new bridge, the town will be replacing the old sewer force main that carries waste to the Rumford-Mexico Sewer District. Road work and paving will be done at the end of construction in 2012.



# Board of Selectmen

## Town Manager's Report

### *Dixfield Citizens:*

We continue to persevere in the nation's economic troubles. Unemployment is high and many folks are uncertain of their economic future. The State of Maine continues to hold onto revenues that were once destined for the municipalities. The budget process was challenging and once again we tried to maintain the status quo. The tax rate increased to 16.75 from 16.25 per thousand. Though the economy remains hurting, Dixfield had a successful year winning grants and finding ways to save money.

Though we had one opening for a Selectman, no one took out papers to run. Bob Withrow agreed to be a write-in candidate and won the election with 34 votes. The Selectmen undertook a search for an engineering firm to do an infrastructure study in the downtown area. The goal is to come up with a plan for maintaining and upgrading the infrastructure in an organized and methodical manner. After many committee meetings A.E. Hodsdon was selected. The Selectmen encourage our citizens to use the Town's website. Many times the answers to your municipal questions are on the website. And, as always, any suggestions for improving the website are welcome.

The Town purchased equipment with funds from the dedicated reserve accounts. The East Dixfield Fire Company leased/purchased an E-One fire truck; both Dixfield and Wilton equally shared in the cost. The Police Department traded in a Ford Crown Victoria for a new Ford Crown Victoria. A new waste oil furnace was installed at the Town Garage in order to heat more economically. At the current price of heating oil, the waste oil furnace could save close to \$10,000 per year. We saw some personnel changes in that Anne Simmons-Edmunds was promoted from a reserve officer to the full time officer's slot which opened when Officer Dave Hodgson left us and Philip Carrier took Dickie Frost's place at Public Works. We made road improvements to Brian Street and Holt Hill. We also voted to put up lights in Harlow Park for nighttime activities.

This year the Town was successful in receiving an energy efficiency grant for almost \$25,000. The Town Garage will have lighting upgrades, boiler controls and insulation work done. We also were successful with MDOT in that we received a Safe Routes to School grant to build almost 4,000 feet of new sidewalk between the RSU 10 Central Office and the T.W. Kelly Middle School that will cost just over \$200,000. Finally I worked with Gorham Savings Bank to issue Bonds to refinance USDA water loans that will save the Dixfield Water Department close to \$233,000 in interest costs.

We are still learning about commercial windmills. The Town voted in November to defeat two referendum questions concerning windmills. One was an amendment to the Comprehensive Plan to restrict windmills to the western side of town. The second question wanted to prohibit commercial and industrial development above 1,000 feet on Sugarloaf and Colonel Holman Mountains. In June, a citizen's petition warrant article asking the Town to develop industrial windpower regulations was also defeated.

I would like to thank the Board of Selectmen for their tireless efforts on behalf of the town and the town employees and volunteers who work so hard on behalf of the citizens. I appreciate the confidence which has been shown to me.

Respectfully,  
Gene R. Skibitsky, Town Manager

### Board of Selectmen

Stephen G. Donahue, Chair	Term: 2012
Norine H. Clarke	Term: 2012
Malcolm M. Gill	Term: 2013
Katherine N. Harvey	Term: 2013
Robert V. Withrow	Term: 2014

**Town Manager**  
Eugene R. Skibitsky

## Gross Budget 2010-11

Municipal Departments	
Executive Department	\$ 277,618
Police Department	303,667
Public Works Department	455,765
Fire Departments	82,372
Ludden Memorial Library	111,170
Boards and Committees	2,590
Public Safety	175,318
Code Enforcement	16,265
Recreation	13,500
Municipal Grounds	13,973
Insurances	30,000
Social Services	10,051
Regional Expenses	165,433
Miscellaneous Expense	3,100
Reserves	180,000
Debt Service	37,510
General Assistance	10,000
County Tax	97,407
RSU No. 10 (School)	1,506,157
<b>Total Gross Budget</b>	<b>\$3,491,896</b>
Municipal Revenue Sharing	-242,658
Other Projected Revenues	-654,789
<b>2010/11 Net Budget</b>	<b>\$2,594,459</b>

### Registrar of Voters—Theresa M. Hemingway

Another year for elections has gone by. November 2, 2010 proved to be a great turnout for Dixfield; we had 1,045 voters for the Gubernatorial Election. Every June election we hold RSU No. 10's school referendum, and unfortunately we have a very small turnout (less than 200 voters). The total registered voters in Dixfield is 1,713. Please come out and vote; it can make a difference! I would also like to thank everyone for all their help throughout the year.



## Tax Rate Calculation 2010-11

Real and Personal Property Valuation		
Local Taxable Real Estate Valuation	\$126,908,696	
Local Taxable Personal Property Valuation	26,204,650	
Total Taxable Valuation		\$153,113,346
Total of All Homestead Exempt Valuation	7,654,370	
Total of All Homestead Exempt ÷ 2		3,827,185
Total of All BETE Exempt Valuation	1,521,300	
Standard BETE Reimbursement Value		1,217,040
Total Valuation Base 2010/11		\$158,157,571

Appropriations		
Appropriations:		
Oxford County Assessment	\$ 97,407.00	
Municipal Appropriations	1,888,332.00	
RSU No. 10 Assessment	1,506,157.11	
Total Appropriations		\$3,491,896.11
Allowable Deductions:		
State Municipal Revenue Sharing	242,648.00	
All Other Revenues Except Homesteads	654,789.00	
Total Deductions		897,437.00
Net Raised by Local Property Tax Rate		\$2,594,459.11

Tax Rate Calculation		
Total Valuation	\$153,113,346	
Homestead Exemptions	3,827,185	
BETE Valuation	1,217,040	
Total		\$158,157,571
Multiplied by Selected Tax Rate		x .01675
Tax Commitment		2,649,139.32
Deduct Net Budget		- 2,594,459.11
Overlay		\$54,680.21

**State of Maine Homestead Reimbursement: Valuation of \$3,827,185 x tax rate of .01675 = \$64,105.35**  
**Interest charged on overdue taxes 7%; 1Mil = \$158,157.**

**Deputy Tax Collector**  
**Vickie R. Carrier**

<b>Acct.#</b>	<b>Name</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>Total</b>
129	Albrecht, Jonathan A.	\$1,415.04				\$1,415.04
1220	Allen, Cindy	\$1,429.53				\$1,429.53
729	Barbioni, Edward E.	\$802.33				\$802.33
1043	Barbour, Sandra	\$183.15				\$183.15
355	Beggs, Bernards, heirs	\$983.73	\$954.36			\$1,938.09
45	Belskis, Scott W.	\$1,689.07				\$1,689.07
1206	Bernhard, Suzanne	\$545.89				\$545.89
1438	Bradford, Andrew	\$229.48	\$222.63			\$452.11
1443	Bradford, Andrew	\$802.33	\$778.38			\$1,580.71
21	Brann, Nelson	\$304.85	\$295.75			\$600.60
23	Bronish, Matthew	\$384.41				\$384.41
463	Brown, Jody	\$1,270.32	\$1,183.65			\$2,453.97
134	Brown, Robert	\$519.25	\$365.87			\$885.12
135	Brown, Robert	\$119.80				\$119.80
973	By Eye Property Mgmt	\$968.99				\$968.99
664	Cannon, Margaret M.	\$705.09				\$705.09
992	Carpenter, Nancy	\$2,366.74				\$2,366.74
1270	Cassier, Lisa	\$772.18	\$435.77			\$1,207.95
894	Castaway, Properties, LLC				\$814.20	\$814.20
1151	Charity, Robert B.	\$837.00				\$837.00
737	Coolidge, Gordon E.	\$438.01				\$438.01
551	Coolidge, Gregory S	\$232.83	\$112.94			\$345.77
608	Daley, Hart	\$201.00	\$195.00			\$396.00
478	Dept of Veteran Affairs	\$474.44				\$474.44
936	Dill, Jeff J		\$1,194.82			\$1,194.82
936	Dunn, Gerald	\$2,192.07				\$2,192.07
987	Dunne, Joseph	\$3,525.54	\$1,421.27			\$4,946.81
698	Dupuis, David	\$403.68				\$403.68
240	Flagg, Gena R.	\$1,314.04	\$1,274.81			\$2,588.85
1026	Fontaine, Sue Ellen	\$457.28				\$457.28
1144	Gaudet, Paul C	\$1,204.49	\$1,119.79			\$2,324.28
390	Gordon, Robert, heirs	\$1,115.89	\$285.71			\$1,401.60
815	Green, Bonnie J	\$141.37				\$141.37
814	Green, Bonnie J	\$884.90				\$884.90
817	Green, Charles L.	\$450.58				\$450.58
776	Grignon, John P.	\$3,266.59				\$3,266.59
1565	Haley, Michelle	\$926.28	\$849.88			\$1,776.16
1464	Harrison, Lucky J	\$303.68				\$303.68
1555	Haylock, Heidi	\$649.06				\$649.06

<b>Acct.#</b>	<b>Name</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>Total</b>
560	Haynes, Jeffrey N	\$1,791.58				\$2,941.65
324	Hebert, Marion	\$718.91	\$81.65			\$800.56
1295	Henderson, Wendell	\$531.29				\$531.29
1463	Hiscock, Ellen F	\$615.80				\$615.80
754	Hixon, Thomas	\$729.46	\$870.19			\$1,599.65
668	Holman, Edward A.	\$26.80				\$26.80
672	Holman, Edward A.	\$92.96				\$92.96
678	Holman, Edward A.	\$545.55				\$545.55
1205	Holman, Lorraine P, heirs	\$841.69	\$816.56			\$1,658.25
345	Holman, Peter	\$505.37				\$505.37
894	Ideal Properties LLC		\$839.31	\$839.31		\$1,678.62
1033	Jamison, Erica L	\$1,746.02	\$1,555.24			\$3,301.26
1451	Karkos, Terry PR	\$1,505.83				\$1,505.83
409	Kersey, Leo F. III	\$140.70				\$140.70
662	Kidder, Jerome	\$594.12				\$594.12
1275	Kuhns, Craig O.	\$1,693.88				\$1,693.88
371	Landry, Diane et al	\$1,479.88				\$1,479.88
59	Laprell, Darryl	\$1,745.18	\$1,240.85			\$2,986.03
939	Leavitt, Robert	\$702.33	\$681.36			\$1,383.69
446	Leavitt, Stephen	\$854.25	\$799.92			\$1,654.17
1546	LeBlanc, Lee Roy	\$433.83				\$433.83
1415	Libby, Herschel	\$270.18				\$270.18
1573	Libby, Owen	\$3,159.39	\$3,065.08			\$6,224.47
971	Long River Inc	\$2,166.61	\$1,050.97			\$3,217.58
917	Louvat, Daniel F	\$688.93				\$688.93
1474	Lovely, John	\$591.11	\$573.46	\$574.11		\$1,738.68
1001	Lyon, Rose	\$706.00				\$706.00
804	Martell, Sheila	\$284.75	\$261.63	\$48.92		\$595.30
869	McDonald, Christopher	\$651.41	\$430.48			\$1,081.89
1547	McKay, Anne		\$35.10			\$35.10
511	McLean, Eugene V	\$134.00				\$134.00
1213	Meador, Pamela	\$482.63				\$482.63
313	Mease, Darlene R.	\$634.91				\$634.91
785	Menthe, John	\$1,135.99	\$348.13			\$1,484.12
1583	Menthe, John	\$700.15				\$700.15
1264	Merrill, Lawrence	\$658.19				\$658.19
492	Mitchell, Daniel M.	\$1,043.18				\$1,043.18
764	Moody, Walter	\$1,502.14				\$1,502.14
150	Murphy, Kevin	\$1,090.09	\$504.40			\$1,594.49
373	Noyes Pure Spring Water	\$4,353.07				\$4,353.07
396	Noyes Pure Spring Water	\$211.05				\$211.05
200	Noyes, Sand & Gravel	\$1,422.58	\$803.34			\$2,225.92
1011	Osborne, Richard	\$1,414.63				\$1,414.63
356	Pepin, Laura M	\$2,431.77	\$2,070.95			\$4,502.72
927	Perreault, Aaron V.	\$471.18				\$471.18
1265	Perreault, Aaron V.	\$987.83				\$987.83
317	Pierce, Joy L.	\$877.87				\$877.87
614	Pratt, Joseph	\$873.68	\$798.85			\$1,672.53

<b>Acct.#</b>	<b>Name</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>Total</b>
348	Ranger, John R, III	\$1,633.09				\$1,633.09
590	Rice, Michael D.	\$480.92				\$480.92
578	Ridley, Justin	\$392.31				\$392.31
1409	Robbins, Family Trust	\$25.13				\$25.13
470	Roberts, Richard R	\$322.44				\$322.44
461	Roberts, Richard R	\$389.02				\$389.02
816	Robertson, Lisa R	\$651.01				\$651.01
1224	Saphier, D. & Deborah	\$2,676.65	\$2,416.96			\$5,093.61
228	Sawtelle, Evelyn	\$868.49	\$793.81			\$1,662.30
948	Shorey, Heather	\$1,146.71				\$1,146.71
958	Skidgell, William	\$827.95				\$827.95
985	Skidgell, William	\$2,667.77	\$2,539.39			\$5,207.16
797	Smith, Carolyn R.	\$410.73				\$410.73
1547	Steward, Joshua R.	\$474.03				\$474.03
170	Stone, Lincoln	\$1,043.53				\$1,043.53
172	Stone, Lincoln	\$1,718.22				\$1,718.22
1473	Stucliffe, Edrie		\$13.00	\$12.68	\$17.70	\$43.38
202	Swan, Dennis	\$68.35				\$68.35
1271	Terrill, Cynthia	\$1,478.52	\$1,319.21			\$2,797.73
512	Thomas, Damon J	\$160.80	\$16.87			\$177.67
75	Tompkins, Clarence	\$1,151.56	\$997.80			\$2,149.36
1290	Tompkins, Clarence	\$752.41				\$752.41
609	Towle, Kathryn P	\$562.80	\$546.00			\$1,108.80
914	Vargas, John	\$883.23	\$856.86	\$428.59		\$2,168.68
1217	Virgin, Steven	\$555.93				\$555.93
8	Waite, Jeffrey D	\$1,167.31				\$1,167.31
139	Walker, David R.	\$1,308.17				\$1,308.17
872	Wardwell, Clyde	\$2,287.55	\$132.61			\$2,420.16
873	Wardwell, Clyde	\$1,714.03				\$1,714.03
733	Webber, Brian S.	\$1,067.98				\$1,067.98
510	Webber, Clifford B	\$1,440.84	\$1,147.57			\$2,588.41
745	Webster, Louis E., Jr.	\$1,351.22	\$1,262.14			\$2,613.36
753	Webster, Louis E., Jr.	\$50.25				\$50.25
65	Weeks, Judi	\$1,489.58	\$1,396.36	\$1,396.36		\$4,282.30
46	White, David	\$1,721.90	\$810.87			\$2,532.77
199	White, Michael J.	\$777.49				\$777.49
225	Whittemore, F.E., Jr.	\$1,721.73				\$1,721.73
591	Whiting, Mark	\$78.10				\$78.10
712	Willoughby, Richard H	\$201.61				\$201.61
477	Wilson, Matheau	\$473.36	\$198.70			\$672.06
	<b>TOTAL</b>	<b>\$118,942.38</b>	<b>\$43,116.32</b>	<b>\$3,299.97</b>	<b>\$831.90</b>	<b>\$166,190.57</b>



## Deputy Town Clerk Vickie R. Carrier

### Marriages, Births, Deaths 7/1/2010—6/30/2011

Marriages	8
Births	10 Males/9 Females
Deaths	22

Certified copies of any of the above cost \$15.00 for the first copy and \$6.00 for additional copies of the same.

### Licenses and Registrations 7/1/2010-6/30/2011

Motor Vehicle Regs.	2,115
Hunting/Fishing Licenses	408
Boats	146
Snowmobiles (7 Non-Residents)	293
ATV's (4 Non-Residents)	207

## Health Officers Report David Saphier, PA-C 2010-2011

This has been a busy year for your local Health Officer. I have been involved with the new members of the Oxford County Medical Reserve Corps. We are in need of more members and will help with training. Needed are:

- Clerks
- Nurses
- Certified Nurses Assistants
- Doctors (working or retired)
- Civilians to Aid

We will be taking care of special needs shelters and help with mass immunizations if the need arises. We are needed now and in the future. Please call me at 207-364-3624 or Email me at [dspac117@hotmail.com](mailto:dspac117@hotmail.com).

I have been out on site visits to check on sanitation, unsafe and unhealthy housing, well and water problems and other nuisances.

I want to thank our school nurses and our code enforcement agent for all their help throughout the year. Special thanks go to the Town Manager and all of his office staff. Let's all have a healthy year.

**Remember  
WASH YOUR HANDS  
COVER YOUR SNEEZE  
STAY HOME, IF ILL**





## Odd Fellows & Rebekahs Scholarship Fund

June 30, 2011

### Interest Earned from 1986 to Present

	Interest Earned	Number of Scholarships Awarded
1986 (1 <sup>st</sup> Year)	\$ 1,255.41	8
1987	1,298.20	9
1988	1,242.93	8
1989	3,044.46	11
1990	3,100.98	8
1991	2,867.40	7
1992	2,337.25	17
1993	2,624.83	7
1994	2,260.54	14
1995	1,726.17	14
1996	2,068.82	8
1997	1,322.36	4
1998	1,504.01	6
1999	1,824.84	6
2000	1,443.31	9
2001	1,589.08	7
2002	1,621.81	13
2003	1,726.17	16
2004	2,227.75	14
2005	2,239.49	8
2006	2,474.52	10
2007	2,222.36	6
2008	3,446.57	9
2009	2,200.00	5
2010	1,921.98	4
2011	<u>1,709.68</u>	<u>9</u>
<b>Total</b>	<b>\$53,300.92</b>	<b>237</b>

## Ione Harlow Dixfield Community Fund and Scholarships

Year	Total Interest	Interest Town Use(75%)	Interest Scholarships (25%)	Year	Total Interest	Interest Town Use(75%)	Interest Scholarships (25%)
1972	\$ 5,319.04	\$ 3,989.26	\$ 1,329.78	1997	13,296.37	9,971.82	3,324.55
1973	11,013.67	8,260.24	2,753.43	1998	12,395.39	9,296.12	3,099.27
1974	16,466.52	12,349.92	4,116.60	1999	15,039.46	11,279.08	3,760.38
1975	17,963.21	13,472.41	4,490.80	2000	11,895.13	8,920.94	2,974.19
1976	17,124.58	12,843.41	4,281.17	2001	13,096.50	9,821.93	3,274.57
1977	18,088.14	13,566.11	4,522.03	2002	13,366.26	10,024.24	3,342.02
1978	18,099.01	13,574.26	4,524.75	2003	14,350.65	10,762.50	3,588.15
1979	19,990.92	14,993.19	4,997.73	2004	18,360.22	13,769.54	4,590.68
1980	22,302.65	16,726.99	5,575.66	2005	18,456.95	13,842.09	4,614.86
1981	23,009.42	17,257.07	5,752.35	2006	20,393.94	15,294.76	5,099.18
1982	34,315.05	25,736.29	8,578.76	2007	18,315.82	13,736.25	4,579.57
1983	24,534.65	18,400.99	6,133.66	2008	28,405.16	21,302.90	7,102.26
1984	26,392.53	19,794.40	6,598.13	2009	17,451.35	13,087.92	4,363.43
1985	26,636.35	19,977.26	6,659.09	2010	15,016.01	11,261.49	3,754.52
1986	24,100.45	18,075.34	6,025.11	2011	13,884.63	10,413.00	3,471.63
1987	25,235.58	18,926.68	6,308.90	<b>Totals</b>	<b>\$764,018.03</b>	<b>\$573,813.45</b>	<b>\$190,204.58</b>
1988	24,161.27	18,120.96	6,040.31				
1989	24,499.50	18,372.99	6,126.51				
1990	25,556.64	19,167.48	6,389.16				
1991	23,631.73	17,723.80	5,907.93				
1992	3,633.00	8,833.00	4,800.00				
1993	18,638.03	14,035.67	4,602.36				
1994	16,662.95	12,496.65	4,166.30				
1995	21,313.42	17,050.27	4,263.15				
1996	21,605.88	17,284.23	4,321.65				

Last year interest from this fund had accumulated to the amount of \$57,071.31 for the town's use. The Dirigo Athletic Boosters approached the Board of Selectmen for \$50,000 of this money to help fund the "Friday Night Lights" at Harlow Park. The citizens approved the funding of this project at a Special Town Meeting in December 2010. Generous donations were also received from :

J.D. Irving \$20,000  
Patriot Renewables 10,000  
Dana Whittemore Property Management 5,000



Please accept our sincere appreciation for your generosity in helping to fund this project. You made a huge difference to the completion of the project and also helped to give our town another source for great recreational opportunities.

**Ione Harlow**  
**Dixfield Community Fund Distribution**  
Balances Available—June 30, 2011

Fund	Percentage Of Interest Earned	Amount Received 2011	Accrued Interest for Town Use as of 6/30/2011 (and after expenses and includes Bangor Savings Investment Interest)
Ione Harlow Dixfield Community Fund	55.01	\$10,413.00	\$17,491.41
Ione Harlow Dixfield Comm. Fund Scholarships	18.34	3,471.63	3,834.60
Cemetery Trust Funds	16.50	3,123.45	20,657.97
Odd Fellow Scholarships	8.90	1,684.77	1,709.68
Ministerial School Fund	.19	35.97	676.12
Ludden Memorial Library	1.06	417.72	**417.72
<b>Totals</b>	<b>100.00%</b>	<b>\$19,146.54</b>	<b>\$44,787.50</b>

**Verdurina Ludden Trust**

Verdurina Ludden Trust is a separate trust fund, although managed through Key Bank Trust together with those listed above. These funds are dedicated as an off-set to the library's annual budget and are placed in a library revenue account each year. This year's interest totaled \*\*\$417.72.

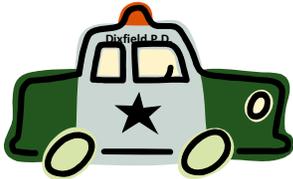
# Dixfield Police Department

Richard A. Pickett, Chief

236 Main Street

Dixfield, Maine 04224

*“Dedicated to Protect & Serve the Dixfield Community”*



I would first of all like to take this opportunity to express my sincere gratitude to all citizens, elected and appointed officials as well as police officers who serve this community for their commitment and continued support to police services for the Town of Dixfield.

On February 7, 2011 Anne Edmunds was hired to fill the vacant full-time patrol officer position created when Officer David M. Hodgson resigned. Officer Edmunds attended the 21<sup>st</sup> Basic Law Enforcement Training Program from August 15<sup>th</sup> until December 16<sup>th</sup>, 2011. Officer Edmunds began her career as a Dixfield Reserve Police Officer on November 24, 2009 and is our officer in charge of “Operation Sunshine”, a program which we established to better care for our elderly citizens’ needs.



The Dixfield Police Department once again applied for and was the recipient of several grants. Grants received were Underage Drinking Grant, Bureau of Highway Safety Summer Enforcement Grant, Local Pass-Through Recovery Act-Bryne Jag Grant and FY2010 Homeland Security Grant. We were able to use the grant monies to fund Special Details in problematic areas of our community. These details included foot patrols during late evening and early morning hours. We also conducted several OUI Sobriety Check Point details as well as extra saturation patrols to crack down on seatbelt and speed violations throughout our the town.

Domestic Assault incidents increased by 50% in FY/2011. The department continues to stand by our **ZERO** % tolerance for this type of criminal behavior which so adversely affects each and every family that it infiltrates. We continue to ask for your help as citizens in reporting this very serious and in some cases potentially fatal type of criminal behavior. We have a Facebook account on which we encourage you to sign on as a friend and report any and all criminal or suspicious activity you observe in our community. You may also report through our office, in person, by telephone (562-4517) or through the Oxford County Regional Communication Center by calling (1-800-733-1421). Anonymous tips are welcomed. We will follow through on them.

Burglary and Theft complaints increased by 1% and 7% respectively. Simple Assaults showed a slight increase, and Sexual Assaults decreased 33% from FY/2010.

## Statistical Information

Patrol Miles: 74650  
Recorded Incidents: 1327  
Summonses: 379  
Parking Tickets: 23  
OUI: 8  
OAS: 5  
Theft of A Motor Vehicle: 3  
Theft From A Motor Vehicle: 6  
Security Checks: 3600

Adult Arrests: 137  
Juvenile Arrests: 35  
Accidents: 40  
Domestic Assaults: 14  
Burglaries: 13  
Thefts: 43  
Sexual Assaults: 2  
Simple Assaults: 25  
Child Abuse: 3

# Oxford County Sheriff's Office

## Wayne T. Gallant Sheriff



My report is submitted to each municipality in Oxford County, indicating the number of calls for service that the Oxford County Sheriff's Office responded to in the respective towns for the year 2010-2011. The call for service represents the "nature" of the call that was reported to our agency. I feel it is extremely important that the Towns in Oxford County that receive law enforcement services from the Oxford County Sheriff's Office have a clear indication of the types of calls that are handled in their respective jurisdictions.

Administrative Personnel Case	1
Agency Assist	6
Civil Dispute	1
Domestic Violence Follow-up	<u>14</u>
<b>Total Reported</b>	<b>22</b>

## Municipal Election Results

### November 2, 2010

Theresa M. Hemingway, Election Warden



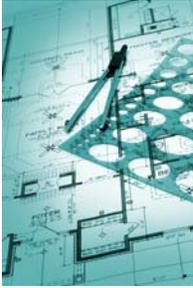
YES	NO	
451	516	Shall Amendments to the Dixfield Comprehensive Plan, as proposed by the Dixfield Board of Selectmen, be enacted.
710	320	Shall an ordinance entitled Dixfield Curfew Ordinance, as proposed by the Dixfield Police Department, be enacted.
478	533	Shall the Town approve, appropriate and authorize \$250,000 for the Dixfield Sewer Department capital improvement project
487	543	Are you in favor of zoning the areas along the Colonel Holman Mountain starting at the elevation of One Thousand (1,000) Feet above sea level and continuing to the highest points and prohibiting industrial and commercial development from taking place in these areas, with the exception of logging operations and the erection of communication towers.

# Planning Board Report

David K. Harvey, Chair

2010-2011 Budget 2010-11

Overall it was a quiet year for the Dixfield Planning Board. The Board discussed from the sidelines the proposed wind ordinance and proposed changes to the comprehensive plan. Voters put these items to rest at least temporarily at the November 2010 polls.



Shoreland Zoning was again reviewed, modified and accepted once again by the State and the voters of Dixfield. This year's changes were mostly to clean up the text of the ordinance based on suggestions recommended by the State during the previous revision. Minor changes to the Official Shoreland Zoning Map were also made.

Board member Mike Peters left the board and alternate Tom Child was able to fill his position. The board continues to look for new members willing to serve the Town and offer their perspective on Planning Board matters. Interested citizens of Dixfield should check with the Town Office for any openings on the Planning Board.

Respectfully submitted for the Dixfield Town Report by,

Current Planning Board Members – December 2011

David K. Harvey, Chair

Cyndi Paine

(1) Member Opening

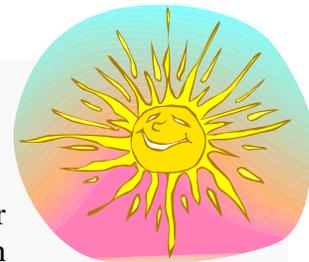
Craig Coulthard, Secretary

Tom Child

(1) Alternate Member Opening

## **Dixfield Police Department** *Mission: Operation Sunshine*

Since Chief Pickett began "Operation Sunshine" with our elderly citizens, the need has grown and our seniors have felt much safer. Each Christmas the department calls for donations of non-perishable items so that a few Christmas baskets can be delivered to those who can use a little help as well as receiving the "sunshine of caring" from the Police Department and citizens in the community.



The Chief encourages alerting the department with suspicions of any scams or crimes. The goal is to help support the community and build a strong relationship with the citizens of Dixfield.

# Ludden Memorial Library

Established A Library 1911  
Ludden Memorial Library Built 1939  
Celebrating 100 Years 2011



During the library's 100th anniversary year, we hosted a book signing event for Dixfield's own Richard F. Mullins who introduced his new book, Evangeline, The Novel—Canada's Greatest Love Story. Mr. Mullins explained his extensive research for the book and the help given him by Peggy Malley, Library Director. The evening was both fun and informative!

The library strives to improve each year as we try to keep up with the changes in technology and the trends of the future. This year I am happy to announce our membership in the Maine Infonet Download Library. As a member of the download library, all of our patrons can enjoy access to 1,650 E-books and downloadable audio books with their library card. These can be downloaded to most digital devices such as e-readers, mp3 players, ipads, iphones, or your computer. This is a wonderful way for the library to continue to serve those patrons that choose e-readers & audio books. As always, the library continues to provide services to the residents of Dixfield, Carthage, and Canton. Our public access computers are a very important resource for all and are consistently used for things like job searches, filing taxes and downloading forms, printing boarding passes, and playing games. We had well over 5,000 patrons and visitors logging in to use the computers this past year, and because of a grant received by the Maine State Library through the Broadband Technology Opportunity Program, the library will be receiving three new desktop computers and a laptop computer this year. The three desktop computers will replace the three older and slower public-use computers, and patrons will be allowed to use the laptop inside the library. We also provide free WiFi service.

Of course our collection of books, audio CDs, & DVDs are still very popular as well as our Summer Reading Program for children pre-school through age 14. These are some of our statistics:

Registered Patrons: 2,991	Non-Resident Patrons: 881
Books (Adult): 11,252	Books (Children's): 7,743
Audio CDs & cassettes: 714	Videos: DVDs & cassettes: 1,402
Downloadable Audio Books: 1,650	Licensed Databases: 68
Periodical subscriptions: 33	Circulation: 28,362



These children attended our summer reading program's "Arts and Crafts Day." They're holding their "Bug Jars" which they made that day.

A Barn Owl was one of the live animals we had at our "Birds of Prey" presentation by the Chewonki Foundation this summer.





# Cemeteries

Dixfield cemeteries are still in need of some immediate repairs. Over the last year we've tried to compile a list of things that could be done by an active individual or a volunteer group. Some projects will need several hands, others only a couple.

Projects That Need Attention	Dunn Cemetery	Eddy Cemetery	Eustis Cemetery	Greenwood Cemetery	Holman Cemetery	Riverside Cemetery	Science Hill	Severy Hill
A few stones need repair	X		X	X	X	X	X	X
Stones need to be cleaned	X		X	(Not All) X	X	X	X	X
Roadways graded; new gravel added				X		X		
Small roadway graded						X	X	
Foot stones raised	X	X	X	X	X	X	X	X
Mapped			X		X		X	
Map re-typed and printed				X		X		
Names on stones checked against list				X		X		X

In addition to the above projects, shrubbery needs to be trimmed at the same time in each cemetery. Once the names have been checked against the stones in Greenwood, Riverside and Severy Hill Cemeteries, all information will be placed on our website for local and out-of-town relatives to use.

It's very important that we take care of our cemeteries. Keeping them well maintained and in good repair reflects well on the community as well as showing respect for those who have gone before us. If you would like to help with this important, but often "last on the list of priorities", please contact the Town Office at 562-8151. Every bit of help makes a huge difference.

## River Valley Animal Advocates

Becky McDonald, President

PO Box 628—Canton, ME 04221—Phone 597-2323 or 562-7316

July 2010 - June 2011



“Weasel”  
One of the Bandits,  
Almost Grown

The River Valley Animal Advocates is a small, local group of animal lovers. We attained our 501C(3) non-profit status in August 2010. Our mission statement is to “promote and support healthy, loving and positive connections and interactions between humans and animals for the physical, emotional and spiritual betterment of them all.” We have a therapy dogs group that visits regularly at the nursing homes and the Rumford Hospital. We also help elderly, disabled and low income people to keep their animals in their lives and to be responsible for the spaying/neutering of cats, especially to eliminate animal over population.

We also have a trap/neuter/return program to help feral cats to be sterilized. These cats have their ears notched so they can be identified as having been fixed and having rabies shots. We meet on the 2nd Thursday of each month in the back of the Dixfield Fire Station at 6:00 p.m. Everyone is invited to join us!

We would like to take this opportunity to thank the Town of Dixfield and its many Animal Angels. The Dixfield Fire Station allows us to use space at the station for our meetings, and many businesses have our “Change” cans to collect donations for our group. The Dixfield Town Office and Log Cabin Crafts sell catnip toys that help us fund our spay/neuter projects. In January the Dixfield branch of the Bangor Savings Bank nominated us for their “Community Matters More” program and awarded us a \$1,000 grant. The annual “Kitties at Christmas” drive and the kind people involved are also very much appreciated and helps Dixfield cats directly. Thanks also to Ann Simmons-Edmunds (ACO) for Dixfield. She has been very supportive—lending us her equipment and joining us in the “cat chasing” as well. And, thanks to the many residents that support our fundraising activities. It is very much appreciated.

Our major focus in the last year has been on spay/neuter/rabies shots for cats. Although we have worked with cats from Rumford, Mexico, Dixfield, Peru, Canton, Carthage, Farmington and Rangeley, we have done the majority of our work in Dixfield. We have helped people arrange appointments for spay/neutering, transportation of animals for surgery, care of animals before and after surgery, loaned funds, and have picked up the entire cost for 41 cats in Dixfield to be spayed/neutered and get rabies shots. Of those cats, 27 were females and 14 were males. We take them to Dr. Don McLean, Kind Animal Care, Norway, Maine. Between July 2010 and June 2011, the RVAA helped 5 female and 6 male cats from Dixfield with transportation and care for their surgery as their owners paid for their vet costs. RVAA paid the entire costs for 7 females and 1 male owned by individuals in need as well as 2 major cat colonies, spending over \$2,500 (most of last year’s budget) in medical bills. We call the colonies: Dixfield Sites #1 and #2.

Our Dixfield #1 site includes what we call “Brenda’s Cats”. Most people in Dixfield know Brenda Jarvis and her sister Caddy Smith. They have been caring for the cats in Dixfield for many years, working with animal control officers as well as Police Chief Richard Pickett. Brenda is the Vice President of RVAA, and she and Caddy have maintained a “cat residence” in Dixfield for over 30 years. Brenda has a radar for felines in need. What a lot of people don’t know is that she has also been a caretaker for a feral cat colony at the end of a dead-end road in Dixfield for over 20 years. She has fed them and made sure they have shelter in the winter. Most were what we call “ferals” that move into empty buildings and start having kittens. They are usually extremely afraid of people and have had to be very suspicious to survive. These are the cats that on which we notch ears so they can be identified at a distance. We started live trapping them in July.

**Dogs have  
owners;  
Cats have  
staff—**

Author Unknown



“Pumpkin”  
Last female to be  
neutered at site #2

There were 2 mothers having litters of 4-6 kittens, usually 3 times per year. Feral females also start having kittens as young as 5-6 months of age. It was not easy, but Brenda did a great job of live-trapping and we were able to have 100% spay/neuter/rabies shots, vaccinating 9 females and 7 males for a total of 16 cats at this site. Only 2 of the ferals were small enough to be socialized, but they have new homes and the others have been returned to what is home for them. They will no longer have constant kittens.

“Brenda’s cats” will always be our Dixfield site #1 no matter where they come from, and at least 4 other kittens were adopted from our Dixfield #1 site. They arrived at Brenda’s in various ways, but were not part of her feral colony. There were so many tiger cats/kittens at the feral site that we ended up calling the smallest kittens tigers #1,2,3,4,5 and 6.

Our Dixfield site #2 was brought to our attention through Ann Edmunds, ACO. This site was also on a dead-end road but more of a case of too many cats having too many litters of kittens too often. Due to the winter cold the feral cats usually have three litters per year, but cats that have heat can have 4 litters per year. We found 6 females having 4-6 kittens, 4 litters per year at this site. That can easily result in over 100 kittens in one year and can be overwhelming for anyone. Fortunately, the person that cared for the cats was totally on board with getting them spayed and was able to help us identify and capture the breeding females first.

Caretakers are vital in this process as they know the animals and have more luck capturing them than strangers would have. We were able to get 100% of the females spayed at this site as well but not before many litters were born. We also took 18 kittens from 5 litters during the year from this site. Some of the kittens have to be live trapped or netted as they were already pretty wild. Thirteen of the 18 kittens have been adopted but not until they were treated for worms, fleas, ear mites, spayed/neutered, shots and had their health problems treated. Time was also spent on socializing them. Two of these kittens went all the way to Manassas, VA for their new home. The last breeding female from this site was spayed in May. She was not only the mother of the last 2 litters taken from this site but also a grandmother to other litters taken. The RVAA has fixed 17 cats from this site (cats and kittens); 11 females and 6 males. We continue to work with kittens from this site.



**Tigers #4 & #5**



**The Bandits**

In all the RVAA helped 52 cats from Dixfield to be spayed/neutered/rabies shots; 32 females and 20 males. These 32 female cats could have produced between 500-700 kittens in ONE YEAR alone! If only a small percentage of the litters survived and were taken in as strays by the ACO, it could have cost the town much more than the \$2,500 spent by RVAA as it costs over \$30.00 to euthanize one cat. All the shelters are overcrowded and unfortunately most strays are euthanized. If you would like to see some of your tax money go for spay/neuter rather than euthanization, please let your local officials know. With \$1,000 RVAA could spay/neuter 20 cats. If every town had a fund for their residents to access for spay/neuter help for their pets, the number of strays would go down drastically and save tax dollars in the long run. Money spent to kill could be used to address the problem of strays and nuisance animal complaints.

Please be an “Animal Angel” and get your pets sterilized.

Respectfully,  
Rebecca McDonald, President

**Dixfield Town Clerk  
Dog Licenses**



Neutered or Spayed Dogs	229
Not Neutered or Spayed	50
Kennels	2

The license fee for a neutered or spayed dog is \$6.00 and a non-neutered or non-spayed dog is \$11.00. Kennel licenses are \$41.00 and must be approved by the Animal Control Officer. A current rabies certificate and neutered or spayed certificate must be shown at the time of licensing.

# Dixfield Fire Department

Scott R. Dennett, Fire Chief

During the fiscal year ending June 30, 2011, the Fire Company responded to 65 incidents. Response requests were as follows:

Fire		<i>Percentage Chg. From Prior Yrs.</i>
Structure (includes chimney fires)	22	-8%
Vehicle	1	-50%
Woods	2	-66%
All other	3	0
Report of Smoke	1	0
Motor Vehicle Accidents	12	-33%
Rescue-Related	1	-66%
Alarm Activation	6	+300%
Power Line/Tree on Wires	0	-500%
Carbon Monoxide Check	6	0
Other Miscellaneous	6	-25%
Medical Assist	5	+50%

We received mutual aid on five (5) of these incidents and provided mutual aid to neighboring departments on sixteen (16) incidents. As these figures show, mutual-aid between neighboring departments is essential to providing services to our citizens and neighbors.

Additionally, we provided numerous Fire Prevention presentations in our schools. These presentation wouldn't have been possible without the dedication of our volunteers; taking their person time, and time off from work, in order to provide these valuable educational opportunities—it does make a difference. We also encourage our citizens to practice fire safety each day. Install and properly maintain smoke alarms and carbon monoxide detectors; burn wood safely and check your chimney regularly for creosote building; securely store any flammables liquids.

In late Spring of 2010 we took delivery of our “new” Ladder 1, a 1995 E-One Quint. This apparatus is a combination aerial and pumper. Although this aerial is shorter than our previous truck, overall it is more functional and safer than the previous apparatus. It also has the capability to serve as our second pumper. It has been utilized extensively during its first year of operation and has proved to be an ideal fit for our operations.

I'd like to thank the members and auxiliary for their dedication to serving. We are currently seeking additional individuals interested in serving their community through the fire service; there are numerous ways you can help—you don't have to be an interior firefighter. Please call 562-7629 if interested.

The Towns of Dixfield and Wilton purchased a new, 2010 E-One Fire Pumper built on a 2010 International Model 4400 Chassis last summer for \$200,000. The payments are split between both towns and will be paid in full by November 2015. The new truck brings much needed fire protection to our neighbors in the East Dixfield and Wilton area.

## 2010 East Dixfield Fire Truck

Randall C. Hall, Fire Chief



## Public Works Department

Harlow Park Elm Trees got a new hair cut this past summer with the help of the Town Crew and CEO Cal Beaumier. The trees were really quite a mess and were in need of pruning. Grass and weeds were cut away and mulch added. They should fill out very well now and be the majestic Elms they were meant to be.



### *To the Citizens of Dixfield:*

- The grader blade on the Kubota worked out well, and we did two grader cycles on our gravel roads during 2010. We have done one grader cycle so far in 2011. This has helped maintain the profile of the gravel roads for drainage and made them smoother to drive on.
- We added approximately 225 yards of gravel to the top section of the Severy Hill Road and the area around the cemetery on the Rollins Ridge Road. This was done with the Kubota and town equipment.
- Public Works redid the Brian Street job, and this has been doing okay. The drainage issue here is fine for now.
- The town let out to bid to C.H. Stevenson Co. to replace a section of the Holt Hill Road. I have looked at this road with Al Hodgdon, and he will be submitting a report for some rework. An elevated table design was used to control water runoff, and this is very difficult to control and make runoff travel exactly where you want it. We are currently getting erosion on parts of the edges of pavement which will probably require making a sluiceway and putting some pavement on the edges of the roadway to eliminate the edge cracking and erosion.
- Winter plowing was very busy with approximately 46 plowing and road treatment events compared with less than twenty last year. We used 650 tons of salt compared with 350 the previous year. Sand usage was higher, also, but we had enough from the previous year to not have to buy any.
- We had several issues with trucks: the highlights being the camshaft on the Volvo, which ended up being covered under warranty (mostly), the clutch on Craig's 18-year-old plow truck, Randy's truck is still using one gallon of oil each time it goes on a plow route and very little during the summer. The Ford F550 has had numerous problems and we have put too much money into it and it needs to be replaced ASAP. The GMC Sierra has injector issues, and they have failed. We are currently in dispute with GMC on the warranty on this vehicle.
- The John Deere Loader is running good but is a 1987. The Case Backhoe is running good, and the Kubota is very good.
- We traded a push plate for a sweeper with the Town of Paris. We have the sweeper running good and are continuing to make adjustments to improve its performance. This appears to have been a good trade. Both towns got usable assets at no initial cost.
- We traded our Toro 450 Diesel Fairway Mower (Golf Course Mower) with a person from Pennsylvania for two Scag Zero Turn Mowers. The crew has these two mowers running good, and we will be making some more improvements to them. This appears to have been a good trade for the Town of Dixfield.

- We did finish on the positive side for the 2010-2011 budget season. This was very difficult due to the bad winter and aging vehicle situations. The vehicle repairs were high and until some of the vehicles get upgraded, this situation is likely to continue.
- We were successful in getting an energy grant for the Town Garage and work should start in July 2011.
- We replaced the waste oil furnace in the town garage due to a failure of the old waste oil furnace. The old one was traded in for the new one. The new one is running well. We have been getting used cooking oil from local businesses, and it has been working well. We also have a commitment from Irving for their waste oil. We have our own waste oil and RSU #10's as well. With these sources and Cyn Fuel Company's retail source of used oil, we will dramatically lower our energy costs for the town garage.
- We participated in the grant request for new sidewalks from the High School along Weld Street to the Middle School. This request was successful!
- The 2011-2012 Public Works Budget was cut \$15,000 by the citizens at the Annual Town Meeting. This budget is very Spartan so this is going to be very challenging.
- Public Works took care of the Hockey Rink and the Town Office area this past winter to save money. The Hockey Rink was very successful, but the Town Office area was difficult because plow truck drivers have to be pulled off their routes to do this. The requirements of the Town Office snow removal and plowing are simultaneous which causes scheduling problems.
- We took care of mowing cemeteries and grounds. We hope, with the addition of the Scag mowers, it will reduce the man hours required and free up time to do other projects.
- The aging fuel pumps at the town garage required several repairs and are becoming a concern for the Public Works budget. I believe around \$6,000 dollars was spent on repairs. Other town's and entities use our pumps as a source of fuel, and we need to budget enough money and charge enough money to cover the upkeep of these aging pumps and the aging system and not have this come out of the Public Works Budget.

### Retirement - For Dickie Frost

Public Works Truck Driver Wm. "Dickie" R. Frost retired from the Public Works Department this past year after serving 21 years with the Town of Dixfield. Dickie was known as an excellent "Snow Plower" who was always available during any emergency. We all wish Dickie the best in his future endeavors!



**News Flash:** On June 14, 2011 it was reported in the local newspaper that a Boa Constrictor was loose in Dixfield. Reportedly 6-feet long, the snake escaped its holding tank from a home on Jacob's Alley. It was yellowish brown with a girth about the size of a soda can. This caused quite a stir in the community with the Town Office fielding many calls from frightened citizens. About a week later, the illusive snake was caught while sunning himself next to his house. Everyone breathed a sign of relief, when the snake was moved to Mexico.



# Dixfield Water Department

James M. White, Superintendent

236 Main Street

Dixfield, ME 04224

Dixfield Office: 562-4654 - Dixfield Plant: 562-0906

Mexico Office: 364-2061 - Mexico Plant: 364-2195

*“Dixfield Water Department Is An Equal Opportunity Organization.”*

*To the Citizens of Dixfield:*



We are in year one of the renewed three-year contract between the Dixfield Water Department and the Mexico Water District. Last year we completed three capital improvements jobs:

- **Coburn Avenue:** we replaced 600’ of old, 2” galvanized main with 6” ductile iron pipe. Along with that, we replaced 10 service connections to the property line and installed a new high flow fire hydrant.
- **North Street:** we also replaced 460’ of old, 6” cast iron pipe with new 8” ductile iron pipe, plus moved 2 hydrants.
- **Third Street:** we replaced the hydrant.

This fall we will be replacing the water main on the dead-end section of North Street. We’re still working on updating the records for curb boxes, valve boxes and water mains. Our meter replacement program is in our third year. So far, we have replaced over 50 meters this year.

We look forward to another great year working for the Town of Dixfield.



# Sewer Department 2010-2011

Contracted with Ted Berry Co., Inc.

521 Federal Road

Livermore, Maine 04253

Phone: 207-897-3348

Fax: 207-897-3627



In an effort to prolong the life of the sewer infrastructure, maintain Maine DEP compliance, eliminate sewer overflows or discharges, and respond to issues effectively, the Town of Dixfield has contracted the Ted Berry Company of Livermore to operate and maintain the wastewater collection system.

On September 1, 2007 the Ted Berry Company took over the daily operations of the wastewater collection system for the town for a period of four (4) years. An extension was agreed to in 2011 that will extend the contract through December 31, 2011.

## *Intent*

- Provide long-term savings to the Town of Dixfield through an Operations and Maintenance Plan
- Reduce SSO's and their impact on the residents of Dixfield and the environment
- Prolong underground infrastructure life through a maintenance plan designed for the Town
- Provide a written response plan for emergency situations
- Establish and maintain standards per Maine DEP and CMOM regulations by the US EPA

As part of the maintenance agreement, on-going sewer collection system preventative maintenance activities take place on a regular basis. In 2011 the MDOT Webb River bridge replacement will also include a temporary pipeline as well as replacement of the sewer force main that pumps from Dixfield to the Rumford/Mexico Sewer District. Ted Berry personnel are working closely with AJ Coleman the General Contractor as well as MDOT and ME DEP to keep flow in the pipes and service uninterrupted.

Routine scheduled pumping station checks are now being performed by the Ted Berry Team on a weekly basis; make sure to say "Hi" to the boys if you see them out in your neighborhood.

Please check out the following website for more information on the contract or to find out important emergency contact information:

**[http://tedberrycompany.com/muni\\_om.html](http://tedberrycompany.com/muni_om.html) or <http://dixfield.org/sewer.html>**

Sincerely,

Matt Timberlake, Vice President

[matt@tedberrycompany.com](mailto:matt@tedberrycompany.com)

[www.tedberrycompany.com](http://www.tedberrycompany.com)

**Office Hour: 7:30 a.m. to 3:30 p.m., Monday thru Friday**  
**24-Hour Emergency Number: 758-0535**

# Code Enforcement

Calvin L. Beaumier, CEO



From July 1, 2010 through June 30, 2011 the Department of Code Enforcement has reviewed and approved thirty-seven (37) permit applications, one of which was for a new wind measuring tower on Col. Holman Mountain. Several shore land and natural resource violations were investigated with all issues being resolved with simple site visits and letters.

Assisting homeowners with continuing to make adjustments and deal with the new FEMA flood maps as they impact various properties has been an continued and ongoing area of concentration for the department. We have been able to stay on top of the wind power projects in the area and especially the Colonel Holman proposal by Patriot Renewables.

The department has continued to work with the DEP in connection with the recently mandated shoreland zoning adoption by all Maine towns. Site visits were made with the DEP to determine zoning requirements of land associated with a number of natural resources in Dixfield. The department has also been working closely with the DEP regarding changes to the Shoreland Zone as proposed by the LePage administration. This is a fluid situation that is still being negotiated.

Illegal junkyards continue to be an ongoing issue. I have received numerous complaints regarding various properties and am hoping to find the time to address them in the near future. I have negotiated a successful conclusion to many of the more problematic junk yards and have contacted other owners and am cautiously optimistic that some acceptable solutions can be arranged without court action.

The department followed the Maine Energy and Building Code (MUBEC) legislation very closely to determine its impact upon the citizens of Dixfield. Under the direction of the LePage administration the law was amended to now only apply to Towns having 4,000 residents or more, therefore Dixfield will not need to be concerned with the new law. However this remains a somewhat fluid situation with the restructuring of the State Planning Office.

I appreciate all information that comes to me regarding resident concerns and will continue to do my best to answer them in a timely manner. I am usually at the Town Office by 10 AM on Fridays and there until 8 PM or later. I am always available via cell phone at 207-402-0403 including nights and weekends to address concerns or answer questions and can often arrange to meet with people at other times if necessary. If I can be of any assistance, please don't hesitate to contact me.

Respectfully submitted,  
Calvin L Beaumier, CEO

## Water Advisory Committee

Sonya Fuller, Chair

The Dixfield Water Advisory Committee wishes to thank the citizens of Dixfield for their continuing support of the Water Advisory Committee.

The Water Advisory Committee continues to be an excellent tool for the Water Department and Board of Selectmen to use for very important research and, of course, the vast amount of resources that each and every committee member brings to the table.

We look forward to working with the Town of Dixfield Selectmen this coming year 2012 regarding the Water Department.

### W.A.C. Members (Elected to 3-Year Terms of Office)

	Term
DeVries, William	2012
Kennedy, Montell C.	2012
Fuller, Sonja	2013
Vacancy	2013
Desjardins, James	2014
Stone, Gerald W.	2014
Turbide, Brenda	2014

# Emergency Management Report

2010—2011

Jay Bernard, Director



Dixfield managed to dodge the disaster bullet for another year. Although some surrounding communities did experience weather events that created significant impacts to their towns, we remained relatively unscathed. We did provide forms to Oxford Emergency Management to forward to Maine Emergency Management in order to receive emergency declaration funds on a couple of occasions.

Looking at the bigger picture, we can use the events that occur in our surrounding communities as examples of events that could impact us and prepare for those possibilities. The most apparent and significant events are weather-related. Rain events caused flooding and erosion that closed off some roads in surrounding communities. Detours lasted for weeks and forced us to contemplate mitigation plans if whole areas became stranded. Dixfield is bounded on two sides by the Webb and Androscoggin Rivers. Tornadoes have been occurring in the Oxford hills area annually in recent years. They caused locally significant damage to homes, businesses and utilities. We should prepare for the possibility of just such an event in our area.

Nationally, seasonal wild land fires sweep through entire communities and burn in stubborn areas for an entire season. Maine remains the most heavily forested state in our nation. Although, we have enjoyed several mild fire seasons, history tells us there will be another large forest fire in Maine and in our town. Our forests are also threatened by exotic invasive species of insects and disease. Mitigation by monitoring, education and quarantine enforcement continues.

We are threatened annually by cold and flu seasons. An epidemic of flu can adversely impact our entire community and cause death. Other deadly diseases still lurk in our community. Our public health officer recommends proper hygiene and prophylaxis to mitigate these diseases. There is still no cure for the common cold but I find a regiment of zinc reduces the severity and duration of my symptoms. Consult with your doctor before taking any supplements. We are also threatened by mechanical and man made disasters. While we cannot dream up every potential disaster that threatens our town and surrounding communities, we can take away lessons from other incidents. We prepare for these possibilities by planning, training with exercises and reviewing after the exercise. After months of planning, in October of 2010, I participated in a tri-county wild land fire, table-top exercise coordinated by Oxford County Emergency Management. This exercise was designed to test the interoperability of three counties coming together to fight a forest fire that burned in all of their jurisdictions at once. The scenario realistically depicted an event that would take several days and hundreds of resources to control. An ADHOC incident command staff had to be formed and perform in the disciplines of operations, planning, logistics, and finance.

Also in October of 2010, I participated in an active shooter scenario table top exercise at Mexico Middle School where the school needed to go into lock down. Police and emergency responders needed to work in unified command to eliminate the threat and safely extricate victims. Again, after months of planning, in January of 2011, Dixfield's department heads and myself participated in a New Page disaster table-top exercise where a scenario of an explosion, fire and release of toxic plumes was played out. The after actions review of this exercise revealed that many of the area's emergency responders wear many public service hats. For example, the emergency management directors for Peru, Mexico, and Rumford would be directly engaged in the suppression of this incident placing the burden of area emergency management on the Dixfield emergency management director's shoulders. The review also found that Dixfield's revised Emergency Operation Plan is still in draft and needs to be updated and approved by our Board of Selectmen. Although, that plan is ready for review, it requires updates annually.

Finally, one of the key components of mitigating disasters is mass communication to alert our citizens of impending threat and continued communication for situational awareness. Then the restoration of communication as quickly as possible should it become disabled. I have been working with the Oxford Emergency Management Office to implement a mass notification system called "City Watch". This program is capable of choosing areas, even individual residences to warn by using our phone systems. However, this system is under review by the county commissioners amid security of information issues. At this point, mass notification is provided solely by the emergency broadcast system on our television and radio. Another option is Bull horn announcements by patrolling emergency responders. You may also act proactively by installing emergency notification applications into your cell phones.



You are also encouraged to volunteer in any way you can to assist our town in emergency response. Dixfield Fire Company is always looking for volunteers. We will also rely heavily on civic and religious organizations during prolonged events. Oxford County Management has a citizen emergency response team or CERT. The area has a medical reserve corp. We'll all be safer if we all play a role.

**N.O.R.S.W.B.**  
**William "Bill" DeVries, Dixfield Representative**  
**2010—2011**



Revenues from recycling increased in 2010; however, recycling tonnage was down by 145 tons from year 2009.

In 2010 we processed 9,684 tons of municipal solid waste from our six member town group as compared to 8,747 in 2009. Our disposal costs in 2010 (not including transportation) was \$506,000. Our recycled tonnage was 984 tons of materials in 2010, down from 1129 tons in 2009. The revenues received for these recyclables in 2010 was \$117,985. The positive side indicates that the market in 2011 for recyclables continues to grow. This should be our incentive to make more time to separate recyclables from our household garbage.

Basic materials that are recyclable include: plastics (PETE #1, HDPE #2 and PP #5), aluminum and steel cans, glass bottles and jars, newsprint, office paper, magazines, junk mail and all cardboard, including paperboard such as cereal boxes, egg cartons, shoe and various other containers.

Our hazardous waste program successfully collected 58 units during June 2011, eliminating this potential danger in the waste stream. Please remember that waste such as fluorescent bulbs, mercury thermometers and switches, car and batteries containing mercury, TVs, computer monitors and towers, plus hard plastic materials, etc. must also be separated from general waste. These items should be brought to the recycling and transfer station on Route 2 in Mexico. When in doubt, please ask the attendant in charge before disposal.

We can make a difference in our environment and reduce solid waste costs with a little extra effort. For additional information on recycling and household hazardous waste, please contact River Valley Healthy Communities Coalition at 364-7408.

# Dixfield Historical Society

## Albert Spaulding, President

One measure of a society is the attention it pays to the preservation of its history, its customs and the stories of its people.

We, in Dixfield, are most fortunate to have citizens who saw the need for collecting and cataloging (for prosperity) photographs, artifacts, letters and documents which relate to the rich history of Dixfield. Our museum, in which we store these memorabilia, is the envy of many larger communities. We invite you to stop in and see this treasure trove.

From its humble beginning, the society has grown from a handful of dedicated persons to an organization of over 185 members. I cannot give enough credit to those very active participants who have contributed so much in time and resources to our success. But, even as we salute those members, we are still seeking new, active people who are willing to contribute their time to making our historical society an even more valuable asset of our community.

This year, our 36th!, saw the recognition of the Ludden Memorial Library where we had a book signing by Dixfield author Richard F. Mullins. His book, [Evangeline, The Novel](#) is a welcome and valued addition to our library.

We also welcomed the Towle Family members who presented a very interesting and informative history of Towle's Hardware one hundred years in Dixfield. We congratulate them for their dedication to Dixfield and the area.

If you are willing to volunteer a little of your time and become a member, we may be able to keep our museum open to the public more often. Tourists find this an interesting and educational stop on their travels.

We invite you to our meetings in which we present programs covering a wide range of historical topics. If you have suggestions for programs, we would love to hear them. If you have history to share, we'd love to host you and your program. We meet the second Thursday of the month, in season, at our home on Main Street.

If you have friends or relatives who live out of the area or out of state, you might want to tell them of our historical society. Some of them may have stories to tell or items for our museum. And, who knows? You may find items in your own attic!

### Some of Dixfield's Historical Artifacts Received this Past Year...

- Vietnam Army Uniform, 1966-67; 1st Signal Brigade; gift from Nelson E. Coolidge
- Civil War Blanket, taken to war by Frank Stanley, Dixfield
- Baby Christening Dress, 1909; gift from Nelson E. Coolidge; belonged to his grandfather, Lester E. Coolidge, eldest of 10 children
- Elgin Cheese/Butter Slicer, c. 1911; gift from William DeVries
- Radiola 33 with Speaker, 1929; gift from Walter and Rita Cunningham
- (2) black iron feeding/watering troughs from Dr. James S. Sturtevant's barn on Weld Street; gift from Sandra Hawthorne Fuller
- Vintage Bottle & Household Tools Collection; gift from Fawnie MacDonald, Peru
- Caned Chair, c. mid-1800's; formerly owned by Jesse Adams; gift from Dick Adams, Indiana
- This Ole House painting, farm house on the Dixfield Common Road, late 1800's; gift from Nancy LaBrecque

### Crafts Wanted



Vickie Carrier's hand-stitched Penny Rug kicks off DHS's Crafter's Handiwork Display! Crafted in 2011, hand-stitched, made of wool and felted wool

The Penny Rug kicks off the historical society's efforts to collect samples of Dixfield crafters' handiwork to be placed on display during the summer of 2012. If you'd like to contribute, please drop off your samples at the Dixfield Town Office.

# Special Town Meeting Minutes

## FY2010-2011

### Minutes—Special Town Meeting December 9, 2010—6:00 p.m. Ludden Memorial Library Community Room

Town Manager, Eugene R. Skibitsky opened the meeting at 6:00 p.m. by reading the Greetings of the Special Town Meeting Warrant and Article 1.

**Article 1.** To elect by written ballot a Moderator to preside at said meeting. Malcolm Gill nominated David Duguay. This motion was seconded by Katherine Harvey. There were no other nominations. Stephen Donahue moved to cease nominations, seconded by Katherine Harvey. Six (6) people came forward to cast a written ballot for David Duguay. Eugene Skibitsky administered the oath of Moderator to Mr. Duguay. (Oath recorded in the Dixfield Town Office).

Moderator Duguay then proceeded to Article 2.

**Article 2.** To see if the town will vote to authorize the Board of Selectmen to use up to fifty Thousand (\$50,000) Dollars of the Ione Harlow Dixfield Community Fund accrued interest for the purpose of acquiring **LIGHTING FOR HARLOW PARK'S BALL FIELD** located at 141 Weld Street, Dixfield, Maine, and identified on the town's tax maps as Map 19, Lot 26. (*The balance available to the town is \$57,070.80*).

Jon Holmes made motion to approve the Article as read, seconded by Dan McKay. Scott Holmes explained the purpose of the lights for night soccer and football games. Non-RSU #10 functions would be charged for use of the field and revenues used for extra duty Police patrol. Neighboring residents voiced concerns on parking and trash issues. Katherine Harvey suggested a sub-committee be formed to create a plan to help surrounding residents with these issues. Scott Holmes also informed the meeting there would be 4 light towers with 26 fixtures per pole which would light only the field and not the surrounding areas. Labor would be donated and RSU #10 would pay the monthly fee for electricity. Voting was by a show of hands, so voted.

**Article 3.** Shall the town (1) approve a capital improvement project for the **DIXFIELD SEWER DEPARTMENT** consisting of improvement to the sewer system as proposed by the Board of Selectmen, and including engineering and design costs, transaction costs and other expenses reasonably related thereto; (2) appropriate the sum of \$250,000 to fund the project; (3) authorize the Town Treasurer and the Chair of the Board of Selectmen to issue general obligation securities of the Town (including temporary notes in anticipation of the sale thereof) in an aggregate principal amount not to exceed \$250,000 to fund the appropriation; (4) delegate to the Treasurer and the Chair the authority and discretion to fix the

dates, maturities, interest rates, denominations, calls for redemption (with or without premium), form, and other details of said securities, including authority to execute and deliver the securities on behalf of the Town? **NOTE: Debt service on the bond will be paid from user fees billed through the Dixfield Sewer Department and not from property tax revenues.**

### Financial Statement

A. Total Town Indebtedness	
1. Notes outstanding and unpaid - Fire Truck Dixfield	\$ 28,495.80
2. Notes outstanding and unpaid – Thaddeus White Bridge	67,693.11
3. Notes outstanding and unpaid – Public Works Truck	82, 537.73
4. Notes outstanding and unpaid – Water Department	<u>1,540,000.00</u>
<b>Total</b>	<b>\$1,718,726.64</b>
B. Notes authorized and unissued	-0-
C. Notes to be issued if this article is approved	\$250,000.00
D. Costs: At an estimated maximum interest rate of four (4%) percent for a twenty –five (25) year maturity, the estimated costs for this bond will be:	
1. Principal	\$250,000.00
2. Interest	<u>125,000.00</u>
3. Total Debt Service	<b>\$375,000.00</b>
E. Validity: The validity of the bonds and the voters’ ratification of the bonds may not be affected by any error in the above estimates. If the actual amount of the total debt service for the bond issues varies from the estimates, the ratification by the voters is nevertheless conclusive, and the validity of the bond issue is not affected by reason of the variance.	

Malcolm Gill made the motion to accept the Article as read, seconded by Katherine Harvey. The Town Manager explained that it was unlikely the town would have to borrow the full amount. After much discussion, Donald St. Germain moved the question, seconded by James Desjardins, so voted. The Article passed by a show of hands.

Malcolm Gill moved to adjourn the meeting at 7:00 p.m., seconded by Katherine Harvey, so voted.

Approximately 30 people attended the meeting.

**True copy attest:**

Vickie R. Carrier  
Deputy Town Clerk

# Special Town Meeting Minutes

## FY2010-2011

### Minutes—Special Town Meeting July 26, 2010—6:30 p.m. Ludden Memorial Library Community Room

Town Manager Eugene R. Skibitsky opened the meeting at 6:00 p.m. by reading the Greetings of the Special Town Meeting Warrant and Article 1.

**Article 1.** To elect by written ballot a **Moderator** to preside at said meeting. Norine Clarke nominated David Duguay. The motion was seconded by Stephen Donahue. There were no other nominations. Norine Clarke moved to cease nominations, seconded by Cynthia Coulombe. Six (6) people came forward to cast a written ballot for David Duguay. Engene Skibitsky administered the oath of Moderator to Mr. Duguay. (Oath recorded in the Dixfield Town Office.)

**Article 2.** To see if the town will vote to authorize the Board of Selectmen to use up to One Hundred Thousand (\$100,000.00) Dollars of **UNDESIGNATED FUND BALANCE** (surplus) for the purpose of lowering the 2010/11 tax rate. Montell Kennedy moved to pass the Article as read, seconded by Richard Pickett. Town Manager Eugene Skibitsky explained the surplus and “carry forward”. Article approved by a show of hands.

**Article 3.** To see if the town will vote to authorize the Board of Selectmen to use up to Forty-Five Thousand (\$45,000) Dollars of the **IONE HARLOW DIXFIELD COMMUNITY FUND** accrued interest for the purpose of acquiring and disposing of the so-called **ALTHEA W. FISH PROPERTY** located at 35 Main Street, Dixfield, Maine and identified on the town’s tax maps as Map 14, Lot 120. (The purchase price of the property is \$35,000; \$10,000 is also estimated for disposal of the house and sheds. The balance available to the town is \$57,070.80.) Montell Kennedy moved to approve the Article as read, seconded by Jon Holmes. Selectman Norine Clarke explained the plan for the property w2hich is a boat launch and parking area for businesses. Much discussion followed concerning demolition costs, costs involved with building the boat launch and perhaps updating the existing board launches. Donald St. Germain called for a vote, seconded by Richard Pickett. Motion carried by a two-thirds vote. Motion by a show of hand failed to pass the Article.

Brenda Norcross moved to adjourn the meeting at 7:30 p.m., seconded by Maureen Charron. So Voted.

Approximately 60 people attended the meeting.

True copy attest:

Vickie R. Carrier  
Deputy Town Clerk

MICHAEL H. MICHAUD  
2ND DISTRICT, MAINE

WASHINGTON OFFICE  
1724 LONGWORTH HOUSE OFFICE BUILDING  
WASHINGTON, DC 20515  
PHONE: (202) 225-6306  
FAX: (202) 225-2943  
[www.house.gov/michaud](http://www.house.gov/michaud)

**Congress of the United States**  
**House of Representatives**  
**Washington, DC 20515**

COMMITTEES:  
**VETERANS' AFFAIRS**  
SUBCOMMITTEE ON HEALTH  
CHAIRMAN  
**TRANSPORTATION AND INFRASTRUCTURE**  
SUBCOMMITTEE ON HIGHWAYS AND TRANSIT  
SUBCOMMITTEE ON RAILROADS, PIPELINES  
AND HAZARDOUS MATERIALS  
SUBCOMMITTEE ON ECONOMIC DEVELOPMENT,  
PUBLIC BUILDINGS AND  
EMERGENCY MANAGEMENT  
**SMALL BUSINESS**  
SUBCOMMITTEE ON AGRICULTURE AND TECHNOLOGY  
SUBCOMMITTEE ON RURAL AND URBAN  
ENTREPRENEURSHIP  
SUBCOMMITTEE ON TAX AND FINANCE

January, 2011

Dear Dixfield residents and friends,

Maine continues to face many challenges. As I travel across our state, I am inspired by stories of innovation and entrepreneurship, yet there is much more we need to do to improve our economy and create jobs.

That is why I am working so hard to improve our nation's trade policies and ensure that Mainers are competing on a level playing field. I was especially pleased that the International Trade Commission found in favor of U.S. paper manufacturers and their workers who filed a petition against Chinese and Indonesian companies that illegally dumped subsidized paper into our market. I worked hard to support this petition, and the tariffs that now apply to these imports will help keep Maine companies competitive and allow them to create and retain good paying jobs.

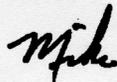
Our state is also making important strides in developing the types of jobs and economic opportunities that can only be done here in Maine. For example, when Eastport partnered with a U.S.-based company to act as an embarkation port for 500 dairy heifers heading to Turkey, congressional efforts were able to help cut through red tape and bureaucratic challenges. Moreover, the entire bipartisan congressional delegation has successfully urged the federal permitting agency to begin the process for a long-term certification of the Port of Eastport as a livestock exportation facility.

To that end, I cosponsored and helped pass into law last year the "America COMPETES Act," which will create jobs through innovative technology loan guarantees for small and mid-sized manufacturers. I was pleased that two amendments I offered also made it into the final bill ensuring that when implementing the bill federal agencies work together to prioritize the needs of small businesses and that those communities most hurt by our trade agreements will be given special consideration. There are too many small businesses that are struggling to survive, and we must listen to these independent owners when they tell us what they need to grow and create jobs.

However, my biggest commitment is to quality constituent services. Please do not hesitate to contact me at my Lewiston office at 207-782-3704 or by emailing me through my website at [www.house.gov/michaud](http://www.house.gov/michaud). While on my website, I also encourage you to sign up for occasional e-mail updates on issues important to Mainers and to join me on Facebook or Twitter.

Thank you again for the opportunity to represent you in Congress.

With warmest regards,



Michael H. Michaud  
Member of Congress

**BANGOR:**  
23 WATER STREET  
BANGOR, ME 04401  
PHONE: (207) 942-6935  
FAX: (207) 942-5907

**LEWISTON:**  
179 LISBON STREET, GROUND FLOOR  
LEWISTON, ME 04240  
PHONE: (207) 782-3704  
FAX: (207) 782-5330

**PRESQUE ISLE:**  
445 MAIN STREET  
PRESQUE ISLE, ME 04769  
PHONE: (207) 764-1036  
FAX: (207) 764-1060

**WATERVILLE:**  
16 COMMON STREET  
WATERVILLE, ME 04901  
PHONE: (207) 873-5713  
FAX: (207) 873-5717





**STATE OF MAINE**  
HOUSE OF REPRESENTATIVES  
CLERK'S OFFICE  
2 State House Station  
Augusta, Maine 04333-0002

**HEATHER J.R. PRIEST**  
*Clerk of the House*

TO: Town of Dixfield  
Municipal Officers  
Editor, Annual Report

FROM: Heather J.R. Priest *Heather J.R. Priest*  
Clerk of the House

DATE: January 2012

Many municipal annual reports include the category of "Representative to Legislature" at the conclusion of the listing of Municipal Officers.

In the belief you may want to aid citizens to more readily contact their House member, we are hopeful that you will include the following information in the Municipal Officers section:

Representative to the Legislature

(term exp. Wednesday, December 5, 2012)

**District: 93**

State Representative: Sheryl J. Briggs

Home Address: 72 Poplar Hill Road  
Mexico, ME 04257

Residence: (207) 364-5665

Cell Phone: (207) 357-8148

E-Mail: sheryljbriggs@gmail.com

Capitol Address: House of Representatives  
2 State House Station  
Augusta, ME 04333-0002

State House E-Mail: RepSheryl.Briggs@legislature.maine.gov

Telephone: (207) 287-1400 (Voice)  
(207) 287-4469 (TTY)

Year-Round Toll Free House of Representatives Message Center 1-800-423-2900

Maine Legislative Internet Web Site - <http://www.maine.gov/legis/house>

## **The McGouldrick Park Area of Long Ago**

From the 1978 Annual Town Report, written by Cora and Cleon Corrow

*The following sketch is a condensation of material from Wynifred Smith's book, **Pines and Pioneers**, newspaper articles by Emerson Bartlett, and conversations with Paul Willoughby, Leslie Holt and Wirt Horn.*

The first logs to go down the Webb River were owned by Phillip Judkins and Samuel White. Booms were placed in strategic places in the fall of 1819. Each spring thousands of logs floated down the river; many logs were longer than the river was wide. Over one hundred years later, Victor Staples ran the last log drive down the Webb River.

Willis and Leonard Brackett had a brick kiln on the shore of the Webb River just above the Thaddeus White Bridge. The clay was dug from the Torrey Meadow and transported by barge. A small dam was constructed above the bridge to float the barge to the brick yard. The clay was mixed with water and sand from the present park area, then spread on the kiln and cut into bricks. Alders provided fuel for the fire in the kiln; apparently the combination of alder bark and the hot fire were responsible for turning the bricks red or white, depending on where the heat was. The brickyard was known to be operating in 1878.

In the early 1900's many people owned boats. Charles Haines, who lived on the Dixfield side of the White Bridge, maintained a landing on the Webb River where people could leave their boats. There were boat races from the landing to Webb River Falls. Charles Ames had a steamer on the river. On the opposite side of the river were several camps owned by Vivian Horn, Ansen Phillips, and Cleve Frost. Otto Holt and Ormand Gould had a camp at Moose Rips.

McGouldrick Park was known for a long time as the millyard. The first lumber mill was built by Arch Coburn; the date is uncertain, but it was in operation in 1920. Later it was sold to Llewellyn Fairbanks and Charles Towle. Mervin Fairbanks phased out the mill in the early 1960's. Today at McGouldrick Park one finds bricks, machinery parts, and other reminders of these industries.

McGouldrick Park was named in honor of Frank McGouldrick, Superintendent of the Dixfield school system from 1926-1946, and his wife, Alice. The children in the Town of Dixfield were greatly influenced by their love and devotion, both in the school and in the community.



# Dixfield Forty Years Ago (c.1890)

By Emerson P. Bartlett

From the Norway (Oxford County, ME) Advertiser

Friday, April 18, 1930



Memory goes back to that good old village, and often have I wondered that if I should write a few lines of my boyhood, happy days there, if they would catch the eye of some of the old bunch that lived there in the days when the Harlow Block was built and Barnard Marble kept the National House on the opposite corner, well do I remember that tall beaver hat he used to wear.

Do you remember seeing Uncle Tyler Kidder driving through the streets as his strong voice would ring, "Gidup old Lyon". Many a time I have seen Uncle Tyler returning from a three weeks trip among the back-woods trappers with a thousand dollars worth of furs in the old pung.

I recall the old Foster toothpick mill at the mouth of Webb River, those who knew the mill certainly knew Charles Freeman and Lydia Packard. I worked for Mr. Freeman three whole winters, operating a toothpick machine and many there for many years were Lewis Humphrey, Uncle Tom Huston, and his son Thaxter, Maurice Wilson, Elton Newton better known in those days as "Broncho", and the Ricker boys, George and Charles, and many more that memory cannot recall.

Almost touching the southeast corner of the toothpick mill was the old wooden bridge, where the iron bridge now crosses Webb River; a short distance above the bridge was the lower dam, while about one hundred feet up

river was the upper dam. Millions of feet of heavy long lumber would find its way over those dams annually, aided by husky river drivers, among whom I did my little part in those days, acting as cook, later becoming a regular river driver and followed that occupation for many seasons, and many a time I have been in, and the door would shut after me. Though I could never swim a stroke, I have lived through it all so far.

Right opposite the lower dam was Mr. Kirby's 5 and 10 cent store, only a few feet from the sidewalk, and after a few years Percy Gammon's father used the building, well equipped with machinery where for many years he manufactured hand rakes.

Almost adjoining this building was William Putnam's mill, known as a sash and blind mill, also anything that could either be found in stock there, or orders for same taken, such as caskets, boats and the like. Oscar Howard worked for Mr. Putnam for a long term of years, and a better wood worker was mighty hard to find; this was Walter E. Howard's father.

Nestled close by was the old grist mill, and Philip Andrews was the miller, nearly all of the farmers in vicinity raised wheat and had it ground at this mill as well as other grain. The flour was rather dark colored, though very palatable biscuits it would make and many a barrel I helped to stow away in supplying the wants of the inner man. At Philip's mill they also carded wool, and about every farmer had a flock of sheep and the mittens and stockings that were made from the wool that was carded at

this mill would be a hard thing to duplicate today, though probably more adapted to the need of the farmer and lumber jack, than the modern flapper.

A few steps up river was Lamont Willoughby's saw mill and it was a busy place all winter and late into the spring, for he did an awful lot of sawing for the farmers from all around. Ninety per cent of the logs were hauled in by ox teams, which were the farmers' hobby back in those days. What powerful strings Donald and Granville Torrey used to come in with, often with seven and eight yoke in the team ranging from yearling steers up to eight feet oxens, while some of their loads would be as large as a medium sized load of loose hay, and kind reader let me tell you those teams would have attracted attention at the Brockton fair.

Nate Cox and his black dog, Twist! Nate conducted a shoe cobbler's shop on Main Street and ran a small store in connection, he butchered and drove the butcher's cart, and brought up a large family, some of whose members, I have been told, are wealthy at this time.

No doubt there are many who remember the night Gerry Harlow's awning was stripped from its moorings. Yes, I do, for one.

Those that remember when William Wait used to own the trotting park on the plains and hold racing meetings there upon the Fourth of July, and at short intervals throughout the summer and fall, just take five and sit down and work your memory back to when we were boys and girls and were so deeply interested in seeing those close fought heats and hear the clatter and bang of the high wheeled sulkies while they would often get squeezed pretty hard coming down the home stretch. Now let us see—there would be perched on those wooden wheeled vehicles, Joseph Edmonds, Willis and Leonard Brackett, Emerson Ames, Herschel Holt, better

known then as "Scrappy" and Fred and Wilder Chase and many more old timers. All the above mentioned reins men were locals, but all the horsemen from all around with their horses were regular visitors at these meetings, where hard battles were fought.

Some of the horses owned in the village or near by and were raced successfully were Katie B and Bert, trained and raced by Joseph Edmonds. The mare was owned by Wallace Hutchinson and while under the management of Mr. Edmonds, she was sold to a Brockton, Mass., party for one thousand dollars, which was a long price for those days. Joe owned Bert and he was one of the handsomest horses ever raced upon the old track, and that is saying a good deal. Scrappy drove many good ones to the front, among them was Charles Bonner. I was taking care of this horse at a meeting on the Canton race track, when he came under the wire a winner, though he only went about fifteen feet when he dropped to the ground dead and Scrappy was thrown a great distance, fortunately escaping with only minor bruises.

That noted reins man, Emerson Ames, drove a number of good ones to a low mark, Nancy B., Spoolmaker, and a dozen more came down the home stretch to the credit of Emerson. Wilder Chase owned that swift pacer, Charles Hadley; Fred Chase owned that handsome stallion Lord Nelson, and other good ones; Willis Brackett, a valuable stallion, whose name I think was Venture Boone. Wid, as everyone called him had the misfortune of losing this horse very suddenly. He always had brood mares and colts on hand and Wid was considered as one of the best horse breeders to be found and also a real wizard on pedigrees.

Leonard Brackett owned some good brood mares from which he raised Blizzard and Cyclone, and a number more good ones.

William Smith, who was one of Dixfield's leading sports and a traveling salesman, owned and raced Lady Martin, Jerry and the Lambert Mare, with Scrappy in the sulky. Bill always had a number of good colts growing up, too.

Oh what a swift pacer Hiram Randall bought from John Leavitt. Frank Stanley always had a lot of speed to show, including fancy and fast pairs.

Did you ever hear it doubted but what Dixfield was a lively horse town back in those days? Every winter the main street was kept as smooth as a billiard table and an attractive speedway it was. We had what was called a short ship circuit, including our local track, Canton, Livermore, South Paris and Andover. My services were in great demand and I attended all of the meetings, acting as groom for the drivers, in other words a swipe. Now while it is fresh on my memory I want to tell you of the instance that used to happen frequently while at the different tracks long the circuit which was very troublesome to the horsemen. Trusting you will not mention this part, though I dare say there are horsemen of today who well remember back thirty-five and perhaps forty years. When most of the boys used to take with them upon these trips, a little tonic that I think they call split and when their horses would win a heat they would partake of a small sample of the liquid and it strikes me at this writing that at times when their horse did not win they would also take a sip. Now kind reader please consider that this all happened a long time back and of course it is safe to say that such a thing is not even thought of at this time and nothing stronger than Mount Zircon Water is ever taken along by the horsemen.

Here was our trouble and the way it was overcome: it was impossible to conceal our goods so that some interested party could not find it and reduce the contents of the container while we were out for heats. Once, while at our regular meeting at South Paris a friend came to our stable who was a physician, and we told him of our trouble. He took an ounce bottle from his case and put two drops of the liquid into what was called in those days a long necker of split, automatically it changed the color to that of Paris green. Doc told us to throw it right down upon the straw right in plain view and leave it there while out for the next heat. Now let me ask you fair minded people, would you have taken the chance? We were always told to follow the physician's advice and this time we did and it prove an overwhelming success and many a hearty laugh we had over it.

Walter Howard is master mechanic at the largest paper mill in the world, The Oxford Mill at Rumford, Maine. Ask Walter if he remembers when sixteen of us boys went to Canton upon Mart Kilgore's four horse team, and there connected with the train for Lewiston to attend the Barnum & Bailey circus.

Every autumn there were large droves of cattle driven through the village upon the way to market. I have seen many a drove upwards of four hundred in them. Some of those droves were forced to swim the Androscoggin River at the Charles Hammond ferry, as late in the season as November 1st. There were also many droves of sheep came through the village and I have seen as many as thirteen hundred in some of them. They, of course, had to be carried across the ferry boat, sometimes at the Hammond ferry and other droves at the Brown ferry, one

mile below the village, ferrying those large droves was a slow process. Some of the old timers were Dr. B. W. Tingley, Dr. Philoon, Dr. Zenas Bartlett, Thomas Cox, Elbridge Harlow, Jefferson and Thadeous White, Cyrus Newton, James Parker, Scott Chase, Barnard Marble, Luther Ludden and that veteran stage driver, John Pickens, and there were Mrs. Phelps and Aunt Ellen Gould that lived upon the plains.

Some of the boys around my age were as follows: Eustace Greenleaf, Charles Pickens, Carroll Leavitt, George Smith, Claude Griffith, Wade Trask, Walter Eastman, Norman Marsh, Percy Gammon, Charles Ricker, Frank Willoughby, Johnnie Holland, Frank Fish, Wid Ricker, Grant Harlow, Walter E. Howard and Elton Newton, better known in those days as Broncho. Elton drove team for C.C. Freeman of the toothpick mill. For years Broncho's hobby was horse back riding and the most of his spare time was spent that way.

Those who were present at ice skating parties when we would skate five miles up to Webb River Falls, more than forty years ago upon moonlight nights, and return at about midnight, please raise your hand.

In the rear of Steven Griffith's harness shop and quite close to the Androscoggin River was an old, one story building, used to store carriages and sleighs. The windows were all boarded up tight. Most every autumn quite a few of us boys used to enter through a very small door in the basement and then crawl up through a hole in the floor, where a small chimney had been taken out. We had an outfit that consisted of a very large dry goods box for a table, two kerosene lanterns and several nail kegs for chairs. Often we would gather there and engage in a little poker game, of the penny ante—five cent limit caliber, that often would last into the young hours of the day following.

While we were holding one of those notorious gambling meetings one rough November night, after having saved up a little extra cash for this particular gathering, there were eight of us around the old box, there a heap of Uncle Sam's goods upon the table. I will say there must have been between eighty-five cents and a dollar, including little silver five cent pieces, two cent pieces and bung town coppers with the nickel the largest face value.

It was at about midnight, and everything was rolling right along smooth and some of us were getting pretty wealthy, when all of a sudden our attention was attracted by the rattling of the padlock chain at the main entrance, which was only about eight feet from our table. Talk about your radio spreading stuff across the country, you should have seen this little midnight party breaking up. With a rat hole in the floor our only exit, with a perpendicular drop of seven feet to the ground below, eight of us, thank—there were no more of us, for we only had a fractional part of a minute to turn the trick. However, we scored a clean get away, though some of our bodies carried scars that were quite visible for more than four weeks. Never again did we enter that old joint that had sheltered us upon many meetings.

Several of us boys walked to Rumford many times in the morning, and returned at night during the summer that the large jam of logs were piled high and occupied the whole of Rumford Falls. There were said to be two million feet of lumber in that jam, more than a carload of dynamite was used, and it took more than five months to clear the river. I have often heard it said, that it caused a number of lumbermen that formerly were in very good circumstances to go broke. As to memory this jam was forty-seven years ago (c.1883).

I am wondering if at the same time any one will read these lines that used to go to dancing school in the Harlow hall in my class. No doubt Mrs. Selden Barrett will, as Minnie was my partner at one term with Wilder Chase for a teacher. Wilder at that time had fully grown to manhood though a feather weight, and his superior in the dance hall stuff, did not inhabit the State of Maine in those days.

The good Templars Lodge held weekly meetings in their room upon the first floor in the Harlow block, with Mrs. Hattie Kilgore, a leading member, with Col. William T. Eustis, William Abbott and William Putnam, very popular speakers.

Mellie and I used to shake a clever foot in those days at the Harlow hall, at the Dixfield Grange Hall, at the hall near Smith's crossing, then called (Hardscrabble), the old hall at Mexico Corner where Wilder Chase's orchestra, including himself, Nelson Rose, Fred Chase, Herschel Holt, and George Brown furnished music. Now let me be sure that you get me right as to the Mellie that I have mentioned above, for perhaps the Mellie that you may have in mind may be Mellie Dunham, who caused more popularity in recent years than any party that ever fiddled for fun or money. Now the Mellie that I am speaking of here is Mellie Frost that has worked in the Oxford Paper Mill for eighteen years, and some of the old dances we used to warm up on were Portland Fancy, Lady of the Lake, Devils Dream, Hulls Victory, Fishers Hornpipe and Money Musk.

Pardon me, please, for taking you back to the beginning of this story. In speaking of the Harlow Block, I think it was built in the year of eighteen hundred and seventy-eight, and the brick that it was built from was made by Leonard and Willis Brackett, in their own brick kiln on the

banks of Webb River, just above the Thaddeus White bridge, said Brackett Bros., I think, did all of the brick work. The old block is standing today as strong as a mountain.

Many a day I hunted foxes with Newton Stowell, Joseph Edmonds, Almond Stockbridge and Henry O. Stanley. I carried an old muzzle loading shot gun. Yes, those antiques were killers all right, but did you ever try to see how quick you could load one of them upon the north side of a mountain, when it was ten below zero upon the south side?

The corn shop was built in the year of 1886-7 by Burnham & Morrill, and the cans for the first season's pack were made in the old fair building upon the plains the winter and a part of the summer previous. George Marsh was the superintendent, while the can makers were Walter Howard, Fred Glines, George and Wid Ricker, and your humble servant. The first one or two seasons' packs were hauled to Canton by Mart Kilgore with four horse teams, then to market by train.

No doubt there are some of the old shop crew who well remember as well as looked forward for John Burnham to appear on the scene after the season was over, with the payroll. Mr. Burnham was accompanied by no one except the liveryman, who brought him from Canton after getting off the train. Once in the shop he would dump the whole payroll out onto a table. Bills of many denominations, silver, coppers, all together. Don't lose your breath when I tell you there would be more than a bushel basket full of it, and not a single check would there be. The next move would be for the timekeeper to announce your name, and you were called up to the table, where Mr. Burnham very quickly made you the proud possessor of a good sized roll. A roll that

would go about three times the distance as a roll of same size goes today.

The old brick schoolhouse at the foot of the hill on Weld Street, where the teachers did all they could in trying to teach us boys something, and some of these same boys have made good, yet we of course, have not as yet seen a picture of one of the group upon a postage stamp.

A few of the teachers were Newton Stowell, Mr. & Mrs. Albert Park, Miss Edith Gates, Miss Addie Peck, Mr. Bryant and Mr. Dunham. In those days the management gave the teachers power to keep order, if, we will say, they possessed the strength along with a little science needed in turning the trick for all the boys went to school winters until they could raise a good moustache. We all wore heavy cowhide, copper toed, long legged boots. The most of us used to chew tobacco, but did not smoke cigarettes, and we were possessed with strength enough so that a bunch of us could almost lift a small schoolhouse. Nevertheless in most cases, our strength did not count. And if the old brick schoolhouse were standing I dare say I could show you scratches on some of those old hard wood seats that were made by some of us boys' heavy boots as Albert Park dragged us over the tops of them.

The spool mill was built in the summer of 1887, by George Merrill, Ephraim Reynolds, Frand and John Stanley. The spool machinery came in October of the same year, from Searsport, Maine. The help came at about the same time, and their names were as follows: first, Clifton Webber, engineer; Varney Smith came next, and set up the roughers; then came Henry Richards, he and Smith set up the finishers. Next were Frank Nichols, Prince Colcord, Seth Hammond, Amos Carr, Frank Park, Gus Prescott, Charles Ames and James B. Davis.

Soon as the brick foundation for the smokestack was finished, the management seemed to be at a standstill as to how they were going to erect the thirty-foot smokestack into its position upon its base, while some of them mentioned sending to Searsport for a ship builder to do the job. Upon this motion Varney Smith stepped forward and volunteered to furnish the head work if they would furnish him with competent assistants. Varney's liberal offer was very quickly accepted, and the large stack was hoisted to its upright position without a slip, and I think at that time Smith could have easily taken the position as president of the company, at least, for a couple of days.

Varney was a close friend of the writer, and a jolly good fellow he was. When last knowing, he was employed as janitor at the Maine Central passenger station at Rumford, Maine

A machinist by the name of Tucker operated a first class machine shop there in the mill, and Ed Babb worked for him and learned the trade. Andrew Lang worked there for several years, I think, as a fireman. Andrew has owned for many years a nice piece of property in Ridlonville, Maine, and for a long time been employed in the Oxford mill at Rumford as engineer on a pair of the large twin engines. Of those old hands that came from Searsport before the corner stone was laid for the mill, there are only three of them anywhere in this section at this writing; those are Charles Ames and James Davis of Dixfield, and Varney Smith of Rumford.

Kind readers, let them be old schoolmates, playmates or friends away back in our old home town, whoever comes in contact with this article, which I have tried hard to write a few little items of interest which took place in our younger days back in old Dixfield, the garden spot of America, please speak up boys with at least a few lines through the Advertiser, or in the way of a person letter to the writer in memory of playing together when boys.

Now last, but by no means least, was the old church on the hill where I attended regular with my dear old mother, in those that were my happy days.

TOWN OF DIXFIELD, MAINE

CONTENTS

JUNE 30, 2011

PAGE

INDEPENDENT AUDITORS' REPORT 1 - 2

MANAGEMENT'S DISCUSSION AND ANALYSIS 3 - 10

BASIC FINANCIAL STATEMENTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

STATEMENT A - STATEMENT OF NET ASSETS 11

STATEMENT B - STATEMENT OF ACTIVITIES 12 - 13

FUND FINANCIAL STATEMENTS

STATEMENT C - BALANCE SHEET - GOVERNMENTAL FUNDS 14

STATEMENT D - RECONCILIATION OF THE GOVERNMENTAL FUNDS  
BALANCE SHEET TO THE STATEMENT OF NET ASSETS 15

STATEMENT E - STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES - GOVERNMENTAL  
FUNDS 16

STATEMENT F - RECONCILIATION OF THE STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES OF  
GOVERNMENTAL FUNDS TO THE STATEMENT OF  
ACTIVITIES 17

STATEMENT G - BALANCE SHEET - PROPRIETARY FUNDS 18

STATEMENT H - STATEMENT OF REVENUES, EXPENSES AND CHANGES  
IN NET ASSETS - PROPRIETARY FUNDS 19

STATEMENT I - STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS 20

NOTES TO FINANCIAL STATEMENTS 21 - 36

REQUIRED SUPPLEMENTARY INFORMATION

REQUIRED SUPPLEMENTARY INFORMATION DESCRIPTION 37

Audited Financial Statements

Town of Dixfield, Maine

June 30, 2011



*Proven Expertise and Integrity*

SCHEDULE 1 - BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS - BUDGET AND ACTUAL – GENERAL FUND	38	GENERAL CAPITAL ASSETS DESCRIPTION	58
<u>OTHER SUPPLEMENTARY INFORMATION</u>			
OTHER SUPPLEMENTARY INFORMATION DESCRIPTION	39	SCHEDULE J – SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION	59
SCHEDULE 2 - BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS - BUDGET AND ACTUAL – GENERAL FUND REVENUES	40	SCHEDULE K – SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION	60
SCHEDULE A – SCHEDULE OF DEPARTMENTAL OPERATIONS	41 - 42	FEDERAL COMPLIANCE	
SCHEDULE B – COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS	43	INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS	61 - 62
SCHEDULE C - COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS	44		
SPECIAL REVENUE FUNDS DESCRIPTION	45		
SCHEDULE D - COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUE FUNDS	46 - 47		
SCHEDULE E – COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR SPECIAL REVENUE FUNDS	48 - 49		
CAPITAL PROJECTS DESCRIPTION	50		
SCHEDULE F – COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS	51 - 52		
SCHEDULE G – COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR CAPITAL PROJECT FUNDS	53 - 54		
PERMANENT FUNDS DESCRIPTION	55		
SCHEDULE H – COMBINING BALANCE SHEET – NONMAJOR PERMANENT FUNDS	56		
SCHEDULE I – COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES – NONMAJOR PERMANENT FUNDS	57		



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**INDEPENDENT AUDITORS' REPORT**

July 21, 2011

Board of Selectmen  
Town of Dixfield  
Dixfield, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine, as of and for the year ended June 30, 2011, which collectively comprise the Town's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Town of Dixfield's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the Town of Dixfield, Maine as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 10 and 38 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods

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of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Dixfield, Maine's financial statements as a whole. The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*RHR Smith & Company*

Certified Public Accountants

**REQUIRED SUPPLEMENTARY INFORMATION  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
JUNE 30, 2011**

**(UNAUDITED)**

The following management's discussion and analysis of Town of Dixfield, Maine's financial performance provides an overview of the Town's financial activities for the fiscal year ended June 30, 2011. Please read it in conjunction with the Town's financial statements.

**Financial Statement Overview**

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

**Basic Financial Statements**

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

**Government - Wide Financial Statements**

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

The Statement of Net Assets - this statement presents *all* of the government's assets and liabilities with the difference being reported as net assets.

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

Both of the above mentioned financial statements have separate columns for the two different types of town activities. The types of activities presented for the Town of Dixfield are:

- *Governmental activities* - The activities in this section are mostly supported by taxes and intergovernmental revenues (federal and state grants). Most of the Town's basic services are reported in governmental activities, which include general government, protection, public works, human services, education, community and social agencies, and other unclassified.
- *Business-type activities* - These activities are normally intended to recover all or a significant portion of their costs through user fees and / or charges to external users for goods and / or services. These activities for the Town of Dixfield include the sewer and water departments.

**Fund Financial Statements**

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

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

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

The Town of Dixfield presents only two columns in the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances. The Town's major governmental fund is the general fund. All other funds are shown as nonmajor and are combined in the "All Nonmajor Funds" column on these statements.

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

*Proprietary Funds:* The Town of Dixfield maintains two proprietary funds, the sewer and water departments. These funds are used to show activities that operate more like those of commercial enterprises. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. Like the government-wide financial statements, proprietary fund financial statements use the accrual basis of accounting. No reconciliation is needed between the government-wide financial statements for business-type activities and the proprietary fund financial statements.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the Government-Wide and the Fund Financial Statements. The Notes to Financial Statements can be found following the Fiduciary Fund Financial Statements.

#### Required Supplementary Information

The basic financial statements are followed by a section of required supplementary information, which includes a schedule of Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual – General Fund.

#### Other Supplementary Information

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

#### Government-Wide Financial Analysis

Our analysis below focuses on the net assets, and changes in net assets of the Town's governmental and business-type activities. The Town's total net assets for governmental activities decreased by \$122,341 from \$13.50 million to \$13.38 million. The Town's total net assets for business-type activities increased by \$11,666 from \$3.33 million to \$3.35 million.

Unrestricted net assets – the part of net assets that can be used to finance day-to-day operations without constraints established by debt covenants, enabling legislation, or other legal requirements – decreased by \$150,714 for governmental activities to a balance of \$968,390 at the end of this year. Unrestricted net assets for business-type activities increased to a balance of \$322,048.

Table 1  
Town of Dixfield, Maine  
Net Assets  
June 30,

	Governmental Activities		Business-Type Activities	
	2011	2010	2011	2010
Current and other assets	\$ 2,381,850	\$ 2,201,094	\$ 339,904	\$ 230,203
Capital Assets	11,358,239	11,503,956	4,606,818	4,774,829
Total Assets	\$ 13,740,089	\$ 13,705,050	\$ 4,946,722	\$ 5,005,032
Liabilities:				
Current Liabilities	\$ 68,847	\$ 57,001	\$ 77,856	\$ 191,665
Long-term Debt Outstanding	291,109	145,575	1,521,987	1,478,154
Total Liabilities	\$ 359,956	\$ 202,576	\$ 1,599,843	\$ 1,669,819
Net Assets:				
Invested in Capital Assets,				
Net of related Debt	\$ 11,218,832	\$ 11,340,080	\$ 3,024,831	\$ 3,232,717
Restricted: Special Revenue Funds	43,265	15,484	-	-
Permanent Funds	1,149,646	1,027,806	-	-
Other Net Assets	968,390	1,119,104	322,048	102,496
Total Net Assets	\$ 13,380,133	\$ 13,502,474	\$ 3,346,879	\$ 3,335,213

**Financial Analysis of the Town's Fund Statements**

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

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

	2011	2010
General Fund:		
Nonspendable	\$ 31,595	\$ 48,840
Assigned	40,357	50,788
Unassigned	819,717	793,582
Total General Fund	\$ 891,669	\$ 893,210
Nonmajor Funds:		
Special Revenue Funds		
Restricted	\$ 43,265	\$ 15,484
Assigned	21,025	16,149
Capital Project Funds		
Assigned	120,236	121,455
Permanent Funds		
Restricted	1,149,646	1,027,806
Total Nonmajor Funds	\$ 1,334,172	\$ 1,180,894

The general fund total fund balance decreased by \$1,541 over the prior fiscal year. The non-major fund balances increased by \$153,278 over the prior fiscal year.

*Proprietary funds:* The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

The sewer department had a deficit of \$132,782. Last year, the sewer department had a deficit of \$121,969. Revenues and expenses both increased from the prior fiscal year. Depreciation expense accounts for \$157,655 of the current year's expenses. The water department had an excess of \$144,448 for the current year versus a \$68,258 for the prior year. Revenues decreased and expenses increased from the prior fiscal year. Depreciation expense accounts for \$91,926 of the current year's expenses.

**Table 2**  
Town of Dixfield, Maine  
Change in Net Assets  
For the Years Ended June 30,

	Governmental Activities 2011	Business-Type Activities 2011	2010
<b>Revenues</b>			
Taxes	\$ 2,885,835	\$ 2,756,806	\$ -
Intergovernmental	469,825	538,180	-
Charges for services	54,104	535,363	533,450
Miscellaneous	385,708	260,191	37,857
Transfers from other funds	180,000	236,410	-
Total Revenues	3,975,472	4,326,950	543,238
<b>Expenses</b>			
General government	509,118	314,900	-
Protection	467,834	568,651	-
Public works	699,297	659,887	-
Human services	17,304	13,254	-
Community and social agencies	277,003	282,940	-
Education	1,506,157	1,399,834	-
Debt service	-	3,175	-
County tax	97,407	81,144	-
Capital outlay	183,990	516,378	-
Sewer department	-	-	289,869
Water department	-	254,488	307,080
Unclassified	159,703	115,654	-
Transfers to other funds	180,000	236,410	-
Total Expenses	4,097,813	4,192,227	596,949
Change in Net Assets	(122,341)	134,723	(53,711)
Net Assets - July 1	13,502,474	13,367,751	3,388,924
Net Assets - June 30	\$ 13,380,133	\$ 13,502,474	\$ 3,335,213

**Revenues and Expenses**

Revenues for the Town's governmental activities decreased by 8.12%, while total expenses decreased by 2.25%. For the business-type activities revenues increased by 4.21%, while total expenses decreased by 7.12%.

**Budgetary Highlights**

There was no significant difference between the original and final budget for the general fund.

The general fund actual revenues were over budget by \$14,689. This was a result of excess receipts over budget in several categories.

The general fund actual expenditures were under the budget by \$134,558. All of the expenditure accounts were under budget.

**Capital Asset and Debt Administration**

**Capital Assets**

As of June 30, 2011, the net book value of capital assets recorded by the Town decreased by \$313,728 over the prior year. The decrease is the result of current year depreciation expenses of \$519,673 less current year additions of \$205,945.

**Table 4**  
Town of Dixfield, Maine  
**Capital Assets (Net of Depreciation)**  
June 30.

	2011	2010
Land	\$ 146,708	\$ 146,708
Organization costs	650	650
Buildings	673,783	692,446
Machinery & equipment	4,691,278	4,879,927
Vehicles	184,960	78,025
Infrastructure	10,267,678	10,481,029
Total	<u>\$ 15,965,057</u>	<u>\$ 16,278,785</u>

**Debt**

At June 30, 2011, the Town had \$1,706,394 in notes and bonds outstanding versus \$1,705,988 last year, as shown in Note 5 of the financial statements.

**Currently Known Facts, Decisions, or Conditions**

**Economic Factors and Next Year's Budgets and Rates**

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

**Contacting the Town's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the Town's finances and to show the Town's accountability for the money it receives. If you have questions about this report or need additional financial information, the Treasurer for the Town of Dixfield can be reached at P.O. Box 808, Dixfield, Maine 04224.

STATEMENT A

TOWN OF DIXFIELD, MAINE

STATEMENT OF NET ASSETS  
JUNE 30, 2011

	Governmental Activities	Business-Type Activities	Total
<b>ASSETS</b>			
Current assets:			
Cash	\$ 1,007	\$ 173,022	\$ 174,029
Investments	2,113,106	-	2,113,106
Accounts receivable (net of allowance for uncollectibles):			
Taxes	8,852	-	8,852
Liens	166,191	-	166,191
Other	6,542	91,025	97,567
Tax acquired property	9,571	-	9,571
Prepaid items	6,942	-	6,942
Inventory	15,062	27,414	42,496
Due from other governments	-	103,000	103,000
Interfund balances	-	(54,557)	-
Total current assets	<u>2,381,850</u>	<u>339,904</u>	<u>2,721,754</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	30,050	117,308	147,358
Buildings and vehicles net of accumulated depreciation	11,328,189	4,489,510	15,817,699
Total noncurrent assets	<u>11,358,239</u>	<u>4,606,818</u>	<u>15,965,057</u>
<b>TOTAL ASSETS</b>	<u>\$ 13,740,089</u>	<u>\$ 4,946,722</u>	<u>\$ 18,686,811</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ 164	\$ 182	\$ 346
Other accrued payables	-	17,674	17,674
Prepaid taxes	9,536	-	9,536
Current portion of long-term obligations	59,147	60,000	119,147
Total current liabilities	<u>68,847</u>	<u>77,856</u>	<u>146,703</u>
Noncurrent liabilities:			
Noncurrent portion of long-term obligations:			
Notes payable	35,260	-	35,260
Bonds payable	45,000	1,521,987	1,566,987
Capital leases payable	185,000	-	185,000
Accrued compensated absences	25,849	-	25,849
Total noncurrent liabilities	<u>291,109</u>	<u>1,521,987</u>	<u>1,813,096</u>
<b>TOTAL LIABILITIES</b>	<u>359,956</u>	<u>1,599,843</u>	<u>1,959,799</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	11,218,832	3,024,831	14,243,663
Restricted for:			
Special revenue funds	43,265	-	43,265
Permanent funds	1,149,646	-	1,149,646
Unrestricted	968,390	322,048	1,290,438
<b>TOTAL NET ASSETS</b>	<u>13,380,133</u>	<u>3,346,879</u>	<u>16,727,012</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 13,740,089</u>	<u>\$ 4,946,722</u>	<u>\$ 18,686,811</u>

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

STATEMENT B

TOWN OF DIXFIELD, MAINE

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2011

Functions/Programs	Program Revenues			Net (Expense) Revenue & Changes in Net Assets		
	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Governmental Activities	Business- Type Activities	Total
<b>Governmental activities</b>						
Current:						
General government	\$ 509,118	\$ 14,024	\$ -	\$ (495,094)	\$ -	\$ (495,094)
Protection	467,634	30	-	(467,604)	-	(467,604)
Public works	699,297	35,676	50,342	(613,279)	-	(613,279)
Human services	17,304	-	3,924	(13,380)	-	(13,380)
Community and social agencies	277,003	4,374	-	(272,629)	-	(272,629)
Education	1,506,157	-	-	(1,506,157)	-	(1,506,157)
County tax	97,407	-	-	(97,407)	-	(97,407)
Capital outlay	183,990	-	-	(183,990)	-	(183,990)
Unclassified	159,703	-	-	(159,703)	-	(159,703)
Total governmental activities	<u>3,917,613</u>	<u>54,104</u>	<u>54,266</u>	<u>(3,809,443)</u>	<u>-</u>	<u>(3,809,443)</u>
<b>Business-type activities:</b>						
Sewer department	299,955	163,986	-	-	(135,969)	(135,969)
Water department	254,488	364,266	-	-	109,778	109,778
Total business-type activities	<u>554,443</u>	<u>528,252</u>	<u>-</u>	<u>-</u>	<u>(26,191)</u>	<u>(26,191)</u>
Total government	<u>4,472,256</u>	<u>582,356</u>	<u>54,266</u>	<u>(3,809,443)</u>	<u>(26,191)</u>	<u>(3,835,634)</u>

STATEMENT B (CONTINUED)

TOWN OF DIXFIELD, MAINE

STATEMENT OF ACTIVITIES (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2011

	Governmental Activities	Business- type Activities	Total
Changes in net assets:			
Net (expense) revenue	(3,809,443)	(26,191)	(3,835,634)
General revenue:			
Taxes			
Property taxes, levied for general purposes	2,564,651	-	2,564,651
Excise taxes, levied for general purposes	321,184	-	321,184
Grants and contributions not restricted to specific programs	415,559	-	415,559
Miscellaneous	385,708	37,857	423,565
Total general revenue	3,687,102	37,857	3,724,959
Change in net assets	(122,341)	11,666	(110,675)
NET ASSETS - JULY 1, 2010	13,502,474	3,335,213	16,837,687
NET ASSETS - JUNE 30, 2011	\$ 13,380,133	\$ 3,346,879	\$ 16,727,012

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

STATEMENT C

TOWN OF DIXFIELD, MAINE

BALANCE SHEET - GOVERNMENTAL FUNDS  
JUNE 30, 2011

	General Fund	All Nonmajor Funds	Total
ASSETS			
Cash	\$ 1,007	\$ -	\$ 1,007
Investments	836,148	1,276,958	2,113,106
Receivables (net of allowance for uncollectibles):			
Taxes	8,852	-	8,852
Liens	166,191	-	166,191
Other	6,542	-	6,542
Tax acquired property	9,571	-	9,571
Prepaid items	6,942	-	6,942
Inventory	15,082	-	15,082
Due from other funds	54,899	57,356	112,055
TOTAL ASSETS	\$ 1,105,034	\$ 1,334,314	\$ 2,439,348
LIABILITIES AND FUND EQUITY			
Liabilities			
Accounts payable	\$ 164	\$ -	\$ 164
Due to other funds	57,356	142	57,498
Deferred tax revenues	146,309	-	146,309
Prepaid taxes	9,536	-	9,536
TOTAL LIABILITIES	213,365	142	213,507
Fund Equity			
Nonspendable	31,595	-	31,595
Restricted	-	1,192,911	1,192,911
Committed	-	-	-
Assigned	40,357	141,261	181,618
Unassigned	819,717	-	819,717
TOTAL FUND EQUITY	891,669	1,334,172	2,225,841
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,105,034	\$ 1,334,314	\$ 2,439,348

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

STATEMENT D

TOWN OF DIXFIELD, MAINE

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET ASSETS  
JUNE 30, 2011

Total Fund Equity	\$ 2,225,841
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	11,358,239
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	146,309
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Notes payable	(64,407)
Bonds payable	(60,000)
Capital leases payable	(200,000)
Accrued compensated absences	(25,849)
Net assets of governmental activities	<u>\$ 13,380,133</u>

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

STATEMENT E

TOWN OF DIXFIELD, MAINE

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	All Nonmajor Funds	Totals Governmental Funds
<b>REVENUES</b>			
Taxes	\$ 2,527,801	-	\$ 2,527,801
Excise taxes	321,184	-	321,184
Intergovernmental	390,005	79,820	469,825
Charges for services	54,104	-	54,104
Miscellaneous revenues	168,171	217,537	385,708
<b>TOTAL REVENUES</b>	<u>3,461,265</u>	<u>297,357</u>	<u>3,758,622</u>
<b>EXPENDITURES</b>			
Current:			
General government	310,787	-	310,787
Protection	563,024	-	563,024
Public works	470,243	-	470,243
Human services	17,304	-	17,304
Community and social agencies	265,866	-	265,866
Education	1,506,157	-	1,506,157
County tax	97,407	-	97,407
Unclassified	14,934	140,089	155,023
Debt service:			
Principal	37,084	-	37,084
Interest	-	-	-
Capital outlay	-	183,990	183,990
<b>TOTAL EXPENDITURES</b>	<u>3,282,806</u>	<u>324,079</u>	<u>3,606,885</u>
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<u>178,459</u>	<u>(26,722)</u>	<u>151,737</u>
<b>OTHER FINANCING SOURCES</b>			
Transfers in	-	180,000	180,000
Transfers (out)	(180,000)	-	(180,000)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(180,000)</u>	<u>180,000</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<u>(1,541)</u>	<u>153,278</u>	<u>151,737</u>
<b>FUND BALANCES - JULY 1</b>	<u>893,210</u>	<u>1,180,894</u>	<u>2,074,104</u>
<b>FUND BALANCES - JUNE 30</b>	<u>\$ 891,669</u>	<u>\$ 1,334,172</u>	<u>\$ 2,225,841</u>

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

STATEMENT F

TOWN OF DIXFIELD, 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, 2011

Net change in fund balances - total governmental funds (Statement E) \$ 151,737.

Amounts reported for governmental activities in the Statement of Activities (Statement B) 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	124,375
Depreciation expense	(270,092)
	<u>(145,717)</u>

Revenues in the Statement of Activities that do not provide current financial resources are not reported.

Taxes and liens receivable	<u>36,850</u>
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Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets

	<u>(200,000)</u>
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Repayment of long-term debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets

	<u>39,469</u>
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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>(4,680)</u>
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Change in net assets of governmental activities (Statement B)

	<u>\$ (122,341)</u>
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See accompanying independent auditors' report and notes to financial statements.

STATEMENT G

TOWN OF DIXFIELD, MAINE

BALANCE SHEET - PROPRIETARY FUNDS  
JUNE 30, 2011

	Enterprise Funds		Total
	Sewer	Water	
<b>ASSETS</b>			
Current assets:			
Cash	\$ 173,022	\$ -	\$ 173,022
Accounts receivable (net of allowance for uncollectibles):	43,674	47,351	91,025
Inventory	4,159	23,255	27,414
Due from other governments	103,000	-	103,000
Due from other funds	-	154,282	154,282
Total current assets	<u>323,855</u>	<u>224,888</u>	<u>548,743</u>
Noncurrent assets:			
Capital assets:			
Land, infrastructure, and other assets not being depreciated	-	117,308	117,308
Buildings and equipment, net of accumulated depreciation	1,468,896	3,020,814	4,489,510
Total noncurrent assets	<u>1,468,896</u>	<u>3,138,122</u>	<u>4,606,818</u>
<b>TOTAL ASSETS</b>	<b>\$ 1,792,551</b>	<b>\$ 3,363,010</b>	<b>\$ 5,155,561</b>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	\$ -	\$ 182	\$ 182
Accrued interest	6,421	11,253	17,674
Due to other funds	207,520	1,319	208,839
Current portion of long-term obligations	-	60,000	60,000
Total current liabilities	<u>213,941</u>	<u>72,754</u>	<u>286,695</u>
Noncurrent liabilities			
Noncurrent portion of long-term obligations:			
Bonds payable	103,000	1,418,987	1,521,987
Total noncurrent liabilities	<u>103,000</u>	<u>1,418,987</u>	<u>1,521,987</u>
<b>TOTAL LIABILITIES</b>	<b>316,941</b>	<b>1,491,741</b>	<b>1,808,682</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,365,696	1,659,135	3,024,831
Unrestricted	109,914	212,134	322,048
<b>TOTAL NET ASSETS</b>	<b>1,475,610</b>	<b>1,871,269</b>	<b>3,346,879</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 1,792,551</b>	<b>\$ 3,363,010</b>	<b>\$ 5,155,561</b>

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

STATEMENT I

TOWN OF DIXFIELD, MAINE

STATEMENT OF CASH FLOWS - PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Enterprise Funds		Total Enterprise Funds
	Sewer	Water	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Receipts from customers	\$ 160,452	\$ 354,275	\$ 514,727
Other receipts	3,156	4,938	8,094
Interfund activity	10,782	(20,356)	(9,574)
Payments to suppliers	(135,243)	(223,959)	(359,202)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>39,147</b>	<b>114,898</b>	<b>154,045</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>			
Interest income	31	29,732	29,763
Purchase of fixed assets	-	(81,570)	(81,570)
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>31</b>	<b>(51,838)</b>	<b>(51,807)</b>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>			
Interfund transfers	-	-	-
Principal paid on capital debt	-	(63,125)	(63,125)
Interest paid on capital debt	(636)	-	(636)
<b>NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>	<b>(636)</b>	<b>(63,125)</b>	<b>(63,761)</b>
<b>INCREASE (DECREASE) IN CASH</b>	<b>38,542</b>	<b>(65)</b>	<b>38,477</b>
<b>CASH AND CASH EQUIVALENTS - JULY 1, 2010</b>	<b>134,480</b>	<b>65</b>	<b>134,545</b>
<b>CASH AND CASH EQUIVALENTS - JUNE 30, 2011</b>	<b>\$ 173,022</b>	<b>\$ -</b>	<b>\$ 173,022</b>
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (132,177)	\$ 114,716	\$ (17,461)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Depreciation and amortization expense	157,655	91,926	249,581
Changes in operating assets and liabilities:			
(Increase) decrease in receivables	(3,534)	(9,991)	(13,525)
(Increase) decrease in inventory	-	(9,256)	(9,256)
(Increase) decrease in due from other funds	-	(16,588)	(16,588)
Increase (decrease) in accounts payable	-	(9)	(9)
Increase (decrease) in sales tax payable	6,421	(52,132)	(45,711)
Increase (decrease) in accrued interest	10,782	(3,768)	7,014
Increase (decrease) in due to other funds	-	-	-
	\$ 39,147	\$ 114,898	\$ 154,045

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

STATEMENT H

TOWN OF DIXFIELD, MAINE

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
PROPRIETARY FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Enterprise Funds		Total Enterprise Funds
	Sewer	Water	
<b>OPERATING REVENUES</b>			
Residential	\$ 147,773	\$ 204,032	\$ 351,805
Commercial	10,616	25,459	36,075
Public authorities	5,597	15,854	21,451
Public and private fire protection	-	118,921	118,921
Miscellaneous income	3,156	4,938	8,094
<b>TOTAL OPERATING REVENUES</b>	<b>167,142</b>	<b>369,204</b>	<b>536,346</b>
<b>OPERATING EXPENSES</b>			
Current:			
Wages and benefits	12,015	13,384	25,399
Materials, supplies, maintenance and chemicals	10,584	10,248	20,832
Utilities	9,107	13,397	22,504
Contracted services	104,093	69,540	173,633
Transportation	-	500	500
Depreciation and amortization	157,655	91,926	249,581
Miscellaneous expenses	5,865	55,493	61,358
<b>TOTAL EXPENSES</b>	<b>299,319</b>	<b>254,488</b>	<b>553,807</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENSES</b>	<b>(132,177)</b>	<b>114,716</b>	<b>(17,461)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Interest income	31	29,732	29,763
Interest expense	(636)	-	(636)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(605)</b>	<b>29,732</b>	<b>29,127</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENSES AND OTHER (USES)</b>	<b>(132,782)</b>	<b>144,448</b>	<b>11,666</b>
<b>FUND BALANCES - JULY 1, 2010</b>	<b>1,608,392</b>	<b>1,726,821</b>	<b>3,335,213</b>
<b>FUND BALANCES - JUNE 30, 2011</b>	<b>\$ 1,475,610</b>	<b>\$ 1,871,269</b>	<b>\$ 3,346,879</b>

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Reporting Entity**

The Town of Dixfield was incorporated under the laws of the State of Maine. The Town operates under the selectmen-manager form of government and provides the following services: general government services, protection, public works, human services, and education.

The Town's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although the Town has the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, the Town has chosen not to do so.

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

**Government –Wide and Fund Financial Statements**

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

Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The Town's sewer and water departments are categorized as business-type activities. All other activities of the Town are categorized as governmental.

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (general government, public safety, etc.). The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, miscellaneous revenues, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants. For the most part, the interfund activity has been eliminated from these government – wide financial statements.

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

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

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

**Measurement Focus - Basic Financial Statements & Fund Financial Statements**

The financial transactions of the Town are reported in the individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The following fund types are used by the Town:

1. Governmental Funds:

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.
- c. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities or equipment.
- d. Permanent Funds are used to account for assets held by the Town in trust for specific purposes.

2. Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. Operating revenues include charges for services, intergovernmental reimbursements and other miscellaneous fees which are a direct result of the proprietary activity. Non-operating revenues are any revenues which are generated outside of the general proprietary activity, i.e. interest income. The following is a description of the proprietary funds of the Town:

- a. Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges or (c) established fees and charges based on a pricing policy designed to recover similar costs.

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

**Basis of Accounting**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Accrual

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

2. Modified Accrual

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

**Budget**

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

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

1. Early in the second half of the year the Town prepares a budget for the fiscal year beginning July 1. The operating budget includes proposed expenditures and the means of financing them.
2. A meeting of the inhabitants of the Town was called for the purpose of adopting the proposed budget after public notice of the meeting was given.
3. The budget was adopted subsequent to passage by the inhabitants of the Town.
4. The Town does not adopt budgets for Special Revenue Funds.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Deposits and Investments

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

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

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

Inventories

Inventories of supplies are considered to be expenditures at the time of purchase and are not included in the general fund balance sheet, with the exception of gasoline and diesel inventory. The enterprise fund inventory consists of sewer and water supplies on hand at the end of the year, valued at cost. The cost value is determined using the first-in, first-out (FIFO) method.

Interfund Receivables and Payables

Any residual balances outstanding between governmental activities and business-type activities are reported in the governmental-wide financial statements as "internal balances". Interfund balances and transactions have been eliminated in the governmental-wide financial statements.

Transactions Between Funds

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

Allowance for Uncollectible Accounts

The allowance for uncollectible accounts is estimated to be \$0 as of June 30, 2011.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Capital Assets

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Infrastructure such as streets, traffic signals, and signs are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the estimated useful lives.

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

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

Estimated useful lives are as follows:

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

Long-term Obligations

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

All long-term debt to be repaid from governmental and business-type resources is reported as liabilities in government-wide statements. The long-term debt consists primarily of notes or bonds payable and compensated absences.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

**Compensated Absences**

The Town's policies regarding vacation and sick time permit employees to accumulate earned but unused vacation and sick leave. The liability for these compensated absences is recorded as long-term debt in the government-wide financial statements. In the fund financial statements, governmental funds report only the compensated absence liability payable from expendable available financial resources, while the proprietary funds report the liability as it is incurred.

**Reserves**

The Town records reserves to indicate that a portion of the fund balance is legally segregated for a specific future use, which is indicated by the title of each reserve listed in the balance sheet and statement of net assets. It is the Town's policy to first use restricted assets for restricted programs and only unrestricted assets after the restricted assets have been exhausted.

**Net Assets**

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for those assets, and adding back unspent proceeds. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

**Fund Equity**

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned.

## NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

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

The Town is in the process of adopting a set of financial policies to guide the financial operation of the Town. Included in the policies will be guidelines for accumulating and maintaining an operating position in certain budgeted governmental funds such that annual expenditures shall not exceed annual resources, including fund balances. Other funds shall be fully self-supporting to the extent that the fund balance or retained earnings of each fund shall be zero or greater.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Revenue Recognition - Property Taxes - Modified Accrual Basis**

The Town's property tax for the current year was levied July 26, 2010 on the assessed value listed as of April 1, 2010, for all real and personal property located in the Town. Taxes were due on in two installments on September 15, 2010 and April 15, 2011. Interest on unpaid taxes commenced on September 16, 2010 and April 16, 2011, at 7% per annum.

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

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$54,679 for the year ended June 30, 2011.

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

**Program Revenues**

Program revenues include all directly related income items applicable to a particular program (grant income/expenses).

**Operating/Non-operating Proprietary Fund Revenues**

Operating revenues consist mainly of direct revenue sources and/or charges for services applicable to that fund.

**Encumbrance Accounting**

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**Use of Estimates**

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

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town's investment policies, which follow state statutes, authorize the Town to invest in obligations of the U.S. Treasury, agencies and instrumentalities, other states and Canada, provided such securities are rated within the three highest grades by an approved rating service of the State of Maine, corporate stocks and bonds within statutory limits, financial institutions, mutual funds and repurchase agreements. These investment policies apply to all Town funds.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the Town will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The Town does not have a policy covering custodial credit risk.

At June 30, 2011, the Town's cash balance of \$174,029 was comprised of bank deposits amounting to \$274,511. All of these deposits were insured by federal depository insurance and consequently were not exposed to custodial credit risk.

Checking accounts	\$ 274,511
	<u>\$ 274,511</u>

At June 30, 2011, the Town's investments of \$2,113,106 were comprised of \$2,106,030 in open-ended mutual funds which are not subject to custodial credit risk and \$7,076 in certificates of deposit which are insured by federal depository insurance.

<u>Investment Type</u>	<u>Fair Value</u>
Certificates of deposit	\$ 7,076
Mutual funds	<u>2,106,030</u>
	<u>\$ 2,113,106</u>

The Town has determined that it has complied with state and federal laws governing the investment of public funds.

TOWN OF DIXFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 3 – INTERFUND RECEIVABLES AND PAYABLES

Interfund balances at June 30, 2011 consisted of the following individual fund receivables and payables.

	Receivables (Due from)	Payables (Due to)
General Fund	\$ 54,699	\$ 57,356
Special Revenue Funds	57,214	-
Capital Project Funds	142	142
Enterprise Funds	154,282	208,839
	<u>\$ 266,337</u>	<u>\$ 266,337</u>

NOTE 4 - CAPITAL ASSETS

The following is a summary of changes in capital assets at June 30, 2011:

	Balance, 7/1/10	Additions	Disposals	Balance, 6/30/11
<u>Governmental activities</u>				
Non-depreciated assets:				
Land	\$ 30,050	\$ -	\$ -	\$ 30,050
	<u>30,050</u>	<u>-</u>	<u>-</u>	<u>30,050</u>
Depreciated assets:				
Buildings	840,785	-	-	840,785
Machinery & equipment	114,928	3,377	-	118,305
Vehicles	1,444,514	120,998	-	1,565,512
Infrastructure	16,001,350	-	-	16,001,350
	<u>18,401,577</u>	<u>124,375</u>	<u>-</u>	<u>18,525,952</u>
Less: accumulated depreciation	(6,927,671)	(270,092)	-	(7,197,763)
	<u>11,473,906</u>	<u>(145,717)</u>	<u>-</u>	<u>11,328,189</u>
Net governmental capital assets	\$ 11,503,956	\$ (145,717)	\$ -	\$ 11,358,239

TOWN OF DIXFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 4 - CAPITAL ASSETS (CONTINUED)

Business-type activities  
Non-depreciated assets:

Land	\$ 116,658	\$ -	\$ -	\$ 116,658
Organization costs	650	-	-	650
	<u>117,308</u>	<u>-</u>	<u>-</u>	<u>117,308</u>
Depreciated assets:				
Buildings	714,705	-	-	714,705
Equipment	7,801,118	66,738	-	7,867,856
Vehicles	14,343	14,832	-	29,175
Infrastructure	-	-	-	-
	<u>8,530,166</u>	<u>81,570</u>	<u>-</u>	<u>8,611,736</u>
Less: accumulated depreciation	(3,872,645)	(249,581)	-	(4,122,226)
	<u>4,657,521</u>	<u>(168,011)</u>	<u>-</u>	<u>4,489,510</u>
Net business-type capital assets	\$ 4,774,829	\$ (168,011)	\$ -	\$ 4,606,818

Current year depreciation:

General government	\$ 716
Public safety	25,808
Public works	232,431
Library	11,137
Total governmental activities	<u>270,092</u>
Sewer Department	157,655
Water Department	91,926
Total business-type activities	<u>249,581</u>
Total depreciation expense	<u>\$ 519,673</u>

TOWN OF DIXFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 5 – LONG TERM DEBT

The following is a summary of changes in the long-term debt for the year ended June 30, 2011:

	Balance, 7/1/10	Additions	Deletions	Balance, 6/30/11	Current Portion
Notes payable	\$ 88,876	\$ -	\$ (24,469)	\$ 64,407	\$ 24,469
Bonds payable	1,617,112	1,643,000	(1,618,125)	1,641,987	79,678
Capital leases payable	-	200,000	-	200,000	15,000
Accrued compensated absences	21,169	4,680	-	25,849	-
<b>Totals</b>	<u>\$ 1,727,157</u>	<u>\$ 1,847,680</u>	<u>\$ (1,642,594)</u>	<u>\$ 1,932,243</u>	<u>\$ 119,147</u>

The following is a summary of outstanding bonds payable:

\$90,000, 2003 note payable due in annual principal payments of \$9,000, through March of 2013. Interest is charged at a rate of 2.77% per annum.  
 \$77,346, 2009 note payable due in annual principal payments of \$15,469, through October of 2013. Interest is charged at a rate of 3.76% per annum.

Total notes payable		
\$75,000, 2009 General Obligation Bonds due in annual payments of \$15,000, through November of 2014. Interest is charged at a rate of 3.35% per annum.		60,000
\$1,540,000, 2010 Water Bond due in annual principal payments varying from of \$60,000 to \$110,000, through October of 2026. Interest is charged at a rate varying from 2.00 - 4.00% per annum.		1,478,987
\$103,000, 2011 Sewer Bond due in annual payments varying, through April of 2031. Interest is charged at a rate of 1.00% per annum.		103,000
<b>Total bonds payable</b>		<u>1,641,987</u>
<b>Total Long-Term Debt</b>		<u>\$ 1,706,394</u>

TOWN OF DIXFIELD, MAINE  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 5 – LONG TERM DEBT (CONTINUED)

The following is a summary of outstanding bond principal and interest requirements for the next five fiscal years ending June 30 and in five year increments thereafter:

	Principal	Interest	Total Debt/Service
2012	\$ 104,147	\$ 50,320	\$ 154,467
2013	104,193	47,791	151,984
2014	115,241	44,620	159,861
2015	99,819	41,888	141,707
2016	104,867	39,538	144,405
2017-2021	525,078	154,449	679,527
2022-2026	576,358	73,115	649,473
2027-2031	<u>76,691</u>	<u>4,463</u>	<u>81,154</u>
	<u>\$ 1,706,394</u>	<u>\$ 456,184</u>	<u>\$ 2,162,578</u>

All bonds payable are direct obligations of the Town, for which its full faith and credit are pledged. The Town is not obligated for any special assessment debt. All debt is payable from taxes levied on all taxable property within the Town.

NOTE 6 – RESTRICTED NET ASSETS

The following net assets have been restricted at June 30, 2011 for the following purposes:

Restricted for special revenue funds	\$ 43,265
Restricted for permanent funds	<u>1,149,646</u>
	<u>\$ 1,192,911</u>

NOTE 7 – NONSPENDABLE FUND EQUITY

At June 30, 2011, the general fund had the following nonspendable fund equity:

Tax acquired property	\$ 9,571
Prepaid items	6,942
Inventory	<u>15,082</u>
	<u>\$ 31,595</u>

TOWN OF DIXFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 8 – ASSIGNED FUND EQUITY

At June 30, 2011, the general fund had the following assigned fund equity:

Executive department	\$ 8,295
Boards and Committees	1,665
Public works department	7,426
Ludden Memorial Library	3,073
Thad White Bridge	19,898
	<u>\$ 40,357</u>

NOTE 9 - EXPENDITURES OVER APPROPRIATIONS

The town had no overspent appropriations at June 30, 2011.

NOTE 10– OVERLAPPING DEBT

The Town is responsible for its proportionate share of County debt. As of June 30, 2011 the Town's share was as follows:

	Outstanding Debt	Town's Percentage	Total Share
County of Oxford	-	2.03%	\$ -
M.S.A.D. No. 21	13,801,137	39.13%	<u>5,400,974</u>
			<u>\$ 5,400,974</u>

NOTE 11 – RISK MANAGEMENT

The Town is a member of the Maine Municipal Association – Worker Compensation Trust Fund ("Fund"). The Fund was created to formulate, develop and administer a program of modified self-funding for the Fund's membership, obtain lower costs for worker's compensation coverage and develop a comprehensive loss control program. The Town pays an annual premium to the fund for its worker's compensation coverage. The Town's agreement with the Fund provides that the fund will be self-sustaining through member premiums and will provide, through commercial companies reinsurance contracts, individual stop loss coverage for member Town's for claims in excess of \$400,000 with an excess limit of \$2,000,000.

TOWN OF DIXFIELD, MAINE

NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2011

NOTE 11 – RISK MANAGEMENT (CONTINUED)

The Town is also a member of the Maine Municipal Association – Property and Casualty Pool ("Pool"). As with the Fund above, the Pool was created to obtain lower rates for its members. The Town pays an annual premium for its property and liability coverage. Under the property coverage portion of the Pool, coverage is provided after the deductible is met, to \$26,000,000. Under the liability portion of the Pool, coverage is provided after the deductible is met, to \$1,000,000.

NOTE 12 – LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The Town of Dixfield's landfill is at 100% capacity to date. Therefore, the estimated remaining landfill life is zero years. Federal and state laws require that certain post closure care be met. The Town estimates that on an annual basis, some immaterial costs will be incurred for post closure care. The annual amount will be paid for within the Town's annual operating budget.

NOTE 13 – CONTINGENCIES

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

The Town participates in various intergovernmental grant programs which may be subject to future program compliance audits by the grantors or their representatives. Accordingly, the Town's compliance with applicable grant requirement may be established at some future date. The amount, if any, of any liabilities arising from the disallowance of expenditures or ineligibility of grant revenues cannot be determined at this time.

Required Supplementary Information

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

- Budgetary Comparison Schedule – Budgetary Basis – Budget and Actual - General Fund

SCHEDULE 1

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND  
FOR THE YEAR ENDED JUNE 30, 2011

	Budgeted Amounts		Actual Amounts	Variance Positive (Negative)
	Original	Final		
Budgetary Fund Balance, July 1	\$ 893,210	\$ 893,210	\$ 893,210	\$ -
Resources (Inflows):				
Taxes:				
Property taxes	2,564,649	2,564,649	2,527,801	(36,848)
Excise taxes	291,000	291,000	321,184	30,184
Intergovernmental revenues:				
State revenue sharing	242,648	242,648	262,297	19,649
Homestead exemption	64,105	64,105	48,743	(15,362)
Local road assistance	50,000	50,000	50,342	342
Other	27,385	27,385	28,623	1,238
Charges for services	50,062	50,062	54,104	4,042
Interest income	250	250	93	(157)
Miscellaneous revenues	56,477	56,477	68,053	11,576
RSU #10 Carry Forward	100,000	100,000	100,025	25
Transfers from other funds	-	-	-	-
Amounts Available for Appropriation	4,339,786	4,339,786	4,354,475	14,689

Charges to Appropriations (Outflows):

Current:				
General government	326,473	332,198	310,787	21,411
Protection	561,358	567,858	563,024	4,834
Public works	469,738	479,638	470,243	9,395
Human services	20,051	20,051	17,304	2,747
Community and social agencies	290,103	291,073	265,866	25,207
Education	1,506,157	1,506,157	1,506,157	-
County tax	97,407	97,407	97,407	-
Debt service:				
Principal	37,510	37,510	37,084	426
Interest	-	-	-	-
Unclassified	57,779	85,472	14,934	70,538
Transfers to other funds	180,000	180,000	180,000	-
Total Charges to Appropriations	3,546,576	3,597,364	3,462,806	134,558
Budgetary Fund Balance, June 30	\$ 793,210	\$ 742,422	\$ 891,669	\$ 149,247
Utilization of Designated Fund Balance	\$ -	\$ 50,788	\$ -	\$ (50,788)
Utilization of Undesignated Fund Balance	100,000	100,000	-	(100,000)
	\$ 100,000	\$ 150,788	\$ -	\$ (150,788)

See accompanying independent auditors' report.

Other Supplementary Information

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

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

SCHEDULE 2

TOWN OF DIXFIELD, MAINE

BUDGETARY COMPARISON SCHEDULE – BUDGETARY BASIS  
BUDGET AND ACTUAL – GENERAL FUND REVENUES  
FOR THE YEAR ENDED JUNE 30, 2011

Resources (Inflows):	Budgeted Amount	Actual Amounts	Variance Positive (Negative)
<b>Taxes:</b>			
Property taxes	\$ 2,564,649	\$ 2,527,801	\$ (36,848)
Motor vehicle excise	290,000	319,236	29,236
Boat excise	1,000	1,948	948
<b>Intergovernmental revenues:</b>			
State revenue sharing	242,648	262,297	19,649
Homestead exemption	64,105	48,743	(15,362)
Tree growth reimbursement	50,000	50,342	342
General assistance	5,000	3,924	(1,076)
Other state / federal funds	22,385	24,699	2,314
<b>Charges for services</b>			
Town clerk fees	10,000	8,242	(1,758)
Code enforcement/permit fees	-	2,364	2,364
Administration	2,000	5,782	3,782
Ludden Library fines	4,750	4,374	(376)
Public works income	33,312	33,312	-
Fire department income	-	30	30
Investment income	-	-	-
Regular investment income	250	93	(157)
<b>Other revenues</b>			
Fees / interest on taxes	11,000	19,324	8,324
Post office rent	17,500	17,500	-
S.A.D. No. 21 garage rent	15,000	15,000	-
Water/sewer garage rent	-	1,200	1,200
Cable tv. franchise	10,977	12,684	1,707
Trust fund interest/library	-	466	466
Misc. other	2,000	1,879	(121)
Transfers in from other funds	-	-	-
RSU #10 Carry Forward	100,000	100,025	25
<b>Amounts Available for Appropriation</b>	<b>\$ 3,446,576</b>	<b>\$ 3,461,265</b>	<b>\$ 14,689</b>

See accompanying independent auditors' report.

SCHEDULE A

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2011

	Budget	Adjustments	Total Available	Actual	Balance Positive (Negative)
<b>EXPENDITURES</b>					
General government:					
Executive department	\$ 277,618	\$ 5,000	\$ 282,618	\$ 268,467	\$ 14,151
Boards and committees	2,590	725	3,315	1,184	2,131
Code enforcement	16,265	-	16,265	13,687	2,578
Insurance & benefits	30,000	-	30,000	27,449	2,551
	<u>326,473</u>	<u>5,725</u>	<u>332,198</u>	<u>310,787</u>	<u>21,411</u>
Protection:					
Police department	303,667	1,500	305,167	301,295	3,872
Fire department	82,372	5,000	87,372	87,337	35
Public safety	175,319	-	175,319	174,392	927
	<u>561,358</u>	<u>6,500</u>	<u>567,858</u>	<u>563,024</u>	<u>4,834</u>
Public works:					
Public works department	455,765	9,900	465,665	457,217	8,448
Grounds	13,973	-	13,973	13,026	947
	<u>469,738</u>	<u>9,900</u>	<u>479,638</u>	<u>470,243</u>	<u>9,395</u>
Human services:					
Social services	10,051	-	10,051	10,051	-
General assistance	10,000	-	10,000	7,253	2,747
	<u>20,051</u>	<u>-</u>	<u>20,051</u>	<u>17,304</u>	<u>2,747</u>

See accompanying independent auditors' report.

SCHEDULE A

TOWN OF DIXFIELD, MAINE

SCHEDULE OF DEPARTMENTAL OPERATIONS  
FOR THE YEAR ENDED JUNE 30, 2011

	Budget	Receipts	Total Available	Actual	Balance Positive (Negative)
Community and social agencies:					
Ludden Memorial Library	111,170	970	112,140	100,131	12,009
Recreation	13,500	-	13,500	13,392	108
Regional expenses	165,433	-	165,433	152,343	13,090
	<u>290,103</u>	<u>970</u>	<u>291,073</u>	<u>265,866</u>	<u>25,207</u>
Debt service:					
Principal	37,510	-	37,510	37,084	426
Interest	-	-	-	-	-
	<u>37,510</u>	<u>-</u>	<u>37,510</u>	<u>37,084</u>	<u>426</u>
Education	1,506,157	-	1,506,157	1,506,157	-
	<u>97,407</u>	<u>-</u>	<u>97,407</u>	<u>97,407</u>	<u>-</u>
County tax					
Unclassified:					
Miscellaneous funding	3,100	-	3,100	3,100	-
Thad White bridge	-	27,693	27,693	7,795	19,898
Overlay	54,679	-	54,679	4,039	50,640
	<u>57,779</u>	<u>27,693</u>	<u>85,472</u>	<u>14,934</u>	<u>70,538</u>
Transfers out	180,000	-	180,000	180,000	-
Total Expenditures	\$ 3,546,576	\$ 50,788	\$ 3,597,364	\$ 3,462,806	\$ 134,558

SCHEDULE B

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR GOVERNMENTAL FUNDS  
JUNE 30, 2011

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Investments	\$ 7,076	\$ 120,236	\$ 1,149,646	\$ 1,276,958
Accounts receivable	-	-	-	-
Due from other funds	57,214	142	-	57,356
<b>Total assets</b>	<b>\$ 64,290</b>	<b>\$ 120,378</b>	<b>\$ 1,149,646</b>	<b>\$ 1,334,314</b>
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	142	-	142
<b>Total liabilities</b>	<b>-</b>	<b>142</b>	<b>-</b>	<b>142</b>
<b>FUND EQUITY</b>				
Fund balance:				
Nonspendable	-	-	-	-
Restricted	43,265	-	1,149,646	1,192,911
Committed	-	-	-	-
Assigned	21,025	120,236	-	141,261
Unassigned	-	-	-	-
<b>Total fund equity</b>	<b>64,290</b>	<b>120,236</b>	<b>1,149,646</b>	<b>1,334,172</b>
<b>Total liabilities and fund equity</b>	<b>\$ 64,290</b>	<b>\$ 120,378</b>	<b>\$ 1,149,646</b>	<b>\$ 1,334,314</b>

See accompanying independent auditors' report.

SCHEDULE C

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES – NONMAJOR GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Special Revenue Funds	Capital Project Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Intergovernmental	\$ 79,820	\$ -	\$ -	\$ 79,820
Interest	-	19	26,166	26,185
Net change in investment value	-	-	156,830	156,830
Other	26,970	2,752	4,800	34,522
<b>TOTAL REVENUES</b>	<b>106,790</b>	<b>2,771</b>	<b>187,796</b>	<b>297,357</b>
<b>EXPENDITURES</b>				
	74,133	183,990	65,956	324,079
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>32,657</b>	<b>(181,219)</b>	<b>121,840</b>	<b>(26,722)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	180,000	-	180,000
Transfers (Out)	-	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)</b>	<b>32,657</b>	<b>(1,219)</b>	<b>121,840</b>	<b>153,278</b>
<b>FUND BALANCE - JULY 1</b>	<b>31,633</b>	<b>121,455</b>	<b>1,027,806</b>	<b>1,180,894</b>
<b>FUND BALANCE - JUNE 30</b>	<b>\$ 64,290</b>	<b>\$ 120,236</b>	<b>\$ 1,149,646</b>	<b>\$ 1,334,172</b>

See accompanying independent auditors' report.

Special Revenue Funds

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

SCHEDULE D

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2011

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Fire Dept Grants	ATV Grant	Walmart Eco Pierce Grant	Kitty Fund	Energy Grant	Public Works Safety	Library Donations
<b>ASSETS</b>										
Investments	-	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	3,693	769	-	-	-	7,076	50	6,037	286	2,542
<b>TOTAL ASSETS</b>	<b>\$ 3,693</b>	<b>\$ 769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,076</b>	<b>\$ 50</b>	<b>\$ 6,037</b>	<b>\$ 286</b>	<b>\$ 2,542</b>
<b>LIABILITIES AND FUND EQUITY</b>										
<b>LIABILITIES</b>										
Accounts payable	-	-	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY</b>										
Fund balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	7,076	-	6,037	-	-
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	3,693	769	-	-	-	-	50	-	286	2,542
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>3,693</b>	<b>769</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,076</b>	<b>50</b>	<b>6,037</b>	<b>286</b>	<b>2,542</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 3,693</b>	<b>\$ 769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,076</b>	<b>\$ 50</b>	<b>\$ 6,037</b>	<b>\$ 286</b>	<b>\$ 2,542</b>

SCHEDULE D (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET - NONMAJOR SPECIAL REVENUES FUNDS  
JUNE 30, 2011

	Outdoor Market Committee	Dixfield Community Committee	Workers' Compensation	Beauty Donations	Wind Study	FEEMA Grant	Police Grants	New Page Matches/ Donations	Totals
ASSETS									
Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,076
Accounts receivable	1,211	843	7,489	500	3,242	-	30,152	400	57,214
Due from other funds	\$ 1,211	\$ 843	\$ 7,489	\$ 500	\$ 3,242	\$ -	\$ 30,152	\$ 400	\$ 64,290
TOTAL ASSETS									
LIABILITIES AND FUND EQUITY									
LIABILITIES									
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES									
FUND EQUITY									
Fund balance:									
Nonspendable	-	-	-	-	-	-	-	-	43,265
Restricted	-	-	-	-	-	-	30,152	-	-
Committed	-	-	-	-	-	-	-	-	21,025
Assigned	1,211	843	7,489	500	3,242	-	-	400	-
Unassigned	-	-	-	-	-	-	-	-	64,290
TOTAL FUND EQUITY	\$ 1,211	\$ 843	\$ 7,489	\$ 500	\$ 3,242	\$ -	\$ 30,152	\$ 400	\$ 64,290
TOTAL LIABILITIES AND FUND EQUITY	\$ 1,211	\$ 843	\$ 7,489	\$ 500	\$ 3,242	\$ -	\$ 30,152	\$ 400	\$ 64,290

See accompanying independent auditors' report.

SCHEDULE E

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUES FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Recreation Committee	Economic Development Committee	Podunk Snowmobile Club	Fire Dept Grants	ATV Grant	Walmart Eco Pierce Grant	Kitty Fund	Energy Grant	Public Works Safety	Library Donations
REVENUES										
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ 15,157	\$ -	\$ -	\$ -	\$ -	\$ -
Other	3,325	-	11,461	517	-	39	88	6,037	799	585
TOTAL REVENUES	3,325	-	11,461	517	15,157	39	88	6,037	799	585
EXPENDITURES										
410	-	-	11,461	517	15,157	-	78	-	1,198	238
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	410	-	-	-	-	39	10	6,037	(399)	347
OTHER FINANCING SOURCES (USES)										
Operating Transfers In	-	-	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	410	-	-	-	-	39	10	6,037	(399)	347
FUND BALANCE - JULY 1	3,283	769	-	-	-	7,037	40	-	685	2,195
FUND BALANCE - JUNE 30	\$ 3,693	\$ 769	\$ -	\$ -	\$ -	\$ 7,076	\$ 50	\$ 6,037	\$ 286	\$ 2,542

Capital Project Funds

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

TOWN OF DIXFIELD, MAINE  
SCHEDULE E (CONTINUED)

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR SPECIAL REVENUES FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Outdoor Market Committee	Dixfield Community Committee	Workers' Compensation	Beauty Donations	Wind Study	FEMA Grant	Police Grants	New Page Matches/ Donations	Totals
REVENUES									
Intergovernmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,409	\$ 62,254	\$ -	\$ 79,620
Other	2,227	895	997	-	-	-	-	-	26,970
TOTAL REVENUES	2,227	895	997	-	-	2,409	62,254	-	106,790
EXPENDITURES									
1,981	625	-	-	-	1,613	2,409	35,694	247	74,133
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	246	270	997	-	(1,613)	-	26,560	(247)	32,657
OTHER FINANCING SOURCES (USES)									
Operating Transfers In	-	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-	-	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	246	270	997	-	(1,613)	-	26,560	(247)	32,657
FUND BALANCE - JULY 1	965	573	6,492	500	4,855	-	3,592	647	31,633
FUND BALANCE - JUNE 30	\$ 1,211	\$ 843	\$ 7,489	\$ 500	\$ 3,242	\$ -	\$ 30,152	\$ 400	\$ 64,290

See accompanying independent auditors' report.

SCHEDULE F

SCHEDULE F (CONTINUED)

TOWN OF DIXFIELD, MAINE

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2011

COMBINING BALANCE SHEET – NONMAJOR CAPITAL PROJECT FUNDS  
JUNE 30, 2011

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	Public Works Equipment
ASSETS					
Investments	\$ 3,304	\$ 7,486	\$ 6,737	\$ 37,489	\$ 20,515
Due from other funds	-	-	142	-	-
<b>TOTAL ASSETS</b>	<b>\$ 3,304</b>	<b>\$ 7,486</b>	<b>\$ 6,879</b>	<b>\$ 37,489</b>	<b>\$ 20,515</b>
LIABILITIES AND FUND EQUITY					
LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
FUND EQUITY					
Fund balance:					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	3,304	7,486	6,879	37,489	20,515
Unassigned	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>3,304</b>	<b>7,486</b>	<b>6,879</b>	<b>37,489</b>	<b>20,515</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 3,304</b>	<b>\$ 7,486</b>	<b>\$ 6,879</b>	<b>\$ 37,489</b>	<b>\$ 20,515</b>

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Barlett Fund Library Reserve	Fire Station Equipment	Totals
ASSETS						
Investments	\$ 22,109	\$ 8,120	\$ 5,000	\$ 1,975	\$ 7,501	\$ 120,236
Due from other funds	-	-	-	-	-	142
<b>TOTAL ASSETS</b>	<b>\$ 22,109</b>	<b>\$ 8,120</b>	<b>\$ 5,000</b>	<b>\$ 1,975</b>	<b>\$ 7,501</b>	<b>\$ 120,378</b>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds	142	-	-	-	-	142
<b>TOTAL LIABILITIES</b>	<b>142</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>142</b>
FUND EQUITY						
Fund balance:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	21,967	8,120	5,000	1,975	7,501	120,236
Unassigned	-	-	-	-	-	-
<b>TOTAL FUND EQUITY</b>	<b>21,967</b>	<b>8,120</b>	<b>5,000</b>	<b>1,975</b>	<b>7,501</b>	<b>120,236</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 22,109</b>	<b>\$ 8,120</b>	<b>\$ 5,000</b>	<b>\$ 1,975</b>	<b>\$ 7,501</b>	<b>\$ 120,378</b>

See accompanying independent auditors' report.

SCHEDULE G

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Boiler Reserve	Fire Station Reserve	Cruiser Reserve	Fire Truck Reserve	Public Works Equipment
REVENUES	\$ 1	\$ 1	\$ 2	\$ 3	\$ 2
Interest	-	-	552	2,100	-
Other	1	1	554	2,103	2
TOTAL REVENUES	2	2	1,106	4,203	2
EXPENDITURES	6,753	-	22,461	-	-
Capital outlay	6,753	-	22,461	-	-
TOTAL EXPENDITURES	6,753	-	22,461	-	-
EXCESS OF REVENUES OVER (UNDER)	(6,752)	1	(21,907)	2,103	2
EXPENDITURES	-	-	-	-	-
OTHER FINANCING SOURCES (USES)	10,000	5,000	10,000	30,000	20,000
Proceeds from loan issuance	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	10,000	5,000	10,000	30,000	20,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)	3,248	5,001	(11,907)	32,103	20,002
EXPENDITURES AND OTHER (USES)	56	2,485	18,786	5,386	513
FUND BALANCE - JULY 1	3,304	7,486	6,879	37,489	20,515
FUND BALANCE - JUNE 30					

SCHEDULE G (CONTINUED)

TOWN OF DIXFIELD, MAINE

COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
NONMAJOR CAPITAL PROJECT FUNDS  
FOR THE YEAR ENDED JUNE 30, 2011

	Road Construction Reserve	Sidewalk Reserve	Public Works Building	Bartlett Fund Library Reserve	Fire Station Equipment	Totals
REVENUES	\$ 7	\$ 1	\$ -	\$ 1	\$ 1	\$ 19
Interest	-	-	-	-	-	2,752
Other	7	101	-	1	1	2,771
TOTAL REVENUES	14	102	-	2	2	183,990
EXPENDITURES	152,657	-	-	2,119	-	183,990
Capital outlay	152,657	-	-	2,119	-	183,990
TOTAL EXPENDITURES	152,657	-	-	2,119	-	183,990
EXCESS OF REVENUES OVER (UNDER)	(138,643)	102	-	(2,117)	2	(181,219)
EXPENDITURES	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)	100,000	-	5,000	-	-	180,000
Proceeds from loan issuance	-	-	-	-	-	-
Operating Transfers In	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	100,000	-	5,000	-	-	180,000
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)	(38,643)	102	5,000	(2,115)	2	(1,219)
EXPENDITURES AND OTHER (USES)	74,617	8,019	-	4,093	7,500	121,455
FUND BALANCE - JULY 1	21,967	8,120	5,000	1,975	7,501	120,236
FUND BALANCE - JUNE 30						

See accompanying independent auditors' report.

Permanent Funds

Permanent funds are used to account for assets held by the Town of Dixfield, Maine in trust or as an agent for individuals, private organizations, other governmental units and/or other funds.

SCHEDULE H

TOWN OF DIXFIELD, MAINE

COMBINING BALANCE SHEET – NON MAJOR PERMANENT FUNDS  
JUNE 30, 2011

	Perpetual Care	lone Harlow Community Fund	lone Harlow Scholarship Fund	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
<b>ASSETS</b>								
Investments	\$ 199,792	\$ 605,379	\$ 199,832	\$ 96,823	\$ 2,707	\$ 33,367	\$ 11,746	\$ 1,149,646
Due from other funds								
Total assets	\$ 199,792	\$ 605,379	\$ 199,832	\$ 96,823	\$ 2,707	\$ 33,367	\$ 11,746	\$ 1,149,646
<b>LIABILITIES</b>								
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to other funds								
Total liabilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>FUND EQUITY</b>								
Fund balance:								
Nonspendable								
Restricted	199,792	605,379	199,832	96,823	2,707	33,367	11,746	1,149,646
Committed	-	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund equity	199,792	605,379	199,832	96,823	2,707	33,367	11,746	1,149,646
Total liabilities and fund equity	\$ 199,792	\$ 605,379	\$ 199,832	\$ 96,823	\$ 2,707	\$ 33,367	\$ 11,746	\$ 1,149,646

General Capital Assets

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

SCHEDULE I

TOWN OF DIXFIELD, MAINE  
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 NON MAJOR PERMANENT FUNDS  
 FOR THE YEAR ENDED JUNE 30, 2011

	Perpetual Care	Ione Harlow Community Fund	Ione Harlow Scholarship Fund	Odd Fellows Scholarship	Ministerial	Verdurina Ludden Trust	Harlow/ Ludden Trust	Totals
<b>REVENUES</b>								
Interest	\$ 4,179	\$ 13,940	\$ 4,645	\$ 2,254	\$ 48	\$ 832	\$ 268	\$ 26,166
Net change in investment value	25,238	84,143	28,052	13,614	291	3,870	1,622	156,830
Other	4,800	-	-	-	-	-	-	4,800
<b>TOTAL REVENUES</b>	<b>34,217</b>	<b>98,083</b>	<b>32,697</b>	<b>15,868</b>	<b>339</b>	<b>4,702</b>	<b>1,890</b>	<b>187,786</b>
<b>EXPENDITURES</b>								
Bank charges	1,574	5,248	5,150	2,649	18	1,216	101	15,956
Other	-	50,000	-	-	-	-	-	50,000
<b>TOTAL EXPENDITURES</b>	<b>1,574</b>	<b>55,248</b>	<b>5,150</b>	<b>2,649</b>	<b>18</b>	<b>1,216</b>	<b>101</b>	<b>65,956</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>32,643</b>	<b>42,835</b>	<b>27,547</b>	<b>13,219</b>	<b>321</b>	<b>3,486</b>	<b>1,789</b>	<b>121,840</b>
<b>OTHER FINANCING SOURCES (USES)</b>								
Operating Transfers In	-	-	-	-	-	-	-	-
Operating Transfers (Out)	-	-	-	-	-	-	-	-
<b>TOTAL OTHER FINANCING (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)</b>	<b>32,643</b>	<b>42,835</b>	<b>27,547</b>	<b>13,219</b>	<b>321</b>	<b>3,486</b>	<b>1,789</b>	<b>121,840</b>
<b>FUND BALANCES - JULY 1</b>	<b>167,149</b>	<b>562,544</b>	<b>172,285</b>	<b>83,604</b>	<b>2,386</b>	<b>29,881</b>	<b>9,957</b>	<b>1,027,806</b>
<b>FUND BALANCES - JUNE 30</b>	<b>\$ 199,792</b>	<b>\$ 605,379</b>	<b>\$ 199,832</b>	<b>\$ 96,823</b>	<b>\$ 2,707</b>	<b>\$ 33,367</b>	<b>\$ 11,746</b>	<b>\$ 1,145,646</b>

See accompanying independent auditors' report.

SCHEDULE K

TOWN OF DIXFIELD, MAINE

SCHEDULE OF CHANGES IN GENERAL CAPITAL ASSETS BY FUNCTION FOR THE YEAR ENDED JUNE 30, 2011

	General Capital Assets 7/1/10	Additions	Deletions	General Capital Assets 6/30/11
General government	\$ 71,577	\$ -	\$ -	\$ 71,577
Public safety	996,170	120,998	-	1,117,168
Public works	16,888,492	3,377	-	16,891,869
Library	475,388	-	-	475,388
Sewer Department	4,274,400	-	-	4,274,400
Water Department	4,373,074	81,570	-	4,454,644
Total General Capital Assets	27,079,101	205,945	-	27,285,046
Less: Accumulated Depreciation	(10,800,316)	(519,673)	-	(11,319,989)
Net General Capital Assets	\$ 16,278,785	\$ (313,728)	\$ -	\$ 15,965,057

See accompanying independent auditors' report.

SCHEDULE J

TOWN OF DIXFIELD, MAINE

SCHEDULE OF GENERAL CAPITAL ASSETS BY FUNCTION JUNE 30, 2011

	Land and Non-depreciable Assets	Buildings, Building Improvements & Land Improvements	Furniture, Fixtures, Equipment & Vehicles	Infrastructure	Total
General government	\$ 8,450	\$ 48,100	\$ 15,027	\$ -	\$ 71,577
Public safety	1,700	157,597	957,871	-	1,117,168
Public works	4,600	175,000	710,919	16,001,350	16,891,869
Library	15,300	460,088	-	-	475,388
Sewer Department	-	70,593	4,203,807	-	4,274,400
Water Department	117,308	644,111	3,693,225	-	4,454,644
Total General Capital Assets	147,358	1,555,489	9,580,849	16,001,350	27,285,046
Less: Accumulated Depreciation	-	(851,774)	(4,734,543)	(5,733,672)	(11,319,989)
Net General Capital Assets	\$ 147,358	\$ 703,715	\$ 4,846,306	\$ 10,267,678	\$ 15,965,057

See accompanying independent auditors' report.



*Proven Expertise and Integrity*

**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**

July 21, 2011

Board of Selectmen  
Town of Dixfield  
Dixfield, Maine

We have audited the financial statements of the Town of Dixfield as of and for the year ended June 30, 2011, and have issued our report thereon dated July 21, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Town of Dixfield's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Dixfield's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not necessarily designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

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Compliance and Other Matters

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

This report is intended solely for the information of the Board of Selectmen, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

*RHR Smith & Company*

Certified Public Accountants