

# Two Hundred Fifty-Fifth

# ANNUAL REPORT

of the

# **MUNICIPAL OFFICERS**

of the Town of

# Bristol, Maine

Incorporated June 18, 1765

63

FOR THE YEAR ENDING DECEMBER 31, 2020

# **Photo Credits**

The cover photo of the new Pemaquid Beach Pavilion was taken by Tom Field who resides in Walpole, Maine with his wife Stephanie and two pugs. Tom's photo was discovered through his photography work done for the Coastal Rivers Conservation Trust, where he is an active Trustee. In addition to his love of photography, he is an active Real Estate broker. In recent years, Tom has enjoyed experimenting with aerial photography taken by drone. He has used this perspective to capture images of Pemaquid Point, Colonial Pemaquid State Historical Park (Fort William Henry), and Pemaquid Beach. Tom states "Bristol has always been a favorite place for my wife and I. I am a history nerd, and the Story of Bristol has been such an interesting part of the founding of the United States." This picture was taken as part of a collection to thank two long time CRCT volunteers who have monitored the water quality at Pemaquid Beach for many years.

The back cover photo, featuring the pergola at the new Pemaquid Beach Pavilion was taken by Mark T. Malak who resides in Greenfield, Pennsylvania with his wife, two kids, and one dog. He owns his own business, The Barnwood Gallery, where he sells his photography, oil paintings, and rustic furniture. Mark's photo showcases a perspective of the new pergola that only visitors to the location are able to capture. Mark and his family vacation in Bristol each year, eagerly looking forward to the days where their kids spend time in the tide pools searching for creatures. Mark states "My family and I have been visiting the Pemaquid region since 2004, and after 16 years, I still find so many amazing photo opportunities that only Maine's unique landscape can offer. Maine is our favorite getaway."

Facebook: The Barnwood Gallery Instagram: @Mark T Malak

Website: MTM.barnwoodgallery.com

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# **Dedication**



Jack O. Brackett 1936-2020

This 2020 edition of Bristol's Annual Report is dedicated to Jack Brackett, who died on March 24th, 2020 at the age of 83. Jack Brackett was one of those who knit together diverse groups of Bristol people and made us one community. People knew Jack in many ways: his early fishing career, his successful well drilling business, his lifelong service to the Town including 70 years with Bristol Fire and Rescue, and his four decades of membership in the Bristol Masonic lodge. His love of Bristol history shined through in his talks to the Old Bristol Historical Society; his love of kids, through his volunteer work for Caring for Kids. All of us, including those who did not have the good fortune to know him personally, are in his debt.

# **Important Numbers**

# MEDICAL SERVICES, FIRE DEPARTMENT & SHERIFF'S DEPARTMENT EMERGENCY NUMBER 911

Bristol Town Office	207-563-5270		
Bristol Fire Department			
Station 1 (New Harbor)	. 207-677-3333		
Station 2 (Round Pond)	207-529-5200		
Station 3 (Bristol Mills)	207-563-1111		
Burning Permits Available Online by visiting: www.wardensrepo	ort.com		
Animal Control Officer (Lincoln County Sheriff's Office)	. 207-563-3200		
AOS 93 (Superintendent's Office)	207-563-3044		
Bristol Area Library			
Bristol Consolidated School	. 207-677-2678		
Bristol/South Bristol Transfer Station	. 207-677-2116		
Caring for Kids	207-677-3300		
CLC Adult Education	. 207-563-2811		
CLC Ambulance			
Central Lincoln County YMCA	207-563-3477		
CHIP	207-677-3450		
Coastal Rivers Conservation Trust	. 207-563-1393		
Damariscotta Chamber of Commerce	. 207-563-8340		
Eldercare	. 207-563-2148		
Ellingwood Information Center	207-563-1800		
Healthy Kids	. 207-563-1818		
KVCAP	. 800-542-8227		
Lincoln Academy High School	207-563-3596		
Lincoln County Commissioners	207-882-6311		
Lincoln County Sheriff's Office	207-882-7332		
Lincoln County Television	207-563-6338		
Midcoast Humane	207-449-1366		
Midcoast Maine Community Action	207-442-7963		
New Harbor Food Pantry (United Methodist Church)			
New Hope for Women	207-443-8898		
Spectrum Generations			
Shellfish Warden (Lincoln County Sheriff's Office)	. 207-563-3200		

# **Municipal Directory**

Selectmen, Assessors & Overseers of the PoorChad M. Hanna - Chairperson.Term expires 2023Kristine A. Poland.Term expires 2022Paul M. Yates.Term expires 2021			
Town Administrator and Tax Collector			
C	Donald	•	
Jessica DiMauro  David Kolodin  Cerina Leeman  James (J.W.) Oliver  Parks & Recreation Comm  Clyde Pendleton, Jr Chain Sandra Lane	person	Term expires 2022 Term expires 2021 Term expires 2021 Term expires 2022 Term expires 2022 Term expires 2022 Term expires 2022	
Election Clerks Kevin Adams Sandra Allen Kathleen Anderson Kathryn Armstrong Janet Bacon Patricia Benner William Brenner Christopher Burrow Shannon Carr Julia Cheney Liza Cheney Susan Cheney	Lynde Dodge-Welch Betty Ann Frederic Ken Frederic J. Chris Frost Hope Gould Sandra Guibord Victoria Hance Rose Anne Holladay Sandy Holmes Sara Komorowski Doreen Leopold Jill Linzee	Sandra Lucore Rodney MacDougal Brigid Quinn Michael Rosa Bonnie Sablinsky Jesse Saffeir William Seider Linda Shaffer Deborah Skoglund Mark Ward Jessica Westhaver Susan Westhaver	

Budget Committee
Harry M. (Terry) Lowd III - Chairperson Term expires 2022
Alfred Ajami Term expires 2023
Alex Beaudet
Sandra Brackett Term expires 2021
Robert Davidson Term expires 2023
Paul DiMauro
Sandra Guibord Term expires 2023
Charles Hanson Term expires 2022
Kelly Harvell Term expires 2023
Paul Leeman III Term expires 2021
Karl McLetchie Term expires 2021
Patricia Porter Term expires 2022
Fire Chief, Fire Warden, EMA Director & Health Officer Paul Leeman, Jr.
EMS Service Chief
CLC Ambulance Service Representative
Alternate:
Alternate:
Alternate: Joseph Rose  Animal Control Officer Lincoln County Sheriff's Office  Appeals Board  Robert Cushing - Chairperson Term expires 2021  Roberta Albright Term expires 2022  Robert Davidson Term expires 2022  Harry M. (Terry) Lowd, III Term expires 2021  Donald Means Term expires 2022
Alternate: Joseph Rose  Animal Control Officer Lincoln County Sheriff's Office  Appeals Board  Robert Cushing - Chairperson Term expires 2021 Roberta Albright Term expires 2022 Robert Davidson Term expires 2022 Harry M. (Terry) Lowd, III Term expires 2021 Donald Means Term expires 2022  Planning Board
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### **Harbor Masters**

Robert Ball

Round Pond, Moxie Cove, and Muscongus Harbor

Steven Hope

New Harbor, Long Cove, Browns Cove, and Back Cove

John Stolecki

Pemaquid Harbor, and Damariscotta River

**Harbor Committee** 

John Stolecki - Chairperson David Caron Richard Poland, Jr.

Robert Ball Steven Hope John Stotz

Troy Benner

**Shellfish Conservation Committee** 

Stephen Lackovic - Chairperson David Cheney Steven Termine

Scott Burke Ronald Poland

Shellfish Warden .....Lincoln County Sheriff's Office

Fish Committee

Tyler Cheney Joseph Crooker Marvin Farrin
Brent Fogg Richard Poland, Jr. Nathan Simmons

# **Legislative Directory**

## **United States Senator Susan Collins**

## www.collins.senate.gov

68 Sewall Street, Room 507 413 Dirksen Senate Office Building

Augusta, ME 04330 Washington, DC 20510

(207) 622-8414 (202) 224-2523

# United States Senator Angus King

## www.king.senate.gov

4 Gabriel Drive, Suite 3 133 Hart Building
Augusta, ME 04330 Washington, DC 20510
(207) 622-8292 (202) 224-5344

## United States Congresswoman Chellie Pingree, First District

## www.pingree.house.gov

2 Portland Fish Pier, Suite 304 2162 Rayburn House Office Building

Portland, ME 04101 Washington DC 20515 (207) 774-5019 (202) 225-6116

# Maine State Senator Chloe Maxmin, District 13

chloe. max min@legislature. maine. gov

76 Morang Cove Road 3 State House Station Nobleboro, ME 04555 Augusta, ME 04333-0003

(207) 200-6224 (207) 287-1505 (800) 423-6900

# Maine State Representative Lydia Crafts, District 90

# ly dia. crafts @legislature.maine.gov

19 Timber Lane 2 State House Station, Room 333

Newcastle, ME 04553 Augusta, ME 04333-0002

(207) 593-2664 (207) 287-1430 (800) 423-2900

# Lincoln County Commissioners: www.lincolncountymaine.me

District 1: Hamilton Meserve 32 High Street, PO Box 249
District 2: William Blodgett - Chairperson Wiscasset, Maine 04578

District 3: Mary Trescot (207) 882-6311

# **Bristol Consolidated School Directory**

Craig Jurgensen......Superintendent of Schools

### **Bristol Consolidated School**

2153 Bristol Road Pemaquid, ME 04558 207-677-2678

## **AOS 93 Superintendent of Schools**

767 Main Street, 1A Damariscotta, ME 04543 207-563-3044

## **Central Office Staff**

	Superintendent of Schools
	Administrative Assistant to the Superintendent
Lynsey Johnston	Business Manager
Ann Hassett	Curriculum Coordinator
	Payroll & Benefits Manager
Myra Lane	Finance Clerk
Kelly Stokes	Director of Special Services
	Special Services Administrative Assistant
	School Psychological Services Provider
	Food Services Director
	Adult Education Director
Bonnie Merril	Assistant to the Adult Education Director
Delicated Calcard Candi	
Bristol School Staff Office	
••	p1
	Principal
	Administrative Assistant
Ashley Sennick	School Nurse
Classroom Teachers	
Alison Sawyer	Pre-K
	Kindergarten
	Kindergarten
	Grade 1
	Grade 2
	Grade 3
Wendy Arzate	
•	Grade 4
Alyson Graham	
Alyson GrahamAndrew Mullin	Grade 4 Grade 4
Alyson Graham Andrew Mullin Marshall Flowers	
Alyson Graham	

Unified Arts Andrea CoughArt
John Cough Technology Instructor/Technology Coordinator Tammy Holmes Library/Educational Technician Sarah Plummer Music - Classroom, Chorus and Instrumental
Chris Perry
Special Education
Mary Plowden Grades K-8 Special Education
Andrea Perley Educational Technician
Erica Powell Educational Technician
Jennifer Eckel Educational Technician Blake Hollis Educational Technician
Blake Hollis Educational Technician
Specialists
Gretchen Brinkler
Risa Small
Mary Wilkins
Bethany Hancock Occupational Therapist Kristen Travers-Whitmore
Kristen Havers- wintingle
Compass Program
Hilary Gallione
Lydia Crafts
Matthew Eugley Educational Technician
Dawn Gildersleeve Educational Technician
Wendy Pendleton Educational Technician
Morgan Perry Educational Technician Celeste Plummer Educational Technician
Chloe Hallowell Educational Technician
River Gish Educational Technician
Idver distributional reclinician
Educational Technicians
Joan Hatch Educational Technicians - Primary
Merrillee Cheney Educational Technician - Pre-K
Sam Monkman Educational Technical
Katie Thomas
Maintenance Staff
Godo Arzate
Nicole St. Cyr
Ralph Bryant
Robert CampbellCustodian
Food Service
Kristine Dyer
Jessica Chadwick

# Selectmen's Report

## Chairman Chad Hanna, Kristine Poland, Paul Yates

The year 2020 was, of course, dominated by the impact of the coronavirus Covid-19. In our part of Maine we were extraordinarily fortunate to be lightly touched by the pandemic, losing only one resident. The impacts on jobs, businesses, schools and government were varied but it is fair to say that Bristol has fared much better than most of Maine, and most of the country. We have welcomed many new families to Bristol who seek a safe place here; some from established families, some with seasonal homes here, and some who have had no previous tie to the community. We welcome you all, and encourage you to participate – when it is safe to do so – and contribute to the rich civic life of our community. You will get out more than you put in!

We are able to say once again that Bristol remains in a strong financial condition. Our year-end surplus (unallocated reserves) reached \$1.37 million, and our debt (a fire truck note) is now just under \$60,000, and will be paid off in full during 2023. Our Auditors have urged us to consider borrowing while money is cheap to do major work on two bridges which will need attention or replacement, and we will be studying our options for this in 2021. This year's budget for the Town and School is essentially flat, so that unless the County tax assessment brings a surprise we expect to keep the property tax mill rate unchanged at 7.25 mills – the lowest level of any town in Maine over 2,000 people.

Despite Covid we have been able to continue work on major projects. Congratulations to the Parks Department on the new Beach Pavilion, shown on the cover of this Annual Report. It was opened in time for the summer season with careful limits on the number of people using the facilities at any time. The feedback from beachgoers has been overwhelmingly positive, and the number of beach users increased 30% above the previous summer even though visits to the Lighthouse Park, more heavily dependent on out-of-state travelers, was way down.

The new fish ladder at the Bristol Mills Dam is nearly ready, at the time of writing, for the alewife migration in May. The town has received several major donations towards additional work planned this year to make a public park at the dam, including a footbridge across the dam for safe access to the fish ladder. We are honoring the overwhelming expression of public support for keeping the dam and fish ladder, shown in the referendum vote in 2018.

Bristol Consolidated School has continued a steady increase in students, though numbers have fluctuated during the year with some parents keeping children at home during the pandemic while other families choosing to stay year-round have placed their children in the school. With the need to space out pupils due to the virus, a temporary additional classroom building is being acquired to give more space, funded by Covid emergency relief money.

The Town's employees, including the staff of the School, the Parks Department and the Transfer Station, have done heroic work maintaining services during the pandemic. We are grateful that the First Responders have received early Covid vaccinations, and we hope the rest of our staff are also soon recognized as being in the 'essential' category.

Finally, we honor Fire Chief Paul Leeman, Jr. on the occasion of his impending retirement at the end of April. Our thanks go to him for ten years of service as Bristol's Fire Chief, including three years as our first full time service chief. We wish him a long and active retirement.

# **Selectmen's Financials 2020**

Danwell .		
Payroll		200 250 00
Appropriation Balance Carried from 2019		398,250.00
Fees & Interest & Misc Revenue		20,904.59
Total		419,154.59
Expenditures		117/13 1137
Selectmen, Assessors, Overseers of the Poor	15,000.00	
Town Administrator	58,249.92	
Town Administrator Retirement	6,000.00	
Staff	194,805.81	
Unemployment Claims	60.35	
Health Insurance	84,214.98	
FICA & Medicare	20,866.42	
Other Charges	15,000.00	
		394,197.48
Total Net		24,957.11
Unexpended to Surplus		24,957.11
Town Expense/Building Repair & Main	it	
Appropriation		87,762.79
Balance Carried from 2019		3,990.21
Excise Tax		18,247.00
Reimbursements		10,376.95
Total		120,376.95
Expenditures		
Building Repair & Maintenance	32,998.51	
Town Expense	69,352.06	
Bicycle/Pedestrian & Highway Saftey Project	935.05	
Liberty Pole	1,918.00	
Transfer to Building Maintenance Capital Reserve Fund	5,000.00	110 202 62
Total Net		110,203.62 10,173.33
Reimbursements from Building Capital Reserve		22,550.00
Unexpended to Surplus		32,723.33
Insurance		
Appropriation		17,094.56
Balance Carried from 2019		9,905.44
Dividend Disbursment for Low Risk		1,801.62
Total		28,801.62
Expenditures		20,001.02
MMA Property & Casualty Insurance	13,548.50	
MMA Worker's Compensation	8,767.27	
,		22,315.77
Total Net		6,485.85
Balance Carried to Insurance 2021		6,485.85

Legal Fees		
Appropriation		2,676.48
Balance Carried from 2019		7,323.52
Reimbursements		615.00
Total		10,615.00
Expenditures		•
Town Legal Fees	240.00	
		240.00
Total Net		10,375.00
Carried from Broadband towards Professional Fees		1,000.00
Balance Carried to Legal 2021		11,375.00
Information Technology		
Appropriation		31,000.00
Balance Carried from 2019		-
Reimbursements		1,410.00
Total		32,410.00
Expenditures		
Programs & Licensing	21,766.86	
Hardware Purchase & Repair	55.98	
Website Hosting & Development Expense	1,635.00	
Transfer to Building IT Capital Reserve Fund	6,000.00	
		29,457.84
Total Net		2,952.16
Unexpended to Surplus		2,952.16
Assessment		
Appropriation		30,000.00
Balance Carried from 2019		
Total		30,000.00
Expenditures		
Annual Maintenance	16,800.00	
Transfer to Assessment Reserve Fund	15,000.00	
		31,800.00
Total Net		(1,800.00)
Covered by Contingency		1,800.00
Abatements		
Appropriation		-
Balance Carried from 2019		
Total		-
Expenditures		
Abatements	7,393.62	
		7,393.62
Total Net		(7,393.62)
Covered by Surplus		7,393.62

Animal Control		
Appropriation		11,800.00
Balance Carried from 2019		-
Fees		504.00
Total		12,304.00
Expenditures		
Lincoln County Sheriff's Office	2,935.52	
Lincoln County Animal Shelter	3,581.50	
		6,517.02
Total Net		5,786.98
Unexpended to Surplus		5,786.98
Ordinance Administration		
Appropriation		16,500.00
Balance Carried from 2019		-
Fees (Permit Revenue)		51,942.10
Reimbursements		10,586.16
Total		79,028.26
Expenditures	24 505 60	
CEO Payroll & Mileage	34,595.68	
Planning Board Clerical	870.00 402.57	
FICA & Medicare	2,654.85	
Legal Fees	6,806.84	
State Fees	5,507.50	
General Expense	376.25	
Central Emperior		51,213.69
Total Net		27,814.57
Unexpended to Surplus		27,814.57
General Assistance		
Appropriation		7,500.00
Balance Carried from 2019		-
Reimbursement From State of ME - Quarter 1		-
Reimbursement From State of ME - Quarter 2		735.00
Reimbursement From State of ME - Quarter 3		217.00
Reimbursement From State of ME - Quarter 4 (Anticipated)		175.00
Reimbursement From Applicant		199.90
Total		8,826.90
Expenditures		
General Assistance Cases	4,785.65	
Use of Worthy Poor Funds Towards Food Funding	10,000.00	
General Expenses	70.00	44.055.45
Total Not		14,855.65
Total Net		(6,028.75)
Reimbursements from Worthy Poor Fund Unexpended to Surplus		12,400.75 6,372.00
onexpended to surpius		0,372.00

Bicentennial/Olde Bristol Days		
Appropriation (Article Withdrawn Due to COVID-19)		-
Balance Carried from 2019		-
Olde Bristol Days Donation		7,500.00
Merritt Brackett Lobster Boat Race Donation		7,500.00
Total		15,000.00
Expenditures		
Olde Bristol Days Expenses	1,351.75	
Transfer out to Boat Race Organization		
		1,351.75_
Total Net		13,648.25
Balance Carried to Olde Bristol Days 2021		13,648.25
Town Cemeteries		
Appropriation		10,500.00
Balance Carried from 2019		
Total		10,500.00
Expenditures		
Cemetery Flags & Maintenance	7,845.00	
		7,845.00
Total Net		2,655.00
Unexpended to Surplus		2,655.00
Town Landings & Harbors		
Appropriation		-
Balance Carried from 2019		21,659.85
Mooring Permit Fees		17,225.00
Boat Excise Revenue		20,753.25
Total		59,638.10
Expenditures		
Payroll	7,189.08	
Expenses	11,650.95	
Transfer to Landings & Harbors Capital Reserve Fund		40.040.00
T . IN .		18,840.03
Total Net		40,798.07
Balance Carried to Town Landings & Harbors 2021		40,798.07
Lower Pemaquid Watershed Study		
Appropriation - Surplus		-
Balance Carried from 2019		9,147.76
Funding from Shellfish Committee		852.24
Grant Revenue Received		11,075.00
Total		21,075.00
Expenditures	475150	
Watershed Study Expenses	4,751.50	475450
Total Not		4,751.50
Total Net		16,323.50
Balance Carried to Lower Pemaquid Watershed Study 2021		16,323.50

Shellfish Conservation		
Appropriation		-
Balance Carried from 2019		18,994.77
Licenses & Fines		6,399.00
Total		25,393.77
Expenditures		
Payroll	1,974.72	
General Operating Expenses	1,574.66	
Transfer to Pemaquid Watershed Study	852.24	
		4,401.62
Total Net		20,992.15
Balance Carried to Shellfish 2021		20,992.15
Fish Committee		
Appropriation		1,000.00
Balance Carried from 2019		-
Total		1,000.00
Expenditures		1,000.00
General Expense	1,038.13	
General Expense	1,030.13	1,038.13
Total Net		(38.13)
Covered by Contingency		38.13
,		
Fish Ladder		274 570 20
Appropriation		274,579.29
Balance Carried from 2019		77,420.71
Donations Received		86,043.00
Total		438,043.00
Expenditures		
General Expense	371,242.34	
Unexpended from Capital Reserve		
		371,242.34
Total Net		66,800.66
Reimbursements from Fish Ladder Restricted Capital Rese	rve	132,812.31
Reimbursements from Fish Ladder Capital Reserve		67,064.46
Balance Carried to Fish Ladder for 2021		266,677.43
Bristol Mills Dam		
Appropriation		-
Balance Carried from 2019		49,966.65
Total		49,966.65
Expenditures		
Dam Repairs	77,300.00	
Appropriation Transfer to Bristol Mills Dam Capital Reserve Fund		
		77,300.00
Total Net		(27,333.35
Reimbursements from Bristol Mills Dam Reserve Fund		27,333.35
Total Net		-

Town Roads Management		
Appropriation		20,000.00
Balance Carried from 2019		-
DOT Block Grant		46,500.00
Excise Tax		594,500.00
Private Sign Purchases		175.00
Total		661,175.00
Expenditures		
General Maintenance	282,937.48	
Snow Removal	279,274.38	
Street Lights	4,736.13	
Appropriation Transfer to Bridge Capital Reserve Fund	20,000.00	
		586,947.99
Total Net		74,227.01
Balance Carried to Town Roads Management 2021		74,227.01
DOT Block Grant (Less Received than Budgeted)		( 1,692.00)
Town Garage & Highway Equipment		
Appropriation		-
Balance Carried from 2019		9,900.78
Excise Tax		16,099.22
Cell Phone Reimbursements		300.00
Diesel Reimbursements from other Departments		4,096.17
Total		30,396.17
Expenditures		
Equipment Repair/Maintenance/Garage	4,771.08	
Diesel	8,147.46	
General Expenses	3,362.32	
Transfer to Highway Equipment Capital Reserve Fund	7,500.00	
		23,780.86
Total Net		6,615.31
Balance Carried to Town Garage & Highway Equipme	nt 2021	6,615.31
Solar Energy Project		
Appropriation		10,000.00
Balance Carried from 2019		-
Total		10,000.00
Expenditures		
General Expenses	-	
Transfer to Solar Array Capital Reserve Fund	10,000.00	
, .		10,000.00
Total Net		-

Veterans Memorial		
Appropriation		-
Balance Carried from 2019		-
Donations Total		1,650.00
		1,650.00
Expenditures Transferred to Veterans Savings Assount	1,650.00	
Transferred to Veterans Savings Account		1,650.00
Total Net		-
Bristol Fire & Rescue		
Appropriation		385,704.01
Balance Carried from 2019 - General Operating Exp		15,368.39
Balance Carried from 2019 - Monro Dry Hydrant $\&$ ISO Challenge		19,878.00
Revenues		161.00
Total		421,111.40
Expenditures		
Bristol Fire & Rescue Expense	274,212.22	
Dry Hydrant	4,806.00	
New Tanker Note	23,975.40	
Transfer to BFR Facility Maint Capital Reserve Fund	10,000.00	
Transfer to BFR Truck Capital Reserve Fund	30,000.00	
		342,993.62
Total Net		78,117.78
Balance Carried to Bristol Fire & Rescue		42,923.78
Balance Carried to Bristol Fire & Rescue - Dry Hydrant		35,194.00
Bristol/South Bristol Transfer Facility		35,194.00
Bristol/South Bristol Transfer Facility Appropriation		
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019		<b>35,194.00</b> 240,690.00  -
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total		35,194.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures		<b>35,194.00</b> 240,690.00  -
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract	240,690.00	240,690.00 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net	240,690.00	<b>35,194.00</b> 240,690.00  -
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies	240,690.00	240,690.00  240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation	240,690.00	240,690.00 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019	240,690.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight	240,690.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total	240,690.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures		240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library	14,500.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library CLC Ambulance	14,500.00 76,612.50	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library CLC Ambulance Eldercare Network	14,500.00 76,612.50 7,500.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library CLC Ambulance Eldercare Network Healthy Kids	14,500.00 76,612.50 7,500.00 2,400.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library CLC Ambulance Eldercare Network Healthy Kids Life Flight	14,500.00 76,612.50 7,500.00 2,400.00 2,000.00	240,690.00 - 240,690.00 - 240,690.00
Bristol/South Bristol Transfer Facility Appropriation Balance Carried from 2019 Total Expenditures Annual Contract Total Net  Provider Agencies Appropriation Balance Carried from 2019 Raised from the Floor from Surplus for LifeFlight Total Expenditures Bristol Area Library CLC Ambulance Eldercare Network Healthy Kids	14,500.00 76,612.50 7,500.00 2,400.00	240,690.00 - 240,690.00 - 122,765.50 - 500.00

Coastal Rivers Conservation Trust	1,500.00	
Spectrum Generations	7,000.00	123,265.50
Total Net		-
County Tax		
Appropriated under Tax Commitment		1,468,426.30
Balance Carried from 2019		1 460 426 20
Total Expenditures		1,468,426.30
Treasurer, Lincoln County (Assessed Lincoln County)	1,468,426.30	
,	<del>, ,</del>	1,468,426.30
Total Net		-
Overlay		
Appropriated under Tax Commitment		303,386.97
Balance Carried from 2019		
Total Net		303,386.97
Total Carried to Surplus		303,386.97
Marsh Island Tax		
Appropriation		-
Balance Carried from 2019 Total		
Expenditures		•
Treasurer, Lincoln County (Assessed by State of Maine)	192.00	
		192.00_
Total Net		(192.00)
Covered by General Government		192.00
Town Contingency		
Appropriation		25,000.00
Balance Carried from 2019		-
Total		25,000.00
Transfers Revaluation	1 000 00	
Fish Committee	1,800.00 38.13	
BFR Emergency Fund	2,971.00	
· <b>3</b> · <b>7</b> · · ·		4,809.13
Total Net		20,190.87
Unexpended to Surplus		20,190.87

# **Capital Reserve Accounts**

Town Buildings Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		17,424.09
Deposit from Appropriation (2019 & 2020)		10,000.00
Interest Earned		146.90
Withdrawals for Building Repairs	22,550.00	
Balance As of 12/31/2020		5,020.99
IT Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		247.73
Deposit from Appropriation		6,000.00
Interest Earned		14.94
Withdrawal for Hardware Expenses		
Balance As of 12/31/2020		6,262.67
Bristol Dam Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		80,849.78
Deposit from Appropriation		-
Interest Earned		683.97
Withdrawals for 2019	40,000.00	
Withdrawals for Dam Repairs	27,333.35	
Balance As of 12/31/2020		14,200.40
Assessment Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		30,521.32
Deposit from Appropriation		15,000.00
Interest Earned		333.14
Withdrawal for Expenses	-	
Balance As of 12/31/2020		45,854.46
Landings & Harbors Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		45,218.35
Deposit from Appropriation (Balanced Carried to Capital Reserve)		
Interest Earned		427.24
Withdrawal for Expenses	-	
Balance As of 12/31/2020		45,645.59
Highway Equipment Capital Reserve Fund (Savings)		
Beginning Balance 01/01/2020		8,308.09
Deposit from Appropriation		7,500.00
Interest Earned		2.13
Withdrawal for Expenses	7,765.00	2110
Balance As of 12/31/2020		8,045.22
		-,- 1512

Bridge Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		86,494.81
Deposit from Appropriation		20,000.00
Interest Earned		464.57
Withdrawal for Bridge Expenses	77,979.51	
Balance As of 12/31/2020		28,979.87
Solar Array Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		20,347.55
Deposit from Appropriation		10,000.00
Interest Earned		222.09
Withdrawal for Expenses		
Balance As of 12/31/2020		30,569.64
Fish Ladder Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		66,453.10
Deposit from Appropriation		-
Interest Earned		611.36
Withdrawal for Expenses	67,064.46	
Balance As of 12/31/2020 (NOW CLOSED)		-
Fish Ladder Restricted Reserve Fund (CD)		
Beginning Balance 01/01/2020		201,526.24
Deposit from Appropriation		-
Interest Earned		2,286.07
Withdrawal for Design Expenses	203,812.31	
Balance As of 12/31/2020 (NOW CLOSED)		-
Ocean Hill Cemetery Capital Reserve Fund (CD)		
Beginning Balance 01/01/2020		22,890.32
Deposit from Appropriation		-
Interest Earned		216.27
Withdrawal for Combined Trust Correction (2019)	400.00	
Balance As of 12/31/2020		22,706.59
Combined Trusts Capital Reserve Fund (Savings)		
Beginning Balance 01/01/2020		11,384.58
Deposit from Appropriation		-
		39,636.78
· ·		
Interest Earned		5.65
Worthy Poor Donations Interest Earned Withdrawal for Expenses Balance As of 12/31/2020	12,675.75	5.65 <b>38,351.26</b>

Veterans Memorial Capital Reserve Fund (Savings)		
Beginning Balance 01/01/2020		6,237.39
Deposit from Appropriation		-
Donations		1,150.00
Interest Earned		1.88
Withdrawal for Expenses		
Balance As of 12/31/2020		7,389.27
Bristol Fire & Rescue Facility Capital Reserve Fund	(CD)	
Beginning Balance 01/01/2020		27,025.46
Deposit from Appropriation		10,000.00
Interest Earned		139.11
Withdrawals for Building Repairs	27,796.51	
Balance As of 12/31/2020		9,368.06
Bristol Fire & Rescue Truck Capital Reserve Fund (C	D)	
Beginning Balance 01/01/2020		117,554.32
Deposit from Appropriation		30,000.00
Interest Earned		1,835.27
Withdrawal for Expenses		
Balance As of 12/31/2020		149,389.59
Bristol Fire & Rescue Emergency Contingency Capit	tal Reserve Fund (CD)	
Beginning Balance 01/01/2020		20,569.95
Deposit from Appropriation		-
Interest Earned		210.37
Withdrawals for Building Repairs		
Balance As of 12/31/2020		20,780.32
Parks & Recreation General Capital Reserve Fund (	CD)	
Beginning Balance 01/01/2020		116,393.67
Deposit from Appropriation		-
Donations for Future Playground		-
Interest Earned		1,341.08
Withdrawal for Beach Pavilion Expenses	50,000.00	
Balance As of 12/31/2020		67,734.75
Parks & Recreation Beach Pavilion Capital Reserve	Fund (CD)	
Beginning Balance 01/01/2020		115,148.90
Deposit from Appropriation		-
Grants Received (Transfer In)		120,400.96
Donations & Merchandise Revenue for Project		150.00
Transfer from Parks General CD		29,141.05
Interest Earned		315.96
Withdrawal for Design Expenses	265,156.87	
Balance As of 12/31/2020 (NOW CLOSED)		(0.00

Parks Lighthouse Restricted Funds Reserve Fu	ind (CD)	
Beginning Balance 01/01/2020		133,007.85
Deposit from Appropriation		-
Interest Earned		1,720.93
Withdrawal for LHP Expenses	19,294.00	
Balance As of 12/31/2020		115,434.78
Parks Learning Center Capital Reserve Fund (S	Savings)	
Beginning Balance 01/01/2020		3,113.87
Deposit from Appropriation		-
Interest Earned		0.87
Withdrawal for Expenses	-	
Balance As of 12/31/2020		3.114.74

# **Liabilities/Loans**

Fire Truck Loan		
Beginning Balance 01/01/2020		79,846.65
Principal Paid	20,166.59	
Interest Paid	1,810.86	
Balance As of 12/31/2020		59,680.06

2020 Appropriations From Taxation			
Town Gover	nment:		
Article 5.	General Government		351,612.01
Article 7.	Building Maint & Repair		25,000.00
Article 8.	Building Capital Reserve		5,000.00
Article 10.			2,676.48
Article 20.	Fire & Rescue		385,704.01
Article 34.	Bristol/South Bristol Transfer Station		240,690.00
Article 39.	Requests		
1. Bris	stol Library	14,500.00	
2. Elde	ercare Network	7,500.00	
3. Hea	althy Kids	2,400.00	
4. Life	Flight	1,500.00	
6. Nev	v Hope for Women	2,000.00	
7. Coa	stal Rivers Conservation Trust	1,500.00	
8. Spe	ectrum Generations	7,000.00	
	TOTAL		36,400.00
Article 40.	Central Lincoln County Ambulance, Inc.		76,612.50
<b>Bristol Scho</b>	ool:		
Article 51.	Regular Instruction	2,520,881.31	
Article 52.	Special Education	909,636.16	
Article 53.	Career & Technical Education	100.00	
Article 54.	Other Instruction	98,806.70	
Article 55.	Student & Staff Support	312,370.75	
Article 56.	System Administration	119,844.45	
Article 57.	School Administration	245,576.84	
Article 58.	Transportation & Buses	567,382.84	
Article 59.	Facilities Maintenance	463,126.24	
Article 60.	Debt Service & Other Commitments	-	
Article 61.	All Other Expenditures	19,303.04	
	Fund Balance Forward (Not from Taxation)	(31,877.28)	
	State Subsidy Estimate (Not from Taxation)	(348,429.80)	
Local Share/F	Foundation Allocation		4,876,721.25
Article 66.	Adult Education		10,371.18
	PRIATIONS FROM TAXATION		6,010,787.43
IOIALAFFAC	MULIANAL INON TRANSPORT		0,010,707.43

# **Town Administrator's Report**

Christopher Hall, Town Administrator

Looking back at my report in the Annual Report from a year ago, when I looked forward to a summer of celebrating Maine's Bicentennial Year, I realize how unprepared all of us were for a year and more of pandemic. In February 2020 I attended the regular quarterly meeting of the Midcoast Public Health Council and asked what message Towns should be communicating about the new virus we were hearing about. I was told that it was likely greatly exaggerated and that the Public Health Council should stay focused on real killers like the opiate crisis, obesity and smoking!

Since then we have become adjusted to a 'new normal' with the Town Office accessible only by appointment, meetings by Zoom, social distancing and face masks. It is remarkable how one can adjust when you have to. Although Bristol has fared much better than most of the country, we have still seen a great deal of stress, reflected in the loss of summer incomes for many families dependent on tourism, reduced shellfish prices for much of the year, and much distress from the loss of gatherings ranging from weddings to funeral services. A silver lining to this has been the generosity with which so many Bristol residents and taxpayers have responded to calls for help from the Food Banks, the churches, the School and the Town's relief fund. I am so grateful to live in and work for such a community.

The Town Office saw the departure of one valued staff member, Lindsay Currier, and the welcome addition of Lynde Dodge-Welch as her replacement in the Town Office. Jessica Westhaver has successfully taken on greater responsibilities with her promotion to Treasurer. Town Clerk Rachel Bizarro smoothly managed primary and general elections with unprecedented numbers of early votes. All of our staff – and I should include the Transfer Station here – have coped patiently and well with the trials of working safely under Covid, and dealing with the occasional frustrated member of the public. Fortunately Covid has not become as politicized here as it has in some places, and most people have been understanding and cooperative as we implement health protections.

The fish ladder project continues through this winter, with the 18 pools of the ladder approaching completion in time for the spring alewife run. The Fish Committee and the Highway Department have done a great job in collecting stones for the pools' masonry cladding, and raising money for the next stage of work to create a welcoming and accessible park by the fish ladder. Two smaller projects are planned for this summer, a fire pond adjacent to the Munro Bridge in Round Pond and a large culvert replacement on Old County Road; otherwise we will be catching up on maintenance paving this year, and starting to plan for repair or replacement of two bridges. I hope that the planning of future capital spending can be tied into the proposed update of the Comprehensive Plan, subject to approval as requested in the Town Meeting Warrant.

As we approach my fifth Town Meeting in this job, I want once again to say how grateful I am for the opportunity to serve our community.

# **Clerk's Report**

IFW	
State Treasurer	\$26,797.00
Town Treasurer	\$1,200.00
CLAMS	
10 Resident Commercial	\$2,000
2 Nonresident Commercial	\$800
Conservation hours	\$1,200
1 Junior Resident Commercial	\$100
19 Resident Recreational	\$465
6 Nonresident Recreational	\$240
Complimentary Licenses (65 and over, 12 and under)	
Resident	35
Nonresident	2
DOGS	
Altered	
State Treasurer	\$903.00
Town Treasurer	\$903.00
Unaltered	\$903.00
State Treasurer	\$402.00
Town Treasurer	\$71.00
Kennels	\$71.00
State Treasurer	\$60.00
Town Treasurer	\$24.00
Town Treasurer	Ψ24.00
VITAL STATISTICS	
Registered voters	2,602
Marriages	24
Births	18 (7 boys, 11 girls)
Deaths	44

Decedent Name	Age	Date of Death
Janell, Jean Frances	82	01/04/2020
Manning, Eric J.	46	01/12/2020
Fossett, Patricia E.	89	01/20/2020
Littlefield, Annalee Elsie	91	01/20/2020
O'Brien, John Craig Jr.	70	01/30/2020
McArdle, Richard Dennis	78	02/01/2020
Hamilton, Sally Ann	90	02/03/2020

Decedent Name	Age	Date of Death
Glasgow, Melissa Tuttle	60	02/10/2020
Wilson, Barbara L.	87	02/17/2020
Genthner, Frank Deering Jr.	54	02/21/2020
Fossett, Gordon E.	87	03/11/2020
Brown, Edmund Karl Jr.	86	03/14/2020
Brackett, Jack O.	83	03/24/2020
Capodilupo, Anthony Francis	79	03/25/2020
Genthner, Mary Hazel	86	03/27/2020
Poland, Richard H. Sr.	85	03/30/2020
Janell, John	82	04/02/2020
Murray, Hilary Ann	77	04/04/2020
Dow, Pamela Jean	55	04/25/2020
Genthner, Monika	78	04/28/2020
Inman, JoNancy Elizabeth	79	06/09/2020
Dodge, Marie Noel	97	06/19/2020
Andrew, Susan Raymond	72	06/20/2020
Laughlin, Lee F.	67	06/25/2020
Chapin, Nancy A.	96	07/13/2020
Guido, DeEtta Jean	73	07/13/2020
Ranger, Sally Dingley	84	07/19/2020
Diamond, Alexander	87	07/26/2020
Manning, Virginia Lou	72	07/26/2020
Howe, Caroline Corbin	78	07/28/2020
Davis, Marilyn B.	84	07/31/2020
Wright, Charles L. Jr.	85	08/11/2020
Bonsant, Mary Louise	61	08/13/2020
Decker, Brett M.	38	08/21/2020
Miller, Edwin L.	86	09/03/2020
Neely, Jean Patricia	92	09/11/2020
Shapiro, Kenneth E.	76	10/12/2020
Sabin, Marie Frances	88	10/18/2020
Tudor, Barbara J.	88	11/16/2020
Pierce-Morin, Linda Carroll	68	11/22/2020
Marr, Elizabeth Marie	81	11/23/2020
Mills, Donald Thomas	89	11/29/2020
Malin, John E.	73	12/05/2020
Vance, Henry T. Jr.	75	12/07/2020
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Due to a change in the way the Maine Department of Health and Human Services processes death records, Towns no longer receive death certificates for their residents. We apologize if we omitted anyone from our listing.

# **2020 Assessors' Report**

<u>Description</u>	<u>Amount</u>
AMOUNT NEEDED TO PAY BILLS	£4.460.436.30
County Tax	\$1,468,426.30
Municipal Budget	\$1,122,495.00
• Education	\$4,860,880.75
TIF Financing Plan Amount	\$0.00
Total Appropriations	\$7,451,802.05
DEDUCTION REIMBURSEMENTS	(+20,000,00)
Estimated State Revenue Sharing	(\$30,000.00)
Homestead Reimbursement*	(\$91,850.90)
BETE Reimbursement**	(\$23,369.09)
Other Revenues	\$0.00
Total Reimbursements	(\$145,219.99)
TOTAL TAX NEEDED	\$7,306,582.06
OVERLAY	\$303,386.97
TOTAL TAX RAISED	\$7,609,969.03
<u>COMMITMENT</u>	
Rate of Taxation \$7.25 per \$1,000.00	
DESCRIPTION OF VALUATION & TAX	
Value of Real Estate	
Land Value	\$544,953,400
Building Value	\$550,461,400
TOTAL	\$1,095,414,800
Less All Real Estate Exemptions & Exempt Properties	(\$53,428,700)
Value of Personal Property	
Machinery & Equipment	\$12,917,450
Business Furniture & Equipment	\$674,345
Camper Trailers (not excised)	\$519,650
TOTAL	\$14,111,445
Less BETE Exemptions	(\$6,446,645)
TOTAL VALUATION	\$1,049,650,900
TIMES TAX RATE (MILL RATE)	0.00725
TOTAL TAX RAISED	\$7,609,969.03
EXEMPTIONS	
Homestead Exemptions (726 Exemptions)	
(11 properties fully exempt — under \$25,000 assessment)	\$18,098,700
Veteran Exemptions (164 Exemptions)	\$942,000
Blind Exemptions (164 Exemption)	\$942,000 \$4,000
BETE Exemptions (12 Exemptions)	\$6,446,645

## THE COLLECTION OF TAXES

Assessments are based on the status of property as of April 1st of the tax year. Valuations can be adjusted at any time during April, or until the taxes have been committed to the Tax Collector. Upon commitment, the valuations become permanent record and may be changed only through the abatement process. Tax bills will be mailed to the owner of record as of April 1st, and if known to the Town a copy will be mailed to any new owner. It is interesting to note that in Maine, there is no legal requirement for the Town to provide a tax bill.

The tax due date and the interest rate for late payment are determined by vote of the townspeople at the Annual Town Meeting held in March of each year. In 2021, the Selectmen will recommend September 15th for the due date and 6% for the interest rate on late payments. 6% is the maximum allowable interest rate in 2021 as set by the State Treasurer. Prepayment of taxes in any amount, but not to exceed the previous year's amount, will be accepted at any time.

### THE LIEN PROCESS

Between eight and twelve months after taxes have been committed, the Tax Collector will place a lien on all real estate accounts with an unpaid balance. All lien costs must be paid by the delinquent taxpayer before the lien can be discharged. If the lien remains unpaid for 18 months after having been recorded, the Town becomes the owner of the property. At this point the prior owner may negotiate with the Selectmen to buy back the property, or the Town may sell the property at auction.

#### PROPERTY TAX RELIEF

#### Homestead Exemption

You are entitled to a Homestead Exemption if:

- You are a legal resident of Maine as of April 1st, 2020 and have owned a homestead in the State of Maine for at least the past 12 months;
- You declare the homestead in Bristol is your permanent/primary residence;
- This is the only property for which you have claimed a homestead property tax exemption

## Veteran's Exemption

You are entitled to a Veteran's Exemption if you are a veteran, or the widow of one, who served active duty during a federally recognized war period and was discharged or retired under honorable conditions. The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected. A Form DD 214 is required to be furnished with application.

### Blind Exemption

You are entitled to a Blind Exemption if you have been determined to be blind by a licensed Doctor of Medicine, Doctor of Osteopathy or Doctor of Optometry. Appropriate documentation is required to be furnished to prove eligibility.

If you are already receiving any of these exemptions, there is no need to reapply. Applications are available at the Town Office or on our website at https://www.bristolmaine.org/tax-collection-and-assessing and must be filed on or before April 1st of each year.

### **CURRENT LAND USE PROGRAMS**

The State of Maine has four "current use" programs that offer the property owner a reduction in assessed value: Farmland, Open Space, Tree Growth, and Working Waterfront. The programs establish valuation of property at its current use, rather than at market value.

All four programs are available to property owners through an application process with the local municipality. Applications must be filed on or before April 1st of the year the reduced valuation is first requested.

Property must meet certain criteria to qualify for each program and any future change in the use of the land will cause disqualification resulting in a penalty.

#### **FARMLAND**

In the Farmland program, the property owner is required to have at least five contiguous acres in their parcel of land. The land must be used for farming, agriculture or horticulture and can include woodland and wasteland. Additionally, the parcel must contribute at least \$2,000 gross income from farming activities each year.

The Department of Agriculture prepares a valuation guideline for municipalities, which results from studies based on suggested values using a correlation from income stream and market data attributable to agricultural enterprise.

If the property no longer qualifies as farmland, then a penalty will be assessed. The penalty is equal to the taxes that would have been paid in the last five years if the property had not been in farmland, less the taxes that were paid, plus any interest on that balance.

See Bulletin 20 (Farmland Tax Law), 36 M.R.S. §§ 1101 - 1121 (Farm and Open Space Tax Law), and 7 M.R.S. chapter 2-B (Registration of Farmland) on the Maine Revenue Website.

## OPEN SPACE

There is no minimum acreage requirement with this program. However, minimum areas and setbacks must be excluded from classification.

The parcel must be preserved or restricted in use to provide a public benefit. Benefits recognized include public recreation, scenic resources, game management, and wildlife habitat.

The municipal assessor is responsible for determining the value placed on open space land. In the determination of that value, the assessor must consider the sale price that a particular open space parcel would command in the open market if it were to remain in the particular category or categories of open space land for which it qualifies.

If an assessor is unable to determine the value of a parcel of open space land based on the valuation method above, the assessor may use the alternative valuation method. Using this method, the assessor reduces the fair market value of an open space land parcel by the cumulative percentage reduction for which the land is eligible according to certain categories. Those categories are as follows:

Ordinary Open Space - 20% reduction

Permanently Protected - 30% reduction

Forever Wild - 20% reduction

Public Access - 25% reduction

In other words, if the property met all of the above requirements, the owner would see a cumulative reduction of up to 95% on the classified land.

If property no longer qualifies as open space, a penalty will be assessed using the same methodology as is used for removal from the Tree Growth program (see below).

See Bulletin 21 (Open Space Tax Law) and 36 M.R.S. §§ 1101 - 1121 (Farm and Open Space Tax Law) on the Maine Revenue Website.

### TREE GROWTH

This program provides a benefit for owners of at least ten acres of forested land used for commercial harvesting. A forest management and harvest plan must be prepared and a sworn statement to that effect

submitted with the application. Applications must include a map of the parcel indicating the forest type breakdown as well as all other areas to be excluded from the tree growth program.

Each year, the State Tax Assessor determines the valuation per acre for each forest type by county. For a list of current Tree Growth rates, see Rule 202 on the Maine Revenue Website.

Forestry Management Plans must be re-submitted every 10 years in order to remain classified in the Tree Growth program. If forest land no longer meets the criteria of eligibility or the landowner opts to withdraw from the tree growth program, a penalty will be assessed. Depending upon the length of time that the parcel has been enrolled, the penalty is between 20% and 30% of the difference between the 100% Tree Growth value and the fair market value of the land.

See Bulletin 19 (Maine Tree Growth Tax Law) and 36 M.R.S. §§ 571 - 584 (Tree Growth Tax Law) on the Maine Revenue Website.

#### WORKING WATERFRONT

"Working waterfront land" means a parcel or portion of a parcel of land abutting tidal waters or is located in the intertidal zone (located between the high and low water mark) the use of which is more than 50% related to providing access to or in support of the conduct of commercial fishing (including commercial aquaculture) activities.

Working waterfront land used predominantly (more than 90%) as working waterfront is eligible for a 20% reduction from just value. Working waterfront land used primarily (more than 50%) as working waterfront is eligible for a 10% reduction from just value. Working waterfront land that is permanently protected from a change in use through deeded restriction is eligible for an additional 30% reduction.

If property no longer qualifies as working waterfront, a penalty will be assessed using the same methodology as is used for removal from Tree Growth classification.

See Working Waterfront Q & A and 36 M.R.S. §§ 1131 -1140-B (Current Use Valuation of Certain Working Waterfront Land) on the Maine Revenue Website.

## PERSONAL PROPERTY BUSINESS TAX RELIEF

#### RFTF

Certain businesses may qualify for an exemption on personal property tax for equipment first subject to tax on April 1, 2008. This is an annual application.

#### BETR

Certain Businesses may qualify for reimbursement on personal property tax paid during the previous year. Taxpayers begin the application process by filing the form "801" with our office.

More information can be viewed online at http://www.maine.gov/revenue/propertytax/.

# **Real Estate Taxpayer List**

11 EDGEMERE LANE, LLC	12,299.38	ALLAN, JOHN A & BARBARA L, TRUSTEES	2,093.80
11 EDGEMERE LANE, LLC		ALLEN M GLICK TRUST DATED 6/24/09	
1267 INVESTORS, LLC	1,112.88	ALLEN M GLICK TRUST DATED 6/24/09	3,354.58
187 BACKSHORE, LLC		ALLEN, CHERYL H	4,154.25
187 BACKSHORE, LLC	3,636.60	ALLEN, GEORGE E III	361.78
2092 BRISTOL, LLC	933.08	ALLEN, PAUL S, TRUSTEE	2,879.70
212 SNOWBALL HILL ROAD, LLC		ALLEN, ROSAMOND W	
26 PRINCETON AVENUE REALTY TRUST	2,628.13	ALLEN, SANDRA C & ALLEN, JAY T	
28 BEACH LOOP ROAD, LLC	1,378.23	ALLEN, WALTER L	374.83
30 NORTHERN POINT ROAD REALTY TRUST	2,129.33	ALLEY, WENDY	271.15
302 BIRCH KNOLL, LLC	2,382.35	ALOISE, DAVID A	2,759.35
343 PEMAQUID, LLC		ALOISE, DAVID A	
3J'S, LLC		ALOISE, DONNA	338.58
3J'S, LLC	5,605.70	ALOISE, DONNA M	5,794.93
3J'S, LLC		ALSUP, BENJAMIN W & COMER, CARRIE S	
42 MCFARLAND SHORE REALTY TRUST	9,239.40	ALWARD, NATALIA	1,362.28
61 SEAWOOD PARK, LLC	2,430.93	AMERICAN TOWER CORP	1,697.23
612 BRISTOL ROAD, LLC	2,001.00	AMES, MICHAEL & AMES, JUDY	180.53
ABENAKI PEMAQUID HARBOR, LLC	3,039.20	ANDERSEN, JAN A & ANDERSEN, JANE A	1,118.68
ABLON, BETTY ANN	2,983.38	ANDERSEN, JAN A & ANDERSEN, JANE A	219.68
ACHESON, JAMES & ANN -		*ANDERSEN, LEIGHTON E & ANDERSEN, LESLIE W	2,597.68
PEMAQUID HARBOR TRUST	2,339.58	ANDERSON FAMILY TRUST	1,628.35
ACHESON, JAMES M & ACHESON, ANN W	664.10	ANDERSON, CHARLES W JR BRIGGS, AMY M	1,564.55
ACHESON, JAMES M & ACHESON, ROBERT B &		ANDERSON, CHRISTOPHER H	1,218.73
ACHESON, WILLIAM J	2,019.85	ANDERSON, DAVID I & ANDERSON, MAUREEN G	253.75
ACHESON, JULIANNA	762.70	ANDERSON, JOSEPH M JR	1,659.53
ACHESON, MARJORIE & ALLAIRE, SHAWN M	962.80	ANDERSON, MAUREEN E	1,135.35
ACHESON, RICHARD D JR	782.28	ANDERSON, PAUL M & ANDERSON, KATHLEEN K	42,809.80
ACIRS, LLC	3,050.08	ANDERSON, PETER	3,244.38
ADAMS, APRIL & REDMOND, JOHN	2,691.93	ANDERSON, PETER C	229.10
ADAMS, JULIE & BONSANT, MARY	2,334.50	ANDERSON, PETER C	213.88
ADAMS, KEVIN R & ADAMS, CAROL J	2,807.20	ANDERSON, PETER C	239.98
ADDISON, CARL W & ELLEN B, TR	1,414.48	ANDERSON, PETER C	268.25
ADICKES, ERNEST J & ADICKES, SAMANTHA L	495.18	ANDRAS DAVIS IRREVOCABLE FAMILY TRUST	2,026.38
ADICKES, ERNEST J & ADICKES, SAMANTHA L	2,878.98	ANDREW, WAYNE M & ANDREW, SUSAN R	2,358.43
ADIRONDACK LAND MANAGEMENT, LLC	2,921.75	ANDREWS, CAROL & ANDREWS, ERIC J	216.78
ADIRONDACK LAND MANAGEMENT, LLC	34.80	ANDREWS, CAROL L & ANDREWS, LAURI E	218.23
ADKINS, THOMAS & ADKINS, CORINNE E	2,091.63	ANDREWS, CAROL L & ANDREWS, GREGG C	
ADLER, STEPHEN R & ADLER, BRENDA K	356.70	ANDREWS, CAROL L	218.23
AGNETA, GAIL B & DIBBLE, TIMOTHY K	792.43	ANDREWS, LAURI E, TRUSTEE	1,429.70
AH VIEW, LLC - WILKINSON & LOCRAFT, TRUSTEES	3,482.90	ANTONE, SUSAN C & ANTONE, WALLACE H	1,141.88
AIKEN, ALEXANDER W & AIKEN, HEATHER ANN		ANTOSIEWICZ, PIOTR & ANTOSIEWICZ, PAMELA	
AJAMI BRADFORD REVOCABLE TRUST		APGAR, GEORGE B & APGAR, JOAN W	
AKIN, GWENDOLYN, TR	4,603.03	APPLEGATE, BARBARA & FRASER, HOWARD	1,689.98
ALAN J. MACPHEE ENTERPRISES, INC		ARBER, MARJORIE J	
ALBRIGHT, JAMES A & ALBRIGHT, ROBERTA L		ARGEROPOULOS, BONNIE D & DAVIDSON, PETER G .	4,201.38
ALBRIGHT, JAMES A & ALBRIGHT, ROBERTA L		ARMSTRONG, KATHRYN & STOLECKI, JOHN	1,371.70
ALDERISIO, JOAN	3,716.35	ARNOLD, WILLIAM G & ARNOLD, JEAN D -	
ALDERSON, MICHAEL S & ALDERSON,		REVOCABLE TRUST	
RABY CHRISTINE M		ARZATE, WENDY WILLIAMS	
ALFONSO, RICHARD J & LOIS M, TR		ARZATE, WENDY WILLIAMS	
ALIANO, JOANNE M	1.632.70	ASHBY, JO RUTAN TRUST	1.823.38

ASMUSSEN, VIRGINIA TUDOR &		BAICHELOR, SUSAN M	1,0/9.5:
ASMUSSEN, BRIAN C	441.53	BATH SAVINGS TRUST CO, TR - DALBECK TRUST	514.03
ATCHISON, DONALD W & ATCHISON,		BATY, ANN & BATY, DANIEL T	340.75
BARBARA F REVOCABLE TRUST	2,301.15	*BATY, ANN E & BATY, DANIEL T	980.93
ATELIER 3, LLC	9,814.33	BATY, ANN E & BATY, DANIEL T	
ATELIER 3, LLC	320.45	BATY, DANIEL T & BATY, KRISTEN A	980.93
ATKINSON, JOAN M & JOHNSON, PATRICK K		BATY, DANIEL T & BATY, KRISTEN A	
AUGUSTA, ROBERT L		BAUER, BETH A BAUER, ARTHUR L JR	
AUSSCHNITT, SUSAN P REVOCABLE TRUST		BAY SAIL, LLC	
AUTIO, H DAVID		BAY, KRISTIN E POST, KIKI J	
AVERILL, ERICA		BAYBUTT, MARK D & BAYBUTT, SCOTT T	
AVERILL, NORMAN C & AVERILL, SANDRA S		BAYVEW ASSOCIATES, LLC	
AVERILL, NORMAN C & AVERILL, SANDRA S		BAYVEW ASSOCIATES, LLC	
AVERILL, PHILIP H		BEAGAN FAMILY LIVING TRUST	,
AVERILL, PHILIP H & BACON, JANET M		BEAL, DALE M LIVING TRUST &	1,002.70
BACK SHORE REAL ESTATE TRUST		BEAL, CONSTANCE A LIVING TRUST	707.60
BADER, LAURENCE M LIVING TRUST; BADER,	390.30	BEARD, LAUREL K & EVANS SURVIVOR'S TRUST	
LAURENCE M, TRUSTEE	2 420 00	BEATTIE, TAYLOR V	
BADGLEY, TIMOTHY R		BEAUCHAMP, ISA	
BAGANZ, BRUCE P; ETAL, TR	/,202.33	BEAUCHAMP, MICHAEL W	
BAGANZ, MARK; BAGANZ, BRUCE P &	462.20	BEAUDET, ALEX L	,
SIMPSON, BARBARA A		BEAUDET, ROGER G & BEAUDET, JESSE	
BAILEY, ARTHUR L		BEAVER, ANDREA L & BEAVER, BRYAN	
BAILEY, CHARLENE L		BECICA, STEVEN A & BECICA, JULIE	5/4.20
BAILEY, FREDERICK D & BAILEY, MARIA V		BECK, ISAAC F 1996 REVOCABLE TRUST -	
BAILEY, GORDON L & BAILEY, SCLINDA A		MARITAL; BECK, SANDRA, TR &	
BAILEY, JAMES C BAILEY, NANCY L		GOTTLIEB, EDWARD A, IND TR	
BAILEY, VINCENT R		BECK, JACOB T & BECK, JILL M	
BAKER FAMILY, LLC	327.70	BECKERMAN, JOHN S & BECKERMAN, HARRIET	
BAKER, DOROTHY, TRUSTEE &		BEDARD, PAUL M & BEDARD, MARILYN R	
GLIDDEN, LISA, TRUSTEE		BEDELL, F MERRITT	
*BALDACCHINO, GERARD J SR	1,004.13	BEDELL, F MERRITT	
*BALDWIN, WAYNE J &		BEDELL, KATHRYN K	103.68
DAVIDSON-BALDWIN, STEPHANIE P	2,735.43	BEDNARK, THOMAS A & BEDNARK, CHRISTINE C	1,394.90
BALICKI, WILLIAM & BALICKI, MARTHA	2,722.38	BEGIN, JEANNE P & GERLACH, JANINE P & STEVEN A	78.30
BALL, JOSEPH E, JR & EVELYN M	1,090.40	BEGLEY, TAMARA L; BOWERS, LISA K &	
BALL, ROBERT J & BALL, SANDRA J	1,530.48	MCLAUGHLIN, LOIS A	1,872.68
BANKS, JAMES E & BANKS, ELIZABETH C	2,188.05	BEHAN, CHRISTOPHER	2,490.38
BANNON, PATRICIA J	1,036.03	BELANGER, CHARLENE R	
BAPTIST, LISA ELIZABETH & BAPTIST, PAUL E	1,422.45	BELKNAP, SAMUEL L JR & BELKNAP, BARBARA E	3,091.40
BARBER, KATHRYN L TRUST 1995 &		BELL, CEDRIC C & BELL, PATRICIA MARGOT	
DVOROZNIAK, MARK S TRUST 1995	1,956.78	BELL, DARREN	1,789.30
BARBETTI, MARGUERITE HALLAM;		BELL, HARRY R JR IRREV ASSET MNGT TRUST &	
BURLESON, WILLIAM HAYWARD &		BELL, ROSE A IRREV ASSET MNGT TRUST	398.75
BOULTON, KATHERINE WALTON	2,343.93	BELL, REBECCA	
BARD, ELLEN GURMAN		BELL, REBECCA	
BARNES, JAMES E & YOUNG, ALITHA A		BELL, VERNE M LIVING TRUST;	=, .=
BARRETT, NANCY WYNN, TR		BELL, VERNE M, TRUSTEE	1.510.18
BARRETT, SAMUEL K & GALBRAITH, VIVIAN		BENNER FONO, SUSAN E	,
BARRON, DUNLAP, NAT CITY BNK, TR		BENNER, ALLAN J & BENNER, LILLIAN	
BARROWS, ALBERT F & BARROWS, VALERIE R		BENNER, BRYANT, FOSTER ET AL	
BARTLETT, PAUL & BARTLETT, JAMES P		#BENNER, CHESTER F; JOHNSON, MEREDITH A;	203.00
BARUFALDI, JUDITH A	,	JOHNSON, THOMAS R; BENNER, CHESTER D &	
BASCOM, FAY A LEEMAN, PAUL F JR		BENNER, TONYA I	882.3
RASSA MARFA IIC		RENNER DEVIN & RENNER YVETTE	

BENNER, DEXTER J	1,3/1./0	BICKFORD, JESSICA A & BICKFORD, KENNETH L	1,568.90
BENNER, EDWARD A & BENNER, TERRI JEAN	2,646.25	BICKFORD, ROY & BICKFORD, MARIE	1,236.85
BENNER, EDWARD A	653.23	*BICKFORD, ROY & BICKFORD, MARIE	1,173.78
BENNER, EDWARD A	630.03	BIECHELE, GUY D &	
BENNER, JAMES C JR	1,801.63	CHICKERING-BIECHELE, DEBORAH	1,262.95
BENNER, JOSEPH	1,637.05	BIEDRZYCKI, RICHARD C &	
BENNER, LAURA F	843.90	BIEDRZYCKI, HENRIETTA C	3,974.45
BENNER, LAURA F		BIG BOULDER, LLC	
BENNER, M PATRICIA	1,080.25	BIG BOULDER, LLC	
BENNER, M PATRICIA		BIG BOULDER, LLC	
BENNER, ROY A		BIG MAINE, LLC	14.50
BENNER, SCOTT A		BIG MAINE, LLC	
*BENNER, STANLEY J & BENNER, PATRICIA C	,	BIGELOW, YVETTE	
BENNER, TERRI JEAN & PENNIMAN, TOM M	,	BILLIK, JOHN M & BILLIK, ELIZABETH	,
BENNER, TROY M		BILODEAU, SEAN A & BILODEAU, KATHY B	
BENNER, TROY M		BILODEAU, SEAN A & BILODEAU, KATHY B	
BENNER, TROY M		BILSKI, DAVID S & LINZEE, JILL I	
BENNER, WENDELL L		BISAGNI, JAMES J &	2,023.03
*BENNER, WILLIAM E & BENNER, PATRICIA C		WALKER, MEMORY HOLLOWAY, TRUSTEE	1 887 90
BENNER, WILLIAM E JR		BISHOP, ELIZABETH W F LIVING TRUST	1,007.70 6 546.75
BENNETT, STEVEN D & BENNETT, LORHYTA		BISHOPS BLUFF, LLC	
BENORE, CHARLES A TRUST		BISSON, MICHAEL P & HUNT, KIMBERLY A	,
BENORE, CHARLES A TRUST		BIXBY, STEVEN	
BENSON, TRACY A		BJORKGREN, DAVID A (HEIRS)	
BENTLEY, GEORGE, TRUSTEE -	1,143.30	BLAIN, CHERYL L	
GEORGE W BENTLEY REV TR 09/19/2007	1 012 50	BLAIR, DAVID W & BLAIR, ALICIA R	
BENTLEY, JEFFREY & LAFLEUR, JANET			
· ·	,	BLAKE, BRANDON JBLAKESLEE, LUCIA LANDON, TR	
BENZ, CHARITY I			
BEOTE, CARSON J & BEOTE, SALLY T		BLANCHARD, LAURA J	
BERG, KEVIN R & BERG, CRYSTAL L		BLANCHARD, LAURA J	
BERGQUIST, KATHRYN C	,	BLANCHARD, LAURA J	
BERGQUIST, KATHRYN C		BLANK, GORDON E & BLANK, LYNNE H	1,089.68
BERNA, NANCY		BLANK, LYNNE & GORDON &	4 4 4 2 2 2
BERNIER, BARBARA K		HANNA, FRED W & NANCY C	1,143.33
BERNIER, JUDY A		BLODGETT, CYNTHIA; GENTHNER, DEBRA &	
BERNINGER, KATHY S		HERNANDEZ, SUSAN M	
BERNSTEIN, LOIS & BERNSTEIN, DAVID		BLOMQUIST, PAUL W & BLOMQUIST, JO-ANNE C	
BERRYMAN, BRADLEY DANIEL		BLOMQUIST, PAUL W & BLOMQUIST, JO-ANNE C	
BEST, DALE A & BEST, NANCY L	885.23	BLOMQUIST, PHILIP A & BLOMQUIST, LINDA F	
BETTENCOURT, JOY H &		BOBCAYGEON, LLC	
BETTENCOURT, ARTHUR LAWRENCE	620.60	BOISVERT, BRIAN J & BOISVERT, ROBIN R	
BETTENCOURT, JOY H &		BOLSTER, CHAD C	
BETTENCOURT, ARTHUR LAWRENCE	10.88	BOLSTER, LESLIE C	
BETTENCOURT, JOY H &		BOLSTER, LESLIE C	
BETTENCOURT, ARTHUR LAWRENCE	2,686.13	BOLSTER, STEPHEN C & BOLSTER, SANDRA S	2,123.53
BETTENCOURT, JOY H &		BOMANN, GEORGE A III GENERATION-	
BETTENCOURT, ARTHUR LAWRENCE	34.08	SKIPPING TRUST	
BETTENCOURT, JOY H &		BOND, ANDREW T & BOND, ANNE W	
BETTENCOURT, ARTHUR LAWRENCE		BONUGLI, CELESTE H	
BETTS, RONALD J & BETTS, RAMONA G		BOOKER, JAMES B	
BICKFORD, BRIAN R & REDONNETT, GRETA	1,916.90	BOOKER, RICHARD D & BOOKER, DIANE R	
BICKFORD, CARROLL M TRUST;		BOOT, CURTIS D & BOOT, MICHELLE M	
BICKFORD, BRIAN R & GRETA J, TR		BOOTH, JOSEPH M & BOOTH, CHRISTA	
*BICKFORD, DONALD K & BICKFORD, SUSAN M	885.95	BORG, SUSAN & NESSEN, RICHARD	1,389.10
RICKEORD GRETA LR CLISTODIAN	79.03	RORSARE MARILYN E	943 23

BOS-SEE REVOCABLE TRUST	3.542.35	BRENNER, MARYANN O & BRENNER, FRANK J	456.03
BOSTROM, HERBERT G & BOSTROM, ROSALIE F		BRENNER, MARYANN O	
BOUCHER, KENT & BOUCHER, LISA		BRESKY, WAYNE & MEIK, STEPHANIE A	
BOUCHER, LEWIS REVOCABLE LIVING TRUST		BRETT, SUSAN J REVOCABLE LIVING TRUST	
BOULET, SHAWN	,	BREWER, JENNIFER	,
BOULTON, JAMES		*BREWER, MARILYN M	
BOULTON, JAMES R & BOULTON, LAURA A		BREWER, NANCY S LIVING TRUST;	300.33
BOULTON, JAMES R & BOULTON, LAURA A		STARK, JOHN P JR & STARK, KATHLEEN L	3 168 25
BOULTON, LAURA A & BOULTON, JAMES R		BREWER, THOMAS L	
BOURASSA, STEVEN F		BRIGHT, STEPHEN W 2017 REVOCABLE	1,232.30
BOURNE, ANNE FOSTER		LIVING TRUST	9 577 98
BOURNE, ANNE FOSTER	,	BRINKLER, CYNDI & BRINKLER, JAMES E	
BOURNE, JESSICA L & RICE, JOHN P		BRINKLER, JAMES V	,
BOWER, P JEFFREY		BRISARD, ZOE M & BRISARD, ROBERT ALAN	
BOWER, P JEFFREY		BRISTOL CAPE, LLC	
BOWERS, ELIZABETH B		BRISTOL ENTERTAINMENT, LLC	
BOWERS, LISA K & BEGLEY, TAMARA L & PETER W		BRISTOL ONE, LLC	
BOWERS, LUCILLE C & JEFFREY S &	2,3/3.23	BRISTOL ONE, LLC	
GOODRICH, BETH C & JAMES D SR	022 75	BRISTOL ONE, LLC	
BOWMAN, JANE		BRISTOL ONE, LLC	
		BRISTOL ONE, LLC	
BOYD, JAMES W		BRISTOL ONE, LLC	,
	,	,	
BOYES, DAVID & THIES, MELINDA L		*BRISTOW, JOHN R & ANDREWS, ROBERT YOUNG	
BOYNTON, M PATRICIA (HEIRS OF)		BROCKUNIER, CHARLES	,
BOYNTON, PATRICIA M		BROIDA, MICHAEL D & BROIDA, RONALD C	1,104.90
BRACKETT, GREGORY & BRACKETT, SHELLEY		BRONZI, PAULE V REVOCABLE LIVING TRUST;	2 204 52
BRACKETT, JACK & BRACKETT, ISABEL		PERKINS, ELEANOR VIENS	2,384.53
BRACKETT, JACK O		BRONZI, PAULE V, TRUSTEE -	2 004 72
BRACKETT, JACK O		PAULE V BRONZI REVOCABLE LIVING TRUST	
BRACKETT, JOHN W	,	BROOKE, SCOTT B	
BRACKETT, LISA B		BROOKS FAMILY 2018 REVOCABLE TRUST	6,286.48
BRACKETT, LYNNE HUGHES		BROOKS FAMILY 2018 REVOCABLE TRUST;	
BRACKETT, NORMAN R (HEIRS)		MCMILLAN, VIRGINIA DECLARATION OF TRUST &	
*BRACKETT, SANDRA H		THOMPSON, MERLE A & THOMPSON, KAREN P	
BRACKETT, STEPHEN A & BRACKETT, CYNTHIA H		BROOKS, JOHN P	,
BRACKETT, STEPHEN A		BROOKS, KATHERINE P	
BRACKETT, STEPHEN J & BRACKETT, KAREN M		BROOKS, MARTHA W, TRUSTEE	
BRACKETT, VIRGINIA		BROOKS, MARTHA WISLY, TR	
BRADBURY, CHRISTINA & BRADBURY, WILLIAM	,	BROW, MICHAEL R & BROW, SIRENA A	
BRADFORD, R VERNE & BRADFORD, MARTHA P	1,811.78	BROWER, HOWARD S & BROWER, ANDREA C	,
BRADFORD, ROBERT W & MARY JANE &		BROWN DOG RESCUE, LLC	
SUCCESSORS, TR		BROWN, DANIEL S	
BRADLEY SHORE, LLC	3,071.10	BROWN, DANIEL S	
BRADLEY, BARBARA &		BROWN, EDMUND K	,
MICHAEL; BOLDUC, SUZANNE RAE & MICHELE RAI		BROWN, FRED	
BRADLEY, ROBERT B & BRADLEY, SUZANNE B		BROWN, KATHLEEN K	
BRADLEY, WILLIAM ROSS & BRADLEY, CRISSY SUE		BROWN, MICHELLE M	740.95
BRAGDON, RICHARD M & BRAGDON, GERALDINE P.	2,280.13	BROWN, PETER; BROWN, VIRGINIA &	
BRAND, ANDREW JOHN &		BROWN, CLARA ELIZABETH	1,583.40
BRAND, MICHELLE FISHER		BROWN, RANDOLPH & BROWN, MARGARET H	18,706.45
BRANTEL, ROSEMARY		BROWN, STEPHEN C & BROWN,	
BRANTNER, FRANK L & BRANTNER, TAMAR		PAULA IRREVOCABLE INCOME TRUST	
BREAU, LEONARD G	870.73	BROWNE, MARGARET A	
BREISBLATT, WARREN &		BROWNS HEAD TREE TRUST	
LINDA FAMILY LIVING TRUST AGREEMENT	3 298 03	RRIJINS DOLIGIAS F & RRIJINS NANCY	3 521 33

BRUZELIUS, CAROLINE, TR	2,768.78	*CAMERON, PHILIP	2,407.73
BRYANT, NICHOLAS M & BRYANT, KAITLIN M		CAMPBELL, JOHN P & VERCOE, ELIZABETH H,	
BRYANT, RANDY W & BRYANT, KAREN L	1,438.40	TRUSTEES	2,567.95
BRYCE, JENNIFER HALEY & BRYCE, TIMOTHY JOHN.		CANE, PAUL T & CANE, MELINDA B	
BUCHANAN, MARGARET		CANNING, JOHN N	
BUCHANAN, MARGARET	817.80	CANNING, JOHN N	2,646.98
BUCHWALDER, MATHEW		CANNING, JOHN N	121.80
BUCKINGHAM, ALEXIA A		CANNING, MARION W	
BUCKINGHAM, JAMES B		CANTERBURY, BRUCE & CANTERBURY, LORRAINE	
BUDROW, BRIAN		CANTERBURY, BRUCE & CANTERBURY, LORRAINE	
BUDROW, BRIAN		CAPUTO, ELENA	
BUDROW, BRIAN C		CARD, GUY	
BUDROW, MICHAEL G & BUDROW, ANGELA L		CARD, JAMES D & CARD, TERESA L	
BUELL, ANNE C, TRUSTEE		CARD, WILLIAM S & WILLIAMS, JENNIFER L	
BUHYOFF, GREGORY & BUHYOFF, MARILYN		CARLSON, KENNETH D & CARLSON, KRISTIN L	
BUHYOFF, GREGORY J REVOCABLE TRUST;		CARLUCCI, DARIN & CARLUCCI, SERAFINA	
BUHYOFF, MARILYN B REVOCABLE TRUST	2.768.05	CARNESE, DANIEL J	
BUHYOFF, GREGORY J REVOCABLE TRUST;		*CARON, MARGARET A & CARON, DAVID J	
BUHYOFF, MARILYN B REVOCABLE TRUST	187.05	CARPENTIER, ANDREW J	
BULLIS, ANDREW V		CARR, WILLIAM H & CARR, ADDIE L	
BULMER, LINDA M		CARROLL, JAMES S & CARROLL, HEATHER L	
BULMER, LINDA M & BULMER, JESSE R	,	CARROLL, TIMOTHY M & CARROLL, LINDA J	,
BUNCHBERRY FIELD ESTATES ROAD ASSOCIATION		CARTER, ASHLEY MARIE & CARTER, DUSTIN JAMES	
BUNKER, JONATHAN		CARTER, ELIZABETH A	
BURGESS, MICHAEL WILLIS; DONNA H; BRIAN M		CARTER, EUGENE & CARTER, MANOLA L	,
& BENJAMIN S	688 03	CARTER, JAMES L & CARTER, MARTHA Z	
BURKE, SCOTT H		CARTER, MANOLA & KENNEDY, ANDREA J	
BURNHAM, CASEY N		CARTER, RICHARD & CARTER, GLADYS	
BURNHAM, DESIREE J	,	CARTER, RICHARD H	
BURNHAM, TERESA GEORGENE		CARTER'S CABIN, LLC	
BURNS, ANGELA		CARVER, ELEANORE B	
BURNS, CHRISTOPHER		CARVER, NEAL GRAHAM &	5,507 .75
BURNS, LOWELL F		CARVER, DONALD CRAIG, TR	2 307 68
*BURNS, MARLENE G	,	CASA M, LLC	
BURNS, MARY K		CASAD, JENNIFER	
BURNS, SHANNON R & BURNS, ANGELA R		CASAD, JENNIFER C	
BURNS, SHANNON R & BURNS, ANGELA R		CASE, HEATHER & BERGMANN, MATTHEW	
BURNS, SHANNON R		CASH, LAWRENCE R JR	
BURNS, SHANNON R		CASTALDI, ALFRED C & DEBRA M, TR	
BURROW, PATRICK A		CASTANINO, GARY P &	5,7 12.05
BURTON, DON G & BURTON, IRENE H		CASTANINO, BONNIE SUSAN REMAR	1.661.70
BURTON, ROSS A & BURTON, BETTY WHITE		CASTELEIRO, DARCY & CASTELEIRO, PAUL	
BURTON, ROSS A		CASTELLO, KATHERINE	,
BUSTEED, WARREN & POLHEMUS, BETH		CASWELL, ELIZABETH R DECLARATION OF TRUST	
BUSY BEA, LLC		CATES, MATTHEW & CATES, EMILY	
BUSY BEA, LLC		CATHERINE R M RENO 2002 TRUST	
BUTTERNUT COVE HOLDINGS, LLC		CENTRAL MAINE POWER COMPANY	
BUZBY, CHARLES R & BUZBY, LORILEE A	,	CENTRAL MAINE POWER COMPANY	
BYRNES, WILLIAM C & BYRNES, PATRICIA C		CENTRAL MAINE POWER COMPANY	
CAHILL, THOMAS J & CAHILL, MICHELE M		CERVERA, XAVIER	
*CALLAHAN, BETHIAH H		CHABOT, JOHN & MARCIA LIVING TRUST &	,=> 1.13
CALLAHAN, BETHIAH H		ESTRIDGE, NOES W	3.051.53
CALLAHAN, SHERRILL LEE		CHADWICK, DARRYL W & CHADWICK, CAMILLE A	
*CAMERON, DOUGLAS & CAMERON, CONNIE		CHADWICK, JESSICA L & CHADWICK, CASEY L	
CAMERON, MICHAEL W & CAMERON, JOAN	2,246.05	CHADWICK, KEVIN G & CHADWICK, ONA G	904.80
	_,		

*CHADWICK, WALLACE W & CHADWICK, MARILYN	1,467.40	CHENEY, SANDRA S & R DANIEL, TRUSTEES	
CHALMERS, HAROLD & MARILYN, TR	1,218.73	CHENEY, SUSAN	2,657.13
CHALMERS, JEFFREY & CHALMERS, SUSAN	2,234.45	CHENEY, VIRGINIA; MYTYCH, CAROLANN &	
CHALONS-BROWNE, SUSAN	7,747.35	MIDURA CHARLES V	3,335.73
CHAMBERLAIN, GEORGE REALTY TRUST	3,360.38	CHERNIKOFF, LARRY B & BECK, ALLISON	3,593.10
CHAMBERLAIN, GEORGE REALTY TRUST	756.18	CHESEBRO, MARK B & CHESEBRO, LORI F	2,438.18
CHAPIN, DEBORAH	1,810.33	CHESEBRO, NATHAN B & CHESEBRO, JENNIFER L	2,193.85
CHAPMAN HOLDINGS, LLC	3,127.65	CHICKERING, CHRISTOPHER RYAN	
CHAPMAN, DEBORAH		*CHICKERING, EDWARD & CHICKERING, CHRISTINE	
CHARLES NES, LLC	,	*CHICKERING, WAYNE M	
CHARLES NES, LLC		CHI-HAN CHYUNG REVOCABLE TRUST (THE)	
CHASE APARTMENTS, INC		CHILD, AARON & WILDE, PETER	
CHASE APARTMENTS, INC		CHILD, AARON C	
CHASE, AUDREY	,	CHILD, AARON C	
CHASE, AUDREY		CHILD, ERNEST, III	
CHASE, AUDREY H		CHIPMAN, JOHN M & CHIPMAN, BONNIE M	,
CHASE, BEATRICE S		CHIPMAN, JOHN M & CHIPMAN, BONNIE M	,
CHASE, BEATRICE S		CHIPMAN, KENNETH L JR (HEIRS)	
CHASE, JEAN E		CHOATE, JOANNE	
CHASE, JEAN M		CHUBB, MARLIN E & CHUBB, JILL S	
CHASE, L DEWEY & CHASE, BEATRICE S		CHURCHILL, DOUGLAS J	
·	,	CHURCHILL, MELBA; ZAVON, MARY &	407.43
CHASE, MARK DCHASE, MARK D. TR		DINSMORE, JANICE	000 10
· · · · · · · · · · · · · · · · · · ·	,	CIESLA, JOHN M & CIESLA, SARAH B	
CHASE, MARK D, TRCHASE, MICHAEL		·	
*	,	CLAFLIN, WILLIAM L & CLAFLIN, KATHLEEN H	
CHASE, MICHAEL; CHASE, MARK & CONNELL, ANNIE		CLAPPER, SANDRA L & BEHRENS, JASON R	
CHASE, MICHAEL P		CLARK, ANNA M & CLARK, WILLIAM O JR	
CHASE, REUBENT & CHASE, CATHERINE M		*CLARK, DOUGLAS E	
CHASE, STEPHEN & CHASE, TARA		CLARK, DOUGLAS M & CLARK, JULIA L	
CHASE, STEPHEN L & CHASE, JANET		CLARK, J THOMAS & CLARK, NANCY W	
CHASE, TARA		*CLARK, ROBERT B & CLARK, CAROLE JEAN	
CHASE, TERRY M		CLARK, ROBERT B & CLARK, CAROLE JEAN	
CHENEY, ALAN B		CLARK, WILLIAM A III & CLARK, JENNIFER S	
CHENEY, DANIEL & CHENEY, SUSAN		CLARKE, PAMELA	
CHENEY, DAVID P & MERRILLEE C	,	CLARKE, ROBERT JR & LECHASSEUR, SUSAN	
CHENEY, DAVID P & MERRILLEE C		CLAXTON, LORINDA C	
CHENEY, MARK P		CLEAVES, JENNY E	
CHENEY, MARK P & CHENEY, CYNTHIA M		CLIFF STREET TRUST - SPATE, LOUISE A, TRUSTEE	
*CHENEY, PRESCOTT	,	CLIFF STREET TRUST	,
CHENEY, PRESCOTT		CLIFFORD, ANNE E	,
CHENEY, PRESCOTT J		CLIFFORD, ARIELLE M	1,997.38
CHENEY, PRESCOTT J		CLIFFORD, BARBARA S TRUST -	
CHENEY, R DANIEL & SANDRA, TRUSTEES		CLIFFORD, BARBARA S &	
CHENEY, RAYMOND D & CHENEY, SANDRA		CORNISH, JOHN M, TTEE	3,464.05
CHENEY, RAYMOND D & CHENEY, SANDRA	477.05	CLIFFORD, FREDERIC M TRUST -	
CHENEY, RAYMOND D & SANDRA &		CLIFFORD, FREDERIC M &	
CHENEY, MARK P	1,992.30	CORNISH, JOHN M, TTEE	1,233.23
CHENEY, RAYMOND D & SANDRA S, TRUSTEES	362.50	CLIFFORD, FREDERIC M TRUST -	
CHENEY, RAYMOND D & SANDRA, TRUSTEES		CLIFFORD, FREDERIC M &	
CHENEY, RAYMOND D. & SANDRA, TRUSTEES	40.60	CORNISH, JOHN M, TTEE	
CHENEY, RAYMOND D. & SANDRA, TRUSTEES		CLIFFORD, GARY L & PRENTICE, GORDON	
CHENEY, RICHARD A	1,260.05	CLIFFORD, GARY L	1,139.70
CHENEY, RICHARD A & CHENEY, KAREN A	2,654.23	CLIFFORD, STEPHANIE	4,339.13
CHENEY, RICHARD A & CHENEY, KAREN A	364.68	CLIFFORD, STEPHANIE ANN & CLIFFORD, GARY L	231.28
CHENEY, RICHARD A & CHENEY, KAREN A		*CLINEY. PATRICIA A	

CLINEY, PATRICIA A	23.93	COOPER, EARLE A JR & COOPER, REBECCA J	213.88
CLOSSON, MARY BURNS		COOPER, EARLE A JR & COOPER, REBECCA J	
CLOSSON, TED A & CLOSSON, MARY B		COOPER, EARLE A JR & COOPER, REBECCA J	221.13
CLOUGH, REBECCA J		COOPER, EARLE A JR & COOPER, REBECCA J	
CLOUGH, WILLIAM S & CLOUGH, OLGA FOWLER	4,534.15	COOPER, EARLE A JR & COOPER, REBECCA J	
COAKLEY, MARGARET M & FITTON, PHILLIP R		COOPER, EARLE A JR & COOPER, REBECCA J	
COCHRANE, DONNA H		COOPER, MARIE E	,
COCHRANE, DONNA H; CASAVANT, THERESA &		COOPER, NICHOLAUS	
MARTIN, JAY	2,262.73	COOPER, REBECCA J COOPER, EARLE A JR	
COGAR, LARA M REVOCABLE TRUST		CORBETT, ALEXANDER E III &	
*COGGINS, CHRISTOPHER F &	,	CORBETT, MARY RUTH F	1,492.78
COGGINS, DEIRDRE H	1.795.10	CORBETT, JANET R	
COGGINS, PHYLLIS R		CORCORAN, PETER BLAZE	
COHEN, RICHARD & GOUVERNEUR, ELIZABETH R		CORCORAN, PETER BLAZE	,
COHEN, RICHARD & GOUVERNEUR, ELIZABETH R		CORDASCO, ANTHONY W & GEROW, JULIE C	
COLE, AARON D & COLE, LYNN E		CORMIER, RENEE L & CORMIER, TIMOTHY J	,
COLEMAN, GENE KEVAN &	,050.00	CORSON, JOSEPH	
SKILLINGS-COLEMAN, ELIZABETH	2 069 15	CORSON, LEOL L	
COLEMAN, GENE KEVAN &	2,007.13	CORSON, MATTHEW L & CORSON, MICHELE M	
SKILLINGS-COLEMAN, ELIZABETH	224 75	CORWIN, ISABELLA M	
COLEMAN, MIRA H REVOCABLE TRUST		CORWIN, ISABELLA M	
COLLAMORE, DONALD & COLLAMORE, REBECCA A		*COTTON, KENNETH S & COTTON, JUDITH M	
COLLAMORE, JEFFREY A		COUCH, JOHN B & COUCH, MAY E	
COLLEA, RUFUS & COLLEA, TRACY L		COUGH, PAUL F & SCHULZE, INGRID	
COLLINS, PETER F & COLLINS, AMES J		COWAN, DAVID S	
COLLINS, SUZANNE R		COWAN, LEAH; COWAN, DAVID; COWAN, BRETT J &	1,154.55
COLQUHOUN, ROBERT		COWAN, CHAD D	<i>I</i> 7 13
COLQUHOUN, ROBERT & COLQUHOUN, ELIZABETH		COWAN, LEAH; COWAN, DAVID; COWAN, BRETT J &	
CONGDON, PHILIP A & CONGDON, RUTH F		COWAN, CHAD D	303.05
CONGDON, PRISCILLA G		COWAN, LEAH; COWAN, DAVID; COWAN, BRETT J &	505.05
CONGER, MARGARET L TRUST	,	COWAN, CHAD D	23/118
CONNELL, ANNIE E MAHAN		COWAN, LEAH; COWAN, DAVID; COWAN, BRETT J &	237.10
CONNELLY, RICHARD S & KIRKPATRICK, ALICE	,	COWAN, CHAD D	2 560 70
CONNELLY, RICHARD S & KIRKPATRICK, ALICE		COWAN, SHAWN C & COWAN, APRIL M	
CONNER, MARY ANN & GUMKOWSKI, FREDERICK		COX, ANDREA P	
CONNOR, RAYMOND JAMES	,	COX, ANDREA P	
CONRAD, R JAMES & WENDY O, TR		COX, ANDREA P	
CONSTANTINOU, GUS & CONSTANTINOU, PATRICIA		COX, ANDREA P	
CONWAY, LESLIE & GARTELMANN, JANET		CRAIG, ALBERT DOUGLAS PRICE TRUST	
CONWAY, VIRGINIA LIVING TRUST		CRAIG, DOUGLAS L & CRAIG, MARY C	,
COOK, CHERYL A & SPITZ, BARBARA		CRAIG, GEORGE A & CRAIG, SHARON G	
COOK, GRAYSON & COOK, ANN		CRAIG, KELLI M & CRAIG, JOSHUA A	
COOK, KEVIN L & COOK, LISA L		CRAIG, WILLARD C	
COOK, LAURA I	,	CRAIG, WILLARD C & CRAIG, DONNA H	
COOK, NATHAN DANIEL & DEONIS, MARIA CRISTINA .		CRAMER, FRANCIS L & WILSON, JOYCE E &	1,233.40
COOK, PETER J & COOK, HEIDI		BRANT R, TRUSTEES	1 102 62
COOKE, DALE W & COOKE, MATTHEW F		CRAMER, FRANCIS L & WILSON, JOYCE E &	1,172.03
		WILSON, BRANT R, TRUSTEES	900.40
COOLDCE A KNICHT			
COOLIDGE, A KNIGHT		CRAMER, SUZANNA & CRAMER, FRANCIS L III	
COOPER, ANDREW S		CRANE, LAURIE L* *CRAWFORD, NUEL W & CRAWFORD, DIANA C	
		CRAWFORD, NUEL W & CRAWFORD, DIANA C	,
COOPER, EARLE A JR & COOPER, REBECCA J		CRIDER, WILLIAM G JR & CRIDER, JULIE H	
COOPER, EARLE A JR & COOPER, REBECCA J		CROCKER FAMILY REVOCABLE TRUST	
COOPER, EARLE A JR & COOPER, REBECCA J		CROCKER FAMILY REVOCABLE TRUST	,
COULEN, EARLE A JR & COUPER, REDECLA J	∠30.13	CNUCKETT, EVELTIV	3/0.43

CROCKETT, EVELYN M	591.60	CURRAN, ANNE J & GAWALT, JANE F	3,034.13
CROCKETT, EVELYN M		CURRAN-WATSON, LOUISE	
CROCKETT, EVELYN M & CROCKETT, TROY K	542.30	CURRIER, SCOTT & CURRIER, THERESA	2,512.13
CROCKETT, EVELYN M		CURTIS, ANNE V	
CRONRATH, GARY H & CRONRATH, ROBINA R	2,378.73	CURTIS, EBEN & CURTIS, ELIZABETH	
CROOK, ROBERT W JR		CURTIS, NATHANIEL T & CURTIS, LINE B	
CROOK, TIMOTHY B		CURTIS, NATHANIEL T & CURTIS, LINE B	
*CROOK, TIMOTHY B; CROOK, ROBERT W JR;		CUSHING, ADELYN IN TRUST	
MCLAIN, KIMBERLY I & CROOK, KATHLEEN R	4.313.75	CUSHING, BRIAN H & STINCHFIELD, MARY Y	
CROOKER, DENNIS B & CROOKER, GAIL M		CUSHING, DAVID W & CUSHING, CATHERINE J	
CROOKER, JOSEPH C	,	CUSHING, DAVID W & CUSHING, CATHERINE J	,
CROOKER, JOSEPH C		CUSHING, DAVID W & CUSHING, CATHERINE J	
CROOKER, JULIA E		CUSHING, DAVID W & CUSHING, CATHERINE J	,
CROOKER, STERLING T JR & CROOKER, CAROL L	5.213.48	CUSHING, MICHAEL R	
CROOKER, STERLING T JR		CUSHING, ROBERT E	
CROOKER, STERLING T JR		CUSICK, THOMAS H	, , , , , , , , , , , , , , , , , , , ,
CROOKER, STERLING T JR		CYR, DANIEL & CYR, LORI G	,
CROOKER, STERLING T JR		CYR, NORA A & CYR, PAUL J	,
CROOKER, STERLING T JR & CROOKER, CAROL LEE		D & E FRIEDLANDER REALTY TRUST OF 2013	
CROOKER, STERLING TIII & SARA L		D & E LAND, INC	,
CROOKER, STERLING JR & CAROL LEE		DAERH, LLC	
CROSBY, BENTLEY C CROSBY, GERTRUDE B		DAERH, LLC	
CROSS, TADE F, TRUSTEE		DALBECK, BRUCE W & PICCIRILLO, PETER H &	
CROSSLEY, WILLIAM S JR		BARBARA D	1 555 13
CROSSLEY, WILLIAM S JR		DALBECK, RICHARD B REAL ESTATE TRUST	
CROWE, RICHARD D & CROWE, BRENDA E		DALBECK, RICHARD B REAL ESTATE TRUST	
*CROWELL, ROBERT N & CROWELL, LAURA		DALTON FAMILY LTD PARTNERSHIP	
CROWLEY, MARK D & CROWLEY, MARY CATHERINE		DALTON FAMILY LTD PARTNERSHIP	5 085 88
CROZIER, CATHERINE		DALTON FAMILY LTD PARTNERSHIP	
CRUDEN, IRENE	,	DAMARISCOTTA BANK & TRUST CO	,
CULLEN-CHRISTIAN FAMILY TRUST		DAMARISCOTTA BANK & TRUST COMPANY	,
CULLEN-McOSKER (HEIRS), JANE E;	1,372.03	DAMIGELLA, BEVERLY	,
CULLEN, DAVID & CULLEN, PAUL	1 526 95	DAMIGELLA, JOSEPH J III &	2,003.03
*CULPOVICH, STEPHEN M &	1,320.63	DAMIGELLA, JOSEF IT J III &	775 75
CULPOVICH, DEBORAH E	1 502 92	DAMIGELLA, SCOTT F &	
CUMMINGS, BRUCE & CUMMINGS, KAREN		DAMIGELLA, MARY KATHLEEN	2 200 02
CUMMINGS, BRUCE M & CUMMINGS, KAREN E		DAMPEER, JANE D & HUTCHINSON, REILLY A	
CUMMINGS, CHARLES W & CUMMINGS, JANE D		DANIELS, MATTHEW; COLLINS, MELISSA &	1,3/0.33
*CUNNINGHAM, ALEXANDER J &	3,437.00	OLIVERI, MARY L	022.75
CUNNINGHAM, FAYE M	1 106 25	DARLING-CUMMINGS, ELAINE H, TRUSTEE	
CUNNINGHAM, BETSY & CARL W JR, TR		DAVENPORT, JULIET & GILBERT, EMILY MARY	
CUNNINGHAM, BETSY & CARL W. TR		DAVENPORT, JULIET R	
CUNNINGHAM, LEE N & MARIE L &	707.43	DAVENPORT, JULIET R & GILBERT, EMILY MARY	
CUNNINGHAM, SCOTT N	1 6/17 05	DAVEY, REGINA ANN, GUARDIAN OF PARSON,	1,327.40
CUNNINGHAM, PAUL S &	1,042.03	BRENDAN R	262 10
CUNNINGHAM, FAOL 3 &  CUNNINGHAM, SHARI A F	2 412 52	DAVIDSON, CONSTANCE	
CUNNINGHAM, PAUL S &	2,413.33	DAVIDSON, CONSTANCE L	
CUNNINGHAM, FAOL 3 &  CUNNINGHAM, SHARI A F	2 272 60	DAVIDSON, CONSTANCE L	
	2,2/3.00		
*CUNNINGHAM, S BRUCE & CUNNINGHAM, PATRICIA J	3 750 10	*DAVIDSON, ROBERT P & BIZARRO, RACHEL DAVIDSON, ROBERT P & BIZARRO, RACHEL	
	3,/ 30.40	DAVIS ANDRAS IRREVOCABLE FAMILY TRUST	
CUNNINGHAM, S BRUCE & CUNNINGHAM, PATRICIA J	2 202 00	DAVIS, ALEXANDER MCD	
	2,303.00	DAVIS, KATHLEEN F	
CUNNINGHAM, SHARI A F & CUNNINGHAM, PAUL S	2 221 10	DAVIS, MARILYN B	
CUNNINGHAM, PAUL 3		DAVIS, MARILYN B	

DAVISON, CATHY G		DIGHTON, WAYNE & DIGHTON, CHRISTINE	1,310.80
DAWSON, LISABETH A (HEIRS)	646.70	DIGREGORIO, VINCENT J & DIGREGORIO, LYNETTE A	
DAWSON, MICHAEL & DAWSON, DENISE		DIMAURO, DAVID PAUL JR	1,426.80
DAWSON, MICHAEL R	2,995.70	DIMAURO, DAVID PAUL JR &	
DAWSON, MICHAEL R		DIMAURO, JESSICA MARIE	1,078.08
DAY, JONATHAN O & DAY, SHANNON D	1,526.85	DINSMORE, JOLENE R	
DAYNARD, JODI & HOGAN, PETER M	1,249.18	DINUCCI, JUDITH CHRISTENSON, TR	
DEARING, HEATHERLEE C		DIONNE, ALLEN	
DEARING, JOANNA STARR		DIPALERMO, DIANE & DIPALERMO, JOSEPH	
DECAREAU, JAMES & DECAREAU, BARBARA		DISANDRO, JEFFREY J & DISANDRO, MARY BROWNE	
DEE, PATRICE B		DITARANTO, BARBARA D REVOCABLE TRUST	
DEE, PATRICE B	,	*DOAN, PENELOPE & JOYAL, THANE	
DEGHETTO, RICHARD L & DEGHETTO, LEONA C		DOBROWOLSKI, ALEX & DOBROWOLSKI, JOAN P	
DELINO, LYNNE P & DERRIG, LAUREN P		DOCKLAND, LLC	
DELINO, LYNNE P & DERRIG, LAUREN P		DODGE CHASE FAMILY TRUST	
DELINO, LYNNE P, TR & DERRIG, LAUREN P		DODGE FAMILY 2012 TRUST	
DELONG, CYNTHIA H; HOLMES, LINDA H &	1,013.20	DODGE FAMILY IRREVOCABLE TRUST	
HANNA, SUSIE JUAN	2.00	DODGE FAMILY IRREVOCABLE TRUST	
DELONG, CYNTHIA H; HOLMES, LINDA H &	2.30	DODGE, ELLIOTT JR & HOUSE, MELISSA	
HANNA, SUSIE JUAN	221 12	DODGE, JOYCE G QUALIFIED	1,500.05
	221.13	PERSONAL RESIDENCE TRUST	E 762 02
DELONG, CYNTHIA H; HOLMES, LINDA H & HANNA, SUSIE JUAN	1 070 02	*DODGE, MARIE N	
	1,0/9.93		
DELONG, CYNTHIA H; HOLMES, LINDA H & HANNA, SUSIE JUAN	275 50	DODGE, PETER M, ET AL	
	2/5.50	DODGE, SHEILA HENNESSEY	,
DELONG, CYNTHIA H; HOLMES, LINDA H &	210.25	DODGE, TERRIE A	
HANNA, SUSIE JUAN		DOEHLER, SYDNEY GADD REVOCABLE TRUST	
DELONG, DAVID H & DELONG, CYNTHIA	,	DOEHLER, SYDNEY GADD REVOCABLE TR 5/19/16	,
DELONG, SIDNEY G & DAVIERO, JILL R	2,328./0	DOERING, MARIAN H	
DELONG, SIDNEY G; DAVIERO, JILL R &		DOERING, MARIAN H	
RUSSELL, WILLIAM J JR	2,446.15	DOHERTY, AMY H	,
DEMAURIAC, ALICE D &		DOHERTY, DIANA R	
SANCHEZ-BANOS, JULIO A	9,153.85	*DOHERTY, GEORGE F JR	/11.95
DENISON, CHRISTOPHER &		DOHERTY, JAMES &	
DENISON, WENDY A WHITING		DOHERTY, SANDRA REVOCABLE TRUST	
DENNE, GRAHAM		DOMINA, RANDY & DOMINA, NATASHA	243.60
DENNIS, SANDY & OSTROM, KAREN		DONALDSON, ANDREW L &	
DERIVAN HOLDINGS, LLC		GILL, BRITTANY ELIZABETH	
DERMEN, DIRAN & BRUZENAK, GEORGE		DONALDSON, GARY A JR & DIANE H	
DERMEN, DIRAN & BRUZENAK, GEORGE		DONALDSON, JEAN Z TRUST	
DERMEN, DIRAN & BRUZENAK, GEORGE		DONEGAN, BRENDAN P	
*DEUCHER, VIRGINIA M		DONOVAN, BARBARA A 2013 REVOCABLE TRUST	
DEWBEA LLC	,	DONOVAN, CRAIG H	4,182.53
DEWEIR, DIANE		DORR, GEORGE W & DOROTHY A, TRUSTEES	
DEWEIR, DIANE C	2,375.10	DORR, WARREN RUSSELL & DORR, NATHAN PHILIP	
DEWEY, CHARLES F & WILLIAMS, ANDREA I	2,972.50	DOUGHTY, KAREN D & DOUGHTY, JAMES C	1,384.03
DEXTER, STEPHANIE L & WARNER, SABRINA G	645.98	DOUGLAS FAMILY TRUST	1,988.68
DEXTER, STEPHANIE L & WARNER, SABRINA G	1,252.80	DOWLING, DOUGLAS A & DOWLING, NANCY G	134.85
DIANNE S DOLAN AND FARRELL J DOLAN, TRUSTEE	S 4,513.13	DOWLING, DOUGLAS A & DOWLING, NANCY G	3,712.73
DICKASON, ANN A	6,849.08	DOWSE, JAMES & DOWSE, MAUREEN	2,106.13
DICKINSON, MICHAEL B & DICKINSON, NANCY		DRAKE, MEGAN R	246.50
DIETERICH REALTY TRUST -		DRISKO, DONALD F	1,065.03
DIETERICH, TIMOTHEY J & HALEEN H, TRUSTEES.	763.43	DRISKO, LYNNE J	
DIETSCH, STACEY KREJCI	6,678.70	DRISKO, MARJORY F (LIFE ESTATE)	166.75
DIETZ, VIVIEN EVE & BERKEY, JONATHAN P	,	DRUM, PETER W	
,		DRIIMMEY THOMAS E & CARNES IIIANITA A	

DRUMMOND HOUSE	2,583.18	ELSKUS REALTY TRUST -	
DUDDY, HERBERT H		ELSKUS DENSCH, ARILDA &	
DUDDY, KENNETH & DUDDY, CHARLENE	2,166.30	ELSKUS, ADRIA & ALBIN P	3,933.85
DUDDY, KENNETH & DUDDY, CHARLENE	141.38	ELSKUS REALTY, LLC	
DUDLEY, BRISTOL & MOORE, LLC;		ELWELL, MICHAEL H	390.78
MCFARLAND SHORE RD, LOT 18C SERIES	9,658.45	EMANUEL, SUSAN & EMANUEL, KERRY	2,262.00
DUFOUR, ROBERT E (DEVISEES OF)		EMBURY, DAVID C & EMBURY, CARYN E	1,361.55
DUGGAN, JUDITH R L & DUGGAN, CHARLES W	1,516.70	EMERY, DALLAS E SR	329.15
DUHAMEL, CAROLE A	910.60	EMERY, DALLAS SR	2,565.78
DUHAMEL, JAMES G REVEOCABLE TRUST &		ENDERS, CAROL A	237.08
DUHAMEL, LAURIE T REVOCABLE TRUST	1,910.38	ENDERS, CAROL ANN & ENDERS, VILLI	250.13
DUNBAR, BRIAN E	250.13	ENDERS, VILLI P & ENDERS, CAROL	
DUNICAN, GREGORY C & DUNICAN, CASSIE P	622.78	ENDERS, VILLI P & ENDERS, CAROL	1,427.53
DUNSMORE, DAVID & DUNSMORE, MARCIA	1,867.60	ENGLISH, WENDY S & ENGLISH, TIMOTHY L	1,845.85
DUNSTAN, KEITH G & ACHORN-DUNSTAN, KATE L	1,619.65	ENRIQUEZ, JUAN C	8,434.65
DURCAN, GERARD A & GERACHIS, JO ANN	1,206.40	ENRIQUEZ, JUAN C	659.75
DURHAM, WILLIAM B & DURHAM, KATHLEEN A		ENTRUST NEW ENGLAND FBO PAUL F COUGH	201.55
DVOROZNIAK, MARK S, TRUSTEE	3,132.73	ERAKLIS, JOHN	
DWYER, FRANCES S, TRUSTEE		ERB, PATRICIA A	2,339.58
DWYER, FRANCES S, TRUSTEE	391.50	ERICKSON, BRUCE & ERICKSON, NANCY	8,190.33
DYER, DANA D; MARGARET LYNN; & BENJAMIN	2,068.43	ERICKSON, KRISTIN TAYLOR &	
DYER, JONATHAN & DYER, ALLISON A	442.25	STEARNS, SHERYL COLE	2,379.45
DYER, SPENCER & SMITH, KRISTINE	1,933.58	ERICKSON, ROBERT D & ERICKSON, BRENDA M	2,252.58
DYER, SPENCER T & DYER, KRISTINE R		ERICKSON, TODD M	
DYER, SPENCER T & DYER, KRISTINE R		ERICSON, ANDREA, TR & BERKELELY, JOHN, TR	3,685.18
DYER, THOMAS & DYER, DYAN O	6,586.63	ERNST, ROBERT C &	
DYKSTRA, THOMAS M REVOCABLE TRUST &		ERNST, MARGOT K INTERVIVOS DEC OF TRUST	655.40
DYKSTRA, JANET C REVOCABLE TRUST	6,978.13	ERNST, ROBERT C &	
DYKSTRA, THOMAS M REVOCABLE TRUST &		ERNST, MARGOT K INTERVIVOS DEC OF TRUST	485.75
DYKSTRA, JANET C REVOCABLE TRUST	1,682.00	*ERTMAN, ANN LOUISE (LIFE ESTATE)	
ECKEL, ALAN ELLIS & ECKEL, JENNIFER JO		ERTMAN, PATRICIA S	7,029.60
ECKSTEIN, HENRY E JR & ECKSTEIN, JACQUELINE M	1,792.93	ESKESEN, SAGE	1,711.00
EDDY, JOHN A & EDDY, LAURA C	548.10	ESSING, DAVID B & ESSING, DEBORAH L	1,597.18
EDDYBLOUIN, JOHN & EDDYBLOUIN, ALISON		ETHERIDGE, MARY & ETHERIDGE, DANIEL	438.63
EDMUNDS, HUGH G & EDMUNDS, LUCY	6,340.85	ETHERIDGE, RUTH L & ETHERIDGE, BRIAN E	1,294.13
EDMUNDS, HUGH G & EDMUNDS, LUCY B		EUART, ELWOOD JOSEPH &	
EDSTROM, DAVID & EDSTROM, LAUREN	443.70	WOOD-EUART, DOLORE, TR -	
EDWARDS, MILDRED STOLTE	2,559.98	EUART FAMILY MANAGEMENT TRUST	2,494.73
EDWARDS, MILDRED STOLTE	569.85	EUGLEY, ROBERT A JR & EUGLEY, REBECCA H	2,030.73
EGBERT, THURSTON M JR & BARBARA D, TRUSTEES		EUGLEY, ROBERT JR & EUGLEY, REBECCA	228.38
EHRENFELD, MARTHA; EHRENFELD, EMILY &		EUGLEY, ROBERT V & EUGLEY, SUSAN L	1,289.05
EHRENFELD, ELIZABETH E	14,626.88	EUGLEY, SARAH	
EILENBERG, JEFF E & WRIGHT, KATHLEEN M		EVANS, SUZANNE & ORR, MELONIE	3,627.90
EINHORN, EDGAR R & EINHORN, BARBARA O		*EVANS, ZOE ANN	
ELDER, ALISON S	2,056.83	EVOSKEVICZ, PAMELA F	274.05
ELEFANTE, MICHAEL B, TRUSTEE -		EVOSKEVICZ, PAMELA F	1,324.58
DANA ROBES TRUST	13,213.13	EVOSKEVICZ, PAMELA F	183.43
ELLIOTT, CLAUDE C JR	275.50	EVOSKEVICZ, PAMELA F	331.33
ELLIOTT, CLAUDE C JR		EWELL, NANCY	896.10
ELLIOTT, DAVID J & ELLIOTT, JANE THOMAS		FAGERSTROEM, PETER, TRUSTEE	
ELLIOTT, ROSEMARY Y & ELLIOTT, CRAIG E		FAIGLE, JOHN NORMAN JR	
ELLIOTT, SHAWN M & ADAMS, CHRISTY L		FAIRBROTHER, ROBERT W & BARBARA J, TR	
ELLIOTT, WAYNE ROBERT		FAIRBROTHER, ROBERT W & BARBARA J, TR	
ELLIOTT, WAYNE ROBERT	39.15	FAIRWIND MARINE SUPPLY & REPAIR INC	597.40
ELOWE, KENNETH D		FAIRWIND MARINE SUPPLY, INC	1 479 73

FALABELLA, ELIZABETH A	1,788.58	FLETCHER, JOAN B	780.10
FALABELLA, NICHOLAS J	1,256.43	*FLETCHER, JOAN B	2,915.95
FARNSWORTH, KAREN	957.00	FLEURY, EVA M & FLEURY, ROBERT ALLEN	984.55
FARNSWORTH, KAREN	496.63	FLEWELLING, WILLIAM A REV LIVING TRUST;	
FARNSWORTH, KAREN E & MCCRARY, LEON R	1,162.18	DODGE ARNOLD J TRUST &	
FARRAR, EDWARD L NOMINEE TRUST	2,795.60	DODGE, GEORGE B JR REVOCABLE TRUST	2,428.75
FARRELL LIVING TRUST	4,920.58	FLEWELLING, WILLIAM A REVOCABLE	
FARRELL LIVING TRUST	7,690.80	LIVING TRUST	3,926.60
FARRELL LIVING TRUST	402.38	FLINT, SANDY & FLINT, SHERRY	11,087.43
FARRELL, BETH L & LIBBY, SUSAN D	6,770.78	FLOOD, T ROSS REVOCABLE TRUST &	
FARRELL, MARGARET S	3,529.30	FLOOD, CINDY J REVOCABLE TRUST	17,843.70
FARRIN, BARBARA C	4,198.48	FLOOD, THOMAS ROSS, TR & CINDY J, TR	
FARRIN, BONNIE F	1,334.00	FLOWER, DAVID M	1,825.55
FARRIN, GARY P & FARRIN, MICHELLE	1,475.38	FLOWER, DAVID M	1,348.50
FARRIN, LILLA M & FARRIN, GARY P		FOBERT, EDWARD; MOE, JANICE; POTTER, PAMELA &	
FARRIN, LILLA M & FARRIN, GARY P		POTTER, MICHAEL	1.782.78
FARRIN, MARGARET W		FOGG, BRENT A & FOGG, ANNE MARIE	
FEHNEL, AARON P & FEHNEL, EMILY C		FOLEY, TIMOTHY D & FOLEY, LOIS K	
FEIGENBAUM, ELI		FOLGER, GRACE	
FELICE, JOSPEH P JR & FELICE, PAMELA B		FOLLETT, BARBARA & MONTUORI, THOMAS	
FELICIA LEIBMAN TRUST		FONDRIEST, JULIA A & GRASS, CHRISTINA M	
FELT REVOCABLE TRUST	,	FONTANELLA, ROBERT G &	17,507.50
FELTIS, CHRISTOPHER C & FELTIS, BRENDA		FONTANELLA, SHARON R	1 412 30
FELTIS, DALE A & FELTIS, SHARLENE P		FOOTE, DAVID	
FELTIS, GREGORY S		FOOTE, HEATHER H	
FELTIS, TIMOTHY		FORBES, BETTY A IRREVOCABLE TRUST	
FENNER, SHARON L		FORBES, LURENE S	
FENSTER, ROSS & LEFF, JANE, TR		FORD, FRANCIS F & FORD, ILENE B	
FERGUSON III, MOUNCEY; BARKER, LIISA &	4,7 00.43	FORTIER, RICHARD A	
BARKER, KENT	4 600 02	FORTIN, JOSEPH & FORTIN, ROANNE	
FERGUSON, BRUCE W & FERGUSON, CYNTHIA F		FOSSETT, EDWARD A	
FERGUSON, STEVEN E		FOSSETT, EDWARD A & BENNER, AMY L	
FERGUSON, STEVEN E		FOSSETT, EDWARD A	
FERNANDEZ, GERARD JR REVOCABLE TRUST		FOSSETT, EDWARD A	
*FERRELL, WILLIAM M JR		FOSSETT, GORDON E	
FEULNER, NANCY W		FOSSETT, GORDON E	
FICKEN, ROBERT & FICKEN, GALINA V		FOSSETT, GORDON E	
FIELD, WILLIAM O & FIELD, BARBARA H	,	FOSSETT, GORDON E	
FIELDING LIVING TRUST	,	FOSSETT, GORDON E	
FIELDS, BRADLEY P & FIELDS, PATRICIA A		FOSSETT, GORDON E	
FIELDS, BRADLEY P & FIELDS, PATRICIA A		FOSSETT, HAROLD W	
FISCHER, PETER R & JACKSON, CAROL A		FOSSETT, KENDALL L & FOSSETT, CARLA A	
FISHER, CHELSEA R B & KIRK, JULIA F		*FOSSETT, KENDALL L & FOSSETT, CARLA A	
FISHER, MARIA RITA TRUST		FOSSETT, KENDALL L & FOSSETT, CARLA A	451.68
FISKE, KELLEE		FOSSETT, KENNETH M &	
FISKE, KELLEE		FOSSETT, BARBARA J JOINT	
FITZPATRICK REVOCABLE TRUST		DECLARATION OF TRUST	2,691.20
FITZPATRICK, JAMES T		FOSSETT, MEREDITH J; FOSSETT, MICHAEL J &	
FITZPATRICK, JOSHUA J		VASSILIOU, BRANDY L	548.10
FLAHERTY, MAUREEN & MOYSEY, JAMES		FOSSETT, MICHAEL J & FOSSETT, COURTNEY M	
FLANAGAN, DAVID P & FLANAGAN, AMY L	,	FOSSETT, RACHAEL KAREN	,
FLANAGAN, DAVID P & FLANAGAN, AMY L		FOSSETT, RACHAEL KAREN & REILLY, BRANDON T	
FLANAGAN, MARTHA M & HEBERT, FREDERICK R		FOSSETT, SUE ELLEN	1,675.48
FLETCHER, BELINDA	1,357.93	FOSSETT, SUZANNE S	
FLETCHER, DANNY J		REVOCABLE TRUST UTD 02/01/2000	597.40

FOSSETT, SUZANNES		FURMAN, ROBERT W JR &	
REVOCABLE TRUST UTD 02/01/2000	939.60	SPENCER, NANCY FURMAN	708.33
*FOSSETT, VALERIE J	1,507.28	FUSCO, MICHAEL R; FUSCO, ELLEN &	
FOSTER, DAVID A		FUSCO, MICHAEL J	1,489.88
FOSTER, DAVID A JR & FOSTER, CHARLYN F	1,998.10	FUSCO, RICHARD A & FUSCO, KIMBERLY A	2,593.33
FOSTER, DAVID AMES & FOSTER, LINDA BENNER	304.50	GABRIEL LIVING TRUST	1,160.73
FOSTER, DAVID III & SALSBURY, CAROLINE F	4,663.20	GABRIELE, CHRISTINE A; MAY, DENNIS P JR;	
FOSTER, JENNIFER	671.35	MAY, MARK C; ROACH, ANDREA L -	
FOSTER, LINDA B	284.93	MAY, DENNIS P FAMILY TRUST &	
FOSTER, MARY	342.20	MAY ROSEANN FAMILY TRUST	6,188.60
FOSTER, MICHAEL R	974.40	GAFFNY, CAROLYN R, TRUSTEE	1,326.03
FOSTER, SUSAN K		GAGE FAMILY TRUST	
FOSTER, SUSAN K	,	GALLAGHER, DAVID L & GALLAGHER, HELEN G	
FOSTER, WILLIAM A & FOSTER, PAULA A		GALLAGHER, JAMES; GALLAGHER, JOHN &	
FOUNTAIN, EDGAR A (HEIRS OF)		GALLAGHER, RALPH (DEVISEES OF)	3 229 15
FOUNTAIN, EDGAR A (HEIRS OF)	1 141 88	GALLIGAN, JON P & GALLIGAN, CARLENE N	
FOUNTAIN, EDGAR A (HEIRS OF)		GALTON, DORIS & GALTON, JOHN ADAM	
FOUNTAIN, EDGAR A (HEIRS OF)		GALVIN, JOANNE L; MARIUS, SUSAN &	
FOUNTAIN, EDGAR A (HEIRS OF)	450.23	CROOK, CAROLYN J	756 18
FOUNTAIN, MELVIN C		GAMAGE, CHAD G & GAMAGE, JENNIFER L	
FOURNIER, ANNETTE & FOURNIER, PHILIP	,	GAMAGE, CYNTHIA A	
FOURRE, LUKE & FOURRE, KAITLYN		GAMAGE, CYNTHIA A	
FOURTEEN DEGREES, LLC		GAMAGE, JOHN F	
		GAMAGE, JOHN F	
FOWLER, IAN KEATINGE & ALISON COPE FAM TRUST		•	
FOWLER, MARY ELIZABETH MEMORIAL TRUST	,	GANEM, BARBARA H & GANEM, WILLIAM L JR	
FOWLER, MARY ELIZABETH MEMORIAL TRUST		GANSON, ALEXANDER	
FRADLEY, STEPHEN D & MONROE, WENDY F	,	GANSON, GEORGE JR	
FRANCIS TRUST (THE)	,	GANUNG POPERT I A CANUNG CATUERINE D	,
FRANCIS TRUST (THE)		GANUNG, ROBERT L & GANUNG, CATHERINE D	,
FRANCIS TRUST (THE)		GARCIA, JOSEPH E & GARCIA, JACQUELYNE	
FRANCIS TRUST (THE)		GARCIA, THOMAS D & CAMPBELL, DEBORAH G	
FRANCIS, RICHARD M & FRANCIS, TAMAR J H		GARDNER, GEORGE K	
FRANZ, ANDREW B		GARDNER, GEORGE K (HEIRS)	
FRANZEK, WALTER & FRANZEK, DRACHELLE		GARRON, ROBERT M & OLSON, JOANNE	
FRANZEK, WALTER & FRANZEK, DRACHELLE		GARSIDE, PAMELA R	,
FRASER, EUNICE		GARSTKA, GARRETT	
*FREBURGER, JOHN F & FREBURGER, JO-ANN		GARTH, TODD C & ZYLSTRA, LAURA L	
FREDERIC, KENNETH 0		GASTALDO, EDWARD	
FREDERIC, KENNETH 0		GASTALDO, EDWARD JR	
FREDETTE, SHARI I & GIFFORD, KATRINA V		GATCOMBE NEW HARBOR LTD PTNRSHIP	
FREED, ELIZABETH ANN CATANIA		GAUNTT, ROY & GAUNTT, MARY	
FREEMAN, JOHN S & COCHRANE, MARY K		GAUTHIER, DAVID R	1,333.28
FREESE, CYNTHIA B & FREESE, MARK R	,	GAUTHIER, LESLIE A; FRITZ, GLEN C &	
FREY, JAMES E & FREY, PATRICIA A		FRITZ, LAURA G	1,379.68
FRIEDMAN, ALAN M & FRIEDMAN, MALGORZATA	2,661.48	GAWALT, ANN G & RUSHFORTH, BRIAN C	590.88
FRIEDMAN, JEFFREY N & FRIEDMAN, KAREN R	1,471.03	GAWALT, GERARD W & GAWALT, JANE C	
FRIEDMAN, WINIFRED P REVOCABLE TRUST &		GAWALT, GERARD W & GAWALT, JANE C	382.80
FRIEDMAN, ROBERT M REVOCABLE TRUST	2,206.18	GEHRIG, ELIZABETH TEDFORD	282.03
FROSIO, PETER JAMES	1,409.40	GEIB, KURT L	904.08
FROST, J CHRISTOPHER & FROST, ANNE N	5,676.75	GENTHNER, CELCILIA G	580.00
*FURMAN, DANIEL W & FURMAN, MARCIA B	8,694.93	*GENTHNER, DENNIS & GENTHNER, SUSANNE	1,017.90
FURMAN, DEBRAT	1,644.30	GENTHNER, FRANK	1,601.53
FURMAN, ROBERT W JR &		GENTHNER, GARY & GENTHNER, LISA M	2,069.88
SPENCER, NANCY FURMAN	4,484.85	GENTHNER, GLENN	
,		GENTHNER HA7FI M	,

GENTHNER, LISA M & GENTHNER, GARY	246.50	GODING, BRIAN & GODING, CASEY	859.13
*GENTHNER, MONIKA	1,007.03	GOLDBERG, HELENE M TRUST 10/29/96	5,525.95
GENTHNER, RICKY	1,790.03	GONZALEZ, PABLO & GONZALEZ, TAMMY	2,098.88
GENTHNER, SUSANNE K		GOOD, SUSAN R & JOHN L III, TR	331.33
GETZ, STEVEN P & RUSSELL, LINDA L	1,809.60	GOODENOW, DOUGLAS E	337.13
GEYER, BENJAMIN & HOPE, STEVEN R	7.98	GOODRICH, BETH & BOWERS, LUCILLE	1,866.88
GEYER, BENJAMIN & GEYER, DEANNA	224.75	GOODRICH, JAMES D & GOODRICH, BETH C	1,197.70
GEYER, BENJAMIN & GEYER, DEANNA	279.13	GOSBEE, FREDERICK D & LANE, JULIA L	2,198.20
GEYER, BENJAMIN L & GEYER, DEANNA L		GOSNELL, EDWIN LEE	1,183.93
GEYER, BENJAMIN L & GEYER, DEANNA L	203.73	GOSSELIN FAMILY BISCAY POND IRV REALTY TR	1,263.68
GEYER, CHEYENNE MARY PASCIUTI	187.05	GOSSELIN FAMILY BISCAY POND IRV REALTY TR	210.25
GEYER, CORTNEY LEE	1,365.90	GOTT, EMORY K II & GOTT, VALERIE J	2,059.73
GEYER, IRENE A	999.78	GOULD, HOPE	1,104.18
GEYER, JOHN F & GEYER, SUSAN G		GOUVERNEUR, SALLIET REVOCABLE TRUST	
GEYER, JULIE L		GRADY, RODNEY L SR & GRADY, LAUREL P	913.50
GEYER, RONALD L & GEYER, IRENE	,	GRAINGER, ANDREW R &	
GEYER, TYLER T		STONE, KATHLEEN C, TRUSTEES	2,322.90
GIBBS, SONJA E, TRUSTEE -		GRAM, BRUCE; CHRIS & JEFF	
CRANBERRY POINT REALTY TRUST	2.029.28	GRAM, BRUCE; CHRIS & JEFF	
GIBNEY, PHILIP A & DEBEVOISE, ANNE M		*GRANT, DOUGLAS & GRANT, TERESA ERMINI	
GIBNEY, PHILIP A & DEBEVOISE, ANNE M		GRANT, JOAN H	
GIBSON, LOUISE ANN & LEE B, TRUSTEES		*GRANT, RITA L & GRANT, WARREN	
GIESBERGER, DIRK & NANCY TRUST -		GRANT, ROBIN A	
GIESBERGER, DIRK H &		GRAVES, THOMAS H JR	,
NANCY A & DEGEER, MARCIA E	8 068 53	GRAY, DONNA KILNER	
GIFFORD, CHRISTOPHER C & GIFFORD, GAIL D		GRAY, KENNETH D & HAVENS, MARY R	
GIFFORD, MARTHA E		GRAY, KENNETH D	
GILBERT, ARROLYN T		GREBOSZ, MARC	
GILBERT, CHRISTOPHER & GILBER, LYNNE	,	GREELEY, ARTHUR W	,
GILBERT, CLINTON K		GREEN CHARTREUSE, LLC	
GILBERT, GEORGE S & GILBERT, MARCEY L	1 526 85	GREEN, JOHN R JR & GREEN, SUSAN TRUST &	
GILBERT, NICHOLAS J		GREEN, MARK E	1 659 53
GILBERT, RAYMOND SCOTT		GREEN, LEWIS & KELLY REVOCABLE TRUST	
GILBERT, TIMOTHY K		GREENLAND FARM TRUST	,
GILBERT, TIMOTHY K & GILBERT, DEBORAH J		*GREGORY DOWNEAST REALTY TRUST	
GILBERT, WAYNE M & GILBERT, ROSALIND		GREGORY, JERRY G & GREGORY, MARGARET	,
GILDERSLEEVE, EDWARD J &		GRIESAR, WILLIAM H	
GILDERSLEEVE MYRNA E	830.85	GRIESAR, WILLIAM H	
GILDERSLEEVE, EDWARD J III &		GRIEVES, DONNA L & GRIEVES, PETER D	
GILDERSLEEVE, MYRNA E	1 547 88	GRIFFIN, LESLIE	
GILDERSLEEVE, THOMAS E &	1,5 17 100	GRIFFIN, RALPH H JR REALTY TRUST I	
GILDERSLEEVE, DAWN	2 976 13	GRIFFIN, SANDRA L	
GILES, RALPH W E II &		GRIFFIN, THOMAS W	
GILES, KATHLEEN CARROLL	10 255 13	GRIGGS, TIMOTHY W; GESTEN, KATHLEEN W;	1,555.00
GILES, RICHARD C		MILES AMANDA G & GRIGGS, MARC M JR	4 597 23
GILES, RICHARD C		GRIMM DRESNER FAMILY NEW HARBOR	
GILMARTIN, JOANNE L		REALTY TRUST	1 226 70
GILZEAN, HEATHER		GRINDELL, DAVID W & GRINDELL, NANCY E	
*GILZEAN, RONALD S & GILZEAN, NATALIE J		GRINDELL, SARAH & GRINDELL, JASON F	,
GINAND, KARL D & SKINNER, CHRISTINA GINANI		GROBE, JAMES R & MULLINAX, WAYNET	
GLASGOW, MELISSA T	,	GROBE, JAMES R & MULLINAX, WAYNE T	
GLASSMAN, ROBIN B		GROSS, GEORGE R & GROSS, JUDITH 0	
GLEASON, RONALD L & GLEASON, MAUREEN A		GROSS, GEORGE R & GROSS, JUDITH 0	
GLENDINNING, HELEN VIOLA		GROSS, VIRGINIA M	
GLENN, JAMES M & GLENN, CAROLYN A		GROSS, VIRGINIA IVI	1,112.40
SELITION OF THE STATE OF THE SELECTION O			

GROSSMAN 2015 FAMILY TRUST -	HALL, JOHN R	380.63
MELTZER, BRUCE & COOPER, NANCY	8.58 HALLOWELL, JAMIEN	1,923.43
GROTHE, WAYNE L	8.93 HALLOWELL, KURT & HALLOWELL, ANDREA	3,411.85
GROTTON, PATRICK & GROTTON, LINDA L		
GROTTON, PATRICK & GROTTON, LINDA L	2.23 HAMELIN, ANDREW C & HAMELIN, PAULA D	2,072.05
GROTYOHANN, ROBERT & GROTYOHANN, WENDY 2,731		
GRUMER, ANITA A		
GRUND, STEVEN W & HEYER, NANCY E		,
GRUNER, DAVID E & GRUNER, SANDRA F		,
GRUNER, DAVID E & FINN, SANDRA		
GUERETTE, RICHARD C	HAMMOND, DANA I II & HAMMOND, KANDELL L	
REVOCABLE TRUST OF 2018 & GUERETTE,	HANCE, VICTORIA J	,
SUSAN L H REVOCABLE TRUST OF 20181,343		
GUERETTE, RICHARD C	HANLEY, JEWEL R & HANLEY, MARK S	
REVOCABLE TRUST OF 2018 & GUERETTE,	HANLEY, MARK S & ROPES, SUSAN (LIFE ESTATE)	
SUSAN L H REVOCABLE TRUST OF 2018119		,
GUERTIN, CONRAD & GUERTIN, SUSAN		
*GUIBORD, RUSSELL P & GUIBORD, SANDRA E		
GUIGNARD, ALLEN STRUST -	HANLEY, MARK S	
GUIGNARD, ALLEN S &	HANLEY, MARK S & HANLEY, JEWEL R	
MCKINNEY, RITA M, TRUSTEES	1.75 HANLEY, MARK S	
GULLO, ROBERT & GULLO, KATHLEEN		
GULLO, ROBERT & GULLO, KATHLEEN		
GUMKOWSKI, FREDERICK; VANDERPOT, JILL &	HANLEY, MARK S & HANLEY, STEWART P	
DALTON, COLLIN		
GUNDERSEN, GUNNAR J & GUNDERSEN, SALLY F	•	
GUNTHER, ROBERT		
GUNTHER, ROBERT		,
GUSS, PHYLLIS A TRUST	•	
GUTEK, RICHARD, TR		
GUY A. SPINELLI TRUST 1999		
GUZAS, ROBERT & GUZAS, SANDRA		
GUZAS, ROBERT & GUZAS, SANDRA		
*GWARA, EDWARD J & GWARA, PATRICIA1,711		
HABERLAND, EVELYN LOUISE SPEAR &	HANNA, BETH	
SPEAR, ELISABETH ELLEN, CO-TR		
HABERLAND, JAY L & HABERLAND, EVERLYN S		
HADDOCK, JAMES B & JANICE A, TRUSTEES		
HADUCH, GEORGE A & MILLER, ELLEN D	•	
HAFFEY, JANET C700		
HAFFEY, JANET C	, , , , , , , , , , , , , , , , , , , ,	
HAFFEY, JANET C		
,	, ,	
HAILCORE, LLC		
HAINKE, BENJAMIN C	,	
HALEY, THEODORE F & HALEY, ELLEN J		
HALEY, THEODORE F & HALEY, ELLEN J		
HALFOND, JAY A & GAYLE S, TRUSTEES -	HANNA, MARSHALL T	
JAY HALFOND LIVING TRUST		
HALL, CHRISTOPHER G L &	HANNA, MARSHALLT & HANNA, KATHY CHASSE	
INGRAHAM, ABIGAIL K2,527		
HALL, DANIEL C		
HALL, DIANE L		
HALL, HUGH F & KLAUS, JEFFREY A		
HALL, HUGH F		
HALL, JOHN R2,495	5.45 *HANNA, SARA J	1,576.88

HANNA, SUSIE JUAN	2,049.58	HEIMANN, MARSHA L & HEIMANN, MARTIN E	2,392.50
HANNAH, KAY L, TRUSTEE		HEIN, LARRY J & JAMES, MARCELLINE A	1,838.60
HANNAH, PETER & HANNAH, KAY	4,357.25	HEINLY, KARIN EISEL	456.75
HANSEN, RACHEL		HELLEN, CARLY R REVOCABLE TRUST	
*HANSON, DAVID J & HANSON, MARGOT M	1,448.55	HELLTHALER, RICHARD M	2,485.30
HANSON, DAVID R & HANSON, SUSAN M	,	HEMMAN, STEPHEN R 2016 LIVING TRUST -	•
REVOCABLE LIVING TRUST &		HEMMAN, STEPHEN R, TRUSTEE	1.012.83
LOVEJOY, BRUCE C & MADLAND TRUST	2.846.35	HENDRICH, PETER	
HANSON, PAULA C & HANSON, CHARLES A		HENDRY, MORGAN & HENDRY, WILLIAM W	
HANSON, SUSAN M & HANSON, DAVID R		HENDRY, MORGAN LELAND III	,
HARBOR ISLAND, LLC		HENDRY, WILLIAM W, ET AL	
HARDING, RICHARD & HARDING, WENDY S		HENKE, EDWIN D & HENKE, MARY JO	
HARRINGTON, DAVID S TRUST		HENKIN, MICHELLE L & DAVIS, ALEXANDER MCD.	
HARRINGTON, DAVID S TRUST		HENNESSEY, ANNE ELIZABETH &	
HARRINGTON, DAVID S TRUST		BOWARD, DANIEL MARK	1 987 88
HARRINGTON, DONALD G & HARRINGTON, KIM		HENRICH, DONNA L	
HARRINGTON, ERIC S & HARRINGTON, DARCI J		HENRICH, DONNA L	
HARRINGTON, ERIC S & HARRINGTON, DARCI J		HERALD, DARICK & HERALD, TERRI	
HARRINGTON, LAWRENCE B & JANINE H, TR -		HERBERT, S & SOEHREN, K, TR	,
HARRINGTON, EAWRENCE D'& JANINE II, IN	914 95	HERBOLD, MARGARET R & HERBOLD, JAMES E	
HARRIS, BETTY LOU		HERNDON, SARAH	
HARRIS, BETTY LOU		HERNDON, SARAH G	
HARRIS, ROBERT W & HARRIS, JODY L		HERNDON, SARAH G	
HARRIS, STEPHANIE D		HERR, ROBERT MCGEE & HERR, PAULA MARION	,
HARRISON, DORIS L		HERRERA, ROBERT A & HERRERA, DEBORAH D	
HARRISON, JOHN	,	HERRICK, DANA & ALEXANDER, CACY	,
HARROD, JAMES G & HARROD, KERI G		HERRON, NATHANIELHERRON, NATHANIEL & THE FO'C'SLE TRUST	
HARTMAN, MARY C			
HARTMAN, MARY C		HERRON, NATHANIEL S, TR	
HARVEY, HELEN L		HERRON, NATHANIEL SCOTT	
HASKETT, MORGAN L & HASKETT, SONYA A		HERRON, NATHANIEL SCOTT	
HASTINGS, L CHRISTY		HERTZOG, LAWRENCE & HERTZOG, KATHLEEN	
HASTY, CYNTHIA & HASTY, MICHAEL		HESELTON, BETTY B	2,541.13
HATCH, ANGELA R & HATCH, DANA A		HEUSSER, RONALD PAUL &	1 102 00
HATCH, CATHY & HATCH, DARREN A		GILIPPELLI, HEIDI ANN	
HATCH, CATHY & HATCH, DARREN A		HEWITT, DAVID E & HEWITT, MARY	
HATCH, DARREN A		HEWITT, DAVID E & HEWITT, MARY	
HATCH, FREDERIC B III & HATCH, CLAUDIA L		HILBERT FAMILY TRUST	
HATCH, FREDERIC B III & HATCH, CLAUDIA L		HILBERT FAMILY TRUST	
HATCH, JAMES B & JENNINGS, PATRICIA A	,	HILDEBRANDT, STORM V	,
*HATCH, TERRY E	2,/65.88	HILDEBRANDT, STORM V	
HATCH, TERRY E; SAWTELLE, JUDITH &		HILDEBRANDT, STORM V	
CHENEY, RICHARD A	1,276.73	HILDEBRANDT, STORM V	
HATHAWAY, JEANNE ELAINE &		HILDEBRANDT, STORM V	875.80
FITZ-RANDOLPH, JULIA		HILDEBRANDT, STORM V &	
HATHCOCK, JOHN F & HATHCOCK, JOANN G		LAMARRE, ROBERT N	1,698.68
HAWKINS, GRAHAM J & HAWKINS, MARGARET		HINCK, CHRISTOPHER & HINCK, REBECCA R	
HAYTER, MARGARET E & HAYTER, LAWRENCE E		HINCK, JEFFERY	
*HAZELL, JAMES W & HAZELL, DEBORAH R		HINSON, RONNIE T & HINSON, BRENDA W	
HB ANTIQUES, LLC		HIRSCH, STEPHEN, TRUSTEE	
HEABERLIN, MALLORY M		HISLER, JAN A	,
HEATH, DAVID E & HEATH, PAMELA J		HITCHCOCK COTTAGE, LLC	
HEDBERG, LAURA B & PIERCE, RICHARD A		HITCHCOCK COTTAGE, LLC	
HEIDENREICH, THEODORE E III & HOLLY, TR		HITTINGER, HELMUT & LYNDA, CO-TRUSTEES	
HEIM, WILLIAM G & HEIM, BONNIE WOODS	5,233.78	HOBBS, J KIMBALL & HOBBS, ROBIN S	1,692.88

HOBBS, JOHN H, TRUSTEE	3,099.38	HOPKINS, THERESE	607.55
HOBBS, MADELINE M, TRUSTEE	2,545.48	HORNOR, RICHARD G & HORNOR, LEE M	
HOBE, SHARON		HOUGHTON, GEOFFREY P &	
HOBSON, SHARON L		HOUGHTON, JAMIE A	2,309.85
HOCHGRAF, NORMAN N	5,597.00	HOUSTON, HEATHER G	
HODGDON, EDWARD S &		HOVEY, GEORGE D & HOVEY, SALLY A	2,573.03
HODGDON, MELANIE E	2,025.65	HOVING, JAMES & WIGGINS, KATHERINE	
HOFFNER, DAVID S		HOWARD FAMILY IRREVOCABLE TRUST	
HOHORST, JAMES H		HOWARD, BRIAN & HOWARD, LISA	1,571.08
HOHORST, JOAN D	169.65	HOWARD, HEIDI S	102.23
HOISINGTON, DENNIS L & HOISINGTON, SONYA P	1,175.95	HOWARD, ROBERT T	1,260.78
HOISINGTON, SONYA P & HOISINGTON, DENNIS L		HOWE, CAROLINE C	2,442.53
HOISINGTON, SONYA P & HOISINGTON, DENNIS L	2,266.35	HOWELL, JULIAN F & HOWELL, CATHI M	
HOLBROOK, SHERRIE D & HOLBROOK, KIRK W	2,003.18	HOWELL, ROBERT C	2,304.78
HOLDEN, GEORGIA	2,868.10	HOWLETT, WILLIAM K & HOWLETT, BARBARA H	226.93
HOLLADAY, JAMES B & HOLLADAY, ROSE ANNE	1,790.03	*HOWLETT, WILLIAM K & HOWLETT, BARBARA H	3,949.08
HOLLADAY, JAMES B & HOLLADAY, ROSEANNE	1,154.20	HOYT, MURIEL	1,196.25
HOLLADAY, JAMES BRECKENRIDGE JR & BREANNA	1,623.28	HOYT, MURIEL	1,724.78
HOLLADAY, ROSEANNE	1,176.68	*HOYT, WILLIAM FRANCIS III	1,326.75
*HOLLAND, FRANKLIN B & HOLLAND, JOANNA T		*HRDW TRUST 2019	3,240.75
HOLLAND, SUSAN K & MERRITT, WARD J	971.50	HRYCENKO, HARRY & HRYCENKO, TATIANA	1,099.83
HOLLIS, BLAKE & HOLLIS, DONNA		HU, ZHENG & HU, JOYCE	742.40
HOLLIS, HOWARD G	1,260.78	HUBBARD, STERLING & HUBBARD, KATHLEEN	272.60
*HOLME, CHARLES F	540.85	HUBBARD, STERLING W III & LOWRY, KATHLEEN J	1,777.70
HOLME, CHARLES F	406.00	HUBERTY, MARIA TERESA	
HOLME, CHRISTOPHER B	2,579.55	HUDSON, ROY A & HUDSON, CATHERINE F	2,117.00
HOLME, SANDRA; KUTCH, NICHOLAS A &		HUDYBERDI, ALICE A	847.53
LABRECK, AMELIA A	65.25	HUFFMAN, RICHARD REVOCABLE TRUST	870.73
HOLME, SANDRA J	1,406.50	HUFFMAN, RICHARD REVOCABLE TRUST -	
HOLMES & RUSSELL, LLC	398.03	HUFFMAN, RICHARD L, TRUSTEE	1,855.28
HOLMES, CHRISTOPHER M & KLEMAN, KRISTYN	940.33	HUGHES, CHARLES	
HOLMES, GREG W	1,225.25	HUGHES, GLENN A & HUGHES, JOHN E	43.50
HOLMES, LAURENCE N	347.28	HUGHES, GLENN A & HUGHES, JOHN E	39.88
HOLMES, LINDA H	1,485.53	HUGHES, GLENN A & HUGHES, JOHN E	1,801.63
HOLMES, ROBERT REVOCABLE TRUST	1,652.28	*HUGHES, HAROLD C & HUGHES, MARILYN L	3,490.15
HOLMES, ROBERT REVOCABLE TRUST	2,894.93	HUGHES, HAROLD C & HUGHES, MARILYN L	18.13
HOLMES, ROBERT REVOCABLE TRUST	971.50	HUGHES, JANET, TRUSTEE - DANA H HUGHES TRUST .	158.05
HOLMES, RUSSELL M & HOLMES, TAMMY J	6,427.85	*HUGHES, PATRICIA L & HUGHES, JIMMY	1,518.88
HOLMES, RUSSELL M & HOLMES, TAMMY J	341.48	HULBERT, RICHARD B & MCGLASHAN, AUDREY M	1,056.33
HOLMES, RUSSELL M & RUSSELL, STEPHANIE H		HUMPHREY, MARY O	25,532.33
HOLMES, SANDRA L		HUNT, NORMAN C	
HOLZBERG FAMILY REVOCABLE TRUST		HUNT, NORMAN C	594.50
HOLZBERG FAMILY REVOCABLE TRUST		HUNT, NORMAN C	
HOLZHAUER, WOLFGANG		HUNT, NORMAN C	
HOOD, DAVID R & HOOD, DOLEEN M	,	HUNT, NORMAN C	
HOOD, DAVID R & HOOD, DOLEEN M		HUNT, NORMAN C	
HOOD, MOLLY D MANAGEMENT TRUST		HUNT, NORMAN C	122.53
HOPE, MICHAEL R & HOPE, MARGO W		HUNT, NORMAN C	
HOPE, MICHAEL R & HOPE, MARGO W		HUNT, NORMAN C	
HOPE, PETER R		HUNT, NORMAN C	
HOPE, STEVEN R	,	HUNT, NORMAN C	
HOPE, STEVEN R & HOPE, MIRANDA E		HUNT, NORMAN C	
HOPE, SUE ELLEN		HUNT, NORMAN C	
HOPEWOOD FAMILY TRUST		HUNT, NORMAN C	
HOPKINS, GLENN A & HANNA, JAMIE	12,928.20	HUNT, NORMAN C	225.48

HUNT, NORMAN C	210.25	JANELL, JOHN A & JANELL, JEAN F	4,782.10
HUNT, NORMAN C	215.33	JANSEN, WILLEM & JANSEN, NATALIE	1,093.30
HUNT, NORMAN C	216.78	JAWOR, ANNETTE S	1,744.35
HUNT, NORMAN C	278.40	JENNINGS, ROBERT S & JENNINGS, PENELOPE C	2,295.35
HUNT, ROBERT E	247.23	JESPERSEN, MARK O & JESPERSEN, KIMBERLY H	1,665.33
HUNT-BRACKETT, JANE & HUNT, CANDACE	7,215.20	JESPERSEN, MARK O & JESPERSEN, KIMBERLY H	882.33
HUNTER FAMILY LIVING TRUST	382.08	JOANNES, HENRY S & FLEURY, EVA-MARIE	669.18
HUNTER, DANIEL P & MOISAN, MARY ANNE		JOE WINCHENBACH, INC	
HUNTER, KIM FLORENCE	630.03	JOHANSSON, WALTER N	3,158.10
HUNTER, ROBERT S & HUNTER, JUANITA		JOHN, ROBERT W & JOHN, JANET G	
*HUNTER, RONALD A		JOHN, ROBERT W & JOHN, JANET G	
HUNTINGTON NATIONAL BANK SUCCESSOR TR	4.252.85	JOHN'S ISLAND, LLC	
HURLBUT FAMILY TRUST		JOHNSON, BARBARA G	
HURLBUT FAMILY TRUST	,	JOHNSON, BARBARA G	
HURST, BERNARD B & HURST, BEVERLY A BRYANT		JOHNSON, ELIZABETH M	
REVOCABLE LIVING TRUST	2.050.30	JOHNSON, EMILY W CHARITABLE	
HURST, JON B & HURST, JAN S	,	POST DEATH TRUST DTD 10/08/2017	1.249.18
HUSH, JAMES A & HUSH, VIRGINIA D		JOHNSON, RICHARD L & JOHNSON, AMANDA L	1 445 65
HUTCHINS, RONALD L & HUTCHINS, CANDACE J		JONES, CATHY F & JONES, MARK H	
HUTCHINSON, MARK		*JONES, GLENN E & JONES, TIMOTHY	,
HYLAN BARR, MARION ROSE &	1, 1, 2, 2, 3	JONES, JO HANNAH & HALL, DAVID D	
HYLAN, DANIEL FOSTER	1 625 45	JONES, JOYCE D N	,
HYLAN, MARILYN M; LARSON, PATRICIA M &	1,023.43	JONES, JOYCE D N	
MORTON, RICHARD M	3 156 65	*JONES, KENNETH L & JONES, R STEVENS	
ILTIS, GILLIAN A TRUST	,	JONES, OLIVE & HARRIMAN, MATTHEW J	
INGALLS, AVIS		JORDAN, KATHERINE EATON	
INGALLS, JO ANN E		JORDAN, KATHERINE EATON	
INGALLS, JUDITH & GOULD, JAMES		JOSE, JOSEPH A & JOSE, HOLLY A	
INGRAM, BRUCE F		JOY, JANICE M	
INMAN, JONANCY E		JOYAL REALTY TRUST	
INNISFREE LEGACY, LLC		JOYCE, FRANCES M	,
INSKEEP, N JENNIFER EWOLDT		JUDKINS, WILLIAM R JR & MORAN-	300.70
INSUIK, ROBIN J & EPPICH, HENRY M		JUDKINS, TAMMY L	1 067 03
IRELAND, MELVILLE HANNA TRUST &	2,302.00	JUNE'S PLACE, LLC	
BARRON, THOMAS A, TR & JETON, NANCY K, TR	15 //10 30	KACH, SHEILA M TRUST	,
IRELAND, ROBERT L JR 2017 REVOCABLE TRUST		KAGAN, SEYMOUR J & KAGAN, MARCIA J	
IRELAND, ROBERT L JR 2017 REVOCABLE TRUST	,	KAHL, HOWARD J JR &	4,300.33
IRELAND, THOMAS E		KAHL, SARA B REVOCABLE TRUST -	
IRELAND, THOMAS E & NANCY R, TR		KAHL, HOWARD J JR & SARA B, CO-TRUSTEES	2 010 50
IVENS, MARKITA		KAIL, HOWARD J JA & SARA B, CO-TROSTEES	
IVERSON, SUSAN		KALINA, MICHAEL B; KALINA, KRISTIN;	1,230.00
IVES, PHYLLIS & IVES, ROBERT		REEVES, ERIN & HANNA, MICHAEL	160.22
J. EDWARD KNIGHT & CO	,	KALLIO, RICHARD W & KALLIO, PATRICIA S	
JACK, BARBARA		KALLOCH, LYNN	
	1,017.10	KANE, PETER E & PAMELA R, TR	
*JACKOVICH, ANTHONY B; JACKOVICH, ETHEL;			,
PERRY, GINA E; JACKOVICH, IVAN A &	2.000.00	KANOZAK, CHARLES E & KANOZAK, NANCY M	
GRACIE, TONIA		KASPARYAN, N GEORGE & CALMAR, ELIZABETH	
JACKSON, DAVID M & JACKSON, DIANE L		KAUSCH, HENDRY, TR HENDRY & MCDONOUGH	
JACKSON, FRED & JACKSON, LINDA		KAUSERUD, RACHEL (DEVISEES OF)	
JACKSON, STACEY M		KAY, STAFFORD & KAY, PATRICIA P	
JADE CENTURY PROPERTIES, INC		*KEARNEY, KATHLEEN J	
JAEGER, GILBERT B JR & JAEGER, CAROL A B	2,007.53	KEELEY, HOWARD R & KEELEY, HAZEL M TRUST	
JAMES, GERALD; JAMES, SHERYL &	70665	KELEHER, THOMAS A & KELEHER, JULIANA	
JAMES, ANDREW G		KELLEHER, DANIEL, MICHAEL & LINDA E	
IAMES-CHING HILLERY STOWELL	/43.13	KELLEHER DAVIDLE KELLEHER KYSA M	1 /63 20

KELLEHER, RORY & KELLEHER, CAMILLE MARIE	5,896.43	KLEIN, GUNTER E & KLEIN, SUZANNE W	498.80
KELLEHER, RORY & KELLEHER, DANIEL M		KLEIN, SINA	
KELLEY, DEBORAH	1,772.63	KLEITZ, DORSEY & LUCORE, SANDRA	2,437.45
KELLEY, EMILY E & KELLEY, CHAD M		KLINE, ROBERT E	
*KELLEY, GERALD	580.73	KLINGELHOFER, WILLIAM &	
KELLOGG PENOBSCOT ROAD LLC	743.13	KLINGELHOFER, MARGARET	1,378.95
KELLY FAMILY REVOCABLE TRUST OF 2018		KNAUSS, PETER LLYOD	
KELLY, MARGERY F	,	KNIGHT, WILLIAM & MENDELSON, LLOYD	
KELSEY, CHARLES W		KNIGHT, WILLIAM & MENDELSON, LLOYD	
KELSEY, PAUL A JR & KELSEY, HEIDI L		KNIGHT, WILLIAM & MENDELSON, LLOYD	,
KELSEY, PAUL A JR		KNIGHT, WILLIAM A	
KELSEY, PAUL JR & KELSEY, HEIDI		KNIPE, GREGORY L & KNIPE, FLORENCE E	
KELSEY, PAUL SR	,	KOENIG, CLAIRE S	
KELSEY, ROSEMARY		*KOLODIN, DAVID A & KOLODIN, ELIZABETH A	1.740.73
*KEMPTON, PATRICIA I & HOFFMAN, MONIQUE J A .		KOLODIN, DAVID GARRETT	
KEN GRAY, LLC		KOMOROWSKI, JOHN A & KOMOROWSKI, SUSAN L	, , , , , , , , , , , , , , , , , , , ,
KENNEDY, BRENDA L; FISKE, NANCY J,	3,023.73	KONITZKY, GUSTAV	
FISKE, DAVID M & LEE, E M	2 755 73	KONITZKY, GUSTAV	
KENNEDY, BRENDA L; FISKE, NANCY J,	2,1 33.1 3	KORTEMEIER, KENNETH A & KORTEMEIER, ANGELA L	
FISKE, DAVID M & LEE, E M	0.73	KOSS, IRWIN & KOSS, KATHLEEN	
KENNEDY, BRENDA L; FISKE, NANCY J,		KOSZEWSKI, DAVID R & KOSZEWSKI, GLORIA A	
FISKE, DAVID M & LEE, E M	257 38	KOZA, MARK & KOZA, MARY BETH	,
KENNEDY, EDWARD J & KENNEDY, LALEAH C		KOZAK, CONRAD J REVOCABLE TRUST	,
KENNEDY, SARAH I & SEWALL, JASON D		KRAMER-BRIGGS PROPERTIES TRUST	
KENNEDY, SARAH I & SEWALL, JASON D		KRAMP, MICHAEL	,
KENNISON, DOROTHY L		KRESGE, BRUCE A TRUST	
KENTOPP, KRISTIN E		KRESGE, BRUCE A TRUST	
KERR, WILLIAM A		KRETSCHMER JR, EDWARD T &	0,023.00
KERSEY, KATHRYN ELIZABETH;	13,033.70	KRETSCHMER, JO ANNE	1 363 00
O'CALLAGHAN, JUDITH LEE &		KVOCHAK, JOHN & KVOCHAK, VIRGINIA	,
KERSEY, PATRICIA A	2 116 29	LABBE, RANDY	
KERSHNER, ROBERT MICHAEL &	2,110.20	LABBE, RANDY	
KERSHNER, JERYL DANSKY	10 004 28	LABRECK, LAURA & LABRECK, CHRISTOPHER	
KESSLER, JEFFREY R & KESSLER, JANE D		LACASSE, JOSEPH A & LACASSE, NANCY W	
KESSLER, JEFFREY R & KESSLER, JANE D	,	LACKOVIC, STEPHEN E	,
KIECHEL, CONRAD D & SAVAGE, NANCY S		LADAY, GEORGE S & LADAY, HANNAH	
KIERSTEAD, SANDRA J F	,	LADAY, HANNAH	,
KIERSTEAD, SANDRA J F		LAFEY, THERESA T & LAFEY, JON	
*KILLAM, CHESTER H & KILLAM, ALICE G		LAFEY, THERESA T & LAFEY, JON	
KIMBALL, BARRY W & KIMBALL, MARY J		LAGASSE, TERRY L	
KIMBALL, LYNN TRUST		LAKE LEASING CORP	,
KIMBLE, ELLEN SUE	,	LAKIN, ROBERT F REVOCABLE TRUST	,
KINDELL, KYNA L		LAKIN, ROBERT F REVOCABLE TRUST	
KINDELL-LEEMAN, TIMOTHY D &	1,/31.30	LAKIN, ROBERT F REVOCABLE TRUST	
KINDELL-LEEMAN, COLLEEN J	1 020 45	,	
		LAMAR, EUGENIA K	
KING, ALICE K REVOCABLE TRUST	,	LAMB, CORKHUM, MCGOLDRICK ETAL	
KING, DAVID & WHITE, DOROTHY ANN		LAMB, FREDERICK & KAREN A, TRUSTEES	
KINLOCH, JOHN J & KINLOCH, COLLEEN K		LAMPRON, JOSEPH	
KINNEY, ELEANOR H		LANDRY, DAVID W	302.33
KINNEY, ELEANOR, TRUSTEE		LANDRY, DAVID W	
KIRBY, III JEFFERSON D & KIRBY, CAROL E		LANE, ALBERT D	
KIRBY, III JEFFERSON D & KIRBY, CAROL E		LANE, CALER CR.	
KLAUS, JEANNE H		LANE, CALEB CR	
*KLEIN, BARBARA L		LANE, ELIZABETH M*	
KLEIN GUNIEKE & KLEIN SUZANNEW	I / IX /5	"LANE FIL/AKEIH M	hX4 40

LANE, ELIZABETH M	891.75	LEAVITT, LINWOOD M & LEAVITT, ANN L	1,202.78
LANE, ELIZABETH M	1,728.40	LEBLANC, CYNTHIA	300.15
LANE, ELIZABETH M, TR	305.23	LECK, ANDREW & LECK, PHYLLIS	1,982.15
LANE, LOIS CHASE		LECK, JONATHAN B	
LANE, MARIE E	1,006.30	LEDUC, LORA R	
LANE, RUSSELL A & LANE, HEIDI R		LEE, ALISON R	
*LANE, SANDRA J (LIFE ESTATE)		LEE, JAMES F & LEE, KAREN L	
LANG FAMILY LTD PARTNERSHIP		LEE, KAREN & LEE, JAMES	
LANG TRUST - LANGE, ANATOL &		LEEMAN, CHRISTOPHER A &	,
LANGE, VERA, TRUSTEES	253.75	KINDELL-LEEMAN, HEATHER M	701.80
LANG, ELIZABETH S, TR		LEEMAN, CHRISTOPHER A &	
LANG, JOHN C SR		KINDELL-LEEMAN, HEATHER M	2 668 00
LANGDON, JENNIFER & LANGDON, KARL		LEEMAN, CHRISTOPHER A & LEEMAN, HEATHER M	
LANGE, ANATOL & VERA,		LEEMAN, CHRISTOPHER A & LEEMAN, HEATHER	
TRUSTEES OF THE LANGE TRUST	843 18	LEEMAN, CRAIG M & LEEMAN, DONNA	
LANGLOIS, DONALD & LANGLOIS, CAROL		LEEMAN, DONALD K & LEEMAN, MARILYN A	,
LARKIN, JENNIFER R & HOUGH, CHRISTOPHER		LEEMAN, ERIC S	
LARSEN, HANS		LEEMAN, FAY A	
LARSEN, HANS		*LEEMAN, GEORGIA B	
LASH, ALBERT L JR, TRUSTEE		LEEMAN, JENNY A & SCOTT K, TR	
LASH, DAVID L & CART, CECILIA		LEEMAN, KATHERINE	
LASH, FRANCES, TRUSTEE		LEEMAN, MARTIN E & LEEMAN, JENNIFER L	
LASH, FRANCES, TRUSTEE		LEEMAN, MARTIN E & LEEMAN, JENNIFER L	
		LEEMAN, MARTIN E & LEEMAN, JENNIFER L	
LASKEY, FREDERICK A & LASKEY, DONNA J LASKEY, NORMA L, TRUSTEE		LEEMAN, PAUL F III & LEEMAN, CERINA	
		·	,
LASKEY, RICHARD M JR & LASKEY, JOSEPHINE A		LEEMAN, PAUL F III & LEEMAN, CERINA	
LASKEY, RICHARD M, TR		LEEMAN, PAUL F JR & JESSICA A	
LASKEY, RICHARD M, TRUSTEE		LEEMAN, SCOTT K & MOLLER, JENNY ANN	
LASKEY, RICHARD M, TRUSTEE		LEEMAN, SCOTT K & LEEMAN, JENNY A	
LASKEY, RICHARD M, TRUSTEE		LEEN, KATHRYN	1,120.85
LASSELLE, KATHRYN P		LEIGHTON, CHRISTOPHER M &	
LAT LONG FISHERIES, LLC		LEIGHTON, ELIZABETH C	
LATHAM, ELAINE C LIVING TRUST DATED 09/14/17		LEITMAN, EVA M REVOCABLE LIVING TRUST	
LATHAM, ELAINE C LIVING TRUST DATED 09/14/17	5,503.48	LEITMAN, EVA M REVOCABLE LIVING TRUST	
LATHAM, ELAINE C LIVING TRUST DATED 09/14/17 &		LEMIEUX, DANIEL N & LEMIEUX, LAURIE A	
LATHAM, LEONARD & LATHAM, ROSS	492.28	LEMIEUX, DANIEL N & LEMIEUX, LAURIE A	
LATHAM, ELAINE C LIVING TRUST DATED 09/14/17 &		LENDICK, ERIC JOHN	
LATHAM, LEONARD & LATHAM, ROSS	3,202.33	LENK, HOLLY J & LENK, GEOFFREY F	
LATHAM, ELAINE C LIVING TRUST DATED 09/14/17 &		LENNOX, ELIZABETH D & WINER, JUDITH L	
LATHAM, LEONARD & LATHAM, ROSS		LENT, CHRISTOPHER R	
LATHROP, J PHILIP & LATHROP, LYNDA	7,494.33	LENT, PETER	
LAUDERDALE, ELIZABETH D &		LENT, PETER A	
LAUDERDALE, FRANK C	393.68	LENZO, FRANCES L	3,549.60
LAUDERDALE, FRANK C &		LENZO, FRANCES L &	
LAUDERDALE ELIZABETH DIANE		LAKIN, ROBERT F REVOCABLE TRUST	
LAUGHLIN, TONI F		LEONARD, JUDITH	
LAURICH, JONATHAN & LAURICH, SHELLY	1,488.43	LEOPOLD, DOREEN EVELYN	1,861.08
LAVALLEE REALTY TRUST 2017 &		LERLEY, LOUISE B	
KACH, SHEILA M TRUST	1,549.33	LERLEY, LOUISE B	
LAWRY, MURIEL	2,852.88	LERLEY, LOUISE B	1,283.25
LAWSON, EDWARD A & LAWSON, LINDA M	4,479.78	LEURART JOINT REVOCABLE LIVING TRUST	2,981.93
LAX, ERIC & SULZBERGER, KAREN	7,998.20	LEVEEN, JONATHAN L &MCPHERSON, MARY	2,048.85
LAZAZZERO, MARDELLA D TRUST	2,287.38	LEVIN, ROBERT A	2,240.98
*LEAVITT, DANA C & LEAVITT, PATRICIA A	1,445.65	LEVINE, RICKY K REVOCABLE TRUST;	
LEAVITT, DENISE W		LEVINE, RICKY K, TRUSTEE	2,599.13

LEVIS, JAMES N	2.002.40	LOCKHART, JAMES & LOCKHART, SYLVIA	F 256 25
LEVIT, MARY H			,
LEVITT, MARY H		LOCKHART, JAMES WESTON & LOCKHART, SYLVIA	
LEVREAULT, ERIC & LEVREAULT, REBECCA		LOCKHART, JANET E	
	1,040.08	LOCKHART, MICHAEL & DANIAS, LISA	
LEWIS (HEIRS); STIMPSON, RADIVONYK & RICE, PAMELA	10.15	LOCKHART, PETER B & LOCKHART, SANDRA	
		LOCKHART, ROBERT B & LOCKHART, PIRJO ELSIE	
LEWIS, ANNE D REVOCABLE INTERVIVOS TRUST		LOCKHART, ROBERT B	
LEWIS, MANON I		*LONEY, PHYLLIS H	
LEWIS, SANDRA L	,	LONG COVE DOCK CORP	
LIBBY, DAN L		LONG, WILLIAM SCOTT	
LIBBY, HELEN M (HEIRS OF) & LIBBY, ANDREW J	4,278.95	LONG, WILLIAM SCOTT	
LIBBY, HELEN M (HEIRS OF); LIBBY, MARK F;		LONGE, J KENDELL, JR & JANE E, CO-TRUSTEES	
LIBBY, JOHNATHAN M; LIBBY,	266.42	LONGE, JAMES T	
MATTHEW M & RAY, ANDREW J		LOOKING AT LOUDS, LLC	
LIBBY, JONATHAN M		LOPRIENO, DONALD A & LOCKHART, PAGE	2,254.03
LIBBY, KATHERINE G		LORD, BEVERLEY D; LORD, JASON F &	
LIBBY, LOWELL WHITNEY & LIBBY, MELISSA N		LORD, NATHANIEL D	4,065.80
LIBBY, MARK FINDLAY		LORD, BEVERLEY D; LORD, JASON F &	
LIBBY, SARAH		LORD, NATHANIEL D	738.05
LIBBY, SUSAN D & LIBBY, BETH B		LORD, JASON F & PALINO, ANNA M	
LIBBY, SUSAN D & LIBBY, BETH B	329.88	LORD, NATHANIEL D & PULSIFER, LAURI R	,
LICARI, CAROLINE P 2012 TRUST;		LORD, PATRICIA	
LICARI, CAROLINE P, TRUSTEE		LOSORNIO, TRICIA	
LICERO, ROSS & LICERO, CATHLEEN	6,060.28	LOUD, WILLIAM A & LOUD, TAKAKO	
LIFETIME TRUST FBO JOHN BILLIK		LOVERIDGE, VICKI A	
UWO MARILYN BILLIK; BILLIK, JOHN, TRUSTEE		LOVERIDGE, VICKI ANN	
LIHN, SUSAN K & KOCH, JEFFREY D		LOW JR, CHARLES J & LOW, LISA MARIE	
LILLY, JOSEPH D & LILLY, KATHERINE G		LOW, LISA MARIE	
LIND, DIANE & BJORK & ELIZABETH D, TRUSTEES		LOWBERG, GARY W & LOWBERG, JAYE BAILEY	
LINDA RUSSELL & RUSSELL, RONALD	266.80	LOWD, HARRY M III	108.75
LINDBERG, GEORGE A III &		LOWD, ROBERT B 10 YEAR QUALIFIED	
LINDBERG, FRANCES M		PERSONAL RESIDENCE TRUST &	
LINDQUIST, CAROL A		LOWD, MONIQUE F 10 YEAR QUALIFIED	
LINDQUIST, CAROL A	2,839.83	PERSONAL RESIDENCE TRUST	,
LINDSAY, LIONEL R &		LOWE, MARIA & LOWE, JASON	
GRACE P TRUST UTD 05/06/2008		*LOZNICKA, MARLENE S	2,021.30
LINKAS, CHRISTOPHER C & LINKAS, DANIELLE N		LSF9 MASTER PARTICIPATION TRUST	
LISTER, JAMES P & LISTER, CHRISTINA		(US BANK TRUST NA, TRUSTEE)	
LITTLE FALLS BROOK TRUST		LUCINA, PHYLLIS A	,
LITTLE FALLS BROOK TRUST		LUCORE, SANDRA K & KLEITZ, DORSEY R	
LITTLE, CLAIRE A		LUDMAN, C STEVEN & LUDMAN, CYNTHIA	
LITTLEFIELD FAMILY REALTY TRUST "A"		LUDWICK, JONATHAN & LUDWICK, BETHANY	
LITTLEFIELD, ANDREW K REVOCABLE TRUST		LUEDEE, CHRISTOPHER C	
LITTLEFIELD, ANDREW K REVOCABLE TRUST	307.40	LUGOSCH, EMILE & LUGOSCH, RONNA S	18.13
LITTLEFIELD, JONATHAN BROWN &		*LUGOSCH, EMILE & LUGOSCH, RONNA S	1,924.15
LITTLEFIELD, BRIDGET EILEEN	471.25	LUKIANOV, EUGENE R	
LITTLEFIELD, JONATHAN BROWN &		LUKIANOV, ROMAN E & LUKIANOV, IRINA W	
LITTLEFIELD, BRIDGET EILEEN	471.25	LUPINE LADY, LLC	1,326.03
LITTLEFIELD, SARA V; ROSENBAUM, DARCY L &		LURIE, NATALIE & DAVID, CO-TRUSTEES -	
LITTLEFIELD CHRISTOPHER B		ABRAHAM A LURIE REVOCABLE TRUST	5,633.98
LLEWELLYN, GARY L & LLEWELLYN, DEBRA L	3,896.15	LUSSIER, ROBERT D &	
LLEWELLYN, GARY & LLEWELLYN, DEBRA		LUSSIER, CARMELLA C FAMILY TRUST	1,760.30
LLOYD, LAURA G & LLOYD, SPENCER	8,034.45	LUTTE, KENNETH A & LUTTE, PAMELA S	1,763.20
LOCKE, LORELEI, ET AL	1,500.03	LYDON, AMELIA M 2010 REVOCABLE TRUST	
LOCKHART, DAVID S			

LYFORD, MATTHEW R C &		MALLEN, ELAINE J & MALLEN, CRAIG A	733.70
LYFORD, THADDEUS M C	1,794.38	MALLORY FAMILY TRUST	14,495.65
LYNSON, LLC	1,237.58	MALLORY, ANNE	10,906.90
LYNSON, LLC	616.98	MALONEY, ALVAH & MALONEY, KELLY	954.83
LYON, JAMES W H	4,365.95	MALONEY, CHRISTOPHER	1,346.33
LYONS, ELLIOT B	34.80	MALONEY, KELLY & MALONEY, ALVAH	145.00
LYONS, TARA K		MANCHESTER, JAMES A; MANCHESTER, KATHLEEN L	
MACCONNELL, DENNIS		MANCHESTER, JONATHAN L	
MACCORKLE, LEON & MACCORKLE, SARA	2,665.83	REVOCABLE TRUST U/A	2.607.83
MACCREADY, PETER E & MACCREADY, ROBIN M	203.00	MANCHESTER, RUSSELL C & LYDON, JULIE MARIE	
MACDONALD, CAROLYN A		MANCHESTER-MASTEKA, PHYLLIS	,
MACDONALD, JOSEPH, TR		MANGANO, RICHARD A	
MACDONALD, WILLIAM & EILEEN R, TR		MANNING, THEODORE D., JR.	
MACDONALD, WILLIAM L & MACDONALD, EILEEN R .		MANNING, VIRGINIA L	
MACDOUGALL, PETER & MACDOUGALL, SUSAN		MANNS, MYLES N	
MACK, EMILY & KARCZEWSKI, CHRISTOPHER		MARCUS, ANN	
MACK, RUSSELL T & MACK, KATHLEEN M		MARGOLIS-PETERSON FAMILY TRUST &	
MACKAY, ELIZABETH		PETERSON, ERIC A FAMILY LIVING TRUST	5 291 05
MACKENZIE, ROCHELLE P	,	MARK S PRIOR, INC	
MACKENZIE, SUSAN J & MACKENZIE, JAMES E		MARKS, RICHARD A JR &	
MACKENZIE, SUSAN J & MACKENZIE, JAMES E		SHUTTLEWORTH, TRACY A	1 170 15
MACKEY, ROBERT & MACKEY, LOUISE		MARKS, RICHARD A JR &	1,170.13
MACKEY, ROBERT & MACKEY, LOUISE		SHUTTLEWORTH, TRACY A	2 004 63
*MACKINNON, GEORGE R &	7,7 30.7 3	MARKS, THOMAS & MARKS, BARBARA	
MACKINNON, GLONGE N & MACKINNON, NANCY 0	3 207 40	MARR, ANNE V & MARR, ELIZABETH M	
MACKINNON, RICHARD B &	3,207.40	MARR, WARREN E	
SCHREUER, LUCINDA A	2 022 62	MARR, WARREN E	
MACOMBER, PATRICK		MARRQUID CORP	
MACONE, HELEN		MARSH, PETER & MARSH, SUSAN	
MACPHEE, ALAN		MARSHALL, DOUGLAS S III &	2,010.73
MACTYE, DAVID C, TR	,	MARSHALL, CAROLYN J	5 226 52
MACWALTERS, SHELLIE A &	0,737.23	MARSHALL, ELIZABETH A STOLTE, COREY E	
MACWALTERS, DANIEL S	1 460 12	MARSHALL, JEFFREY & MARSHALL, SHAUNNA	
MAD COTTAGES, LLC		MARSHALL, LEE D	
MADAN, CLYDE A. & BEVERLY A., TR		MARSHALL, LEE D	
MADDEN, SHIRLEY M & ONEIL, MARYANN		MARTIN, ALISON G & MARTIN, DANA K	
MAGINNES FAMILY LTD PTNRSHIP		MARTIN, DAVID C & CORWELL-MARTIN, CAROL M	
MAGINNES FAMILY LTD PTNRSHIP			
MAGNESS, MARGARET B	,	MARTIN, ELEANOR C MARTIN, ISHAM L & MARTIN, MARY C	
MAGNESS, MARGARET B	,	MARTIN, JOSEPH & MARTIN, EKATARINA	
MAHAN, CLIFTON & CONNELL, ANNIE		MARTIN, JOSEPH QUINN & MARTIN, EKATARINA	,
MAHAN, CLIFTON R JR		MARTIN, KRIS W & MARTIN, LUCILE P	
MAHAN, CLIFTON R JR & CONNELL, ANNIE M		MARTIN, LUCILE P MARTIN, PETER H MARITAL TRUST	
MAHAN, CLIFTON ROBINSON			1,950.98
*MAHAN, EDWARD T & MAHAN, ARLINE G		MARTINDELL, CLARENCE ADDIS IV & MARTINDELL, JILL EURICH TRUST	2.075.60
MAHAN, SHANNON M			2,0/3.08
MAHAN, STUART J	,	MARTINVOVIC, ALEKSANDER J & SACCHI-MARTINOVIC, DIANA	1 522 22
MAHAN, STUART J			
MAINE COAST CRAFT SCHOOL, LLC		MARTONE, FRANK J & MARTONE, JOSEPHINE	
MAINE RAYAKS, INC		MASON, RICHARD F JR & MASON, BEVERLY A	
MAINES, BARBARA L (DEVISEES OF)		MASSEY, MELVIN G & MASSEY, GERALDINE M	,
MAINESAIL PROPERTIES, LLC		MASSEY, SALLY A & LUKANOFF, MICHAEL	,
MALGIERI, MICHAEL J & MALAGIERI, BETH K		MASTERS MACHINE COMPANY	
MALGIERI, MICHAEL J & MALAGIERI, BETH K		MASTERS MACHINE COMPANY	
*MALLARD. PHILIP W	1.397.08	MASTERS, GEORGE S JR	273.33

MASTERS, GEORGE S JR & LINDA	4,357.25	MCCRACKEN, JILL	
MASTERS, GEORGE JR		MCCRANE, CONSTANCE J & SCHYLLING, DAVID O	9,563.48
MASTERS, GEORGE JR	420.50	MCCUBBIN, KAREN ANN	
MASTERS, JASON		MCCUTCHEN, KATHERINE	
MASTERS, JASON		MCDERMOTT, JOSEPH H, TR & MARTHA E, TR	1,922.70
MASTERS, JASON G		MCDONALD, CHYLLENE KELLEY	
MASTERS, MARIANNE		MCDONALD, DAVID L & VARLETA, FLORENCE M	
MASTERS, MARIANNE		MCDUNNAH, SHARON K	
MASTERS, MARTHA H		MCFARLAND VENTURES, LLC	
MASTERS, MARTHA H		MCFARLAND VENTURES, LLC	
MASTERS, MARTHA H		MCFARLAND, ELIZABETH K TRUST 6/26/15	13.447.30
MASTERS, RICHARD & MASTERS, GEORGE S JR		MCGINN, JEAN	
MASTERS, RICHARD		MCGLAUFLIN, CINDY A	
MASTERS, RICHARD	,	MCGRATH, MICHAEL J & MCGRATH, MARTHA C	
MASTERS, RICHARD C		MCGRATH, ROBERT E & MCGRATH, PAMELA S	
MASTERS, RICHARD C & MASTERS, GEORGE S JR	,	MCGUCKIN, JOHN & BATTINIERI, RALPH	,
MASTERS, RICHARD C		MCGUCKIN, JOHN M & BATTINIERI, RALPH N	
MASTERS, RICHARD C & MASTERS, GEORGE S JR		MCGUCKIN, JOHN M & BATTINIERI, RALPH N	
MASTERS, RICHARD C & MASTERS, GEORGE S JR		MCGUCKIN, JOHN M & BATTINIERI, RALPH N	
MASTERS, STEVEN C & MASTERS, LISA S		*MCGUIRE, JANICE L	
MASTERSON, BARRY J & MASTERSON, DORIS E		MCINTIRE, JENNIFER & GOTTSCHALK, GREGORY	
MASTERSON, BARRY J & MASTERSON, DORIS E		MCINTIRE, R C; D F & J C	
MATEL, JAMES K & MATEL, SARAH S		MCINTIRE, R C; D F & J C	
MATEL, JAMES K. TRUSTEE		MCINTIRE, RICHARD C & MCINTIRE, JULIENE C	
MATRUMALO, ANTHONY F &	2, 109.73	MCINTIRE, RICHARD C & MCINTIRE, JULIENE C	
MATRUMALO, SUSAN M	1 500 65	MCINTIRE, ROLVIN W	
MATRUMALO, ANTHONY F &	1,390.03	MCINTYRE, DAVID J & MCINTYRE, JOAN E	
MATRUMALO, SUSAN M	665 55	MCKEEN, WILLIAM & MCKEEN, SUSAN	
MATTERA, STEPHEN & MATTERA, JENNIFER		MCKINLEY, ROBERT S & MCKINLEY, CAROL E	
MAVOOSHEN REALTY TRUST		MCKINNON, JOHN E & MCKINNON, JOAN C	
MAWN, PETER & CARR, SANDY	,	MCKINNON, JOHN E & MCKINNON, JOHN C	,
MAXCY, KIMBERLY A		MCKINNON, MICHAEL J & MCKINNON, CHRISTINE M.  MCKITRICK, JOSEPH W & MCKITRICK, LUCILLE R	
MAXIM, JEANNE M		MCLAIN, BRIAN MCLAIN, BRIAN	
MAYBERRY, ALICE M		MCLAIN, BRIAN C	
MBH REALTY, LLC	,		
MCALICE FAMILY TRUST 2015		MCLAIN, DAVID H & MCLAIN, LINDA Y MCLAIN, KIMBERLY I	
MCARDLE, RICHARD D	,	MCLAIN, KINDA	
		MCLAIN, EINDA	
McBurnie, Natashia J	,	,	,
MCCABE, EDWARD LEE MCCABE, TERRY		MCLAIN, SHEILA MCLAIN, STEVEN F	
· ·	,	,	,
MCCARTHY, BRIDGETTE	1,824.83	MCLAIN, WILLIAM D	
MCCARTHY, MARY E, TR & ROBBIE, WILLIAM C, TR	1 120 20	MCLAIN, WILLIAM D & MCLAIN, KIMBERLY I	1,051.55
		MCLAUGHLIN, ROBERT F & MCLAUGHLIN, ROBERTA M	224.00
MCCARTHY, NANCY H			324.08
MCCLOY, CHRISTOPHER L & MCCLOY, VIRGINIA P		MCLAUGHLIN, ROBERT F &	0.43
MCCLURE, SCOTT C & MCCLURE, CAROL B		MCLAUGHLIN, ROBERTA M	9.43
MCCONNELL, ROGER & MCCONNELL, DOROTHEA		MCLAUGHLIN, TIMOTHY I &	4 207 00
MCCONNELL, ROGER & MCCONNELL, DOROTHEA	1,443.48	MCLAUGHLIN, KAREN L	
MCCORMACK, GWYNETH VAUGHAN &	F 34 4 9 9	MCLEAN HOLDINGS, LLC	,
MCCORMACK, MICHAEL J	5,314.98	MCLEAN HOLDINGS, LLC	
MCCORMICK, ELIZABETH DARE &	4 504 00	MCLEAN HOLDINGS, LLC	
MCCORMICK, RICHARD MARK	1,581.23	MCLEAN HOLDINGS, LLC	
MCCOY, JOYCE T REVOCABLE TRUST		MCLEAN HOLDINGS, LLC	
MCCRACKEN, JILL	1./90.75	MCLELLAN, MELANIE S	1.042.55

MCLETCHIE, JANE WEIDMANN	1,544.25	MOFFO REALTY TRUST -	
MCLETCHIE, KARL-MAGNUS W &		MOFFO, CARMINE JR, TRUSTEE	25.38
MCLETCHIE, CATHERINE W	1,958.23	MOFFO, CARMINE JR & BERNADETTE LYNN	363.23
MCMILLAN, DONNA J	121.08	*MOFFO, CARMINE JR & BERNADETTE LYNN	2,104.68
*MCMILLAN, DONNA J	1,583.40	MOFFO, CARMINE JR, TRUSTEE -	
MCMILLAN, VIRGINIA, TR, ET AL	5,728.95	MOFFO REALTY TRUST	442.25
*MCPHAIL, JACQUELINE M	885.23	MOLLER, JENNY ANN	
MCPHERSON, MARY E & LEVEEN, JONATHAN L	246.50	MOLLER, JENNY ANN	398.75
MCPHERSON, MARY E & LEVEEN, JONATHAN L	1,750.88	MOLLER, ROLF M & ALINE M REVOCABLE TRUSTS.	7,065.13
MCQUARRIE, ROBERT G &		MOLLY MOLASSES COTTAGE TRUST	1,491.33
NORMA L,TR & LAWSON, EDWARD A	991.80	MOLONEY, BRIAN T & MOLONEY, PATRICIA A	2,317.10
*MEANS, DONALD C & MEANS, MARY RAE		MOLT, ISAAC C	1,663.88
MEANS, DONALD C & MEANS, MARY RAE	42.05	MOLT, RICHARD R JR & MOLT, CHRISTINA S S	4,630.58
MELLICK, SHELBY	780.83	MOLT, ROY C & MOLT, LORI S	549.55
*MELVILLE, MARIA ANGELA G	1,927.78	MONACO, ALBERT	1,529.03
*MERRILL, JOHN M & ANNE G &		MONROE, MATTHEW L & MONROE, NANCY L	3,128.38
MOWAT, SARAH C MERRILL	6,005.18	MONTGOMERY, FREDERICK J &	
MERRITT, RICHARD E & MERRITT, DIANE D	1,408.68	MONTGOMERY, BEATRICE L	1,033.85
MERSER, F GERARD REVOCABLE LIVING TRUST	8,973.33	MONTGOMERY, RICHARD &	
MESERVE, PAMELA & SVENS, DAVID A	1,465.23	MONTGOMERY, REBECCA	2,515.75
MESERVE, STACY HARRIS	1,360.10	MONTGOMERY, RICHARD;	
MESSIER, LYNN & MESSIER, MARILYN M		MONTGOMERY, STEPHEN &	
MESSIER, MARILYN M	456.75	TAYLOR, CATHERINE MONTGOMERY	1,142.60
METCALF, LLC	553.18	MONTGOMERY, STEPHEN J	406.00
METOUDI, LAURA F	529.25	MONTGOMERY, STEPHEN J;	
MEYER, JILL	754.73	MONTGOMERY, RICHARD &	
MEYER, PAUL F & MEYER, MARTHA		TAYLOR, CATHERINE M, TR	641.63
MG ROSEWOOD REALTY TRUST	3,847.58	MONTOURI, WARREN K, TRUSTEE	7,207.95
*MIKULAK, DEBRA LEE & BLOOM, FREDERICK E.	1,595.00	MOODY, MATTHEW & MOODY, BONNIE J	
MILDEN, MALISSA & MILDEN, JAHVID	474.15	MOODY, MATTHEW & MOODY, BONNIE J	479.23
MILLER ISLAND TRUST &		MOODY, MATTHEW & MOODY, BONNIE J	430.65
RICHARDS, JAMES G, TRUSTEE	349.45	MOORE, DALE & MOORE, MARCIA	1,434.05
MILLER ISLAND TRUST		MOQUIN, GABRIEL & MOQUIN, JUDITH S	
MILLER ISLAND TRUST	643.08	MORAN, JANE L & CONGDON, PRISCILLA G	1,074.45
*MILLER, EDWIN L	1,397.08	MORAN, PATRICK K	1,454.35
MILLER, HYDE F TRUST - MILLER, HYDE F &		*MORAN-BEATON, JOYCE MARIE	1,553.68
MILLER, CANDACE L, TRUSTEES	1,678.38	MORGAN, JEAN	1,368.08
MILLER, TIMOTHY E &		MORIN, ALIX L & MORIN, MARK F, TR -	
CHAMBERS - MILLER, CHRISTINA C	2,014.05	MARK FREDERICK MORIN &	
MILLS, CHARLES B & MILLS, TAMMY J	2,449.78	ALIX L MORIN TRUST AGRMNT	4,929.28
*MILLS, DONALD T & MILLS, DONNA A	3,080.53	*MORIN, DANIEL P & MORIN, CYNTHIA R	5,992.13
MILLS, KEITH R & ROBERTS, LAURA A	2,656.40	MORONEY, TIMOTHY & MORONEY, MARY C	1,566.00
MILLS-SCOFIELD, DEBORAH, TR		MORRILL, LEIGH H & MORRILL, SHARON G	
MINER, REID A & MINER, MARY M	4,639.28	MORRIS, FRANCESCA REVOCABLE TRUST	4,993.08
MINOR, DAVID F & MINOR, BARBARA A	3,996.20	MORRIS, FRANCESCA REVOCABLE TRUST	997.60
MITCHELL, CHRISTOPHER D &		MORRIS, STEPHANY A	1,600.08
RICHARDSON, CARA	5,596.28	MORRISON, DIANA M &	
MITCHELL, JENNIFER	3,216.83	MORRISON, RODERICK W	1,952.43
MITCHELL, JENNIFER	200.10	MORRISON, ETTA C & MORRISON, MICHAEL A	1,695.78
MITCHELL, REBECCA & HARRIS, BENJAMIN, TR		MORRISON, LINDA & VANELLA, SHAUNDRA	2,136.58
MITKUS, JOHN AND LINDA TRUST		MORSE, DAVID E SEPARATE PROPERTY TRUST	4,760.35
*MITKUS, JOHN AND LINDA TRUST	1,148.40	MORTON, LEWIS J & MORTON, ANN M	
MOCARSKI, DANIEL & MOCARSKI, CLAIRE	5,936.30	MORTON, WILLIAM A JR & MORTON, SUSAN E	2,755.73
MOEBIUS, CHARLES G	1,686.35	*MOSES, MARTYN R & MOSES, KATHLEEN R	
		MOSHER, DONNA LYNN	500.25

MOSHER, GEOFFREY K &		NEW HARBOR LAND, LLC	1,833.53
MOSHER, GENEVIEVE R	2,008.25	NEW HARBOR/ROUND POND CHURCHES	1,492.78
MOULTON, SHAWN A & SUMMERS, ERIN C	1,311.53	NEW HARBOR-CHAMBERLAIN	
MOWATT, BRET L & MOWATT, EVELYN L	432.10	WATER ASSOCIATION	289.28
MULCAHY, JOHN W & FENNIMAN, ANDREW K	6,671.45	NEW HARBOR-CHAMBERLAIN	
MULLIN, CHARLES KEVIN & MULLIN, ANNE E	193.58	WATER ASSOCIATION	144.28
MULLIN, JOHN J	201.55	NEWBEGIN, BARBARA E	
MULLIN, SHEILA M & MULLIN, ANDREW T	1,508.73	NEWHOUSE, RENAE B & NEWHOUSE, MARK H	3,084.15
MUNCE, ROBERT E & MUNCE, RULENE A		NEWHOUSE/ZIMMERLY FAMILY TRUST -	
MURRAY, LINDA	355.98	NEWHOUSE, HENRY W &	
MURRAY, PAUL & MURRAY, HILARY	1,393.45	ZIMMERLY, ELSAN, TRUSTEES	1,597.90
MURRAY-LITTLEFIELD, REBECCA A &		NEWMAN, MATTHEW, TRUSTEE -	
LITTLEFIELD, ALAN	1.124.48	WINONA REALTY TRUST	1.743.63
MUSCONGUS BAY PROPERTIES, INC	4,440.63	NEWTON, CRAIG H & NEWTON, KATHRYN H	
MUSCONGUS PROPERTIES, LLC		NEWTON, CRAIG H & NEWTON, KATHRYN H	
MUSICK, MADOLYN M	,	NEXT ADVENTURE, INC	,
MUSK FAMILY REALTY TRUST		NEXT ADVENTURE, INC	
MUSK FAMILY REALTY TRUST		NIAL, DAVID & NIAL, LAURA	
MUSK FAMILY REALTY TRUST		NIAL, DAVID AND LAURA REALTY TRUST -	,005100
MUSK FAMILY REALTY TRUST	,	NIAL, DAVID & NIAL, LAURA, TR	422 68
*MYERS, DONALD C & MYERS, BARBARA F		*NICHOLS, FRANCIS J & NICHOLS, PAULA	1 847 95
MYERS, WINSLOW	,	NICHOLS, JAY F	,
MYLES, CARY & BELKOV, CYNTHIA		NICHOLS, JAY F	
NADO, WAYNE A		NICHOLS, JOHN & NICHOLS, CAROL	,
NAGLE, JAMES K		NICHOLS, JOHN & MICHOLS, CAROL A	
NAGLE, JAMES K		NICHOLS, JOHN D'SIT & MICHOLS, CAROL A	
NAHANDA REALTY TRUST		NICHOLS, MEAGHAN P & NICHOLS, ROSS	
NAJIM, RALPH E & NAJIM, JANE H	,	NICHOLS, MEAGHAN F & MICHOLS, NOSS	
NAJIM, RALPH E & NAJIM, JANE H		NICKERSON, MARK A & NICKERSON, BETH ANN H	
NASH, JEANNIE D FOSSETT;	1,009.20	NICKLINGON, MARK A & NICKLINGON, BETT ANN TI	
NASH III, CHARLES J & FOSSETT, DOROTHY	1 //22 22	NIDO, GUY E; NIDO, JANET B & NIDO, KELLY	
NATHANSON, STANLEY L &	1,433.33	NIELSEN, ERIC & NIELSEN, BONNIE M	
NATHANSON, GERALDINE	10/15	NIELSEN, ERIC & NIELSEN, BONNIE M	
		NISBET, JUDITH A; KEVIN; DOREEN & SCOTT	
NAVIGATOR PROPERTIES, LLC NEE, R CHRISTOPHER & NEE, SARA E		NISBET, SCOTT	
·	,	,	,
NEELY, JEAN PATRICIA		NOGUEIRA, JENNIFER & NOGUEIRA, PAULO	
NEFF CABIN, LLC		NOLAN, JOHN J, TR	,
NEFF, LYNN K & NEFF, PETER A		NORCROSS, SUSAN E & NORCROSS, PHILLIP	
NEIMAN, CHRISTINA F NELSON, ADAM R & NELSON, HOLLY P	1,283.23	NORIAN, MATTHEW & NORIAN, COURTNEY	,
		NORIEGA, JILLIAN PRATT & NORIEGA, FRANK M	
*NELSON, JAMES H & GILBERT, JACQUELINE	1,504.38	NORLAND, LLC	
NELSON, KATHIE SAWTELLE &	121.00	NORLAND, LLC	
SAWTELLE, KATHRYN		NORLAND, TIMOTHY C & NORLAND, BETSEY S	
NELSON, KATHIE SAWTELLE		NORMAN, ANTHONY P & NORMAN, JO-ANITA	
NELSON, KATHIE SAWTELLE		NORTH, HOWARD E JR	
NELSON, LOUISA L		NORTH, HOWARD E JR	,
NELSON, LOUISA LIBBY & NELSON, MARK L		NORTH, TRISTA	
NELSON, LOUISA LOCKWOOD		NORTHERN STAR REAL ESTATE, LLC	
NES, CHARLES M IV		NORTHERN STAR REAL ESTATE, LLC	
NESS, MOLLY K		NORTHSTAR ME, LLC	
NESS, MOLLY K		NORTHSTAR ME, LLC	932.35
NESS, PAUL M & NESS, BARBARA D		NORTON, MELISSA &	
NEUSER, JENNIFER M		LAVERDIERE, CO-TRUSTEES	3,419.10
NEW HARBOR LAND CORP II		NOWOSIELSKI, KAROL &	
NFW HARBOR I AND CORP II	4.420.33	NOWOSIELSKI, IZABELA	8.750.03

NOYES, PATRICIA F REVOCABLE LIVING TRUST -		OSMER, DORIS M "PALACE N" TRUST -	
NOYES, PATRICIA F, TRUSTEE	3,791.75	OSMER, PATRICIA M, TRUSTEE	2,531.70
NOYES, PATRICIA F, TRUSTEE		OSTIGUY, JAMES	36.25
NYBOE, KENNETH E (HEIRS)	366.85	OSTIGUY, JAMES	81.93
NYBOE, MARK	1,119.40	OTIS, ROBERT & BARBARA TRUST	2,053.20
NYBOE, MICHAEL S & NYBOE, CHARLOTTE L	4,669.73	OUELLETTE, J EDGAR & OUELLETTE, DOROTHY B	2,027.10
O. W. HOLMES, INC	1,972.73	OUR JOURNEY'S END, LLC	3,857.00
O'BRIEN REAL ESTATE TRUST	1,393.45	OWEN, MEGAN	
O'BRIEN, AMY L	120.35	P & J REALTY INVESTMENTS, LLC	2,247.50
O'BRIEN, JOHN C JR & O'BRIEN, BETSY ANN	1,166.53	PADGETT, JOHN F & GRISWOLD, WENDY	1,993.75
OCHS, NANCY J & OCHS, ROBERT J	1,484.08	PAINE, LINDA R & PAINE, GEORGE G SR	3,255.98
OCHS, NANCY J & OCHS, ROBERT J	1,247.73	PAINT 1 TRUST	
OCHS, ROBERT J & OCHS, NANCY J	4,526.18	PAINTER, LINDA D & BAGLIONE, FRANK V	1,948.08
O'CONNOR, PETER & O'CONNOR, MARIPOSA		PALMER, KEN & PALMER, YVONNE	1,378.23
O'DONNELL, DANIEL G &		PALMER, OLIVER ANTHONY &	
O'DONNELL, PATRICIA B	1,761.03	COLBY, AMANDA MARIE	1,877.03
OGDEN, WENDY F		PANGILINAN, TRISTAN &	
OGLE, LISLE, M	1,814.68	BORROMEO, MERCEDES	2,985.55
O'LEARY, DONALD P & O'LEARY, MONICA R	1,898.78	PANGILINAN, TRISTAN H &	,
O'LEARY, RICHARD		BORROMEO, MERCEDES	703.25
OLIVER, JAMES W & OLIVER, RACHAEL L		PANGILINAN, TRISTAN H &	
OLIVER, SALLY J		BORROMEO, MERCEDES	4,210.08
OLIVERI, TERRY D & OLIVERI, MARY L		PAPIERNIK, GREG & REGNIER, SUZANNE M	
OLSON, ALEC R		PAPKOV, ANDRE N & PAPKOV, NATALIE R	
OLSON, GREGORY B & BLACK, JANE E		PARADIS, ROSALIE A	
OLSON, JANET G		PARADY, JEANNINE	
OLSON, JOHN W, TRUSTEE		PARENT, RICHARD A & PARENT, EILEEN C	
OLSON, KENNETH		PARENT, ROSANNE C	
OLSON, LAUREL E	,	PARK AVE REALTY, LLC	
OLSON, LEE R & BAKER, SUSAN O, TR		PARKER, KATHLEEN; HERON, HOWARD C II, MD &	,,
OLSON, LEE R & BAKER, SUSAN O, TR	,	BROCK, EILEEN A	1.768.28
OMO, JAMES A & HOFFMAN, KAYLA B		PARKER, KATHLEEN; HERON, HOWARD C II, MD &	,
ONE ELEVEN, LLC		BROCK, EILEEN A	10.15
ONE ELEVEN, LLC		PARLIN, ALICE	
ONORATO, ISAIAH J & HILTON, ASHLEY L	,	PARLIN, RICKY	
ONORATO, ROBERT D & ONORATO, CINDY L		PARSONS, BETTY, TR & BLINN, RICHARD TR	
ORAM, JOAN C REVOCABLE TRUST		PARSONS, NEIL LEE	
ORCUTT REVOCABLE TRUST; ORCOTT, DAVID &	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	PARSONS, NEIL LEE	
REILLY, SARA	3,500.30	PARSONS, NEIL LEE JR	
ORGAN, MELISSA P		PARSONS, RICHARD & PARSONS, BARBARA	
ORMISTON, JOHN E III		JOINT TRUST u/t/d DECEMBER 17, 2013	2,396.13
ORNOWSKI, CARL A		PARTRIDGE, ROBERT W &	,
ORNOWSKI, CARL A	,	THURSTON, BARBARA A P	2,960.18
ORNOWSKI, CARL A		PASSARO, CAROLYN M &	,
ORNOWSKI, CARL A		EUGENE M & BELL, JESSICA PASSARO	4,648.70
O'ROURKE, THOMAS P & O'ROURKE, ERICKA L		PASTORE, JOSEPH & PASTORE, KATHLEEN E	
ORRICK, MARGARET H &	,	PATTERSON, BRITT & PATTERSON, LAURA	
CHALFANT, WILLIAM W	2.106.85	PATTERSON, E BRITT & PATTERSON, LAURA A	
OSGOOD, TROY & OSGOOD, TRACY	,	PATTERSON, JEFFREY A &COSTELLO, HELEN E	
OSICKA, BARBARA M TRUST		PATZ, JAMES V REVOCABLE TRUST	
OSIER, BELINDA O	,	PATZ, JAMES V REVOCABLE TRUST	
OSIER, BELINDA O		PAUL HANNA PEMAQUID, LLC	
OSIER, BELINDA O		PAUL, DAVID C & PAUL, LINDA N	,
OSIER, DONALD T & OSIER, CARLYLE A		PAUL, DAVID C & PAUL, LINDA N	
OSIER, DONALD T & OSIER, CARLYLE A		*PAUL, GEORGE E & PAUL, DEBRA M	

PAUL, LINDA N	314.65	PENNIMAN, TOM M & PENNIMAN, TRACY A	3,487.98
PAULLO, RONALD	3,005.85	PENNIMAN, TOM M	1,510.90
PAVELLE, ELIZABETH	3,900.50	PENNYMAC HOLDINGS, LLC	1,396.35
PEASLEE, JAMIE L & PEASLEE, KELLY J		PENTA, MARY; KELLY, BARBARA; PENTA, PAUL A;	
PEDRICK, SALLY D	1,257.15	PENTA, RICHARD A & FIELDS, PATRICIA	1,191.18
PEGHINY, JAMES W & HAMMOND, SANDRA A		PERKINS, ELIZABETH L & PERKINS, SARAH L	
PELLERIN, YVON J & PELLERIN, JACQUELINE B		PERLEY, KENTON B & PERLEY, MOLLIE H	,
PELLETIER, JEAN B & PELLETIER, DAWN M		PERLEY, KENTON B & PERLEY, MOLLIE H	
PELLETIER, MICHAEL		PERLEY, KENTON B	
PELTON, NYE G & PELTON, MARGARET R		PERLEY, KENTON B & PERLEY, MOLLIE H	
PEMAQUID ASSOCIATES, INC		PERLEY, KENTON B & PERLEY, MOLLIE H	
PEMAQUID CRAFT CO-OPERATIVE		PERLEY, KENTON B & PERLEY, MOLLIE H	
PEMAQUID HARBOR REALTY TRUST		PERLEY, KENTON B	
PEMAQUID HARBOR REALTY TRUST		PERLEY, MOLLIE H	,
PEMAQUID INVESTMENT PROPERTIES, LLC		PERLEY, MOLLIE H	
PEMAQUID INVESTMENT PROPERTIES, LLC	,	PERLEY, MOLLIE H	
PEMAQUID INVESTMENT PROPERTIES, LLC		PERLMUTTER, AITANA & PERLMUTTER, PERRY J	
PEMAQUID INVESTMENT PROPERTIES, LLC		PERRY, DANIEL P & PERRY, CAROL ANN	
PEMAQUID OYSTER COMPANY, INC		PERRY, WILLIAM H & PERRY, KATHERINE D	
PEMAQUID POINT REALTY TRUST		PERSON, JOEL C & PERSSON, AUDREY A	
PEMAQUID POINT TRUST		PETER MACCREADY, INC	
PEMAQUID SEAFOOD REAL ESTATE, LLC	7,732.13	PETER MACCREADY, INC	
PEMAQUID STEELE REALTY TRUST		PETERS, DAVID JOHN	
PEMAQUID STONE, LLC		PETERS, ELIZABETH A	
PEMAQUID VILLAS MOBILE HOME CO-OPERATIVE		PETERS, KENNETH C	
PEMAQUID VILLAS MOBILE HOME CO-OPERATIVE		PETERS, KENNETH C	159.50
PENDLETON, AMANDA E & BENNER, BRENT A	1,0/4.45	PETERSEN, ALISON M &	
PENDLETON, BENJAMIN S &		PETERSEN, THOMAS M	
PENDLETON, ASHLEY V	2,300.43	PETERSEN, PATRICIA J DECLARATION OF TRUST	
PENDLETON, BRADFORD L &		PETERSON, CHARLOTTE A	,
PENDLETON, MELANIE L		PETERSON, MARY ANN	
PENDLETON, CLYDE R & PENDLETON, N LUCILLE		PHII LIMITED LIABILITY PARTNERSHIP	
PENDLETON, CLYDE R JR & PENDLETON, CARRIE D		PHILLIPS, KIMBERLY L & REILLY, CARL E JR	1,922.70
PENDLETON, JARED M		PHILLIPS, MARK C &	
PENDLETON, JERALDINE Y	,	MERCANTI-ANTHONY, FRANCES	
PENDLETON, JERALDINE Y		*PHINNEY, DENNIS A & PHINNEY, HELEN E	
PENDLETON, RONALD E	579.28	PHINNEY, NATHANIEL	
PENDLETON, RONALD E &		PHINNEY, NATHANIEL	
PENDLETON, JERALDINE Y		PHINNEY, NATHANIEL	
PENDLETON, RONALD E		PHINNEY, PERRY F	
PENDLETON, RONALD E	239.25	PHINNEY, PERRY F	432.83
*PENDLETON, RONALD E	3,075.45	PHINNEY, PERRY F	3,005.13
PENDLETON, RONALD E &		PHINNEY, SUSAN TOWNSEND	
PENDLETON, JERALDINE Y	1,421.00	PHINNEY, SUSAN TOWNSEND, TRUSTEE	5,984.15
PENDLETON, SCOTT E &		PHINNEY, WILLIAM F	1,501.48
PENDLETON, WENDYANN M	2,670.90	PHINNEY, WILLIAM F & PHINNEY, PERRY F	3,504.65
PENDLETON, SCOTT E &		PHINNEY, WILLIAM F	5,374.43
PENDLETON, WENDYANN M	448.05	PHINNEY, WILLIAM F & PHINNEY, PERRY F	1,776.25
PENNIMAN, ROY		PHINNEY, WILLIAM F	
PENNIMAN, ROY W		PHINNEY, WILLIAM F & PHINNEY, PERRY F	,
PENNIMAN, ROY W		PHINNEY, WILLIAM F & PHINNEY, PERRY F	,
PENNIMAN, ROY W		PHINNEY, WILLIAM F & PHINNEY, PERRY F	
PENNIMAN, ROY W		PHINNEY, WILLIAM F	,
PENNIMAN, ROY W		PHINNEY, WILLIAM F & PHINNEY, PERRY F	
PENNIMAN, TOM M		PIERCE, DONALD A & REED-PIERCE, MELISSA A	

PIERCE, DONALD A & REED-PIERCE, MELISSA A	235.63	*POLAND, RICHARD & POLAND, DIANE	1,025.15
PIERCE, SHERRYLEE D	1,987.23	POLAND, RICHARD H JR & POLAND, KRISTINE A	1,997.38
PIERCE-MORIN, LINDA C	1,229.60	POLAND, RICHARD H JR & POLAND, KRISTINE A	1,901.68
PIERPAN, DEANNA S &		POLAND, RONALD T	843.90
PIERPAN, CHRISTOPHER G	2,212.70	POLAND, RUSSELL & HOLMES, LLC	718.48
PIERPONT, BROOKS A & PIERPONT, LINDA	10.15	POLAND, RUSSELL & HOLMES, LLC	253.75
PIERPONT, BROOKS A & PIERPONT, LINDA	1,603.70	POLAND, RUSSELL & HOLMES, LLC	305.95
PIKE, JEFFREY & PIKE, SHERRY	284.93	PONTRELLI, MICHAEL R	
PIKE, JEFFREY M & PIKE, SHERRY L		POOLE MEADOW REAL ESTATE, LLC	
PILIBOSIAN, KATHE		POOLE, CARL S JR TRUST	
PILIBOSIAN, KATHE & HOLLEY, CHRIS		POOLE, CARL S JR TRUST	
PILLAR, GREGORY N & PILLAR, BARBARA A		POOLE, CARL S JR TRUST	
PILSUCKI, ROBERT W & PILSUCKI, ROSEMARY C		POOLE, CARL S JR TRUST	
PINE TREE COTTAGE, LLC	4,846.63	POOLE, CARL S JR TRUST	
PINE, CAROLYN & PINE, ANTHONY		POOLE, CARL S JR TRUST	
PINKERTON, JOHN B & PINKERTON, KATHLEEN M		POOLE, CARL S JR TRUST	
PINKHAM, CAMERON; POWELL, PAMELA &	,	POOLE, CARL S JR TRUST	
PINKHAM, PAUL	2.913.78	POOLE, CARL S JR TRUST	
PIPER, LOIS	4.778.48	POOLE, EMILY C	
PIPER, LOIS F & HELLTHALER, GAIL M		POOLE, EMILY C	
PIPER, RUTH J		POOLE, EMILY C	
PITCHER, SHIRLEY H & DONALD F JR	,	POOLE, LAURENT & CHASE, JENNIFER L	
PITCHER, STEPHEN D &	5,0 10.10	POOLE, LAURENT & CHASE, JENNIFER L	
PITCHER, CAROLYN M REVOCABLE TRUST	1 604 33	POOLE, LAURENT & CHASE, JENNIFER L	
PLAMONDON, DEBORAH A	1 113 60	POOLE, LAURENT & CHASE, JENNIFER L	
PLANTY, JANE H		POOLER, JEFFREY L & PLYMAK, BELINDA J	
PLEIS, ROBERT F & PLEIS, DONNA K		POOLER, JEFFREY L	
PLOWDEN, MARY & PLOWDEN, DANIEL C		POOLER, JOHN D & BROWN, ELIZABETH	
PLUCHINO, JOHN J & PLUCHINO, MORGAN A		PORTER FAMILY REVOCABLE LIVING TRUST	
PLUMMER, CHRISTIAN F & PLUMMER, TAMMY L		*PORTER FAMILY REVOCABLE LIVING TRUST	
PLUMMER, HOWARD J; CHARLES & SHAWN, ETAL		PORTER PANILLI REVOCABLE LIVING TROST	
PLUMMER, TOBY J		PORTER, EDWARD L & PORTER, LINDA DOBSON	
		PORTER, RICHARD M & PORTER, NANCY A	
PLUMMER, ZACHARY			
PLUMMER, ZACHARY		POTTER, BARRY STRUST POTTER, DAVID N & WERTHEIMER, CAROL S	
POLAND, ANDREW			
POLAND, ANDREW LORD		POTTER, ELIZABETH M	
POLAND, COREY L		POTTER, JUDITH HARRIS, TR	
POLAND, EDWARD F JR		POTTER, MARK E & POTTER, LISE B	
POLAND, FRANK		POTTER, MARK E & POTTER, LISE B	
POLAND, FRANK		POTTLE, TERESA D	
POLAND, FRANK		POWELL, JORDAN H & POWELL, ERICA E	
POLAND, FRANK		POWELL, NATHAN R & POWELL, ANDREA L	
POLAND, FRANK G		POWELL, NATHAN CARPENTER & BUILDER, INC	
*POLAND, FRANK G		POWELL, NATHAN CARPENTER & BUILDER, INC	
POLAND, FRANK G		POWELL, PAULINE J	
*POLAND, JON G & POLAND, JON G JR		POWELL, STEPHEN P	
POLAND, JON G JR		*PRAHST, HOPE J	
POLAND, JON G JR & STEPHANIE		PRATT, DEBORAH T	,
POLAND, JON G JR & STEPHANIE J		PRENTICE TWINKLE REAL ESTATE TRUST	
POLAND, JR EDWARD		PRENTICE, CAROL FAY & PRENTICE, JAMES	
POLAND, PETER & POLAND, DEBRA M		*PRENTICE, DALE A & PRENTICE, CAROLYN H	,
POLAND, PETER & POLAND, DEBRA M		PRENTICE, GORDON & PRENTICE, CAROL ANN	
POLAND, PETER		PRENTICE, GORDON L & PRENTICE, CAROL ANN	
POLAND, PETER & POLAND, DEBRA M		PRENTICE, HOPE	
POLAND, PETER H & POLAND, DEBRA M	414.70	PRENTICE, PAUL A	413.9

PRESTON, DAVID G		RAE, JEN & RAE, BRENDAN	2,103.95
IRREVOCABLE TRUST 2005	7,962.68	*RAFALOWSKI, JOSEPH J &	
PRESTON, DOUGLAS J	•	RAFALOWSKI, CAROL A	1,249.90
IRREVOCABLE TRUST 2003	11.037.40	RAINEAULT, SUSAN A	
PRESTON, RICHARD M		RANCOURT, CYNTHIA J & RANCOURT, JAMES D	
IRREVOCABLE TRUST 2004	5 931 95	RANCOURT, JAMES D & RANCOURT, CYNTHIA J	
PRESTON, RICHARD M	3 575 70	RAND, GARD PAIGE & RAND, MARY ANN	
PRESTON, RICHARD M & PRESTON, MICHELLE P		RANDALL, JULIA IRELAND	
PRESTON, RICHARD M		RANGER, SALLY D	
PRESTON, RICHARD M & PRESTON, MICHELLE P		RANSDELL, KERRY L & RANSDELL, KIRSTIE M	,
PRESTON, RICHARD M		RATIGAN, SUSAN A	
IRREVOCABLE TRUST 2004	3/10 75	RAY, DAVID R	
PREUSS, FREDRICK A		RAYBURN, GEORGINA H	
PRICHARD, PETER & PRICHARD, ANN		RAYNOR, RUSSELL	
PRIDE, RALPH & PRIDE, VICTORIA		READY, JAMES F	
PRIME, JON L & PRIME, WINIFRED L		REBECCA J RECOR REVOCABLE LIVING TRUST	
			2,430.30
PRIOR, MARK & PRIOR, AUDREY J		RECKENDORF, THOMAS H &	2 020 50
PRIOR, MARK & PRIOR, AUDREY J		RECKENDORF, LAURIE M	
PROPP, JASCHA D		REDFERN, LISA KIDNER	221.85
PROULX, SARAH		REDMOND, CHRISTOPHER J &	
PROVOST, PIERRE & PROVOST, ALISON	,	REDMOND, ROSALYNN L	
PRYZANT, RODGER M & PRYZANT, EYDIE M		REDONNETT, BRIAN & REDONNETT, ROSA	
PUCCI, DOMINICK L & DONNA L, CO-TR		REED, RICHARD & REED, SUSAN	
PUCCI, RONALD J		REED, RICHARD & REED, SUSAN	
PUGH, JOHN & PUGH, MADGE		REED, STEPHEN D	,
PUGH, JOHN & PUGH, MADGE		REESE, ROBERT M	
PULSIFER, JARED & GUMMOE, KRISTINA		REEVES, ERIN & MCKERNAN, CHAD	1,565.28
PULSIFER, PRISCILLA F & THOMPSON, JOYCE		REEVES, KATHLEEN A & HILL, GLENN	
PULSIFER, PRISCILLA F & THOMPSON, JOYCE	3.63	REID, ANNE D, TRUSTEE	159.50
PULSIFER, PRISCILLA F	1,368.80	REID, ANNE D, TRUSTEE	365.40
PURINTON, DOROTHY	300.15	REID, ANNE D, TRUSTEE	2,279.40
PURINTON, DOROTHY A	1,618.20	REID, JANICE	1,686.35
PUTNAM, NANCY J, TR	3,181.30	REIF, CHERYL	2,291.00
PYLE, NICOLE F & ATKINSTON, JEANINE Y	1,116.50	*REILLY, BARBARA V	1,268.75
PYLE, RICHARD D & PYLE, NICOLE F	9,095.13	REILLY, BRANDON W	500.25
PYSCZYNSKI, JAMES N	268.25	REILLY, CAROL M	1,157.10
PYSCZYNSKI, JAMES N		REILLY, EILEEN	,
QUAIL RUN HOMEOWNERS ASSOCIATION		*REILLY, JANET B	
QUAIL RUN HOMEOWNERS ASSOCIATION		REILLY, MICHAEL	,
OUARRY HILL IMPROVEMENT ASSOC		REILLY, MICHELLE	
QUARRY HILL IMPROVEMENT ASSOC		REILLY, NEIL	,
OUARRY HILL REALTY TRUST -		REILLY, PAUL T LIVING TRUST	
LEEMAN, JENNY A, TRUSTEE	5 260 60	REILLY, REGINALD	
QUIMBY, LUCY G & QUIMBY, THOMAS B, TR		REILLY, REGINALD L & REILLY, ELIZABETH A	
QUIMBY, LUCY G & QUIMBY, THOMAS B		REILLY, REGINALD L & REILLY, ELIZABETH	,
QUIMBY, LUCY G & QUIMBY, THOMAS B		REILLY, REGINALD L & REILLY, ELIZABETH	
QUIMBY, LUCY G & QUIMBY, THOMAS B		REILLY, REGINALD L & REILLY, ELIZABETH A	
QUINLAN, MARGARET TERESA		REILLY, REGINALD L & REILLY, ELIZABETH A	
QUINN, STACY	,	REILLY, REGINALD L & REILLY, ELIZABETH A	,
QUINTUS, CYNTHIA		REILLY, REGINALD L & REILLY, ELIZABETH A	
R H RENY, INC		REILLY, SALLY A	,
R H RENY, INC		REILLY, SALLY ANN	
RAAB, JOANN L		REILLY, WAYNE E & TODD, ROBERTA R	
RAAB, JOANN L		REILLY, WILLIAM S & REILLY, MICHAEL H	
RADLOFF, ROBERT A & BEHA, ANN M	9,145.15	REILLY, WILLIAM S	1,711.00

KEILLY-MOMAN, JOSHUA &		RINES FAMILY REAL ESTATE TRUST &	
REILLY-MOMAN, JESSICA	2,265.63	RINES, W BRIAN, TRUSTEE	3,371.25
REINHARDT, HAGEN & REINHARDT, MEGAN R	2,713.68	RING, CAROL W	221.85
REITMAYER, ANNE & EELLS, RICHARD C	1,415.93	RING, CAROL W & MOEBIUS, CHARLES	
RENCO INVESTMENT ASSOCIATES		RING, CAROL W	378.45
RENELT, JEFFREY P & MARTIN, JONNA	1,994.48	RING, CAROL W	2,464.28
RENY, ADAM & RENY, CAMERON D		RING, CAROL W & LEVEEN, JONATHAN L	1,033.13
RENY, ADAM & JORDAN, CAMERON		RING, JOHN (HEIRS OF)	
RENY, ADAM & JORDAN, CAMERON		RING, PAUL D & RING, CAROL W	
RENY, ADAM & RENY, CAMERON D		RINGO, PRESTON D Q & RINGO, MEGAN E	
RENY, DANIEL E & RENY, ANDREA J		RIOPEL, GERARD H (HEIRS) &	
RENY, FAUSTINE E		RIOPEL, MARY S (HEIRS)	580.00
RENY, JOHN	,	RIPALDI, CARL, TRUSTEE	
RENY, JOHN E		RITTNER, FREDERICK G & RITTNER, TRACY C	
RENY, KATHLEEN		RIVER COTTAGE, LLC	
RENY, KATHLEEN		ROBBINS, ALISHA A	
RENY, KATHLEEN	,	ROBBINS, DERWOOD R JR &	1,501.55
RENY, MICHAEL P		ROBBINS, HOLLY F	1 015 72
RENY, MICHAEL P	,	ROBERGE, MICHELE	
RENYI, ELIZABETH M		ROBERGE, MICHELE	
REPITON, HEIDY L & REPITON, CHRIS P	,		102./0
	,	ROBERTS, LAURENCE W &	
REPPUCCI, RONALD J & REPUCCI, DIANE P	1,829.18	MARGARET M LIFE ESTATE -	1 177 40
REQUA, RICHARD M & MARY S, TR;	( 205 00	CUTTER, SONJA ROBERTS (OWNER)	
GUTHRIDGE S & R & BROWNLOW, A		ROBINSON, CAROLE E, TR	
REUMAN, MELANIE E & CONLEY, MARK R	1/7.63	ROCKWELL FAMILY TRUST	
REYNOLDS, CHARLES G & MAE C, TRUSTEES -		RODGERS, ROBERT N & RODGERS, SIMONE S	
CHARLES G & MAE C REYNOLDS		RODRIGUE, MARGARET J	
REVOCABLE LIVING TRUST	,	RODRIGUES, GARCIA & WEEKS, TR	
RICE, CAROL A	,	*RODRIGUES, THOMAS D &	
RICE, JACQUELYN; RICE, WAYNE & RICE, CINDY T		RODRIGUES, MICHELE K	
RICE, JILL R		ROGER, JAMES A & ROGER, HEATHER A	,
RICE, JOHN P & RICE, LORRAINE		ROGER, JAMES A & ROGER, HEATHER A	
RICE, JOHN P & RICE, LORRAINE		ROGERS, MARY T	
RICE, PAMELA J		ROGERS, THOMAS & ROGERS, HELEN	415.43
RICE, PAMELA J		ROLFE, GEORGIA A; ROLFE, SUSAN C &	
RICE, ROBERT L	1,347.78	ROLFE, JOHN E	2,362.05
RICE, WAYNE M & RICE, CINDY T		ROLLINS, ROXANNE; ROLLINS, STEPHEN &	
RICHARDS, JOYCE T	2,303.33	ROLLINS, KIRK	326.25
RICHARDS, SARAH LYNN & RICHARDS, TODD	416.15	ROOT, JAMES TRUST &	
RICHARDS, SUMNER F IV & RICHARDS, MOIRA R	1,091.85	ROOT, ELIZABETH TRUST	3,136.35
RICHARDS, TODD & RICHARDS, SARAH	2,961.63	ROPES, SUSAN R	1,624.00
RICHARDSON FAMILY TRUST	4,976.40	ROSA, CHRISTINA M	1,186.10
RICHARDSON FAMILY TRUST	5,241.03	ROSA, MICHAEL P & ROSA, AMANDA L	2,683.95
RICHARDSON FAMILY TRUST	196.48	ROSE, JOSEPH P III & ROSE, MARION L	2,289.55
RICHARDSON, GEORGE E, CPA	1,711.00	ROSENBERRY, LORRAINE	1,725.50
RICHARDSON, HEATHER C	7,387.03	ROSENSTEIN, HOWARD S &	
RICHARDSON, HEATHER C	1,408.68	MCDONALD, SHANNON H	3,261.78
*RICHTER, MARION H	1,737.83	ROSS, CYNTHIA MR & ROSS, PAUL JR	
RICKER, JUNE E		ROSS, ELIZABETH C	
RICKER, JUNE E	431.38	ROTHSCHILD, DIANE F	
RIESS, WARREN & REISS, KATHLEEN		ROTTNER, CAROL J	
RIESS, WARREN C & REISS, KATHLEEN		*ROTTNER, CAROL J	
RIKER, GLENN E & RIKER, BARBARA A	,	ROTTNER, CAROL J	
RIMRODT, RONALD L & GRABEKLIS, JULI K		ROTTNER, CAROL J	
RIMRODT RONALD L & GRAREKLIS JULI K	,	ROUND POND FARM 110	

ROUND POND FARMS, LLC	208.08	SABIN, MARIE F AMENDED AND	
ROWAN, DOUGLAS M &		RESTATED REVOCABLE LIVING TRUST	868.55
ELIZABETH D REVOC TRUST	1,133.18	SABLINSKY, THEODORE W &	
ROWAN, DOUGLAS M &		SABLINSKY, BONNIE K	1,271.65
ELIZABETH D REVOCTRUST &		SADLER, WILLIAM A & SALLIE, TR	2,782.55
ROWAN, DOUGLAS M &		SAFRAN, CRAIG T & MCCRARY, VICKI B	1,060.68
ELIZABETH D, TRUSTEES	11.60	SALERNO, RICHARD H	
ROWLAND, RICHARD K & JOAN P, TR	5.825.38	SALT LINE MANAGEMENT, LLC	
RUBACHA, BETSEY J		SALT POND GROUP, LLC	
RUBACHA, BETSEY J		SALT POND HOUSE REALTY TRUST	
RUDOLPH, JOHN W & RUDOLPH, JULIA E	1.563.83	SALTWATER ARTISTS	
RUGMAN, GEORGE (HEIRS) &	1,5 05105	SAMOSET FISH & GAME CLUB	
RUGMAN, LENORE	1 183 93	SANBORN, DONALD D	
RUGMAN, LENORE M		SANDPIPER REALTY TRUST	
RUGMAN, LENORE M		SANDSTRUM, SHARON L (LIFE ESTATE) &	2,011.13
RUIT, JOHN III & RUIT, NINA	,	AUSLANDER, MARY WIMBERGER (LIFE ESTATE)	2 166 00
RUNDALE, LLC	,	SANKAR, PAMELA; SUZANNE & ANDREA	,
RUNDLE, ANNE	,		
		SANKAR, PAMELA; SUZANNE & ANDREA	
RUNES, SUSAN C & RUNES, ROBERT I		SANT, CHRISTINE & SANT, ALEXIS	
RUNION, ERIC J & RUNION, TRACY A		SANT, CHRISTINE & SANT, ALEXIS	,
RUSH, J PETER, TRUSTEE	,	SANT, KRISTIN W	,
RUSH, LAUREL C & GILBY, CRYSTAL A		SANT, MICHAEL J & SANT, KRISTIN W	
RUSHMORE COTTAGE, LLC	4,512.40	SANTERRE, LINDA D & CLOUTIER, GAIL	
RUSHTON, CAROLINA P &		SANTORINEOS, KAY	
RUSHTON, DOUGLAS J	2,988.45	SARGENT, JAMES L & SARGENT, LARA D	
RUSSACK, RICHARD A &		SARSTEN, ANN E	
HAMMETT, CYNTHIA H, CO-TTE		SARSTEN, JAN A & SARSTEN, ANN E	,
RUSSELL, ADAM		SATTERLEE, HOWARD	
RUSSELL, ADAM	2,223.58	SATTERLEE, MARJORIE SUE	286.38
RUSSELL, AMANDA	379.90	SATTERLEE, MARJORIE SUE	300.88
RUSSELL, BRUCE D	16.68	SATTERLEE, MARJORIE SUE	308.13
RUSSELL, BRUCE D	6,875.90	SATTERLEE, MARJORIE SUE	371.20
RUSSELL, DEAN	593.78	SATTERLEE, MARJORIE SUE	449.50
RUSSELL, DEAN	1,693.60	SAUNDERS, SCOTT D & SAUNDERS, LYNN M	1,517.43
RUSSELL, GEORGE H & RUSSELL, ROLAND B II	398.75	SAVARO, FRANCIS &	
RUSSELL, GEORGE H & RUSSELL, ROLAND B II		BRENDA & SAVARO & STELLA	1,871.95
RUSSELL, GERALDINE L LIVING TRUST		SAVCHICK, PETER W & KATHERINE, TRUSTEE -	,
RUSSELL, GLADYS M, TRUSTEE		PETER WALTER SAVCHICK TRUST	1.666.78
RUSSELL, JAMES M & GERALDINE L, TRUSTEES		SAWTELLE, GEORGE A & SAWTELLE, JUDITH L	
RUSSELL, JOSHUA A		SAWYER, BRIAN	,
RUSSELL, ROBERT L & RUSSELL, MICHELLE A		SAWYER, BRIAN K & SAWYER, LINDA A	
RUSSELL, RONALD & LINDA RUSSELL		SAWYER, GARY G & SAWYER, PAMELA A	
RUSSELL, RONALD L & RUSSELL, LINDA A		SAWYER, GEORGE E	
RUSSELL, WILLIAM J JR & CROOK, LORI LEE		SAWYER, GEORGE E	
RUSSELL, WILLIAM J JR		SAWYER, GEORGE E	
	343.03		
RUSSELL, WILLIAM J SR (HEIRS) & WM J JR & DELONG, SIDNEY G	171.02	SAWYER, MILDRED P SAWYER, STANLEY A	
RUSTY BRYANT EXCAVATION		SAWYER, STANLEY A	
RUSTY BRYANT EXCAVATION	94.25	SAWYER, THOMAS S & SAWYER, KAROL L	
RUTTENBERG, JOEL H &		SBRIGLIO, MARTIN & SBRIGLIO, JENNIFER M	
RUTENBERG, SOPHIE C	4,785.73	SCAMMON REVOCABLE LIVING TRUST	2,475.15
RUZZO, LORETO J & FORMAN, SUSAN J	1,697.95	SCAMMON REVOCABLE LIVING TRUST -	
SABIN, MARIE F AMENDED AND		SCAMMON, BETH E &	
RESTATED REVOCABLE LIVING TRUST	3,246.55	MARY A DENNISON, TRUSTEES	
		SCARCELLL ROSA W & RHOADS THOMAS H	325 53

SCARCELLI, ROSA W & RHOADS, THOMAS H	46.40	SHANNON, ALLAN L IV & SHANNON, SARA A	191.40
SCHANDELMEYER, BARBARA A	1,390.55	SHAPIRO, KENNETH E	3,545.25
SCHIFF, TERRYLENE A (HEIRS OF)	584.35	SHAPIRO, KENNETH E	3,922.98
SCHILLING FAMILY TRUST	2,818.08	SHAPIRO, KENNETH E & CARMELINE &	
SCHMALTZ, DANA L & ENROTH, KATE B	6,935.35	SHAPIRO, RONALD A & MARY DUNN	1,736.38
SCHMIDT HIGLEY, CAROL V	1,995.20	SHAPIRO, RONALD A & DUNN, MARY F	378.45
SCHNEIDER, BRUCE A &		SHAPIRO, RONALD A & DUNN, MARY F	
SCHNEIDER, BARBARA B	6,129.88	QUALIFIED PERSONAL TRUST	6,542.40
SCHNEIDER, MICHAEL D REVOCABLE TRUST -		SHARAC, JOSEPH M & SHARAC, RITA P	1,798.73
SCHNEIDER, MICHAEL D, TRUSTEE	0.73	SHATTUCK, JOHN & SHATTUCK, LISA M	184.88
SCHNEIDER, MICHAEL D REVOCABLE TRUST -		SHATTUCK, JOHN & SHATTUCK, LISA M	252.30
SCHNEIDER, MICHAEL D, TRUSTEE	1,234.68	SHATTUCK, JOHN & SHATTUCK, LISA M	
SCHNITKER, DETMAR & SCHNITKER, JULIA B		SHATTUCK, JOHN & SHATTUCK, LISA M	
SCHNITKER, DETMAR & SCHNITKER, JULIA B		SHATTUCK, JOHN & SHATTUCK, LISA M	
SCHWABE, JANN L & SCHWABE, G BLAINE III		SHATTUCK, JOHN & SHATTUCK, LISA M	
SCHWANEMANN, WILLIAM &	,	SHATTUCK, JOHN & SHATTUCK, LISA M	
SCHWANEMANN, LORRAINE	1.073.00	SHATTUCK, KATHLEEN	
SCHWANEMANN, WILLIAM &		SHATTUCK, KEVIN E & SHATTUCK, LISA E	
SCHWANEMANN, LORRAINE	1.073.00	SHAW, PHYLLIS M	
SCHWANEMANN, WILLIAM &		SHAW, PHYLLIS M	,
SCHWANEMANN, LORRAINE	1 820 48	*SHAW, ROSALIE	
SCIURUS TRUST - MAKIN, JANE V, TRUSTEE		SHAWS FISH &	
SCOFIELD, JOHN H & SCOFIELD, DEBORAH M		LOBSTER WHARF RESTAURANT, INC	672.08
SCOFIELD, JOHN H, TRUSTEE		SHAWS FISH &	
SCOTT, ANDREW D & GUERRA, ELIZABETH L		LOBSTER WHARF RESTAURANT, INC	3 240 75
SCOTT, DEBORAH C IRREVOCABLE TRUST		SHAWS FISH &	
SCOTT, MARY LYNN & HAMMES, ASA JAMES		LOBSTER WHARF RESTAURANT, INC	1 011 38
SCZERBOWICZ, DENNIS M;	3,3 17.00	SHAWS FISH &	1,011.50
SCZERBOWICZ, TIMOTHY &		LOBSTER WHARF RESTAURANT, INC -	
SCZERBOWICZ, JEFFREY J	1 157 10	KNIGHT, WILLIAM, PRESIDENT	1 579 05
SEA CHANGE LAND TRUST -	1,137.10	SHEA, KEITH B & SHEA, CHRISTINE M	
ANNE OGDEN, TRUSTEE	5 312 08	SHEIDLOWER, EDMOND D &	
SEAGRAM, EDWARD, TRUSTEE		SHEIDLOWER, KIMBERLY A	2 080 18
SEAL ROCK COVE, LLC	,	SHENTON, JOHN J, TRUSTEE -	2,707.10
SEARS, BETH E & SEARS, DARRELL E		JOHN J SHENTON IRREVOCABLE TRUST	10 237 73
SEIDERS, CONRAD A & SEIDERS, CONNIE R		SHENTON, JOHN J, TRUSTEE -	10,237.73
SEIDERS, PETE & SEIDERS, JESSICA		JOHN J SHENTON IRREVOCABLE TRUST	416.15
SEIDERS, PETE R		SHEPHERD, EDWARD W & KATHARINE R, TR	
SELTZER, ROBERT C & SELTZER, SANDRA L		SHEPHERD, EDWARD W & KATHARINE R, TR	
SEMMES, RICHARD C (HEIRS OF)		SHERIDAN ACHORN LODGE TRUST -	
SENIOR, ROSE M		SHERIDAN, DAVID P & SHELLEY S, TRUSTEES	3 435 05
SENNICK, ASHLEY LAURA &	1,717.00	SHERIDAN, DAVID P & SHERIDAN, SHELLEY S	
SENNICK, CAMERON R	1 561 65	*SHERMAN, CAROL	
SERRA, KARALEE D		SHERMAN, LAURIE A	
SEVRA, PARRY H		SHERMAN, SALLY A	
*SEWALL, RICHARD & SEWALL, SUSAN SPROUL		SHERWOOD CHILDREN'S GIFT TRUST -	1,000.00
SEWALL, SAMUEL M, TRUSTEE		STACEY CHAPLEY &	
SEYMOUR, RICHARD S JR &	1,402.13	DONALD SHERWOOD, TRUSTEES	727.00
SEYMOUR, LENORE C	2 6/12 12	SHIELDS, THEODORE	
		SHOCKI, STEPHANIE L & GOMEZ, JOHN W	
SHACHOY, MEREDITH CLARKSHACHOY, MEREDITH CLARK			2,013.30
SHACHUY, MEREDITH CLARKSHAFER, LYNN & BROWN, LESLIE		SHOTT, JOY, TRUSTEE - JOY H SHOTT REVOCABLE LIVING TRUST	E 200 42
•	,		,
SHAFFER, LINDA J & SHAFFER, WILLIAM H		SHUKIS, ALEXANDER	
SHALOM, LLCSHANNON, SARA A		SIDELINGER, LAWRENCE BSIGLER. CLAY D	
SHANNON, ALLAN L & SHANNON, SAKA A	1.609.00	JIGLER, CLAT D	1.045.03

SIGLER, CLELL R & SIGLER, SHERRY R	1,485.53	SMITH, ROBERT R	2,424.40
SIGNORE, HOLLY		SMITH, SEWARD P	914.95
SILAR, TED E & SILAR, DIANE	72.50	SMITH, WILLIAM I	261.00
SILAR, TED E & SILAR, DIANE	2,589.70	SMITH, WILLIAM I, 2007 FAMILY TRUST	43.50
SILES, WILLIAM H & SILES, DOROTHY D	3,509.00	SMITHBERG, ELLEN REVOCABLE TRUST -	
SILVER, BARBARA A & SILVER, BARRETT L	2,439.63	MARGOLIS, KENNETH &	
SILVERBERG, SHIRLEY F &	ŕ	SMITHBERG, ELLEN, TRUSTEES	3,089.23
SILBERBERG, J WILLIAM	5,891.35	SNEDIKER, DAVID K & SNEDIKER, GERTRUDE A	
*SILVERMAN, SALLY ANN &		SNEDIKER, DAVID K & GERTRUDE A, TR	
SILVERMAN, JAMES P	4,423.23	SNIDER, PETER G REVOCABLE TRUST &	
SIMARD, LEON		DICKINSON, NANCY S	997.60
SIMARD, LEON	,	SNYDER, ERIC H	
SIMMONDS, PARKER A JR &		SOUCIE, WANDA J	
SIMMONDS, PATRICIA	1.194.80	SOULE, JAMES L JR & MARIANNE H, TR	
SIMMONS, CHARLES		SPAIDER, JOSEPH A & LIMA, JONI F	
*SIMMONS, ROBERT R		SPAIDER, JOSEPH A & LIMA, JONI F	
SIMMONS, STACEY A & SIMMONS, NATHAN J		*SPARROW, HALE	
SIMMONS, STACEY A & SIMMONS, NATHAN J		SPAULDING, DONNA M & HUNT, LUCILLE A	
SIMON, VIOLET F FAMILY TRUST		SPEARS, JEROME JENNINGS	
SIMONDS FAMILY LIVING TRUST	,	SPECK, ERIC W & SPECK, JUDY A	
SIMONDS FAMILY LIVING TRUST		SPEKKE, ANDREW A	
SIMONITSCH, SHIRLEY A & SIMONITSCH, JAMES T		SPEMAQUID REALTY TRUST - SHEEHAN, WM N &	
SIMONITSCH, SHIRLEY A & SIMONITSCH, JAMES T		SHEEHAN, MARY C, TRUSTEES	4 883 60
SIMONS, PETER H; WEDMORE, BARBARA L;	1,000.15	SPEMAQUID REALTY TRUST	
SCHMITT, CHRISTOPHER & SIMONS, EMILY	1 969 10	SPENCE, JULIE A	
SIMPSON, DANIELLE		SPENCER, NANCY E	
SIROIS, LYNDON J & SIROIS, KATHERINE A		SPIKELL, ALISON P	,
SIROIS, MARK E & ROUX, YVETTE N		SPIKULA-GALVIN, CATHY & GALVIN, STANLEY	,
SIROIS, MICHAEL D & SIROIS, JACQUELINE R		*SPIKULA-GALVIN, CATHY A & GALVIN, STANLEY	
SKEHAN, BRUCE D & SKEHAN, KIMBERLY A		*SPINNEY, ROBERT F & SPINNEY, GAIL B	
SKIPP, DAVID & MARY; SKIPP, ANDREW &	1,7 27 .00	SPINNEY, SARAH J & SPINNEY, ALLEN F	
STEVENSON, JILL	4 584 18	SPINNEY, TROY & SPINNEY, KYLIE PENDLETON	
SKOGLUND, JON H & SKOGLUND, DEBORAH		SPINSKI, SARAH & SPINSKI, TRISTAN	
SLABAUGH, MARILYN H, TR		*SPOONER, GERALD F & SPOONER, LOIS F	
SLOCUM, DEBORAH F P &	3,037.10	SPOONER, RAYMOND H JR; MARKLEY;	1,113.00
PARSONS, DAVID STUART; POE, PATRICIA F P &		OHLER & FRANZ	880 88
NAUGHTON, PAMELA P TRUST	1 //21 00	SPRAGUE, NORMA	
SLOCUM, DEBORAH P		*SPROUL, ALDEN L & SPROUL, SUSAN G	
SLYE, DARBY JEANNE		SPROUL, ALVIN F IV & DONNA M, TR	
SMALL, DAVID L & SMALL, GERI E		SPROUL, JOHN E	
SMALL, DAVID L & SMALL, GERI E		SPROUL, PAUL F & SPROUL, NORMA N	
SMALL, DAVID L & SMALL, GERI E		SPROUL, PAUL F	
SMALL, MARISA E K & SMALL, STEPHEN D		SPROUL, ROBERT JR & SIGRID	
SMALL, MARY JANE		SPROUL, ROBERT JR & SIGRID	
SMALL, MARY JANE		SPRUCE LEDGE TRUST	
SMERDON, MICHAEL & SMERDON, SUSAN E		SPURGIN, NICHOLE E	
*SMITH, CLARENCE B & SMITH, MARY JANE		ST PIERRE, MICHAEL A & ST PIERRE, LISA A	
SMITH, DAVID QUENTIN		ST PIERRE, ROMEO (HEIRS)	
SMITH, DONALD N SR		STACKHOUSE, DAVID	
SMITH, DONALD N SR		STAHL, NANCY H	
*SMITH, DONALD O & SMITH, JEAN ET		STAHL, NANCY HSTAHL, CAROLYN B	
SMITH, GARY G			
SMITH, GEORGE F; M KATHLEEN & NANCY C		STAHL, PETER J III & STAHL, CAROLYN B	
SMITH, PAUL D & SMITH, VICTORIA M		STANIK, SALLY ANN & EELMAN, SEEMON MARK STANISLAW BROWN'S HEAD TRUST	42 202 م
SMITH, PAUL D & SMITH, VICTORIA M		STAND IAMES PAUL 8, GREEN DONNA MARIE	

STANO, JAMES PAUL & GREEN, DONNA MARIE	87.00	SUTTER, SAKAH P & SUTTER, SCOTT A JR	1,698.68
STARK, CAROL A	2,428.75	SUYDAM, PETER V	2,708.60
STARLAND PROPERTIES, LLC	2,302.60	SWAIN, VIRGINIA E REVOCABLE TRUST OF 1996	1,827.00
STARLAND PROPERTIES, LLC		SWAIN, VIRGINIA E REVOCABLE TRUST OF 1996	197.20
STATHERS, RICHARD C & STATHERS, MONICA L	2,604.93	SWANK, GWENDOLYN	61.63
STAUFFER, RICHARD L	6,994.08	SWETT, RICHARD N & SWETT, KATRINA LANTOS	
STEBBINS, SALLY HERRING		SWETT, RICHARD N; BURT, BARBARA S;	,
STEELE, ROBERT & MAY, ET AL		SWETT, PHILIP E JR; YEO, GAIL S &	
STEENSTRA, CLARK EDWARD &	,	SWETT, JAY R	6.750.48
STEENSTRA, CHERYL KIM	1.146.23	SWIATKOWSKI, DAMASO M &	0,7 501 10
STEER, ROGER		SWIATKOWSKI, MARY J	7.128.9
STEER, ROGER E &		SWIATKOWSKI, DAMASO M &	7 , 120.75
CASSIDY, CAROL A (DEVISEES OF)	232.00	SWIATKOWSKI, MARY J	537 94
STEPHENSON, NATALIE		SWIATKOWSKI, MARY J	
STEPHENSON, STEPHANIE		SWIFT, BRUCE H & O'CONNOR, ELLEN F	
STEPHENSON, WENDELL R		*SYLVESTER, STEVEN M & SYLVESTER, TERRI I	
STEPPING STONES HOUSING, INC	,	SZIJJARTO, JANOS	,
,		TABENKEN, MATTHEW & TABENKEN, JOYCE	
STERN, DAPHNE L			,
STETSON, JACK A & STETSON, PAMELYN F		TAILLON, TERRY L & TAILLON, MICHAEL P	
STEVENS, JUDITH A	,	TAILLON, TERRY L & TAILLON, MICHAEL P	
STEVENS, MICHAEL B & STEVENS, MARY M	,	TALLEY, DONALD L & TALLEY, DIANE S	,
STEVENSON, DONALD J & STEVENSON, ANN		TAMMEN, DORRANCE M	1,322.40
STEVENSON, DONALD J & STEVENSON, ANN		TANNEBRING, BRADFORD &	
STEVENSON, DONALD J & STEVENSON, ANN		TANNEBRING, DEBORAH ANN	
STEWART, GREGORY & STEWART, DAWN	,	TANNEY, WILLIAM D & TANNEY, TERESA T	
STEWART, GREGORY & STEWART, DAWN		TAPIA, DANIEL & TAPIA, GERALDINE	
STEWART, GREGORY		TARASCHI, CAROLINE I	,
STEWART, GREGORY D		TAUTKUS, RICHARD C	,
STEWART, SAMUEL C		TAYLOR, CATHERINE M	
STOCKWELL, KAREN T	108.75	TAYLOR, DENNIS A & TAYLOR, JENNIE M	
STODDARD, JANE C		TAYLOR, EDGAR C & TAYLOR, SUSAN L	
STOTZ, JOHN K & STOTZ, MARGARET Z	1,697.95	*TAYLOR, JEFFREY L	3,658.35
STOTZ, KASSANDRA M & STOTZ, ZACHARY S	1,889.35	TAYLOR, MARK EDWARD &	
*STRACHAN, CAROLYN D	1,994.48	TAYLOR, KIMBERLY DIANNE	1,595.73
STRAUSS, NONA D TRUST	2,549.10	TCHEN, JOHN & SUSAMN, JUDY	
STUBBS, LAURA	1,319.50	*TEDROW, JOHN C F & TEDROW, JANE E	1,320.95
STUBBS, LAURA A	348.00	TELFAIR-RICHARDS, JODY	1,827.73
STUBBS, LAURA A	358.88	TEMPLETON, DIANA	558.98
STUBBS, LAURA SPROUL	1,542.80	TEMPLETON, JEFF	1.729.85
STUBBS, LAURA SPROUL	253.75	TEMPLETON, WILLIE H JR & TEMPLETON, DIANA	1,837.15
STUBBS, LAURA SPROUL		TEMPLETON, WILLIE H JR	
STUHLMAN, BYRON D & STUHLMAN, HESTER		TEMPLETON, WILLIE H JR	
SULLIVAN, CRYSTAL LEE		TEMPLETON, WILLIE H JR & TEMPLETON, DIANA	
SULLIVAN, DANIEL J JR &		TERENZI, DONNA M	
SULLIVAN, MARGUERITE M	3 156 65	TERENZI, RONALD	
SULLIVAN, MARGUERITE M &	3,130.03	TERMINE, STEVEN C	
SULLIVAN, MANGOLITIE W &	6 641 00	TERRY, DARLENE	
SUMARIA SYSTEMS, INC		TESCHNER, DOUGLASS & TESCHNER, MARTHA	
SUMARIA SYSTEMS, INC		THACKER, DONALD G & LOIS F, TR	
SUMARIA, VENILAL & SUMARIA, DEBORAH	12,434.48	THATCHER FAMILY REALTY TRUST	
SUMARIA, VENILAL &	436663	THE FO'C'SLE TRUST DATED JULY 13, 2016	
SUMARIA SYSTEMS, INC, TRUSTEES		THE NATURE CONSERVANCY - MAINE CHAPTER	
SUNDELIN, DAVID C		THE NATURE CONSERVANCY - MAINE CHAPTER	36.25
SUNDERHAUF, HARRIET K		THE NATURE CONSERVANCY - MAINE CHAPTER	
SLIPICA LALIRA DANIFLLE	638.00	THE NATURE CONSERVANCY - MAINE CHAPTER	14/19

*THELANDER, EDWIN F J & THELANDER, LILIANA	3.039.93	TOOTHAKER, ROBERT C & TOOTHAKER, BARRY C	3.824.38
THIBODEAU, AMBER & PRIEST, NEIL		TOOTHAKER, ROBERT C & TOOTHAKER, BARRY C	,
THIBODEAU, CYNTHIA ET AL		TOUCHETTE, BRANDON L & TOUCHETTE, JENNIFER	
THIBODEAU, LISA ANN;		TOUSSAINT, RONALD P & TOUSSAINT, JANE W	,
AMMON, MICHAEL P &		TOWNSEND & ROCKWELL ET AL	
MULHOLLAND, JENNIFER L	2.090.90	TRAINOR, JOSEPH L & TRAINOR, GERRY L	
THOMAS, ARLENE G; GEYER, F (HEIRS) &	2,0>0.50	TRAINOR, JOSEPH L & TRAINOR, GERRY L	
GEYER L F & L A	1.030.95	*TRATES, CRYSTAL L & TRATES, ANTHONY JR	
THOMAS, J ELLIOTT & THOMAS, VICTORIA P		TRAZOFF, SUZANNE	
THOMAS, JAMES D &	,05 .105	TREESE, JOSEPH M & TREESE, KATHLEEN M	
THOMAS, SALLY SHEAROUSE	206.63	TREIDLER REALTY TRUST	
THOMAS, PEGGY & THOMAS, DALE		TREIDLER, FRANZ & TREIDLER, SUZANNE	
THOMAS, STEVEN B & THOMAS, KATIE E		TRESCOT, LINDA O	
THOMPSON, DANIEL C & THOMPSON, GUY R		*TRICKETT, WENDY L & WHEELER, WILLIAM W	1.713.18
THOMPSON, DANIEL CRAIG		*TRIPP, JUDITH A & NIXON, HERBERT J	807.65
*THOMPSON, EDGAR H & THOMPSON, JOYCE P		TROIANO, WILLIAM L & TROIANO, JULANN M	
THOMPSON, ERNEST THORNE JR		TROUWBORST, SUE ANNE &	2,7 33.33
THOMPSON, JOSEPH T II & DODGE, SUSAN A		TROUWBORST, JOHN CRAIG	1 360 10
THOMPSON, KATHERINE JESSIE &		TROXEL, CYNTHIA R	
HUDSON, CHARLES MCCONNELL	376.28	TRUDO, DAVID H REVOCABLE TRUST OF 2016 -	
THOMPSON, KATHERINE JESSIE &		TRUDO, DAVID H, TRUSTEE	635.83
HUDSON, CHARLES MCCONNELL	49 30	TRUE REALTY TRUST	
THOMPSON, LYNNE		TRUE, IRVING C & TRUE, MARGARET M	
THOMPSON, MERLE A & THOMPSON, KAREN P		*TRUE, IRVING C & TRUE, MARGARET M	
THOMPSON, MERLE A & THOMPSON, KAREN P	,	TRUE, JONATHAN W & TRUE, AUDRA L	,
THOMPSON, MERLE A & THOMPSON, KAREN P		TRUE, JONATHAN W	
THOMPSON, MERLE A & THOMPSON, KAREN P		TRUNDY, BETSY N & TRUNDY, DAVID 0	
THOMPSON, MERLE A & THOMPSON, KAREN P		TUCKER, BETTINA SMITH & REED, MATTHEW S	
THOMPSON, MERLE A & THOMPSON, KAREN P	,	TUCKER, G JUNE	
THOMPSON, MERLE A & THOMPSON, KAREN P		TUCKER, SHERRIE & LAWTON, WILLIAM JR	
THOMPSON, SHARON E	,	TUCKER, WALTER B III; TUCKER, JOHN G;	1,703.33
THOMPSON, SHARON KURTZ; KURTZ, THOMAS P &		TUCKER, SAMUEL; JOHNSON, ALAN W &	
KURTZ, STEPHEN GODOLPHIN		JOHNSON, SANDRA T	3 883 83
THOMPSON, WILLIAM A & THOMPSON, LAURIE C	,	TUCKER, WALTER B III; TUCKER, JOHN G;	5,005.05
THORN, SANDRA J		TUCKER, SAMUEL; JOHNSON, ALAN W &	
THORNTON, SUSAN A & DALEY, MICHAEL J	,	JOHNSON, SANDRA T	1 106 35
TIBBETTS, ARNER S & TIBBETTS, ROBERTA A		*TUDOR, BARBARA J	
TICHY, KARIN N	,	TUDOR, GEORGE E TRUST &	2,020.33
TIDEWATER TELECOM, INC		TUDOR, JANE P TRUST	5 192 45
TIDEWATER TELECOM, INC		TUDOR, ROBERT A & TUDOR, COLLEEN	
TIDEWATER TELECOM, INC		TUKEY, CLAUDE CLARK	
TIDEWATER TELECOM, INC		TUKEY, CLAUDE CLARK	,
*TIERNEY, PAUL B & TIERNEY, EVELINE L		TUN, THAN WIN & THIEN, SOE	,
*TIMONEY, PEGGY E		TURCOTTE, THOMAS J & TURCOTTE, SALLY J	
TINGLE, MARYLOU C TRUST	,	TURCOTTE, THOMAS J & TURCOTTE, SALLY J	
*TINGLEY, JACK E & TINGLEY, SIBYL C		TURMELLE, DEIDRA L	
TIPTON, CLYDE & TIPTON, JANE		*TURNBULL, SANDRA J &	5,000.50
TISDALE, GREGORY & TISDALE, JENNIFER A		TURNBULL, ANDREW D	7 732 13
TITUS, LINDA		TURNER, JAY S & AURELIE M	1 ,1 32.13
TMP HOLDINGS, LLC	,	REV LIVING TRUST	3,811 33
TOAD HALL REAL ESTATE TRUST		TWIGG, JOHN K & TWIGG, MARY L	
TOAD HALL REAL ESTATE TRUST		TWIGG, MARY L & TWIGG, JOHN K	
TOLBERT, WILLIAM A B		ULMER, WALTER F	
TOMAN, DARYN P & BRYANT, CHRISTY E		UNKNOWN OWNER	
TOMPKINS REVOCABLE LIVING TRUST			5 1.00

UPHAM, ANITA LOY &		WALKER, JACK L & BEVERLEY A, CO-TRUSTEES	4,693.65
MACLAUGHLIN, THOMAS EDWARD	1,525.40	WALKER, JACK L & BEVERLEY A, CO-TRUSTEES	1,092.58
US CELLULAR, RE DEPARTMENT	1,130.28	WALKER, JOHN G	1,845.85
VADAS, GLENN M & VADAS, VICKI B	261.00	WALKER, JOHN G & WALKER, HARRY	1,125.93
VAN DINE, JUDITH	1,213.65	WALKER, JOHN G	1,260.05
VAN GILS, MAE R	1,853.10	WALKER, JOHN GRAHAM	
VAN HEMMEN, JEANNE-MARIE &		WALKER, JUDITH E	1,046.90
VAN HEMMEN, PIM	2,997.15	WALKER, ROBERT HOWARD &	
VAN KNOWE, RICHARD	836.65	WALKER, THOMAS G	1,239.7
VAN WINKLE LEDGEWOOD, LLC	8,404.93	WALKER, ROBERT HOWARD	83.38
VANCE, HENRY T & KNOWLTON VANCE, NANCY	2,509.23	WALL, CANDACE	997.60
VARNEY, SONYA S	261.00	WALL, HARRIETT A	3,695.33
VAUGHAN, HERBERT G JR REVOCABLE TRUST	6,767.15	*WALL, STANLEY A	1,350.68
VAUGHAN, ROBERT C & VAUGHAN, EDITH H	2,190.23	WALSER, WILLIAM EDWARD JR &	
VERNEY, SONYA S	593.78	WALSER, KATHERINE	445.15
VERNEY, VERNE & VERNEY, KEVIN	251.58	WALSH, GRAHAM J	1,120.13
VERNEY, VERNE & VERNEY, KEVIN		WALSH, GRAHAM JACK	
VICTORIA L NICHOLS, LLC		WALSH, GRAHAM JACK; CADY, LIZA WALSH &	
VICTORIA L NICHOLS, LLC		CADY, MARK J	755.45
VIETZE, WALTER F & VIETZE, RUTH R		*WALTHER, EDWARD & WALTHER, ERICA D	
VIGUE, DONALD C; VIGUE, BARBARA M;	,	WALTRIP, JAMES	
VIGUE, PETER M & VIGUE, SETH W	347.28	WALTRIP, JAMES	
VIGUE, DONALD C; VIGUE, BARBARA M;		WALTRIP, JAMES	
VIGUE, PETER M & VIGUE, SETH W	1.658.80	WALTRIP, JAMES	
VILLANO LOTSPEICH FAMILY, LLC		WALTZ, ROBERT S & YORK, JENNIFER J	
VILLANO LOTSPEICH FAMILY, LLC		WANETA, INC	
*VILLECCO, WALTER P & VILLECCO, AUDREY B		WANETA, INC	
VINCENT, TODD A & VINCENT, KRISTIN L		WANETA, INC	
VINCENTSEN, STEPHANIE J &	2,032. 10	WARD, CHARLES E; SMITH, HELEN W &	
VINCENTSEN, M TODD	1 713 18	WARD, G DOUGLAS JR	2 646 98
VIRGINIA S JAMES REV TRUST INDENTURE -	1,7 13.10	WARD, MARK A & CARR, SHANNON L	
JAMES, VIRGINIA S & JANES-CHUNG, HILLERY,		WARREN MARR CO, INC	
TRUSTEES	3 080 08	WARRING, JANICE T & GREEN, JEREMI J	
VIRGINIA S JAMES REV TRUST INDENTURE -	3,700.70	WASKIEWICZ, DAVID	
JAMES, VIRGINIA S & JANES-CHUNG, HILLERY,		WATERS, ALEC & MISSIMER, E RANDALL	
TRUSTEES	3 021 53	WATERS, ALEC GEORGE	
VITANZA, ROSARIO A & VITANZA, AMY M		WATSON, FREDERICK JR	
VITANZA, ROSARIO A & VITANZA, AMY M		WATSON, ROBERT J & WATSON, KAREN M	
VITANZA, ROSARIO A & VITANZA, AMY M		WATTERS, STEPHEN H & WATTERS, ANNE B	
VOGELS, RICHARD S JR		WAUGH, JOHN S FAMILY TRUST -	2,434.1.
VOLLMER, MARGUERITE		CREDIT SHELTER TRUST & WAUGH, SUSAN	10 206 13
W & A CONSTRUCTION, LLC		*WAYNE ROAD 2007 REALTY TRUST	
WAGERS, ROBERT T & WAGERS, CAROLENE C		WAYSTACK, F PETER	
WAGNER, FRANCES		WAYSTACK, F PETER, TRUSTEE -	7,010.03
		WSC FAMILY REALTY TRUST	1 222 13
WAGNER, ROWEN E & WAGNER, DANIEL C WAHLE, RICHARD & LARIVIERE, CAROL		WEAVER, KANDY HART; HART, MELODY &	1,323.13
WALBRECHT, WENDY E	,	WILLIAMS, MARYLANE HART	1 576 11
WALDO REAL ESTATE, LLC			
		WEAVER, MELISSA J	
WALES, THOMAS & JOHNSON, REBECCA S		WEBSTER, ANGELA	18/./8
WALKER, GEORGE F. W. & WALKER, 10Y		WEBSTER, RONALD L LIVING TRUST &	0.215.75
WALKER, GEORGE FIII & WALKER, JOY		WEISTER, BARRY G LIVING TRUST	,
WALKER, GEORGE F III & WALKER, JOY		WEIGOLD, GEORGE J.III & WEIGOLD, KAREN	
WALKER, GEORGE F III & JOY		WEIGOLD, GEORGE J III & WEIGOLD, KAREN	
WALKER, GOERGE F & WALKER, JOY		*WEISLOGEL, PAUL O & WEISLOGEL, JUDITH B *WEISS, FRICK W & PERRY-WEISS AI EXANDRA	
WALKER, III GEORGE F & WALKER, JOY	261./3	WEIDD, ERICK W & PERKY-WEIDD ALEXANDRA	2.071.3:

WEISS, THEODORE H JR & WEISS, CYNTHIA P	2,388.15	WILLIAMS, BRENDA HOLMES	2,256.20
WELCH FAMILY REVOCABLE TRUST		WILLIAMS, BRENDA HOLMES	
WELCH, ALLEN W & TURMELLE, DIEDRE	564.78	WILLIAMS, BRENDA HOLMES	263.90
WELCH, JANE S & WELCH, FRANCIS		WILLIAMS, BRENDA L	
WELLS, JANE F & WELLS, LYNN E	1,270.93	WILLIAMS, BRENDA L	
WELSH, KELLY R & ALBERDING, ELLEN S	3,444.48	WILLIAMS, CAMERON	1,345.60
WENNERBERG, SUSAN C &	,	WILLIAMS, CHRISTOPHER S	
WENNERBERG, DENNIS F	1,956.78	WILLIAMS, CHRISTOPHER S	,
WENTWORTH, CHERYL D	1.726.23	WILLIAMS, DEBRA J & WILLIAMS, BRIAN J	
WERTZ, KENNETH & WERTZ, MARTHA ANN		WILLIAMS, DIANNE V REVOCABLE TRUST	
FAMILY TRUST	2.580.28	WILLIAMS, DIANNE V REVOCABLE TRUST	
WESKE, JOHN S		WILLIAMS, GUY	
WESLEY HEIGHTS TRUST -		WILLIAMS, HUGH D	
IRELAND, THOMAS E & NANCY R, TR	3.535.10	WILLIAMS, HUGH D	
WEST, ALAN NICHOLS & PRISCILLA ADAMS, TR		WILLIAMS, JASON R	
WEST, ALAN NICHOLS & PRISCILLA ADAMS, TR	205 18	WILLIAMS-BENNER, ZETH	
WEST, PATRICIA ANN		WILLIAMSON, JORDAN C;	
WEST, RONALD C SR & RUTH LYN, TR		RASSOS, DEBORAH J WILLIAMSON &	
WEST, RONALD C SR & RUTH LYN, TR		WILLIAMSON, JOHN C	479 93
WESTHAVER, BRETT		WILLIAMSON, RANDALL D &	727.73
WESTHAVER, BRETT		WILLIAMSON, RACHEL B	3 423 45
WESTHAVER, BRIAN G		WILMOT, GEORGE R & WILMOT, JANE D	
WESTHAVER, JESSE & WESTHAVER, JESSICA	,	WILSON, ALEXANDRA	
WESTHAVER, KAREN		WILSON, ALEXANDRA L	
WESTHAVER, KYLE & WESTHAVER, ELLEN		WILSON, ALEXANDRA L	
WESTHAVER, KYLE C	210.00	WILSON, BARBARA	
*WESTHAVER, SUSAN K & TIBBETTS, ROBERT A		WILSON, BRANT & WILSON, JOYCE, TR	042.50
WESTHAVER, THAD		*WILSON, KENDRICK P	
WESTON, BERKLEY K & RICE, WILLIAM E JR		WILSON, MARK G & BRACKETT, MARTHA L	
WHELTLE, R BRUCE & WHELTLE, SUSAN YARDLEY		WINCHENBACH, JOEY T	,
WHELTLE, R BRUCE & YARDLEY, SUSAN TARDLET		WINCHENBACH, JOET T	
WHELTLE, R BRUCE & YARDLEY, SUSAN		WINCHENBACH, JOSHUA T	,
WHELTLE, R BRUCE & YARDLEY, SUSAN		WINCHENBACH, ROBERT A	
WHELTLE, R BRUCE & YARDLEY, SUSAN		WINDSONG COATINGS, LLC	
WHITAKER LIVING TRUST		WINDWARD ENTERPRISES	
WHITAKER LIVING TRUST		WING, ARLENE	
		,	
WHITE, SCOTT & BONIN, JOLYNN E* *WHITEHEAD, STEVEN A		WING, ARLENE	
	,	WING, RANDY & WING, ARLENE M	
WHITESELL, ZANE B		WING, RANDY & WING, ARLENE M	
*WHITMIRE, ROBERT L & WHITMIRE, JOAN		WING, RANDY & WING, ARLENE M	
WHITNEY, MIA	,	WING, RANDY & WING, ARLENE M	
WHITTAKER, TATYANA I		WING, RANDY & WING, ARLENE M	
WHITTAKER, TATYANA I		WITHE, JEFF	,
WIERNICKI, CHRISTOPHER & WIERNICKI, JUDITH L.	90.63	WITTE, AMY E	
WILEY, GORDON F		WITWICKI, MICHAEL R	
WILEY, GORDON F & SANBORN, BROOKE J		WOJCIULA, TOMASZ	
WILEY, JOSEPH E & WILEY, RACHEL F		WOLF, HAROLD JUSTIN & NELSON, MARYANNE J	
WILKINSON, KENT K		WOLFF, NATHAN & WEHUNT, JENNIFER	
WILKINSON, KENT K		WOLFSON, RITA PARSONT	
WILL, JOHN F	,	WOLFSON, RITA PARSONT	
WILLEY, BRENT A		WOLMAN, SAMUEL & LILLIOS, LORETTA	4,299.98
WILLEY, BRENT A		WOOD, DONALD YATES & WOOD, ANDREA LYNN	3,890.35
WILLEY, PAUL M & WILLEY, VIRGINIA A		*WOOD, WARREN E	1,652.28
WILLIAMS, BRENDA HOLMES		WOODBURY, DONALD S & WOODBURY, JANE M	
WILLIAMS RRENDA HOLMES	776.45	WOODMAN GEORGIA I	883.05

*WOODMAN, WAYNE W & WOODMAN, FAYE 402.38	YE OLDE FORTE CABINS TRUST			
WOODMAN, WAYNE W & WOODMAN, FAYE A400.20	YE OLDE FORTE CABINS TRUST			
WOODMAN, WAYNE W & WOODMAN, FAYE203.00	YOST, JEANNE L & YOST, REED A			
WOODMAN, YVETTE SIGLER1,455.80	YOST, JOSEPH F IV1,120.85			
WOODMAR, LLC	YOUNG, ALITHA A; BARNES, JAMES &			
WOODWARD, KENNETH W &	SMITH, FRANCES			
WOODWARD, JUDITH A (LIFE ESTATE)951.20	YOUNG, CLIFTON K844.63			
WOODWARD, KENNETH W &	YOUNG, CONSTANCE P			
WOODWARD, JUDITH A257.38	YOUNG, CONSTANCE P			
WOODY, SHERRILL L	YOUNG, CONSTANCE P 151.53			
WOODY, SHERRILL L	YOUNG, LINDA S & YOUNG, RICHARD M1,365.18			
*WOODY, WILLIAM E & WOODY, SHERRILL L 1,946.63	YOUNG, LOUISE D2,834.75			
*WOOLF-WADE, SARAH J REVOCABLE TRUST	YOUNG, LUCINDA S & YOUNG, ROBERT P2,728.90			
WORKMAN, GARY A495.90	YOUNG, STEPHEN A & YOUNG, SCOTT K503.88			
WORKMAN, SHELLEY J	YOUNKER, KEVIN S & YOUNKER, NORMA J790.25			
WORTH, WILLIAM P III & WORTH, LAURA R1,140.43	YOUNKER, STEPHEN			
WORTH, WILLIAM P III & WORTH, LAURA R95.70	YOUTZ, D EUGENE & BARBARA K, TR4,927.10			
WOTTON, DONALD JR & WOTTON, REBECCA S445.88	ZABRISKIE, NANCY J			
WOTTON, DONALD JR & WOTTON, REBECCA S 1,318.05	ZACCADELLI, DENNIS			
WOTTON, GERALDINE P, TR	ZACHARIAS, MICHAEL DAVID1,108.53			
WOTTON, HEIDI JO	ZAJTCHUK, RUSS TRUST &			
WOTTON, LORA EMMA196.48	ZAJTCHUK, JOAN ETRUST4,310.13			
WOTTON, MERRITT G801.13	ZAVAL, JESSICA & SAVAL, PETER1,249.18			
WOTTON'S LOBSTER WHARF, LLC	ZIARNIK, PENELOPE R & ZIARNIK, MARK T			
WRIGHT, CHARLES L JR & CYNTHIA L2,712.23	ZIEGENHAGEN, NANCY710.50			
WRIGHT, DAVID & WRIGHT, BARBARA1,703.75	ZIEGENHAGEN, NANCY			
WRIGHT, JEFFREY795.33	ZIEMBA, JAMES J & ZIEMBA, LUCIE N1,782.05			
WRIGHT, KAYLA E & WRIGHT, KYLE H1,717.53	ZIRKLE, DOROTHY A2,169.93			
WRIGHT, ROBERT III & PALONI, JOANN290.73	ZISK, JOHNATHAN2,457.03			
WRIGHT, ROBERT III & PALONI, JOANN2,741.95	ZUROMSKIS, MICHAEL398.75			
WRIGHT, TRACY L166.75	ZWERLING, LLOYD STEVEN &			
WYMAN, REEVA	MIDDLEBERG, RONA			
YAHOUB, THOMAS E & YAHOUB, ERNEST J426.30	‡ BLIND			
YATES, DEBORAH & YATES, JESSICA636.55	^ PARSONAGE			
YATES, DEBORAH M				
YATES, PAUL M	* VETERAN			
YATES, PAUL M883.78				
2020 DEAL ESTATE SUDDI EMENTAL TAY DAVED LIST				

## 2020 REAL ESTATE SUPPLEMENTAL TAX PAYER LIST

Name	Tax Amount
SEELEY, JOSEPH & SEELEY, JOAN	\$173.28
MARTIN, JOSEPH QUINN & MARTIN, EKATARINA	\$2,449.05
CONNELLY, RICHARD S & KIRKPATRICK, ALICE	\$5,273.65
KALINA, MICHAEL B & KALINA, KRISTIN & REEVES, ERIN & HANNA, MICHAEL	\$160.23
RENY, ADAM & RENY, CAMERON D	\$300.88
THOMPSON, JOSEPH T II & DODGE, SUSAN A	\$5,520.60
	\$13.877.69

## **2020 REAL ESTATE ABATEMENT LIST**

Name	Tax Amount
ALLEN, DIANE MORSE	\$45.68
CONNELLY, RICHARD & KIRKPATRICK, ALICE	\$2,960.90
MARTIN, JOSEPH QUINN & MARTIN, EKATRINA	\$4,590.70
NEW HARBOR & ROUND POND UNITED METHODIST CHURCH	\$1,492.78
	\$9.090.06

## **Tax Exempt Property**

	VALUATION		VALUATION
ATWOOD/NORTH ATWOOD LANES ASSC		TOWN LANDING - PEMAQUID FALLS	
BERWICK BOYS FOUNDATION		TRANSFER STATION/TOWN GARAGE	
BRISTOL AREA LIBRARY		BRISTOL SOLAR, LLC	
BRISTOL AREA LIONS CHARITIES, INC	196,600	CARPENTER'S BOAT SHOP (THE)	
BRISTOL, TOWN OF		COASTAL RIVERS CONSERVATION TRUST	
BRISTOL CONSOLIDATED SCHOOL		ELDERCARE NETWORK OF LINCOLN COUNTY	
BRISTOL MILLS DAM		FEDERAL GOVERNMENT STONE LIGHTHOUSE	
ELLINGWOOD PARK	,	FIRST CONGREGATIONAL CHURCH, TRUSTEES	
ERVINE SCHOOL		FIRST CONGREGATIONAL CHURCH VESTRY	
FIRE DEPARTMENT-BRISTOL MILLS		HARRINGTON MEETINGHOUSE	
FIRE DEPARTMENT - NEW HARBOR		I.O.O.F. HALL	
FIRE DEPARTMENT - ROUND POND		LONG COVE POINT ASSC	,
GIFT FROM VERMONT MUTUAL	,	MAINE, STATE OF	, ,
HERBERT LANDING		MASONIC LODGE NO. 74	
LIGHTHOUSE PARK		MEDOMAK VALLEY LAND TRUST	
LONG COVE PICNIC GROUND		METHODIST CHURCH - NEW HARBOR	
LONG COVE WATERING HOLE		METHODIST CHURCH - ROUND POND	
OLD DUMP		MUSCONGUS CEMETERY ASSC	
PEMAQUID BEACH PARK		OLD BRISTOL HISTORICAL SOCIETY	
PEMAQUID LAND COMPANY GIFT	,	ROAD ASSC OF BISCAY LAKE SHORE RD	
RECREATIONAL TRAIL		ROUND POND SCHOOLHOUSE ASSC	
ROCK SCHOOLHOUSE	,	ROUND POND VILLAGE IMPROVEMENT SOCIETY	
ROUND POND TENNIS COURT		SAMOSET MONUMENT	
SUNSET VIEW		SEAWOOD PARK COMMUNITY ASSC	
TOWN HALL		UNION CHURCH	
TOWN LANDING - BROWN'S COVE		WAWENOCK TRAIL SUBDIVISION	
TOWN LANDING - HANNA LANDING		TOTAL EXEMPT VALUATION	
TOWN LANDING - MOXIE COVE TOWN LANDING - NEW HARBOR		EXEMP1 IAX, 2020	\$248,959.20
Persona 1267 INVESTORS	_	rty Taxpayer List	1 45
ABBOTT, LYNDON & KATHLEEN		D & M MARINE	
ALLEN, DIANA MORSE		DAMARISCOTTA BANK & TRUST CO	
BAY VIEW COTTAGES		DAVE'S MARINE REPAIR	
BENNER CONSTRUCTION		DEE'S VARIETY	
BERGERON, DONNA AND RICK		DIMAURO ELECTRIC	
BIBEAU, RYAN & LABRIE, TONY		DIRECTY, LLC	
BICKFORD, RICHARD & HOLLY		FABIAN OIL. INC	
BLI RENTALS, LLC		FAIR WIND MARINE (BOAT SHOP)	
BOUDWAY, DAN & BOUDWAY, CARRIE		FAIR WIND MARINE (GARAGE)	
BRISTOL ENTERTAINMENT, LLC		GIRARD-LYNDS, MICHELLE	
BRISTOL ONE, LLC		GORDON, BRIAN	
BRISTOL ONE, LLC		GOSNOLD ARMS & COTTAGES	
BUSINESS SYSTEMS MANAGEMENT, INC		GRANITE HALL STORE	
C E REILLY & SON	410.35	GRAYHAWK LEASING, LLC	
CAMPANA, DENNIS		HANLEY CONSTRUCTION	
CAROLE, AMY AND COOPER, ANDY		HANLEY'S MARKET	49.30
CHAMBERLAIN, THOMAS & REBECCA		HARBOR ICE CREAM	7.25
COASTAL CUTS		HARBORSIDE COTTAGES	76.85
COCA-COLA BEVERAGES NORTHEAST	42.78	HDS	18.85
COMPUTER CONNECTION	36.25	HENNINGER, CHRISTOPHER & LINDY	388 06
		HEININGER, CHRISTOTHER & LINDT	
CONTENTED SOLE (THE)		HERR, ROBERT AND HERR, PAULA	

HOTEL PEMAQUID	HOTEL DEMACHIN	(4.52	DEMANDING CEATOOD DEAL ECTATE LLC	112.20
JEDWARD KNIGHT & CO			, , , , , , , , , , , , , , , , , , , ,	
JOE NUMCHENBACH, INC.				
JOHNS BAY TOOLING.				
SON GP DOLAND HEATING & PLUMBING				
KEOUGH, RENEE				
RINGER OMARKET.   54.38   RONALD F PENDLETON, INC.   10.88				
LDEWEY CHASE REAL ESTATE				
LABOBBARDE, WILLIAM & LABOMBARDE, KAREN. 161.68 RUSTY BRYANT EXCAVATION. 931.63 LAVERTY, KAREN & PHAIR, SCOTT. 52.93 SANTORINEOUS, KAY. 44.23. LAVERTY, KAREN & PHAIR, SCOTT. 52.93 SANTORINEOUS, KAY. 43.50 LAVERTY, KAREN & PHAIR, SCOTT. 52.93 SANTORINEOUS, KAY. 43.50 LOVELESS, MIKE & DEB. 32.63 SEA ACRES MOTEL & COTTAGES. 29.00 MACDONIALD, ANN. 88.45 SEA ROSE TRAP COMPANY. 29.73 MANSIR, RICHARD. 46.40 SEELEY, JOSEPH & SEELEY, JOAN 173.28 MASISER, RICHARD. 46.40 SEELEY, JOSEPH &			,	
LAVERTY, KARÉN & PHAIR, SCOTT				
LINCOLNYILLE COMMUNICATIONS, INC.				
LOVELESS, MIKE & DEB   32.63   SEA ACRES MOTEL & COTTAGES   29.00   MACDONALD, ANN.				
MACDONALD, ANN.				
MANSIR, MICHAEL R & SUSAN L				
MASSIR, RICHARD				
MASTERS MACHINE COMPANY   33,982.20				
MUSCONGUS BAY LOBSTER CO.				
NADEAU, PETER & SHARON   101.50   SHERWOOD FOREST   24.65				
NEW HARBOR CO-OP				
NEXT ADVENTURE, INC   368.30   SUGAR SPELL SWEETS   70.33     NORTH COUNTRY WIND BELLS, INC   275.50   SUMARIA CONFERENCE CENTER   343.65     NORTHERN STAR CUSTOM BOATS   81.20   TAMAGNINE, JAMES & JANE   102.95     OW HOLMES, INC   1,923.06   THOMPSON INN & COTTAGES   189.23     PALMER, JEFF & HIRSH, DIANNE   118.90   WABASHA LEASING, LLC   13.78     PARKIN, LYNNE & SCOTT   114.55   WELLS FARGO FINANCIAL LEASING   104.40     PECK, ALLEN & PECK, LISA   48.58   WEST AFRICAN DISTRIBUTORS   54.38     PEMAQUID MARINE & BOATWORKS   18.13	,			
NORTH COUNTRY WIND BELLS, INC				
NORTHERN STAR CUSTOM BOATS				
Name				
PARKIN, LYNNE & SCOTT			,	
PECK, ALLEN & PECK, LISA	PALMER, JEFF & HIRSH, DIANNE	118.90	WABASHA LEASING, LLC	13.78
PECK, ALLEN & PECK, LISA	PARKIN, LYNNE & SCOTT	114.55	WELLS FARGO FINANCIAL LEASING	104.40
### ADT LLC ### \$1,500.00 CIT GROUP, INC ### 151,500.00 CREKSIDE DENTAL ### 151,545.00 MANUFACTURER SERVICES GROUP/WELLS FARGO ### 25,700.00 MARILI LEASING ### 3,000.00 MASTERS MACHINE COMPANY ## 6,096,500.00 MASTERS MACHINE COMPANY ### 6,096,500.00 MITABBANK, NATIONAL ASSOCIATION DBA CRESTMARK EQUIPMENT FINANCE ### 1,000.00 PITNEY BOWES, INC ### 2,000.00 SNAP-ON CREDIT, LLC ### 17,600.00 STACKHOUSE LANDSCAPING ### 131,900.00 US BANK NATIONAL ASSOCIATION ### 2,800.00 WELLS FARGO FINANCIAL LEASING ### 2,500.00 \$6,446,645.00  ### 2020 Personal Property Abatement List  ALLEN, DIANE MORSE ### \$45.68 ROBICHAUD, REN & ROBICHAUD, LORI ### 241.43 BOUDWAY, DAN & BOUDWAY, CARRIE ### 173.28 REILLY, BRANDON W ### 115.28 WELLS FARGO FINANCIAL LEASING ### 115.28	PECK, ALLEN & PECK, LISA	48.58	WEST AFRICAN DISTRIBUTORS	54.38
ADT LLC \$1,500.00 CIT GROUP, INC 10,600.00 CREKSIDE DENTAL 151,545.00 MANUFACTURER SERVICES GROUP/WELLS FARGO 25,700.00 MARLIN LEASING 3,000.00 MASTERS MACHINE COMPANY 6,096,500.00 METABANK, NATIONAL ASSOCIATION DBA CRESTMARK EQUIPMENT FINANCE 1,000.00 PITNEY BOWES, INC 2,000.00 SNAP-ON CREDIT, LLC 17,600.00 STACKHOUSE LANDSCAPING 131,900.00 US BANK NATIONAL ASSOCIATION 2,800.00 WELLS FARGO FINANCIAL LEASING 2,500.00 STACKHOUSE LANDSCAPING 131,900.00 WELLS FARGO FINANCIAL LEASING 2,500.00 \$6,446,645.00  2020 Personal Property Abatement List  ALLEN, DIANE MORSE \$45.68 ROBICHAUD, REN & ROBICHAUD, LORI 241.43 BOUDWAY, DAN & BOUDWAY, CARRIE 173.28 REILLY, BRANDON W 115.28 WELLS FARGO FINANCIAL LEASING 104.40 \$680.07	PEMAQUID MARINE & BOATWORKS	18.13		
ADT LLC \$1,500.00 CIT GROUP, INC 10,600.00 CREKSIDE DENTAL 151,545.00 MANUFACTURER SERVICES GROUP/WELLS FARGO 25,700.00 MARLIN LEASING 3,000.00 MASTERS MACHINE COMPANY 6,096,500.00 METABANK, NATIONAL ASSOCIATION DBA CRESTMARK EQUIPMENT FINANCE 1,000.00 PITNEY BOWES, INC 2,000.00 SNAP-ON CREDIT, LLC 17,600.00 STACKHOUSE LANDSCAPING 131,900.00 US BANK NATIONAL ASSOCIATION 2,800.00 WELLS FARGO FINANCIAL LEASING 2,500.00 STACKHOUSE LANDSCAPING 131,900.00 WELLS FARGO FINANCIAL LEASING 2,500.00 \$6,446,645.00  2020 Personal Property Abatement List  ALLEN, DIANE MORSE \$45.68 ROBICHAUD, REN & ROBICHAUD, LORI 241.43 BOUDWAY, DAN & BOUDWAY, CARRIE 173.28 REILLY, BRANDON W 115.28 WELLS FARGO FINANCIAL LEASING 104.40 \$680.07	2020 Persona	l Prope	rty BFTF Exemptions	
CIT GROUP, INC		-	-	\$1 500 00
CREEKSIDE DENTAL				
MANUFACTURER SERVICES GROUP/WELLS FARGO				
MARLIN LEASING       3,000.00         MASTERS MACHINE COMPANY       6,096,500.00         METABANK, NATIONAL ASSOCIATION DBA CRESTMARK EQUIPMENT FINANCE       1,000.00         PITNEY BOWES, INC       2,000.00         SNAP-ON CREDIT, LLC       17,600.00         STACKHOUSE LANDSCAPING       131,900.00         US BANK NATIONAL ASSOCIATION       2,800.00         WELLS FARGO FINANCIAL LEASING       \$6,446,645.00         2020 Personal Property Abatement List         ALLEN, DIANE MORSE       \$45.68         ROBICHAUD, REN & ROBICHAUD, LORI       241.43         BOUDWAY, DAN & BOUDWAY, CARRIE       173.28         REILLY, BRANDON W       115.28         WELLS FARGO FINANCIAL LEASING       104.40         \$680.07       \$680.07				
MASTERS MACHINE COMPANY       6,096,500.00         METABANK, NATIONAL ASSOCIATION DBA CRESTMARK EQUIPMENT FINANCE       1,000.00         PITNEY BOWES, INC       2,000.00         SNAP-ON CREDIT, LLC       17,600.00         STACKHOUSE LANDSCAPING       131,900.00         US BANK NATIONAL ASSOCIATION       2,800.00         WELLS FARGO FINANCIAL LEASING       \$6,446,645.00         2020 Personal Property Abatement List         ALLEN, DIANE MORSE       \$45.68         ROBICHAUD, REN & ROBICHAUD, LORI       241.43         BOUDWAY, DAN & BOUDWAY, CARRIE       173.28         REILLY, BRANDON W       115.28         WELLS FARGO FINANCIAL LEASING       104.40         \$680.07         2020 Unpaid Excise Tax on Documented Boats				
PITNEY BOWES, INC				,
PITNEY BOWES, INC	METABANK, NATIONAL ASSOCIATION DBA CRESTMA	RK EOUIPMENT	FINANCE	1,000.00
STACKHOUSE LANDSCAPING				
US BANK NATIONAL ASSOCIATION       2,800.00         WELLS FARGO FINANCIAL LEASING       2,500.00         \$6,446,645.00         2020 Personal Property Abatement List         ALLEN, DIANE MORSE       \$45.68         ROBICHAUD, REN & ROBICHAUD, LORI       241.43         BOUDWAY, DAN & BOUDWAY, CARRIE       173.28         REILLY, BRANDON W       115.28         WELLS FARGO FINANCIAL LEASING       104.40         \$680.07         2020 Unpaid Excise Tax on Documented Boats	SNAP-ON CREDIT, LLC			17,600.00
WELLS FARGO FINANCIAL LEASING	STACKHOUSE LANDSCAPING			131,900.00
\$6,446,645.00  2020 Personal Property Abatement List  ALLEN, DIANE MORSE \$45.68  ROBICHAUD, REN & ROBICHAUD, LORI 241.43  BOUDWAY, DAN & BOUDWAY, CARRIE 173.28  REILLY, BRANDON W 115.28  WELLS FARGO FINANCIAL LEASING 104.40  \$680.07  2020 Unpaid Excise Tax on Documented Boats	US BANK NATIONAL ASSOCIATION			2,800.00
ALLEN, DIANE MORSE	WELLS FARGO FINANCIAL LEASING			2,500.00
ALLEN, DIANE MORSE				\$6,446,645.00
ALLEN, DIANE MORSE	2020 Persona	al Prop	erty Abatement List	
241.43				\$45.68
BOUDWAY, DAN & BOUDWAY, CARRIE 173.28 REILLY, BRANDON W 115.28 WELLS FARGO FINANCIAL LEASING 104.40 \$680.07  2020 Unpaid Excise Tax on Documented Boats				
REILLY, BRANDON W				
\$680.07 2020 Unpaid Excise Tax on Documented Boats				
2020 Unpaid Excise Tax on Documented Boats	WELLS FARGO FINANCIAL LEASING			104.40
-				,
-	2020 Unpaid Ex	cise Tax	on Documented Boats	;
	<u>Owner</u>		<u>Amount</u> <u>Vessel Nan</u>	<u>ne</u>

<u>Owner</u>	<u>Amount</u>	<u>Vessel Name</u>
Bradley Burns	\$62.50	What's Next
Spencer T. Dyer	\$79.00	The Chain
Joshua J. Fitzpatrick	\$51.50	Craig & Avery
Pierre Provost	\$100,20	404-Not Found

### Bristol Fire & Rescue, Paul Leeman Jr. - Fire Chief

Bristol Fire & Rescue responded to 409 calls during 2020. There were 239 medical calls; 31 motor vehicle accidents; 49 fire calls; 27 fire alarms; 3 water rescues; 48 downed trees (26 involving power lines); 12 mutual aid calls; and no special duty events. Members spent 528 hours training with a total involvement of 3,292 hours.

COVID-19 had a huge effect on our department. We were unable to conduct our large group trainings or to take part in any special events since all were cancelled. Great caution was taken in protecting ourselves from exposures to this virus which could have prevented our ability to respond to any emergency calls. Our EMS calls were down as people tended not to want to go to the hospital unless they were having a serious emergency. We had more structure fires than usual with three being caused by lightning strikes and of course the most notable being the complete destruction of the Seagull Shop. We are grateful that none of our department members were injured during these calls.

We all suffered a huge loss with the passing of Captain Jack Brackett on March 24, 2020. Jack was a mentor to all of us and was always willing to help in any way that he could. He gladly shared his many stories of our department, our Town, and the many people who came here to live before us. Captain Brackett had been on our department since 1950 serving 70 years of exemplary service and dedication. Captain Brackett, you are sorely missed.

It is an honor for all members of Bristol Fire & Rescue to serve the residents of the Town of Bristol. I would like to thank the members for their many hours of dedicated service. Our participation would not be possible without the support of our families who are left at home at the sound of a page for our needed services. A huge "Thank you" needs to be given to the many businesses who allow members to respond to calls during working hours. It is with immense pride that we offer support and help 24 hours a day/seven days a week throughout the year. A huge help to us would be for all to make sure that there is enough room for our emergency vehicles to travel without encountering trees, limbs, or rocks that will impede our response or damage our apparatus and to have your 911 reflective sign clearly placed for us to be able to find you in the event of an emergency.

I have decided to retire from the honorable position as your Fire Chief and all the different duties that go with it. I want to thank all residents for the privilege of serving in this position, however the time is right for me to pass the baton. The Bristol residents, through their continued support and generosity, have a great department. We still need more people who would like to serve their community as our average age creeps upward. The transition to having a new Chief is expected to be smooth and I hope all will support whoever is named as well as you have supported me. I want to thank all who continue to support this fine organization through their generous donations. I want everyone to be proud of their Bristol Fire & Rescue.

"In case of emergency dial 911"

### **Bristol Fire & Rescue Officers**

Fire Chief
EMS Service Chief
First Assistant Chief
Station One: New HarborScott Sutter Jr.CaptainDouglas Clark
Station Two: Round Pond Captain
Station Three: Bristol MillsCaptainAllen SpinneyLieutenantsNicholas Bryant, Troy Spinney
Clerk Leah Puckey-Cowan
Treasurer
Training Officer
Safety Officer
Chaplain
TrusteesTimothy Miller, Ronald Pendleton, John Stolecki
Review Committee James "Breck" Holladay Sr., Tammy Holmes, Michael Witte
Fire Warden
<b>Assistant Fire Wardens</b> Nicholas Bryant , Kathleen Corson, William Crider, Paul Leeman III

#### **Bristol Parks & Recreation**

Commissioners: Chairperson Clyde Pendleton, Sandra Lane, Laurie Mahan

2020 was a difficult year for all due to COVID-19 but with altered procedures, Bristol Parks were able to stay open and provide safe, outdoor spaces for people to enjoy and find peace. Unfortunately, most annual events were canceled due to gathering restrictions, but keeping the parks open and safe was a priority. The public was appreciative of these efforts and, for the most part, followed safety procedures with no issues. The Parks Commission sincerely thanks Park Staff for their commitment to keeping our parks safe in 2020. It was not always easy to enforce the safety procedures, but the staff did it and they are responsible for allowing these parks to remain open.

The new Pemaquid Beach pavilion was completed in the spring and welcomed by over 30,000 visitors throughout the summer. The feedback from the public was heartwarming, especially from those who could finally walk to the beach on their own due to the new boardwalk. The Parks Department did not need to use the approved line of credit and was able to entirely fund this new facility with no taxation dollars or loans, but instead with grants, the generosity of donors, and the use of Park funds. Ledgewalker Builders and Highland Building Services completed this facility on time, within budget and with top quality workmanship. These crews were a pleasure to work with and always seemed proud to be part of this project. Bristol Parks thanks all those involved. Despite the pandemic, and shark sightings in the midcoast, the revenue generated by this facility exceeded projected revenue. This can be attributed to the new facility, but also the fact that the beach is often frequented by local and state beachgoers (rather than more out of state visitors) so the traveling restrictions were not as impacting. The seaweed on the beach was raked further to each end allowing for more space so people could socially distance on the beach with no problem. The safety procedures also contributed to visitors feeling at ease.

The Pemaquid Point Lighthouse saw a decrease in visitors this year which is attributed to the high percentage of out of state visitors who were unable to visit due to traveling restrictions. However, the park still welcomed over 55,000 visitors who were able to enjoy the tranquility and find a place of comfort. The Keeper's House was painted this year and with the new windows and roof, this building has had some much-needed upgrades over the past few years.

The public was generous this year. The donation boxes at Pemaquid Beach and Pemaquid Point Lighthouse brought in about \$3,800, which is the highest since being installed in 2017. The digital sign at Ellingwood has brought in many food donations for the New Harbor Food Pantry and Caring for Kids. Food is dropped off almost daily all throughout the year. The sign continues to serve a great purpose, not only for food donations, but also important and informative public and safety announcements.

The Parks Department continued to build the holiday decorating tradition in the parks. This year, wooden lobster traps were purchased and decorated with fir boughs, white lights and bows, and placed around town and in the parks. Decorated lobster traps, wreaths, lights, and other decorations could be enjoyed at Ellingwood, the Swimming Hole, Moxie Cove, Pemaquid Beach and Pemaquid Point Lighthouse. It was a good year for decorating since it provided a safe, enjoyable activity for people as they drove to the parks to check out the displays.

The Bristol Parks Department thanks the community for their continued support and looks forward to helping make 2021 a better year for all.

### **Bristol Parks & Recreation Budget**

EXPENSE ACCOUNT	2020 ACTUAL	2021 PROPOSED
Capital Improvements	1,400.00	1,000.00
Capital Purchases	-	10,000.00
Capital Reserves	30,000.00	-
Town Landings	1,100.00	100.00
Workers Compensation	5,500.00	5,500.00
Property & Casualty	4,500.00	4,500.00
Salaries	63,300.00	67,034.00
Wages - Maintenance	86,800.00	35,000.00
Wages - Staff	93,934.00	90,600.00
Payroll Taxes	18,680.00	14,736.50
Director Benefits	-	19,420.00
Gasoline	3,800.00	3,000.00
Diesel	1,475.00	1,200.00
Fuel Oil - Museum, apt	3,550.00	3,250.00
Hardware/Materials (general expenses)	19,400.00	19,950.00
Maintenance (general repairs)	7,500.00	11,025.00
Sales Merchandise	1,300.00	2,000.00
Electricity	6,650.00	6,650.00
Phone/Cable/Internet	5,942.00	6,725.00
Toilet Rental	4,500.00	5,000.00
Rubbish	3,100.00	2,200.00
Maps	2,500.00	2,500.00
Office	3,500.00	3,000.00
Advertising	2,300.00	1,000.00
IT Support	-	1,260.00
Truck/Equipment Repair & maintenance	2,675.00	1,650.00
Wedding Supplies	-	-
Special Events, triathlon, youth/adult recreation	12,350.00	10,850.00
Vending Machine	3,000.00	2,500.00
General Park Supplies	775.00	-

Landscaping/	9,400.00	6,500.00
Mileage Reimbursement	200.00	200.00
Safety & Compliance	5,300.00	5,250.00
Miscellaneous	250.00	1,135.00
Contingency	15,000.00	15,000.00
Beach Pavilion Line of Credit payments	11,500.00	-
TOTAL CASH EXPENDITURE	431,181.00	359,735.50
(OPERATING AND CAPITAL)		
Revenue		
Learning Center	400.00	1,500.00
Lighthouse Park	212,225.00	180,100.00
Beach Park	128,100.00	130,500.00
Season Passes	7,400.00	-
Apartment Rent	19,000.00	14,000.00
Art Gallery Rent / Electric	4,500.00	3,500.00
Snack Bar Rent	3,500.00	3,500.00
Weddings	6,500.00	2,500.00
Beach Shop	6,000.00	6,000.00
Vending Machines	5,000.00	4,000.00
Floats	6,400.00	6,400.00
Special Events (Youth sports, triathlon)	9,100.00	500.00
Merchandise Sales	1,100.00	3,000.00
Equipment Sale	-	-
Donations	7,000.00	7,000.00
Area Maps / Advertising	5,400.00	5,400.00
Beach Community Room	50.00	-
Beach Pavilion donation	-	-
Playground donations	-	-
Reimbursements	-	-
Miscellaneous Revenue	1,000.00	1,000.00
Reimbursement for Lighthouse Expenses	30,000.00	
TOTAL REVENUE	452,675.00	368,900.00
Total Anticipated Expenses	431,181.00	359,735.50
Total Anticipated Income	452,675.00	368,900.00
Net Anticipated	21,494.00	9,164.50

### Bristol/So.Bristol Transfer Facility David Poland, Manager

For the Bristol/South Bristol transfer facility, what can I say about 2020 that most don't already know; for us it has been the craziest and busiest year I've seen since I've been here, with COVID we really thought it would be slower than usual, but that was not the case. We had way more visitors from away and yes even year-round folks seemed to be coming in more than usual. The biggest challenge for us in 2020 was figuring out what we were supposed to do and not supposed to do, but most importantly do our best to stay open and run the facility in the safest way we can for our users and ourselves.

As we look ahead, once again I do not foresee major changes. Our building, trash trailers, loader, bulk containers, forklift, road, parking lot and scales - all essential to keeping the transfer facility running - that's our major concern: keeping them well maintained. With the everyday operations we try to make it as simple as we can and as easy as we can by fine-tuning the operation, unfortunately this year has been very confusing and very challenging, we set it up for users to put their recycling in its rightful place on their own in a spread-out way so to maintain a 6ft distance. We still encourage recycling, but understand a lot chose not to, very understandable. We're still always looking for new ideas and ways make things easier and more efficient.

I would like to say I'm very grateful to our loyal staff, Clint Gilbert and Brent Willey with all that they do to help run and maintain the facility, they have been here at the beginning of this virus, we watch the news, we read the paper and newsletters and they all say thank you to essential workers for doing their part and some names get mentioned some don't, I would like to say thank you to all essential workers and to mention Transfer Facilities and their workers who deal with all types of germs, diseases and now viruses on a daily basis THANK YOU and THANK YOU again Clint and Brent, your dedication and patience are appreciated.

During the ten years I have been here, I've been proud of our towns' growing commitment to recycling. We have seen our recycling rate grow every year except this one but still every little bit helps save tax dollars, Please keep up the good work, encourage others and lets get that recycling percentage growing again.

# Bristol/South Bristol Transfer Facility Budget January through December 2020 with proposed budget for 2021

			Proposed
	2020 Actual	2020 Budget	2021 Budget
Carried over	12,499.45	12,499.45	21,983.72
Bristol Assessment	240,690.00	240,690.00	240,690.00
South Bristol Assessment	160,508.00	160,508.00	160,508.00
MSW Income	2,889.72	3,102.20	2,889.72
Bulk Waste Income	180,360.32	174,277.95	180,360.32
Mercury Income	812.16	1,018.69	812.16
Recycling Income	2,341.55	3,150.75	2,341.55
Steel Income	6,812.90	3,659.50	6,812.90
	606,914.10	598,906.54	616,398.37
MSW Costs			
MSW Disposal	106,736.20	100,425.81	107,000.00
MSW Shipping	55,078.41	54,188.71	56,000.00
Total MSW Costs	161,814.61	154,614.52	163,000.00
<b>Bulk Waste Costs</b>			
Bulk Waste Disposal	97,032.19	95,564.93	98,000.00
Bulk Waste Shipping	84,525.83	78,296.15	85,000.00
<b>Total Bulk Waste Costs</b>	181,558.02	173,861.08	183,000.00
<b>Plant Labor Costs</b>			
Plant Wages	69,840.00	81,514.20	75,305.65
Plant Manager Salary	49,676.94	50,180.77	51,686.19
Plant Payroll Taxes	10,113.83	11,044.47	10,113.83
Plant Worker's Comp	5,081.00	5,614.00	5,081.00
Plant Health Benefits	47,776.20	51,550.00	47,776.20
<b>Total Plant Labor Costs</b>	182,487.97	199,903.44	189,962.87
Maintenance Costs			
Loader Maintenance	1,302.31	2,000.00	2,000.00
Forklift Maintenance	808.62	750.00	800.00
Scale Maintenance	1,212.00	1,000.00	1,200.00
Trailer Maintenance	9,988.88	10,000.00	10,000.00
<b>Total Maintenance Costs</b>	13,311.81	13,750.00	14,000.00
<b>Operating Costs</b>			
Fuel for Loader	696.59	1,200.00	1,200.00
Propane for Fork Lift	98.83	300.00	300.00
Gasoline		300.00	300.00
<b>Total Operating Costs</b>	795.42	1,800.00	1,800.00

<b>Professional Services Costs</b>			
Dues and Memberships	-	600.00	600.00
Accounting & Audit	3,500.00	3,500.00	3,500.00
<b>Total Professional Services Costs</b>	3,500.00	4,100.00	4,100.00
Office Costs			
Insurance	9,773.00	10,000.00	10,000.00
Printing/Advertising	91.26	200.00	200.00
Office Expense	3,092.41	2,400.00	3,000.00
Bookkeeping	5,800.00	5,987.50	5,987.50
Total Office Costs	18,756.67	18,587.50	19,187.50
Facility Operation			
Utilites	4,897.47	6,000.00	6,000.00
Bottled Water	42.02	200.00	-
Miscellaneous Facility Operation	-	200.00	200.00
Facility Supplies	425.52	400.00	646.00
License	502.00	490.00	502.00
<b>Total Facility Operation Costs</b>	5,867.01	7,290.00	7,348.00
Capital Expense	6,838.87	10,000.00	10,000.00
Misc Expense - Contingency	-	5,000.00	5,000.00
Facilities Capital Reserve Fund	7,000.00	7,000.00	12,000.00
Equipment Capital Reserve Fund	3,000.00	3,000.00	7,000.00
Total Other Costs	16,838.87	25,000.00	34,000.00
<b>Total Expenses</b>	584,930.38	598,906.54	616,398.37
Total Revenue	606,914.10	598,906.54	616,398.37
Net	21,983.72	-	0.00

### **Code Enforcement Office** Joseph Rose

The past year has seen our world challenged with many businesses and lives profoundly changed due to the worldwide pandemic. As I write this, the town office is closed to walk in business, with appointments being made, as necessary. The Code Enforcement Office has focused on safely trying to support the trades in keeping as much of the economy going as possible with permits and inspections. There has been more than a thirty percent increase in building and plumbing permits issued this past year, an enormous increase.

Of note is a requirement for owners of property for sale in the Shoreland Zone to verify that their subsurface wastewater disposal system has not malfunctioned in the past 180 days. There have been a number of these systems that have failed inspection and been required to be replaced. To avoid costly repair or replacement of your septic system, please have the treatment tank pumped regularly and be careful of what goes down the drain.

As always, I am in the office regularly to answer all your code related questions.

### Lincoln County Sheriff's Office Todd B. Brackett, Sheriff

Greetings,

This past year has certainly been full of challenges related to the current pandemic and various social justice issues. As we put 2020 behind us, it is a good time to look back and think about what we have done right and where we could improve. For those of us in the law enforcement world, it has been a world of challenges and a good time to talk about how we are addressing some of these issues head on. For the Lincoln County Sheriff's Office, it is about giving people the skills they need to be successful. A Sheriff's office is charged with protecting all members of the public. As more and more law enforcement has come under scrutiny, we have chosen to add new hires and increase training.

Because of the COVID-19 pandemic, much of our training was primarily conducted online. Our office choose to add 14 additional classes to our already robust training program. We added training on implicit human bias, de-escalation tactics and crisis management, power authority and discretion, how to respond to people with disabilities and awareness of transgender issues.

2020 also provided some opportunities with the addition of four new deputies to our office. These new employees bring new opportunities for new perspectives and replace employees who have retired or sought other career options during the past year. It is these new perspectives that are more important now than ever before.

Much of the past year has been spent reflecting on ways we can provide law enforcement services and to consider ways to improve these services through clearer communication and transparency.

In 2021, we have plans to begin this process of improving our communication and transparency. Please take the time to view our website www.lincolnso.me to view updated information on our agency and the work we are doing each day. We are all looking forward to the New Year, to continuing our work with you and to keep building your trust - so remember, if you need us we will be there.

Once again, thank you for the opportunity to serve as your Sheriff. Please reach out to me at any time if I can be of assistance to you.

### Fish Committee Jay Crooker, Fish Committee Chair

The year 2020 will long be remembered as the year of COVID-19 and the multiple disruptions it brought to our lives. For one group, The Bristol Fish Committee, not even a national pandemic could slow down their progress rebuilding the Fish Ladder at the Bristol Mills Dam.

Even before the overwhelming Town vote in the summer of 2018 to make repairs to the century old dam and the 1974 fish ladder, the Fish Committee has been dreaming and planning about a new passageway for getting alewives up and over the dam and into the upstream river, ponds and lakes. 2020 has been the year of action.

With plans finalized (thanks to the generous help of Curt Orvis, Fish Passage Engineer), in early summer Hagar Construction began the process of demolition of the existing fish ladder and additional site work to prepare for the construction of the new ladder. The existing ladder was essentially a straight shot up the hill and over the dam, giving fish no chance to rest on the journey. The new ladder consists of 18 pools, each rising 9" over the pool before it. The pools are of a depth and height which will allow fish to rest along the way. Additionally, water flow may be regulated in several locations, both at the bottom and top of the ladder. With the entrance closer to the base of the dam, attracting the alewives into the ladder will be much easier than directing them with a string of fencing across the river that required daily maintenance.

Once the site work was finished, McClintick Foundations moved in to pour the new concrete pools, some of which will allow for a depth of 10' of water. This work was done under the careful watch of Becker Construction, general contractors for this project. Deb Wilson and Mark Becker are well known locally for the successful renovation and rebuild of the Damariscotta Mills Fish Ladder. We were fortunate to benefit from their acquired expertise.

The next phase of the construction, lining of the concrete pools with natural stone and rocks, was ongoing through the end of the year and continued through March of 2021. Peter Anderson and his crew from Natural Concepts did a masterful job in lining each pool to the projected height of the water and in creating easy movement of the alewives from one pool to the next with beautifully crafted "weir" stones. All who have had a "first glimpse" at the pools have been wowed by the artistry of Peter's work.

Looking forward, in March/April of 2021, trials of the fish ladder will begin. Members of the Fish Committee will be testing water flow rates to ensure optimal flow and levels come May 1st, give or take a week or two, when alewives will make their inaugural run.

The Fish Committee is deeply appreciative of the Town and residents financial support of this project. We also thank all those who donated rocks and stones from their fields and stone walls, saving the Town thousands of dollars. Our vision for the project includes finishing the stonework to cover all the concrete, landscaping,

and creation of a small educational park in conjunction with the Town Parks and Recreation Department. All of this will occur as additional funding becomes available.

On a personal note, I would like to thank all members of the Fish Committee for their dedication and tireless work this past year. It truly has been a team effort. That said, I am certain every member of the Fish Committee would like to recognize the extraordinary efforts of Rick Poland. Rick had his eyes on every aspect of this project and checked in on the project almost daily, if not several times on many days. We all owe Rick a tremendous debt of gratitude.

### United State Senate

### **U.S. Senator** Susan M. Collins

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine's annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I coauthored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided "exactly what we needed at exactly the right time." The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine's roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation's seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer's disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to

find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

### **U.S. Senator** Angus S. King Jr.

2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss — but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the CARES Act passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the CARES Act lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the Great American Outdoors Act, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission - which I co-chair with Republican Congressman Mike Gallagher - made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state - starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community - and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.



## Member of Congress Chellie Pingree

2020 has been a year of unconscionable loss and hardship. The COVID-19 pandemic has ravaged our nation, magnifying long-unaddressed inequities. I hear daily from constituents whose lives have been upended by the pandemic. As we navigate these ongoing challenges, my top priority in Congress has been to advocate for the resources Maine residents, businesses, and institutions need to weather this crisis.

In March, the CARES Act was signed into law, providing much-needed relief to Mainers, including expanded unemployment benefits, stimulus checks, grants and loans for small businesses and nonprofits, and funding for health care providers on the front lines of this crisis. As this crisis wore on, I saw increased need; that's why I voted for the Heroes Act in May and again in October to provide further support. I'm relieved we passed another relief package at the end of December, but I know another round of support is still much needed in the coming year.

The pandemic isn't the only crisis we face. Climate change threatens Maine's environment and industries. This summer, the Gulf of Maine recorded its hottest day, and we experienced the longest, most severe drought in 20 years. Maine farms continue to be stymied by climate change, but they can also play a crucial role in combatting it. In February, I introduced the Agriculture Resilience Act to ensure American agriculture is net-zero by 2045. The release of Maine's Climate Action Plan is a major step in the fight against climate change. I will continue to work with state leaders to ensure they have federal support to achieve this agenda.

2021 will offer different challenges. We must distribute a vaccine to millions, restore jobs, uplift the economy, and repair the divisions that undermine our ability to make meaningful change. I look forward to working with the incoming presidential administration to meet these challenges and emerge as a stronger, more resilient nation.

As always, the needs of Mainers guide my work as we recover from this crisis. If there is anything my office can do to help, please reach out.



## Governor of Maine Janet T. Mills

When I took the oath of office to become Maine's 75th governor, I never imagined that we would face a pandemic. But that is our current reality, and it is my solemn responsibility to guide our state through this unprecedented time to keep Maine people safe and healthy.

COVID-19 is wreaking havoc on our national economy, dealing heavy losses to businesses of all sizes, while millions of people find themselves newly unemployed. Here in Maine it has taken the lives of hundreds of people and sickened many more. While we all dream of going back to the way things were, the fact is that our lives will not return to normal soon. Instead, we have to invent a new normal - a different way of doing business, shopping, traveling, and enjoying the Maine outdoors - one that keeps us all safe.

My Administration, in collaboration with public health experts and business leaders across the state, developed a plan to gradually and safely restart Maine's economy. My Administration has also formed an Economic Recovery Committee charged with assessing the economic impacts of the pandemic on Maine's economy and providing recommendations for policy changes to deal with these impacts. Together, drawing on the hard work and resilience of Maine people, we will rebuild and strengthen our economy and rise from this unprecedented challenge a stronger state than ever.

I continue to be amazed by the strength and courage of the Maine people and businesses who have found different ways to do business and the brave first responders in your town and in our health care facilities. Thank you to the people of Maine who have demonstrated patience, kindness, and compassion during this difficult time.



### Maine State Senator Chloe Maxmin, District 13

Thank you for the opportunity to represent you in the Maine Senate; I am truly humbled that you have chosen me to be your voice in Augusta, especially during this unprecedented time.

Since the pandemic arrived in Maine in March 2020, we have been faced with many challenges that few of us could have predicted. This public health crisis has brought with it economic and personal consequences that have touched every person in our state. Though there is hope that a vaccine means we are nearing the end of the worst of the pandemic, our challenges are far from over. The next couple of years will be critical to building a path forward into a bright future for our state.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. I am excited work on these committees, which directly impact life for so many in our communities. These committees oversee matters that involve many of our heritage industries, including farming and fishing, and we know that the coming years will present these industries with real challenges if we do not prepare. These industries are entical to our culture and our economy. We need to be proactive in finding ways they can continue to operate and grow sustainably in a changing climate. Maine's natural resources are absolutely essential to our way of life and protecting them is our responsibility.

Over the next couple of years, I look forward to working on these important issues and more. The pandemic has highlighted several areas where we have made progress in recent years, but we also see that we must keep working to improve. All Mainers need access to quality health care and to reliable, high-speed intemet, which has become a necessity. We must also support the workers and small businesses, which form the backbone of our economy, as we strive to rebuild in the coming years.

I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help securing unemployment benefits, putting food on the table, connecting with a state agency, or just want to talk something through, I'm here to help. You can email me at Chloe.Maxmin@legislature.maine.gov or call me on my cell phone (207) 200-6224. I really mean it when I say reach out anytime.

These difficult times are going to require cooperation and creativity from all of us. I am committed to working with and for everyone in our community, listeming to all perspectives, and finding common ground to heal our state.



## Maine State Representative Lydia Crafts, District 90

Thank you for the opportunity to serve you in the Maine Legislature. I look forward to providing responsive constituent services, advocating for you in Augusta, and passing measures to improve the quality of our lives.

This new legislative session looks quite different from any other because of the continuing COVID -19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely, with both legislators and the public participating via the internet.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit www.legislature.maine.gov if you are interested. Please contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind. I am pushing to make sure the budget adequately funds our schools, strengthens our health care and behavioral health resources, provides help to local governments and property taxpayers, and strengthens our efforts to address the climate crisis.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and entrepreneurs. We will also need to continue to improve access to broadband, augment workforce training and invest in Maine's large infrastructure network. And, given the experience of so many constituents last year, we will need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

Some of my own bills include efforts to help volunteer first responders, strengthen services for students on the autism spectrum, improve training for school counselors, expand local access to drug courts and more.

Like my predecessor, Rep. Devin, I am serving on the Marine Resources Committee, where we will continue to advocate for the working waterfront, emerging industries like aquaculture and the continued health of our oceans and our coastline.

Through both my committee work and other legislative business, I am committed to working with all my colleagues, regardless of party, to advocate for our community and move our state forward.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is lydia.crafts@legislature.maine.gov and my phone number is 593-2664.

### Bristol Area Library Jacqueline Bennett, Librarian

It was a sad year for many reasons, one of them being that we had to cancel so many annual events and programs. We had almost made it through our Let's Talk About It spring book discussion group when we had to close our doors at the end of the day on Monday, March 16. We were able to continue to offer art displays by local artists, but our BCS student reception scheduled for that same week in March had to be cancelled. Thankfully, we were able to offer a physically distanced summer reading party, which was the highlight of the year.

We went through several changes over the year and for a while it felt like we were changing the signs and the answering machine on a weekly basis for both the library and the used bookstore. We went from being closed, to offering curbside, to taking appointments, and finally to being open with limited hours. We are confident that our collection is safe. Any items on our shelves have been handled carefully with washed/disinfected hands and by people wearing masks.

26 patrons joined the library this past year, giving us a total of 1,384 adult and children members. As part of our great collection of 28,520 items we offer music CDs, movies, audio books, and access to 12,468 downloadable books. 7,444 adults signed out 6,567 books and 444 children visited the library and signed out 1,036 books. These statistics are lower than the previous year.

We received many donations and several of them were in memory of some special people including Louise Christian, Margaret Freeman, and Jean Janell. This year's Board of Trustees includes: Carol Jaegar, President; Judith Hope, Vice President; Sue Trouwborst, Recording Secretary; Bonnie Sablinsky, Treasurer; and Anne Merrill, Corresponding Secretary. Other trustees are Becky Cooper, Judith Cotton, Nancy Douglas, Wendy Harding, Andrea Powell, Kathleen Riess, Mary Jane Smith, Mary Stevens, Laura Sproul Stubbs, and Bruce Swift.

Finally, a thank you to our loyal patrons, to our hard-working volunteers with 2,200 hours of service, to those who gave so generously to our annual appeal, and to the Friends of the Bristol Area Library for supporting children's programs and funding our annual appeal and newsletter. Many thanks to the town of Bristol for their support of \$14,500 in appropriations which is a very crucial part of our operating budget.

# Community Housing Improvement Project, Inc. (CHIP, Inc.) Brittany Gill, CHIP Inc., Project Manager

"Neighbors helping neighbors keep their homes safe, warm, and dry."

CHIP, Inc (CHIP) is a non-profit founded by Ruth Ives in 1984 as an ecumenical effort to keep people safe, warm and dry in their own homes. Currently, CHIP serves eleven towns in Central and Eastern Lincoln County, including Bristol. CHIP provides home repairs to homeowners unable to make the necessary repairs themselves, and organizes the free exchange of appliances and furniture through

the CHIP shed. CHIP also donates 100 gallons of fuel or firewood to residents needing emergency assistance between November 1 to March 1. Due to the pandemic, the CHIP shed is temporarily closed.

During the 2019-2020 fiscal year, CHIP made repairs at six different households in Bristol, including seniors living alone on a limited income, households with young children experiencing underemployment, and individuals with disabilities that limit their ability to afford or make repairs themselves. Work done included a well assessment, a roof repair, a furnace repair, removal of a ramp for use at another location, weatherizing a door, building a safe exit, and replacing an oil pad and tank.

In a typical year, volunteers play a big role in CHIP's efforts to make homes safe, warm and dry. On average, over 100 volunteers share their time and skills on our annual Community Cares Day in September, including more than a dozen Bristol residents. A student youth group from Basking Ridge, NJ visits Bristol every summer to volunteer on home repair projects and do other community services. Both events were canceled this year due to the pandemic.

This year, CHIP relied on hired contractors, collaboration with outside organizations, and the help of a group of retirees called "The Regulars" who continued their volunteer efforts with safety precautions in place. Homeowners and their families assist with repairs as they are able.

The CHIP fuel assistance program continues as usual. During the 2019-2020 season, CHIP donated fuel or firewood to 29 Bristol households. A local team of volunteers, led by Bill Schwanneman, splits, stores, and delivers the firewood.

To request assistance, call 677-3450 anytime and leave a message.

CHIP welcomes volunteers to help make home repairs or split and deliver firewood. To volunteer, please email info@chipinc.org or call 207-677-3450.

CHIP relies on the generosity of this community to offer these services. Donations are gratefully accepted and may be made online at www.chipinc.org or mailed to PO Box 6, Newcastle ME 04553.

2019-2020 CHIP, Inc expenditures:

Fuel Assistance

258 Households Total \$69,956

29 Bristol Households \$7,809

Home Repairs

64 Households Total \$79,803

6 Bristol Households \$3,082

### **Coastal Rivers Conservation Trust**

Coastal Rivers Conservation Trust is your community land trust, caring for the lands and waters of the Damariscotta-Pemaquid region. Coastal Rivers has active programs in land conservation, water quality, trails and public access, and nature education.

For the benefit of all Bristol residents, in 2020 we provided:

- Conservation and stewardship of 10 properties in Bristol, open to the public for low impact recreation and enjoyment of the natural world. We also monitor 12 voluntary landowner agreements on private land. In addition to opportunities for recreation, these conservation lands serve to keep wildlife habitat intact, protect water quality, and help mitigate the effects of a changing climate.
- Public access to trails, natural areas and shorefront on Coastal Rivers' many nature preserves in the greater Damariscotta-Pemaquid region. We maintain over 48 miles of hiking trails for low impact use, free of charge, including the universally accessible River Trail in Damariscotta. In Bristol, the trails at LaVerna Preserve remain the most highly visited. Other Bristol properties with hiking trails are Bass Rock, Bearce Allen and NORGAL, Cosima's, Crooked Farm, Hatchtown, Little Falls Brook, Moxie Cove, and the John and Peg Sproul Preserve.

The Bristol Recreational Trail, owned by the Town of Bristol and managed by Coastal Rivers, was partially closed during the construction of the school softball field. Thanks to a partnership between the Town of Bristol, Hanley Construction, and Coastal Rivers, the trail is now reopened, with a new trailhead and parking area at the south end. Volunteers have also cleared and cleaned up the trail.

Studies show that spending time in nature improves overall health and wellness, and we've heard from many people during this pandemic year that the trails have meant a lot to them. We invite you to find trails to explore at coastalrivers.org.

- Continued support to Old Bristol Historical Society with the Mill at Pemaquid Falls. In 2020 ownership of the historic property was officially transferred to OBHS. Coastal Rivers will continue to partner with OBHS to ensure public access and water quality at the mouth of the Pemaquid River.
- Water stewardship. Coastal Rivers water quality initiatives have two main goals: protecting water quality and preventing the introduction of invasive aquatic plants. Water samples were taken weekly at Pemaquid Beach all summer long to check for bacterial contamination. In 2020 the weekly water quality numbers were extremely good, with no



safety alerts issued. Ordinarily we take samples at Bristol Mills as well, but that swimming area was closed this year due to construction of the fish ladder.

In support of Lake Stewards of Maine, data are gathered in Boyd Pond, a 94-acre pond that is part of the chain of ponds and waterways forming the Pemaquid River. The data are used to detect changes in water quality that might lead to algal blooms or other conditions that could affect wildlife habitat, recreational opportunities, or property values.

Courtesy Boat Inspectors performed 244 boat inspections at the Pemaquid Pond launch site and no invasive aquatic plants were found. CBI is the first line of protection from invasive aquatic plants for the entire Pemaquid river system and its beautiful ponds.

 Coastal Rivers nature education programs connecting people of all ages with nature. From March 2020 on, our programs have taken the form of online workshops, trainings, and discussions, many of which are available to watch at coastalrivers.org.

New this year, we have created trainings and resources to teachers, many of whom are moving classes outdoors in the interest of health and safety. Bristol Consolidated School hosted our mobile Wabanaki Fair in 2020 and over 70 students participated, learning about Wabanaki culture through interactive activities. We hosted an online nature education class for BCS second graders in early winter and loaned materials and equipment for a fourth-grade class and a school-wide activity in 2020. School group offerings and teacher resources, including recorded trainings, can be found on our website at coastalrivers.org/events-programs/for-schools-groups.

- Beachcombers Rest Nature Center (BRNC) at Pemaquid Beach is now established in the new pavilion. The goal of BRNC is to create a welcoming experience for visitors from near and far who come to enjoy the beautiful clean beach, salt marsh, and park grounds, and to provide information about the beach environment and how to protect it for future generations. Because of the pandemic there were no in person programs at BRNC in 2020, but the display area was open for self-guided exploration.
- **Information and resources.** These includes water quality resources for waterfront homeowners, boating and fishing regulations, boating safety materials, lead tackle exchange, and loon habitat information.

Formerly Damariscotta River Association and Pemaquid Watershed Association, Coastal Rivers Conservation Trust is a nationally accredited land trust. We are pleased to report our accreditation was renewed in 2020 after rigorous peer review. This distinction signifies we meet the highest standards of financial management, ethical conduct, responsible government, and lasting stewardship.

Coastal Rivers' work is made possible by support from the community, including many members and volunteers who reside in Bristol. To become a member or volunteer, please visit coastalrivers.org/get-involved.

We welcome your comments and questions! Contact us at 207-563-1393 or info@coastalrivers.org.

### The Fishermen's Museum John Allan, Treasurer

The Museum opened for our 48<sup>th</sup> season at the Pemaquid Point Lighthouse Park this past May and recorded attendance at 21,216, a decrease from 2019 due to the impact of the COVID pandemic.

We completed the restoration of the Jones & Hitchcock Bell (cast at Troy, NY in 1847) and Stand outside the Museum entrance. Over the years the Bell has been a favorite spot for wedding pictures and was in need of repairs.

The natural beauty of our Lighthouse Park draws local, regional and international travelers to Bristol. Looking over our guest book during September and October we recorded tourists from almost every state, including Alaska and Washington D.C. International travelers were dramatically absent this year but we recorded visitors from United Kingdom, Spain, Slovakia, Austria, South Africa and Canada during the final weeks of the season.

We hope our website www.thefishermensmuseum.org helped convince some travelers to stop and visit Pemaquid Point. On it, you can take photo tours through our galleries and read about the complete history of the Lighthouse. Many archival documents and photographs are posted including the wreck of the Angel Gabriel, a listing of all of Maine's Lighthouses, How to Catch a Lobster and much more.

The donations the Museum receives support artifact restoration, exhibit maintenance and our small operating budget, with the balance donated to the Town of Bristol. Our 2020 contribution of \$1,895.81 raises the total donated to \$268.870.00 since 1972.

Admission is free and the Museum is open during normal Lighthouse Park hours. Our collection of local fishing heritage includes original tools, traps, nets and artifacts, displays, diorama's, ships log's and first person accounts of shipwrecks, along with rare and unusual items that presents the history of the Bristol community to visitors from home and away.

Our annual Scholarship has been awarded since the 1980's and is open to Bristol students pursuing careers in marine related activities such as boat building, fishing, marine ecology and biological studies, engineering, history or other maritime fields. Information about our scholarship and applications can be obtained at the Lincoln Academy guidance office or downloaded from our website. This year scholarships were awarded to Bristol students Chase Crockett and Zachary Farrin, who are attending Maine Maritime Academy.

Once again the Board of Directors wishes to express their appreciation to the Bristol Park Commission and Park Staff for their support and assistance during a difficult 2020.



## Healthy Kids Leslie Livingston, M.S., Executive Director

Dear Residents of Bristol:

Thank you so much, for your support of Healthy Kids. Healthy Kids is the Child Abuse Prevention Council of Lincoln County. Our mission is to encourage, support and promote the healthy development of our children so that they may grow into healthy, contributing members of our community.

We want you to know that Healthy Kids has provided services to 239 Bristol residents receiving 407 units of service plus, 25 additional users of online parenting and participation in events. Those utilizing our services include parents, teachers, students, children, day care providers, physicians, law enforcement, school board members, town council members and general assistance staff, service club members, inmates, and other community representatives including Bristol residents who may work with children elsewhere in the county and still receive professional training Those services include:

- Home visiting personalized parenting support
- Supervised Visitation ordered by DHHS and/or the courts
- Educational classes in all four Lincoln County high school health classes teaching students about Shaken Baby Syndrome, the impact of drugs and alcohol on babies and basic infant care
- Parenting groups, workshops and classes
- Alcohol and Kids don't mix programs for parents
- School and Day Care based child abuse prevention programs and monthly parenting tips
- Family Resource Center programs, including playgroups throughout the county, pregnant and parenting teen support, lending library, toy exchange, Christmas toy drive and free informational resources
- Parenting programs at Two Bridges Regional Jail
- Mandated Reporting, Safe Sleep, Period of Purple Crying and Strengthening Families programs for professionals who work with children
- Use of our resource center and education that includes calls and visits to our center, educational information on our website, our TV series online on LCTV 7, our community events such as free dinners, free toys at Christmas through our toy drive etc.

We will continue to provide all of these services to the professionals and families in Bristol and again, thank you for your support!

### **LifeFlight Foundation**

LifeFlight of Maine and the LifeFlight Foundation are both non-profit charitable organizations supporting the emergency care system in Maine. Our fiscal year runs from July 1st to June 30th. Our annual report for FY2019 along with our budgets and audited financials are available upon request.

Town funding is important to help make sure LifeFlight is there when needed. LifeFlight's aircraft fly statewide and every aircraft is used at some point in every community in Maine. Funds raised from town contributions requested this year will be used for aircraft replacement or toward the COVID Relief fund. If a certain fund is not noted, the funds will be used for aircraft replacement. We are amid a \$19 million dollar addition and replacement of our helicopters. Town funding helps build the case for major donations from foundations and individuals. Thank you.

#### Aircraft funding:

The need for LifeFlight increases every year and LifeFlight continually responds to support critically ill and injured patients across Maine. To meet the need over the years LifeFlight has added new resources, including two additional critical care teams (22 staff), new quick response vehicles and \$2.5 million of new medical equipment. Each vehicle is a fully equipped ICU, capable of supporting the most complex of patients from premature infants to patients on full cardio-pulmonary bypass.

To meet the need LifeFlight has also added a fixed wing aircraft, a third helicopter, and is now replacing the helicopters purchased in late 2004.

**2005:** N910EM (Echo Mike) and N910CM (Charlie Mike) were purchased at the end of 2004 and together have now transported more than 16,000 patients (of our over 30,000 total) and flown more than 18,000 hours and 2.5 million miles caring for patients in Maine.

**2015:** LifeFlight added N901LM (Lima Mike), KingAir B200 turboprop airplane, to provide longer distance and more all-weather operations. The KingAir extends the range of care for Maine patients as far as the Cleveland Clinic and specialty cardiac centers in North Carolina. The KingAir and medical equipment was a \$4 million investment.

**2017:** LifeFlight added a fourth critical care team and third new 'next generation' helicopter, N901WM (Whiskey Mike), along with a new base of operations in Sanford. The aircraft acquisition was a \$7 million investment.

**2020:** LifeFlight acquired the first of the planned two replacement helicopters. N901LF (Lima Foxtrot) is a state-of-the-art light twin engine aircraft that will allow LifeFlight to initiate a new national demonstration project with the FAA on low level instrument flight routes, improving safety and reliability. The aircraft is a \$6.3 million investment; fundraising is ongoing. Once all certifications are completed, it will begin serving patients from LifeFlight's Bangor base. N901EM, (Echo Mike) the older Agusta109 E model currently based in Bangor, will become

a backup aircraft, available for training programs and limited primary use when other aircraft are undergoing maintenance.

**2022:** LifeFlight will take delivery of a third aircraft, representing another \$6.3 million investment, which will replace N910CM (Charlie Mike.)

### Lincoln County Television Larry Sidelinger, Station Manager

Lincoln County Television enters into its 32<sup>nd</sup> year, having encountered and surviving in a very difficult climate. The pandemic of 2020 brought to the forefront how important community television can be to a community. LCTV brought weekly onsite interviews with Miles Health, keeping the community abreast of the fast moving pandemic, the coronavirus. These highly watched telecast were able to bring quick informative info to viewers at home.

Under a new management team, LCTV has been able to rebuild, and replace the very old studio equipment with state of the art cameras and switches, improving the quality of outgoing signal. We have continued to produce our very popular shows, Wazzup, and Community Conversations as well as adding Chamber Chats, highlighting business in the area, and Talk'n Town Talk, with Characters in the Community, as well as producing Maine Challenge, a progressive show of state and federal government issues. All of our productions can be seen at LCTV.org

We continue to improve on our social media platform, as well as continuing to offer the local town meeting for viewing on our station or the web.

LCTV is committed to forging new and stronger relationships with all the towns that support us. We have worked hard to open lines of communication with town leaders and welcome any input and suggestions.

LCTV finished the 2020 year in a much stronger financial position than it has seen in many years, with many thanks to the towns and individuals that supported us. Hopefully 2021 will allow us to be able to fundraise on our own, and continue to bring quality programming to our community.

### New Hope for Women, Joan LeMole

New Hope for Women is Midcoast Maine's only domestic violence resource center serving Sagadahoc, Lincoln, Knox and Waldo counties since 1981. We are based in Rockland and have offices in the following towns that represent our catchment area: Belfast, Rockland, Damariscotta and Bath. The agency supports individuals affected by domestic violence, dating violence and stalking, and provides educational resources to assist communities in creating a safer and healthier future.

Advocacy services include a 24/7 helpline for victims and concerned others, legal supports, group healing options, court accompaniment, hospital accompaniment when injuries occur as a result of domestic violence, emergency sheltering, and transitional housing with case management for up to two years to assist victims

with stabilization. We also have a staff embedded at the Department of Health and Human Services (DHHS) to assist with domestic violence cases that involve children.

During fiscal year 2020 (October 1, 2019 through September 20, 2020), our agency provided advocacy services to 1,231 individuals: 181 were from Lincoln County. Seven of these individuals were residents of Bristol. The agency also served 6,765 people through prevention and education services that include age-appropriate presentations in 80+ schools ranging from healthy touch and boundaries to teen dating violence. Over 250 of the students were from schools serving Bristol residents.

New Hope for Women works toward a coordinated community response to the pervasive issue of domestic violence. We know that incidences of domestic violence increase in both number and severity when social crises such as the current pandemic occur. Our staff are poised to assist victims and concerned others with services that are both trauma-informed and empowering. We appreciate the support of Bristol residents.

### **The Old Bristol Historical Society**



Established in 2003, Old Bristol Historical Society is a charitable and educational nonprofit corporation with the expressed purpose to collect, preserve, and share the artifacts and the oral, documentary,

personal and physical histories of Bristol.

2020-21 has been a remarkable year for OBHS even with the hardships of the COVID-19 pandemic. Although many regular activities were curtailed, we have continued to rebuild our historic Pemaquid Mill, create the new Bristol History Center, and draw up plans for our Pemaquid Falls Park. Presently we are refurbishing the underpinnings of the Pemaquid Mill, and are mid way along constructing our long awaited Archival Vault which will store and protect our historic photos, journals, documents and Bristol Town records.

Although these building projects have been prominent over this last year, we also enthusiastically continue the regular life and work of OBHS. We have:

- Arranged six summer lectures on local Bristol history (postponed because of COVID-19). One lecture was presented through our new OBHS You Tube Channel featuring Professor Heather Cox Richardson offering our Bicentennial Talk on Bristol History.
- 2. Expanded our Digital Image Archive to 3,289 records of photographs, letters, and rare documents, with geneological information on over 1,500 Bristol individuals.
- 3. Continued our Oral History Project interviewing our older residents to preserve first hand accounts of Bristol history from those who have lived it.
- 4. Continued photographing the historic barns and fish houses of Bristol

- Worked on providing educational talks on Bristol history for Bristol Consolidated School students.
- 6. Published bi-annual newsletters.
- 7. Promoted the town of Bristol through our OBHS Website and Facebook page thus creating a window into Bristol's historical legacy.
- 8. Raised more than 50% of our 2020 Appeal for \$250,000 to complete the many projects at the Mill, Bristol History Center, and Pemaquid Falls Park.
- 9. Have gratefully received the generous support of over 50 volunteers assisting with our work in multiple ways.



Board of Directors
Robert Ives -President
Don Means - Vice Pres & Tres.
Belinda Osier - Secretary
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Chuck Rand, Margaret & Larry Hayter,
Dan Purdy, Kay Hannah, Pat Porter,
Alitha Young, Shari Fredette, Phil Averill,
Jody Holmes Bachelder, Chuck Farrell,
Mark Ziarnik

### The Pemaquid Group of Artists Bob Vaughan, President

The Pemaquid Group of Artists (PGA) celebrated our 92nd year during the 2020 season — the last 60 years on the grounds of the Lighthouse Park. PGA is one of the oldest artist organizations in Maine currently and juries new members from artists residing in Lincoln County. Gallery admission is free for park visitors.

Due to COVID-19 restrictions, our board decided we would not open the gallery during our 2020 season. It was a difficult decision for us, but we wanted to do everything in our power to keep everyone healthy and safe. We held 3 weekend outside tent events in late summer and promoted our on-line presence as much as possible. We thank Lara Sargent and all the staff at Lighthouse Park for their help and support. We are appreciative of the understanding and patience of Parks Department.

We were able to continue our support of local arts education through financial donations to three area elementary schools (Bristol Consolidated, South Bristol Elementary and Great Salt Bay schools), the preschool programs Healthy Kids and Coastal Kids, and Lincoln Academy. We also funded a pass for 2021 to the Portland Museum of Art, available free to Bristol and other Maine residents by reservation through Skidompha Library in Damariscotta.

We are grateful to our Patron members for their loyal support even with the gallery closed. We were able to hold our usual Patron raffle in August, giving an original painting by PGA member, Julie Babb, in a drawing to Bristol residents

Charles and Paula Hanson. We thank all of our Patrons who continue to support us.

We are planning to have a normal season in 2021, exhibiting a diverse collection of artworks – including oil, pastel, watercolor, gouache and acrylic paintings, as well as mixed media, ceramics, woodturning and marquetry. We will have on display the art of 33 permanent members and seasonal guest artists beginning our season on Memorial Day weekend. The Gallery will be opened seven days a week between June 4th and October 11th with an Opening Reception on June 6th. We plan a reception for Patrons Appreciation and the public in August and hold plein air demonstrations for park visitors throughout the season. Member artists will participate in the Artists at the Point plein air event in July and during Open Lighthouse Day in September. (All receptions depend on health conditions and restrictions at the time scheduled.)

Our website, www.pemaquidartgallery.com, provides information about our artists, events and charitable activities.

Our Board is comprised of myself, Bob Vaughan, President; Anne Jackson, Vice President; Judy Nixon, Treasurer; Kathleen Horst, Secretary; Dianne Dolan, Sarah Fisher, Jan Kilburn, Cindy Spencer and Barbara Vanderbilt. We hope you will have the opportunity to visit us at the gallery starting in May of 2021 when we open our doors to begin our 93rd year with an all-new exhibit of the creative work of our new and existing members.

## generations

## **Spectrum Generations**

Central Maine Area on Aging, d/b/a/ Spectrum Generations, has recently revamped its mission to promote and advance the well-being and independence of older and disabled adults, with the support of their care partners, to live in their community of choice. Our service area involves six rural counties (Kennebec, Knox, Lincoln, Sagadahoc, Somerset, and Waldo) and the towns of Brunswick and Harpswell.

Although our mission has been updated, we continue to provide services to older and disabled individuals, often those who are homebound and may not have any additional support. Our counselors are available to meet with people in the community, in our centers, or in their very own home; we find this accessibility to care services greatly increases the individual's ability to remain aging in place. Most of our services are also offered for free; there are very few self-pay services.

In the past year, Spectrum Generations has helped the Town of Bristol in the following ways:

- Through our Meals on Wheels program, we have served 926 meals to 10 homebound older adults
- We provided services to 76 unduplicated Bristol residents

- Aging and Disability Resource Specialists provided 51 hours of outreach counseling on topics including elder abuse, prescription drug coverage, and long-term care
- Additionally, 6 caregivers were able to receive respite services, aiding in the balancing act of working and taking care of an older or disabled love one

In recent months, the COVID-19 pandemic has greatly impacted older and disabled adults more than any other demographic. Since the onset of the pandemic, our Meals on Wheels daily meal count jumped from 800 to 1,800 meals served per day. We also had to modify the way we provide essential programming, going virtual on all Healthy Living for Maine (HL4ME) evidence-based health and wellness classes, and Medicare/aging and disability counseling.

While our environment is constantly changing around us, the need for Spectrum Generations' services remains vital to older and disabled Mainers in need; with the community's support, we never stopped bringing essential programs and services to those in need. We thank our valued staff, dedicated volunteers, and community partners for our many successes! We could not do all that we do without their support.

### **Central Lincoln County Ambulance Service**

Nicholas Bryant, Service Chief

The Central Lincoln County Ambulance Service responded to 1,492 emergency calls in 2020 amid the COVID-19 pandemic. I am incredibly proud of the dedicated EMS providers at CLC Ambulances and the Bristol Fire and First Responders. They have all done their very best to navigate the ever-changing treatment and safety guidelines for the pandemic as it evolved throughout the year.

In July of 2020, we took delivery of two new RAM chassis ambulances manufactured by AEV. The ambulances were 100% funded through donations from local citizens and businesses. These new ambulances have provided us with units with a more modern design that increases patient safety and a more efficient layout for the EMS personnel working in them. The new ambulances are also the first units equipped with four-wheel drive, ensuring that we can get to the scene of an emergency even in the winter regardless of the weather conditions.

Through a successful grant process, we were able to fund one new cardiac monitor and one new power stretcher in November of 2020. These new pieces of medical equipment have allowed us to fully equip all four ambulances in our fleet with up to date equipment. This new equipment will allow for continuity of equipment across the fleet and allow our EMS caregivers to continue to provide the best medical care to our community.

We have continued to provide Community Paramedicine visits to members of our community for our sixth straight year. This program provides services to patients in their homes that include: at-home blood draws, medical assessments, wound care, medication reconciliation, education, and some point of care lab tests.

The program is run by referral from your primary care physician or a physician you may see in the Miles ER. The program has demonstrated a positive impact on the patient's ability to manage medical conditions at home. If you or someone you know may benefit from these services, please contact your primary care doctor for more information.

I want to thank Fire Chief Paul Leeman Jr. and all the members of the Bristol Fire Department and First Responders for being an essential partner in our effort to supply quality Emergency Medical Service to the Town of Bristol. We look forward to working alongside members of the Bristol Fire and First Responders to provide emergency care to the residents of Bristol again in 2021.

### **BRISTOL EDUCATION REPORT PRE-K - 12**

Craig Jurgensen, Superintendent of Schools

In January and February - and well into March 2020, students and teachers at all AOS 93 schools were engaged in rich and varied learning activities. At Bristol Consolidated School students were enjoying "Winter Kids Winter Olympics" and at Jefferson Village School "Winter Palooza" was celebrated. Nobleboro Central School and Great Salt Bay Community School students were at Coastal Rivers Education Center and students from South Bristol School were continuing their weekly boat building course at the Maine Maritime Museum in Bath. Eighth grade students across the district were planning visits to secondary schools and preparing their high school course selections. Students and teachers in all schools district were completing mid-year NWEA reading and math assessments. The CLCSS Administrative Team worked together in a day-long workshop "Using Data to Inform Instruction and Improve Student Achievement"; all staff were reviewing digital security and safety protocols as follow up to trainings provided in November by AOS 93 technology director. It was a great start to the second half of another school year in mid-coast Maine. Then, on March 19, we closed the doors of all five schools, sent teachers and students home, and implemented the first phase of our remote learning plan in response to the global COVID-19 pandemic.

This unprecedented change to all aspects of school operations was challenging. We began a review of the essential components of our public school educational system: Physical Health and Safety (facilities and transportation);-Social, Emotional, Behavioral, and Mental Health, Academic Programs and Student Learning, and the Foundations for Remote Instruction and Learning. From our review and using a decision making tool provided by the CDC we started planning for the reopening of our schools, anticipating that we would be back to our normal routines and schedules before the end of spring, certainly before the end of the school year. Unfortunately, this did not happen. Instead we continued our contingency planning looking at three broad options for September 2020: a return to "normal" school; a hybrid model of "normal" school and remote learning, and a continued but more rigorous and well-planned remote/distance learning for all students. We continued to plan for the future educational opportunities provided to our students and the operations of our schools.

Budgets and funding were significant concerns but all of our member towns provided the support our schools needed to plan for and provide for student and staff needs. Staff layoffs and/or furloughs were discussed as we addressed adjustments and accommodations to instructional and class size recommendations. Paradoxically, however, smaller class sizes pointed to the need for more staff due to the need for increased attention social distancing, containing students in instructional pods and the essential needs related to medical considerations and facilities cleaning. Additional custodial hours were added in all schools and every

school extended nursing coverage. The support of our Lincoln Health nurses and their supervisors has been a critical component in our understanding of how to address and respond to specific issues and concerns regarding appropriate personal protective equipment, symptom monitoring, contact tracing, and quarantining, as well as interpreting, understanding and effectively using local and regional data about the pandemic.

Each of our schools – Jefferson Village, Nobleboro Central, Great Salt Bay Community, Bristol Consolidated, and South Bristol – worked with its Coordinated Planning Team to discuss the implementation of enforcement of standard operating procedures and educational supports to meet the needs of their community of learners as they returned to school in the fall. Each CPT adhered to the basic charge of creating a back-to-school plan but they tailored their planning to fit the needs of their students, staff, and school facilities. The work was intense, sometimes controversial, and often done without clear direction from state and national experts. We learned quickly about the importance of making decisions but also the essential awareness that the decisions we made were not always permanent and that all decisions needed flexibility to respond effectively and quickly to new situations.

All schools opened in September with most, if not all, instruction being in person and five days per week. A remote online option was made available to families whose personal circumstances prevented their students from returning to in-person instruction. Throughout the spring and fall, AOS teachers and staff continued their professional development engagement using Zoom or completing online classes. Professional learning communities, committees, and grade level teams continued to meet regularly. The district's Administrative Leadership Team met weekly for status updates related to the pandemic but more importantly to address topics concerned with special education, instruction, assessment and finance. All staff upheld the highest professional standards and commitment to all aspects of their work and commitment to our students, families, and one another.

School budgets provide the backdrop for telling the story of every school. How a school appropriates and uses its available funding translates to and defines what is important to the administration, teachers, support staff and the community because it represents what these groups want and need to provide for their students. Budget preparation is a complicated process. From one budget year to another, school administrators work with local officials and community members to ensure that each school budget is adequate, equitable, and predictable and that it is developed with input from all stakeholders in a clear and transparent process.

The AOS 93 School Board which includes a representative from each member town (Bremen, Bristol, Damariscotta, Jefferson, Newcastle, Nobleboro, and South Bristol) initiated a revision of the interlocal agreement that defines the operational structures and relationship of the seven towns that form the Central Lincoln County School System. At the AOS 93 Central Office in Damariscotta there were several staffing changes:

Michelle Miller was hired in January as the new Food Services Director. Michelle had previously worked at Jefferson Village School as the Cafeteria Manager.

Kelly Stokes was hired in as the Director of Special Services. Kelly previously worked for MSAD #6 in Buxton, Maine.

Lynsey Johnston was hired as the Assistant Superintendent, Business Manager for AOS 93. Lynsey had previously worked as the Jefferson Village School Principal. Lynsey was replaced at JVS by Lauren Arnold.

Our work together in the schools and communities is complex, challenging, and unquestionably essential and rewarding. Together we make a positive difference in the lives of our students, their families, and the communities in which we live and work. We are increasingly coming together as a learning community to engage in expanding our shared commitment for improving the education we provide to our children. The pandemic did not distract us from our mission. I encourage you to visit the AOS 93 website (www.aos93.org) for current news and information about our students and school activities, as well as school policies, School Committee meeting agendas and minutes. This website will also provide you with links to individual school websites and to useful information from numerous resources.

Maine law recognizes the critical role schools have in the lives of our children: "Compulsory education is essential to the preservation of the rights and liberties of the people and the continued prosperity of our society and our nation. Maintaining regular student attendance is necessary to achieve the goal of an educated citizenry." The vibrancy of our local communities and their support for our CLCSS schools is essential for the attainment of student aspirations and success.

## **Bristol School Department** *Jennifer Ribeiro*, *Principal*, *Bristol Consolidated School*

The past year has been an unforgettable learning experience for the staff, students and greater Bristol community. The COVID-19 pandemic has temporarily changed how we provide teaching and learning to our students. We spent the spring of 2020 under a fully remote learning model that was developed and implemented without much notice or precedent. Thankfully we have a supportive, resilient community and we were able to provide remote synchronous classes, send home instructional supplies and lessons, prepare meals five days a week and collaborate creatively with parents.

The beginning of the 2020-2021 school year was another new adventure for us all. It was so rewarding to provide full-time in person instruction for the entire first trimester. Following CDC guidelines and the Maine Department of Education's Framework for Re-Opening Schools, we instituted high levels of sanitization, installed plexiglass barriers, adjusted to mask wearing and physical distancing and redesigned our routines to provide a safe school environment. School does not look the same, yet students at BCS are learning a rich curriculum and getting the social/emotional supports they need.

Over the past few years our student population has been growing. The 2020/2021 school year is no exception to this trend. Many of our grades have classes of over 19 students and our total PreK-8th enrollment is just under 200. As our enrollment increases, so does our need for additional staff. This year the larger classes sizes and the need for social distancing due to COVID led to the hiring of an additional teacher.

Our educational focus continues to be on supporting student growth and developing students with grit and perseverance. We provide instruction that encourages students to make growth on academic standards across a variety of content areas. Focusing on progress with standards ensures that all students are challenged appropriately throughout their school experience. Our curriculum and instructional materials are evaluated to ensure they are relevant.

In meeting the needs of all students, we have many special programs available to our students. BCS hosts the Compass Program which is a positive behavioral support program for special education students from Bristol, Nobleboro, Jefferson and South Bristol. This is a regional program that is financially supported by the sending schools. We also support the Pathways Education Center at Jefferson Village School. That program is funded similarly to Compass and supports special education students who have a need for Life Skills programming.

The Bristol School building is an important resource to the community. The physical plant continues to be monitored to ensure timely upgrades and maintenance. We hope to develop a new strategic plan that will specifically address the maintenance and space needs of the building with a focus on safety, compliance and sustainability. Our most exciting acheivement is the completion of the new softball field. We have many generous supporters in this community that have brought the dream of a softball field to our students. We look forward to our first home game, hopefully the pandemic will ease up this spring so our students can participate in outdoor sports.

Normally we would highlight the many events and special activities we host each year to bring our greater community together. With the COVID precautions in place it has been a far different year than any of us has ever experienced. The unique experiences are many, yet wearing masks, teaching while distanced 3-6 feet from eachother and the absence of inside singing, sports and group projects are not unique as positive highlights! They are examples of the challenges we have overcome to provide a safe, in-person school day for the students in our community. I cannot thank the staff, students and parents for their flexibility and patience during this difficult time. We are learning life lessons from these challenges and will appreciate our strengths anew in the months to come.

# **Bristol K-12 Education Budget**

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_	FY21 Budget 7/1/20 - 6/30/21	FY22 Proposed 7/1/21-6/30/22	% Diff
Revenues	(¢2 420 7E6 20)	(\$2.206.004.41)	(0.050/)
LOCAL APPROPRIATION: REQUIRED LOCAL APPROPRIATION: ADDITIONAL LOCAL	(\$3,428,756.38) (\$1,447,964.87)	(\$3,396,084.41) (\$1,468,264.83)	(0.95%) 4.77%
TUITION FROM OTHER SAU	\$0.00	\$0.00	4.7770
MISC REVENUE-SPED SERVICES	\$0.00	\$0.00	
MISC. SALES & REFUNDS (MSMA, ETC.)	\$0.00	\$0.00	
STATE SUBSIDY	(\$348,429.80)	(\$414,092.34)	18.85%
FUND BEGINNING BALANCE	(\$31,877.28)	(\$48,807.30)	(100.00%)
Total Gen Fund Revenue	(\$5,257,028.33)	(\$5,327,248.88)	1.34%
Regular Instruction	¢000 200 40	ć002 742 02	(1 (20/)
TEACHER SALARY ED TECH SALARY	\$898,380.49	\$883,743.93 \$55,605.03	(1.63%) 3.10%
SUBSTITUTE SALARY	\$53,932.28 \$17,500.00	\$35,605.05 \$17,500.00	0.00%
TUTOR SALARY	\$17,500.00	\$1,000.00	0.00%
HW LEARNING LAB STIPEND	\$5,800.00	\$5,800.00	0.00%
HW LEARNING LAB BENEFITS	\$130.50	\$3,800.00	0.00%
TEACHER BENEFITS	\$15,397.93	\$16,137.50	4.80%
ED TECH BENEFITS	\$1,476.44	\$2,444.25	65.55%
SUBSTITUTE BENEFITS	\$366.25	\$1,300.00	254.95%
TUTOR BENEFITS	\$22.50	\$38.40	70.67%
TEACHER HEALTH INSURANCE	\$204,029.74	\$207,216.96	1.56%
ED TECH HEALTH INSURANCE	\$15,163.70	\$24,060.60	58.67%
HW LEARNING LAB RETIREMENT	\$241.28	\$222.72	(7.69%)
TEACHER RETIREMENT	\$37,476.63	\$32,841.57	(12.37%)
ED TECH RETIREMENT	\$1,968.76	\$1,292.43	(34.35%)
SUBSTITUTE RETIREMENT	\$728.00	\$200.00	(72.53%)
TUTOR RETIREMENT	\$41.60	\$41.60	0.00%
TEACHER TUITION	\$10,945.00	\$7,700.00	(29.65%)
ED TECH TUITION	\$0.00	\$0.00	
TEACHER-CASH IN LIEU	\$2,500.00	\$3,750.00	50.00%
COPIER LEASE (TEACHER USE)	\$5,780.70	\$5,780.70	0.00%
INSTRUCTIONAL SUPPLIES	\$38,816.19	\$38,977.88	0.42%
INSTRUCTIONAL TEXTBOOKS	\$6,055.50	\$5,560.00	(8.18%)
INSTRUCTIONAL DUES/FEES	\$350.00	\$350.00	0.00%
PRE K TEACHER SALARY	\$59,897.58	\$63,233.87	5.57%
PRE K ED TECH SALARY	\$22,183.35	\$21,199.15	(4.44%)
PRE K TEACHER BENEFITS	\$1,108.20	\$1,154.59	4.19%
PRE K ED TECH BENEFITS	\$448.21	\$418.99	(6.52%)
PRE K TEACHER HEALTH INS PRE K ED TECH HEALTH INS	\$10,235.52	\$10,827.36	5.78% 5.78%
PRE K TEACHER RETIREMENT	\$11,372.80 \$2,491.74	\$12,030.30 \$2,428.18	(2.55%)
PRE K ED TECH RETIREMENT	\$922.83	\$2,426.16 \$746.21	(19.14%)
PRE K TEACHER CASH IN LIEU	\$0.00	\$0.00	(15.1470)
PRE K ED TECH CASH IN LIEU	\$0.00	\$1,000.00	
PRE-K PROFESSIONAL DEVELOPMENT/TRAINING	\$300.00	\$400.00	33.33%
PRE K INSTRUCTIONAL SUPPLIES	\$882.88	\$833.35	(5.61%)
SECONDARY PUBLIC TUITION	\$19,900.00	\$30,817.30	54.86%
SECONDARY PRIVATE TUITION	\$949,759.00	\$937,900.00	(1.25%)
SECONDARY PRIVATE INSURED VALUE	\$56,960.00	\$56,440.00	(0.91%)
	1-0/20000	1-0/	(2.2.73)

	FY21 Budget	FY22 Proposed	% Diff
SEC REG ED CONTINGENCY	\$24,629.43	\$24,629.43	0.00%
SEC ALT ED TUITION (LA)	\$3,154.89	\$3,154.89	0.00%
CAL PROGRAM SHARE	\$38,531.39	\$40,253.03	4.47%
Total Regular Instruction	\$2,520,881.31	\$2,519,160.72	(0.07%)
Special Education Instructions	¢67.206.47	¢55.045.22	(17.020/)
SPED TEACHER SALARY	\$67,386.47	\$55,915.32	(17.02%)
SPED ED TECH SALARY	\$124,119.28	\$129,981.90	4.72%
SPED SUBSTITUTE TEACHER SPED TUTOR SALARY	\$2,500.00	\$2,500.00	0.00%
SPED TOTOR SALARY SPED TEACHER BENEFITS	\$1,000.00	\$1,000.00	0.00%
SPED TEACHER BENEFITS	\$1,239.26 \$2,603.34	\$1,026.52 \$2,569.38	(17.17%) (1.30%)
SPED SUBSTITUTE BENEFITS	\$56.25	\$56.25	0.00%
SPED TUTOR BENEFITS	\$22.50	\$22.50	0.00%
SPED TEACHER HEALTH INS	\$10,235.52	\$10,235.52	0.00%
SPED ED TECH HEALTH INS	\$22,745.56	\$39,098.61	71.90%
SPED TEACHER RETIREMENT	\$2,803.28	\$2,147.15	(23.41%)
SPED ED TECH RETIREMENT	\$4,747.08	\$4,646.40	(2.12%)
SPED SUB RETIREMENT	\$104.00	\$104.00	0.00%
SPED TUTOR RETIREMENT	\$41.60	\$41.60	0.00%
SPED TEACHER TUITION	\$1,500.00	\$1,500.00	0.00%
SPED ED TECH TUITION	\$3,000.00	\$2,800.00	(6.67%)
SPED TEACHER CASH IN LIEU	\$0.00	\$1,250.00	`
SPED ED TECH CASH IN LIEU	\$4,500.00	\$2,000.00	(55.56%)
SPED CONF/PROF SERVICES	\$1,500.00	\$400.00	(73.33%)
SPED SUPPLIES	\$1,100.00	\$1,825.00	65.91%
SPED TEXTBOOKS	\$500.00	\$200.00	(60.00%)
SPED INSTRUCTIONAL DUES & FEES	\$325.00	\$335.00	3.08%
SPCL PLCMNT SEC ED TECH	\$86,580.00	\$0.00	(100.00%)
SPED SEC PUBLIC TUITION	\$0.00	\$0.00	
SPED ELEM PRIVATE TUITION	\$0.00	\$0.00	
SPED SEC PRIVATE TUITION	\$138,000.00	\$255,219.00	84.94%
PEC PROGRAM SHARE	\$63,796.27	\$81,028.04	27.01%
COMPASS PROGRAM SHARE	\$107,695.34	\$124,495.56	15.60%
SHREP PROGRAM FEE	\$7,184.21	\$6,432.00	(10.47%)
SPED ADMIN COST	\$53,162.17	\$30,527.90	(42.58%)
MAINECARE SEED EXPENSE SECONDARY	\$0.00	\$25,000.00	
OTH PURCH SVCS: ONLINE SUB	\$1,000.00	\$1,642.50	64.25%
SPED SOCIAL WORKER SALARY	\$70,958.57	\$71,881.03	1.30%
SPED SOCIAL WORKER BENEFITS SPED SOCIAL WORKER HEALTH IN	\$1,301.78 \$24,958.20	\$1,305.91	0.32% 5.78%
SPED SOCIAL WORKER REALITH IN	\$2,951.88	\$26,401.44 \$2,530.21	(14.28%)
SPED PSYCH ELEMENTARY	\$21,645.77	\$22,185.24	2.49%
SPED PSYCH SECONDARY	\$3,000.00	\$3,000.00	0.00%
SPEECH TEACHER SALARY	\$0.00	\$57,504.82	0.0070
SPEECH TEACHER BENEFITS	\$0.00	\$1,044.73	
SPEECH TEACHER HEALTH INSURANCE	\$0.00	\$21,121.15	
SPEECH TEACHER RETIREMENT	\$0.00	\$2,208.19	
SPEECH CONFERENCES	\$300.00	\$400.00	33.33%
SPED CONTRACTED SPEECH -ELEMENTARY	\$43,778.00	\$0.00	(100.00%)
SPEECH SECONDARY SHARED SPEECH	\$8,386.94	\$4,000.00	(52.31%)
SPEECH TRAVEL/MILEAGE	\$150.00	\$528.00	252.00%
SPEECH SUPPLIES	\$850.00	\$436.71	(48.62%)

	FY21 Budget	FY22 Proposed	% Diff
SPED OT ELEMENTARY	\$6,790.76	\$7,000.00	3.08%
SPED OT SECONDARY	\$5,226.67	\$5,000.00	(4.34%)
SPED PT ELEMENTARY	\$7,150.64	\$7,250.00	1.39%
SPED SECONDARY PT	\$2,739.82	\$3,000.00	9.50%
Sub Total Special Education	\$909,636.16	\$1,020,797.58	12.22%
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CTE Instruction			
SEC TUIT ROCKLAND VOC SCHL	\$100.00	\$100.00	0.00%
Total CTE Instruction	\$100.00	\$100.00	0.00%
Other Instruction			
SUMSCHOOL TEACHER PAY	\$4,500.00	\$4,500.00	0.00%
SUMSCHOOL TEACHER BENEFITS	\$101.25	\$101.25	0.00%
SUMSCHOOL TEACHER RETIREMENT	\$187.20	\$187.20	0.00%
SUMSCHOOL SUPPLIES	\$250.00	\$250.00	0.00%
CO-CURR STIPENDS	\$5,000.00	\$6,300.00	26.00%
CO-CURR STIPEND BENEFITS	\$180.70	\$250.00	38.35%
CO-CURR STIPEND RETIREMENT	\$162.24	\$200.00	23.27%
CO-CURR PROF SERVICES	\$6,250.00	\$0.00	(100.00%)
CO-CURR MUSICAL EOUIP MAINT	\$625.00	\$625.00	0.00%
CO-CURR OTHER SERVICES	\$12,353.00	\$17,458.00	41.33%
CO-CURR SUPPLIES	\$2,700.00	\$1,275.00	(52.78%)
CO-CURR FIELD TRIP TRANS	\$10,999.96	\$8,503.75	(22.69%)
EX-CURR STIPENDS	\$27,293.00	\$28,072.20	2.85%
EX-CURR STIP BENEFITS	\$1,996.52	\$1,996.52	0.00%
EX-CURR STIP RETIREMENT	\$207.83	\$207.83	0.00%
GAME OFFICIALS PAY	\$7,200.00	\$6,650.00	(7.64%)
EX-CURR SUPPLIES	\$5,500.00	\$6,500.00	18.18%
EX-CURR DUES/FEES	\$1,300.00	\$1,200.00	(7.69%)
EX-CURR TRIPS	\$12,000.00	\$13,531.50	12.76%
Total Other Instruction	\$98,806.70	\$97,808.25	(1.01%)
Chindren and Chaff Command			
Student and Staff Support GUIDANCE COUNSELOR SALARY	\$42,157.74	\$42,705.79	1.30%
GUIDANCE COUNSELOR BENEFITS	\$797.76	\$795.35	(0.30%)
GUIDANCE COUNSELOR HI	\$14,975.04	\$15,840.84	5.78%
GUIDANCE COUNSELOR RETIREMNT	\$1,753.76	\$1,502.90	(14.30%)
NURSING HEALTH SRVCS	\$56,139.07	\$65,667.00	16.97%
HEALTH EQUIPMENT MAINT/REPAIR	\$250.00	\$250.00	0.00%
HEALTH SUPPLIES	\$2,000.00	\$2,000.00	0.00%
HEALTH PERIODICALS	\$170.00	\$131.00	(22.94%)
SEC TUTOR SALARY	\$1,000.00	\$1,000.00	0.00%
SEC TUTOR BENEFITS	\$84.50	\$84.50	0.00%
SEC TUTOR RETIREMENT	\$0.00	\$38.40	
ASSESSMENT FOR CURR ADMIN	\$9,867.94	\$10,804.54	9.49%
STAFF DEVELOPMENT STIPEND	\$2,500.00	\$2,500.00	0.00%
STAFF DEV STIPEND BENEFITS	\$56.25	\$56.25	0.00%
STAFF DEV STIPEND RETIREMENT	\$104.00	\$104.00	0.00%
STAFF DEVELOPMENT - SCHOOL	\$10,000.00	\$9,300.00	(7.00%)
STAFF DEVELOPMENT - SHARED	\$5,588.07	\$5,134.00	(8.13%)
STF DEVELOPMNT TRAVEL	\$1,000.00	\$700.00	(30.00%)
LIBRARY ET SALARY	\$13,629.88	\$13,021.23	(4.47%)
LIBRARY ET BENEFITS	\$279.77	\$251.87	(9.97%)
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	FY21 Budget	FY22 Proposed	% Diff
LIBRARY ET HEALTH INSURANCE	\$0.00	\$6,015.18	
LIBRARY ET RETIREMENT	\$587.80	\$458.37	(22.02%)
LIBRARY ET - CIL	\$500.00	\$0.00	(100.00%)
LIBRARY PROF SRVCS	\$376.00	\$975.00	159.31%
LIBRARY SUPPLIES/AV	\$1,272.32	\$420.30	(66.97%)
LIBRARY BOOKS/PERIODICALS	\$3,740.00	\$3,500.00	(6.42%)
LIBRARY DUES/FEES	\$250.00	\$850.00	240.00%
TECHNOLOGY ET SALARY	\$62,310.88	\$59,525.76	(4.47%)
TECHNOLOGY ET BENEFITS	\$1,150.44	\$1,089.70	(5.28%)
TECHNOLOGY ET HI	\$11,372.76	\$12,030.36	5.78%
TECHNOLOGY ET RETIREMENT	\$2,592.13	\$2,095.31	(19.17%)
TECH CONF/WORKSHOPS	\$1,200.00	\$500.00	(58.33%)
AOS IT SUPPORT	\$6,020.71	\$5,722.65	(4.95%)
COMP HRDWRE MAINT REPAIR	\$5,000.00	\$3,000.00	(40.00%)
INSTRUCT ONLINE SUBSCRIPT - SCHOOL	\$12,702.00	\$17,743.90	39.69%
INST ONLINE SUBSCRIPTION - SHARED	\$6,232.00	\$8,233.00	32.11%
COMP SUPPLIES	\$3,000.00	\$4,000.00	33.33%
COMP HRDWRE PURCHASE	\$24,886.38	\$16,800.00	(32.49%)
COMP SFTWRE PURCH	\$2,000.00	\$2,250.00	12.50%
TESTING MATLS - SCHOOL	\$1,044.55	\$1,154.40	10.52%
TESTING MATLS - SHARED	\$2,279.00	\$2,498.00	9.61%
SHARED WELLNESS COMMITTEE	\$500.00	\$500.00	0.00%
Total Student/Staff Support	\$311,370.75	\$321,249.60	3.17%
System Administration			
SCHL BRD STIPEND	\$2,200.00	\$2,200.00	0.00%
SCHL BRD STIP BENEFITS	\$185.90	\$185.90	0.00%
SCHL BRD LIABILITY INS	\$1,800.00	\$3,000.00	66.67%
SCHL BRD ADVERTISING	\$938.69	\$938.69	0.00%
SCHL BRD SUPPLIES	\$0.00	\$0.00	0.0070
SCHL BRD DUES/FEES	\$1,403.20	\$1,350.00	(3.79%)
SCHL BRD CONFERENCES	\$560.00	\$560.00	0.00%
SCHL BRD AUDITOR SRVCS	\$5,000.00	\$5,000.00	0.00%
SCHL BRD LEGAL FEES	\$2,500.00	\$2,500.00	0.00%
ASSESSMENT FOR ADMIN (SUPT)	\$56,110.03	\$60,139.04	7.18%
ASSESSMENT FOR FISCAL SVCS: SUPT OFFICE	\$49,146.63	\$56,271.25	14.50%
Total System Administration	\$119,844.45	\$132,144.88	10.26%
Calcard Administration			
School Administration	¢100 161 33	¢101 466 46	4 200/
PRINCIPAL SALARY	\$100,164.32	\$101,466.46	1.30%
ADMIN ASST SALARY	\$61,035.68	\$61,541.60	0.83%
HEAD TEACHER STIPEND	\$4,500.00	\$4,500.00	0.00%
HEAD TEACHER STIPEND BENEFITS	\$101.25	\$101.25	0.00%
PRINCIPAL BENEFITS	\$1,812.87	\$1,823.66	0.60%
ADMIN ASST BENEFITS	\$4,972.34	\$4,988.56	0.33%
PRINCIPAL HI	\$28,078.08	\$29,/01.68	5./8%
ADMIN ASST HI	\$22,745.56	\$25,263.69	11.07%
STIPEND RETIREMENT	\$187.20	\$172.80	(7.69%)
PRINCIPAL RETIREMENT	\$4,166.84	\$3,896.31	(6.49%)
PRINCIPAL PD	\$1,200.00	\$800.00	(33.33%)
SHARED POWERSCHOOL STIP	\$1,049.00	\$1,000.00	(4.67%)
POWERSCHOOL/INFOSNAP SOFTWARE RENTAL	\$5,033.00	\$4,915.00	(2.34%)
PRINCIPAL COPIER LEASE	\$5,780.70	\$5,780.70	0.00%

	FY21 Budget	FY22 Proposed	% Diff
PRINCIPAL ADVERTISING/PRINT	\$400.00	\$400.00	0.00%
PRINCIPAL TRAVEL	\$250.00	\$250.00	0.00%
PRINCIPAL SUPPLIES/POSTAGE	\$3,500.00	\$3,500.00	0.00%
PRINCIPAL DUES/FEES	\$600.00	\$800.00	33.33%
Total School Administration	\$245,576.84	\$250,901.71	2.17%
Transportation and Buses	*42.000.00	442.000.00	0.000/
BUS MONITOR SALARY	\$12,000.00	\$12,000.00	0.00%
BUS MONITOR BENEFITS	\$1,014.00	\$1,014.00	0.00%
CONTRACTED TRANS PK-8	\$411,865.73	\$274,673.00	(33.31%)
CONTRACTED TRANS 9-12	\$0.00	\$68,668.25	(100.000/)
SPED ELEMENTARY TRANS	\$25,000.00	\$0.00	(100.00%)
SPED SECTRANS	\$100,110.00	\$128,000.00	27.86%
SEC VOC TRANS	\$17,393.11	\$17,393.11	0.00%
Total Transportation and Buses	\$567,382.84	\$501,748.36	(11.57%)
Facilities and Maintenance			
SHARED CHO STIPEND	\$300.00	\$420.00	40.00%
DISPOSAL SERVICES	\$5,800.00	\$5,800.00	0.00%
PROPERTY INSURANCE	\$7,209.48	\$7,210.00	0.01%
TELEPHONE	\$4,000.00	\$4,000.00	0.00%
FURNITURE - NON INSTRUCTIONAL	\$1,000.00	\$0.00	(100.00%)
FURNITURE - INSTRUCTIONAL	\$7,000.00	\$7,792.10	11.32%
ELECTRICITY	\$30,000.00	\$30,000.00	0.00%
HEATING FUEL-PROPANE	\$46,689.14	\$46,689.14	0.00%
MISC BUILDING/UTILITY FEES	\$400.00	\$400.00	0.00%
CUSTODIAN SALARY	\$104,260.00	\$122,459.60	17.46%
SUMMER/SUB CUSTODIAN PAY	\$5,000.00	\$5,000.00	0.00%
CUSTODIAN BENEFITS	\$10,981.34	\$12,878.82	17.28%
SUMMER/SUB CUSTODIAN BENEFITS	\$543.00	\$543.00	0.00%
CUSTODIAN HEALTH INSURANCE	\$34,118.28	\$36,091.08	5.78%
CUSTODIAN WORKSHOPS	\$800.00	\$0.00	(100.00%)
CUSTODIAN TRAVEL	\$475.00	\$0.00	(100.00%)
CUSTODIAL SUPPLIES	\$17,000.00	\$17,000.00	0.00%
BLDG MAINTENANCE SERVICES	\$60,000.00	\$106,500.00	77.50%
MAINTENANCE SUPPLIES	\$20,000.00	\$18,000.00	(10.00%)
GROUNDS MAINT SERVICES	\$10,500.00	\$10,500.00	0.00%
CONTRACTED MOWING	\$4,300.00	\$5,000.00	16.28%
CONTRACTED SNOWPLOWING	\$4,000.00	\$3,000.00	(25.00%)
SCHOOL EQUIPMENT	\$0.00	\$5,001.00	
SECURITY EQUIPMENT-NON CAPITALIZED	\$45,000.00	\$7,000.00	(84.44%)
SECURITY EQUIPMENT-CAPITALIZED	\$0.00	\$0.00	
SHARED SAFETY COMMITTEE	\$250.00	\$250.00	0.00%
CAPITAL ENHANCE & IMPROVEMENT	\$43,500.00	\$12,500.00	(71.26%)
Total Facilities Maintenance	\$463,126.24	\$464,034.74	0.20%
All Other Expend., incl. Lunch			
SCHOOL LUNCH MONITOR	\$3,963.90	\$3,963.90	0.00%
SCHOOL LUNCH MONITOR BENEFITS	\$334.95	0.00%	5.55,0
FOOD SERVICE GF SUBSIDY	\$15,004.19	\$15,004.19	0.00%
Total All Other Expenditures	\$19,303.04	\$19,303.04	0.00%
Total Expense	\$5,256,028.33	\$5,327,248.88	1.36%

# AOS 93 Enrollment (October 2020)

ELEMENTARY	Pre-K	K	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	19	26	15	15	20	22	18	15	19	21	190
Public Tuition											0
Open Enrollment		3	2		1						6
Bristol Total	19	29	17	15	21	22	18	15	19	21	196
Bremen		8	5	6	7	4	5	6	11	8	60
Damariscotta		14	16	18	15	17	18	21	16	17	152
Newcastle		11	11	12	10	9	18	16	21	22	130
Open Enrollment		1		1		3	5	1	4	6	21
Superintendent's Agree			1						1	1	3
Public Tuition			2	1	1	1	2	2	2	4	15
GSB, CSD Total	0	34	35	38	33	34	48	46	55	58	381
Jefferson		23	22	22	19	23	20	27	23	23	202
Open Enrollment										1	1
Superintendent's Agree		1		1	1	1			1		5
Jefferson Total	0	24	22	23	20	24	20	27	24	24	208
Nobleboro		14	12	11	11	13	12	14	14	15	116
Open Enrollment		1		1	1	1		3		1	8
CAL (from out of NCS)										1	1
Public Tuition											0
Superintendent's Agree										1	1
Nobleboro Total	0	15	12	12	12	14	12	17	14	18	126
South Bristol	4	2	4	3	6	6	4	6	9	5	49
Superintendent's Agree					1					1	2
Open Enrollment	1	1		1	1	1	3	1	4		13
So. Bristol Total	5	3	4	4	8	7	7	7	13	6	64
TOTAL ELEMENTARY	28	105	90	92	94	101	105	112	125	127	975

SECONDARY ENROLLMENT and home school	9th	10th	11th	12th	TOTAL
Bremen	8	7	8	12	35
Bristol	18	31	22	18	89
Damariscotta	27	24	21	18	90
Jefferson	27	24	23	24	98
Newcastle	29	29	20	16	94
Nobleboro	15	21	20	16	72
South Bristol	8	7	12	3	30.0
TOTAL SECONDARY	132	143	126	107	508

AOS No. 93 Total K-12

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# Lincoln Academy Jeffrey S. Burroughs, Head of School

To the Residents of Bristol:

Greetings from Lincoln Academy, where, like schools around Maine and the world, we have had a most unusual year. I am currently in my second year as Head of School, and what a tenure it has been! Despite the many challenges of 2020 and 2021, I am happy to report that we continue to deliver a top-notch education to our 534 students from 25 towns in Maine and nine countries around the world.

Last March in accordance with recommendations by the Maine Department of Education, we closed campus and moved to remote learning. Using Canvas, our Learning Management System, and a new schedule, we completed the 2019-20 school year with incredible innovation, quick learning by our faculty and staff, and hard work under imperfect conditions by our students. Starting the week we closed in March, the LA dining services team prepared and delivered food to any LA family that requested it. In June we graduated the Class of 2020 in a series of mini commencement ceremonies on Clark Field in a celebration we'll never forget.

We spent the summer improving campus safety and remote teaching methods, and opened in September with a hybrid learning schedule that keeps us on campus with students at half capacity, completing academic work through a combination of in-person and remote classes and assignments. We completed a full academic trimester and a shortened, masked, and spectatorless fall sports season before moving to four weeks of remote learning around the holidays. This pause in daily campus traffic allowed time to install an upgraded ventilation system throughout the main building to further improve our campus safety. I am happy to report that in January of 2021 we are back on campus for hybrid learning and a modified winter sports season.

In the last year we have learned that our strength as a community comes from our willingness to support one another, our belief that together we can confront even the most complex challenges, and that humility in the face of difficult times provides reassurance and comfort to all of our constituents.

There have been changes to our campus footprint this year. We consolidated the Alternative Education and IDEAL programs and Special Education offices into Hall House. We balanced this move by consolidating the boarding program into a single building, Kiah Bayley Hall. It has been wonderful to have all of our students on our central campus, and even in our hybrid schedule we have seen the benefits.

Other bright spots this year include the professional development and collaboration faculty undertook to improve their teaching. Necessity compelled innovation: music teachers taught outside under two "learning tents" well into the fall, and our theater program experimented with recorded and live streamed performances. Teachers retooled lab experiments and art projects for completion at home, and the math department is helping students work remotely together in

small peer groups. This winter students are partnering with Bigelow scientists to build a device in the Applied Technology and Engineering Center (ATEC) that will allow them to count and identify organisms in the Damariscotta River.

As we approach our 220th anniversary as an independent, comprehensive town academy serving students from the midcoast region, we appreciate the support of all of our sending towns. We look forward to a full return to campus in the fall of 2021. We feel confident in a bright future for Lincoln Academy, and we cannot do it without your support.

# Central Lincoln County (AOS 93) Adult & Community Education Annual Report 2019

Pamela J. Sperry, CLC Adult & Community Education Director

Despite the onset of a world-wide pandemic and periodic closures of our program for safety reasons, your CLC Adult & Community Education nonetheless managed to provide services to nearly 700 people in 2020. It was a year like no other and we are still trying to adapt to the change in delivery systems and to the recruitment of enrichment instructors who are comfortable with technology and delivering content remotely. As you might imagine, we took a huge financial hit due to the pandemic and the forced closures we experienced. Our enrichment program, which funds the bulk of our academic programs along with the AOS 93 town contributions, was hit drastically. We typically bring in \$12,000-\$15,000 in enrichment fees each fall but this past fall that number was reduced to \$4,000! We hope to secure enough donations to cover the significant revenue loss we experienced due to the pandemic but that remains to be seen. One significant cost cutting measure we have taken is to no longer print and distribute two thirty page brochures each year. Beginning January 2021 we will send only postcards to all area residents directing them to our website where they can access the brochure on our web page. All of our academic programs are FREE to Maine residents and we hope we will be able to keep the lights on and the learning going despite the loss in revenue.

Between 2018-2020 we served 35 learners in our high school equivalency program. Due to the pandemic, we had only one student able to complete his studies this past June and obtain his high school equivalency diploma. However, that one graduate's accomplishment was noteworthy in that he became the first person in his family to ever earn a high school diploma! The celebration of our graduate's achievement was joyful beyond all imagining! Anyone who is sixteen years or older, out of school and without a diploma, should contact us to explore options and develop a plan to acquire a high school equivalency diploma. Our dedicated staff is ready and eager to provide instructional support and ongoing encouragement to help each learner reach his or her goals.

Throughout 2018-2020, 46 learners accessed our college transition courses and services. Many of these are now enrolled in college or in a workforce training program of some kind. Anyone seeking support in navigating the college transition process, meeting the academic placement requirements for college acceptance, determining college and/or career goals, or understanding and completing college related paperwork/forms should contact us. Our college transition coordinator and instructional staff are ready to help with all of the above.

More than 600 community members accessed one or more of our low cost, high impact community enrichment offerings between 2018-2020. Our partnership with the other adult education programs in Sagadahoc, Knox, and Waldo counties along with our partnerships with LincolnHealth, the YMCA, the National Digital

Equity Center, the American Academy of Medical Professions, and the Learning Resources Network allows us to provide offerings that we typically would not be able to provide. Fortunately, most of the offerings through these partnerships can be accessed remotely. We will likely be relying more and more on remote classes even when the pandemic is no longer an issue. However, once the health landscape looks brighter, we hope to see a return to in-person learning and some of our long standing enrichment favorites such as ballroom dancing, bird identification, juggling, and jewelry making. Fingers crossed that we get to have a nice balance of in-person and on-line offerings in the future!

Despite all that has happened this past year, the desire to learn and grow is alive and well in Lincoln County and in all the counties across Maine. Your CLC Adult & Community Education program is proud to be helping people make their dreams come true! For more information about any of our programs and services, please visit our website at: http://clc.maineadulted.org

# **Independent Auditors' Report**

# William H. Brewer, Certified Public Accountant

858 Washington Street, P.O. Box 306, Bath, Maine 04530

We have audited the accompanying financial statements of the governmental activities, the business-type activities, and each major fund of the Town of Bristol, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the Town's basic financial statements.

# Management's Responsibility for the Financial Statements

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

# **Auditor's Responsibility**

Our responsibility is to express 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 from material misstatement.

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

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

# **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and each major fund of the Town of Bristol as of December 31, 2020 and 2019, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

Required Supplementary Information

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

# Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Bristol's basic financial statements. The introductory section and the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the financial statements.

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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

January 29, 2021

# **Management's Discussion and Analysis**

Fiscal Year Ended December 31, 2020

The Municipal Officers of the Town of Bristol, Maine offers the readers of Bristol's financial statements this narrative overview and analysis of its financial activities for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented in conjunction with additional information furnished in the basic financial statements and the accompanying notes to those financial statements.

#### The Financial Statements

The financial statements presented herein include all activities of the Town of Bristol, Maine using the integrated approach as prescribed by GASB (Governmental Accounting Standards Board) Statement No. 34. The government-wide financial statements present the financial picture of the Town using the accrual basis of accounting. They present governmental activities (functions that are principally supported by taxes and intergovernmental revenues) and business-type activities (functions that are intended to recover all or a significant portion of their costs through user fees and charges) separately. These statements include all assets of the Town as well as all liabilities, including long-term debt.

The fund financial statements include statements for each of the three categories of activity: governmental, business-type and fiduciary. Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

#### Statement of Net Position and Statement of Activities

The statement of net position and statement of activities report information about the Town and its activities as a whole. Excluding infrastructure, these statements include all assets and liabilities of the Town using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Town's net position and changes to it. Net position is the difference between assets and liabilities, which is one way to measure the Town's financial health or financial position. Over time, increases and decreases in net position is one indicator of whether the Town's financial health is improving or deteriorating. Other factors to consider are changes in the Town's property tax base and the condition of its infrastructure. In the statement of net position and statement of activities, the Town's activities are separated as follows:

*Governmental activities:* Most of the Town's basic services are reported in this category, including public safety, public works, and general administrative services. Property taxes, excise taxes, user fees, interest income, cable television franchise fees and State and Federal grants finance these activities.

*Business-type activities:* Parks and Recreation is considered a "business-type" activity. A fee is charged to visitors to cover costs associated with admission to and use of Bristol's parks. Parks and Recreation is completely self-supporting through admissions, rental income and other user fees and donations.

#### **Fund Financial Statements**

The fund financial statements provide detailed information about the most significant funds, not the Town as a whole. A fund is a grouping of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. Some funds are required to be established by State law or by grantor. In the Town of Bristol, these include worthy poor funds, cemetery funds and a small fund set aside for maintenance of the Rock Schoolhouse. Management also establishes other funds to help it control and manage money for particular purposes, using funds set aside by vote of the Town or by the Parks and Recreation Commissioners. In fiscal year 2020 Bristol had eighteen "capital reserve" accounts: Highway Equipment, Revaluation, Building, Information Technology, Veterans Memorial, Solar Array, Fire Truck, BFR Emergency, BFR Facility Maintenance, Bridge, Fish ladder Restricted, Fish Ladder, Bristol Dam, Landing/Harbors, Parks, Learning Center, Beach, and Lighthouse.

# **Governmental Funds**

Most of the Town's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the remaining balances at year end that are available for spending. These funds are reported using an accounting method called "modified accrual", which measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed, shorter-term view of the Town's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the Town's programs. The Town's governmental funds consist of the following:

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

**Proprietary Funds:** When the Town charges customers for services it provides (business-type activities), these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Assets and Statement of Activities.

*Fiduciary Funds:* The Town's fiduciary funds are held in trust for the benefit of others. These funds are not included in the government-wide financial statements and cannot be used to support general government activities and operations.

#### **Governmental Activities**

The cost of all governmental activities in 2020 was \$7,970,367.36, an increase of \$25,089.13 in comparison to 2019. Some of the costs were paid by those who directly benefited from the programs, or by other governments and organizations that subsidized certain programs with operating grants and contributions. The Town paid for the "public benefit" portion of governmental activities with property taxes and through additional sources such as excise tax, interest revenue, State revenue sharing, cable television franchise fees and other miscellaneous revenues.

Town programs include education, general government, health and welfare, highways and bridges, protection, special assessments (County tax), and unclassified. Each program's net cost (total cost less revenues generated by activities) is presented below. The net costs show the financial burden placed on the Town's taxpayers by each of the functions:

Net Cost 2020	Net Cost 2019	Net Cost 2018	Net Cost 2017
\$4,640,472.42	\$4,667,176.33	\$4,284,340.08	\$3,823,588.35
19,145.44	469,209.81	454,362.57	522,910.80
341,899.41	340,916.86	299,713.86	297,393.54
1,119,733.46	659,725.96	485,125.63	764,331.32
454,601.08	440,988.06	411,699.41	400,097.11
1,468,426.30	1,394,082.26	1,328,624.68	1,291,093.93
(75,858.52)	(29,372.43)	(35,043.60)	(16,537.38)
1,947.77	2,551.38	5,698.87	10,088.91
\$7,970,367.36	\$7,945,278.23	\$7,234,521.50	\$7,092,966.58
	\$4,640,472.42 19,145.44 341,899.41 1,119,733.46 454,601.08 1,468,426.30 (75,858.52) 1,947.77	\$4,640,472.42 \$4,667,176.33 19,145.44 469,209.81 341,899.41 340,916.86 1,119,733.46 659,725.96 454,601.08 440,988.06 1,468,426.30 1,394,082.26 (75,858.52) (29,372.43) 1,947.77 2,551.38	\$4,640,472.42 \$4,667,176.33 \$4,284,340.08 19,145.44 469,209.81 454,362.57 341,899.41 340,916.86 299,713.86 1,119,733.46 659,725.96 485,125.63 454,601.08 440,988.06 411,699.41 1,468,426.30 1,394,082.26 1,328,624.68 (75,858.52) (29,372.43) (35,043.60) 1,947.77 2,551.38 5,698.87

On December 31, 2020, Bristol's net position for governmental activities totaled \$10,094,021.45. The net position as of December 31, 2019 was \$9,596,446.96 thus an increase in net position of \$497,574.49 during fiscal year 2020.

# **Business-Type Activities**

The cost of the Town's only proprietary fund, Bristol Parks and Recreation, was \$350,269.67. The amount paid by users of the system and raised through grants and donations was \$660,748.89, resulting in a net gain of \$310,479.22.

# **Budgets and Budgetary Accounting**

The breakdown of actual expenditures for the year may be found in the Selectmen's Financial Report which is part of the 2020 Annual Report of the Town of Bristol. This could be compared with the proposed budget for 2021 to ascertain potential increases or decreases in individual budgetary items.

#### Administrative Notes

Bristol had just one outstanding loan at the end of fiscal year 2020: a fire truck loan which matures in 2023. The following is a comparison of total long-term debt as of December 31st of each fiscal year:

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
\$57,819.02	\$79,846.65	\$101,270.67	\$190,644.06	\$367,143.86

There was an increase in the County Tax assessment as compared with fiscal year 2019.

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
\$1,468,426.30	\$1,394,082.26	\$1,328,624.68	\$1,291,093.93	\$1,246,397.72

There was an increase in unappropriated surplus as compared with fiscal year 2019.

FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
\$1,371,400.74	\$1,206,600.98	\$1,276,461.14	\$1,256,622.37	\$1,181,527.00

The mil rate was 7.25 per \$1,000.00 of valuation in fiscal year 2020, an increase from fiscal year 2019. In 2019, the mil rate was adjusted to reflect the revaluation of property throughout the Town. Based on the old valuations, the mil rate in fiscal year 2019 was 6.75 per \$1,000.00 of valuation in 2019.

Education accounted for approximately 64% of the tax commitment followed by the County tax assessment at 19% and the Municipal budget at 17%.

Bristol's financial position continues to be commendable. The Municipal Officers continue to pursue ways to contain costs of providing essential services to Bristol's taxpayers. Bristol has been fortunate to receive grant awards as well as private donations to offset large infrastructure project costs, which has aided in maintaining a lower mill rate. Bristol continues to face increased demands for infrastructure improvements, rising costs for public services, and education expenses, which surpass the overall inflation rate.

Exhibit A: Statements of Net Position, December 31, 2020 and 2019

Accounts Receivable (Note C) 21,911.00 21,911.00 14,610.00 Taxes Receivable (Schedule A-7) 172,618.18 172,618.18 193,685.15 Tax Liens 25,221.08 25,221.08 25,221.08 47,042.72 Tax Acquired Property 10,080.52 10,080.52 11,638.31 Due From Other Funds 156,791.97 156,791.97 156,791.97 453,955.50 Total Current Assets 3,349,346.89 343,076.24 3,692,423.13 3,724,781.94  PROPERTY, PLANT, AND EQUIPMENT (NOTE J): Land and Land Improvements 2,166,734.24 176,557.36 2,343,291.60 1,717,049.26 Buildings 5,324,550.07 1,257,273.18 6,581,823.25 5,871,596.14 Equipment 2,493,292.72 156,832.89 2,650,125.61 2,600,213.61 Infrastructure 8,775,857.67 8,775,237.60 Total Property, Plant, and Equipment 18,760,434.70 1,590,663.43 20,351,098.13 18,766,096.68 Less: Accumulated Depreciation (11,759,702.40) (509,385.20) (12,269,087.60) (11,454,471.44 Net Property, Plant, and Equipment 7,000,732.30 1,081,278.23 8,082,010.53 7,311,625.24  DEFERRED OUTFLOWS OF RESOURCES: Related to Pension 157,539.50 - 157,539.50 144,949.89 Total Assets and Deferred Outflows 10,507,618.69 1,424,354.47 11,931,973.16 11,181,357.07		GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2020 TOTAL	2019 TOTAL
Accounts Receivable (Note C) 21,911.00 21,911.00 14,610.00 Taxes Receivable (Schedule A-7) 172,618.18 172,618.18 193,685.19 Tax Liens 25,221.08 25,221.08 25,221.08 47,042.72 Tax Acquired Property 10,080.52 10,080.52 11,638.31 Due From Other Funds 156,791.97 156,791.97 156,791.97 453,955.50 Total Current Assets 3,349,346.89 343,076.24 3,692,423.13 3,724,781.94  PROPERTY, PLANT, AND EQUIPMENT (NOTE J): Land and Land Improvements 2,166,734.24 176,557.36 2,343,291.60 1,717,049.26 Buildings 5,324,550.07 1,257,273.18 6,581,823.25 5,871,596.14 Equipment 2,493,292.72 156,832.89 2,650,125.61 2,600,213.61 Infrastructure 8,775,857.67 8,775,287.67 Total Property, Plant, and Equipment 18,760,434.70 1,590,663.43 20,351,098.13 18,766,096.68 Less: Accumulated Depreciation (11,759,702.40) (509,385.20) (12,269,087.60) (11,454,471.44 Net Property, Plant, and Equipment 7,000,732.30 1,081,278.23 8,082,010.53 7,311,625.24  DEFERRED OUTFLOWS OF RESOURCES: Related to Pension 157,539.50 - 157,539.50 144,949.89 Total Assets and Deferred Outflows 10,507,618.69 1,424,354.47 11,931,973.16 11,181,357.07					
Taxes Receivable (Schedule A-7)         172,618.18         172,618.18         193,685.19           Tax Liens         25,221.08         25,221.08         47,042.72           Tax Acquired Property         10,080.52         10,080.52         11,638.31           Due From Other Funds         156,791.97         156,791.97         156,791.97         453,955.50           Total Current Assets         3,349,346.89         343,076.24         3,692,423.13         3,724,781.94           PROPERTY, PLANT, AND EQUIPMENT (NOTE J):           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,775,857.67         8,577,237.61           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23	Cash (Note B)	3,119,516.11	186,284.27	3,305,800.38	3,003,850.20
Tax Liens         25,221.08         25,221.08         47,042.72           Tax Acquired Property         10,080.52         10,080.52         11,638.31           Due From Other Funds         156,791.97         156,791.97         156,791.97         453,955.56           Total Current Assets         3,349,346.89         343,076.24         3,692,423.13         3,724,781.94           PROPERTY, PLANT, AND EQUIPMENT (NOTE J):           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,577,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to	Accounts Receivable (Note C)	21,911.00		21,911.00	14,610.00
Tax Acquired Property         10,080.52         10,080.52         11,638.31           Due From Other Funds         156,791.97         156,791.97         156,791.97         453,955.56           Total Current Assets         3,349,346.89         343,076.24         3,692,423.13         3,724,781.94           PROPERTY, PLANT, AND EQUIPMENT (NOTE J):           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,777,857.67         8,777,857.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50	Taxes Receivable (Schedule A-7)	172,618.18		172,618.18	193,685.15
Due From Other Funds         156,791.97         156,791.97         156,791.97         453,955.56           Total Current Assets         3,349,346.89         343,076.24         3,692,423.13         3,724,781.94           PROPERTY, PLANT, AND EQUIPMENT (NOTE J):           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,777,857.67         8,577,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.64           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.85           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,93	Tax Liens	25,221.08		25,221.08	47,042.72
PROPERTY, PLANT, AND EQUIPMENT (NOTE J):         3,349,346.89         343,076.24         3,692,423.13         3,724,781.94           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,775,857.67         8,777,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Tax Acquired Property	10,080.52		10,080.52	11,638.31
PROPERTY, PLANT, AND EQUIPMENT (NOTE J):           Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,777,857.67         8,577,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Due From Other Funds	156,791.97	156,791.97	156,791.97	453,955.56
Land and Land Improvements         2,166,734.24         176,557.36         2,343,291.60         1,717,049.26           Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,775,857.67         8,577,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Total Current Assets	3,349,346.89	343,076.24	3,692,423.13	3,724,781.94
Buildings         5,324,550.07         1,257,273.18         6,581,823.25         5,871,596.14           Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,777,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	PROPERTY, PLANT, AND EQUIPMENT (NO	TE J):			
Equipment         2,493,292.72         156,832.89         2,650,125.61         2,600,213.61           Infrastructure         8,775,857.67         8,775,857.67         8,777,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Land and Land Improvements	2,166,734.24	176,557.36	2,343,291.60	1,717,049.26
Infrastructure         8,775,857.67         8,775,857.67         8,577,237.67           Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Buildings		1,257,273.18	6,581,823.25	5,871,596.14
Total Property, Plant, and Equipment         18,760,434.70         1,590,663.43         20,351,098.13         18,766,096.68           Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Equipment	2,493,292.72	156,832.89	2,650,125.61	2,600,213.61
Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44)           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.85           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Infrastructure	8,775,857.67		8,775,857.67	8,577,237.67
Less: Accumulated Depreciation         (11,759,702.40)         (509,385.20)         (12,269,087.60)         (11,454,471.44)           Net Property, Plant, and Equipment         7,000,732.30         1,081,278.23         8,082,010.53         7,311,625.24           DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.85           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Total Property, Plant, and Equipment	18,760,434.70	1,590,663.43	20,351,098.13	18,766,096.68
DEFERRED OUTFLOWS OF RESOURCES:           Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Less: Accumulated Depreciation	(11,759,702.40)	(509,385.20)	(12,269,087.60)	(11,454,471.44)
Related to Pension         157,539.50         -         157,539.50         144,949.89           Total Assets and Deferred Outflows         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07	Net Property, Plant, and Equipment	7,000,732.30	1,081,278.23	8,082,010.53	7,311,625.24
Total Assets and Deferred Outflows 10,507,618.69 1,424,354.47 11,931,973.16 11,181,357.07	DEFERRED OUTFLOWS OF RESOURCES:				
	Related to Pension	157,539.50	-	157,539.50	144,949.89
	Total Assets and Deferred Outflows	10,507,618.69	1,424,354.47	11,931,973.16	11,181,357.07
AND NET POSITION CURRENT LIABILITIES:	CURRENT LIABILITIES:				
		22,671.51	-	22,671.51	22,057.23
		,		69,861.61	19,669.91
	•	7,949.64			10,132.00
	, 1		800.00	800.00	1,100.00
	-			157,291.97	267,005.05
Total Current Liabilities 257,774.73 1,305.75 259,080.48 319,964.19	Total Current Liabilities	257,774.73	1,305.75	259,080.48	319,964.19
LONG-TERM LIABILITIES:	LONG-TERM LIABILITIES:				
	,	,	-	,	83,180.00
,	,			,	57,789.42
· · · · · · · · · · · · · · · · · · ·	3	140,895.51	-	140,895.51	140,969.42
Total Liabilities 398,670.24 1,305.75 399,975.99 460,933.61	Total Liabilities	398,670.24	1,305.75	399,975.99	460,933.61
DEFERRED INFLOWS OF RESOURCES:	DEFERRED INFLOWS OF RESOURCES:				
Related to Pension 14,927.00 - 14,927.00 11,407.00	Related to Pension	14,927.00	-	14,927.00	11,407.00
NET POSITION:	NET POSITION:				
Net Invested in Capital Assets 6,942,913.28 - 6,942,913.28 7,231,778.55 Restricted for:	•	6,942,913.28	-	6,942,913.28	7,231,778.59
	1 ,	372,006.15		372,006.15	909,492.03
Other Purposes 1,184,096.17 1,184,096.17 830,798.77	Other Purposes	1,184,096.17		1,184,096.17	830,798.77
Unrestricted 1,595,005.85 1,423,048.72 3,018,054.57 1,736,947.07	Unrestricted	1,595,005.85	1,423,048.72	3,018,054.57	1,736,947.07
		10,094,021.45	1,423,048.72	11,517,070.17	10,709,016.46
Total Liabilities, Deferred Inflows,         10,507,618.69         1,424,354.47         11,931,973.16         11,181,357.07		10,507,618.69	1,424,354.47	11,931,973.16	11,181,357.07

The accompanying notes are an integral part of the financial statements

Exhibit B: Statements of Activities for the Years	ne Years	PROGRAM	PROGRAM REVENUES	NET (E	:XPENSE) REVENUE /	NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION	ISITION
Ended December 31, 2020 and 2019		CHARGES	<b>OPERATING GRANTS</b>	GOVERNMENTAL	<b>BUSINESS-TYPE</b>	2020	2019
FUNCTIONS/PROGRAMS	EXPENSES	FOR SERVICES	AND CONTRIBUTIONS	ACTIVITIES	ACTIVITIES	TOTAL	TOTAL
Primary Government:							
Governmental Activities:							
General Government	238,596.01	196,567.79	22,882.78	(19,145.44)		(19,145.44)	(469,209.81)
Health and Welfare	383,874.66	1,486.47	40,488.78	(341,899.41)		(341,899.41)	(340,916.86)
Highways and Bridges	1,300,633.88	42,549.42	138,351.00	(1,119,733.46)		(1,119,733.46)	(659,725.96)
Education	5,739,041.73		1,098,569.31	(4,640,472.42)		(4,640,472.42)	(4,667,176.33)
Intergovernmental on Behalf Payments	257,720.46		257,720.46				
County Tax Assessment	1,468,426.30			(1,468,426.30)		(1,468,426.30)	(1,394,082.26)
Debt Service Interest	1,947.77			(1,947.77)		(1,947.77)	(2,551.38)
Protection	466,966.63	89'202'6	2,857.87	(454,601.08)		(454,601.08)	(440,988.06)
Unclassified	27,937.20	60,185.72	43,610.00	75,858.52		75,858.52	29,372.43
Total Governmental Activities	9,885,144.64	310,297.08	1,604,480.20	(7,970,367.36)		(7,970,367.36)	(7,945,278.23)
Business-Type Activities:							
Parks and Recreation Department	350,269.67	364,773.89	295,975.00		310,479.22	310,479.22	306,122.39
Total Primary Government	10,235,414.31	675,070.97	1,900,455.20	(7,970,367.36)	310,479.22	(7,659,888.14)	(7,639,155.84)

General Revenues:					
Тахеs:					
Property Taxe	7,616,453.10	•	7,616,453.10	7,095,570.21	
Homestead Reimbursement	91,851.00		91,851.00	55,560.04	
Excise Taxes	738,010.07		738,010.07	712,520.30	
Intergovernmental - State Revenue	30,000.00		30,000.00	42,881.58	
Loss on Disposal of Fixed Assets				(13,242.27)	
Interest and Investment Earnings	18,588.71		18,588.71	36,012.34	
Transfer to/from Trust	(26,961.03)		(26,961.03)	2,555.45	
Total General Revenues	8,467,941.85		8,467,941.85	7,931,857.65	
Change in Net Position	497,574.49	310,479.22	808,053.71	292,701.81	
Net Position, January 1	9,596,446.96	1,112,569.50	10,709,016.46	10,416,314.65	
Net Position, December 31	10,094,021.45	1,423,048.72	11,517,070.17	10,709,016.46	

The accompanying notes are an integral part of the financial statements

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Exhibit C: Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities for the Years Ended December 31, 2020 and 2019

<b>GOVERNMENTAL FUND BALANCES:</b> Restricted for:	2020	2019
Capital Projects (Schedule A-15)	372,006.15	541,827.74
Other Purposes (Schedule A-4)	1,184,096.17	830,798.77
Unassigned (Schedule A-3)	1,373,092.74	1,206,600.98
Total Governmental Fund Balances (Exhibit F)	2,929,195.06	2,579,227.49
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.	7,000,732.30	6,832,887.28
Deferred outflows are deferred as expense in the fund financial statements and in the government-wide financial statements as expense in the year following the year paid.	157,539.50	144,949.89
Property taxes not collected within sixty 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.	185,048.61	213,815.95
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(105,748.00)	(83,180.00)
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(57,819.02)	(79,846.65)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(14,927.00)	(11,407.00)
Net Position of Governmental Activities (Exhibit A)	10,094,021.45	9,596,446.96

# Exhibit D: Reconciliation of the Statements of Revenues, Expenditures, and Changes in Fund Balance of Governmental Funds to the Statements of Activities for the Years Ended December 31, 2020 and 2019

Governmental runds to the Statements of Activities for the Years	tnaea vecember 3 1,	2020 and 2019
	2020	2019
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	349,967.57	(116,314.79)
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).	167,845.02	70,929.27
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of of Net Position.	22,027.63	21,424.02
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.	(28,767.34)	21,192.26
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	(13,498.39)	(5,474.26)
Change in Net Position of Governmental Activities	497,574.49	(8,243.50)

Exhibit G: Statements of Changes in Net Position - Proprietary Fund Type
Parks and Recreation Department for the Years Ended December 31, 2020 and 2019

	General	Capital Projects	2020 Total	2019 Total
REVENUES:	delleral	riojects	iviai	iviai
Admissions: Lighthouse Park	150 204 00		150 204 00	216 611 50
Pemaguid Beach Park	150,204.00		150,204.00	216,611.50
Rents	132,955.00		132,955.00	102,348.00 23,907.43
Passes	16,431.05 10,292.00		16,431.05 10,292.00	9,729.00
Concession Rental				
Beach Shop Rentals	2,890.00		2,890.00 6,263.0	3,200.00
•	6,263.00		,	6,063.00
Vending Machine	3,345.10		3,345.10	4,902.53
Weddings	6,474.00		6,474.00	6,674.00
Interest	3,378.84		3,378.84	8,065.19
Floats	6,600.00		6,600.00	6,075.00
Merchandise Sales	3,126.16		3,126.16	1,879.62
Miscellaneous	2,850.66	F7F 00	2,850.66	5,311.29
Donations - Misc	10,903.98	575.00	11,478.98	8,196.65
Learning Center	150.00		150.00	474.00
Area Maps	5,550.00		5,550.00	5,550.00
Triathlon	980.10		980.10	11,604.12
Youth Sports	880.00		880.00	1,195.00
Donations - Lighthouse Preservation		40.400.00	40.400.00	175,606.31
Donations - Beach Pavillion		10,400.00	10,400.00	52,843.00
Donations - Beach Boardwalk				16,400.00
Grant - Beach Pavillion		285,000.00	285,000.00	
Gain on Disposal of Assets	1,500.00		1,500.00	
Total Revenues	364,773.89	295,975.00	660,748.89	666,635.64
EXPENDITURES:				
General Parks:				
Salaries and Wages	186,520.02	-	186,520.02	212,177.41
Payroll Taxes	14,268.79		14,268.79	16,213.75
Expenses	100,429.87		100,429.87	97,306.92
Depreciation	49,050.99		49,050.99	26,749.98
Loss on Disposal of Assets				13,242.27
Total Expenditures	350,269.67	-	350,269.67	365,690.33
Net Operating Income	14,504.22	295,975.00	310,479.22	300,945.31
OTHER FINANCING SOURCES (USES	5):			
Operating Transfers - In	477,355.02	-	437,355.02	319,413.65
Operating Transfers - Out		(477,355.02)	(477,355.02)	(319,413.65)
Total Other Financing Sources (Uses)	477,355.02	(477,355.02)	-	
Changes in Net Position	491,859.24	(181,380.02)	310,479.22	300,945.31
Net Position, January 1	744,905.21	367,664.29	1,112,569.50	811,624.19
Net Position, December 31	1,236,764.45	186,284.27	1,423,048.72	1,112,569.50

Exhibit H: Statements of Cash Flows – Propriety Fund Type - Parks and Recreation Department for the Years Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Income	310,479.22	300,945.31
Adjustments to Reconcile Net Income to Net Cash		
Provided by Operating Activities:		
Depreciation	49,050.99	26,749.98
(Gain) Loss on Disposal of Asset	(1,500.00)	13,242.27
Changes in Operating Assets:		
Decrease (Increase) in Due From Other Funds	112,195.58	(60,889.75)
(Decrease) Increase in Current Liabilities	(14.55)	27.79
Net Cash Provided by Operating Activities	470,211.24	280,075.60
CASH FLOWS FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	(651,591.26)	(283,249.50)
Change in Cash	(181,380.02)	(3,173.90)
Cash Balance, January 1	367,664.29	370,838.19
Cash Balance, December 31	186,284.27	367,664.29

# Exhibit 1: Statements of Changes in Fiduciary Net Position - Nonspendable Trust Funds - Cemetery and Worthy Poor Trust Funds for the Years Ended December 31, 2020 and 2019

	2020	2019
REVENUES:		
Donations	39,536.78	-
Interest and Dividends	2,957.56	3,007.03
Realized Gain on Sale of Securities	1,250.39	
Total Revenues	43,744.73	3,007.03
EXPENSES:		
Worthy Poor	15,311.75	4,205.45
Fees	647.13	637.26
Realized Loss on Sale of Securities		11.67
Total Expenses	15,958.88	4,854.38
Changes in Net Position	27,785.85	(1,847.35)
Net Position, January 1	97,052.16	98,899.51
Net Position, December 31	124,838.01	97,052.16

# Exhibit J: Statements of Cash Flows - Fiduciary Fund Type - Nonspendable Trust Funds Cemetery and Worthy Poor Trust Funds for the Ye ars Ended December 31, 2020 and 2019

	2020	2019
CASH FLOWS FROM OPERATING ACTIVITIES:		
Net Income (Loss)	27,785.85	(1,847.35)
Net Cash Provided by (Used in) Operating Activities	27,785.85	(1,847.35)
Cash Balance, January 1	97,052.16	98,899.51
Cash Balance, December 31	124,838.01	97,052.16

#### **Notes to Financial Statements**

#### NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

The accounting policies of the Town of Bristol conform to generally accepted accounting principles as applicable to governmental units.

# 1. Financial Reporting Entity

The Town of Bristol was incorporated in 1765. The Town operates under a town meeting form of government.

In evaluating the Town of Bristol as a reporting entity, management has addressed all potential component units. The primary criteria for including a component reporting entity are the exercise of financial accountability by the Town of Bristol's municipal officials.

The Town's financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (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.

#### 2. Basic Financial Statements - Government-Wide 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 governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

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

The government-wide Statements of Activities reports both the gross and net cost of each of the Town's functions and business-type activities (fire, public works, administrative, etc.). The functions are also supported by general government revenues (property, certain intergovernmental revenues, fines, permits, and charges, etc.). The Statements of Activities reduces gross expenses (including depreciation) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.). This government-wide focus is more on the sustainability of the Town as an entity and the change in the Town's net position resulting from the current year's activities.

#### 3. Basic Financial Statements - Fund Financial Statements

The financial transactions of the Town are reported in 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:

# a. Governmental Funds:

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in 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:

#### 1. General Fund:

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.

# 2. Capital Projects:

Capital Projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment.

# 3. Fiduciary Funds:

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support town programs. The reporting focus is on net assets and changes in net assets and is reported using accounting principles similar to proprietary funds.

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

The Town's fiduciary funds are presented in the fiduciary fund financial statements. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

# 4. Proprietary Fund:

The Proprietary Fund is the fund used to account for all financial resources relating to the Parks and Recreation Department. The generally accepted accounting principles applicable are those similar to business in the private sector.

# 4. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied:

#### a. 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.

# b. Modified Accrual:

The governmental funds 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 within 60 days after year end. 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.

#### 5. Financial Statement Amounts

# a. Cash and Cash Equivalents:

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Statutes authorize the Treasurer of the Town, as directed by the municipal officers, to invest all municipal funds, including reserve and trust funds, to the extent that the terms of the instrument, order, or article creating the fund do not prohibit the investment in financial institutions as described in Section 5706 MRSA and securities as described in Sections 5711 through 5717 MRSA.

# b. Capital Assets:

Capital assets purchased or acquired with an original cost of \$2,000.00 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. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	20-50 Years
Machinery and Equipment	5-10 Years
Improvements	10-20 Years
Other Infrastructure	10-50 Years

#### c. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses

and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

# d. Expenditures:

Expenditures are recognized when the related fund liability is incurred.

# e. Deferred Inflows and Outflows of Resources:

In addition to assets, the Statement of Net Position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until that time. The deferred outflows relate to the net pension liability, which include the Town's contributions subsequent to the measurement date, which is recognized as a reduction of the net pension liability in the subsequent year. They also include changes in assumptions, differences between expected and actual experience, and changes in proportion and differences between Town contributions and proportionate share of contributions, which are deferred and amortized over the average expected remaining service lives of active and inactive members in the plan.

In addition to liabilities, the Statement of Net Position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The deferred inflows relate to the net pension liability, which include the differences between expected and actual experience and changes in proportion and differences between Town contributions and proportionate share of contributions, which is deferred and amortized over the average expected remaining service lives of active and inactive members in the plan. They also include the net difference between projected and actual earnings on pension plan investments, which is deferred and amortized over a five-year period.

# f. Use of Estimates:

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### g. Fund Balance:

In accordance with GASB Statement No. 54, the Town employs terminology and classifications for fund balance items as follows:

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

Restricted fund balances represent those portions of fund equity that have externally enforceable legal restrictions.

Committed fund balances are amounts that can be used only for specific purposes because of a formal action taken by town government. The fund balances in the Capital Projects Fund are in this category.

Assigned fund balances are amounts that the Town intends to use for specific purposes. The Board of Selectmen approved carryovers are included in assigned fund balances.

Unassigned fund balances are all amounts in the General Fund that are not assigned to another category. Only the General Fund can have an unassigned fund balance.

# 6. Implementation of New Accounting Standards

During the year ended December 31, 2020, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

- a. Statement No. 83, "Certain Asset Retirement Obligations". The objective of the Statement is to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. Management has determined that this statement is not applicable.
- b. Statement No. 84, "Fiduciary Activities". The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The town is currently evaluating whether the government is controlling the assets of the fiduciary activity and the beneficiaries with whom a fiduciary relationship exists to determine if the fiduciary fund should be included in the basic financial statements of future years.
- c. Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements". The primary objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direc placements. It also clarifies which liabilities governments should include when disclosing information related to debt. This Statement defines debt for purposes of disclosure in notes to financial statements as a liability that arises from a contractual obligation to pay cash (or other assets that may be used in lieu of cash) in one or more payments to settle an amount that is fixed at the date the contractual obligation is established. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant

termination events with finance-related consequences, and significant subjective acceleration clauses. Management has determined that the impact of this Statement is not material to the financial statements.

d. Statement No. 90, "Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61". The primary objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. Management has determined that the impact of this statement is not material to the financial statements.

# 7. Future Accounting Pronouncements

- a. Statement No. 87, "Leases", effective for the year ended December 31, 2022. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities. Management has determined that the impact of this statement is not material to the financial statements.
- b. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", effective the year ended December 31, 2021. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Management has determined that the impact of this statement is not material to the financial statements.
- c. Statement No. 91, "Conduit Debt Obligations" is effective for the year ended December 31, 2022. The objective of the Statement is to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice

associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required disclosures. Management has determined that this statement is not applicable.

- d. Statement No. 93, "Replacement of Interbank Offered Rates" is effective for the year ended December 31, 2022. The objective of this statement is to improve guidance regarding the governments that have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021. The objective of this statement is to address those and other accounting and financial reporting implications that result from the replacement of an IBOR. Management has determined that this statement is not applicable.
- e. Statement No. 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" is effective for the year ended December 31, 2023. The objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital assets (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Management has determined that this statement is not applicable.
- f. Statement No. 96, "Subscription-Based Information Technology Arrangements" is effective for the year ended December 31, 2023. The objective of this Statement is to improve financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset an intangible asset and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. Management has determined that this statement is not applicable
- g. Statement No. 97, "Certain Component Unit Criteria and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans" is effective for the fiscal year ended December 31, 2022. The requirements of this Statement will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefits plans, while mitigating the costs associated with reporting those plans. Management has determined that this statement is not applicable.

# 8. Subsequent Events

During the current year, the Town of Bristol was impacted by COVID-19. The Town has reviewed their operations and is currently evaluating the impact of the crisis on their operations. While there is a financial impact to the Town, it is currently unknown the full extent this crisis will have on its operations and funding in future years.

#### NOTE B - CASH:

The Town's cash is categorized to give an indication of the level of risk assumed by the Town at year end. These categories are defined as follows:

- Category #1 Insured or collateralized with securities held by the Town or by its agent in the Town's name.
- Category #2 Collateralized with securities held by the pledging financial institution's trust department or agent in the Town's name.
- Category #3 Uncollateralized (This includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the Town's name.)

At December 31, 2020 cash consisted of:

	CARRYING	BANK		CATEGORY	
ACCOUNT TYPE	AMOUNT	BALANCE	#1	#2	#3
Interest Bearing					
Accounts	3,328,406.90	3,487,972.35	250,000.00	3,237,972.35	-

#### **NOTE C - ACCOUNTS RECEIVABLE:**

Accounts Receivable consists of the following:

State Homestead \$21,911.00

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at December 31, 2020.

#### **NOTE D - NOTES PAYABLE:**

The following is a summary of note and bond transactions of the Town for the year ended December 31, 2020:

	BALANCE			BALANCE
	1/1/20	ADDITIONS	REDUCTIONS	12/31/20
The First - Fire Truck	79,846.65	-	22,027.63	57,819.02
The First - TAN Loan		650,000.00	650,000.00	
	79,846.65	650,000.00	\$ 672,027.63	\$ 57,819.02

Long-Term Debt as of December 31, 2020 is as follows:

#### **General Fund:**

# The First - Fire Truck

This note is for 10 years with monthly principal and interest payments of \$1,997.95 and a final payment of remaining principal and any accrued interest. The interest rate is 2.750%.

# The First - TAN Note

The Town received a Tax Anticipation Note on April 1, 2020. The term of the note is 1 year with an interest rate of 1.26%.

The annual requirement to amortize notes and bonds payable as of December 31, 2020 follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2021	22,671.51	1,303.89	23,975.40
2022	23,302.90	672.50	23,975.40
2023	11,844.61	94.01	11,938.62
	57,819.02	2,070.40	59,889.42

# **NOTE E - GENERAL FUND BUDGET:**

The Town operates on a net budget as compared with a gross budget. All revenues are not estimated, but are credited to the particular operating account. Certain revenues are dedicated for particular purposes by vote of the townspeople at the annual town meeting or at special town meetings.

At the annual town meeting, held in March of each year, the townspeople vote on various articles on which amounts for appropriations have been recommended by the Board of Selectmen and/or the budget committee.

#### NOTE F - ASSIGNED FOR OTHER PURPOSES:

Historically, the townspeople vote to carry certain departmental unexpended balances forward to the following year for expenditure. This is usually in lieu of additional appropriations in any particular account.

General Government	32,367.15
Education	650,527.82
Highways and Bridges	386,625.82
Protection	84,603.63
Unclassified	29,971.75
	1,184,096.17

#### **NOTE G - REVENUE RECOGNITION - PROPERTY TAXES:**

The Town's property tax for the current year was levied June 3, 2020 on the assessed value listed as of April 1, 2020 for all taxable real and personal property located in the Town. Taxes were due September 15, 2020 with interest at 9% per annum or part thereof commencing September 16, 2020.

Tax liens are filed against delinquent real estate taxpayers after eight months but within one year of the original tax commitment. If the tax, interest, and costs have not been paid eighteen months after the filing of a lien certificate then the lien is automatically foreclosed.

The National Council on Governmental Accounting (N.C.G.A.) Interpretation No. 3 requires that property tax revenue be recognized only to the extent it will be collected within sixty days following the year end. The deferred tax revenue shown on the balance sheet represents property taxes not expected to be collected within sixty days after the year end.

Property taxes are recognized when they become available. Available includes those taxes expected to be collected within sixty days after year end as stated above.

#### **NOTE H - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:**

# **Summary of Significant Accounting Policies**

Pensions - For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows for resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by the Plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

# Maine Public Employees Retirement System General Information about the Pension Plan

**Plan Description** - Teaching-certified employees of the Town of Bristol are provided with pensions through the Maine Public Employees Retirement System State Employee and Teacher Plan (SET Plan), cost-sharing multiple-employer defined benefit pension plans, administered by the Maine Public Employees Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www. mainepers.org.

Benefits Provided - The SET Plan provides defined retirement benefits based on members' average final compensation and service credit earned as of retirement. Vesting (i.e. eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. For SET members, normal retirement age is 60, 62, or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. MPERS also provides disability and death benefits, which are established by statute.

**Contributions** - Employee contribution rates are defined by law or Board rule and depend on the terms of the plan under which an employee is covered. Employer contributions are determined by actuarial valuations. The contractually required contribution rates are actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability.

**SET Plan** - Maine statute requires the State to contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of Bristol's contractually required contribution rate for the year ended December 31, 2020 was 14.33% of annual payroll of which 4.16% of payroll was required from the Town and \$273,183.58 was required from the State. Contributions to pension plan from the Town was \$83,795.82 for the year ended December 31, 2020.

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

The net pension liabilities were measured as of June 30, 2019 and the total pension liabilities used to calculate the net pension liabilities were determined by actuarial valuations as of that date. The Town's proportion of the net pension liabilities were based on projections of the Town's long-term share of contributions to the pension plans relative to the projected contributions of all participating School Administrative Units and the State (SET Plan), actuarially determined.

**SET Plan** - At June 30, 2020, the Town reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the Town. The amount recognized by the Town as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the Town were as follows:

Town of Bristol's Proportionate Share of the Net Pension Liability	105,748.00
State's Proportionate Share of the Net Pension Liability Associated with the Town of Bristol	1,861,909.00
Total	1,967,657.00

At June 30, 2020, the Town of Bristol's proportion of the SET Plan was .007214%. For the year ended December 31, 2020, the Town recognized pension expense of \$13,498.39 and revenue of \$273,183.58 for support provided by the State for the SET Plan. At December 31, 2020, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	8,226.00	-
Changes in Assumptions	3,061.00	
Net Difference Between Projected and Actual Earnings		
on Pension Plan Investments		14,927.00
Changes in Proportion and Differences between		
Town Contributions and Proportionate Share of Contributions	26,265.00	
Town Contributions Subsequent to the Measurement Date	119,987.50	
Total	157,539.50	14,927.00

\$119,987.50 is reported as deferred outflows of resources related to pensions resulting from the Town of Bristol's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

# Year ended December 31:

2020	26,237.00
2021	(302.00)
2022	(3,354.00)
2023	45.00

**Actuarial Assumptions** - The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>SET Plan</u>
Inflation	2.75%
Salary Increases, Per Year	2.75% - 14.5%
Investment Return, Per Annum, Compounded Annually	6.75%
Cost of Living Benefit Increases, Per Annum	1.91%

Mortality rates were based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for Males and Females.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study for the period June 1, 2012 to June 30, 2015. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

		Long-Term Expected
Asset Class	Target Allocation	Real Rate of Return
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

**Discount Rate**-The discount rate used to measure the total pension liability was 6.75% for the SET Plan. The projection of cash flows used to determine the discount rates assumed that employee contributions will be made at the current contribution rate and that contributions from participating local districts will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liabilities.

Sensitivity of the Town of Bristol's proportionate share of the net pension liabilities to changes in the discount rate - The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 6.75% for the SET Plan, as well as what the Town's proportionate share of the net pension liability would be if it were calculated using the discount rate that is 1 percentage-point lower 5.75% for SET Plan or 1 percentage-point higher 7.75% for SET Plan than the current rate:

	1%	Current	1%	
	Decrease	Discount Rate	Increase	
SET Plan	(5.75%)	(6.75%)	(7.75%)	
Town of Bristol's Proportionate				
Share of the Net Pension Liability	191,190.00	105,748.00	34,548.00	

**Pension Plan Fiduciary Net Position** - Detailed information about the pension plan's fiduciary net position is available in the separately issued MPERS financial report.

Payables to the Pension Plan - None as of December 31, 2020.

Changes of Benefit Terms - None

Changes of Assumptions - None

#### NOTE I - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM - OTHER POST EMPLOYMENT BENEFITS:

General Information about the Pension Plan

**Plan Description** - Employees of the Town are provided with post employment benefits through the Maine Public Employees Retirement System Consolidated Plan, administered by the Maine Public Employers Retirement System (MPERS). Benefit terms are established in Maine statute. MPERS issues a publicly available financial report that can be obtained at www.mainepers.org.

# Other Post-Employment Benefits (OPEB)

The Group Life Insurance Plans (the Plans) provide basic group life insurance benefits during retirement, to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10-year participation requirement does not apply to recipients of disability retirement benefits).

The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at the rate of 15% per year to the greater of 40% of the initial amount or \$2,500.00.

# **Funding Policy**

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance coverage for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution.

# **On-Behalf Payments**

As mentioned above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the net OPEB liability. The net OPEB liability is not recorded on the Town's financial statements since it is a liability of the State of Maine and not a liability of the Town.

	On-Behalf	Allocation of:	Net OPEB
	Payments	Benefit Expense	Liability
2019	3,420.00	3,508.00	37,161.00

# **Additional Financial and Actuarial Information**

Additional financial and actuarial information with respect to the Plans can be found in the System's 2019 Comprehensive Annual Financial Report available online at www.mainepers.org or by contacting the System at (207) 512-3100.

#### **NOTE J - INTERFUND RECEIVABLES AND PAYABLES:**

Due To and Due From Other Funds consist of the following:

Due To Parks 156,791.97 Due To Capital Reserves 500.00

# **NOTE K - PROPERTY, PLANT, AND EQUIPMENT:**

The following is a summary of changes in fixed assets at December 31, 2020:

	BALANCE	<b>ADDITIONS AND</b>	BALANCE
	JANUARY 1, 2020	DELETIONS	<b>DECEMBER 31, 2020</b>
Land and Land Improvements	1,717,049.26	626,242.34	2,343,291.60
Buildings	5,871,596.14	710,227.11	6,581,823.25
Equipment	2,600,213.61	49,912.00	2,650,125.61
Infrastructure	8,577,237.67	198,620.00	8,775,857.67
	18,766,096.68	1,585,001.45	20,351,098.13
Accumulated Depreciation	(11,454,471.44)	(814,616.16)	(12,269,087.60)
Net Property, Plant, and			
Equipment	7,311,625.24	770,385.29	8,082,010.53

#### **NOTE L - RISK MANAGEMENT:**

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. All significant losses are covered by commercial insurance. There has been no significant reduction in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

#### **NOTE M - INTEREST COST INCURRED:**

During the current year the Town incurred interest costs totaling \$1,759.65 which was charged as an expense to protection.

#### **NOTE N - OVERLAPPING DEBT:**

The Town of Bristol is situated in Lincoln County and is therefore subject to annual assessment of its proportional share of county expenses. Long-term debt outstanding in Lincoln County for which the Town of Bristol would be proportionally responsible in the event the County defaulted, is approximately \$3,511,150.00 at December 31, 2020. The Town of Bristol's share would be 13.72% of the debt, or approximately \$481,576.00.

#### NOTE O - EXPENDITURES IN EXCESS OF APPROPRIATIONS:

During the current year, expenditures in certain departmental accounts were in excess of the appropriations approved at the annual town meeting.

Historically, Marsh Island Tax has been funded from unappropriated surplus. The overdrafts are the result of expenditures being greater than anticipated and revenues being less than anticipated.

APPROPRIATIONS					
FUNCTION	& REVENUES	EXPENDITURES	VARIANCE		
Maine Department of Transportation	46,500.00	44,808.00	1,692.00		
Marsh Island Tax	192.00	192.00			

#### **NOTE P - JOINT VENTURE:**

The Towns of Bristol and South Bristol have entered into an interlocal agreement to provide for solid waste disposal facilities for the two communities. The joint venture is administered by a joint board composed of the Board of Selectmen from each town. All costs and revenues are shared in the ratio of 60% - Bristol and 40% - South Bristol.

The following is a summary of the joint venture financial statements:

		BRISTOL'S
	TOTAL	SHARE
Total Assets	264,072.61	158,443.57
Total Liabilities	9,267.97	5,560.78
Total Net Position	254,804.64	152,882.79
Total Revenues	594,414.65	356,648.79
Total Expenditures	607,135.43	364,281.26
Change in Net Position	(12,720.78)	(7,632.47)

Bristol's assessments paid to the joint venture in 2020 totaled \$240,690.00 and are recorded as expenditures.

### **NOTE Q - DEFERRED REVENUE:**

Deferred Revenue consists of the following:

 Prepaid 2021 Taxes
 2,719.20

 State Revenue Sharing
 67,142.36

 69,861.56

#### **NOTE R - COVID-19 RELIEF:**

The Town School Department has been allocated funds for Coronavirus Relief; the expenses have to be paid before reimbursement can be requested. As of December 31, 2020, \$224,320.66 had been incurred. The following is a schedule of the allocation from the Department of Education:

(1)	Coronavirus Relief Fund #1	242,661.81
(2)	Coronavirus Relief Fund #2	257,066.68
(3)	Elementary & Secondary	
	School Emergency Relief Fund	38,540.27

SCHEDULE A-1: Budgetary Comparison Schedule - General Fund for the Year Ended December 31, 2020

	ORIGINAL AND FINAL BUDGET	ACTUAL
REVENUES:	DODGEI	ACTUAL
	7 (00 0(0 03	7 (45 220 44
Property Taxes Excise Taxes	7,609,969.03	7,645,220.44
Intergovernmental Revenue	700,000.00 30,000.00	738,010.07 30,000.00
Figure Fi	30,000.00	•
General Government	15 952 24	1,098,569.31
Health and Welfare	15,852.24	219,450.57
	274 522 25	41,975.25
Highways and Bridges Protection	274,533.35	173,400.42
Unclassified	28,000.00	12,365.55
Interest	28,000.00	87,910.72 11,209.67
Maine State Retirement on Behalf Payment		257,720.46
Homestead Reimbursement	91,850.90	257,720.46 91,851.00
RFTF	23,369.09	23,385.00
Total Revenues	8,773,574.61	10,431,068.46
EXPENDITURES:	0,//3,3/4.01	10,431,000.40
Education	4,871,251.93	5,906,536.11
General Government	596,236.27	608,669.06
Health and Welfare	361,702.50	370,344.72
Highways and Bridges	1,152,211.86	1,058,376.22
Protection	338,823.17	339,533.43
County Tax	1,468,426.30	1,468,426.30
Unclassified	21,105.24	27,937.20
Debt Service	23,975.40	23,975.40
Maine State Retirement on Behalf Payment	25,775.40	257,720.46
Total Expenditures	8,833,732.67	10,061,518.90
Excess of Revenues Over (Under) Expenditures	(60,158.06)	369,549.56
OTHER FINANCING SOURCES (USES):	(00,130.00)	307,347.30
Operating Transfers - In	_	368,897.38
Operating Transfers - Out	(103,500.00)	(218,657.78)
Total Other Financing Sources (Uses)	(103,500.00)	150,239.60
Excess of Revenues and Other Sources	(105,500.00)	150,257.00
Over (Under) Expenditures and Other Uses	(163,658.06)	519,789.16
Fund Balance, January 1	2,037,399.75	2,037,399.75
Fund Balance, December 31	1,873,741.69	2,557,188.91

## **SCHEDULE A-2: Statement of Cash Receipts & Disbursements**

Cash Balance, January 1 ADD: CASH RECEIPTS:	2,094,358.17
Property Tax Collections:	
Prepaid 2021 2,719.2	5
Current Year 7,438,422.7	
Prior Years 220,349.2	
Total Property Tax Collections	
Excise Tax	738,010.07
Departmental (Schedule A-4)	1,668,266.49
State Revenue Sharing	79,617.39
Homestead Reimbursement	84,550.00
Trust Funds	12,575.75
Proceeds from Tax Anticipation Loan	650,000.00
Capital Reserves	543,272.14
Total Cash Receipts	11,437,783.15
Total Cash Available	13,532,141.32
LESS: CASH DISBURSEMENTS:	
Departmental (Schedule A-4)	9,803,798.44
Due From Parks	110,213.08
Capital Reserve Transfers	177,471.00
Trust Funds	41,186.78
Accounts Payable	1,962.06
Payment on Tax Anticipation Loan	650,000.00
Total Cash Disbursements	10,784,631.36
Cash Balance, December 31	2,747,509.96
	<del></del>
CONTRACT A Cotton Latina December 21, 2020	
SCHEDULE A-8:Tax Leins, December 31, 2020	
<u>2019</u>	HOLLADAY, JAMES &
BAILEY, ARTHUR L497.02	BRECKENRIDGE JR & BREANNA1,511.33
BAILEY, FREDERICK D & BAILEY, MARIA V274.73	HOPKINS, THERESE 565.65
BEAUCHAMP, ISA	HUBERTY, MARIA TERESA260.55
BRACKETT, JOHN W	*LITTLE, CLAIRE A
CARPENTER, ANDREW J143.58	MORAN, JANE L & CONGDON, PRISCILLA G965.82
CO-OPERATIVE DEVELOPMENT SPECIALISTS27.00	MURRAY, LINDA
DRUM, PETER W	OLSON, ALEC R
DUNBAR, BRIAN E	ORGAN, MELISSA P
EMERY, DALLAS E SR	POOLER, JEFFREY L & PLYMAK, BELINDA J999.00
EMERY, DALLAS SR	REILLY, CAROL M
FLOWER, DAVID M	*SIGLER, CLELL R & SIGLER, SHERRY R
FOSTER, DAVID A JR & FOSTER, CHARLYN F	SMITH, ROBERT R
HANNA, SUSIE JUAN 1,908.23	WORKMAN, GARY A
	\$25,221.08 *PAID AFTER THE CLOS OF BOOKS

CCHEDIII E V-0. Tav	Acquired Property	Docombox 21 2020
SCHEDULE A-A: 19X	Acquired Proberty.	vecember 3 i. zuzu

	2020	2019	2018	2017	Totals
Churchill, Douglas J.	407.45	379.35	252.20	-	1,039.00
Fener, Sharon	858.20				858.20
Fogg, Brent A.	880.15	819.45	758.75	758.75	3,217.10
Maines, Barbara L.					
(Devisees of)	309.58	288.23	493.13		1,090.94
Rodrigue, Margaret J.	1,185.38	1,103.63	1,021.88	564.39	3,875.28
	3,640.76	2,590.66	2,525.96	1,323.14	10,080.52

## SCHEDULE A-10: Taxes Receivable, December 31, 2020

Schebble A 10. laxes necestable, becchiber 51	,
Real Estate	*DAVIS, MARILYN B 559.70
BAILEY, ARTHUR L\$848.98	*DECAREAU, JAMES & DECAREAU, BARBARA 2,442.53
BAILEY, FREDERICK D & BAILEY, MARIA V 295.08	DIGREGORIO, VINCENT J & DIGREGORIO, LYNETTE A 223.30
BAKER FAMILY, LLC	DODGE, ELLIOTT JR & HOUSE, MELISSA 1,500.03
BAYBUTT, MARK D & BAYBUTT, SCOTT T	DODGE, TERRIE A 1,132.10
BEAUCHAMP, ISA	DOERING, MARIAN H 3,950.53
BELKNAP, SAMUEL L JR & BELKNAP, BARBARA E 2,649.67	*DRAKE, MEGAN R 246.50
BENNER, JAMES C JR	DRISKO, LYNNE J
BENNER, JOSEPH 1,637.05	DRUM, PETER W
BENNER, TERRI JEAN & PENNIMAN, TOM M 311.03	DUNBAR, BRIAN E
*BICKFORD, CARROLL M TRUST;	EMBURY, DAVID C & EMBURY, CARYN E 1,361.55
BICKFORD, BRIAN R & GRETA J, TR 833.03	EMERY, DALLAS E SR
BJORKGREN, DAVID A (HEIRS)254.48	EMERY, DALLAS SR
BOOKER, JAMES B 979.74	EUGLEY, ROBERT JR & EUGLEY, REBECCA
BRACKETT, JOHN W	EWELL, NANCY
BRACKETT, LYNNE HUGHES 1,627.78	FEIGENBAUM, ELI 811.28
BRADLEY, WILLIAM ROSS & BRADLEY, CRISSY SUE 1,000.50	FLOWER, DAVID M 1,825.55
BRISTOL ENTERTAINMENT, LLC	*FOLEY, TIMOTHY D & FOLEY, LOIS K 1,442.03
BROCKUNIER, CHARLES 2,339.58	FOSTER, DAVID A JR & FOSTER, CHARLYN F 1,998.10
*BUDROW, MICHAEL G & BUDROW, ANGELA L 403.88	*GAWALT, ANN G & RUSHFORTH, BRIAN C 590.88
BURNS, ANGELA 154.43	GEYER, CHEYENNE, MARY PASCIUTI 187.05
BURNS, SHANNON R & BURNS, ANGELA 1,088.95	GIBSON, LOUISE ANN & LEE B, TRUSTEES 2,753.55
BURNS, SHANNON R 303.05	*GUIGNARD, ALLEN S TRUST -
BURNS, SHANNON R	GUIGNARD, ALLEN S &
CARPENTIER, ANDREW J	MCKINNEY, RITA M, TRUSTEES 3,501.75
CERVERA, XAVIER 11,291.15	GUNTHER, ROBERT 1,916.18
CHADWICK, JESSICA L & CHADWICK, CASEY L 128.33	*HANNA, NANCY L 168.20
CHILD, AARON C	*HANNA, NATHAN P & HANNA, NANCY L 988.18
CHILD, AARON C 555.35	HANNA, SUSIE JUAN
CHIPMAN, KENNETH L JR (HEIRS) 401.65	*HERR, ROBERT MCGEE & HERR, PAULA MARION 297.25
CLAYTON, LORINDA C	HOISINGTON, SONYA P & HOISINGTON, DENNIS L 2,266.35
CLOUGH, REBECCA J	HOLLADAY, JAMES &
*COGAR, LARA M REVOCABLE TRUST 5,290.33	BRECKENRIDGE JR & BREANNA 1,623.28
COLQUHOUN, ROBERT	HOPKINS, THERESE 607.55
COWAN, SHAWN C & COWAN, APRIL, M 686.58	HOUGHTON, GEOFFREY P & HOUGHTON, JAMIE A 13.67
CROCKETT, EVELYN M & CROCKETT, TROY K 542.30	HUBERTY, MARIA TERESA 279.85
CUSHING, ROBERT E 536.70	HUNT, ROBERT E 247.23
DANIELS, MATTHEW; COLLINS, MELISSA &	HUTCHINS, RONALD L & HUTCHINS, CANDACE J 693.83
OLIVERI, MARY L 833.75	LANE, ELIZABETH M
*DAVEY, REGINA ANN, GARDIAN OF PARSON,	LANE, ELIZABETH M
BRENDAN R 263.18	LANE, ELIZABETH M 1,728.40

\$172,488.50

TOTAL PERSONAL PROPERTY UNCOLLECTED		,	\$590.88
JOHNS BAY TOOLING			43.50
*HERR, ROBERT & HERR, PAULA			45.68
BRISTOL ENTERTAINMENT, LLC			\$501.70
Personal Property			A
		TOTAL REAL ESTATE UNCOLLECTED	171,897.62
ROUND POND FARM, LLC 1	,902.65	ZACCADELLI, DENNIS	930.18
RING, CAROL W & LEVEEN, JONATHAN L		WORKMAN, GARY A	
RICHARDS, TODD & RICHARDS, SARAH 2		*WOODY, SHERRILL L	
REITTMAYER, ANNIE & EELLS, RICHARD C		*WOODY, SHERRILL L	
REILLY, NEIL 1		WILSON, BRANT & WILSON, JOYCE, TR	
REILLY, CAROL M 1	•	WHITESELL, ZANE B	
PYSCZNSKI, JAMES N 1		*WALKER, ROBERT HOWARD & WALKER, THOMA	AS G 239.75
PYSCZNSKI, JAMES N		WALBRECHT, WENDY E	
POOLER, JEFFREY L & PLYMAK, BELINDA J		VOLLMER, MARGUERITE	
PETERSON, CHARLOTTE A		VAN KNOWE, RICHARD	836.65
PENNIMAN, TOM M	,	UNKNOWN OWNER	
PENNIMAN, TOM M & PENNIMAN, TRACY A		JOHNSON, SANDRA T	1,106.35
*PENDLETON, AMANDA E & BENNER, BRENT A 1		TUCKER, SAMUEL; JOHNSON, ALAN W &	
PEMAQUID HARBOR REALTY TRUST		TUCKER, WALTER B III; TUCKER, JOHN G;	.,
PEMAQUID ASSOCIATES, INC		JOHNSON, SANDRA T	3,883.83
ORGAN, MELISSA P 1	,916.18	TUCKER, SAMUEL; JOHNSON, ALAN W &	
OLSON, ALEC R	316.83	TUCKER, WALTER B III; TUCKER, JOHN G;	
NORTHSTAR ME, LLC		TMP HOLDINGS, LLC	
NORTHSTAR ME, LLC		THIBODEAU, AMBER & PRIEST, NEIL	29.00
NELSON, ADAM R & NELSON, HOLLY P		TERRY, DARLENE	
MURRAY, LINDA		TERMINE, STEVEN C	271.15
*MULLIN, JOHN J		TEMPLETON, JEFF	,
MORAN, JANE L & CONGDON, PRISCILLA G		SPRUCE DODGE TRUST	
*MOLT, ROY C & MOLT, LORI S		SPROUL, PAUL F & SPROUL, NORMA N	
*MITKUS, JOHN & LINDA TRUST		SPROUL, PAUL F	
MESERVE, STACY HARRIS 1		SPEKKE, ANDREW A	
MCKITRICK, JOSEPH W & MCKITRICK, LUCILLE R		SMITH, ROBERT R	
MCINTYRE, DAVID J & MCINTYRE, JOAN E		SMERDON, MICHAEL & SMERDON, SUSAN E	,
MANNING, VIRGINIA L		*SIGLER, CLELL R & SIGLER, SHERRY R	
MAHAN, SHANNON M		SHANNON, ALLAN L IV & SHANNON, SARA A	
LOOKING AT LOUDS, LLC 1	•	*SEIDERS, PETE & SEIDERS, JESSICA	
*LITTLE, CLAIRE A 1	•	SCHIFF, TERRYLENE A (HEIRS OF)	
*LEWIS, SANDRA L 1		*SAWYER, MILDRED P	
*LEEMAN, FAY A 1	,	*SATTERLEE, MARJORIE SUE	
LAT LONG FISHERIES, LLC		*SATTERLEE, MARJORIE SUE	
LANE, ELIZABETH M, TR		*SATTERLEE, HOWARD	
LANE, ELIZABETH M	891 75	ROUND POND FARMS, LLC	208.08

### SCHEDULE A-11: Prior Years Taxes Receivable, December 31, 2020

<u> 2019</u>

**TOTAL TAX UNCOLLECTED** 

\*PAID AFTER THE CLOSE OF BOOKS

Johns Bay Tooling 40.50

# **2020 Special Town Meetings**

## August 4, 2020

#### **ARTICLE 2.**

Shall the Bristol School Committee be authorized to establish Reserve Funds, in the following cost centers, for unexpected costs; to transfer the amounts noted from available Fiscal Year 2020 fund balances to said Reserve Funds; and to expend said Reserve Funds, up to and as noted, to pay any unexpected costs of Regular Instruction during the 2020-2021 school year?

School Committee Recommends (4 – 0)

Reserve Fund	Amount Transfer In	Amount Expend (up to)
Regular Instruction	\$100,000.00	\$100,000.00
Total Transfer In	\$100,000.00	\$100,000.00

Action: The article was moved, seconded and voted to ACCEPT

#### **ARTICLE 3.**

Shall the Bristol School Committee be authorized to transfer \$100,000.00 from available Fiscal Year 2020 fund balances to the Minor Capital Reserve Funds?

School Committee Recommends (4 – 0)

Action: The article was moved, seconded and voted to ACCEPT

# **Warrant for Annual Town Meeting**

To Sean M. Hunter, a resident in the Town of Bristol in the County of Lincoln and the State of Maine

Greetings: In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Bristol, in said County and State, qualified by law to vote in town affairs, to meet at the Bristol Consolidated School Gymnasium on Monday the 15th day of March 2021 at 8:00 AM, then and there to act upon Article 1. The polls for voting on the remaining Articles shall be opened at 8:00 AM and will close at 8:00 PM.

#### **ARTICLE 1**

To elect a Moderator by written ballot to preside at said meeting.

#### **ARTICLE 2**

To choose by secret ballot the following public officials:

- One (1) Selectman/Assessor/Overseer of the Poor for a 3-year term
- Two (2) members of the School Committee for 3-year terms
- One (1) member of the Parks and Recreation Commission for a 3-year term
- One (1) member of the Planning Board for a 3-year term

#### **Education Articles**

(The education financial year is July 1, 2021 to June 30, 2022)

#### **ARTICLE 3**

Shall the Town be	authorized to	expend	the following	amount for	REGULAR
INSTRUCTION:					

School Committee recommends (	5 - 0)	<b>\$ 2,519,160.72</b>
<b>Budget Committee recommends (</b>	12 - (	0):Same

#### **ARTICLE 4**

Shall the Town be authorized to expend the following amount for SPECIAL EDUCATION INSTRUCTION:

School Committee recommends (	(5 - 0):	\$ 1,020,797.58
<b>Budget Committee recommends</b> (	(12 - 0):	Same

#### ARTICLE 5

Shall the Town be authorized to expend the following amount for CAREER & TECHNICAL EDUCATION INSTRUCTION:

School Committee recommends (5 -	0):\$ 100.00
<b>Budget Committee recommends (12</b>	- 0):Same

ARTICLE 6 Shall the Town be authorized to expend the following amount for OTHER INSTRUCTION: School Committee recommends (5 - 0):
ARTICLE 7 Shall the Town be authorized to expend the following amount for STUDENT AND STAFF SUPPORT: School Committee recommends (5 - 0):
ARTICLE 8 Shall the Town be authorized to expend the following amount for SYSTEM ADMINISTRATION: School Committee recommends (5 - 0):
ARTICLE 9 Shall the Town be authorized to expend the following amount for SCHOOL ADMINISTRATION: School Committee recommends (5 - 0):
ARTICLE 10 Shall the Town be authorized to expend the following amount for TRANSPORTATION AND BUSES: School Committee recommends (5 - 0):
ARTICLE 11 Shall the Town be authorized to expend the following amount for FACILITIES MAINTENANCE: School Committee recommends (5 - 0):
ARTICLE 12 Shall the Town be authorized to expend the following amount for ALL OTHER EXPENDITURES: School Committee recommends (5 - 0): \$19,303.04 Budget Committee recommends (12 - 0): Same

#### **ARTICLE 14**

Shall the Town authorize the Bristol School Committee to transfer, in addition to the statutorily allowed 5%, an additional 10% (for a total of 15%) of funds between budget cost centers as necessary in the best interest of the Bristol School Department, provided that such transfers will not increase the total budget of the Bristol School Department?

#### ARTICLE 15 SUMMARIZES THE PROPOSED SCHOOL BUDGET

#### **ARTICLE 15**

(This article is required by Maine Revised Statutes, Title 20-A, §15690 (4A).) Shall the Town authorize the School Committee to expend the following amount for the fiscal year beginning July 1, 2021 and ending June 30, 2022 from the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act; non-state-funded school construction projects; additional local funds for school purposes under Maine Revised Statutes, Title 20-A, section 15690; unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools:

School Committee recommends	(5 - 0):	\$ 5,327,248.88
<b>Budget Committee recommends</b>	(12 - 0):	Same

#### ARTICLES 16 & 17 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

School Budget Funding Summary	
Art. 16 Required (EPS) Local Raise Amount Estimate	\$ 3,396,084.41
Art. 17 Additional Local Raise Amount Estimate	\$ 1,468,264.83
Total Local Funds Raised	\$ 4,864,349.24
Fund Balance Forward	\$ 48,807.30
State Subsidy Estimate	\$ 414,092.34
<b>Total School Budget Request</b>	\$ 5,327,248.88

Shall the Town appropriate the recommended amount for the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (School Committee recommends \$3,396,084.41) and shall the Town raise this as the Town's contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with Maine Revised Statutes, Title 20-A, section 15688.

(To "appropriate" means to devote (money or assets) to a special purpose; 'to allow to be spent'. To "raise" means that this portion of the appropriation will be satisfied by local tax dollars. The difference between the "appropriate" amount and the "raise" amount is the amount of state subsidy.)

#### **ARTICLE 17**

(Written ballot required, per Maine Revised Statutes, Title 20-A, \$15690 (3 A-B).) Shall the Town raise and appropriate \$1,468,264.83 in additional local funds, which exceeds the State's Essential Programs and Services allocation model, to fund the budget recommended by the School Committee?

The School Committee recommends (5 - 0) \$ 1,468,264.83 for additional local funds and gives the following reasons for exceeding the State's EPS funding model:

Explanation: The additional local funds are those locally raised over and above the Town's required contribution to the total cost of funding public education from pre-kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, and local amounts raised for delivery of special education services, intervention services for students needing additional assistance, and to provide classroom instruction as deemed appropriate by the administration, the Bristol School Board and the residents of the town so as to help achieve the Town budget for educational programs.

#### **ARTICLE 18**

Shall the Bristol School Committee be authorized to expend such sums as may be received from federal or state grants or programs or other sources during the fiscal year for education purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Shall the Town appropriate \$115,631.44 for CENTRAL LINCOLN COUNTY ADULT EDUCATION and raise \$10,371.18 as the local share; with authorization to expend any additional, incidental, or miscellaneous receipts in the interest and for the well-being of the adult education program.

Request to Selectmen	\$ 10,371.18
Selectmen recommend (3 - 0): Taxation	
Budget Committee recommends (12 - 0):	
Explanation: All towns in the Central Lincoln County	Adult Education Program
(CLCAEP) must agree to appropriate the total CLCAEP b	budget, and then raise their
contribution to that budget.	

#### **Town Budget and related Articles**

(The Town's Fiscal Year runs from January 1, 2021 to December 31, 2021)

#### **ARTICLE 20**

Shall the Town vote to authorize the Selectmen to carry forward the unexpended balances of accounts as indicated in the 2020 Audit report, copies of which are in the Annual Report, on the Town's website, and on file in the Town Office; including but not limited to fully funding the following accounts from balances carried in those accounts: Shellfish Conservation Committee; Harbor Committee; Olde Bristol Days; and Lower Pemaquid Watershed Study.

#### **ARTICLE 21**

Shall the Town vote to authorize the municipal officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category of the 2021 annual budget during the period from January 1, 2022 to the 2022 Annual Town Meeting.

#### **ARTICLE 22**

Shall the Town vote to raise or appropriate the recommended amount for GENERAL GOVERNMENT:

Payroll	419,000.00
Town expense	60,000.00
Utilities and heating oil	
Information Technology systems and software	
Liability Insurance and Workers Compensation	
General Assistance	
Building maintenance and repairs	25,000.00
Assessment maintenance contract	
Legal, audit and professional fees	26,000.00
Cemeteries	
TOTAL:	\$ 628,500.00

continued next page

Selectmen recommend (3 - 0):
Balances carried
Taxation
Surplus
Fees, interest and miscellaneous revenue
Franchise fees
TOTAL:
Budget committee recommends (12 - 0):
buget committee recommends (12 0).
ARTICLE 23
Shall the Town vote to raise or appropriate the recommended amounts for
CAPITAL RESERVE ACCOUNTS:
Information Technology Capital Reserve
Buildings Capital Reserve
Assessment Capital Reserve15,000.00
Highway Equipment Capital Reserve
Bridges Capital Reserve20,000.00
Harbors and Landings Capital Reserve20,000.00
Solar Array Capital Reserve
TOTAL:
Selectmen recommend (3 - 0):
Surplus
Harbor Committee balance carried
TOTAL:
Budget committee recommends (12 - 0):
budget committee recommends (12 - 0)
ARTICLE 24
Shall the Town vote to raise or appropriate the recommended amounts for TOWN
ROADS AND BRIDGES, HIGHWAY EQUIPMENT AND TOWN GARAGE:
Road and Bridge Maintenance475,000.00
Snow Removal502,589.23
Town Garage5,000.00
Highway Equipment Maintenance/Repair9,500.00
Street Lights
Diesel Fuel4,000.00
TOTAL:
Selectmen recommend (3 - 0):
Balances carried80,842.32
DOT Block Grant42,500.00
Surplus
Excise Tax
TOTAL:
Budget Committee recommends (12 - 0):

Shall the Town allow the Selectmen to deposit proceeds from the sale of Town owned equipment to the appropriate capital reserve accounts.

#### **ARTICLE 26**

Shall the Town allow the Selectmen to apply for, receive, and expend Federal and State government grants, and private donations and grants, for the benefit of the Town.

#### **ARTICLE 27**

Shall the Town vote to raise or appropriate the recommended sums for FIRE & RESCUE:

Bristol Fire & Rescue Operations	317,900.00
Tanker Note	23,975.40
Fire Truck Capital Reserve Fund	30,000.00
Facility Maintenance Capital Reserve Fund	10,000.00
Dry Hydrants	60,000.00
TOTAL:	\$ 441,875.40
Selectmen recommend (3 - 0):	
Balances carried	78,117.78
Taxation	363,757.62
TOTAL:	\$ 441,875.40
Budget Committee recommends (11-0-1):	Same

#### **ARTICLE 28**

#### **ARTICLE 29**

Shall the Town set the salaries of the Harbor Masters at the recommended level: Selectmen recommend \$1,500.00 plus \$2.00 per permit to each of the three (3) Harbor Masters from the Town Landing & Harbors account.

Shall the Town vote to raise or appropriate the recommended amounts for the
BRISTOL MILLS DAM AND FISH LADDER:

Fish Committee	2,000.00
Fish Ladder, completion of 2020 contract	180,634.43
Fish ladder, Phase 2 - Fall 2021	240,000.00
Dam Capital Expense	125,000.00
TOTAL:	\$ 547,634.43
Selectmen recommend (3 - 0):	
Balance carried for 2020 contract	180,634.43
Grants and donations in 2020 carried forward	86,043.00
Grants and donations in 2021	175,000.00
Dam capital reserve fund	14,200.40
Surplus	91,756.60
TOTAL:	\$ 547,634.43
Budget Committee recommends (10 - 2):	Same

#### **ARTICLE 31**

Shall the Town of Bristol enact the "Town of Bristol River Herring Ordinance"? The River Herring Ordinance reads, in its entirety: "For the year of 2021, there shall be no taking of river herring in the Town of Bristol."

#### **ARTICLE 32**

Shall the Town vote to raise or appropriate the recommended amounts for ANIMAL CONTROL:

Contract with Lincoln County Sheriff's Office	5,500.00
Contract with Lincoln County Animal Shelter	4,500.00
TOTAL:	
Selectmen recommend (3 - 0): Surplus	\$ 10,000.00
Budget Committee recommends (12 - 0):	Same

#### **ARTICLE 33**

Shall the Town vote to raise or appropriate the recommended amount for Bristol's share of the operation of the BRISTOL/SOUTH BRISTOL TRANSFER STATION:

Selectmen recommend (3 - 0): Taxa	ation	\$ 240,690.00
<b>Budget Committee recommends (1</b>	12 - 0):	Same

#### **ARTICLE 34**

Shall the Town vote to accept the PARKS & RECREATION Budge	et as presented.
Selectmen recommend (3 - 0):	Approval
Budget Committee recommends (11 - 0 - 1):	Approval
Note: A copy of the 2021 Parks and Recreation Budget is printed w	ithin the Annual
Town Report.	

Shall the Town vote to raise or appropriate from taxation for the following non-profit requests, recommended by the Selectmen and Budget Committee:

1	Request to Selectmen	Selectmen Recommend		Committee mmends
Bristol Area Library	14,500.00	14,500.00	14,500.00	12-0
2. Eldercare Network	7,500.00	7,500.00	7,500.00	12-0
3. Healthy Kids	1,200.00	1,200.00	1,200.00	12-0
4. Life Flight	1,500.00	1,500.00	1,500.00	12-0
5. New Hope for Women	1,045.00	1,045.00	1,045.00	12-0
6. Old Bristol Historical Soc.	9,500.00	9,500.00	9,500.00	11-0-1
7. Spectrum Generations	7,000.00	7,000.00	7,000.00	12-0
TOTAL \$	42,245.00	\$42,245.00	\$42,245.00	

Selectmen recommend (3 – 0):	\$ 42,245.00
Budget Committee recommends (see line item votes):	Same

#### **ARTICLE 36**

Shall the Town vote to raise or appropriate the recommended amount for CENTRAL LINCOLN COUNTY AMBULANCE, INC.:

Request to Selectmen	\$ 79,934.46
Selectmen recommend (3 - 0): Taxation	\$ 79,934.46
Budget Committee recommends (12 - 0):	Same

#### **ARTICLE 37**

Shall the Town vote to raise or appropriate the recommended amount for LINCOLN COUNTY TELEVISION (LCTV):

Request to Selectmen	\$ 11,500.00
Selectmen recommend (3 - 0): Franchise Fees	
Budget Committee recommends (12 - 0):	Same

#### **ARTICLE 38**

Shall the Town vote to raise or appropriate the recommended amount for CONTINGENCY, to be allocated by the Selectmen to other accounts as the need arises:

Selectmen recommend (3 - 0): Surplus	\$ 25,000.00
Budget Committee recommends (12 - 0):	Same

#### **ARTICLE 39**

Shall the Town authorize the Selectmen to appoint a Committee to review and propose updates to the Town's Comprehensive Plan, and report back to the 2022 Town Meeting.

Selectmen recommend (3 - 0	):	Approval
Selectified feconfidence (3 - 0	1	ADDIOVAL

Shall the Town vote to adopt the following rules and authorizations governing the collection of property taxes for the year 2021:

- To set the interest rate to be paid by the Town on abated taxes at 4.00% for 2021;
- To set September 15th, 2021 as the date when taxes shall be due and payable;
- To fix 6.00% as the rate of interest to be charged on taxes unpaid from and after that date;
- To authorize the Tax Collector to accept prepayment of taxes, the amount collected not to exceed the previous year's taxes, with no interest payable on any prepayment;
- To authorize the Selectmen to fund abatements of property taxes from Surplus;
- To authorize the Selectmen to acquire title on the properties upon which the taxes have not been paid in accordance with appropriate state law and procedures;
- To allow the Selectmen to direct the Treasurer to waive foreclosure of a real estate property tax lien if they determine such course to be in the best interest of the Town; and,
- To authorize the Selectmen to sell all surplus town owned personal property and tax acquired property on such terms as they deem advisable. Selectmen may sell tax acquired property to the former registered owner(s) at private sale and, if a property is tax-acquired from certain, qualifying senior, low-income taxpayers they shall use the sale process required by 36 MRS §943-C if they sell such property to anyone other than the former owner(s).

Selectmen recommend (3 – 0): ...... Approval

The Registrar of Voters' office will be available at the Bristol Consolidated School Gymnasium, the place of voting, on Monday, March 15, 2021 for the purpose of correcting the voter list and to accept new enrollments from 8.00 a.m. until 8.00 p.m.

Given under our hands this 3rd day of February, A.D. 2021.

CHAD M. HANNA
KRISTINE A. POLAND
PAUL M. YATES
Board of Selectmen of the Town of Bristol



## **TOWN OFFICE**

www.bristolmaine.org

Phone: 207-563-5270

Monday - Friday: 8AM to 4PM

Saturday & Sunday: Closed

## **BRISTOL/SOUTH BRISTOL TRANSFER STATION**

Phone: 207-677-2115

Monday, Tuesday, Thursday, Friday, & Saturday: 8AM to 4PM

Sunday & Wednesday: Closed