

TOWN OF BRISTOL
STATEMENTS OF NET POSITION
DECEMBER 31, 2013 AND 2012

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2013 TOTALS	2012 TOTALS
ASSETS				
CURRENT ASSETS:				
Cash (Note B)	\$ 2,045,956.19	\$ 4,901.76	\$ 2,050,857.95	\$ 1,984,905.69
Accounts Receivable (Note C)	13,737.27		13,737.27	73,600.32
Taxes Receivable	195,448.04		195,448.04	201,283.13
Tax Liens	55,780.70		55,780.70	72,616.20
Tax Acquired Property	1,771.20		1,771.20	2,840.43
Due From Other Funds	5,581.09	87,881.56	93,462.65	78,154.42
Total Current Assets	<u>\$ 2,318,274.49</u>	<u>\$ 92,783.32</u>	<u>\$ 2,411,057.81</u>	<u>\$ 2,413,400.19</u>
PROPERTY, PLANT, AND EQUIPMENT (NOTE J):				
Land and Land Improvements	\$ 1,051,915.49	\$ 158,352.28	\$ 1,210,267.77	\$ 966,877.28
Buildings	4,912,373.66	311,238.21	5,223,611.87	5,176,363.20
Equipment	2,468,848.27	150,585.42	2,619,433.69	2,331,660.69
Infrastructure	5,997,524.58		5,997,524.58	5,542,737.38
Total Property, Plant, and Equipment	<u>\$ 14,430,662.00</u>	<u>\$ 620,175.91</u>	<u>\$ 15,050,837.91</u>	<u>\$ 14,017,638.55</u>
Less: Accumulated Depreciation	<u>(6,696,380.89)</u>	<u>(428,973.58)</u>	<u>(7,125,354.47)</u>	<u>6,617,222.26</u>
Net Property, Plant, and Equipment	<u>\$ 7,734,281.11</u>	<u>\$ 191,202.33</u>	<u>\$ 7,925,483.44</u>	<u>\$ 7,400,416.29</u>
Total Assets	<u><u>\$ 10,052,555.60</u></u>	<u><u>\$ 283,985.65</u></u>	<u><u>\$ 10,336,541.25</u></u>	<u><u>\$ 9,813,816.48</u></u>
LIABILITIES AND NET POSITION				
CURRENT LIABILITIES:				
Notes Payable (Note D)	\$ 176,586.38	\$ -	\$ 176,586.38	\$ 153,998.51
Deferred Revenue (Note P)	24,218.44		24,218.44	20,015.22
Accounts Payable - Trade	12,676.18		12,676.18	10,804.24
Security Deposit - Parks	300.00		300.00	300.00
Due To Other Funds	93,343.56		93,343.56	78,235.33
Total Current Liabilities	<u>\$ 307,124.56</u>	<u>\$ -</u>	<u>\$ 307,124.56</u>	<u>\$ 263,353.30</u>
LONG-TERM LIABILITIES:				
Notes Payable - Net of Current Portion (Note D)	733,990.61		733,990.61	710,775.52
Total Liabilities	<u>\$ 1,041,115.17</u>	<u>\$ -</u>	<u>\$ 1,041,115.17</u>	<u>\$ 974,128.82</u>
NET POSITION:				
Net Invested in Capital Assets	\$ 6,823,704.12	\$ -	\$ 6,823,704.12	\$ 6,328,441.21
Committed for Capital Projects	314,226.48		314,226.48	331,483.09
Assigned for Other Purposes	701,963.73		701,963.73	724,938.89
Unassigned	1,171,546.10	283,985.65	1,455,531.75	1,454,824.47
Total Net Position	<u>\$ 9,011,440.43</u>	<u>\$ 283,985.65</u>	<u>\$ 9,295,426.08</u>	<u>\$ 8,839,687.66</u>
Total Liabilities and Net Position	<u><u>\$ 10,052,555.60</u></u>	<u><u>\$ 283,985.65</u></u>	<u><u>\$ 10,336,541.25</u></u>	<u><u>\$ 9,813,816.48</u></u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRISTOL
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2013 TOTALS	2012 TOTALS
Primary Government:							
Governmental Activities:							
General Government	\$ 446,445.04	\$ 86,260.33	\$ 220,444.00	\$ (139,740.71)	\$ -	\$ (139,740.71)	\$ (362,107.24)
Health and Welfare	290,332.57		12,490.98	(277,841.59)		(277,841.59)	(145,365.70)
Highways and Bridges	840,741.96	5,054.62	78,888.00	(756,799.34)		(756,799.34)	(685,774.17)
Education	4,014,201.85	154,839.37	136,583.31	(3,722,779.17)		(3,722,779.17)	(3,841,417.25)
Intergovernmental on Behalf Payments	205,086.94		205,086.94				
County Tax Assessment	1,224,272.56			(1,224,272.56)		(1,224,272.56)	(1,275,455.50)
Debt Service Interest	25,665.29			(25,665.29)		(25,665.29)	(26,623.48)
Protection	320,677.07	5,079.56	224,089.00	(91,508.51)		(91,508.51)	(300,998.27)
Unclassified	45,687.71	40,386.47	5,220.09	(81.15)		(81.15)	19,168.30
Total Governmental Activities	\$ 7,413,110.99	\$ 291,620.35	\$ 882,802.32	\$ (6,238,688.32)	\$ -	\$ (6,238,688.32)	\$ (6,618,573.31)
Business-Type Activities:							
Parks and Recreation Department	298,967.13	296,002.54	6,031.48		3,066.89	3,066.89	17,787.56
Total Primary Government	<u>\$ 7,712,078.12</u>	<u>\$ 587,622.89</u>	<u>\$ 888,833.80</u>	<u>\$ (6,238,688.32)</u>	<u>\$ 3,066.89</u>	<u>\$ (6,235,621.43)</u>	<u>\$ (6,600,785.75)</u>
General Revenues:							
Taxes:							
Property Taxes				\$ 6,075,396.06	\$ -	\$ 6,075,396.06	\$ 5,970,746.01
Homestead Reimbursement				22,278.69		22,278.69	21,819.34
Excise Taxes				553,495.91		553,495.91	503,880.88
Intergovernmental - State Revenue				50,000.00		50,000.00	60,000.00
Loss on Disposal of Fixed Assets				(16,133.62)		(16,133.62)	
Interest and Investment Earnings				6,322.81		6,322.81	7,371.70
Total General Revenues				\$ 6,691,359.85		\$ 6,691,359.85	\$ 6,563,817.93
Excess Revenues Over (Under)							
Expenditures				\$ 452,671.53	\$ 3,066.89	\$ 455,738.42	\$ (36,967.82)
Other Financing Sources (Uses):							
Operating Transfers - In							20,700.94
Operating Transfers - Out							(20,000.00)
Change in Net Position				\$ 452,671.53	\$ 3,066.89	\$ 455,738.42	\$ (36,266.88)
Net Position, January 1				8,558,768.90	280,918.76	8,839,687.66	8,875,954.54
Net Position, December 31				<u>\$ 9,011,440.43</u>	<u>\$ 283,985.65</u>	<u>\$ 9,295,426.08</u>	<u>\$ 8,839,687.66</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRISTOL
RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
GOVERNMENTAL FUND BALANCES:		
Unassigned (Schedule A-3)	\$ 968,129.71	\$ 951,268.57
Committed for Capital Projects (Schedule A-15)	314,226.48	331,483.09
Assigned for Other Purposes (Schedule A-4)	<u>701,963.73</u>	<u>724,938.89</u>
Total Governmental Fund Balances (Exhibit F)	\$ 1,984,319.92	\$ 2,007,690.55
Amounts reported for governmental activities in the Statements of Net Position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	7,734,281.11	7,193,215.24
Notes payable are not due and payable in the current period and therefore are not reported in the funds	(910,576.99)	(864,774.03)
Property taxes not collected within 60 days after year end are deferred as revenue in the fund financial statements. In the government-wide financial statements the revenue is income in the year assessed	203,416.39	222,637.14
Net Position of Governmental Activities (Exhibit A)	<u><u>\$ 9,011,440.43</u></u>	<u><u>\$ 8,558,768.90</u></u>

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TOWN OF BRISTOL
 RECONCILIATION OF THE STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN
 FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENTS OF ACTIVITIES
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	\$ (23,370.63)	\$ (137,157.90)
Amounts reported for governmental activities in the Statements of Activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statements of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeds depreciation (depreciation exceeds capital outlays).	558,699.49	(29,350.41)
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	163,197.04	150,251.15
Net Book Value of Asset Disposition	(17,633.62)	
Property taxes are deferred in the fund financial statements, but in the government-wide financial statement they are recorded as income the year they are assessed.	(19,220.75)	(17,797.28)
Loan Proceeds	(209,000.00)	
Change in Net Position of Governmental Activities	<u>\$ 452,671.53</u>	<u>\$ (34,054.44)</u>

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TOWN OF BRISTOL
BALANCE SHEETS - GOVERNMENTAL FUNDS
DECEMBER 31, 2013 AND 2012

	GOVERNMENTAL FUND TYPES		PROPRIETARY FUND TYPE	2013	2012
	GENERAL	CAPITAL PROJECTS	ENTERPRISE	TOTALS	TOTALS
ASSETS:					
Cash	\$ 1,726,267.71	\$ -	\$ 4,901.76	\$ 1,731,169.47	\$ 1,647,960.60
Cash Savings and Temporary Investments		319,688.48		319,688.48	336,945.09
Taxes Receivable (Schedule A-7)	195,448.04			195,448.04	201,283.13
Tax Liens (Schedule A-8)	55,780.70			55,780.70	72,616.20
Tax Acquired Property (Schedule A-9)	1,771.20			1,771.20	2,840.43
Accounts Receivable (Note C)	13,737.27			13,737.27	73,600.32
Land and Land Improvements			158,352.28	158,352.28	158,352.28
Buildings			311,238.21	311,238.21	297,378.90
Equipment			150,585.42	150,585.42	147,825.42
Less: Accumulated Depreciation			(428,973.58)	(428,973.58)	(396,355.55)
Due From Other Funds	5,581.09		87,881.56	93,462.65	78,235.33
Total Assets	\$ 1,998,586.01	\$ 319,688.48	\$ 283,985.65	\$ 2,602,260.14	\$ 2,620,682.15
LIABILITIES, RESERVES, AND FUND BALANCES:					
Liabilities:					
Accounts Payable	\$ 12,676.18	\$ -	\$ -	\$ 12,676.18	\$ 10,804.24
Due To Other Funds	87,881.56	5,462.00		93,343.56	78,316.24
Deferred Revenue (Note P)	24,218.44			24,218.44	20,015.22
Security Deposit - Parks	300.00			300.00	300.00
Total Liabilities	\$ 125,076.18	\$ 5,462.00	\$ -	\$ 130,538.18	\$ 109,435.70
Reserves:					
Deferred Property Taxes (Note G)	\$ 203,416.39	\$ -	\$ -	\$ 203,416.39	\$ 222,637.14
Fund Balances:					
Assigned for Other Purposes (Note F)	\$ 701,963.73	\$ 314,226.48	\$ -	\$ 1,016,190.21	\$ 1,056,421.98
Unassigned	968,129.71		283,985.65	1,252,115.36	1,232,187.33
Total Fund Balances	\$ 1,670,093.44	\$ 314,226.48	\$ 283,985.65	\$ 2,268,305.57	\$ 2,288,609.31
Total Liabilities, Reserves, and Fund Balances	\$ 1,998,586.01	\$ 319,688.48	\$ 283,985.65	\$ 2,602,260.14	\$ 2,620,682.15

TOWN OF BRISTOL
 STATEMENTS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
 BALANCE - GOVERNMENTAL FUNDS
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	GOVERNMENTAL FUNDS		2013	2012
	GENERAL	CAPITAL PROJECTS	TOTALS	TOTALS
REVENUES:				
Property Taxes	\$ 6,094,616.81	\$ -	\$ 6,094,616.81	\$ 5,988,543.29
Excise Taxes	553,495.91		553,495.91	503,880.88
Intergovernmental Revenues	50,000.00		50,000.00	60,000.00
Education	291,422.68		291,422.68	249,546.92
General Government	306,704.33		306,704.33	89,146.57
Health and Welfare	12,490.98		12,490.98	11,218.17
Highways and Bridges	83,942.62		83,942.62	96,102.37
Protection	230,668.56		230,668.56	3,195.10
Unclassified	45,606.56		45,606.56	45,844.11
Interest	5,486.22	836.59	6,322.81	7,371.70
Maine State Retirement on Behalf Payment	205,086.94		205,086.94	185,448.00
Homestead	22,278.69		22,278.69	21,819.34
Total Revenues	<u>\$ 7,901,800.30</u>	<u>\$ 836.59</u>	<u>\$ 7,902,636.89</u>	<u>\$ 7,262,116.45</u>
EXPENDITURES:				
Education	\$ 3,944,367.49	\$ -	\$ 3,944,367.49	\$ 3,981,857.17
General Government	431,189.11		431,189.11	429,084.63
Health and Welfare	276,802.63		276,802.63	230,516.89
Highways and Bridges	839,477.61		839,477.61	910,804.81
Protection	209,581.65		209,581.65	203,257.85
County Tax	1,224,272.56		1,224,272.56	1,275,455.50
Unclassified	45,687.71		45,687.71	26,675.81
Debt Service	163,197.04		163,197.04	150,251.15
Interest	25,665.29		25,665.29	26,623.48
Maine State Retirement on Behalf Payment	205,086.94		205,086.94	185,448.00
Fire Truck	523,089.00		523,089.00	
Highway Truck	28,200.00		28,200.00	
Ellis Property	218,390.49		218,390.49	
Total Expenditures	<u>\$ 8,135,007.52</u>	<u>\$ -</u>	<u>\$ 8,135,007.52</u>	<u>\$ 7,419,975.29</u>
Excess of Revenues Over (Under) Expenditures	<u>\$ (233,207.22)</u>	<u>\$ 836.59</u>	<u>\$ (232,370.63)</u>	<u>\$ (157,858.84)</u>
OTHER FINANCING SOURCES (USES):				
Operating Transfers - In	\$ 110,792.58	\$ 92,699.38	\$ 203,491.96	\$ 79,115.54
Operating Transfers - Out	(92,699.38)	(110,792.58)	(203,491.96)	(58,414.60)
Loan Proceeds	209,000.00		209,000.00	
Total Other Financing Sources (Uses)	<u>\$ 227,093.20</u>	<u>\$ (18,093.20)</u>	<u>\$ 209,000.00</u>	<u>\$ 20,700.94</u>
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	<u>\$ (6,114.02)</u>	<u>\$ (17,256.61)</u>	<u>\$ (23,370.63)</u>	<u>\$ (137,157.90)</u>
Fund Balance, January 1	1,676,207.46	331,483.09	2,007,690.55	2,144,848.45
Fund Balance, December 31	<u>\$ 1,670,093.44</u>	<u>\$ 314,226.48</u>	<u>\$ 1,984,319.92</u>	<u>\$ 2,007,690.55</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRISTOL
 CHANGES IN NET POSITION - PROPRIETARY FUND
 PARKS AND RECREATION DEPARTMENT
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
REVENUES:		
Admissions:		
Lighthouse Park	\$ 131,433.55	\$ 132,185.30
Pemaquid Beach Park	91,705.20	103,309.15
Rent	14,988.42	14,453.20
Season Pass	6,752.00	4,809.00
Concession Rental	36.00	2,688.32
Beach Shop	9,345.37	9,107.49
Vending Machine	5,802.33	6,610.88
Weddings	9,534.50	6,598.00
Beach Community Room		885.00
Floats	4,235.00	3,655.00
Special Events	4,148.00	4,107.00
Merchandise Sales	2,469.35	610.90
Miscellaneous	1,396.19	5,722.37
Donations	6,031.48	2,727.37
Learning Center	1,075.00	585.00
Area Maps	4,250.00	4,037.60
Olde Bristol Days	2,300.00	14,922.32
Art Sales	234.25	89.45
Beach Buggy	6,295.00	944.38
Interest Income	2.38	
Total Revenues	<u>\$ 302,034.02</u>	<u>\$ 318,047.73</u>
EXPENDITURES:		
General Parks:		
Salaries and Wages	\$ 138,432.92	\$ 143,210.50
Payroll Taxes	10,519.73	10,476.60
Expenses	117,396.45	112,434.31
Depreciation	32,618.03	34,138.76
Total Expenditures	<u>\$ 298,967.13</u>	<u>\$ 300,260.17</u>
Net Income	\$ 3,066.89	\$ 17,787.56
Transfer to Capital Reserve Fund		(20,000.00)
Change in Net Position	\$ 3,066.89	\$ (2,212.44)
Net Position, January 1	280,918.76	283,131.20
Net Position, December 31	<u>\$ 283,985.65</u>	<u>\$ 280,918.76</u>

The accompanying notes are an integral part of the financial statements

TOWN OF BRISTOL
 STATEMENTS OF CASH FLOWS
 PROPRIETARY FUND - PARKS AND RECREATION DEPARTMENT
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	2013	2012
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	\$ 3,066.89	\$ (2,212.44)
Adjustments to Reconcile Net Income (Loss) to Net Cash		
Provided by Operating Activities:		
Depreciation	32,618.03	34,138.76
Changes in Operating Assets:		
(Increase) Decrease in Due From Other Funds	(15,108.23)	(28,031.94)
Net Cash Flows Provided by Operating Activities	\$ 20,576.69	\$ 3,894.38
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	(16,619.31)	(2,950.00)
Increase in Cash	\$ 3,957.38	\$ 944.38
Cash Balance, January 1	944.38	
Cash Balance, December 31	\$ 4,901.76	\$ 944.38

The accompanying notes are an integral part of the financial statements

TOWN OF BRISTOL
 STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN FUND
 BALANCE - FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
 CEMETERY AND WORTHY POOR TRUST FUNDS
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
REVENUES:		
Interest and Dividends	\$ 2,141.83	\$ 1,479.70
Realized Gain on Sale of Securities	<u>1,197.56</u>	<u>1,122.27</u>
Total Revenues	<u>\$ 3,339.39</u>	<u>\$ 2,601.97</u>
EXPENSES:		
Worthy Poor	\$ 318.00	\$ 3,218.00
Fees	<u>698.45</u>	<u>601.51</u>
Total Expenses	<u>\$ 1,016.45</u>	<u>\$ 3,819.51</u>
Net Income (Loss)	<u>\$ 2,322.94</u>	<u>\$ (1,217.54)</u>
Fund Balance, January 1	<u>69,714.50</u>	<u>70,932.04</u>
Fund Balance, December 31	<u><u>\$ 72,037.44</u></u>	<u><u>\$ 69,714.50</u></u>

STATEMENTS OF CASH FLOWS
 FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
 CEMETERY AND WORTHY POOR TRUST FUNDS
 FOR THE YEARS ENDED DECEMBER 31, 2013 AND 2012

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	\$ 2,322.94	\$ (1,217.54)
Net Cash Provided by (Used in) Operating Activities	<u>\$ 2,322.94</u>	<u>\$ (1,217.54)</u>
Cash Balance, January 1	<u>69,714.50</u>	<u>70,932.04</u>
Cash Balance, December 31	<u><u>\$ 72,037.44</u></u>	<u><u>\$ 69,714.50</u></u>

The accompanying notes are integral part of the financial statements

TOWN OF BRISTOL
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2013

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:		
Property Taxes	\$ 6,078,757.61	\$ 6,094,616.81
Excise Taxes	505,116.09	553,495.91
Intergovernmental Revenue	50,000.00	50,000.00
Education		291,422.68
General Government		306,704.33
Health and Welfare		12,490.98
Highways and Bridges	59,664.00	83,942.62
Protection		230,668.56
Unclassified	18,508.78	45,606.56
Interest		5,486.22
Maine State Retirement on Behalf Payment		205,086.94
Homestead Reimbursement	22,278.41	22,278.69
Total Revenues	<u>\$ 6,734,324.89</u>	<u>\$ 7,901,800.30</u>
EXPENDITURES:		
Education	\$ 3,679,217.50	\$ 3,944,367.49
General Government	381,803.49	431,189.11
Health and Welfare	263,727.00	276,802.63
Highways and Bridges	848,768.01	839,477.61
Protection	201,523.95	209,581.65
County Tax	1,224,272.56	1,224,272.56
Unclassified	21,440.00	45,687.71
Debt Service	176,874.63	188,862.33
Maine State Retirement on Behalf Payment		205,086.94
Fire Trucks (2)		523,089.00
Highway Truck		28,200.00
Ellis Property		218,390.49
Total Expenditures	<u>\$ 6,797,627.14</u>	<u>\$ 8,135,007.52</u>
Excess of Expenditures Over Revenues	<u>\$ (63,302.25)</u>	<u>\$ (233,207.22)</u>
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In	\$ 43,117.00	\$ 110,792.58
Operating Transfers - Out	(45,000.00)	(92,699.38)
Loan Proceeds		209,000.00
Total Other Financing Sources (Uses)	<u>\$ (1,883.00)</u>	<u>\$ 227,093.20</u>
Excess of Expenditures and Other Uses Over Revenues and Other Sources	<u>\$ (65,185.25)</u>	<u>\$ (6,114.02)</u>
Fund Balance, January 1	1,676,207.46	1,676,207.46
Fund Balance, December 31	<u><u>\$ 1,611,022.21</u></u>	<u><u>\$ 1,670,093.44</u></u>

TOWN OF BRISTOL
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2013

Cash Balance, January 1		\$ 1,647,016.22
ADD: CASH RECEIPTS:		
Property Tax Collections:		
Prepaid 2014	\$ 5,823.97	
Current Year	5,880,428.37	
Prior Years	<u>214,046.76</u>	
Total Property Tax Collections		\$ 6,100,299.10
Excise Tax		553,495.91
Due To Parks Department		298,076.64
Departmental (Schedule A-4)		748,910.89
State Revenue Sharing		52,334.09
Homestead Reimbursement		16,569.28
Transfer from Trust Funds		118.00
Accounts Payable Parks		369.64
Accounts Receivable		69,600.32
State Fees Collected		245,823.24
Capital Reserves		110,792.58
Donations		224,089.00
Loan		<u>209,000.00</u>
Total Cash Receipts		<u>8,629,478.69</u>
Total Cash Available		\$ 10,276,494.91
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	\$ 7,927,849.46	
Due From Trust Funds	318.00	
Due From Parks	282,968.41	
Capital Reserve Transfers	92,699.38	
State Fees Paid	243,516.95	
Accounts Payable - Parks	803.88	
School Septic	<u>2,071.12</u>	
Total Cash Disbursements		8,550,227.20
Cash Balance, December 31		<u><u>\$ 1,726,267.71</u></u>

TOWN OF BRISTOL
STATEMENT OF CHANGES IN UNAPPROPRIATED SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 2013

Unappropriated Surplus, January 1		\$	951,268.57
INCREASES:			
Operating Account Balances Lapsed - Net (Schedule A-4)	\$	217,998.85	
Decrease in Deferred Property Tax		<u>19,220.75</u>	
			<u>237,219.60</u>
Total Available			\$ 1,188,488.17
DECREASES:			
Appropriated at Annual Town Meeting, March 18 & 19, 2013	\$	205,136.69	
Appropriated at Special Town Meeting, December 18, 2013		<u>15,221.77</u>	
			220,358.46
Unappropriated Surplus, December 31			<u><u>\$ 968,129.71</u></u>

TOWN OF BRISTOL
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

	BALANCE FORWARD 1/1/13	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 12/31/13
EDUCATION:									
Common School	\$ 569,404.25	\$ 3,722,346.50	\$ 276,332.68	\$ 90.00	\$ 4,568,173.43	\$ 3,970,425.37	\$ 80,000.00	\$ -	\$ 517,748.06
Adult Education		9,871.00			9,871.00	9,871.00			
Septic Project							2,071.12	(2,071.12)	
Soccer Field Expansion		10,000.00	15,000.00		25,000.00	25,000.00			
Capital Project - HVAC				7,650.00	7,650.00				7,650.00
	<u>\$ 569,404.25</u>	<u>\$ 3,742,217.50</u>	<u>\$ 291,332.68</u>	<u>\$ 7,740.00</u>	<u>\$ 4,610,694.43</u>	<u>\$ 4,005,296.37</u>	<u>\$ 82,071.12</u>	<u>\$ (2,071.12)</u>	<u>\$ 525,398.06</u>
GENERAL GOVERNMENT:									
Town Payroll	\$ 18,093.98	\$ 261,696.49	\$ 16,772.50	\$ -	\$ 296,562.97	\$ 290,198.36	\$ -	\$ -	\$ 6,364.61
Plumbing Inspections	412.50		16,425.00		16,837.50	4,677.50	12,160.00		
Interest and Lien Costs			21,212.29		21,212.29			21,212.29	
Town Expense	2,850.01	74,000.00	3,266.82	5,331.04	85,447.87	71,138.35			14,309.52
Animal Control		6,990.00	1,258.00		8,248.00	6,220.58			2,027.42
Legal Fees	4,191.26			2,034.07	6,225.33	6,225.33			
Interest			5,486.22		5,486.22			5,486.22	
Ordinance Administration	28,006.38		22,779.72	12,160.00	62,946.10	32,466.33			30,479.77
Shellfish Conservation	10,956.09		4,546.00		15,502.09	1,423.41			14,078.68
Computer Account	2,431.22	19,117.00		222.25	21,770.47	17,339.25	2,000.00		2,431.22
Homestead Reimbursement				22,278.69	22,278.69		22,278.41	0.28	
Contingency		15,000.00			15,000.00	1,500.00	13,500.00		
Ellis Property Purchase			220,444.00		220,444.00	218,390.49		2,053.51	
Building Fund Capital Reserve		5,000.00			5,000.00		5,000.00		
	<u>\$ 66,941.44</u>	<u>\$ 381,803.49</u>	<u>\$ 312,190.55</u>	<u>\$ 42,026.05</u>	<u>\$ 802,961.53</u>	<u>\$ 649,579.60</u>	<u>\$ 54,938.41</u>	<u>\$ 28,752.30</u>	<u>\$ 69,691.22</u>
HEALTH AND WELFARE:									
Bristol-South Bristol Transfer Facility	\$ -	\$ 213,252.00	\$ -	\$ -	\$ 213,252.00	\$ 213,252.00	\$ -	\$ -	\$ -
General Assistance		12,000.00	9,258.92	3,232.06	24,490.98	25,075.63		(584.65)	
Senior Spectrum		5,000.00			5,000.00	5,000.00			
CLC Ambulance		7,600.00			7,600.00	7,600.00			
Bristol Area Library		14,000.00			14,000.00	14,000.00			
Healthy Kids		1,200.00			1,200.00	1,200.00			
Mid Maine Community Action		1,680.00			1,680.00	1,680.00			
Pemaquid Watershed		1,000.00			1,000.00	1,000.00			
Eldercare Network		5,000.00			5,000.00	5,000.00			
CLC YMCA		2,000.00			2,000.00	2,000.00			
New Hope for Women		995.00			995.00	995.00			
	<u>\$ -</u>	<u>\$ 263,727.00</u>	<u>\$ 9,258.92</u>	<u>\$ 3,232.06</u>	<u>\$ 276,217.98</u>	<u>\$ 276,802.63</u>	<u>\$ -</u>	<u>\$ (584.65)</u>	<u>\$ -</u>
HIGHWAYS AND BRIDGES:									
Town Road Management	\$ 47,033.78	\$ 799,843.22	\$ 259.95	\$ -	\$ 847,136.95	\$ 784,740.11	\$ -	\$ -	\$ 62,396.84
Fuel - Heating and Diesel	4,576.76	19,423.24	2,178.69		26,178.69	22,886.05			3,292.64
Town Landings and Harbors	24,812.92		1,961.00		26,773.92	21,889.61			4,884.31
Maine Department of Transportation Block Grant			78,888.00		78,888.00		59,664.00		19,224.00
Highway Equipment Maintenance	3,998.45	4,501.55	654.98	1,494.54	10,649.52	9,961.84			687.68
Partridge Bridge Loan		42,184.56			42,184.56	42,184.56			
Highway Equipment Capital Reserve		5,000.00			5,000.00		5,000.00		
Highway Department - New Truck Purchase		25,000.00		4,694.54	29,694.54	28,200.00	1,494.54		
	<u>\$ 80,421.91</u>	<u>\$ 895,952.57</u>	<u>\$ 83,942.62</u>	<u>\$ 6,189.08</u>	<u>\$ 1,066,506.18</u>	<u>\$ 909,862.17</u>	<u>\$ 66,158.54</u>	<u>\$ -</u>	<u>\$ 90,485.47</u>

TOWN OF BRISTOL
STATEMENT OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

	BALANCE FORWARD 1/1/13	APPROPRIATIONS	CASH RECEIPTS	OTHER CREDITS	TOTAL	CASH DISBURSED	OTHER CHARGES	UNEXPENDED (OVERDRAFT)	BALANCE FORWARD 12/31/13
PROTECTION:									
Street Lights	\$ 120.69	\$ 4,879.31	\$ -	\$ -	\$ 5,000.00	\$ 4,953.74	\$ -	\$ -	\$ 46.26
Insurance		28,200.00	1,956.80		30,156.80	27,164.60			2,992.20
Bristol Fire and Rescue	4,755.36	168,444.64	4,622.76		177,822.76	177,463.31			359.45
Fire Truck Note		71,690.07			71,690.07	71,690.07			
Fire Truck Capital Reserve		40,000.00			40,000.00		40,000.00		
Fire Truck Purchase				315,989.00	315,989.00	315,989.00			
Rescue Truck Purchase				207,100.00	207,100.00	207,100.00			
Fire Truck Note				11,987.70	11,987.70	11,987.70			
	<u>\$ 4,876.05</u>	<u>\$ 313,214.02</u>	<u>\$ 6,579.56</u>	<u>\$ 535,076.70</u>	<u>\$ 859,746.33</u>	<u>\$ 816,348.42</u>	<u>\$ 40,000.00</u>	<u>\$ -</u>	<u>\$ 3,397.91</u>
SPECIAL ASSESSMENTS:									
County Tax	\$ -	\$ 1,224,272.56	\$ -	\$ -	\$ 1,224,272.56	\$ 1,224,272.56	\$ -	\$ -	\$ -
Overlay		139,951.44			139,951.44			139,951.44	
	<u>\$ -</u>	<u>\$ 1,364,224.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,364,224.00</u>	<u>\$ 1,224,272.56</u>	<u>\$ -</u>	<u>\$ 139,951.44</u>	<u>\$ -</u>
UNCLASSIFIED:									
Excise Taxes	\$ -	\$ -	\$ -	553,495.91	\$ 553,495.91	\$ 417.80	\$ 505,116.09	\$ 47,962.02	\$ -
Supplemental Taxes				403.48	403.48			403.48	
Tax Abatements							3,765.03	(3,765.03)	
Olde Bristol Days		5,000.00	16,581.55	14,700.00	36,281.55	25,771.78			10,509.77
V.F.W. Legion Osier Post		1,500.00			1,500.00	1,500.00			
Cemeteries	3,000.00	7,000.00			10,000.00	8,986.20			1,013.80
Sale of Tax Acquired Property			2,487.29		2,487.29			2,487.29	
Snowmobile Registration Reimbursement			714.96		714.96	714.96			
Marsh Island Tax						356.97		(356.97)	
Veterans Exemption Reimbursement			2,350.00		2,350.00			2,350.00	
Tree Growth Reimbursement			2,870.09		2,870.09			2,870.09	
Cable Television	295.24		19,903.29		20,198.53		18,731.03		1,467.50
LCTV		7,940.00			7,940.00	7,940.00			
State Park Sharing Fee			699.38		699.38		699.38		
	<u>\$ 3,295.24</u>	<u>\$ 21,440.00</u>	<u>\$ 45,606.56</u>	<u>\$ 568,599.39</u>	<u>\$ 638,941.19</u>	<u>\$ 45,687.71</u>	<u>\$ 528,311.53</u>	<u>\$ 51,950.88</u>	<u>\$ 12,991.07</u>
	<u>\$ 724,938.89</u>	<u>\$ 6,982,578.58</u>	<u>\$ 748,910.89</u>	<u>\$ 1,162,863.28</u>	<u>\$ 9,619,291.64</u>	<u>\$ 7,927,849.46</u>	<u>\$ 771,479.60</u>	<u>\$ 217,998.85</u>	<u>\$ 701,963.73</u>

TOWN OF BRISTOL
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2013

VALUATION:

Real Estate	\$ 778,492,240.00
Personal Property	10,956,800.00
	<u>\$ 789,449,040.00</u>

ASSESSMENTS:

Valuation x Rate (\$789,449,040.00 x .0077)	\$ 6,078,757.61	
Supplemental Tax	<u>403.48</u>	
		\$ 6,079,161.09

COLLECTIONS AND CREDITS:

Cash Collections	\$ 5,880,428.37	
Abatements	2,397.14	
Prepayments	<u>4,028.75</u>	
Total Collections and Credits		<u>5,886,854.26</u>
2013 Taxes Receivable - December 31, 2013		<u>\$ 192,306.83</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	\$ 6,078,757.61	
Tax Commitment Appropriations for Capital Reserves	43,117.00	
Unappropriated Surplus	205,136.69	
Excise Taxes - Auto and Boat	505,116.09	
State Revenue Sharing	50,000.00	
Maine Department of Transportation Block Grant	59,664.00	
Homestead Reimbursement	22,278.41	
Cable TV	<u>18,508.78</u>	
		\$ 6,982,578.58

REQUIREMENTS:

Education Appropriation	\$ 3,742,217.50	
Municipal Appropriation	1,876,137.08	
County Tax	<u>1,224,272.56</u>	
Total Requirements		<u>6,842,627.14</u>
Overlay		<u>\$ 139,951.44</u>

TOWN OF BRISTOL
RECONCILIATION OF TREASURER'S CASH BALANCE
DECEMBER 31, 2013

CASH ON HAND		\$	200.00
The First			
General Fund Checking			
Balance Per Bank Statement	\$	1,760,761.82	
Deduct: Outstanding Checks		(34,979.61)	
Add: Deposits in Transit		258.00	
Balance Per Books			1,726,040.21
Cash Balance, December 31, 2013		\$	<u>1,726,240.21</u>

STATEMENT OF TAXES RECEIVABLE
DECEMBER 31, 2013

	12/31/13	12/31/12
2013	\$ 192,306.83	\$ -
2012	2,431.14	198,984.61
2011	710.07	1,423.25
2010		461.25
2009		414.02
	<u>\$ 195,448.04</u>	<u>\$ 201,283.13</u>

TOWN OF BRISTOL
TAX LIENS
DECEMBER 31, 2013

2012

Anderson, Christopher H.	\$ 1,164.32
Badgley, Timothy R.	1,013.84
Bailey, Arthur L.	924.16
Baybutt, Mark D. & Scott T.	2,725.36
Benner, Virgil	240.92
Berry, Sally A.	203.17
Bryant, Ralph L. & Teresa M.	909.72
Budrow, Michael G. & Angela L.	696.19
Burke, Scott H.	588.24
Burnham, Teresa Georgene	182.40
Burns, Shannon	104.67
Chesebro, Nathan B. & Jennifer L.	1,431.08
Cole, Stacey A.	981.16
Collamore, Jeffrey A.	716.21
Cowan, Shawn C. & April M.	456.00
Cyr, Daniel & Lori G.	1,073.12
Davis, Kathleen F.	399.00
Drisko, Lynne J.	391.22
Eastman, Raymond P., Jr.	299.44
Entrust New England, LLC	121.60
Entrust New England, LLC	115.52
Fenner, Sharon L.	1,212.20
Fitzpatrick, Joshua J.	651.32
Flower, David M.	931.76
Foster, David A., Jr. & Charlyn F.	1,504.07
Gilbert, Clinton K.	773.68
Griffin, Leslie	181.64
Gunther, Marion H.	1,214.48
Higley, Carol V. Schmidt	1,806.52
Holladay, James Breckenridge, Jr.	1,062.48
Holmgren, Ann W.	5,364.08
Jordan, Katherine Eaton	421.04
Leck, Andrew & Phyllis	1,612.72
Moran, Jane L. & Congdon, Priscilla G.	668.04
Nichols, Joseph & Eileen	182.40
Norcross, Susan E. & Phillip	903.86
Oliver, Sally J.	724.52
Olson, Kenneth R., Jr.	447.64
Olson, Peggy Callahan & Kenneth Olson	1,485.04
Pham, Tuan; Taylor, Peter Dupont, Jean Marc	5,019.20
Plummer, Dwayne A.	604.96
Pooler, Lawrence G., Jr.	571.73
Prior, John A.	703.76
Reilly, Joel K.	136.04
Rodrigue, Margaret J.	839.80
Seth, Cherrie N.	668.80
Sigler, Clell R. & Sherry R.	1,127.95
Sigler, Clell R. & Sherry R.	1,233.48
Smith, Robert	34.17
Templeton, Jeff	1,003.20

TOWN OF BRISTOL
TAX LIENS
DECEMBER 31, 2013

2012 (Cont'd)

Templeton, Jeff H.	\$ 1,463.76	
Termine, Louis P. & Christine W.	1,450.23	
Thomas, Abigail	123.88	
Workman, Gary A.	<u>468.16</u>	
		\$ 51,333.95

2011

Baybutt, Mark D. & Scott T.	\$ 345.67	
Burke, Scott H.	543.20	
Burnham, Teresa Georgene	188.40	
Butruccio, John F., Jr.	1,104.49	
Griffin, Leslie	187.61	
Jordan, Katherine Eaton	260.90	
Manning, Jeremiah & Tracy	194.68	
Olson, Kenneth R.	147.56	
Seiders, Abigail	<u>127.95</u>	
		3,100.46

2010

Butruccio, John F., Jr.	\$ 1,144.17	
Manning, Jeremiah & Tracy	<u>202.12</u>	
		<u>1,346.29</u>
		<u><u>\$ 55,780.70</u></u>

TOWN OF BRISTOL
TAX ACQUIRED PROPERTY
DECEMBER 31, 2013

2004

Brown, Lawrence	\$	571.38
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2005

Brown, Lawrence		586.19
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2006

Brown, Lawrence		613.63
	\$	1,771.20

TAXES RECEIVABLE
DECEMBER 31, 2013

Real Estate - 2013

Adams, Julie & Bonsant, Mary	\$	1,824.90
Alley, Wendy		133.60
American Tower Corp.		1,082.62
Anderson, Christopher H.		1,179.64
Andrews, Carol L. & Andrews, Gregg C.		154.00
Badgley, Timothy R.		1,027.18
Bailey, Arthur L.		936.32
Bailey, Jonathan		116.27
Bailey, Jonathan		123.20
Ball, William E.		170.17
Baybutt, Mark D. & Scott T.		2,761.22
Beauchamp, Isa		627.44
Benner, Athena		159.39
Benner, Danica L. & Peter J.		711.48
Benner, James C., Jr.		112.42
Benner, Roy A.		211.75
Benner, Scott A.		1,170.23
Benner, Virgil		244.09
Berry, Sally A.		231.00
Betts, Ronald J. & Ramona G.		512.82
Bigelow, Yvette		3,341.60
Bigelow, Yvette		866.83
Blomquist, Paul W. & Jo-Ann C.		210.32
Brackett, John W.		1,176.56
Bradley, William Ross & Crissy, Sue		543.62
Briggs, Edda, TR & Watson, Barbara, TR		462.00
Brooks, Katherine P.		552.75
Brower, Howard S. & Andrea C.		1,961.96
Bryant, Ralph L. & Teresa M.		919.38
Buckingham, James B.		777.12
Budrow, Michael G. & Angela L.		1,421.42
Burke, Scott H.		595.98

TOWN OF BRISTOL
TAXES RECEIVABLE
DECEMBER 31, 2013

Real Estate - 2013 (Cont'd)

Burnham, Teresa Georgene	\$ 184.80
Burns, Shannon	180.18
Burns, Shannon R. & Angela	603.68
Burns, Shannon R. & Angela R.	607.53
Burns, Shannon R., Trustee	72.38
Busteed, Warren & Polhemus, Beth	8,811.84
Butternut Cove Holdings, LLC	3,335.83
Carter, Eugene & Manola L.	341.11
Carter, Manola & Kennedy, Andrea J.	152.46
Chadwick, Jessica L. & Casey L.	108.57
Chapman, Sharon A.	50.18
Chase, Terry M.	62.37
Cheney, Prescott	5,002.87
Cheney, Prescott J.	210.98
Cheney, Prescott J.	334.95
Chesebro, Nathan B. & Jennifer L.	1,449.91
Cole, Stacey A.	991.76
Collamore, Jeffrey A.	964.81
Coulson, Dorothy Holtman (Heirs)	3,655.96
Cowan, Shawn C. & April M.	462.00
Cummings, Bruce & Karen	156.31
Cummings, Bruce M. & Karen E.	33.88
Cushing, Robert E.	1,724.03
Cyr, Daniel & Lori G.	1,087.24
Davis, Kathleen F.	401.94
Dodge, Elliott, Jr. & House, Melissa	1,167.32
Dodge, Terrie A.	809.31
Drake, Megan R.	197.89
Drisko, Lynne J.	653.73
Dyer, Spencer T. & Kristine R.	50.05
Dyer, Spencer T. & Kristine R.	45.43
Eastman, Raymond P., Jr.	303.38
Embury, David C. & Caryn E.	1,118.81
Emery, Dallas E., Sr.	113.60
Emery, Dallas, Sr.	1,245.16
Entrust New England LLC	123.20
Entrust New England LLC	117.04
Feltis, Kevin E. & Mia M.	1,269.73
Fenner, Sharon L.	1,228.15
Fitzpatrick, Joshua J.	657.58
Flower, David M.	944.02
Foster, David A., Jr. & Charlyn F.	1,666.28
Foster, Jennifer	541.31
Foster, Mary	234.20
Foster, Michael R.	967.12
Francis Trust (The)	33.53
French, Susannah A.	2,390.08
Geib, Kristin E.	1,239.70
Geyer, Cheyenne Mary Pasciuti	234.08
Geyer, Tyler T.	727.31

TOWN OF BRISTOL
TAXES RECEIVABLE
DECEMBER 31, 2013

Real Estate - 2013 (Cont'd)

Gifford, Christopher C. & Gail D.	\$ 1,014.09
Gilbert, Clinton K.	783.86
Graves, Lorraine A.	80.85
Griffin, Leslie	184.03
Gunther, Marion H.	1,230.46
Gunther, Marion H.	463.54
Hagar, Edith B.	1,068.76
Hanley, Stewart P.	142.84
Hanna, David W. & Gail K.	1,564.64
Hanna, Susie Juan	1,551.55
Hanna, Theodore L.	704.55
Harris, Hebert E., II & Nancy J.	3,351.04
Higgins, Mildred P.	589.05
Higley, Carol V. Schmidt	1,827.98
Holladay, James Breckenridge, Jr.	1,076.46
Holmes, Laurence N.	100.00
Holmgren, Ann W.	5,434.66
Holzberg Family Revocable Trust	1,854.93
Hope, Steven R.	1,252.02
Hope, Steven R. & Hope, Miranda E.	468.16
Hopkins, Ronnie L.	163.47
Horrell, Victor C. & Boot, G.L.	380.38
Huberty, Maria Teresa	212.49
Hutchins, Ronald L. & Candace J.	559.02
Hutchinson, Mark	1,393.70
Inman, Earl W. & Jonancy E.	833.34
Johnston, Jennifer M.	1,432.97
Jordan, Katherine Eaton	426.58
Kalina, Reeves & Hanna	287.75
Konitzky, Gustav	131.67
Konitzky, Gustav	2,858.24
Lake Leasing Corp.	4,070.99
Lat Long Fisheries LLC	2,677.29
Leblanc, Cynthia	180.95
Leblanc, Cynthia H.	184.80
Leck, Andrew & Phyllis	1,633.94
Leeman, Christopher A.	1,845.69
Leeman, Christopher A. & Kindell, Heather M.	986.37
Leeman, Christopher A. & Kindell-Leeman	532.07
Little, Donald & Helen	1,475.38
Lockhart, Janet E.	373.31
Mattson, Jeanne	3,608.33
MBH Realty LLC	1,798.72
McGlaufflin, Cindy A.	711.48
McIntire, Jennifer & Gottschalk, Gregory	1,621.80
McKeen, William & Susan	448.14
McLellan, Melanie S.	790.79
Mellick, Shelby	291.83
Mitkus, John P. & Linda A.	96.25
Mitkus, John P. & Linda A.	869.33

TOWN OF BRISTOL
TAXES RECEIVABLE
DECEMBER 31, 2013

Real Estate - 2013 (Cont'd)

Moffo, Carmine, Jr., & Bernadette, Lynn	\$ 693.00
Moffo, Carmine, Jr., Trustee	10.78
Moffo, Carmine, Jr., Trustee	478.64
Moran, Jane L. & Congdon, Priscilla G.	676.83
Nagle, James K., etal	69.30
Nagle, James K., etal	70.07
Neely, Jean Patricia	988.68
Nichols, Joseph & Eileen	184.80
Norcross, Susan E. & Phillip	916.30
Norris, Patricia E.	1,460.72
Norton, Melissa & Laverdiere, Co-Trustees	23.57
O'Brien, Amy L.	228.69
Oliver, Sally J.	994.84
Olson, Kenneth R., Jr.	451.22
Olson, Peggy Callahan & Olson, Kenneth	1,504.58
Organ, Melissa P.	1,369.06
Orne, Dale	206.36
Penniman, Tom M.	1,295.91
Penniman, Tom M.	435.05
Penniman, Tom M. & Tracy A.	2,795.87
Pham, Tuan & Taylor, Peter; Dupont, Jean Marc	5,135.90
Plummer, Dwayne A.	610.61
Pooler, Jeffrey L. & Plymak, Belinda J.	823.90
Powell, Nathan R. & Andrea L.	2,314.62
Powell, Nathan, Carpenter	1,007.81
Prior, John A.	713.02
RDO Ventures, Inc.	1,340.81
Reeves, Erin & McKernan, Chad	1,482.25
Reilly, Carol M.	1,195.04
Reilly, Carol M.	1,062.60
Reilly, Joel K.	71.61
Reilly, Michelle	853.93
Reilly, Neil	939.40
Reilly, William S.	938.33
Richardson, George E., CPA	1,996.61
Riopel, Gerard H. & Mary S., TR	516.67
Robbins, Alisha A.	262.96
Rodrigue, Margaret J.	850.85
Rollins, Roxanne; Rollins, Stephen	161.70
Rose, Joseph P. & Marion L.	1,769.46
Sayers, Lisa S.	201.74
Schiff, Terryline A. (Heirs)	542.08
Schumacher, John M. & Hoffman, Jennie M.	171.71
Seiders, Floyd & Linda E.	104.72
Seth, Cherrie N.	677.60
Sigler, Clell R. & Sherry R.	1,221.22
Sigler, Clell R. & Sherry R.	1,249.71
Smith, David Quentin	249.48
Smith, Robert	2,857.47

TOWN OF BRISTOL
TAXES RECEIVABLE
DECEMBER 31, 2013

Real Estate - 2013 (Cont'd)

Sproul, Paul F. & Norma N.	\$	885.50	
Tanner, Ronald B. & Dorothyann A.		168.23	
Templeton, Jeff		1,016.40	
Templeton, Jeff H.		1,483.02	
Termine, Louis P. & Christine W.		1,465.62	
Termine, Steven C.		197.89	
Terry, Darlene		696.85	
Thomas, Abigail		125.51	
Thompson, Edgar H. & Joyce P.		766.15	
TMP Holdings, LLC		585.20	
Van Knowe, Richard		709.17	
Wells Fargo Bank, NA		192.50	
Whitehead, Steven A.		1,327.48	
Whitney, Mia		1,280.51	
Woodbury, Donald S. & Jane M.		340.34	
Woodman, Georgia I.		652.19	
Workman, Gary A.		474.32	
Zaccadelli, Dennis		427.35	
			\$ 191,977.71

Personal Property - 2013

Blomquist, Paul W.	\$	154.00	
Bradley Inn		65.01	
Johns Bay Tooling		46.20	
Moyer, Jenny		63.91	
			329.12
			\$ 192,306.83

TOWN OF BRISTOL
PRIOR YEARS TAXES RECEIVABLE
DECEMBER 31, 2013

	<u>2012</u>	<u>2011</u>	<u>TOTAL</u>
<u>Real Estate</u>			
Templeton, Willie H., Jr.	\$ 1,697.55	\$ -	\$ 1,697.55
Templeton, Willie H., Jr.	733.59		733.59
Booker, James B.		710.07	710.07
	<u>\$ 2,431.14</u>	<u>\$ 710.07</u>	<u>\$ 3,141.21</u>

TOWN OF BRISTOL
ABATEMENTS
DECEMBER 31, 2013

Real Estate2013

Gary Clifford	\$ 96.25	
New Harbor/Round Pond Churches	1,275.89	
Peter & Linda Farrell, Trustees	291.83	
Steven E. Ellis	686.97	
		\$ 2,350.94

2009

Joel Reilly		126.98
Case #1		867.43

Personal Property2013

Allen E. Fuller	\$ 30.80	
O'Hara Corporation	15.40	
		46.20

2012

Allen E. Fuller	\$ 30.40	
Dennis & Deborah Racine	38.00	
Gary R. Stookey	36.48	
Ann Harrington	47.88	
		152.76

2011

Allen E. Fuller	\$ 31.40	
Pine State Trading Co.	6.28	
Dennis & Deborah Racine	39.25	
Jim & Lisa Whiteneck	96.56	
		173.49

2010

Dennis & Deborah Racine	\$ 40.75	
Jim & Lisa Whiteneck	6.48	
		47.23
		\$ 3,765.03

SUPPLEMENTAL TAXES
DECEMBER 31, 2013

Getchell Brothers	\$ 15.40	
Shirley A. & James T. Simonitsch	96.25	
Shelby Mellick	291.83	
		\$ 403.48

TOWN OF BRISTOL
TRUST FUNDS
DECEMBER 31, 2013

TRUST FUND INVESTMENTS

TIME DEPOSITS	AMOUNT
The First - Savings Account	\$ 13,915.26
First Advisors - Investment Account	58,241.27
Due To General Fund	(119.09)
	<u>\$ 72,037.44</u>

TRUST FUND EQUITY

	PRINCIPAL	UNEXPENDED INCOME
WORTHY POOR FUNDS:		
Varney H. Fosset Fund	\$ 500.00	\$ 78.58
Meserve Fund	3,000.00	87.94
Huston Fund	1,000.00	114.59
Mary Carter Linden Fund	5,000.00	136.01
Elizabeth J. Bibber Fund		58,041.27
CEMETERY FUNDS:		
Dolliver Funds	100.00	24.39
Elmer Elliot Fund	500.00	604.50
Erskine Cemetery Fund	200.00	14.05
Marietta Erskine Fund	200.00	14.05
Mary Simmons Fund	200.00	18.94
Wheeler Fund	100.00	378.80
Chenoweth Fund	500.00	23.75
MAINTENANCE OF ROCK SCHOOL HOUSE:		
Frederick C. Lawler Fund	975.00	225.57
	<u>\$ 12,275.00</u>	<u>\$ 59,762.44</u>

TOWN OF BRISTOL
CAPITAL PROJECT FUNDS
DECEMBER 31, 2013

HIGHWAY EQUIPMENT FUND:

Fund Balance, January 1, 2013	\$ 19,615.75	
Add: Appropriation	5,000.00	
Interest Earned	12.54	
Less: Transfer to General Fund	<u>(23,694.54)</u>	
Fund Balance, December 31, 2013		\$ 933.75

FIRE TRUCK FUND:

Fund Balance, January 1, 2013	\$ 50,177.24	
Add: Interest Earned	53.36	
Less: Transfer to General Fund	<u>(50,000.00)</u>	
Fund Balance, December 31, 2013		230.60

REVALUATION FUND:

Fund Balance, January 1, 2013	\$ 112,884.87	
Add: Interest Earned	<u>353.12</u>	
Fund Balance, December 31, 2013		113,237.99

BUILDING FUND:

Fund Balance, January 1, 2013	\$ 40,449.20	
Add: Interest Earned	99.49	
Appropriation	5,000.00	
Less: Transfer to General Fund	<u>(23,331.04)</u>	
Fund Balance, December 31, 2013		22,217.65

COMPUTER FUND:

Fund Balance, January 1, 2013	\$ 6,965.55	
Add: Interest Earned	10.23	
Appropriation	2,000.00	
Less: Transfer to General Fund	<u>(6,117.00)</u>	
Fund Balance, December 31, 2013		2,858.78

PARKS FUND:

Fund Balance, January 1, 2013	\$ 25,848.00	
Add: Transfer in from Town	699.38	
Interest Earned	<u>79.79</u>	
Fund Balance, December 31, 2013		26,627.17

SCHOOL BOILER FUND:

Fund Balance, January 1, 2013	\$ 70,518.20	
Add: Transfer in from Town	80,000.00	
Interest Earned	218.50	
Less: Transfer to General Fund	<u>(7,650.00)</u>	
Fund Balance, December 31, 2013		143,086.70

LEARNING CENTER FUND:

Fund Balance, January 1, 2013	\$ 5,024.28	
Add: Interest Earned	<u>9.56</u>	
Fund Balance, December 31, 2013		5,033.84
		<u><u>\$ 314,226.48</u></u>