

# 2021 ANNUAL REPORT

## BRISTOL, MAINE



Two Hundred Fifty-Sixth

ANNUAL REPORT

*of the*

MUNICIPAL OFFICERS

*of the Town of*

*Bristol, Maine*

Incorporated June 18, 1765



FOR THE YEAR ENDING DECEMBER 31, 2021

## Photo Credits

**The front cover photo of the Liberty Pole in Bristol Mills** was taken by Sean Hunter using a Samsung S21 smart phone. The photo was taken on an early December morning while Sean was plowing after a winter storm. Sean has been responsible for Bristol's Highway Department for 21 years.

**The back cover photo of the Memorial Stone** was contributed by Sandra Guibord. It is located at the base of the Liberty Pole and is tended each year by the Bristol Mills Village Improvement Society.

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Please note: All currency amounts are in US Dollars (\$).

## Dedication



**Russell P. Guibord**

The 2021 edition of Bristol's Annual Report is dedicated to Russell P. Guibord, who died on October 9th, 2021, a month short of his 80th birthday. Russ moved to Bristol in 1987 and took great interest in the history of Bristol Mills village, using his skills to help preserve the landmark Benner Road Stone Arch bridge, to restore headstones in the historic Herbert Yard cemetery, and to rebuild the watering trough opposite the Town Hall. He established the Cane & Canvas shop on the Pemaquid River in Bristol Mills at what is now the Ellingwood Information Center of Bristol Parks. He restored wooden canoes, and offered canoe and kayak rentals. He was an avid reenactor, participating in the Arnold Expedition during the Bicentennial, in events at Fort William Henry portraying his 17th century ancestor's life as a settler along the St. Lawrence River, and in reenactments around the state as a member of the Bristol Militia, and taking responsibility for its cannon. He took an exceptional interest in the historic Liberty Pole in the center of the village, within sight of his home, and worked tirelessly to maintain it in its original form. The picture of the Liberty Pole on the cover shows the result of Russ's last great gift to the Town, the three-year restoration project he completed in early 2021.

## Municipal Directory

### Select Board, Assessors & Overseers

Chad M. Hanna - *Chairperson*

Term expires 2023

Kristine A. Poland

Term expires 2022

Paul M. Yates

Term expires 2024

### Town Administrator and Tax Collector

Christopher Hall

### Town Clerk and Registrar of Voters

Rachel Bizarro

### Treasurer, Assessing Clerk and General Assistance Director

Jessica Westhaver/

Christopher Hall

### Finance Assistant

Lynde Dodge-Welch

### Code Enforcement Officer, Plumbing Inspector

Joseph Rose

### 911 Addressing Officer

Joseph Rose

### School Committee

Darin Carlucci - *Chairperson*

Term expires 2023

Rebecca Cooper

Term expires 2024

Jessica DiMauro

Term expires 2022

Emile Lugosch

Term expires 2024

James (J.W.) Oliver

Term expires 2022

### Parks & Recreation Commission

Clyde Pendleton, Jr. - *Chairperson*

Term expires 2022

Sandra Lane

Term expires 2024

Laurie Mahan

Term expires 2023

Lara Sargent - *Parks Director*

### Budget Committee

Harry M. (Terry) Lowd III - *Chairperson*

Term expires 2022

Alfred Ajami

Term expires 2023

Alex Beaudet

Term expires 2022

Robert Davidson

Term expires 2023

Paul DiMauro

Term expires 2024

Sandra Guibord

Term expires 2023

Charles Hanson

Term expires 2022

Kelly Harvell

Term expires 2023

Paul Leeman III

Term expires 2024

Karl McLetchie

Term expires 2024

Mary Piasecki	Term expires 2024
Patricia Porter	Term expires 2022

### **Planning Board**

Benjamin Pendleton - <i>Chairperson</i>	Term expires 2023
Andrea Cox	Term expires 2022
Jeff Eilenberg	Term expires 2024
Patricia Jennings	Term expires 2023
Andrew Poland	Term expires 2022
John Bowers, Alternate	Term expires 2022
Nathaniel Curtis, Alternate	Term expires 2022

### **Appeals Board**

Robert Cushing	Term expires 2024
Roberta Albright	Term expires 2022
Robert Davidson	Term expires 2022
Harry M. (Terry) Lowd, III	Term expires 2024
Donald Means	Term expires 2022

### **Fire Chief, Fire Warden, EMA Director & Health Officer**

Paul Leeman, Jr.	(January – April)
Scott Sutter, Jr.	(April – December)

<b>EMS Service Chief</b>	Jeraldine Pendleton
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<b>CLC Ambulance Service Representative</b>	Joseph Rose
<b>Alternate</b>	Donald Means

<b>Animal Control Officer</b>	Lincoln County Sheriff's Office
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<b>Keeper of the Locks</b>	Sean Hunter Richard Poland
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<b>Harbor Masters</b>	Robert Ball
	<i>Round Pond, Moxie Cove and Muscongus Harbor</i>
	Steven Hope
	<i>New Harbor, Back Cove, Long Cove and Browns Cove</i>
	John Stolecki
	<i>Pemaquid Harbor and Damariscotta River</i>

**Harbor Committee**

John Stolecki – Chairperson	David Caron	Richard Poland, Jr.
Robert Ball	Steven Hope	John Stotz
Troy Benner		

**Shellfish Warden**

Brent Barter

**Shellfish Conservation Committee**

Steven Lackovic - <i>Chairperson</i>	Term expires 2022
Scott Burke	Term expires 2023
David Cheney	Term expires 2023
Ronald Poland	Term expires 2023
Steven Termine	Term expires 2024

**Fish Committee**

Joseph Crooker – <i>Chairperson</i>	Brent Fogg	Richard Poland, Jr.
Tyler Cheney	Shannon Mahan	Nathan Simmons
Marvin Farrin		

**Bristol Veterans Memorial Committee**

Lara Decker	Francis Montuori	Andrea Perley
Russell Lane	Janet Montuori	Kenton Perley
Sandra Lane		

**Comprehensive Plan Committee**

Jessica Yates – <i>Co-Chair</i>	Robert Davidson	Patricia Jennings
Richard Francis – <i>Co-Chair</i>	Paul DiMauro	Stephen Jorgensen
Alfred Ajami	James Doherty	Kenneth Kortemeier
Alex Beaudet	Brittany Gill	Wendy Pendleton
Tom Bishop	Darci Harrington	Mary Piasecki
Rebecca Cooper	RoseAnne Holladay	Jason Sewall

**Moderator**

Donald Means  
Christopher Hall

**Election Clerks**

Kevin Adams	J. Chris Frost	Bonnie Sablinsky
Kathryn Armstrong	Hope Gould	Linda Shaffer
Susan Borg	Sandra Lucore	Laura Stubbs
Lynde Dodge-Welch	Rodney MacDougal	Jessica Westhaver

## Legislative Directory

**United States Senator Susan Collins****[www.collins.senate.gov](http://www.collins.senate.gov)**

68 Sewall Street, Room 507  
Augusta, ME 04330  
(207) 622-8414

413 Dirksen Senate Office Building  
Washington, DC 20510  
(202) 224-2523

**United States Senator Angus King****[www.king.senate.gov](http://www.king.senate.gov)**

E.S. Muskie Federal Building, Room 412  
Augusta, ME 04330  
(207) 622-8292

133 Hart Building  
Washington, DC 20510  
(202) 224-5344

**United States Congresswoman Chellie Pingree, First District****[www.pingree.house.gov](http://www.pingree.house.gov)**

2 Portland Fish Pier, Suite 304  
Portland, ME 04101  
(207) 774-5019

2162 Rayburn House Office Building  
Washington DC 20515  
(202) 225-6116

**Maine State Senator Chloe Maxmin, District 13****[chloe.maxmin@legislature.maine.gov](mailto:chloe.maxmin@legislature.maine.gov)**

PO Box 203  
Nobleboro, ME 04555  
(207) 200-6224

3 State House Station  
Augusta, ME 04333-0003  
(207) 287-1515  
(800) 423-6900

**Maine State Representative Lydia Crafts, District 90****[lydia.crafts@legislature.maine.gov](mailto:lydia.crafts@legislature.maine.gov)**

19 Timber Lane  
Newcastle, ME 04553  
(207) 593-2664

2 State House Station, Room 333  
Augusta, ME 04333-0002  
(207) 287-1430

**Lincoln County Commissioners:****[www.lincolncountymaine.me](http://www.lincolncountymaine.me)**

District 1: Hamilton Meserve  
District 2: William Blodgett - *Chairperson*  
District 3: Mary Trescot

32 High Street, PO Box 249  
Wiscasset, Maine 04578  
(207) 882-6311

# Bristol Consolidated School Directory

**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**

Craig Jurgensen.....Superintendent of Schools  
Linda Skiff..... Superintendent Administrative Assistant  
Lynsey Johnston.....Assistant Superintendent/Business Manager  
Ann Hassett..... Curriculum Coordinator  
Candice Abruzese.....Payroll & Benefits Manager  
Myra Lane..... Accounts Payable Clerk  
Kelly Stokes .....Director of Special Services  
Sherry Forstrom.....Special Services Administrative Assistant  
Shannon Siegal..... School Psychological Services Provider  
Michelle Miller..... Food Services Director  
Pamela Sperry ..... Adult Education Director  
Bonnie Merrill..... Assistant to the Adult Education Director

**Bristol School Staff  
Office**

Jennifer Ribeiro.....Principal  
Nicole Speranza .....Administrative Assistant  
Christy Toman ..... Secretary  
Lisa Granfield..... School Nurse

**Classroom Teachers**

Alison Sawyer..... Pre-K  
Ashley Pendleton..... Kindergarten  
Alyson Graham..... Kindergarten  
Christina Bradbury .....Grade 1  
Stephanie Shocki.....Grade 1  
Kirstin Pafundi.....Grade 2  
Amber Waltz .....Grade 3  
Wendy Arzate.....Grade 4  
Andrew Mullin ..... Grade 5 ELA and Social Studies, Grade 8 Social Studies  
Marshall Flowers ..... Grades 6 and 7 ELA and Social Studies  
Kevin Crafts ..... Grades 5-8 Science  
Kandi Kinney .....Grade 8 ELA and Social Studies, Grade 7 Math  
Donovan York..... Grades 5, 6 and 8 Math

**Unified Arts**

Andrea Cough.....	Art
John Cough .....	Technology Instructor/Technology Coordinator
Tammy Holmes.....	Library/Educational Technician
Laura Whitney .....	Music - Classroom, Chorus and Instrumental
Chris Perry .....	Physical Education/Athletic Director

**Special Education**

Mary Plowden.....	Grades K-8 Special Education
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**Specialists**

Gretchen Brinkler.....	Guidance Counselor
Risa Small .....	Speech Therapist
Mary Wilkins .....	Physical Therapist
Bethany Hancock .....	Occupational Therapist
Kristen Travers-Whitmore .....	Social Worker

**Compass Program**

Hilary Gallione .....	Teacher
Lydia Crafts .....	Social Worker

**Educational Technicians**

Merrillee Cheney.....	Educational Technician
Celeste Curtis .....	Educational Technician/Special Education
Jennifer Eckel .....	Educational Technician/Special Education
Matthew Eugley .....	Educational Technician/Special Education
Dawn Gildersleeve.....	Educational Technician/Special Education
Chloe Hallowell .....	Educational Technician/Special Education
Joan Hatch .....	Educational Technician
Blake Hollis .....	Educational Technician/Special Education
Wendy Pendleton .....	Educational Technician/Special Education
Andrea Perley.....	Educational Technician/Special Education
Mandy Phipps .....	Educational Technician/Special Education
Erica Powell .....	Educational Technician/Special Education
Lindsay Sproul .....	Education Technician
Katie Thomas .....	Education Technician/Title One
Ellen Westhaver .....	Educational Technician/Special Education

**Maintenance Staff**

Godo Arzate.....	Head Custodian
Ralph Bryant .....	Custodian
Jeff Nickerson.....	Custodian
Nicole St. Cyr .....	Custodian

**Food Service**

Layne Kaler.....	Manager
Taylah Benner .....	Food Service

## Select Board Report

*Chairman Chad Hanna, Kristine Poland, Paul Yates*

2021, the second year of the pandemic, was, of course, dominated by the impact of the coronavirus COVID-19. Not until the end of the year did the number of COVID cases in Lincoln County begin to climb steeply, and by the time this Annual Report went to press over 10% of residents had contracted the virus – but only three Bristol residents (per Maine CDC) have died from it. Our school, parks, transfer station, and town office tried diligently to stay open as far as the state and common sense have permitted, and as vaccination became widespread we were able to relax many of the restrictions on activities ranging from school busing to Town Meeting, while asking people to maintain common-sense precautions such as masking and maintaining their distance in public places. The Fire Department and its First Responders have continued to serve the community throughout, now including devoting space at the New Harbor Fire Station meeting room to the Caring For Kids food delivery program.

We are able to say once again that Bristol remains in a strong financial condition. Our year-end surplus (unallocated reserves) passed \$1.5 million, and our debt (a fire truck note) is now just under \$40,000, and will be paid off in full during 2023. Both the Town and the School benefited from federal aid grants aiming to stimulate economic recovery, which seems almost excessive in our part of the world where COVID brought economic stimulus in the form of many new residents. The school's costs for 2022-23 have increased by 7.3% but this increase is covered, for now, by the stimulus grant money – see the School Budget in the Education section of this Report.

This healthy financial position will be needed as we face the future with uncertainties around inflation, the economy, and the number of children who will stay in Bristol schools once a 'new normal' emerges post-COVID. The School has a backlog of needed work, from installing a sprinkler system and three-phase power to adding classrooms and, depending on fundraising, it would be nice to realize a decades-long dream of a cafeteria, to allow the gym to be used full time as a gym. This past year the School added two classrooms in a temporary structure at the rear of the north wing, but this is not a permanent solution to the space requirements. It's important to note that the School is more than the (vitaly important) center for educating our kids; it is also the Town's principal shelter in emergencies, and venue for major community events (come to Town Meeting!). Over the next year, the School Board will develop a plan, a timetable and a budget for some major improvements, and we will look at how best to fund these and bring our recommendations to the 2023 Town Meeting.

The biggest project completed (at least operationally) in 2021 was the Bristol Mills fish ladder, which appears to be an outstanding success from the viewpoint of the fish. Work has resumed at year end on completing the above-water stonework to give a more attractive finish than the bare concrete walls of the ladder's 18 pools. We also installed a new footbridge across the top of the dam to facilitate pedestrian access to the fish ladder, and a wheelchair-accessible walkway is planned for the east side of the ladder.

A long overdue review of town staff salaries was undertaken in 2021. The Select Board commissioned a review of pay rates and job descriptions, and its recommendations are reflected in the increased request for payroll in this year's budget.

Our Parks Director, Lara Decker, and Treasurer, Jessica Westhaver, left at year end for jobs in the private sector. Transfer Station Manager David Poland left to do contracting work full time. They will each stay in the community and continue to contribute in various ways, but we are sad to see them leave the Town's employ. We are grateful to them for their service, and of course also to those who continue to carry out the business of the Town.

## Select Board Financials 2021

### Payroll

<b>Appropriation</b>		419,000.00
Balance Carried from 2020		-
<b>Total</b>		<b>419,000.00</b>
<b>Expenditures</b>		
Selectmen, Assessors, Overseers of the Poor	15,000.00	
Town Administrator	59,708.32	
Town Administrator Retirement	6,000.00	
Staff	194,259.12	
Unemployment Claims	0.37	
Health Insurance	86,372.08	
FICA & Medicare	20,370.66	
Other Charges	15,000.00	
		396,710.55
<b>Total Net</b>		<b>22,289.45</b>
<b>Unexpended to Surplus</b>		<b>22,289.45</b>

### Town Expense/Building Repair & Maintenance

<b>Appropriation</b>		100,000.00
Balance Carried from 2020		-
Liberty Pole Donation		5,000.00
Town Fees		24,445.91
<b>Total</b>		<b>129,445.91</b>
<b>Expenditures</b>		
Building Repair & Maintenance	23,549.23	
Town Expense	76,154.42	
Liberty Pole	7,680.08	
Transfer to Building Maintenance Capital Reserve Fund	5,000.00	
		112,383.73
<b>Total Net</b>		<b>17,062.18</b>
<b>Unexpended to Surplus</b>		<b>17,062.18</b>

### Insurance

<b>Appropriation</b>		26,000.00
Balance Carried from 2020		6,485.85
Dividend Disbursement for Low Risk		2,457.65
<b>Total</b>		<b>34,943.50</b>
<b>Expenditures</b>		
MMA Property & Casualty Insurance	14,128.50	
MMA Worker's Compensation	9,054.85	
		23,183.35
<b>Total Net</b>		<b>11,760.15</b>
<b>Balance Carried to Insurance 2022</b>		<b>11,760.15</b>

**Legal, Audit and Professional Fees**

Appropriation		26,000.00	
Balance Carried from 2020		11,375.00	
<b>Total</b>			<b>37,375.00</b>
<b>Expenditures</b>			
Consulting Fees	10,993.60		
Town Audit	9,500.00		
Town Legal Fees	1,255.00		
			21,748.60
<b>Total Net</b>			<b>15,626.40</b>
<b>Balance Carried to Legal, Audit and Professional Fees 2022</b>			<b>15,626.40</b>

**Information Technology**

Appropriation		35,500.00	
Balance Carried from 2020		-	
Reimbursements		2,310.00	
<b>Total</b>			<b>37,810.00</b>
<b>Expenditures</b>			
Programs & Licensing	6,368.88		
Hardware Purchase & Repair	733.92		
Website Hosting & Development Expense	1,713.75		
Transfer to Building IT Capital Reserve Fund	7,500.00		
			16,316.55
<b>Total Net</b>			<b>21,493.45</b>
<b>Unexpended to Surplus</b>			<b>21,493.45</b>

**Assessment**

Appropriation		31,500.00	
Balance Carried from 2020		-	
<b>Total</b>			<b>31,500.00</b>
<b>Expenditures</b>			
Annual Maintenance	10,250.00		
Transfer to Assessment Reserve Fund	15,000.00		
			25,250.00
<b>Total Net</b>			<b>6,250.00</b>
<b>Unexpended to Surplus</b>			<b>6,250.00</b>

**Animal Control**

Appropriation		10,000.00	
Balance Carried from 2020		-	
Fees		846.00	
<b>Total</b>			<b>10,846.00</b>
<b>Expenditures</b>			
Lincoln County Sheriff's Office	4,619.33		
Lincoln County Animal Shelter	3,994.75		
			8,614.08
<b>Total Net</b>			<b>2,231.92</b>
<b>Unexpended to Surplus</b>			<b>2,231.92</b>

**Ordinance Administration**

Appropriation	16,500.00
Balance Carried from 2020	-
Fees (Permit Revenue)	188,431.35
Reimbursements	47.50

**Total** **204,978.85**

**Expenditures**

CEO Payroll & Mileage	35,896.58
Planning Board	2,010.00
Clerical	166.92
FICA & Medicare	2,762.36
Legal, Audit and Professional Fees	460.00
State Fees	6,757.50
General Expense	420.00
	48,473.36

**Total Net** **156,505.49**

**Unexpended to Surplus** **156,505.49**

**General Assistance**

Appropriation	7,500.00
Balance Carried from 2020	-
Reimbursement From Worthy Poor Fund	8,052.17

**Total** **15,552.17**

**Expenditures**

General Assistance Cases	-
Use of Worthy Poor Funds	8,052.17
General Expenses	70.00
	8,122.17

**Total Net** **7,430.00**

**Unexpended to Surplus** **7,430.00**

**Bicentennial/Olde Bristol Days**

Appropriation	-
Balance Carried from 2020	13,648.25
Bicentennial Project Grant from State of ME	9,377.00

**Total** **23,025.25**

**Expenditures**

Olde Bristol Days Expenses	827.32
Bicentennial Fund disbursement - OBHS Archival Vault	4,000.00
Bicentennial General Expenses	200.00
	5,027.32

**Total Net** **17,997.93**

**Balance Carried to Bicentennial/Olde Bristol Days 2022** **17,997.93**

**Town Cemeteries**

Appropriation		10,500.00
Balance Carried from 2020		-
Donation (Herbert Cemetery)		500.00
<b>Total</b>		<b>11,000.00</b>
<b>Expenditures</b>		
Cemetery Flags & Maintenance	10,390.00	10,390.00
<b>Total Net</b>		<b>610.00</b>
<b>Unexpended to Surplus</b>		<b>610.00</b>

**Town Landings & Harbors**

Appropriation		20,000.00
Balance Carried from 2020		40,798.07
Mooring Permit Fees		2,550.00
Boat Excise Revenue		20,894.35
<b>Total</b>		<b>84,242.42</b>
<b>Expenditures</b>		
Payroll	7,590.68	
General Expenses	13,154.22	
Transfer to Landings & Harbors Capital Reserve Fund	20,000.00	
		40,744.90
<b>Total Net</b>		<b>43,497.52</b>
<b>Balance Carried to Town Landings &amp; Harbors 2022</b>		<b>43,497.52</b>

**Lower Pemaquid Watershed Study**

Appropriation - Surplus		-
Balance Carried from 2020		16,323.50
Grant Revenue Received		7,788.00
<b>Total</b>		<b>24,111.50</b>
<b>Expenditures</b>		
Watershed Study Expenses	16,052.84	16,052.84
<b>Total Net</b>		<b>8,058.66</b>
<b>Balance Carried to Lower Pemaquid Watershed Study 2022</b>		<b>8,058.66</b>

**Shellfish Conservation**

Appropriation		-
Balance Carried from 2020		20,992.15
Licenses & Fines		3,840.00
<b>Total</b>		<b>24,832.15</b>
<b>Expenditures</b>		
Payroll	2,929.06	
General Expenses	2,335.12	
		5,264.18
<b>Total Net</b>		<b>19,567.97</b>
<b>Balance Carried to Shellfish 2022</b>		<b>19,567.97</b>

**Fish Committee**

Appropriation	2,000.00	
Balance Carried from 2020	-	
Donations	1,585.00	
Merchandise Sales	641.30	
<b>Total</b>	<b>4,226.30</b>	
<b>Expenditures</b>		
General Expenses	-	-
<b>Total Net</b>	<b>4,226.30</b>	
<b>Balance Carried to Fish 2022</b>	<b>4,226.30</b>	

**Fish Ladder**

Appropriation	48,957.00	
Balance Carried from 2020	266,677.43	
Donations Received	95,650.00	
<b>Total</b>	<b>411,284.43</b>	
<b>Expenditures</b>		
General Expenses	193,883.32	
Unexpended from Capital Reserve	-	
		193,883.32
<b>Total Net</b>	<b>217,401.11</b>	
<b>Balance Carried to Fish Ladder for 2022</b>	<b>217,401.11</b>	

**Bristol Mills Dam**

Appropriation	40,799.60	
Balance Carried from 2020	-	
Transfer from Capital Reserve Fund	14,200.40	
Donation	74,041.94	
<b>Total</b>	<b>129,041.94</b>	
<b>Expenditures</b>		
Pedestrian Bridge	56,025.00	
Dam Repair	73,016.94	
Appropriation Transfer to Bristol Mills Dam Capital Reserve Fund	-	
		129,041.94
<b>Total Net</b>	<b>-</b>	

**Town Roads Management**

Appropriation	165,862.22	
Balance Carried from 2020	74,227.01	
DOT Block Grant	42,500.00	
Excise Tax	700,000.00	
Private Sign Purchases	355.00	
Old County Culvert Grant	74,250.00	
Old County Culvert Donation	20,000.00	
<b>Total</b>	<b>1,077,194.23</b>	

*continued next page*

**Expenditures**

General Maintenance	397,459.21	
Snow Removal	502,589.01	
Street Lights	580.29	
Old County Culvert	147,211.73	
Appropriation Transfer to Bridge Capital Reserve Fund	<u>20,000.00</u>	
		<u>1,067,840.24</u>
<b>Total Net</b>		<b>9,353.99</b>
<b>Unexpended to Surplus</b>		<b>9,353.99</b>

**Town Garage & Highway Equipment**

Appropriation		19,384.69
Balance Carried from 2020		6,615.31
Cell Phone Reimbursements		350.00
Diesel Reimbursements from other Departments		<u>3,590.82</u>
<b>Total</b>		<b>29,940.82</b>

**Expenditures**

Equipment Repair/Maintenance/Garage	3,304.32	
Diesel	6,113.35	
General Expenses	3,636.51	
Transfer to Highway Equipment Capital Reserve Fund	<u>7,500.00</u>	
		<u>20,554.18</u>
<b>Total Net</b>		<b>9,386.64</b>
<b>Unexpended to Surplus</b>		<b>9,386.64</b>

**Solar Energy Project**

Appropriation		10,000.00
Balance Carried from 2020		-
<b>Total</b>		<b>10,000.00</b>

**Expenditures**

General Expenses	-	
Transfer to Solar Array Capital Reserve Fund	<u>10,000.00</u>	
		<u>10,000.00</u>
<b>Total Net</b>		<b>-</b>

**Veterans Memorial**

Appropriation		-
Balance Carried from 2020		-
Donations		<u>4,860.85</u>
<b>Total</b>		<b>4,860.85</b>

**Expenditures**

Transferred to Veterans Savings Account	<u>4,860.85</u>	
		<u>4,860.85</u>
<b>Total Net</b>		<b>-</b>

**Bristol Fire & Rescue**

Appropriation	363,757.62
Balance Carried from 2020 - General Operating Expense	42,923.78
Balance Carried from 2020 - Monro Dry Hydrant & ISO Challenge	35,194.00

**Total** **441,875.40**

**Expenditures**

Bristol Fire & Rescue Expense	280,548.99	
Dry Hydrant	57,476.98	
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	
		402,001.37

**Total Net** **39,874.03**

**Balance Carried to Bristol Fire & Rescue 2022** **37,351.01**

**Balance Carried to Bristol Fire & Rescue - Dry Hydrant 2022** **2,523.02**

**Bristol/South Bristol Transfer Facility**

Appropriation	240,690.00
Balance Carried from 2020	-

**Total** **240,690.00**

**Expenditures**

Annual Contract	240,690.00	
		-

**Total Net** **-**

**Provider Agencies**

Appropriation	133,679.46
Balance Carried from 2020	-

**Total** **133,679.46**

**Expenditures**

Bristol Area Library	14,500.00	
CLC Ambulance	79,934.46	
Eldercare Network	7,500.00	
Healthy Kids	1,200.00	
Life Flight	1,500.00	
Lincoln County Television	11,500.00	
New Hope for Women	1,045.00	
Old Bristol Historical Society	9,500.00	
Spectrum Generations	7,000.00	
		133,679.46

**Total Net** **-**

**County Tax**

Appropriated under Tax Commitment	1,509,619.09
Balance Carried from 2020	-

**Total** **1,509,619.09**

**Expenditures**

Treasurer, Lincoln County (Assessed Lincoln County)	1,509,619.09	
		1,509,619.09

**Total Net** **-**

**Marsh Island Tax**

Appropriation		-
Balance Carried from 2020		-
<b>Total</b>		-
<b>Expenditures</b>		
Treasurer, Lincoln County (Assessed by State of Maine)	240.00	
		240.00
<b>Total Net</b>		<b>(240.00)</b>
<b>Covered by General Government</b>		<b>240.00</b>

**Town Contingency**

Appropriation		25,000.00
Balance Carried from 2020		-
<b>Total</b>		<b>25,000.00</b>
Transfers	-	
Fish Ladder Park Design	2,324.00	
Fish Ladder Park Landscape	6,000.00	
		8,324.00
<b>Total Net</b>		<b>16,676.00</b>
<b>Unexpended to Surplus</b>		<b>16,676.00</b>

**Capital Reserve Accounts****Town Buildings Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>5,020.99</b>
Deposit from Appropriation		5,000.00
Interest Earned		6.92
Withdrawals for Building Repairs	-	
<b>Balance As of 12/31/2021</b>		<b>10,027.91</b>

**IT Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>6,262.67</b>
Deposit from Appropriation		7,500.00
Interest Earned		13.41
Withdrawal for Hardware Expenses	-	
<b>Balance As of 12/31/2021</b>		<b>13,776.08</b>

**Bristol Dam Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>14,200.40</b>
Deposit from Appropriation		-
Interest Earned		21.32
Withdrawals for Dam Repairs	-	
<b>Balance As of 12/31/2021</b>		<b>14,221.72</b>

<b>Assessment Capital Reserve Fund (CD)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>45,854.46</b>
Deposit from Appropriation	15,000.00
Interest Earned	76.97
Withdrawal for Expenses	-
<b>Balance As of 12/31/2021</b>	<b>60,931.43</b>
<b>Landings &amp; Harbors Capital Reserve Fund (CD)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>45,645.59</b>
Deposit from Appropriation	20,000.00
Interest Earned	79.54
Withdrawal for Expenses	-
<b>Balance As of 12/31/2021</b>	<b>65,725.13</b>
<b>Highway Equipment Capital Reserve Fund (Savings)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>8,045.22</b>
Deposit from Appropriation	7,500.00
Interest Earned	2.23
Withdrawal for Expenses	-
<b>Balance As of 12/31/2021</b>	<b>15,547.45</b>
<b>Bridge Capital Reserve Fund (CD)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>28,979.87</b>
Deposit from Appropriation	20,000.00
Interest Earned	53.78
Withdrawal for Bridge Expenses	-
<b>Balance As of 12/31/2021</b>	<b>49,033.65</b>
<b>Solar Array Capital Reserve Fund (CD)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>30,569.64</b>
Deposit from Appropriation	10,000.00
Interest Earned	51.32
Withdrawal for Expenses	-
<b>Balance As of 12/31/2021</b>	<b>40,620.96</b>
<b>Ocean Hill Cemetery Capital Reserve Fund (CD)</b>	
<b>Beginning Balance 01/01/2021</b>	<b>23,106.59</b>
Deposit from Appropriation	-
Donation	500.00
Interest Earned	34.78
Withdrawal for Expenses	-
<b>Balance As of 12/31/2021</b>	<b>23,641.37</b>

**Combined Trusts Capital Reserve Fund (Savings)**

<b>Beginning Balance 01/01/2021</b>		<b>38,351.26</b>
Deposit from Appropriation		-
Worthy Poor Donations		12,550.00
Interest Earned		8.21
Withdrawal for Expenses	8,152.17	
<b>Balance As of 12/31/2021</b>		<b>42,757.30</b>

**Veterans Memorial Capital Reserve Fund (Savings)**

<b>Beginning Balance 01/01/2021</b>		<b>7,389.27</b>
Deposit from Appropriation		-
Donations		5,460.85
Interest Earned		1.74
Withdrawal for Expenses	-	
<b>Balance As of 12/31/2021</b>		<b>12,851.86</b>

**Bristol Fire & Rescue Facility Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>9,368.06</b>
Deposit from Appropriation		10,000.00
Interest Earned		16.34
Withdrawals for Building Repairs	3,134.80	
<b>Balance As of 12/31/2021</b>		<b>16,249.60</b>

**Bristol Fire & Rescue Truck Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>149,389.59</b>
Deposit from Appropriation		30,000.00
Interest Earned		399.02
Withdrawal for Expenses	-	
<b>Balance As of 12/31/2021</b>		<b>179,788.61</b>

**Bristol Fire & Rescue Emergency Contingency Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>20,780.32</b>
Deposit from Appropriation		-
Interest Earned		31.19
Withdrawals for Building Repairs	-	
<b>Balance As of 12/31/2021</b>		<b>20,811.51</b>

**Parks & Recreation General Capital Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>67,734.75</b>
Deposit from Revenue		163,500.00
Appropriation for Tractor Sinking Fund		15,000.00
Donations		15,000.00
Interest Earned		89.80
Withdrawal for Parks Director Vehicle	10,000.00	
Transfer to General Reserve Fund (Savings)	251,324.55	261,324.55
<b>Balance As of 12/31/2021 (NOW CLOSED)</b>		<b>-</b>

**Parks & Recreation General Reserve Fund (Savings)**

<b>Beginning Balance 10/01/2021</b>		<b>-</b>
Transfer from General Capital Reserve Fund (CD)		251,324.55
Interest Earned		15.85
Withdrawal for Hanna Landing Roof	8,000.00	
<b>Balance As of 12/31/2021</b>		<b>243,340.40</b>

**Parks Lighthouse Restricted Funds Reserve Fund (CD)**

<b>Beginning Balance 01/01/2021</b>		<b>115,434.78</b>
Deposit from Appropriation		-
Donations		1,925.00
Interest Earned		293.03
Withdrawal for LHP Expenses	-	
<b>Balance As of 12/31/2021</b>		<b>117,652.81</b>

**Parks Learning Center Capital Reserve Fund (Savings)**

<b>Beginning Balance 01/01/2021</b>		<b>3,114.74</b>
Deposit from Appropriation		-
Interest Earned		0.63
Withdrawal for Expenses	-	
<b>Balance As of 12/31/2021</b>		<b>3,115.37</b>

**Liabilities/Loans****Fire Truck Loan**

<b>Beginning Balance 01/01/2021</b>		<b>59,680.06</b>
Principal Paid	22,655.16	
Interest Paid	1,320.24	
<b>Balance As of 12/31/2021</b>		<b>37,024.92</b>

## 2021 Appropriations From Taxation

### Town Government:

Article 22.	General Government	\$424,000.00
Article 27.	Fire & Rescue	\$363,757.62
Article 33.	Bristol/South Bristol Transfer Station	\$240,690.00
Article 35.	Provider Agency Requests	
1.	Bristol Library	\$14,500.00
2.	Eldercare Network	\$7,500.00
3.	Healthy Kids	\$1,200.00
4.	Life Flight	\$1,500.00
5.	New Hope for Women	\$1,045.00
6.	Old Bristol Historical Society	\$9,500.00
7.	Spectrum Generations	\$7,000.00
<b>TOTAL</b>		<b>\$42,245.00</b>
Article 36.	Central Lincoln County Ambulance, Inc.	\$79,934.46

### Bristol School:

Article 3.	Regular Instruction	\$2,519,160.72
Article 4.	Special Education	\$1,020,797.58
Article 5.	Career & Technical Education	\$100.00
Article 6.	Other Instruction	\$97,808.25
Article 7.	Student & Staff Support	\$321,249.60
Article 8.	System Administration	\$132,144.88
Article 9.	School Administration	\$250,901.71
Article 10.	Transportation & Buses	\$501,748.36
Article 11.	Facilities Maintenance	\$464,034.74
Article 12.	All Other Expenditures	\$19,303.04
	Fund Balance Forward (Not from Taxation)	\$ (48,807.30)
	State Subsidy Estimate (Not from Taxation)	\$ (414,092.34)
<b>Local Share/Foundation Allocation</b>		<b>\$4,864,349.24</b>
<b>Article 19.</b>	<b>Adult Education</b>	<b>\$10,371.18</b>
<b>TOTAL APPROPRIATIONS FROM TAXATION</b>		<b>\$6,025,347.50</b>

## Boston Post Cane

Frances S. Lash was awarded the Boston Post Cane on October 9, 2021. At 101 years of age, she is Bristol's oldest citizen. The Select Board awarded the cane to Fran at her home on the Pemaquid Trail while Fran's family, friends and neighbors looked on.



*Frances S. Lash – Picture taken in 2021*

## Town Administrator's Report

*Christopher Hall, Town Administrator*

This is my sixth year as Town Administrator. In many ways it has been the most challenging, with the cumulative frustrations of COVID precautions, supply chain disruptions, inflation and most importantly, the loss of some key people retiring or moving to higher-paid positions in the private sector. On the other hand I continue to be happy and grateful for the generosity of the community, our lack of divisive controversy, and the support of our staff and elected officials.

The Auditors gave the Town praise this year for our high rate of tax collection – over 98% – and our record amount of surplus, which can be used to reduce claims on taxation. Surplus is derived from under-spending versus budget, combined with the overlay on taxation. (Overlay comes from setting a mill rate with a margin to allow for uncollected taxes.) We will use more surplus in funding the budget this year, when energy and pay inflation (including at the Transfer Station and Ambulance Service), and growing numbers of students we pay to send to high school, combine to make a small increase in property tax rates necessary. But we cannot spend surplus down to zero – it is the bulk of the cash float that keeps the town going each spring until property taxes are billed and collected. It is worth repeating that Bristol has the lowest tax rates of any Maine town with more than 2,000 people.

Last year marked the departure of some people who have contributed much to the Town. Paul Leeman Jr. retired in the spring after ten years as Bristol's Fire Chief, though he continues to be active in the Department and in town affairs. His successor, Scott Sutter Jr., is doing a fine job. At the end of the year, our Treasurer and Assessing Clerk, Jessica Westhaver, left the Treasurer's position to do appraisal work full time. I sorely miss her energy and IT skills, and am glad we will continue to see her from time to time as she continues to handle real estate appraisal for the Town. It is a pleasure to welcome John Riley to the position of Treasurer; his background in banking and accounting will be a big help. Bristol's first Parks Director, Lara Decker, also left for a great opportunity in the private sector early in the New Year; her four years have transformed the Parks Department for the better. You'll also see in the Bristol / South Bristol Transfer Station report the departure of David Poland as its Manager; while he does not report to the Town Office (but to a Board of the two towns' Select Board) he has been a good friend and a great manager. Finally this summer we will see the retirement of Craig Jurgenson, the Superintendent of Schools; another loss of expertise and good judgment. Given the lucrative opportunities for skilled workers elsewhere, the Select Board have decided to ask the Town to fund an overhaul of our pay grades and rates and institute a retirement plan for town employees. Town government should be an attractive career for younger people, not just people who are past retirement age and work more for love of the Town than for money.

In the year ahead the Town will face some major questions. The school is short of space and needs some important safety upgrades – asbestos removal and a sprinkler system among others. There will be much work in the coming year to cost out a plan which will then be brought to the Town for funding in 2023, and which will require borrowing. We are fortunate that Bristol has little debt – we have about \$50,000 outstanding as I write this, compared to a legal borrowing limit of over \$300 million! We also have a Comprehensive Plan process under way which I hope to have time to support in the coming months. I rather dislike the name ‘Comprehensive Plan’ as people can infer it locks us into something that limits our options. I see it more as a ‘Comprehensive Review and Guide to Options’ for the future of the Town. The Plan Committee are working hard; I hope this process continues to a good conclusion.

I must conclude with my thanks to all my dedicated colleagues, and to the Select Board for giving me a new three-year contract. It is a pleasure, most of the time, to work for the town of Bristol!

# Clerk’s Report

**IFW**

State Treasurer	\$28,654.00
Town Treasurer	\$1,261.00

**CLAMS**

10	Resident Commercial	\$2,000
2	Nonresident Commercial	\$800
	Conservation Hours	\$1,200
1	Junior Resident Commercial	\$100
20	Resident Recreational	\$500
10	Nonresident Recreational	\$400
28	Complimentary Licenses (65 and over, 12 and under)	

**DOGS**

Altered		
	State Treasurer	\$1,527.00
	Town Treasurer	\$1,527.00
Unaltered		
	State Treasurer	\$490.00
	Town Treasurer	\$82.00
Kennels		
	State Treasurer	\$60.00
	Town Treasurer	\$24.00

**VITAL STATISTICS**

Registered Voters	2,598
Marriages	26
Births	8 (6 boys, 2 girls)
Deaths	51

Decedent Name	Age	Date of Death
Chipman, Scott L.	57	01/07/2021
Sparrow, Hale	96	01/21/2021
Cameron, Philip J., Jr.	91	01/22/2021
Congdon, Ruth F.	78	02/11/2021
Bickford, Marie A.	95	02/22/2021
Hughes, Harold Clayton, Sr	90	02/27/2021
Treidler, Suzanne	84	03/14/2021
Zuromskis, J. Michael	82	03/19/2021
Libby, Scott Harlan	51	04/07/2021

Thomas, Howard Wesley	90	04/20/2021
Vautier, John Adam	72	05/09/2021
Dee, Patrice B.	61	05/13/2021
Jordan, Timothy L.	59	05/20/2021
Crawford, Diana Catherine	71	05/22/2021
Walker, Thomas G.	46	05/27/2021
Fossett, Valerie Jean	72	06/02/2021
Benner, Dean M.	67	06/09/2021
Crawford, Nuel William	75	06/13/2021
Wall, Stanley Alley	74	06/25/2021
Chase, Beatrice S.	79	07/10/2021
Benner, Lillian Mae	80	07/13/2021
Hatch, Claudia L.	75	07/16/2021
Rayburn, Georgina Linnea	101	07/22/2021
Ripley, Richard Lee	70	07/28/2021
Stebbins, Richard James	93	08/08/2021
Selverstone, Roger James	59	08/09/2021
Brackett, Martha	87	08/11/2021
Robbins, Leora H.	95	08/17/2021
Killam, Alice G.	87	09/03/2021
Morrison, Etta Clara	90	09/17/2021
Howell, Reginald Robert	98	09/18/2021
Howard, Welsie Jane	89	09/26/2021
Buchanan, Margaret Wirth	89	10/05/2021
Hughes, Marilyn L.	90	10/07/2021
Guibord, Russell Palmer	79	10/09/2021
Demmons, Reece Edward	29	10/24/2021
Benner, Henry Cabot	65	10/29/2021
Kimball, Barry W.	73	11/02/2021
Strausberg, Edward A.	74	11/02/2021
Reilly, Reginald Lee	90	11/12/2021
Cowan, Shawn C.	49	11/14/2021
Buell, Anne Clifford	92	11/23/2021
Zirkle, Dorothy A.	91	11/28/2021
Smith, Jean E.	93	11/30/2021
Lee, Deborah G.	71	12/14/2021
Brockunier, Charles Marden	82	12/17/2021
Eastman, Raymond P., Jr.	60	12/17/2021
Cochrane, Mary K.	67	12/19/2021
Gilmore, Ruby C.	90	12/20/2021
Shott, Joy Anne	91	12/28/2021
McCubbin, Karen Ann	69	12/31/2021

*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.*

# 2021 Assessors' Report

<b><u>Tax Obligations</u></b>	<b><u>Amount</u></b>
• County Tax	\$1,509,619.09
• Municipal Budget	\$1,160,998.26
• Education	\$4,870,535.25
• TIF Financing Plan Amount	\$364,954.64
<b>Total Obligation</b>	<b>\$7,906,107.24</b>

<b>REIMBURSEMENT DEDUCTIONS</b>	
• Estimated State Revenue Sharing	(\$89,093.93)
• Homestead Reimbursement	(91,695.32)
• BETE Reimbursement	(27,015.12)
<b>Total Reimbursements</b>	<b>(207,804.37)</b>

<b>TOTAL TAX NEEDED</b>	<b>\$7,698,302.87</b>
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## DESCRIPTION OF VALUATION & TAX

<b>Value of Real Estate</b>	
• Land Value	\$508,512,100
• Building Value	\$547,496,700
• Less All Real Estate Exemptions & Exempt Properties	(\$54,231,200)
<b>TOTAL</b>	<b>\$1,001,777,600</b>

<b>Value of Personal Property</b>	
• Machinery & Equipment	\$6,399,070
• Business Furniture & Equipment	\$444,680
• Camper Trailers (not excised)	\$448,950
<b>TOTAL</b>	<b>\$7,292,700</b>

Rate of Taxation \$7.20 per \$1,000.00

<b><u>EXEMPTIONS</u></b>		
Homestead Exemptions	(726 Exemptions)	\$18,093,000
Veteran Exemptions	(150 Exemptions)	\$900,000
Blind Exemptions	(2 Exemptions)	\$8,000
BETE Exemptions	(15 Exemptions)	\$7,462,740

**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 2022, the Select Board will recommend September 15th for the due date and 4% for the interest rate on late payments. 4% is the maximum allowable interest rate in 2022 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 Select Board 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, 2021 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**

#### **BETE**

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 Form 801 with our office.

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

# Real Estate Taxpayer List

11 EDMERE LANE, LLC.....	14,168.88	ALLEN, GEORGE E IV & WASSERLOOS, JENNIFER A &	
119 SOUTH SIDE TRUST.....	2,613.60	ALLEN, TIMOTHY M.....	359.28
1267 INVESTORS, LLC.....	1,105.20	ALLEN, ROSAMOND W.....	213.12
187 BACKSHORE, LLC.....	3,611.52	ALLEN, SANDRA C & ALLEN, JAY T.....	1,208.16
187 BACKSHORE, LLC.....	74.88	ALLEN, WALTER L.....	372.24
2092BRISTOL, LLC.....	1,059.12	ALLEY, WENDY.....	269.28
212 SNOWBALL HILL ROAD, LLC.....	2,498.40	ALOISE, DAVID A.....	2,740.32
26 PRINCETON AVENUE REALTY TRUST.....	2,610.00	ALOISE, DAVID A.....	5,744.88
28 BEACH LOOP ROAD, LLC.....	1,368.72	ALOISE, DONNA.....	336.24
3 L TEXAS TRUST.....	2,734.56	ALOISE, DONNA M.....	5,754.96
302 BIRCH KNOLL, LLC.....	2,365.92	ALSUP, BENJAMIN W & COMER, CARRIE S.....	2,649.60
343 PEMAQUID HARBOR REALTY TRUST.....	1,345.68	ALWARD, NATALIA.....	1,352.88
3J'S, LLC.....	5.76	AMERICAN TOWER CORP.....	1,685.52
3J'S, LLC.....	6,487.20	AMES, MICHAEL & AMES, JUDY.....	179.28
3J'S, LLC.....	892.80	ANDERSEN, JAN A & ANDERSEN, JANE A.....	1,110.96
42 MCFARLAND SHORE REALTY TRUST.....	9,175.68	ANDERSEN, JAN A & ANDERSEN, JANE A.....	218.16
61 SEAWOOD PARK, LLC.....	2,414.16	*ANDERSEN, LEIGHTON E & ANDERSEN, LESLIE W.....	2,579.76
612 BRISTOL ROAD, LLC.....	1,987.20	ANDERSON FAMILY TRUST.....	1,617.12
ABENAKI PEMAQUID HARBOR, LLC.....	3,018.24	ANDERSON, CHARLES W JR & BRIGGS, AMY M.....	1,553.76
ABLON, BETTY ANN.....	2,962.80	ANDERSON, CHRISTOPHER H.....	1,210.32
ACHESON, JAMES & ANN - PEMAQUID HARBOR TRUST... 2,323.44		ANDERSON, DAVID I & ANDERSON, MAUREEN G.....	252.00
ACHESON, JAMES & ANN - PEMAQUID HARBOR TRUST.....	659.52	ANDERSON, JOSEPH M JR.....	1,648.08
ACHESON, JAMES M & ACHESON, ROBERT B &		ANDERSON, MAUREEN E.....	1,127.52
ACHESON, WILLIAM J.....	2,005.92	ANDERSON, MAUREEN E & LINDHOLME, ALBERT W.....	2,258.64
ACHESON, JULIANNA.....	757.44	ANDERSON, PAUL M & ANDERSON, KATHLEEN K.....	42,514.56
ACHESON, MARJORIE & ALLAIRE, SHAWN M.....	956.16	ANDERSON, PETER.....	3,222.00
ACHESON, RICHARD D JR.....	776.88	ANDERSON, PETER C.....	227.52
ACIRS, LLC.....	3,029.04	ANDERSON, PETER C.....	238.32
ADAMS, APRIL & REDMOND, JOHN.....	3,064.32	ANDERSON, PETER C.....	266.40
ADAMS, JULIE & BONSANT, MARY.....	2,318.40	ANDERSON, PETER C.....	212.40
ADAMS, KEVIN R & ADAMS, CAROL J.....	2,787.84	ANDERSON, SHAWN & ANDERSON, ANGELICA.....	284.40
ADICKES, ERNEST J & ADICKES, SAMANTHA L.....	759.60	ANDRA DAVIS IRREVOCABLE FAMILY TRUST.....	585.36
ADICKES, ERNEST J & ADICKES, SAMANTHA L.....	491.76	ANDRAS DAVIS IRREVOCABLE FAMILY TRUST.....	2,012.40
ADICKES, SAMANTHA L.....	529.92	ANDREWS, CAROL L.....	560.16
ADIRONDACK LAND MANAGEMENT, LLC.....	2,901.60	ANDREWS, CAROL L.....	216.72
ADIRONDACK LAND MANAGEMENT, LLC.....	34.56	ANTONE, SUSAN C & ANTONE, WALLACE H.....	1,134.00
ADKINS, THOMAS & ADKINS, CORINNE E.....	2,077.20	ANTOSIEWICZ, PIOTR & ANTOSIEWICZ, PAMELA.....	6,559.20
ADLER, STEPHEN R & ADLER, BRENDA K.....	354.24	APPLEGATE, BARBARA & FRASER, HOWARD.....	1,678.32
AGNES, ROBERT J.....	384.48	ARBER, MARJORIE J.....	1,214.64
AGNETA, GAIL B & DIBBLE, TIMOTHY K.....	786.96	ARGERPOPOULOS, BONNIE D & DAVIDSON, PETER G.....	4,172.40
AH VIEW, LLC & WILKINSON,		ARMSTRONG, KATHRYN & STOLECKI, JOHN.....	1,362.24
ELIZABETH ARMENTROUT TRUST.....	3,458.88	ARNOLD, WILLIAM G &	
AJAMI BRADFORD REVOCABLE TRUST.....	2,341.44	ARNOLD, JEAN D REVOCABLE TRUST.....	4,844.88
ALAN J MACPHEE ENTERPRISES, INC.....	1,165.68	ARZATE, WENDY WILLIAMS.....	375.84
ALBRIGHT, JAMES A & ALBRIGHT, ROBERTA L.....	401.76	ARZATE, WENDY WILLIAMS.....	1,640.88
ALBRIGHT, JAMES A & ALBRIGHT, ROBERTA L.....	3,491.28	ATCHISON, DONALD W REVOCABLE TRUST &	
ALDEN-WUDYKA, AMIE & WUDYKA, SCOTT D.....	1,701.36	ATCHISON, BARBARA F REVOCABLE TRUST.....	2,285.28
ALDERISIO, JOAN.....	3,690.72	ATELIER 3, LLC.....	9,746.64
ALDERSON, MICHAEL S &		ATELIER 3, LLC.....	318.24
ALDERSON, RABY CHRISTINE M.....	2,294.64	ATKINSON, JOAN M & JOHNSON, PATRICK K.....	1,792.08
ALFONSO, RICHARD J & LOIS M, TR.....	3,952.08	AUGUSTA, ROBERT L.....	1,954.80
ALISON COPE FAMILY TRUST.....	491.76	AUSSCHNITT, SUSAN P REVOCABLE TRUST.....	6,911.28
ALLAN LIVING TRUST.....	2,079.36	AUTIO, H DAVID.....	4,620.96
ALLEN, CHERYL H.....	4,125.60	AVERILL, ERICA.....	723.60

AVERILL, NORMAN C & AVERILL, SANDRA S .....	362.88	BAUER, BETH A & BAUER, ARTHUR L JR.....	468.00
AVERILL, NORMAN C & AVERILL, SANDRA S .....	3,748.32	BAY SAIL, LLC.....	268.56
AVERILL, PHILIP H.....	2,738.88	BAY, KRISTIN E & POST, KIKI J.....	352.80
AVERILL, PHILIP H & BACON, JANET M.....	1,798.56	BAYBUTT, MARK D & BAYBUTT, SCOTT T.....	3,713.76
BACK SHORE REAL ESTATE TRUST .....	393.84	BAYVEW ASSOCIATES, LLC .....	3,760.56
BADER, LAURENCE M LIVING TRUST.....	2,725.20	BAYVEW ASSOCIATES, LLC .....	5,483.52
BADGLEY, TIMOTHY R .....	721.44	BEAGAN FAMILY LIVING TRUST .....	1,591.92
BAGANZ FAMILY TRUST.....	7,212.24	BEAL, DALE M LIVING TRUST & BEAL, CONSTANCE A LIVING TRUST.....	702.72
BAGANZ, MARK & BAGANZ, BRUCE P & SIMPSON, BARBARA A .....	460.08	BEARD, LAUREL K & EVANS SURVIVOR'S TRUST.....	2,205.36
BAILEY, ARTHUR L.....	843.12	BEATTIE, TAYLOR V & BEATTIE, KATY D.....	1,964.16
BAILEY, CHARLENE L.....	900.72	BEAUCHAMP, ISA .....	254.88
BAILEY, FREDERICK D & BAILEY, MARIA V.....	293.04	BEAUCHAMP, MICHAEL W.....	1,103.04
BAILEY, GORDON L & BAILEY, SCLINDA A.....	1,949.04	BEAUDET, ALEX L .....	1,939.68
BAILEY, JAMES C & BAILEY, NANCY L.....	1,416.96	BEAUDET, ROGER G & BEAUDET, JESSE .....	2,440.80
BAILEY, VINCENT R.....	806.40	BEAVER, ANDREA L & BEAVER, BRYAN .....	785.52
BAKER FAMILY, LLC .....	325.44	BECCA, STEVEN A & BECCA, JULIE .....	570.24
BAKER, DOROTHY D TRUST & BAKER, ROBERT J REVOCABLE TRUST.....	4,034.16	BECK, ISAAC F 1996 REVOCABLE TRUST MARITAL & BECK, SANDRA TR & GOTTLIEB, EDWARD A, IND TR.....	8,339.04
*BALDACCHINO, GERARD J SR.....	997.20	BECK, JACOB T & BECK, JILL M.....	1,316.88
*BALDWIN, WAYNE J & DAVIDSON-BALDWIN, STEPHANIE P .....	2,716.56	BECKERMAN, JOHN S & BECKERMAN, HARRIET.....	2,689.92
BALICKI, WILLIAM & BALICKI, MARTHA .....	2,523.60	BEDARD, PAUL M & BEDARD, MARILYN R.....	1,064.16
BALICKI, WILLIAM & BALICKI, MARTHA .....	427.68	BEDELL, F MERRITT.....	254.16
BALICKI, WILLIAM & BALICKI, MARTHA .....	221.76	BEDELL, F MERRITT.....	499.68
BALICKI, WILLIAM & BALICKI, MARTHA .....	475.92	BEDELL, KATHRYN K.....	102.96
BALL, JOSEPH E JR & EVELYN M.....	1,082.88	BEDNARK, THOMAS A & BEDNARK, CHRISTINE C.....	1,385.28
BALL, ROBERT J & BALL, SANDRA J .....	1,519.92	BEGIN, JEANNE P & GERLACH, JANINE P & GERLACH, STEVEN A.....	77.76
*BANGERT, DON P & BANGERT, CARLA .....	1,532.16	†BEGLEY, TAMARA L & BOWERS, LISA K & MCLAUGHLIN, LOIS A .....	1,650.96
BANKS, JAMES E.....	2,172.96	BEHAN, CHRISTOPHER .....	2,473.20
BANNON, PATRICIA J.....	1,028.88	BELANGER, CHARLENE R.....	874.80
BAPTIST, LISA ELIZABETH & BAPTIST, PAUL E.....	1,412.64	BELKNAP, SAMUEL L JR & BELKNAP, BARBARA E .....	3,070.08
BARBER, KATHRYN L TRUST 1995 & DVOROZNAK, MARK TRUST 1995.....	6,072.48	BELL, CEDRIC C & BELL, PATRICIA MARGOT.....	3,505.68
BARBETTI, MARGUERITE HALLAM & BURLESON, WILLIAM HAYWARD & BOULTON, KATHERINE WALTON.....	2,327.76	BELL, DARREN .....	1,776.96
BARD, ELLEN GURMAN .....	1,339.20	BELL, HARRY R JR IRREV ASSET MNGT TRUST & BELL, ROSE A IRREV ASSET MNGT TRUST .....	396.00
BARKER FERGUSON MAINE TRUST .....	4,657.68	BELL, REBECCA .....	2,412.72
*BARNES SCANLAN TRUST.....	1,884.96	BELL, REBECCA .....	490.32
BARNES, JAMES E & YOUNG, ALITHA A.....	883.44	BELL, VERNE M LIVING TRUST .....	1,499.76
BARRETT, NANCY W REVOCABLE TRUST .....	785.52	BENNER FONO, SUSAN E .....	1,746.00
BARRETT, SAMUEL K & GALBRAITH, VIVIAN .....	2,263.68	BENNER, ALLAN J & BENNER, LILLIAN .....	1,689.84
BARRON, DUNLAP & NAT CITY BNK.....	1,284.48	BENNER, BRYANT, FOSTER ET AL .....	201.60
BARROWS, ALBERT F & BARROWS, VALERIE R.....	1,851.84	†BENNER, CHESTER F & JOHNSON, MEREDITH & JOHNSON, THOMAS R & BENNER, CHESTER D & BENNER, TONYA L .....	876.24
BARRY, MICHAEL L & BJERKLIE BARRY, CAROLYN JANE.....	745.20	BENNER, DEVIN & BENNER, YVETTE .....	1,443.60
BARTLETT, PAUL & BARTLETT, JAMES P.....	1,216.80	BENNER, DEXTER J.....	1,362.24
BARUFALDI, JUDITH A.....	1,871.28	BENNER, EDWARD A & BENNER, TERRI JEAN.....	2,628.00
BASCOM, FAY A.....	1,762.56	BENNER, EDWARD A.....	648.72
BASSA MAREA, LLC.....	1,226.16	BENNER, EDWARD A.....	625.68
BATCHELOR, SUSAN M .....	1,072.08	BENNER, JAMES C JR.....	1,789.20
BATY, ANN & BATY, DANIEL T.....	338.40	BENNER, JOSEPH .....	1,625.76
*BATY, ANN E & BATY, DANIEL T.....	974.16	BENNER, LAURA F.....	489.60
BATY, ANN E & BATY, DANIEL T.....	87.12	BENNER, LAURA F.....	826.56
BATY, DANIEL T & KRISTEN A .....	974.16	BENNER, M PATRICIA .....	1,072.80
BATY, DANIEL T & KRISTEN A .....	1,533.60	BENNER, M PATRICIA .....	669.60
BATY, DANIEL W.....	507.60		

BENNER, SCOTT A .....	1,707.12	BISAGNI, JAMES J &	
*BENNER, STANLEY J & BENNER, PATRICIA C .....	2,224.80	WALKER, MEMORY HOLLOWAY - TRUSTEE .....	1,874.88
BENNER, TERRI JEAN & PENNIMAN, TOM M .....	308.88	BISCAY PARTNERS, LLC .....	1,913.04
BENNER, TROY M .....	1,481.04	BISHOP, ELIZABETH W F - LIVING TRUST .....	7,860.96
BENNER, TROY M .....	1,346.40	BISHOPS BLUFF, LLC .....	5,053.68
BENNER, TROY M .....	1,645.20	BISSON, MICHAEL P & HUNT, KIMBERLY A .....	2,818.80
BENNER, WENDELL L .....	248.40	BIXBY, STEVEN .....	1,528.56
*BENNER, WILLIAM E & BENNER, PATRICIA C .....	1,874.16	BJORK, ALBION J & BJORK, KRISTEN .....	4,554.00
BENNER, WILLIAM E JR .....	56.16	BJORKGREN, DAVID A (HEIRS) .....	252.72
BENNETT, CHRISTINE A & DALBECK, BRUCE W .....	1,544.40	BLAIN, CHERYL L .....	1,666.08
BENNETT, STEVEN D & BENNETT, LORHYTA .....	384.48	BLAIR, DAVID W & BLAIR, ALICIA R .....	2,048.40
BENORE, CHARLES A - TRUST .....	5,584.32	BLAKE, BRANDON J .....	756.00
BENORE, CHARLES A - TRUST .....	133.20	BLAKESLEE, LUCIA LONDON, TR .....	2,291.04
BENSON, TRACY A .....	1,137.60	BLANCHARD, LAURA J .....	6,582.24
BENTLEY, GEORGE W - REVOCABLE TRUST .....	1,800.00	BLANCHARD, LAURA J .....	1,841.04
BENTLEY, JEFFREY & LAFLEUR, JANET .....	2,995.92	BLANCHARD, LAURA J .....	576.00
BENZ, CHARITY I .....	2,285.28	BLANK, GORDON E BLANK, LYNNE H .....	1,082.16
BEOTE, CARSON J & BEOTE, SALLY T .....	1,852.56	BLANK, LYNNE & GORDON &	
BERG, KEVIN R & BERG, CRYSTAL L .....	266.40	HANNA, FRED W & NANCY C .....	1,135.44
BERGQUIST, KATHRYN C .....	1,404.72	BLODGETT, CYNTHIA &	
BERGQUIST, KATHRYN C .....	1,704.96	GENTHNER, DEBRA & HERNANDEZ, SUSAN M .....	1,155.60
BERNA, NANCY .....	2,167.92	BLOMQUIST, ERIN R & PAFUNDI, KIRSTEN B .....	2,404.08
BERNIER, BARBARA K .....	2,510.64	BLOMQUIST, PAUL W & BLOMQUIST, JO-ANNE C .....	657.36
BERNIER, JUDY A .....	1,306.80	BLOMQUIST, PAUL W & BLOMQUIST, JO-ANNE C .....	1,447.20
BERNINGER, KATHY S .....	154.80	BLOMQUIST, PHILIP A & BLOMQUIST, LINDA F .....	1,664.64
BERNSTEIN, LOIS & BERNSTEIN, DAVID .....	4,667.04	BLOOM, FRED E & MIKULAK, DEBRA LEE .....	398.16
BERRYMAN, BRADLEY DANIEL .....	1,811.52	BLOOMER, WILLIAM F & BLOOMER, MICHELLE E .....	2,531.52
BEST, DALE A & BEST, NANCY L .....	879.12	BOBCAYGEON, LLC .....	2,992.32
BETTENCOURT, JOY H &		BOISVERT, BRIAN J & BOISVERT, ROBIN R .....	1,944.00
BETTENCOURT, ARTHUR LAWRENCE .....	616.32	BOLSTER, CHAD C .....	368.64
BETTENCOURT, JOY H &		BOLSTER, LESLIE C .....	3,573.36
BETTENCOURT, ARTHUR LAWRENCE .....	10.80	BOLSTER, LESLIE C .....	316.80
BETTENCOURT, JOY H &		BOLSTER, STEPHEN C & BOLSTER, SANDRA S .....	2,108.88
BETTENCOURT, ARTHUR LAWRENCE .....	33.84	BOLWELL, NINA M .....	5,253.84
BETTENCOURT, JOY H &		BOMANN, GEORGE A III GENERATION-SKIPPING TRUST ..	5,004.72
BETTENCOURT, ARTHUR LAWRENCE .....	2,667.60	BOND, ANDREW T & BOND, ANNEW .....	3,590.64
BETTENCOURT, JOY H &		BONUGLI, CELESTE H .....	3,442.32
BETTENCOURT, ARTHUR LAWRENCE .....	28.80	BOOKER, JAMES B (DEVISEES OF) .....	1,162.08
BETTS, RONALD J & BETTS, RAMONA G .....	469.44	BOOKER, RICHARD D & BOOKER, DIANE R .....	964.08
BICKFORD, BRIAN R & REDONNETT, GRETA .....	1,903.68	BOOT, CURTIS D & BOOT, MICHELLE M .....	288.00
BICKFORD, CARROLL M TRUST &		BOOTH, JOSEPH M & BOOTH, CHRISTA .....	1,506.96
BICKFORD, BRIAN R & GRETA J, TR .....	827.28	BORG, SUSAN & NESSEN, RICHARD .....	1,572.48
BICKFORD, GRETA J R, CUSTODIAN .....	78.48	BORSARE, MARILYN F .....	936.72
BICKFORD, JESSICA A & BICKFORD, KENNETH L .....	1,558.08	BOS-SEE REVOCABLE TRUST .....	3,517.92
BICKFORD, MARIE (DEVISEES OF) .....	1,228.32	BOSTROM, ROSALIE F .....	2,504.88
BICKFORD, MARIE (DEVISEES OF) .....	1,388.88	BOUCHER, LEWIS REVOCABLE LIVING TRUST .....	6,140.88
BIECHELE, GUY D & CHICKERING-BIECHELE, DEBORAH ...	1,254.24	BOUCHER, NORMAND .....	1,374.48
BIEDRZYCKI, RICHARD C & BIEDRZYCKI, HENRIETTA C .....	3,947.04	BOUDREAU, MARK S & MASON, JULIE A .....	2,412.00
BIG BOULDER, LLC .....	2,137.68	BOULET, SHAWN .....	1,820.88
BIG BOULDER, LLC .....	172.80	BOULTON, JAMES R & BOULTON, LAURA A .....	1,445.76
BIG BOULDER, LLC .....	172.80	BOULTON, JAMES R & BOULTON, LAURA A .....	1,928.16
BIG MAINE, LLC .....	14.40	BOULTON, LAURA A & BOULTON, JAMES R .....	1,383.12
BIG MAINE, LLC .....	1,036.08	BOURASSA, STEVEN F .....	38.16
BILLIK, JOHN M & BILLIK, ELIZABETH .....	1,134.72	BOURNE, ANNE FOSTER .....	1,812.96
BILLODEAU, SEAN A & BILLODEAU, KATHY B .....	1,646.64	BOURNE, ANNE FOSTER .....	83.52
BILLODEAU, SEAN A & BILLODEAU, KATHY B .....	6,737.76	BOURNE, JESSICA L & RICE, JOHN P .....	915.12
BILSKI, DAVID S & LINZEE, JILL I .....	2,999.52	BOW JANGLES BEVERAGE, LLC .....	1,445.76

BOWER, P JEFFREY .....	559.44	BRISTOL ONE, LLC .....	2,526.48
BOWER, P JEFFREY .....	9,149.76	BRISTOL ONE, LLC .....	225.36
BOWERS, ELIZABETH B .....	9,982.08	BRISTOL ONE, LLC .....	58.32
BOWERS, LISA K & BEGLEY, TAMARA L & PETER W .....	2,952.72	BRISTOL ONE, LLC .....	194.40
BOWERS, LUCILLE C & JEFFREY S &		BRISTOL ONE, LLC .....	249.12
GOODRICH, BETH C & JAMES D SR .....	828.00	*BRISTOW, JOHN R & ANDREWS, ROBERT YOUNG .....	3,474.00
BOWMAN, JANE .....	4,871.52	BROCKUNIER, CHARLES .....	2,323.44
BOYD, JAMES W .....	1,294.56	BROIDA, MICHAEL D & BROIDA, RONALD C .....	1,097.28
BOYES, DAVID & THEIS, MELINDA L .....	3,378.24	BRONZI, PAULE V REVOCABLE LIVING TRUST .....	1,987.92
BOYES, DAVID & THEIS, MELINDA L .....	143.28	BRONZI, PAULE V REVOCABLE LIVING TRUST &	
BOYNTON, CLARK (LIFE ESTATE) .....	928.08	PERKINS, ELEANOR VIENS .....	2,368.08
BOYNTON, PATRICIA M .....	1,348.56	BROOKE, SCOTT B .....	158.40
BRACKETT, GREGORY & BRACKETT, SHELLEY .....	6,930.00	BROOKS FAMILY 2018 REVOCABLE TRUST .....	6,243.12
BRACKETT, ISABEL .....	50.40	BROOKS FAMILY 2018 REVOCABLE TRUST &	
BRACKETT, ISABEL .....	1,403.28	MCMILLAN, VIRGINIA DECLARATION OF TRUST &	
BRACKETT, ISABEL .....	1,761.84	THOMPSON, MERLE A & THOMSON, KAREN P .....	298.80
BRACKETT, JOHN W .....	2,200.32	BROOKS, AMANDA QUINN DEROCHÉ &	
BRACKETT, LYNNE HUGHES .....	1,630.80	BROOKS, ANDREW FRANKLIN COOLIDGE .....	2,230.56
BRACKETT, NORMAN R (DEVEISES OF) .....	2,400.48	BROOKS, JOHN P .....	1,114.56
*BRACKETT, SANDRA H .....	5,519.52	BROOKS, KATHERINE P .....	761.04
BRACKETT, STEPHEN A & BRACKETT, CYNTHIA H .....	630.72	BROOKS, MARTHA WISLY REVOCABLE TRUST .....	1,226.88
BRACKETT, STEPHEN A .....	19.44	BROOKSIDE AT LONGMEADOWS REALTY TRUST .....	1,811.52
BRACKETT, STEPHEN J & BRACKETT, KAREN M .....	1,686.24	BROW, MICHAEL R & BROW, SIRENA A .....	322.56
BRACKETT, VIRGINIA .....	894.96	BROWER, HOWARD S & BROWER, ANDREA C .....	2,275.20
BRADBURY, CHRISTINA & BRADBURY, WILLIAM .....	2,147.04	BROWN DOG RESCUE, LLC .....	3,788.64
BRADFORD, R VERNE & BRADFORD, MARTHA P .....	1,799.28	BROWN, DANIEL S .....	918.72
BRADFORD, ROBERT W & MARY JANE &		BROWN, DANIEL S .....	172.80
SUCCESSORS, TR .....	2,833.92	BROWN, FRED .....	2,265.84
BRADLEY SHORE, LLC .....	3,049.92	BROWN, KATHLEEN K .....	3,528.00
BRADLEY, BARBARA & MICHAEL &		BROWN, MICHELLE M .....	601.20
BOLDUC, SUZANNE RAE & MICHELLE RAE .....	824.40	BROWN, PETER & BROWN, VIRGINIA &	
BRADLEY, ROBERT B & BRADLEY, SUZANNE B .....	1,203.12	BROWN, CLARA ELIZABETH .....	1,572.48
BRADLEY, WILLIAM ROSS & BRADLEY, CRISSY SUE .....	993.60	BROWN, RANDOLPH & BROWN, MARGARET H .....	18,577.44
BRADSHAW, ROSE A .....	1,221.12	BROWN, STEPHEN C &	
BRAGDON, RICHARD M & BRAGDON, GERALDINE P .....	2,264.40	BROWN, PAULA IRREVOCABLE INCOME TRUST .....	1,658.16
BRAND, ANDREW JOHN & BRAND, MICHELLE FISHER .....	1,276.56	BROWNE, MARGARET A .....	2,293.20
BRAND, RACHEL LEINJARV .....	860.40	BROWNS HEAD TREE TRUST .....	8,230.32
BRANTEL, ROSEMARY .....	1,285.92	BRUINS, DOUGLAS E & BRUINS, NANCY .....	3,497.04
BRANTNER, FRANK L & BRANTNER, TAMAR .....	1,299.60	BRYANT, NICHOLAS M & BRYANT, KAITLIN M .....	1,293.12
BREAU, LEONARD G .....	864.72	BRYANT, RANDY W & BRYANT, KAREN L .....	1,428.48
BREISBLATT, WARREN & LINDA -		BUCHANAN, MARGARET .....	812.16
FAMILY LIVING TRUST AGREEMENT .....	3,275.28	BUCHANAN, MARGARET .....	2,170.80
BRESKY, WAYNE & MEIK, STEPHANIE A .....	3,434.40	BUCHWALDER, MATHEW .....	1,587.60
BRETT, SUSAN J REVOCABLE LIVING TRUST .....	1,869.12	BUCKINGHAM, ALEXIA A .....	4,976.64
BREWER, ADAM R & BREWER, EILEEN M .....	2,662.56	BUCKINGHAM, JAMES B .....	1,532.16
BREWER, JENNIFER .....	1,421.28	BUDROW, BRIAN .....	201.60
*BREWER, MARILYN M .....	582.48	BUDROW, BRIAN .....	1,963.44
BREWER, NANCY S LIVING TRUST &		BUDROW, BRIAN C .....	506.16
STARK, JOHN P JR & STARK, KATHLEEN L .....	3,146.40	BUDROW, MICHAEL G & BUDROW, ANGELA L .....	1,787.76
BREWER, THOMAS L .....	1,224.00	BUELL, ANNE C REVOCABLE TRUST .....	5,651.28
BRIGHT, STEPHEN W & BRIGHT, NANCY S .....	9,511.92	BUHYOFF, GREGORY & BUHYOFF, MARILYN .....	1,700.64
BRINKLER, CYNDI & BRINKLER, JAMES E .....	1,123.92	BUHYOFF, GREGORY J REVOCABLE TRUST &	
BRINKLER, JAMES V .....	2,980.80	BUHYOFF, MARILYN B REVOCABLE TRUST .....	2,748.96
BRISARD, ZOE M & BRISARD, ROBERT ALAN .....	2,071.44	BUHYOFF, GREGORY J REVOCABLE TRUST &	
BRISTOL CAPE, LLC .....	2,350.80	BUHYOFF, MARILYN B REVOCABLE TRUST .....	185.76
BRISTOL ENTERTAINMENT, LLC .....	4,848.48	BULLIS, ANDREW V .....	2,555.28
BRISTOL ONE, LLC .....	1,778.40	BULLIS, WILLIAM C & BULLIS, ANNE M .....	2,833.20

BULMER, LINDA M & BULMER, JESSE R.....	1,414.08	CARTER, ASHLEY MARIE & CARTER, DUSTIN JAMES.....	154.08
BUNCHBERRY FIELD ESTATES ROAD ASSOCIATION.....	359.28	CARTER, ELIZABETH A.....	3,982.32
BUNKER, JONATHAN.....	517.68	CARTER, EUGENE & CARTER, MANOLA L.....	428.40
BURGESS, MICHAEL WILLIS & DONNA H, BRIAN M & BENJAMIN S.....	718.56	CARTER, JAMES L & CARTER, MARTHA Z.....	2,043.36
BURKE, SCOTT H.....	540.72	CARTER, MANOLA & KENNEDY, ANDREA J.....	306.72
BURNHAM, CASEY N.....	1,154.16	CARTER, RICHARD & CARTER, GLADYS.....	1,846.08
BURNHAM, DESIREE J.....	1,656.72	CARTER, RICHARD H.....	3,224.16
BURNHAM, TERESA GEORGENE.....	208.80	CARTER'S CABIN, LLC.....	455.04
BURNS, ANGELA.....	153.36	CARVER, ELEANORE B (DEVISEES OF).....	3,364.56
BURNS, CHRISTOPHER.....	159.84	CARVER, NEAL GRAHAM & CARVER, DONALD CRAIG, TR.....	2,291.76
BURNS, LOWELL F.....	1,127.52	CASA M, LLC.....	4,242.24
*BURNS, MARLENE G.....	2,062.08	CASAD, JENNIFER.....	136.80
BURNS, MARY K.....	1,914.48	CASAD, JENNIFER C.....	1,414.80
BURNS, SHANNON R & BURNS, ANGELA R.....	542.88	CASE, HEATHER & BERGMANN, MATTHEW.....	810.72
BURNS, SHANNON R & BURNS, ANGELA.....	1,081.44	CASH, LAWRENCE R JR.....	1,357.20
BURNS, SHANNON R.....	300.96	CASTALDI, ALFRED C & DEBRA M, TR.....	5,901.84
BURNS, SHANNON R.....	328.32	CASTANINO, GARY P & CASTANINO, BONNIE SUSAN REMAR.....	1,650.24
BURROW, PATRICK A.....	1,792.80	CASTELLO, KATHERINE.....	2,119.68
BURTON, DON G & BURTON, IRENE H (HEIRS OF).....	4,510.08	CASWELL, ELIZABETH R - DECLARATION OF TRUST.....	2,839.68
BURTON, ROSS A & BURTON, BETTY WHITE.....	2,762.64	CATES, MATTHEW & CATES, EMILY.....	948.24
BURTON, ROSS A.....	928.80	CAVANAUGH, CATHERINE & WORTHING, ERIC.....	1,560.24
BUSTEED, WARREN & POLHEMUS, BETH.....	3,848.40	CENTRAL MAINE POWER COMPANY.....	78,120.00
BUSY BEA, LLC.....	5,252.40	CENTRAL MAINE POWER COMPANY.....	727.92
BUSY BEA, LLC.....	1,013.76	CENTRAL MAINE POWER COMPANY.....	237.60
BUTTERNUT COVE HOLDINGS, LLC.....	3,373.20	CHABOT, JOHN & MARCIA LIVING TRUST & ESTRIDGE, NOEL W.....	3,030.48
BUZBY, CHARLES R & BUZBY, LORILEE A.....	3,129.12	CHADWICK, DARRYL W & CHADWICK, CAMILLE A.....	2,059.92
BYRNES, WILLIAM C & BYRNES, PATRICIA C.....	5,981.76	CHADWICK, JESSICA L & CHADWICK, CASEY L.....	127.44
CAB INTER VIVOS TRUST.....	2,749.68	CHADWICK, KEVIN G & CHADWICK, ONA G.....	898.56
CAHILL, THOMAS J & CAHILL, MICHELE M.....	815.04	*CHADWICK, WALLACE W & CHADWICK, MARILYN.....	1,457.28
*CALLAHAN, BETHIAH H.....	991.44	CHALMERS, HAROLD & MARILYN, TR.....	1,210.32
CALLAHAN, BETHIAH H.....	38.16	CHALMERS, JEFFREY & CHALMERS, SUSAN.....	2,219.04
CALLAHAN, SHERRILL LEE.....	2,411.28	CHALONS-BROWNE, SUSAN.....	7,693.92
CAMERON, CAROLE.....	992.88	CHAMBERLAIN, GEORGE REALTY TRUST.....	3,337.20
CAMERON, MICHAEL W & CAMERON, JOAN.....	2,230.56	CHAMBERLAIN, GEORGE REALTY TRUST.....	750.96
CAMERON, PHILIP (DEVISEES OF).....	2,614.32	CHAPIN, DEBORAH.....	1,797.84
CAMPBELL, DEBORAH G.....	3,156.48	CHAPMAN HOLDINGS, LLC.....	3,106.08
CAMPBELL/VERCOE REAL ESTATE TRUST.....	2,550.24	CHAPMAN, DEBORAH.....	1,014.48
CANE, PAUL T & CANE, MELINDA B.....	1,165.68	CHARLES NES, LLC.....	4,607.28
CANNING, JOHN N.....	141.84	CHARLES NES, LLC.....	1,722.24
CANNING, JOHN N.....	120.96	CHASE APARTMENTS, INC.....	1,567.44
CANNING, JOHN N.....	2,628.72	CHASE APARTMENTS, INC.....	5,573.52
CANNING, MARION W.....	1,401.12	CHASE, BEATRICE S.....	600.48
CANTERBURY, BRUCE & CANTERBURY, LORRAINE.....	216.72	CHASE, BEATRICE S.....	1,328.40
CANTERBURY, BRUCE & CANTERBURY, LORRAINE.....	1,291.68	CHASE, JEAN E.....	1,173.60
CAPUTO, ELENA.....	2,250.00	CHASE, JEAN M.....	405.36
CARD, GUY.....	0.00	CHASE, L DEWEY & CHASE, BEATRICE S.....	4,350.24
CARD, JAMES D & CARD, TERESA L.....	0.00	CHASE, MARK & CHASE, MICHAEL & CHASE-JENKINS, LINDA.....	4,679.28
CARD, WILLIAM S & WILLIAMS, JENNIFER L.....	2,075.04	CHASE, MARK & CHASE, MICHAEL & CHASE-JENKINS, LINDA.....	977.04
CARLSON, KENNETH D & CARLSON, KRISTIN L.....	1,273.68	CHASE, MARK & CHASE, MICHAEL & CHASE-JENKINS, LINDA.....	5,613.84
CARLUCCI, DARIN & CARLUCCI, SERAFINA.....	900.72	CHASE, MARK D.....	3,214.80
CARNESE, DANIEL J.....	292.32	CHASE, MICHAEL.....	1,089.36
*CARON, MARGARET A & CARON, DAVID J.....	4,190.40	CHASE, MICHAEL & CHASE, MARK & CONNELL, ANNIE.....	36.00
CARPENTIER, ANDREW J.....	938.16		
CARR, WILLIAM H & CARR, ADDIE L.....	4,231.44		
CARROLL, JAMES S & CARROLL, HEATHER L.....	7,760.16		
CARROLL, TIMOTHY M & CARROLL, LINDA J.....	3,912.48		

CHASE, REUBEN T & CHASE, CATHERINE M .....	2,462.40	CLARKE, ROBERT JR & LECHASSEUR, SUSAN .....	1,542.96
CHASE, STEPHEN & CHASE, TARA .....	1,225.44	CLAXTON, LORINDA C .....	2,118.96
CHASE, STEPHEN L & CHASE, JANET .....	1,554.48	CLEAVES, JENNY E .....	172.80
CHASE, TARA .....	910.08	CLIFF STREET TRUST - SPATE, LOUISE A, TRUSTEE .....	383.76
CHASE, TERRY M .....	76.32	CLIFF STREET TRUST .....	7,355.52
CHENEY, ALAN B .....	671.04	CLIFFORD, ANNE E .....	1,164.24
CHENEY, DANIEL & CHENEY, SUSAN .....	615.60	CLIFFORD, ASHLEY K & CLIFFORD, JOSHUA M .....	1,763.28
CHENEY, DAVID P & CHENEY, MERRILLEE C .....	2,457.36	CLIFFORD, BARBARA S TRUST & CLIFFORD, BARBARA S & CORNISH, JOHN M, TTEE .....	3,440.16
CHENEY, DAVID P & CHENEY, MERRILLEE C .....	59.76	CLIFFORD, FREDERIC M TRUST & CLIFFORD, FREDERIC M & CORNISH, JOHN M, TTEE .....	3,918.96
CHENEY, MARK P .....	2,458.08	CLIFFORD, FREDERIC M TRUST & CLIFFORD, FREDERIC M & CORNISH, JOHN M, TTEE .....	1,224.72
CHENEY, MARK P & CHENEY, CYNTHIA M .....	1,036.80	CLIFFORD, GARY L .....	1,131.84
*CHENEY, PRESCOTT .....	8,055.36	CLIFFORD, GARY L & PRENTICE, GORDON .....	493.20
CHENEY, PRESCOTT J .....	360.00	CLIFFORD, STEPHANIE .....	4,309.20
CHENEY, R DANIEL LIVING TRUST .....	1,401.84	CLIFFORD, STEPHANIE ANN & CLIFFORD, GARY L .....	229.68
CHENEY, R DANIEL LIVING TRUST .....	40.32	*CLINEY, PATRICIA A .....	4,277.52
CHENEY, R DANIEL LIVING TRUST .....	2,703.60	CLINEY, PATRICIA A .....	23.76
CHENEY, R DANIEL LIVING TRUST .....	360.00	CLOSSON, MARY BURNS .....	34.56
CHENEY, R DANIEL & SANDRA, TRUSTEES .....	2.16	CLOSSON, TED A & CLOSSON, MARY B .....	938.16
CHENEY, RAYMOND D & CHENEY, SANDRA .....	1,611.36	CLOUGH, REBECCA J .....	4,796.64
CHENEY, RAYMOND D & CHENEY, SANDRA .....	473.76	CLOUGH, WILLIAM S & CLOUGH, OLGA FOWLER .....	4,488.48
CHENEY, RAYMOND D & SANDRA & CHENEY, MARK P .....	1,978.56	COAKLEY, MARGARET M & FITTON, PHILLIP R .....	2,501.28
CHENEY, RICHARD A & CHENEY, KAREN A .....	79.20	COASTAL LEGACY, LLC .....	8,911.44
CHENEY, RICHARD A & CHENEY, KAREN A .....	362.16	COCHRANE, DONNA H .....	257.04
CHENEY, RICHARD A & CHENEY, KAREN A .....	2,635.92	COCHRANE, DONNA H & CASAVANT, THERESA & MARTIN, JAY .....	2,247.12
CHENEY, RICHARD A .....	1,251.36	*COGGINS, CHRISTOPHER F & COGGINS, DEIRDRE H .....	1,782.72
CHENEY, SANDRA S LIVING TRUST .....	4,088.16	COGGINS, PHYLLIS R .....	1,141.92
CHENEY, SUSAN .....	2,601.36	COHEN, RICHARD & GOUVERNEUR, ELIZABETH R .....	1,064.88
CHENEY, TYLER .....	324.00	COHEN, RICHARD & GOUVERNEUR, ELIZABETH R .....	236.88
CHENEY, VIRGINIA & MYTYCH, CAROLANN & MIDURA, CHARLES V .....	3,312.72	COHEN, RICHARD & GOUVERNEUR, ELIZABETH R .....	346.32
CHERNIKOFF, LARRY B .....	3,568.32	COLE, AARON D & COLE, LYNN E .....	1,843.20
CHESEBRO, MARK B & CHESEBRO, LORI F .....	2,421.36	COLEMAN, GENE KEVAN & SKILLINGS-COLEMAN, ELIZABETH .....	2,054.88
CHESEBRO, NATHAN B & CHESEBRO, JENNIFER L .....	2,178.72	COLEMAN, GENE KEVAN & SKILLINGS-COLEMAN, ELIZABETH .....	223.20
CHICKERING, CHRISTOPHER RYAN .....	256.32	COLEMAN, MIRA H REVOCABLE TRUST .....	1,995.84
*CHICKERING, EDWARD & CHICKERING, CHRISTINE .....	1,398.24	COLES, ANGELA M & COLES, RANDY E .....	1,722.24
*CHICKERING, WAYNE M .....	2,535.84	COLLAMORE, DONALD & COLLAMORE, REBECCA A .....	1,513.44
CHILD, AARON & WILDE, PETER .....	508.32	COLLAMORE, JEFFREY A .....	1,241.28
CHILD, AARON C .....	551.52	COLLEA, RUFUS & COLLEA, TRACY L .....	4,929.12
CHILD, AARON C .....	1,196.64	COLLINS, PETER F & COLLINS, AMES J .....	219.60
CHILD, ERNEST III .....	3,347.28	COLLINS, SUZANNE R .....	6,847.20
CHIPMAN, JOHN M & CHIPMAN, BONNIE M .....	2,514.96	COLQUHOUN, ROBERT .....	43.20
CHIPMAN, JOHN M & CHIPMAN, BONNIE M .....	372.24	COLQUHOUN, ROBERT & COLQUHOUN, ELIZABETH .....	838.08
CHIPMAN, KENNETH L JR (DEVEISES OF) .....	398.88	CONARY, CHRIS L .....	1,386.72
CHOATE, JOANNE .....	2,561.76	CONGDON, PHILIP A & CONGDON, RUTH F .....	6,139.44
CHUBB, MARLIN E & CHUBB, JILL S .....	601.92	CONGDON, PRISCILLA G .....	1,326.24
CHURCHILL, DOUGLAS J .....	404.64	CONGER, MARGARET L TRUST .....	4,505.04
CHURCHILL, MELBA & ZAVON, MARY & DINSMORE, JANICE .....	874.08	CONNELL, ANNIE E MAHAN .....	2,808.00
CIESLA, JOHN M & CIESLA, SARAH B .....	216.72	CONNELLY, RICHARD S & KIRKPATRICK, ALICE .....	5,237.28
CLAFLIN, WILLIAM L & CLAFLIN, KATHLEEN H .....	2,084.40	CONNER, MARY ANN & GUMKOWSKI, FREDERICK .....	2,561.04
CLAPPER, SANDRA L BEHRENS, JASON R .....	601.92	CONNOR, RAYMOND JAMES .....	997.92
*CLARK, DOUGLAS E .....	1,005.84	CONRAD, R JAMES & WENDY Q, TR .....	5,876.64
CLARK, DOUGLAS M & CLARK, JULIA L .....	1,814.40	CONSTANTINO, GUS & CONSTANTINO, PATRICIA .....	3,108.24
CLARK, J THOMAS & CLARK, NANCY W .....	4,137.12		
*CLARK, ROBERT B & CLARK, CAROLE JEAN .....	2,142.00		
CLARK, ROBERT B & CLARK, CAROLE JEAN .....	29.52		
CLARK, WILLIAM A III & CLARK, JENNIFER S .....	825.84		

CONWAY, LESLIE & GARTELMANN, JANET .....	3,525.12	CROCKER FAMILY REVOCABLE TRUST .....	3,864.24
CONWAY, VIRGINIA LIVING TRUST .....	3,119.04	CROCKETT, EVELYN .....	375.84
COOK, CHERYL A & SPITZ, BARBARA .....	4,954.32	CROCKETT, EVELYN M.....	587.52
COOK, GRAYSON & COOK, ANN .....	832.32	CROCKETT, EVELYN M.....	660.24
COOK, KEVIN L & COOK, LISA L .....	2,962.80	CROCKETT, EVELYN M & CROCKETT, TROY K .....	538.56
COOK, LAURA I .....	1,024.56	CROCKETT, EVELYN M.....	453.60
COOK, NATHAN D .....	206.64	CRONRATH, GARY H & CRONRATH, ROBINA R.....	2,362.32
COOK, NATHAN DANIEL & DEONIS, MARIA CRISTINA .....	663.12	CROOK, ROBERT W JR .....	444.96
COOK, NATHAN DANIEL & DEONIS, MARIA CRISTINA .....	2,079.36	CROOK, TIMOTHY B.....	290.88
COOK, PETER J & COOK, HEIDI .....	964.80	*CROOK, TIMOTHY B & CROOK, ROBERT W JR & MCLAIN, KIMBERLY I & CROOK, KATHLEEN R .....	4,284.00
COOKE, DALE W & COOKE, MATTHEW F .....	2,738.88	CROOKER, DENNIS B .....	5,180.40
COOK-MATHIESON, SARAH A .....	1,975.68	CROOKER, JOSEPH C.....	745.92
COOLIDGE, A KNIGHT .....	2,782.80	CROOKER, JOSEPH C.....	2,386.80
COOMBS, STEVEN W & COOMBS, RENEE E .....	788.40	CROOKER, STERLING T III & SARA L .....	3,064.32
COOPER, ANDREW S .....	234.00	CROOKER, STERLING T JR .....	512.64
COOPER, EARLE A JR & COOPER, REBECCA J .....	1,028.88	CROOKER, STERLING T JR .....	594.72
COOPER, EARLE A JR & COOPER, REBECCA J .....	698.40	CROOKER, STERLING T JR .....	82.80
COOPER, EARLE A JR & COOPER, REBECCA J .....	1,012.32	CROOKER, STERLING T JR .....	2,386.80
COOPER, EARLE A JR & COOPER, REBECCA J .....	6,898.32	CROOKER, STERLING T JR & CROOKER, CAROL LEE .....	354.24
COOPER, MARIE E .....	64.08	CROOKER, STERLING T JR & CROOKER, CAROL L.....	5,177.52
COOPER, NICHOLAUS .....	338.40	CROOKER, STERLING JR & CAROL LEE .....	87.12
COOPER, REBECCA J & COOPER, EARLE A JR.....	337.68	CROSS, TADE F REVOCABLE TRUST.....	1,526.40
CORBETT, ALEXANDER E III & CORBETT, MARY RUTH F ....	1,482.48	CROSSLEY, WILLIAM S JR .....	2,354.40
CORBETT, JANET R.....	5,592.24	CROSSLEY, WILLIAM S JR .....	76.32
CORCORAN, PETER BLAZE .....	1,351.44	CROWE, RICHARD D & CROWE, BRENDA E .....	2,466.00
CORDASCO, ANTHONY W & GEROW, JULIE C .....	4,409.28	*CROWELL, ROBERT N & CROWELL, LAURA.....	4,052.88
CORMIER, RENEE L & CORMIER, TIMOTHY J .....	613.44	CROWLEY, MARK D & CROWLEY, MARY CATHERINE .....	650.16
CORSON, JOSEPH .....	136.80	CROZIER, CATHERINE .....	1,521.36
CORSON, LEOL L & CORSON, JOHN A .....	0.00	CRUDEN, IRENE .....	1,529.28
CORSON, MATTHEW L & CORSON, MICHELE M.....	1,257.12	CULLEN-CHRISTIAN FAMILY TRUST.....	1,581.84
CORWIN, ISABELLA M.....	211.68	CULLEN-MCOSKER (HEIRS), JANE E & CULLEN, DAVID & CULLEN, PAUL .....	1,516.32
CORWIN, ISABELLA M .....	3,360.96	*CULPOVICH, STEPHEN M & CULPOVICH, DEBORAH E ....	1,581.84
*COTTON, KENNETH S & COTTON, JUDITH M.....	2,165.04	CUMMINGS, BRUCE & CUMMINGS, KAREN .....	392.40
COUCH, JOHN B & COUCH, MAY E .....	1,159.92	CUMMINGS, BRUCE M & CUMMINGS, KAREN E .....	50.40
COUGH, PAUL F & SCHULZE, INGRID .....	200.16	CUMMINGS, CHARLES W & CUMMINGS, JANE D.....	5,419.44
COWAN, DAVID S.....	1,146.96	*CUNNINGHAM, ALEXANDER J & CUNNINGHAM, FAYE M .....	1,188.00
COWAN, LEAH & COWAN, DAVID & COWAN, BRETT J & COWAN, CHAD D.....	46.80	CUNNINGHAM, BETSY & CARL W JR, TR.....	308.16
COWAN, LEAH & COWAN, DAVID & COWAN, BRETT J & COWAN, CHAD D.....	300.96	CUNNINGHAM, BETSY & CARL W, TR .....	980.64
COWAN, LEAH & COWAN, DAVID & COWAN, BRETT J & COWAN, CHAD D.....	232.56	CUNNINGHAM, LEE N & MARIE L & CUNNINGHAM, SCOTT N .....	1,631.52
COWAN, LEAH & COWAN, DAVID & COWAN, BRETT J & COWAN, CHAD D.....	2,543.04	CUNNINGHAM, PAUL S & CUNNINGHAM, SHARI A F .....	2,257.92
COWAN, SHAWN C & COWAN, APRIL M .....	681.84	*CUNNINGHAM, S BRUCE & CUNNINGHAM, PATRICIA J .....	3,732.48
CRAIG, ALBERT DOUGLAS PRICE TRUST .....	2,716.56	CUNNINGHAM, S BRUCE & CUNNINGHAM, PATRICIA J ....	2,366.64
CRAIG, DOUGLAS L & CRAIG, MARY C.....	2,141.28	CUNNINGHAM, SHARI A F & CUNNINGHAM, PAUL S .....	3,198.96
CRAIG, GEORGE A & CRAIG, SHARON G.....	496.80	CURLEY, JOHN E & CURLEY, PHYLLIS E & CURLEY, IAN A & SHAFFER, SARA A & SHAFFER, SHANE..	238.32
CRAIG, KELLI M & CRAIG, JOSHUA A .....	1,640.88	CURRAN, ANNE J & GAWALT, JANE F .....	3,013.20
CRAIG, WILLARD C .....	45.36	CURRAN-WATSON, LOUISE.....	1,866.24
CRAIG, WILLARD C & CRAIG, DONNA H.....	1,226.88	CURRIER, SCOTT & CURRIER, THERESA .....	2,494.80
CRAMER, SUZANNA & CRAMER, FRANCIS L III .....	4,883.76	CURTIS, ANNE V .....	1,143.36
CRANBERRY POINT REALTY TRUST .....	2,015.28	CURTIS, CHESTER R & CURTIS, BRENDA E .....	2,580.48
CRANE, LAURIE L .....	599.04	CURTIS, EBEN & CURTIS, ELIZABETH .....	2,900.88
*CRAWFORD, NUEL W & CRAWFORD, DIANA C .....	1,632.96	CURTIS, ERIC ROBERT .....	308.16
CRAWFORD, NUEL W & CRAWFORD, DIANA C .....	54.00	CURTIS, NATHANIEL T & CURTIS, LINE B .....	2,419.20
CRIDER, WILLIAM G JR & CRIDER, JULIE H .....	2,109.60		

CURTIS, NATHANIEL T & CURTIS, LINE B .....	252.00	DELONG, CYNTHIA H & HOLMES, LINDA H & HANNA, SUSIE JUAN .....	2.88
CUSHING, ADELYN IN TRUST .....	18.00	DELONG, CYNTHIA H & HOLMES, LINDA H & HANNA, SUSIE JUAN .....	273.60
CUSHING, BRIAN H & STINCHFIELD, MARY Y .....	306.00	DELONG, CYNTHIA H & HOLMES, LINDA H & HANNA, SUSIE JUAN .....	1,866.96
CUSHING, DAVID W & CUSHING, CATHERINE J .....	1,507.68	DELONG, CYNTHIA H & HOLMES, LINDA H & HANNA, SUSIE JUAN .....	219.60
CUSHING, DAVID W & CUSHING, CATHERINE J .....	27.36	DELONG, CYNTHIA H & HOLMES, LINDA H & HANNA, SUSIE JUAN .....	208.80
CUSHING, DAVID W & CUSHING, CATHERINE J .....	1,224.00	DELONG, DAVID H & DELONG, CYNTHIA .....	1,218.24
CUSHING, DAVID W & CUSHING, CATHERINE J .....	143.28	DELONG, SIDNEY G & DAVIERO, JILL R .....	2,312.64
CUSHING, MICHAEL R .....	712.80	DELONG, SIDNEY G; DAVIERO, JILL R & RUSSELL, WILLIAM J JR .....	2,429.28
CUSHING, ROBERT E .....	545.04	DEMAURIAC, ALICE D & SANCHEZ-BANOS, JULIO A .....	9,090.72
CUSICK, THOMAS H .....	1,870.56	DENISON, CHRISTOPHER & DENISON, WENDY A WHITING .....	2,054.16
CYR, DANIEL & CYR, LORI G .....	1,375.92	DENNE, GRAHAM .....	4,307.04
CYR, NORA A & CYR, PAUL J .....	1,226.88	DENNIS, SANDY & OSTROM, KAREN .....	1,360.80
D & E FRIEDLANDER REALTY TRUST OF 2013 .....	2,791.44	DERIVAN HOLDINGS, LLC .....	4,052.88
DAERH, LLC .....	1,229.04	DERMEN, DIRAN & BRUZENAK, GEORGE .....	616.32
DAERH, LLC .....	3,793.68	DERMEN, DIRAN & BRUZENAK, GEORGE .....	5,582.16
DALBECK, RICHARD B 1991 REAL ESTATE TRUST .....	510.48	DERMEN, DIRAN & BRUZENAK, GEORGE .....	0.72
DALBECK, RICHARD B REAL ESTATE TRUST .....	3,069.36	*DEUCHER, VIRGINIA M .....	2,406.96
DALBECK, RICHARD B REAL ESTATE TRUST .....	3,301.20	DEWBEA, LLC .....	1,571.76
DALTON FAMILY LTD PARTNERSHIP .....	5,050.80	DEWEIR, DIANE .....	834.48
DALTON FAMILY LTD PARTNERSHIP .....	2,320.56	DEWEIR, DIANE .....	1,229.04
DALTON FAMILY LTD PARTNERSHIP .....	2,170.80	DEWEIR, DIANE C .....	1,385.28
DAMARISCOTTA BANK & TRUST CO .....	2,274.48	DEWEY, CHARLES F & WILLIAMS, ANDREA I .....	2,952.00
DAMIGELLA, BEVERLY .....	2,587.68	DEXTER, STEPHANIE L & WARNER, SABRINA G .....	1,244.16
DAMIGELLA, JOSEPH J III & DAMIGELLA, BEVERLY JEAN ...	770.40	DICKASON, ANN A - REVOCABLE LIVING TRUST .....	6,981.84
DAMIGELLA, SCOTT F & DAMIGELLA, MARY KATHLEEN ...	2,737.44	DICKINSON, MICHAEL B & DICKINSON, NANCY .....	1,902.24
DAMPEER, JANE D & HUTCHINSON, REILLY A .....	1,567.44	DIETERICH REALTY TRUST & DIETRERICH, TIMOTHY J & HALEEN H, TRUSTEES .....	758.16
DANIELS, MATTHEW & COLLINS, MELISSA & OLIVERI, MARY L .....	828.00	DIETSCH, STACEY KREJCI .....	6,632.64
DAVENPORT, JULIET & GILBERT, EMILY MARY .....	4,358.16	DIETZ, VIVIEEN EVE & BERKEY, JONATHAN P .....	2,491.20
DAVENPORT, JULIET R & GILBERT, EMILY MARY .....	1,318.32	DIGHTON, WAYNE & DIGHTON, CHRISTINE .....	1,301.76
DAVENPORT, JULIET R .....	1,595.52	DIGREGORIO, VINCENT J & DIGREGORIO, LYNETTE A .....	221.76
DAVEY, REGINA ANN - GUARDIAN OF PARSONS, BRENDAN R .....	261.36	DILLON, MATTHEW G & DILLON, PAULA J .....	2,550.96
DAVIDSON, CONSTANCE .....	390.24	DIMAURO, DAVID PAUL JR .....	1,416.96
DAVIDSON, CONSTANCE L .....	1,473.12	DIMAURO, DAVID PAUL JR & DIMAURO, JESSICA MARIE ..	1,070.64
DAVIDSON, CONSTANCE L .....	2,452.32	DINSMORE, JOLENE R .....	974.88
*DAVIDSON, ROBERT P & BIZARRO, RACHEL L .....	3,854.88	DINUCCI, JUDITH CHRISTENSON, TR .....	3,114.00
DAVIDSON, ROBERT P & BIZARRO, RACHEL L .....	460.08	DIONNE, ALLEN .....	3,541.68
DAVIS ANDRAS IRREVOCABLE FAMILY TRUST .....	1,526.40	DIPALERMO, DIANE & DEPALERMO, JOSEPH .....	933.12
DAVIS, KATHLEEN F .....	238.32	DISANDRO, JEFFREY J & DISANDRO, MARY BROWNE .....	2,571.84
DAVISON, CATHY G .....	4,021.92	DITARANTO, BARBARA D REVOCABLE TRUST .....	1,224.00
DAWSON, LISABETH A (HEIRS) .....	642.24	*DOAN, PENELOPE & JOYAL, THANE .....	964.08
DAWSON, MICHAEL & DAWSON, DENISE .....	545.76	DOBROWOLSKI, ALEX & DOBROWOLSKI, JOAN P .....	1,337.76
DAWSON, MICHAEL R .....	2,795.04	DOCKLAND, LLC .....	1,000.08
DAY, JONATHAN O & DAY, SHANNON D .....	1,516.32	DODGE CHASE FAMILY TRUST .....	280.08
DAY, KIMBERLY A .....	1,526.40	DODGE FAMILY 2012 TRUST .....	8,997.84
DAYNARD, JODI & HOGAN, PETER M .....	1,240.56	DODGE FAMILY IRREVOCABLE TRUST .....	5,322.96
DEARING, HEATHERLEE C .....	1,041.12	DODGE FAMILY IRREVOCABLE TRUST .....	105.84
DEARING, JOANNA STARR .....	1,745.28	DODGE, ELLIOTT JR & HOUSE, MELISSA .....	1,489.68
DECAREAU, JAMES & DECAREAU, BARBARA .....	2,425.68	DODGE, JOYCE G QUALIFIED PERSONAL RESIDENCE TRUST .....	5,723.28
DEE, PATRICE B .....	1,821.60		
DEE, PATRICE B .....	984.24		
DEGHETTO, RICHARD L & DEGHETTO, LEONA C .....	176.40		
DEITRICK, CHAD A & DEITRICK, ANDRIA T .....	1,800.72		
DEL MURO, MICHAEL & DIMPEL JOCELYN .....	1,651.68		
DELINO, LYNNE P & DERRIG, LAUREN P .....	10,021.68		
DELINO, LYNNE P & DERRIG, LAUREN P .....	110.16		

DODGE, SHEILA HENNESSEY .....	2,255.76	DYER, THOMAS & DYER, DYAN O .....	6,541.20
DODGE, TERRIE A .....	1,186.56	DYKSTRA, THOMAS M REVOCABLE TRUST & DYKSTRA, JANET C REVOCABLE TRUST .....	1,670.40
DOEHLER, SYDNEY GADD REVOCABLE TRUST .....	266.40	DYKSTRA, THOMAS M REVOCABLE TRUST & DYKSTRA, JANET C REVOCABLE TRUST .....	7,501.68
DOEHLER, SYDNEY GADD REVOCABLE TRUST 5/19/16 ...	1,518.48	ECKEL, ALAN ELLIS & ECKEL, JENNIFER JO .....	5,497.20
DOERING, MARIAN H .....	3,923.28	ECKSTEIN, HENRY E JR & ECKSTEIN, JACQUELINE M .....	1,780.56
DOERING, MARIAN H .....	878.40	EDDY, JOHN A & EDDY, LAURA C .....	581.76
DOHERTY, AMY H .....	1,254.96	EDDYBLOUIN, JOHN & EDDYBLOUIN, ALISON .....	1,644.48
DOHERTY, DIANA R .....	1,262.16	EDMUNDS, HUGH G & EDMUNDS, LUCY .....	6,297.12
*DOHERTY, GEORGE F JR .....	707.04	EDMUNDS, HUGH G & EDMUNDS, LUBY B .....	2,962.80
DOHERTY, JAMES & DOHERTY, SANDRA REVOCABLE TRUST .....	2,606.40	EDSTROM, DAVID & EDSTROM, LAUREN .....	440.64
DOLAN, DIANNE S 2013 REVOCABLE TRUST .....	4,511.52	EDWARDS, MILDRED STOLTE .....	2,542.32
DOMINA, RANDY & DOMINA, NATASHA .....	272.88	EDWARDS, MILDRED STOLTE .....	565.92
DONALDSON, ANDREW L & GILL, BRITTANY ELIZABETH ..	1,770.48	EGBERT, THURSTON M JR REVOCABLE TRUST & EGBERT, BARBARA D REVOCABLE TRUST .....	1,980.00
DONALDSON, GARY A JR & DIANE H .....	1,437.84	EHRENFELD, MARTHA & EHRENFELD, EMILY & EHRENFELD, ELIZABETH E .....	14,526.00
DONALDSON, JEAN Z TRUST .....	2,257.20	EILENBERG, JEFF E & WRIGHT, KATHLEEN M .....	2,277.36
DONEGAN, BRENDAN P .....	1,905.12	EINHORN, EDGAR R & EINHORN, BARBARA O .....	5,515.20
DONOVAN, BARBARA A 2013 REVOCABLE TRUST .....	2,195.28	EISENMAN, CORRINE E & HIGHLAND, SARAH K .....	362.88
DONOVAN, CRAIG H .....	4,153.68	ELDER, ALISON S .....	1,862.64
DORR, GEORGE W REVOCABLE TRUST & DORR, DOROTHY A REVOCABLE TRUST .....	4,037.76	ELLIOTT, BENJAMIN .....	2,604.96
DORR, WARREN RUSSELL & DORR, NATHAN PHILIP .....	1,034.64	ELLIOTT, CLAUDE C JR .....	1,525.68
DOUGHTY, KAREN D & DOUGHTY, JAMES C .....	1,374.48	ELLIOTT, CLAUDE C JR .....	273.60
DOUGLAS FAMILY TRUST .....	1,974.96	ELLIOTT, PETER M & ELLIOTT, KAREN G .....	1,185.12
DOWLING, DOUGLAS A & DOWLING, NANCY G .....	133.92	ELLIOTT, ROSEMARY Y & ELLIOTT, CRAIG E .....	989.28
DOWLING, DOUGLAS A & DOWLING, NANCY G .....	3,687.12	ELLIOTT, SHAWN M & ADAMS, CHRISTY L .....	1,068.48
DOWSE, JAMES & DOWSE, MAUREEN .....	2,091.60	ELOWE, KENNETH D .....	1,331.28
DRAKE, MEGAN R .....	244.80	ELSKUS REALTY TRUST & ELSKUS DENSCH, ARILDA & ELSKUS, ADRIA & ALBIN P .....	3,906.72
DRISKO, DONALD F .....	1,057.68	ELSKUS REALTY, LLC .....	3,857.76
DRISKO, LYNNE J .....	1,031.76	ELWELL, MICHAEL H .....	468.72
DRISKO, MARJORY F (LIFE ESTATE) .....	165.60	EMANUEL, SUSAN & EMANUEL, KERRY .....	2,548.80
DRUM, PETER W .....	4,071.60	EMBURY, DAVID C & EMBURY, CARYN E .....	1,352.16
DRUMMEY, THOMAS E & CARNES, JUANITA A .....	235.44	EMERY, DALLAS E SR .....	326.88
DRUMMOND HOUSE .....	2,565.36	EMERY, DALLAS SR .....	2,548.08
DUDDY, HERBERT H .....	399.60	EMERY, JOSEPH J .....	2,370.96
DUDDY, KENNETH & DUDDY, CHARLENE .....	2,151.36	ENDERS, CAROL A .....	235.44
DUDDY, KENNETH & DUDDY, CHARLENE .....	140.40	ENDERS, CAROL ANN & ENDERS, VILLI .....	248.40
DUDLEY, BRISTOL & MOORE, LLC MCFARLAND SHORE RD, LOT 18C SERIES ..	9,591.84	ENDERS, VILLI P & ENDERS, CAROL .....	351.36
DUFOUR, ROBERT E (DEVISES OF) .....	241.20	ENDERS, VILLI P & ENDERS, CAROL .....	1,417.68
DUGGAN, JUDITH R L & DUGGAN, CHARLES W .....	1,506.24	ENGLISH, WENDY S & ENGLISH, TIMOTHY L .....	1,833.12
DUHAMEL, JAMES G REVOCABLE TRUST & DUHAMEL, LAURIE T REVOCABLE TRUST .....	2,114.64	ENRIQUEZ, JUAN C .....	8,376.48
DUNBAR, BRIAN E .....	248.40	ENRIQUEZ, JUAN C .....	655.20
*DUNICAN, GREGORY C & DUNICAN, CASSIE P .....	2,206.08	EON, DAVID .....	1,188.72
DUNSMORE, DAVID & DUNSMORE, MARCIA .....	1,854.72	EON, PAUL E .....	1,154.88
DUNSTAN, KEITH G & ACHORN-DUNSTAN, KATE L .....	1,608.48	ERAKLIS, JOHN .....	563.76
DURCAN, GERARD A & GERACHIS, JO ANN .....	1,198.08	ERB, PATRICIA A .....	2,323.44
DURHAM, WILLIAM B & DURHAM, KATHLEEN A .....	1,899.36	ERICKSON, BRUCE & ERICKSON, NANCY .....	8,133.84
DVOROZNIAK, MARK S TRUST .....	3,111.12	ERICKSON, KRISTIN TAYLOR & STEARNS, SHERYL COLE ...	2,363.04
DWYER, FRANCES J TRUST .....	574.56	ERICKSON, ROBERT D .....	2,237.04
DWYER, FRANCES J TRUST .....	388.80	ERICKSON, TODD M .....	1,028.16
DYER, DANA D & MARGARET LYNN & BENJAMIN .....	2,054.16	ERNST, ROBERT C & ERNST, MARGOT K INTERVIVOS DEC OF TRUST .....	650.88
DYER, JONATHAN & DYER, ALLISON A .....	439.20	ERNST, ROBERT C & ERNST, MARGOT K INTERVIVOS DEC OF TRUST .....	482.40
DYER, SPENCER & SMITH, KRISTINE .....	1,920.24		
DYER, SPENCER T & DYER, KRISTINE R .....	74.16		
DYER, SPENCER T & DYER, KRISTINE R .....	66.96		

*ERTMAN, ANN LOUISE (LIFE ESTATE) .....	4,289.76	FICKEN, ROBERT & FICKEN, GALINA V. ....	2,198.16
ESKESEN, SAGE .....	1,699.20	FIELDING LIVING TRUST .....	12,413.52
ESSING, DAVID B & ESSING, DEBORAH L. ....	1,586.16	FIELDS, BRADLEY P & FIELDS, PATRICIA A .....	1,657.44
ETHERIDGE, MARY & ETHERIDGE, DANIEL .....	435.60	FIELDS, BRADLEY P & FIELDS, PATRICIA A .....	241.20
ETHERIDGE, RUTH L & ETHERIDGE, BRIAN E .....	1,385.28	FILOSA, DANIELLE A .....	1,337.76
EUART FAMILY MANAGEMENT TRUST .....	2,477.52	FISCHER, PETER R & JACKSON, CAROL A .....	93.60
EUGLEY, ROBERT A JR & EUGLEY, REBECCA H. ....	1,836.72	FISCHER, PETER R & JACKSON, CAROL A .....	1,807.20
EUGLEY, ROBERT A JR & EUGLEY, REBECCA H. ....	1,451.52	FISCHER, PETER R & JACKSON, CAROL A .....	1,134.00
EUGLEY, ROBERT JR & EUGLEY, REBECCA .....	226.80	FISCHER, PETER R & JACKSON, CAROL A .....	164.16
EUGLEY, ROBERT V & EUGLEY, SUSAN L .....	1,280.16	FISH HOUSE TRUST .....	1,859.04
EUGLEY, SARAH .....	273.60	FISHER, CHELSEA R B & KIRK, JULIA F .....	645.84
EVANS, SUZANNE & ORR, MELONIE .....	3,607.20	FISHER, GREGG W & FISHER, SALLY C .....	1,550.88
*EVANS, ZOE ANN .....	2,579.76	FISHER, MARIA RITA TRUST .....	329.76
EVOSKEVICZ, PAMELA F .....	272.16	FISKE, KELLE .....	343.44
EVOSKEVICZ, PAMELA F .....	1,315.44	FISKE, KELLE .....	1,097.28
EVOSKEVICZ, PAMELA F .....	329.04	FITZPATRICK REVOCABLE TRUST .....	1,117.44
EVOSKEVICZ, PAMELA F .....	182.16	FITZPATRICK REVOCABLE TRUST .....	284.40
EWELL, NANCY .....	889.92	FITZPATRICK, JOSHUA J .....	1,031.76
FAIGLE, JOHN NORMAN JR .....	12,124.80	FLAHERTY, MAUREEN & MOYSEY, JAMES .....	1,160.64
FAIRBROTHER, ROBERT W & BARBARA J, TR .....	3,762.72	FLANAGAN, DAVID P & FLANAGAN, AMY L .....	7,122.24
FAIRBROTHER, ROBERT W & BARBARA J, TR .....	948.96	FLANAGAN, DAVID P & FLANAGAN, AMY L .....	408.24
FAIRWIND MARINE SUPPLY & REPAIR, INC .....	593.28	FLANAGAN, MARTHA M & HEBERT, FREDERICK R .....	7,693.92
FAIRWIND MARINE SUPPLY, INC .....	1,469.52	FLETCHER, BELINDA .....	1,348.56
FALABELLA, ELIZABETH A .....	1,776.24	FLETCHER, DANNY J .....	1,522.80
FALABELLA, NICHOLAS J .....	1,247.76	FLETCHER, JOAN B .....	774.72
FARMER, MATTHEW C & FARMER, DIANE A .....	1,591.92	*FLETCHER, JOAN B .....	2,895.84
FARNSWORTH, KAREN .....	493.20	FLEURY, EVA M & FLEURY, ROBERT ALLEN .....	977.76
FARNSWORTH, KAREN .....	950.40	FLEWELLING, WILLIAM A REV LIVING TRUST & DODGE, ARNOLD J TRUST & DODGE, GEORGE B JR REVOCABLE TRUST .....	2,412.00
FARNSWORTH, KAREN E & MCCRARY, LEON R .....	1,154.16	FLEWELLING, WILLIAM A REVOCABLE LIVING TRUST .....	3,899.52
FARRAR, EDWARD L NOMINEE TRUST .....	2,776.32	FLINT, SANDY .....	11,010.96
FARRELL LIVING TRUST .....	4,886.64	FLOOD, T ROSS REVOCABLE TRUST .....	1,572.48
FARRELL LIVING TRUST .....	7,637.76	FLOOD, T ROSS REVOCABLE TRUST & FLOOD, CINDY J REVOCABLE TRUST .....	17,720.64
FARRELL LIVING TRUST .....	399.60	FLOWER, DAVID M .....	1,812.96
FARRELL, BETH L & LIBBY, SUSAN D .....	6,724.08	FLOWER, DAVID M .....	1,354.32
FARRELL, MARGARET S .....	3,504.96	FOBERT, EDWARD & MOE, JANICE & POTTER, PAMELA & POTTER, MICHAEL .....	1,770.48
FARRIN, BARBARA C LIVING TRUST .....	4,169.52	FOGG, BRENT A & FOGG, ANNE MARIE .....	874.08
FARRIN, BONNIE F .....	1,324.80	FOLEY, TIMOTHY D & FOLEY, LOIS K .....	1,432.08
FARRIN, BRUCE C .....	456.48	FOLGER, GRACE .....	611.28
FARRIN, GARY P & FARRIN, MICHELLE .....	1,465.20	FOLLETT, BARBARA & MONTUORI, THOMAS .....	532.08
FARRIN, LILLA M & FARRIN, GARY P .....	278.64	FONDRIEST, JULIA A & GRASS, CHRISTINA M .....	17,784.00
FARRIN, LILLA M & FARRIN, GARY P .....	984.24	FONTANELLA, ROBERT G & FONTANELLA, SHARON R .....	1,402.56
FARRIN, MARGARET W .....	601.92	FOOTE, DAVID .....	826.56
FEHNEL, AARON P & FEHNEL, EMILY C .....	1,478.16	FOOTE, HEATHER .....	1,460.88
FEIGENBAUM, ELI .....	801.36	FORBES, BETTY A IRREVOCABLE TRUST .....	2,238.48
FELICE, JOSEPH P JR & FELICE, PAMELA B .....	3,295.44	FORBES, LURENE S .....	596.88
FELT REVOCABLE TRUST .....	1,082.88	FORD, FRANCIS F & FORD, ILENE B .....	1,170.72
FELTIS, CHRISTOPHER C & FELTIS, BRENDA .....	1,117.44	FORDYCE, ELINOR & FORDYCE, MATTHEW .....	468.00
FELTIS, DALE A & FELTIS, SHARLENE P .....	895.68	FORTIER, RICHARD A .....	2,635.20
FELTIS, TIMOTHY .....	1,320.48	FORTIN, JOSEPH & FORTIN, ROANNE .....	2,959.92
FENNER, SHARON L .....	1,284.48	FOSSETT, EDWARD A .....	2,620.08
FENSTER, ROSS & LEFF, JANE, TR .....	4,753.44	FOSSETT, EDWARD A & BENNER, AMY L .....	1,663.92
FERGUSON, BRUCE W & FERGUSON, CYNTHIA F .....	4,070.88	FOSSETT, EDWARD A .....	378.00
FERGUSON, STEVEN E .....	2,742.48	FOSSETT, EDWARD A .....	504.72
FERGUSON, STEVEN E .....	288.00		
FERNANDEZ, GERARD JR REVOCABLE TRUST .....	6,258.24		
*FERRELL, WILLIAM M JR .....	1,830.96		
FEULNER, NANCY W .....	1,480.32		

FOSETT, HAROLD W.....	444.24	FRIEDMAN, ALAN M & FRIEDMAN, MALGORZATA.....	2,643.12
FOSETT, KENDALL L & FOSSETT, CARLA A.....	50.40	FRIEDMAN, JEFFREY N & FRIEDMAN, KAREN R.....	1,460.88
*FOSSETT, KENDALL L & FOSSETT, CARLA A.....	911.52	FRIEDMAN, WINIFRED P REVOCABLE TRUST & FRIEDMAN, ROBERT M REVOCABLE TRUST.....	2,190.96
FOSSETT, KENDALL L & FOSSETT, CARLA A.....	448.56	FROSIO, PETER JAMES.....	1,399.68
FOSSETT, KENNETH M & FOSSETT, BARBARA J JOINT DECLARATION OF TRUST ...	2,672.64	FROST, JOHN CHRISTOPHER & FROST, ANNE M JOINT REVOCABLE TRUST .....	5,637.60
FOSSETT, MEREDITH J & FOSSETT, MICHAEL J & VASSILIOU, BRANDY J .....	544.32	*FURMAN, DANIEL W & FURMAN, MARCIA B.....	8,634.96
FOSSETT, MICHAEL J & FOSSETT, COURTNEY M.....	640.80	FURMAN, DEBRA T.....	1,632.96
FOSSETT, RACHAEL KAREN.....	1,750.32	FURMAN, ROBERT W JR & SPENCER, NANCY FURMAN....	4,453.92
FOSSETT, RACHAEL KAREN & REILLY, BRANDON T.....	2,069.28	FURMAN, ROBERT W JR & SPENCER, NANCY FURMAN.....	703.44
FOSSETT, SUE ELLEN .....	1,920.96	FUSCO, MICHAEL R & FUSCO, ELLEN & FUSCO, MICHAEL J .....	1,479.60
FOSSETT, SUE ELLEN .....	49.68	FUSCO, RICHARD A & FUSCO, KIMBERLY A.....	2,575.44
FOSSETT, SUE ELLEN .....	589.68	GABRIEL LIVING TRUST .....	266.40
FOSSETT, SUE ELLEN .....	1,663.92	GABRIEL, WALTER & GABRIEL, PATRICIA TRUST .....	1,807.20
FOSSETT, SUE ELLEN .....	663.84	GABRIELE, CHRISTINE A; MAY, DENNIS P JR; MAY, MARK C; ROACH, ANDREA L, MAY, DENNIS P FAMILY TRUST & MAY, ROSEANN FAMILY TRUST .....	6,145.92
FOSSETT, SUE ELLEN .....	678.24	GAFFNY, CAROLYN R LIVING TRUST .....	1,316.88
FOSSETT, SUZANNE S REVOCABLE TRUST UTD 02/01/2000 .....	593.28	GAGE FAMILY TRUST .....	2,064.24
FOSSETT, SUZANNE S REVOCABLE TRUST UTD 02/01/2000 .....	933.12	GAGE, JONATHAN R & GAGE, LEIGH M.....	1,766.16
*FOSSETT, VALERIE J .....	1,496.88	GAGNON, MICHAEL D & GENTILINI, PAULA J.....	225.36
FOSTER, DAVID A JR & FOSTER, CHARLYN F .....	1,946.88	GALLAGHER, DAVID L & GALLAGHER, HELEN G.....	1,312.56
FOSTER, DAVID AMES & FOSTER, LINDA BENNER.....	302.40	GALLAGHER, JAMES; GALLAGHER, JOHN & GALLAGHER, RALPH (DEVEISES OF).....	3,206.88
FOSTER, DAVID III & SALSBUURY, CAROLINE F .....	4,631.04	GALLAGHER, JOHN W.....	1,306.80
FOSTER, JENNIFER .....	666.72	GALLIGAN, JON P & GALLIGAN, CARLENE N.....	2,413.44
FOSTER, LINDA B .....	287.28	GALTON, DORIS & GALTON, JOHN ADAM.....	4,754.16
FOSTER, MARY .....	339.84	GALVIN, JOANNE L & MARIUS, SUSAN & CROOK, CAROLYN J.....	750.96
FOSTER, MICHAEL R.....	967.68	GAMAGE, CHAD G & GAMAGE, JENNIFER L.....	1,567.44
FOSTER, SUSAN K .....	7,405.20	GAMAGE, CYNTHIA A .....	252.00
FOSTER, SUSAN K .....	2,123.28	GAMAGE, CYNTHIA A .....	1,547.28
FOSTER, WILLIAM A & FOSTER, PAULA A .....	1,985.76	GAMAGE, JOHN F .....	3,722.40
FOUNTAIN, MELVIN C .....	2,147.76	GAMAGE, JOHN F .....	771.12
FOUNTAIN, MELVIN C .....	447.12	GAMAGE, MARY E & GRIFFITHS, JEFFREY B .....	1,241.28
FOURNIER, ANNETTE & FOURNIER, PHILIP .....	965.52	GAMELIN, JONATHAN & GAMELIN, ALISON .....	212.40
FOURRE, LUKE & FOURRE, KAITLYN .....	2,226.24	GANEM, BARBARA H & GANEM, WILLIAM L JR.....	273.60
FOURTEEN DEGREES, LLC .....	3,160.80	GANSON, ALEXANDER.....	2,028.96
FOWLER, MARY ELIZABETH - MEMORIAL TRUST .....	6,235.20	GANSON, GEORGE JR .....	1,833.84
FOWLER, MARY ELIZABETH - MEMORIAL TRUST .....	308.16	GANSON-MYSHKIN, NATALIE .....	1,453.68
FRADLEY, STEPHEN D & MONROE, WENDY F.....	5,382.72	GANUNG, ROBERT L & GANUNG, CATHERINE D.....	1,108.80
FRANCIS TRUST (THE) .....	246.96	GARCIA, JOSEPH E & GARCIA, JACQUELYNE .....	554.40
FRANCIS TRUST (THE) .....	2,160.00	GARDNER, GEORGE K .....	1,501.92
FRANCIS TRUST (THE) .....	3,638.88	GARDNER, GEORGE K (HEIRS) .....	14.40
FRANCIS TRUST (THE) .....	5,535.36	GARRON, ROBERT M & OLSON, JOANNE .....	1,746.00
FRANCIS, RICHARD M & FRANCIS, TAMAR J H.....	1,892.88	GARSD, PAMELA R .....	2,080.08
FRANZ, ANDREW B .....	4,975.20	GARSTKA, GARRETT .....	434.16
FRANZEK, WALTER & FRANZEK, DRACHELLE.....	206.64	GARTH, TODD C & ZYLSTRA, LAURA L.....	1,442.16
FRANZEK, WALTER & FRANZEK, DRACHELLE.....	3,135.60	GASTALDO, EDWARD.....	280.80
FRASER, BARBARA MEAKIN .....	1,447.92	GASTALDO, EDWARD JR.....	1,771.20
FRASER, EUNICE .....	4,592.88	GATCOMBE NEW HARBOR LTD PTNRSHIP .....	8,308.80
*FREBURGER, JOHN F & FREBURGER, JO-ANN.....	1,057.68	GAUNTT, ROY & GAUNTT, MARY .....	2,489.04
FREDERIC, KENNETH O .....	3,061.44	GAUTHIER, DAVID R .....	1,324.08
FREDERIC, KENNETH O .....	368.64	GAUTHIER, LESLIE A & FRITZ, GLEN C & FRITZ, LAURA G.....	1,370.16
FREDETTE, SHARI I & GIFFORD, KATRINA V .....	1,321.20		
FREEMAN, JOHN S & COCHRANE, MARY K .....	1,869.84		
FREESE, CYNTHIA B & FREESE, MARK R.....	10,866.24		
FREY, JAMES E & FREY, PATRICIA A .....	870.48		

GAWALT, ANN G & RUSHFORTH, BRIAN C .....	586.80	GLASGOW, HEATHER CATHERINE & GLASGOW, RYAN TOWNSEND & GLASGOW, BRIDGET ELIZABETH.....	1,407.60
GAWALT, GERARD W & GAWALT, JANE C .....	1,926.00	GLASSMAN, ROBIN B.....	2,171.52
GAWALT, GERARD W & GAWALT, JANE F .....	380.16	GLEASON, RONALD L & GLEASON, MAUREEN A .....	1,785.60
GEHRIG, ELIZABETH TEDFORD .....	280.08	GLENDINNING, HELEN VIOLA (DEVISEES OF) .....	2,496.96
GEIB, KURT L.....	897.84	GLENN, STEVEN J & GORECKI, RACHEL A .....	450.72
GENTHNER, CELCILIA G .....	658.80	GLICK, ALLEN M TRUST .....	6,715.44
*GENTHNER, DENNIS & GENTHNER, SUSANNE .....	1,010.88	GLICK, ALLEN M TRUST .....	3,331.44
GENTHNER, FRANK.....	1,590.48	GODING, BRIAN & GODING, CASEY.....	960.48
GENTHNER, GARY & GENTHNER, LISA M .....	2,055.60	GOLDBERG, HELENE M TRUST 10/29/96.....	5,487.84
GENTHNER, GLENN.....	2,435.76	GONZALEZ, PABLO & GONZALEZ, TAMMY .....	2,084.40
GENTHNER, HAZEL M.....	817.92	GOOD, SUSAN R 2010 TRUST.....	329.04
GENTHNER, LISA M & GENTHNER, GARY .....	244.80	GOODENOW, DOUGLAS E .....	336.96
GENTHNER, MONIKA (DEVISEES OF).....	1,223.28	GOODRICH, BETH & BOWERS, LUCILLE .....	1,854.00
GENTHNER, RICKY.....	1,777.68	GOODRICH, JAMES D & GOODRICH, BETH C .....	1,189.44
GETZ, STEVEN P & RUSSELL, LINDA L .....	1,797.12	GORDON, BRIAN & GORDON, ELINORE W .....	219.60
GEYER, BENJAMIN & HOPE, STEVEN R .....	7.92	GOSBEE, FREDERICK D & LANE, JULIA L.....	2,183.04
GEYER, BENJAMIN & GEYER, DEANNA .....	223.20	GOSNELL, EDWIN LEE .....	1,177.20
GEYER, BENJAMIN & GEYER, DEANNA .....	277.20	GOSSELIN FAMILY BISCAY POND IRV REALTY TR.....	1,254.96
GEYER, BENJAMIN L & GEYER, DEANNA L .....	951.84	GOSSELIN FAMILY BISCAY POND IRV REALTY TR.....	208.80
GEYER, BENJAMIN L & GEYER, DEANNA L .....	202.32	GOTT, EMORY K II & GOTT, VALERIE J .....	2,045.52
GEYER, CHEYENNE MARY PASCIUTI.....	185.76	GOULD, HOPE .....	1,096.56
GEYER, CORTNEY LEE .....	1,356.48	GOUVERNEUR, SALLIE T REVOCABLE TRUST .....	2,943.36
GEYER, IRENE A .....	992.88	GRADY, RODNEY L SR & GRADY, LAUREL P.....	907.20
GEYER, JOHN F & GEYER, SUSAN G.....	2,709.36	GRAM, BRUCE & CHRIS & JEFF .....	808.56
GEYER, JULIE L.....	1,773.36	GRAM, BRUCE & CHRIS & JEFF .....	1,149.12
GEYER, RONALD L & GEYER, IRENE.....	0.00	*GRANT, DOUGLAS & GRANT, TERESA ERMINI .....	1,279.44
GEYER, TYLER T.....	1,211.04	GRANT, JOAN H .....	1,563.84
GIBNEY, PHILIP A & DEBEVOISE, ANNE M .....	5,348.16	*GRANT, RITA L & GRANT, WARREN.....	1,143.36
GIBNEY, PHILIP A & DEBEVOISE, ANNE M .....	1,972.80	GRANT, ROBIN A .....	3,272.40
GIBBERGER, DIRK & NANCY TRUST & GEISBERGER, DIRK H & NANCY A & DEGEER, MARCIA E .....	426.24	GRAVES, THOMAS H JR.....	99.36
GIFFORD, CHRISTOPHER C & GIFFORD, GAIL D .....	8,012.88	GRAY, DONNA KILNER .....	3,986.64
GIFFORD, MARTHA E.....	1,184.40	GRAY, KENNETH D & HAVENS, MARY R .....	513.36
GILBERT CAMPBELL, CARRIE JEAN .....	3,330.00	GREELEY, ARTHUR W.....	2,348.64
GILBERT, CHRISTOPHER & GILBERT, LYNNE .....	745.20	GREEN CHARTREUSE, LLC .....	4,292.64
GILBERT, CLINTON K.....	3,214.08	GREEN, JOHN R JR & GREEN, SUSAN TRUST & GREEN, MARK E.....	1,648.08
GILBERT, CLINTON K.....	766.80	GREEN, LEWIS & KELLY REVOCABLE TRUST .....	8,506.8
GILBERT, GEORGE S & GILBERT, MARCEY L.....	1,516.32	*GREGORY DOWNEAST REALTY TRUST .....	2,793.60
GILBERT, GEORGE S & GILBERT, MARCEY L.....	1,516.32	GREGORY, JERRY G & GREGORY, MARGARET .....	796.32
GILBERT, NICHOLAS J.....	1,228.32	GRIESAR, WILLIAM H .....	4,973.76
GILBERT, RAYMOND SCOTT.....	1,138.32	GRIESAR, WILLIAM H .....	99.36
GILBERT, TIMOTHY K & GILBERT, DEBORAH J .....	794.88	GRIEVES, DONNA L & GRIEVES, PETER D.....	2,257.20
GILBERT, WAYNE M & GILBERT, ROSALIND.....	4,913.28	GRIFFIN, LESLIE .....	0.00
GILDERSLEEVE FAMILY REALTY TRUST .....	1,537.20	GRIFFIN, SANDRA L.....	1,348.56
GILDERSLEEVE FAMILY REALTY TRUST .....	358.56	GRIFFIN, THOMAS W .....	4,325.76
GILDERSLEEVE, EDWARD J & GILDERSLEEVE, MYRNA E.....	825.12	GRIGGS, TIMOTHY W & GESTEN, KATHLEEN W & MILES, AMANDA G & GRIGGS, MARC M JR .....	4,565.52
GILDERSLEEVE, MYRNA E & GILDERSLEEVE, EDWARD J ..	6,641.28	GRIMM DRESNER FAMILY NEW HARBOR REALTY TRUST .....	1,218.24
GILDERSLEEVE, THOMAS E & GILDERSLEEVE, DAWN .....	2,955.60	GRINDELL, DAVID W & GRINDELL, NANCY E.....	2,525.04
GILES, RALPH W E II & GILES, KATHLEEN CARROLL .....	10,184.40	GRINDELL, SARAH & GRINDELL, JASON F .....	2,391.84
GILES, RICHARD C .....	18.00	GROBE, JAMES R & MULLINAX, WAYNE T.....	146.16
GILES, RICHARD C .....	1,673.28	GROBE, JAMES R & MULLINAX, WAYNE T.....	1,716.48
GILZEAN, HEATHER.....	504.00	GROSS, GEORGE R & GROSS, JUDITH O .....	495.36
*GILZEAN, RONALD S & GILZEAN, NATALIE J .....	1,497.60	GROSS, GEORGE R & GROSS, JUDITH O .....	1,199.52
GINAND, KARL D .....	2,605.68		
GINAND, KARL D & SKINNER, CHRISTINA GINAND .....	1,177.92		
GIORGI, DIANE & PETZINGER, CHERRY.....	432.00		
GIORGI, DIANE & PETZINGER, CHERRY.....	4,499.28		

GROSS, VIRGINIA M .....	1,111.68	HANCE, VICTORIA J .....	1,116.00
GROSSMAN 2015 FAMILY TRUST & MELTZER, BRUCE & COOPER, NANCY .....	3,695.04	HANDFIELD, BURTON T & HANDFIELD, GLORIA A .....	1,776.24
GROTHE, WAYNE L .....	1,031.76	HANLEY, MARK S .....	2,157.84
GROTTON, PATRICK & GROTTON, LINDA L .....	3,134.88	HANLEY, MARK S .....	643.68
GROTTON, PATRICK & GROTTON, LINDA L .....	2,117.52	HANLEY, MARK S .....	320.40
GROTYOHANN, ROBERT & GROTYOHANN, WENDY .....	2,712.96	HANLEY, MARK S .....	2,098.80
GRUMER, ANITA A .....	1,391.04	HANLEY, MARK S & HANLEY, JEWEL R .....	252.00
GRUND, STEVEN W & HEYER, NANCY E .....	1,567.44	HANLEY, MARK S & HANLEY, JEWEL R .....	39.60
GRUNER, DAVID E & GRUNER, SANDRA F .....	4,219.20	HANLEY, MARK S .....	1,019.52
GRUNER, DAVID E & FINN, SANDRA .....	1,098.72	HANLEY, MARK S & HANLEY, JEWEL R .....	662.40
GUERETTE, RICHARD C REVOCABLE TRUST OF 2018 & GUERETTE, SUSAN L H REVOCABLE TRUST OF 2018 .....	1,334.16	HANLEY, MARK S .....	1,512.72
GUERETTE, RICHARD C REVOCABLE TRUST OF 2018 & GUERETTE, SUSAN L H REVOCABLE TRUST OF 2018 .....	118.80	HANLEY, MARK S & ROPES, SUSAN (LIFE ESTATE) .....	5,221.44
GUERETTE, WESLEY & GUERETTE, JULIE .....	1,305.36	HANLEY, MARK S .....	316.80
GUERTIN, CONRAD & GUERTIN, SUSAN .....	1,801.44	HANLEY, STEWART P .....	236.16
GUEST, JASON & GUEST, JENNA .....	266.40	HANLEY, STEWART P & HANLEY, MACKENZIE .....	5,031.36
*GUIBORD, RUSSELL P & GUIBORD, SANDRA E .....	1,947.60	HANLEY-KINNEN LOT REALTY TRUST .....	1,020.24
GUIGNARD, ALLEN S - TRUST .....	3,477.60	HANLON FAMILY PARTNERSHIP .....	5,535.36
GUMKOWSKI, FREDERICK & VANDERPOT, JILL & DALTON, COLLIN .....	2,772.72	HANLY, STEPHEN .....	714.24
GUNDERSEN, GUNNAR J & GUNDERSEN, SALLY F .....	575.28	HANNA, ADAM E & HANNA, JOHN C (HEIRS) .....	351.36
GUNTHER, ROBERT .....	661.68	HANNA, BETH .....	293.04
GUNTHER, ROBERT .....	1,895.04	HANNA, BRONWEN E .....	1,545.12
GUSS, PHYLLIS A TRUST .....	2,098.08	HANNA, CHAD M & HANNA, MARY M .....	1,821.60
GUTEK, RICHARD R REVOCABLE TRUST .....	630.00	HANNA, CHRISTOPHER J .....	236.88
GUZAS, ROBERT & GUZAS, SANDRA .....	1,600.56	HANNA, DAVID W & HANNA, GAIL K .....	1,679.76
GUZAS, ROBERT & GUZAS, SANDRA .....	2,447.28	*HANNA, DAVID W & HANNA, GAIL K .....	581.04
*GWARA, EDWARD J & GWARA, PATRICIA .....	1,699.92	HANNA, FRED W .....	1,442.16
HABERLAND, EVELYN LOUISE SPEAR & SPEAR, ELISABETH ELLEN, CO-TR .....	5,192.64	HANNA, GAIL K & KEDDIE, SCOTT ALAN .....	1,224.72
HABERLAND, JAY L & HABERLAND, EVELYN S .....	7,485.12	HANNA, KAITLIN N .....	1,759.68
HADDOCK, JAMES B LIVING TRUST & HADDOCK, JANICE A LIVING TRUST .....	7,367.76	HANNA, LUCILLE TRUST .....	7,365.60
HADUCH, GEORGE A & MILLER, ELLEN D .....	3,587.04	HANNA, MARSHALL .....	959.04
HAFFEY, JANET C .....	695.52	HANNA, MARSHALL T & HANNA, KATHY C .....	3,337.20
HAFFEY, JANET C .....	189.36	HANNA, MARSHALL T & HANNA, KATHY C .....	721.44
HAFFEY, JANET C .....	1,744.56	HANNA, MARSHALL T & HANNA, KATHY CHASSE .....	656.64
HAGAR, SETH A .....	4,042.80	HANNA, MARSHALL T & HANNA, KATHY C .....	4,165.20
HAINKE, BENJAMIN C .....	236.88	HANNA, MARSHALL T .....	179.28
HALEY, THEODORE F & HALEY, ELLEN J .....	693.36	HANNA, MARSHALL T & HANNA, KATHY C .....	20.16
HALEY, THEODORE F & HALEY, ELLEN J .....	625.68	HANNA, NANCY L .....	167.04
HALFOND, JAY LIVING TRUST .....	4,440.24	HANNA, NATHAN P & HANNA, NANCY L .....	981.36
HALL, CHRISTOPHER & INGRAHAM, ABIGAIL K .....	2,509.92	HANNA, PAUL (DEVISEES OF) & REILLY, REGINALD L .....	263.52
HALL, DANIEL C .....	1,598.40	*HANNA, SARA J .....	1,820.16
HALL, DIANE L .....	2,167.20	HANNA, SUSIE JUAN .....	2,035.44
HALL, HUGH F .....	5,343.12	HANNAH, KAY L TRUST .....	1,264.32
HALL, JOHN R .....	2,478.24	HANNAH, PETER & HANNAH, KAY .....	4,327.20
HALL, JOHN R .....	378.00	HANSEN, RACHEL .....	1,680.48
HALLOWELL, JAMIE N .....	1,910.16	*HANSON, DAVID J & HANSON, MARGOT M .....	1,438.56
HALLOWELL, KURT & HALLOWELL, ANDREA .....	3,388.32	HANSON, DAVID R & HANSON, SUSAN M REVOCABLE LIVING TRUST & LOVEJOY, BRUCE C & MADLAND TRUST .....	2,826.72
HAMELIN, ANDREW C & HAMELIN, PAULA D .....	2,057.76	HANSON, PAULA C & HANSON, CHARLES A .....	3,296.88
HAMELIN, ANDREW C & HAMELIN, PAULA D .....	386.64	HANSON, SUSAN M & HANSON, DAVID R .....	1,712.16
HAMELIN, LINDA A & GREENLAW, DAVID B .....	1,990.80	HARBOR ISLAND, LLC .....	4,808.16
HAMMOND, DANA I II & HAMMOND, KANDELL L .....	1,215.36	HARBORFRONT LAND TRUSTS .....	4,237.20
HAMMOND, DANA I II & HAMMOND, KANDELL L .....	206.64	HARDING, RICHARD & HARDING, WENDY S .....	3,366.00
		HARRINGTON, DAVID S TRUST .....	2,320.56
		HARRINGTON, DAVID S TRUST .....	15,685.92
		HARRINGTON, DAVID S TRUST .....	6,343.20
		HARRINGTON, DONALD G & HARRINGTON, KIM .....	1,036.80

HARRINGTON, ERIC S & HARRINGTON, DARCI J.....	2,028.24	HENNESSY, ANNE ELIZABETH &	
HARRINGTON, ERIC S & HARRINGTON, DARCI J.....	582.48	BOWARD, DANIEL MARK .....	1,969.20
HARRINGTON, LAWRENCE B &		HENRICH, DONNA L .....	2,719.44
JANINE H, TR - HARRINGTON FAMILY TRUST .....	908.64	HENRICH, DONNA L .....	2.16
HARRIS, BETTY LOU .....	5,498.64	HERALD, DARICK & HERALD, TERRI.....	1,698.48
HARRIS, BETTY LOU .....	2,501.28	HERBERT, S & SOEHREN, K TR.....	6,459.84
HARRIS, ROBERT W & HARRIS, JODY L.....	1,980.72	HERNDON, SARAH .....	1,252.08
HARRIS, STEPHANIE D .....	435.60	HERNDON, SARAH G .....	1,293.12
HARRISON, DORIS L .....	3,867.84	HERNDON, SARAH G .....	1,658.16
HARRISON, JOHN .....	821.52	HERR, ROBERT MCGEE & HERR PAULA, MARION.....	295.20
HARROD, JAMES G & HARROD, KERI G .....	1,772.64	HERRERA, ROBERT A & HERRERA, DEBORAH D.....	2,173.68
HART, ROSS D & MCCAFFREY, MARY E .....	1,777.68	HERRICK, DANA & ALEXANDER, CACY .....	1,217.52
HARTMAN, MARY C .....	918.72	HERRON, NATHANIEL .....	5,456.16
HARTMAN, MARY C .....	172.80	HERRON, NATHANIEL & THE FO'C'SLE TRUST .....	4,769.28
HARVEY, HELEN L .....	331.92	HERRON, NATHANIEL SCOTT .....	784.08
HASAN, SAMIRA & REDDING, MATTHEW .....	5,023.44	HERRON, NATHANIEL SCOTT .....	4,852.08
HASKETT, MORGAN L & HASKETT, SONYA A .....	244.80	HERTZOG, LAWRENCE & HERTZOG, KATHLEEN.....	7,485.84
HASROUNI, NABIL & HASROUNI, SHARON DOWNEY.....	412.56	HESELTON, BETTY B .....	2,523.60
HASTINGS, L CHRISTY .....	1,990.08	HEUSSER, RONALD PAUL & FILIPPELLI, HEIDI ANN .....	1,393.20
HASTY, CYNTHIA & HASTY, MICHAEL.....	2,392.56	HEWITT, DAVID E & HEWITT, MARY .....	1,740.96
HATCH, ANGELA R & HATCH, DANA A .....	956.16	HEWITT, DAVID E & HEWITT, MARY .....	1,127.52
HATCH, CATHY & HATCH, DARREN A .....	216.00	HILBERT FAMILY TRUST .....	176.40
HATCH, CATHY & HATCH, DARREN A .....	176.40	HILBERT FAMILY TRUST .....	1,499.04
HATCH, DARREN A .....	1,745.28	HILDEBRANDT, STORM V .....	1,088.64
HATCH, FREDERIC B III & HATCH, CLAUDIA L .....	2,131.92	HILDEBRANDT, STORM V .....	226.80
HATCH, FREDERIC B III & HATCH, CLAUDIA L .....	1,367.28	HILDEBRANDT, STORM V .....	279.36
HATCH, JAMES B & JENNINGS, PATRICIA A.....	2,168.64	HILDEBRANDT, STORM V .....	875.52
*HATCH, TERRY E .....	2,746.80	HILDEBRANDT, STORM V .....	869.76
HATCH, TERRY E & SAWTELLE, JUDITH &		HILDEBRANDT, STORM V & LAMARRE, ROBERT N .....	1,686.96
NCHENEY, RICHARD .....	1,267.92	HINCK, CHRISTOPHER & HINCK, REBECCA R.....	1,628.64
HATHAWAY, JEANNE ELAINE & FITZ-RUDOLPH, JULIA.....	2,366.64	HINCK, JEFFERY .....	855.36
HATHAWAY, MARK G .....	1,216.08	HINSON, RONNIE T & HINSON, BRENDA W.....	8,628.48
HATHCOCK, JOHN F & HATHCOCK, JOANN G.....	3,650.40	HIRSCH, STEPHEN TRUST .....	1,559.52
HAWKINS, GRAHAM J & HAWKINS, MARGARET .....	2,262.96	HISLER, JAN A .....	1,216.80
HAYTER, MARGARET E & HAYTER, LAWRENCE E .....	1,302.48	HITCHCOCK COTTAGE, LLC .....	2,186.64
*HAZELL, JAMES W & HAZELL, DEBORAH R .....	1,872.72	HITCHCOCK COTTAGE, LLC .....	339.84
HB ANTIQUES, LLC .....	1,768.32	HITTINGER, HELMUT & LYNDA, CO-TRUSTEES.....	406.80
HEABERLIN, MALLORY M .....	1,216.08	HOBBS, J KIMBALL & HOBBS, ROBIN S .....	1,681.20
HEATH, DAVID E & HEATH, PAMELA J.....	3,216.96	HOBBS, JOHN H TRUST 1988 .....	3,078.00
HEDBERG, LAURA B & PIERCE, RICHARD A .....	1,202.40	HOBBS, MADELINE M TRUST .....	2,527.92
HEIDENREICH, THEODORE E III & HOLLY TR.....	6,967.44	HOBE, SHARON.....	2,150.64
HEIM, WILLIAM G & HEIM, BONNIE WOODS .....	5,197.68	HOBSON, SHARON L .....	3,363.84
HEIMANN, MARSHA L & HEIMANN, MARTIN E .....	2,376.00	HOCHGRAF, NORMAN N .....	5,558.40
HEIN, LARRY J & JAMES, MARCELLINE A .....	1,825.92	HODGDON, EDWARD S & HODGDON, MELANIE E .....	2,009.52
HEINLY, KARIN EISEL .....	453.60	HOFFNER, DAVID S .....	5,179.68
HELLEN, CARLY R REVOCABLE TRUST .....	1,522.80	HOHORST, JAMES H .....	4,708.80
HELLTHALER, RICHARD M .....	2,468.16	HOHORST, JOAN D .....	168.48
HEMMAN, STEPHEN R 2016 LIVING TRUST,		HOISINGTON, DENNIS L & HOISINGTON, SONYA P.....	1,167.84
HEMMAN, STEPHEN R, TRUSTEE.....	1,005.84	HOISINGTON, SONYA P & HOISINGTON, DENNIS L .....	2,250.72
HENDRICH, PETER.....	2,201.76	HOISINGTON, SONYA P & HOISINGTON, DENNIS L .....	2,005.20
HENDRIX, STEPHEN M & HENDRIX, JEAN M.....	1,122.48	HOLBROOK, SHERRIE D & HOLBROOK, KIRK W .....	1,989.36
HENDRY, MORGAN & HENDRY, WILLIAM W .....	2,557.44	HOLDEN, GEORGIA.....	2,848.32
HENDRY, MORGAN LELAND III .....	1,175.04	HOLLADAY, JAMES B & HOLLADAY, ROSEANNE .....	1,777.68
HENDRY, WILLIAM W ET AL .....	444.96	HOLLADAY, JAMES B & HOLLADAY, ROSEANNE .....	1,146.24
HENKE, EDWIN D & HENKE MARY JO .....	9,049.68	HOLLADAY, JAMES B JR & BREANNA .....	1,612.08
HENKIN, MICHELLE L & DAVIS, ALEXANDER M.....	12,888.00	HOLLADAY, ROSEANNE.....	1,168.56
		*HOLLAND, FRANKLIN B & HOLLAND, JOANNA T.....	4,644.72

HOLLAND, SUSAN K & MERITT, WARD J .....	964.80	HUBERTY, MARIA TERESA .....	277.92
HOLLIS, BLAKE & HOLLIS, DONNA .....	1,442.88	HUDSON, ROY A & HUDSON, CATHERINE F .....	2,102.40
HOLLIS, HOWARD G .....	1,252.08	HUDYBERDI, ALICE A .....	841.68
*HOLME, CHARLES F .....	537.12	HUFFMAN, RICHARD REVOCABLE TRUST .....	864.72
HOLME, CHARLES F .....	403.20	HUFFMAN, RICHARD REVOCABLE TRUST; HUFFMAN, RICHARD L, TRUSTEE .....	1,842.48
HOLME, CHRISTOPHER B .....	2,561.04	HUGHES, CHARLES .....	418.32
HOLME, SANDRA & KUTCH, NICHOLAS A & LABRECK, AMELIA A .....	64.80	HUGHES, GLENN A & HUGHES, JOHN E .....	39.60
HOLME, SANDRA J .....	1,689.84	HUGHES, GLENN A & HUGHES, JOHN E .....	43.20
HOLMES & RUSSELL, LLC .....	395.28	HUGHES, GLENN A & HUGHES, JOHN E .....	1,789.20
HOLMES, CHRISTOPHER M & KLEMAN, KRISTYN .....	933.84	*HUGHES, HAROLD C & HUGHES, MARILYN L .....	3,466.08
HOLMES, GREG W .....	1,216.80	HUGHES, HAROLD C & HUGHES, MARILYN L .....	18.00
HOLMES, LAURENCE N .....	344.88	*HUGHES, PATRICIA L & HUGHES, JIMMY .....	1,508.40
HOLMES, LINDA H .....	1,475.28	HUMPHREY, MARY O .....	25,356.24
HOLMES, MITCHELL D .....	197.28	HUNT, NORMAN C .....	475.20
HOLMES, ROBERT REVOCABLE TRUST .....	2,874.96	HUNT, NORMAN C .....	590.40
HOLMES, ROBERT REVOCABLE TRUST .....	1,640.88	HUNT, NORMAN C .....	529.92
HOLMES, ROBERT REVOCABLE TRUST .....	964.80	HUNT, NORMAN C .....	121.68
HOLMES, RUSSELL M & HOLMES, TAMMY J .....	6,383.52	HUNT, NORMAN C .....	275.76
HOLMES, RUSSELL M & HOLMES, TAMMY J .....	339.12	HUNT, NORMAN C .....	218.16
HOLMES, RUSSELL M & RUSSELL, STEPHANIE H .....	295.92	HUNT, NORMAN C .....	243.36
HOLMES, SANDRA L .....	1,742.40	HUNT, NORMAN C .....	220.32
HOLZBERG FAMILY REVOCABLE TRUST .....	2,220.48	HUNT, NORMAN C .....	210.24
HOLZBERG FAMILY REVOCABLE TRUST .....	51.84	HUNT, NORMAN C .....	209.52
HOLZHAUER, WOLFGANG .....	1,410.48	HUNT, NORMAN C .....	209.52
HOOD, DAVID R & HOOD, DOLEEN M .....	4,641.12	HUNT, NORMAN C .....	223.92
HOOD, DAVID R & HOOD, DOLEEN M .....	499.68	HUNT, NORMAN C .....	208.80
HOOD, MOLLY D MANAGEMENT TRUST .....	2,535.12	HUNT, NORMAN C .....	213.84
HOPE, MICHAEL R & HOPE, MARGO W .....	3,292.56	HUNT, NORMAN C .....	215.28
HOPE, MICHAEL R & HOPE, MARGO W .....	1,054.08	HUNT, NORMAN C .....	276.48
HOPE, PETER R .....	2,722.32	HUNT, NORMAN C .....	822.96
HOPE, STEVEN R .....	1,496.16	HUNT, NORMAN C .....	650.88
HOPE, STEVEN R & HOPE, MIRANDA E .....	984.24	HUNT, NORMAN C .....	244.80
HOPE, SUE ELLEN .....	990.00	HUNT, ROBERT E .....	245.52
HOPEWOOD FAMILY TRUST .....	21.60	HUNT-BRACKETT, JANE & HUNT, CANDACE .....	7,165.44
HOPKINS, GLENN A & HANNA, JAMIE .....	12,839.04	HUNTER COTTAGE REAL ESTATE TRUST .....	4,780.08
HOPKINS, THERESE .....	603.36	HUNTER FAMILY LIVING TRUST .....	379.44
HORNOR, RICHARD G & HORNOR, LEE M .....	3,788.64	HUNTER, DANIEL P & MOISAN, MARY ANNE .....	1,229.04
HOUGHTON, GEOFFREY P & HOUGHTON, JAMIE A .....	2,293.92	HUNTER, KIM FLORENCE .....	625.68
HOUSTON, HEATHER G .....	1,833.84	HUNTER, ROBERT S & HUNTER, JUANITA .....	1,557.36
HOVEY, GEORGE D & HOVEY, SALLY A .....	2,555.28	*HUNTER, RONALD A .....	3,511.44
HOVING, JAMES & WIGGINS, KATHERINE .....	5,713.20	HUNTINGTON NATIONAL BANK, SUCCESSOR TR .....	4,223.52
HOWARD FAMILY IRREVOCABLE TRUST .....	3,288.24	HURLBERT, RICHARD B & MCGLASHAN, AUDREY M .....	1,210.32
HOWARD, HEIDI S .....	101.52	HURLBERT, RICHARD B & MCGLASHAN, AUDREY M .....	260.64
HOWARD, ROBERT T .....	1,252.08	HURLBUT FAMILY TRUST .....	2,979.36
HOWARD, ROBERT T & HOWARD, CAROLYN L .....	192.24	HURST, BERNARD B & HURST, BEVERLY A BRYANT REVOCABLE LIVING TRUST .....	2,036.16
HOWELL, JULIAN F & HOWELL, CATHI M .....	3,009.60	HURST, JON B & HURST, JAN S .....	2,033.28
HOWELL, ROBERT C .....	2,288.88	HUSH, JAMES A & HUSH, VIRGINIA D .....	3,739.68
HOWLETT, WILLIAM K & HOWLETT, BARBARA H .....	225.36	HUTCHINS, RONALD L & HUTCHINS, CANDACE J .....	689.04
*HOWLETT, WILLIAM K & HOWLETT, BARBARA H .....	4,087.44	HUTCHINSON, MARK .....	4,468.32
HOYT, MURIEL (DEVISEES OF) .....	1,188.00	HYLAN BARR, MARION ROSE & HYLAN, DANIEL FOSTER .....	1,614.24
HOYT, MURIEL (DEVISEES OF) .....	1,712.88	HYLAN, MARILYN M & LARSON, PATRICIA M & MORTON, RICHARD M .....	3,134.88
*HOYT, WILLIAM FRANCIS III .....	1,317.60	IDYLL TIME, LLC .....	5,290.56
*HRDW TRUST 2019 .....	3,218.40	IDYLL TIME, LLC .....	522.72
HRYCENKO, HARRY & HRYCENKO, TATIANA .....	1,092.24		
HU, ZHENG & HU, JOYCE .....	1,094.40		
HUBERTY, HOWARD A .....	368.64		

ILTS, GILLIAN A TRUST .....	6,687.36	JONES, JOYCE D N .....	3,389.04
INDOCCIO, THOMAS FRANK & WHITNEY, JAMEY .....	3,522.96	*JONES, KENNETH L & JONES, R STEVENS .....	2,126.16
INGALLS, AVIS .....	1,980.72	JONES, OLIVE & HARRIMAN, MATTHEW J .....	968.40
INGALLS, JO ANN E .....	412.56	JORDAN, KATHERINE EATON .....	1,198.80
INGALLS, JUDITH & GOULD, JAMES .....	3,442.32	JORDAN, KATHERINE EATON .....	661.68
INGRAM, BRUCE F .....	344.16	JORGENSEN, STEPHEN G .....	1,046.88
INMAN, JONANCY E (DEVEISEES OF) .....	1,730.16	JOSE, JOSEPH A & JOSE, HOLLY A .....	3,175.20
INNISFREE LEGACY, LLC .....	8,624.88	JOY, JANICE M .....	815.76
INSUIK, ROBIN J & EPPICH, HENRY M .....	2,545.20	JOYAL REALTY TRUST .....	1,482.48
IRELAND, KATE 1985 TRUST .....	1,477.44	JOYCE, FRANCES M .....	584.64
IRELAND, KATE 1985 TRUST .....	19,912.32	JUDKINS, WILLIAM R JR & MORAN-JUDKINS, TAMMY L .....	1,288.08
IRELAND, MELVILLE HANNA TRUST & BARRON, THOMAS A TR & JETON, NANCY K TR .....	15,312.96	JUNE'S PLACE, LLC .....	4,602.96
IRELAND, ROBERT L JR 2017 REVOCABLE TRUST .....	10,898.64	KACH, SHEILA M TRUST .....	189.36
IRELAND, ROBERT L JR 2017 REVOCABLE TRUST .....	483.84	KAGAN, SEYMOUR J & KAGAN, MARACIA J .....	4,537.44
IRELAND, THOMAS E .....	4,317.84	KAHL, HOWARD J JR & KAHL, SARA B REVOCABLE TRUST; KAHL, HOWARD J JR & SARA B, CO-TRUSTEES .....	3,792.24
IVENS, MARKITA .....	1,395.36	KALAM, TONU .....	1,249.92
IVERSON, SUSAN .....	2,362.32	KALINA, MICHAEL B & KALINA, KRISTIN & REEVES, ERIN & HANNA, MICHAEL .....	159.12
IVES, PHYLLIS & IVES, ROBERT .....	4,143.60	KALLIO, RICHARD W & KALLIO, PATRICIA S .....	316.08
J EDWARD KNIGHT & CO .....	973.44	KALLOCH, LYNN .....	1,421.28
JACK, BARBARA .....	1,010.16	KANE, PETER E & PAMELA R TR .....	5,385.60
*JACKOVICH, ANTHONY B & JACKOVICH, ETHEL & PERRY, GINA E & JACKOVICH, IVAN A & GRACIE, TONIA ...	2,055.60	KANOZAK, CHARLES E & KANOZAK, NANCY M .....	7,261.20
JACKSON FRED AND LINDA IRREVOCABLE TRUST .....	1,192.32	KASPARYAN, N GEORGE & CALMAR, ELIZABETH .....	6,228.72
JACKSON, DAVID M & JACKSON, DIANE L .....	1,440.00	KATZ, MATTHEW H G & KATZ, KRISTEN A .....	4,554.00
JACKSON, SCOTT & SNEDIKER, GRETCHEN KRISTINA .....	3,756.24	KAUSCH, ROBERT CHARLES & HENDRY, TERRI ENGLAND & MCDONOUGH, SUSAN HENDRY TRUST .....	2,260.08
JACKSON, STACEY M .....	1,113.84	KAUSERUD, RACHEL (DEVEISEES OF) .....	9,176.40
JADE CENTURY PROPERTIES, INC .....	8,789.76	KAY, STAFFORD & KAY, PATRICIA P .....	4,584.96
JAEGER, GILBERT B JR & JAEGER, CAROL A B .....	1,993.68	KAYMEN-COVEL, DARRYN T & KAYMEN, LOUISE .....	1,151.28
JAMES, GERALD & JAMES, SHERYL & JAMES, ANDREW G .....	753.12	*KEARNEY, KATHLEEN J .....	2,151.36
JAMES-CHUNG, HILLERY STOWELL .....	738.00	KEELEY, HOWARD R & KEELEY, HAZEL M TRUST .....	4,178.16
JENNINGS, ROBERT S & JENNINGS, PENELOPE C .....	2,099.52	KELEHER, THOMAS A & KELEHER, JULIANA .....	355.68
JENSEN, ELIZA & JENSEN, CURTIS A .....	2,448.00	KELLEHER, DANIEL, MICHAEL & LINDA E .....	3,730.32
JENTLESON, KATHERINE & SHAER, MATTHEW .....	1,472.40	KELLEHER, DAVID I & KELLEHER, KYSA M .....	1,751.04
JESPERSEN, MARK O & JESPERSEN, KIMBERLY H .....	876.24	KELLEHER, RORY & KELLEHER, CAMILLE MARIE .....	5,855.76
JESPERSEN, MARK O & JESPERSEN, KIMBERLY H .....	1,653.84	KELLEHER, RORY & KELLEHER, DANIEL M .....	447.12
JOANNES, HENRY S & FLEURY, EVA-MARIE .....	664.56	KELLEY, DEBORAH .....	1,760.40
JOE WINCHENBACH, INC .....	460.80	KELLEY, EMILY E & KELLEY, CHAD M .....	1,344.24
JOHANSSON, WALTER N .....	3,136.32	*KELLEY, GERALD .....	576.72
JOHN J SHENTON IRREVOCABLE TRUST .....	413.28	KELLOGG PENOBSCOT ROAD, LLC .....	738.00
JOHN, ROBERT W & JOHN, JANET G .....	6,363.36	KELLY FAMILY REVOCABLE TRUST OF 2018 .....	4,709.52
JOHN, ROBERT W & JOHN, JANET G .....	18,574.56	KELLY, BARBARA & PENTA, PAUL A & PENTA, RICHARD A & FIELDS, PATRICIA .....	1,182.96
JOHN'S ISLAND, LLC .....	16,397.28	KELLY, MARGERY F .....	2,390.40
JOHNSON, ALAN W & JOHNSON, SANDRA T .....	2,106.00	KELSEY, CHARLES W .....	753.12
JOHNSON, BARBARA G .....	637.20	KELSEY, PAUL A JR & KELSEY, HEIDI L .....	2,912.40
JOHNSON, BARBARA G .....	1,615.68	KELSEY, PAUL A JR & KELSEY, HEIDI .....	1,720.80
JOHNSON, ELIZABETH M .....	177.84	KELSEY, PAUL A JR .....	290.16
JOHNSON, EMILY W CHARITABLE POST DEATH TRUST DTD 10/08/2017 .....	1,240.56	KELSEY, PAUL SR .....	1,429.92
JOHNSON, RICHARD L & JOHNSON, AMANDA L .....	1,435.68	KELSEY, ROSEMARY .....	274.32
JOHNSON, ROBIN & JOHNSON, THEODORE .....	1,983.60	*KEMPTON, PATRICIA I & HOFFMAN, MONIQUE J A .....	0.00
JONES HUDDLE ROAD REALTY TRUST .....	1,621.44	KEN GRAY, LLC .....	3,600.72
JONES, CATHY F & JONES, MARK H .....	5,659.20	KENNEDY, BRENDA L & FISKE, NANCY J & FISKE, DAVID M & LEE, E M .....	2,736.72
*JONES, GLENN E & JONES, TIMOTHY .....	905.04		
JONES, JO HANNAH & HALL, DAVID D .....	2,181.60		
JONES, JOYCE D N .....	830.88		

KENNEDY, BRENDA L & FISKE, NANCY J & FISKE, DAVID M & LEE, E M .....	255.60	KORTEMEIER, KENNETH A & KORTEMEIER, ANGELA .....	280.80
KENNEDY, BRENDA L & FISKE, NANCY J & FISKE, DAVID M & LEE, E M .....	0.72	KOSS, IRWIN & KOSS, KATHLEEN .....	280.08
KENNEDY, EDWARD J & KENNEDY, LALEAH C .....	1,260.00	KOST, ROBERT M & FLYNN, KATHE E .....	1,575.36
KENNEDY, SARAH I & SEWALL, JASON D .....	146.16	KOSZEWSKI, DAVID R & KOSZEWSKI, GLORIA A .....	1,018.80
KENNEDY, SARAH I & SEWALL, JASON D .....	3,107.52	KOZA, MARK & KOZA, MARY BETH .....	2,341.44
KENNISON, DOROTHY L .....	847.44	KOZAK, CONRAD J REVOCABLE TRUST .....	6,179.04
KENTOPP, KRISTIN E .....	2,320.56	KRAMER-BRIGGS PROPERTIES TRUST .....	21,497.76
KERR, WILLIAM A .....	14,932.08	KRAMP, MICHAEL .....	1,072.80
KERSEY, KATHRYN ELIZABTH & O'CALLAGHAN, JUDITH LEE & KERSEY, PATRICIA A .....	2,101.68	KRESGE, BRUCE A TRUST .....	6,199.92
KERSHNER, ROBERT MICHAEL & KERSHNER, JERYL DANSKY .....	9,935.28	KRESGE, BRUCE A TRUST .....	6,577.92
KESSLER, JEFFREY R & KESSLER, JANE D .....	3,214.80	KRETSCHMER, EDWARD T JR & KRETSCHMER, JO ANNE ..	1,353.60
KESSLER, JEFFREY R & KESSLER, JANE D .....	1,307.52	KRUEGER, JULIE A & KRUEGER, ROY H .....	298.80
KIECHEL, CONRAD D & SAVAGE, NANCY S .....	4,475.52	KVOCHAK, JOHN & KVOCHAK, VIRGINIA .....	284.40
KIERSTEAD, SANDRA J F .....	2,049.12	LABBE, RANDY .....	951.84
KIERSTEAD, SANDRA J F .....	743.76	LABRECK, LAURA & LABRECK, CHRISTOPHER .....	1,495.44
*KILLAM, CHESTER H & KILLAM, ALICE G .....	1,934.64	LACASSE, JOSEPH A & LACASSE, NANCY W .....	2,405.52
KIMBALL FAMILY REVOCABLE TRUST OF 2020 .....	4,898.16	LACKOVIC, STEPHEN E .....	1,295.28
KIMBALL, LYNN TRUST .....	2,517.12	LADAY, GEORGE S & LADAY, HANNAH .....	2,056.32
KIMBLE, ELLEN SUE .....	334.80	LADAY, HANNAH .....	311.76
KINDELL, KYNA L .....	1,719.36	LAFEY, THERESA T & LAFEY, JON .....	174.24
KINDELL-LEEMAN, TIMOTHY D & KINDELL-LEEMAN, COLLEEN J .....	1,815.84	LAFEY, THERESA T & LAFEY, JON .....	3,463.92
KING, ALICE K REVOCABLE TRUST .....	4,440.96	LAGASSE, TERRY & FARRIN, MARGARET W .....	735.84
KING, DAVID & WHITE, DOROTHY ANN .....	7,634.88	LAGASSE, TERRY L .....	2,352.24
KING, KATHLEEN M .....	2,102.40	LAKE LEASING CORP .....	5,392.08
KINNEY FAMILY TRUST .....	388.08	LAKIN, ROBERT F REVOCABLE TRUST .....	308.16
KINNEY, ELEANOR H .....	264.24	LAKIN, ROBERT F REVOCABLE TRUST .....	6,186.96
KIRBY, JEFFERSON D III & KIRBY, CAROL E .....	4,186.80	LAKIN, ROBERT F REVOCABLE TRUST .....	194.40
KIRBY, JEFFERSON D III & KIRBY, CAROL E .....	573.12	LAMAR, EUGENIA K .....	2,962.80
KITSON, EDWARD C & HAYNES, STEPHANIE B .....	1,575.36	LAMB, CORKHUM, MCGOLDRICK ETAL .....	889.20
KLAUS, JEANNE H .....	5,478.48	LAMB, FREDERIC AND KAREN LIVING TRUST .....	2,952.72
KLAUS, SIDNEY N & KLAUS, JEFFREY A .....	1,519.20	LAMPRON, JOSEPH .....	320.40
*KLEIN, BARBARA L .....	2,118.96	LANDMANN, HERBERT M .....	2,554.56
KLEIN, GUNTER E & KLEIN, SUZANNE W .....	1,706.40	LANDRY, DAVID W .....	1,934.64
KLEIN, GUNTER E & KLEIN, SUZANNE W .....	495.36	LANDRY, DAVID W .....	300.24
KLEIN, SINA .....	1,026.72	LANE FAMILY REALTY TRUST .....	303.12
KLEITZ, DORSEY & LUCORE, SANDRA .....	2,420.64	LANE, ALAN J G .....	532.80
KLINE, ROBERT E .....	2,289.60	LANE, ALAN P .....	948.24
KLINGELHOFER, WILLIAM & KLINGELHOFER, MARGARET .....	1,596.24	LANE, ALBERT B .....	2,062.08
KLINGENDER, DEBBIE .....	438.48	LANE, CALEB C R .....	465.12
KNIGHT, WILLIAM & MENDELSON, LLOYD .....	2,827.44	LANE, ELIZABETH M .....	208.80
KNIGHT, WILLIAM & MENDELSON, LLOYD .....	5,916.24	*LANE, ELIZABETH M .....	679.68
KNIGHT, WILLIAM & MENDELSON, LLOYD .....	4,097.52	LANE, ELIZABETH M .....	885.60
KNIGHT, WILLIAM A .....	2,358.00	LANE, ELIZABETH M .....	1,716.48
KNIPE, GREGORY L & KNIPE, FLORENCE E .....	983.52	LANE, LOIS CHASE .....	907.20
KNOWLTON VANCE, NANCY .....	2,491.92	LANE, MARIE E .....	999.36
KOENIG, CLAIRE S .....	159.12	LANE, RUSSELL A & LANE, HEIDI R .....	1,187.28
*KOLODIN, DAVID A & KOLODIN, ELIZABETH A .....	1,728.72	*LANE, SANDRA J (LIFE ESTATE) .....	1,607.76
KOLODIN, DAVID GARRETT .....	3,414.24	LANG FAMILY LTD PARTNERSHIP .....	2,470.32
KOMOROWSKI, JOHN A & KOMOROWSKI, SUSAN L .....	2,187.36	LANG TRUST; LANGE, ANATOL & LANGE, VERA TRUSTEES .....	252.00
KONITZKY, GUSTAV .....	140.40	LANG, ELIZABETH S TRUST .....	1,075.68
KONITZKY, GUSTAV .....	3,305.52	LANG, JOHN C SR .....	2,741.04
		LANGDON, JENNIFER & LANGDON, KARL .....	67.68
		LANGE TRUST .....	837.36
		LANGLOIS, DONALD & LANGLOIS, CAROL .....	2,217.60
		LARSEN, HANS .....	5,757.12
		LARSEN, HANS .....	1,890.00

LARSEN, JEFFREY WILLIAM &		LEEMAN, MARTIN E & LEEMAN, JENNIFER L .....	1,400.40
LARSEN, KATHLEEN MARIE .....	4,374.00	LEEMAN, MARTIN E & LEEMAN, JENNIFER L .....	324.00
LASH, FRANCES TRUST .....	1,080.00	LEEMAN, PAUL F III & LEEMAN, CERINA .....	3,490.56
LASH, FRANCES TRUST .....	3,648.96	LEEMAN, PAUL F III & LEEMAN, CERINA .....	2,087.28
LASH, FRANCES TRUST .....	1,281.60	LEEMAN, PAUL F JR & JESSICA A .....	1,600.56
LASKEY MAINE NOMINEE TRUST .....	604.08	LEEMAN, SCOTT K & MOLLER, JENNY ANN .....	2,332.80
LASKEY MAINE NOMINEE TRUST .....	2,329.92	LEEMAN, SCOTT K & LEEMAN, JENNY A .....	995.04
LASKEY MAINE NOMINEE TRUST .....	138.24	LEEN, KATHRYN .....	1,115.28
LASKEY PEMAQUID NOMINEE TRUST .....	1,558.08	LEIBMAN, FELICIA TRUST .....	4,588.56
LASKEY, FREDERICK A & LASKEY, DONNA J .....	3,463.20	LEIGHTON, CHRISTOPHER M &	
LASKEY, NORMA L 2010 TRUST .....	9.36	LEIGHTON, ELIZABETH C .....	4,302.00
LASKEY, RICHARD M JR & LASKEY, JOSEPHINE A .....	1,831.68	LEMIEUX, DANIEL N & LEMIEUX, LAURIE A .....	212.40
LASSELLE, KATHRYN P .....	1,275.84	LEMIEUX, DANIEL N & LEMIEUX, LAURIE A .....	3,479.04
LAT LONG FISHERIES, LLC .....	3,368.88	LENDICK, ERIC JOHN .....	838.80
LATHAM, ELAINE C LIVING TRUST DATED 09/14/2017 .....	333.36	LENNOX, ELIZABETH D & WINER, JUDITH L .....	3,430.80
LATHAM, ELAINE C LIVING TRUST DATED 09/14/2017 ....	5,465.52	LENT, CHRISTOPHER R .....	1,739.52
LATHAM, ELAINE C LIVING TRUST DATED 09/14/2017;		LENT, PETER .....	2,320.56
LATHAM, LEONARD & LATHAM, ROSS .....	488.88	LENT, PETER A .....	201.60
LATHAM, ELAINE C LIVING TRUST DATED 09/14/2017;		LENZO, FRANCES L & LAKIN, ROBERT F	
LATHAM, LEONARD & LATHAM, ROSS .....	3,180.24	REVOCABLE TRUST .....	424.08
LATHAM, ELAINE C LIVING TRUST DATED 09/14/2017;		LENZO, FRANCES L .....	3,525.12
LATHAM, LEONARD & LATHAM, ROSS .....	546.48	LEOPOLD, DOREEN EVELYN .....	1,848.24
LATHROP, J PHILIP & LATHROP, LYNDA .....	7,442.64	LERLEY, LOUISE B .....	539.28
LAUDERDALE, ELIZABETH D & LAUDERDALE, FRANK C ....	390.96	LERLEY, LOUISE B .....	342.00
LAUDERDALE, FRANK C &		LERLEY, LOUISE B .....	1,274.40
LAUDERDALE, ELIZABETH DIANE .....	385.20	LEURART JOINT REVOCABLE LIVING TRUST .....	2,961.36
LAUGHLIN, TONI F .....	0.00	LEVESQUE, TED W .....	1,938.96
LAURICH, JONATHAN & LAURICH, SHELLY .....	1,478.16	LEVIN, ROBERT A .....	2,225.52
LAVALLEE REALTY TRUST 2017 &		LEVINE, RICKY K REVOCABLE TRUST;	
KACH, SHEILA M TRUST .....	1,538.64	LEVINE, RICKY, TRUSTEE .....	2,581.20
LAWSON, EDWARD A & LAWSON, LINDA M .....	4,448.88	LEVIS, JAMES N .....	2,873.52
LAX, ERIC & SULZBERGER, KAREN .....	7,943.04	LEVITT, MARY H .....	230.40
LAZAZZERO, MARDELLA D TRUST .....	2,271.60	LEVITT, MARY H .....	1,251.36
*LEAVITT, DANA C & LEAVITT, PATRICIA A .....	1,435.68	LEVREAU, ERIC & LEVREAU, REBECCA .....	1,629.36
LEAVITT, LINWOOD M & LEAVITT, ANN L .....	1,194.48	LEWIS, (HEIRS) & STIMPSON, RADIVONYK &	
LEBLANC, CYNTHIA .....	298.08	RICE, PAMELA .....	10.08
LECK, ANDREW & LECK, PHYLLIS .....	1,968.48	LEWIS, ANNE D - REVOCABLE INTERVIVOS TRUST .....	1,402.56
LECK, JONATHAN B .....	1,690.56	LEWIS, MANON I .....	508.32
LEDUC, LORA R .....	1,044.72	LEWIS, SANDRA L .....	1,062.00
LEE, ALISON R .....	234.00	LIBBY, DAN L .....	2,332.08
LEE, JAMES F & LEE, KAREN L .....	428.40	LIBBY, HELEN M (HEIRS OF) & RAY, ANDREW J .....	4,249.44
LEE, KAREN & LEE, JAMES .....	2,022.48	LIBBY, HELEN M (HEIRS OF); LIBBY, MARK F;	
LEEMAN REALTY TRUST .....	10.80	LIBBY, JONATHAN M; LIBBY, MATTHEW M &	
LEEMAN REALTY TRUST .....	365.04	RAY, ANDREW J .....	363.60
LEEMAN, CHRISTOPHER A &		LIBBY, JONATHAN M .....	840.96
KINDLE-LEEMAN, HEATHER M .....	2,649.60	LIBBY, KATHERINE G .....	749.52
LEEMAN, CHRISTOPHER A & LEEMAN, HEATHER .....	1,531.44	LIBBY, LOWELL WHITNEY & LIBBY, MELISSA N .....	6,840.00
LEEMAN, CHRISTOPHER A &		LIBBY, MARK FINDLAY .....	4,591.44
KINDLE-LEEMAN, HEATHER M .....	696.96	LIBBY, SARAH .....	1,280.88
LEEMAN, CRAIG M & LEEMAN, DONNA .....	1,445.04	LIBBY, SUSAN D & LIBBY BETH B .....	796.32
LEEMAN, DONALD K & LEEMAN, MARILYN A .....	1,159.20	LIBBY, SUSAN D & LIBBY BETH B .....	327.60
LEEMAN, ERIC S .....	1,720.80	LICARI, CAROLINE P 2012 TRUST;	
LEEMAN, FAY A & LEEMAN, PAUL F JR .....	1,085.76	LICARI, CAROLINE P, TRUSTEE .....	7,964.64
*LEEMAN, GEORGIA B .....	1,239.84	LICERO, ROSS & LICERO, CATHLEEN .....	6,018.48
LEEMAN, JENNY A & SCOTT K - TTEE .....	360.72	LIFETIME TRUST FBO JOHN BILLIK	
LEEMAN, KATHERINE .....	4,038.48	UWO MARILYN BILLIK .....	2,812.32
LEEMAN, MARTIN E & LEEMAN, JENNIFER L .....	72.00	LIHN, SUSAN K & KOCH, JEFFREY D .....	1,370.88

LILLY, JOSEPH D & LILLY, KATHERINE G .....	3,267.36	LOWD, HARRY M III .....	108.00
LILYPAD REVOCABLE TRUST .....	1,131.84	LOWD, ROBERT B 10 YEAR QUALIFIED PERSONAL RESIDENCE TRUST & LOWD, MONIQUE F 10 YEAR QUALIFIED PERSONAL RESIDENCE TRUST .....	2,187.36
LINDBERG, GEORGE A III & LINDBERG, FRANCES M. ....	2,293.20	LOWE, KERRI CATHERINE & VAN KIRK, CHARLES TYLER ..	2,108.88
LINDQUIST, CAROL A .....	2,843.28	LOWE, MARIA & LOWE, JASON .....	1,146.24
LINDQUIST, CAROL A .....	2,820.24	LUCIA, JEFFREY EARL & LUCIA, ANGEL ANN & DAHLMANN, JENS & SANTIAGO-DAHLMANN, GINA AIMEE .....	1,956.96
LINDSAY, LIONEL R & GRACE P TRUST UTD 05/06/2008 .....	1,067.76	LUCORE, SANDRA K & KLEITZ, DORSEY R .....	4,240.80
LINKAS, CHRISTOPHER C & LINKAS, DANIELLE N .....	6,568.56	LUDMAN, C STEVEN & LUDMAN, CYNTHIA .....	401.76
LIPSETT, JACOB A .....	11,213.28	LUDWICK, JONATHAN & LUDWICK, BETHANY .....	3,204.00
LISTER, JAMES P & LISTER, CHRISTINA .....	1,978.56	LUEDEE, CHRISTOPHER C .....	951.12
LITTLE FALLS BROOK TRUST .....	6,788.88	LUGOSCH, EMILE & LUGOSCH, RONNA S .....	18.00
LITTLE FALLS BROOK TRUST .....	1,680.48	*LUGOSCH, EMILE & LUGOSCH, RONNA S .....	1,910.88
LITTLEFIELD FAMILY REALTY TRUST "A" .....	298.08	LUKIANOFF, GREGORY .....	2,211.12
LITTLEFIELD, ANDREW K REVOCABLE TRUST .....	392.40	LUKIANOFF, GREGORY .....	55.44
LITTLEFIELD, ANDREW K REVOCABLE TRUST .....	305.28	LUKIANOFF, GREGORY .....	532.80
LITTLEFIELD, JONATHAN BROWN & LITTLEFIELD, BRIDGET EILEEN .....	468.00	LUKIANOV, EUGENE R .....	311.04
LITTLEFIELD, JONATHAN BROWN & LITTLEFIELD, BRIDGET EILEEN .....	468.00	LUKIANOV, ROMAN E & LUKIANOV, IRINA W .....	504.72
LITTLEFIELD, SARA V & ROSENBAUM, DARCY L & LITTLEFIELD CHRISTOPHER B .....	383.76	LUNDEEN, ROBERT A & LUNDEEN, NORA M .....	2,815.20
LLEWELLYN, GARY & LLEWELLYN, DEBRA .....	2,604.96	LUPINE LADY, LLC .....	1,316.88
LLEWELLYN, GARY L & LLEWELLYN, DEBRA L .....	3,869.28	LURIE, ABRAHAM A REVOCABLE TRUST .....	5,595.12
LLOYD, LAURA G & LLOYD, SPENCER .....	7,979.04	LUSSIER, ROBERT D & LUSSIER, CARMELLA C FAMILY TRUST .....	1,748.16
LLOYD, LAURA G & LLOYD, SPENCER .....	1,928.88	LUTTE, KENNETH A & LUTTE, PAMELA S .....	1,751.04
LOCKE, LORELEI ET AL .....	1,489.68	LYDON, AMELIA M 2010 REVOCABLE TRUST .....	1,270.80
LOCKHART, DAVID S .....	261.36	LYFORD, MATTHEW R C & LYFORD, THADDEUS M C .....	1,782.00
LOCKHART, JAMES & LOCKHART, SYLVIA .....	5,220.00	LYNSON, LLC .....	1,229.04
LOCKHART, JAMES & LOCKHART, SYLVIA .....	403.92	LYNSON, LLC .....	401.04
LOCKHART, JANET E .....	776.88	LYON, JAMES W H .....	4,335.84
LOCKHART, MICHAEL & DANIAS, LISA .....	2,178.72	LYONS, ELLIOT B .....	34.56
LOCKHART, PETER B & LOCKHART, SANDRA .....	3,608.64	MACCONNELL, DENNIS .....	4,098.24
LOCKHART, ROBERT B LOCKHART, PIRO ELISIE .....	8,748.00	MACCORKLE, LEON & MACCORKLE, SARA .....	2,528.64
LOCKHART, ROBERT B .....	2,312.64	MACCREADY, PETER E & MACCREADY, ROBIN M .....	201.60
LOMUSCIO & DODGE & PINHO & MORRISON ET AL .....	194.40	MACDONALD, CAROLYN A .....	2,196.72
*LONEY, PHYLLIS H .....	2,381.76	MACDONALD, NEIL DANIEL & MACDONALD, JACQUELINE ADELE .....	1,888.56
LONG COVE DOCK CORP .....	776.88	MACDONALD, WILLIAM & EILEEN R TR .....	14,124.24
LONG, WILLIAM SCOTT .....	249.12	MACDONALD, WILLIAM L & MACDONALD, EILEEN R .....	468.00
LONG, WILLIAM SCOTT .....	201.60	MACDOUGALL, PETER & MACDOUGALL, SUSAN .....	2,117.5
LONGE, JAMES KENDELL JR REVOCABLE TRUST; LONGE, JANE EUGLEY REVOCABLE TRUST .....	805.68	MACK, EMILY & KARCZEWSKI, CHRISTOPHER .....	1,664.64
LONGE, JAMES T .....	64.80	MACK, RUSSELL T & MACK, KATHLEEN M .....	2,626.56
LOOKING AT LOUDS, LLC .....	2,212.56	MACKAY, ELIZABETH .....	2,409.84
LOPRIENO, DONALD A & LOCKHART, PAGE .....	2,238.48	MACKENZIE, ROCHELLE P .....	748.80
LORD, BEVERLEY D & LORD, JASON F & LORD, NATHANIEL D .....	4,037.76	MACKENZIE, SUSAN J & MACKENZIE, JAMES E .....	5,050.80
LORD, BEVERLEY D & LORD, JASON F & LORD, NATHANIEL D .....	732.96	MACKENZIE, SUSAN J & MACKENZIE, JAMES E .....	1.44
LORD, JASON F & PALINO ANNA M .....	1,730.88	MACKEY, ROBERT & MACKEY, LOUISE .....	510.48
LORD, NATHANIEL D & PULSIFER, LAURI R .....	2,529.36	MACKEY, ROBERT & MACKEY, LOUISE .....	4,898.88
LOSORNIO, TRICIA .....	2,126.16	*MACKINNON, GEORGE R & MACKINNON, NANCY O .....	3,185.28
LOUD, WILLIAM A & LOUD, TAKAKO .....	1,210.32	MACKINNON, RICHARD B & SCHREUER, LUCINDA A .....	2,019.60
LOVERIDGE, VICKI A .....	1,414.80	MACOMBER, PATRICK .....	190.80
LOVERIDGE, VICKI ANN .....	2,030.40	MACPHEE, ALAN .....	5,135.04
LOW JR, CHARLES J & LOW, LISA MARIE .....	980.64	MACTYE, DAVID C AMENDED AND RESTATED REVOCABLE TRUST .....	8,877.60
LOW, LISA MARIE .....	512.64	MACWALTERS, SHELLIE A & MACWALTERS, DANIEL S .....	1,458.00
LOWBERG, GARY W & LOWBERG, JAYE BAILEY .....	1,836.00	MAD COTTAGES, LLC .....	1,490.40

MADAN, CLYDE A & BEVERLY A TR.....	1,214.64	MARTIN, ISHAM L & MARTIN, MARY C .....	1,807.20
MADCONALD TRUST.....	81.36	MARTIN, JOSEPH & MARTIN EKATARINA .....	2,432.16
MADDEN, SHIRLEY M & ONEIL, MARYANN .....	196.56	MARTIN, KRIS W & MARTIN, LUCILE P .....	525.60
MAGINNES FAMILY LTD PARTNERSHIP .....	5,207.04	MARTIN, LUCILE P.....	2,343.60
MAGNESS, MARGARET B.....	1,812.24	MARTIN, PETER H MARITAL TRUST.....	1,937.52
MAGNESS, MARGARET B.....	744.48	MARTINDELL, CLARENCE ADDIS IV &	
MAHAN, CLIFTON & CONNELL, ANNIE .....	887.04	MARTINDELL, JILL EURICH TRUST.....	2,061.36
MAHAN, CLIFTON R JR .....	406.80	MARTONE, FRANK J & MARTONE, JOSEPHINE.....	2,532.24
MAHAN, CLIFTON R JR & CONNELL, ANNIE M .....	1,765.44	MASON, RICHARD F JR & MASON, BEVERLY A.....	1,380.96
MAHAN, CLIFTON ROBINSON .....	2,468.16	MASSEY, MELVIN G & MASSEY, GERALDINE M .....	1,592.64
*MAHAN, EDWARD T & MAHAN, ARLINE G .....	3,637.44	MASSEY, SALLY A & LUKANOFF, MICHAEL.....	4,734.00
MAHAN, STUART J .....	1,911.60	MASTERS FAMILY, LLC .....	1,402.56
MAHAN, STUART J .....	519.12	MASTERS FAMILY, LLC .....	327.60
MAINE COAST CRAFT SCHOOL, LLC .....	443.52	MASTERS MACHINE COMPANY .....	31,021.92
MAINE KAYAKS, INC .....	384.48	MASTERS MACHINE COMPANY .....	282.24
MAINES, BARBARA L.....	307.44	MASTERS, GEORGE JR .....	417.60
MAINESAIL PROPERTIES, LLC .....	3,043.44	MASTERS, GEORGE JR .....	2,579.76
MALGIERI, MICHAEL J & MALGIERI, BETH K .....	2,502.00	MASTERS, GEORGE S JR .....	271.44
MALGIERI, MICHAEL J & MALGIERI, BETH K .....	2,972.88	MASTERS, GEORGE S JR & LINDA.....	4,327.20
MALINOWSKI, MARK J & MCDONALD, WILLIAM L .....	2,355.12	MASTERS, JASON.....	6,534.00
*MALLARD, PHILIP W .....	1,387.44	MASTERS, JASON G.....	318.24
MALLEN, ELAINE J & MALLEN, CRAIG A .....	728.64	MASTERS, MARIANNE.....	248.40
MALLORY FAMILY TRUST.....	14,448.24	MASTERS, MARIANNE.....	2,397.60
MALLORY, ANNE .....	10,831.68	MASTERS, MARTHA H.....	201.60
MALONEY, ALVAH & MALONEY, KELLY .....	948.24	MASTERS, MARTHA H.....	601.20
MALONEY, CHRISTOPHER .....	1,337.04	MASTERS, MARTHA H.....	587.52
MALONEY, KELLY & MALONEY, ALVAH .....	144.00	MASTERS, RICHARD & MASTERS, GEORGE S JR.....	512.64
MANCHESTER, JAMES A & MANCHESTER, KATHLEEN L &		MASTERS, RICHARD .....	3,167.28
MANCHESTER, JONATHAN L REVOCABLE TRUST U/A.....	2,589.84	MASTERS, RICHARD .....	234.00
MANCHESTER, RUSSELL C & LYDON, JULIE MARIE .....	1,253.52	MASTERS, RICHARD C & MASTERS, GEORGE S JR.....	42.48
MANCHESTER-MASTKA, PHYLLIS.....	1,254.96	MASTERS, RICHARD C .....	1,421.28
MANGANO, RICHARD A & MANGANO, SANDRA D .....	1,724.40	MASTERS, RICHARD C .....	10,216.08
MANNING, THEODORE D JR.....	905.04	MASTERS, RICHARD C & MASTERS, GEORGE S JR.....	1,236.24
MANNING, VIRGINIA L (HEIRS OF).....	809.28	MASTERS, RICHARD C & MASTERS, GEORGE S JR.....	1,302.48
MANNIS, MYLES N .....	657.36	MASTERS, STEVEN C & MASTERS, LISA S.....	3,643.92
MARCHEGIANI, PHILIP & MARCHEGIANI, JANET.....	641.52	MASTERSON, BARRY J & MASTERSON, DORIS E.....	352.80
MARCOUX, CHRISTOPHER & PARISI, GRACE .....	5,204.88	MASTERSON, BARRY J & MASTERSON, DORIS E.....	1,108.80
MARCUS, ANN .....	3,523.68	MATEL, JAMES K & MATEL, SARAH S .....	3,246.48
MARGOLIS-PETERSON FAMILY TRUST &		MATEL, JAMES K & MATEL, SARAH S .....	260.64
PETERSON, ERIC A FAMILY LIVING TRUST.....	5,247.36	MATEL, JAMES K & MATEL, SARAH S .....	3,683.52
MARK S PRIOR, INC.....	857.52	MATRUMALO, ANTHONY F & MATRUMALO, SUSAN M.....	1,579.68
MARKS, RICHARD A JR & SHUTTLEWORTH, TRACY A .....	1,162.08	MATRUMALO, ANTHONY F & MATRUMALO, SUSAN M.....	660.96
MARKS, RICHARD A JR & SHUTTLEWORTH, TRACY A .....	1,990.80	MATTERA, STEPHEN.....	2,792.88
MARKS, THOMAS & MARKS, BARBARA .....	1,232.64	MAVOOSHEN REALTY TRUST .....	2,507.76
MARR, ANNE V.....	2,106.72	MAWN, PETER & CARR, SANDY .....	4,101.84
MARR, WARREN E.....	2,922.48	MAXIM, JEANNE M .....	9,559.44
MARR, WARREN E.....	1,379.52	MAYBERRY, ALICE .....	118.80
MARRQUID CORP .....	71.28	MAYBERRY, ALICE M .....	2,109.60
MARSH, PETER & MARSH, SUSAN .....	2,592.72	MCALICE FAMILY TRUST 2015 .....	2,673.36
MARSHALL, DOUGLAS S III & MARSHALL, CAROLYN J.....	5,190.48	MCBURNIE, NATASHIA J .....	1,760.40
MARSHALL, ELIZABETH A & STOLTE, COREY E.....	1,795.68	MCCABE, EDWARD LEE.....	424.80
MARSHALL, JEFFREY & MARSHALL, SHAUNNA .....	475.20	MCCABE, TERRY.....	5,872.32
MARSHALL, LEE D.....	1,852.56	MCCARTHY, BRIDGETTE.....	1,812.24
MARSHALL, LEE D.....	424.08	MCCARTHY, NANCY H.....	4,073.04
MARTIN, ALISON G & MARTIN, DANA K.....	8,563.68	MCCLOY, CHRISTOPHER L & MCCLOY, VIRGINIA P .....	4,421.52
MARTIN, DAVID C & CORWELL-MARTIN, CAROL M.....	2,165.04	MCCLURE, SCOTT C & MCCLURE, CAROL B.....	483.12
MARTIN, ELEANOR C.....	1,135.44		

MCCORMACK, GWYNETH VAUGHAN &		
MCCORMACK, MICHAEL J .....	5,278.32	
MCCORMICK, ELIZABETH DARE &		
MCCORMICK, RICHARD MARK .....	1,570.32	
MCCOY, JOYCE T REVOCABLE TRUST .....	5,816.16	
MCCRACKEN, JILL .....	1,778.40	
MCCRACKEN, JILL .....	111.60	
MCCRANE, CONSTANCE J & SCHYLLING, DAVID O .....	9,497.52	
MCCUBBIN, KAREN ANN .....	2,000.16	
MCCUTCHEEN, KATHERINE .....	554.40	
MCDERMOTT, JOSEPH H TRUST &		
MCDERMOTT, MARTHA E TRUST .....	1,909.44	
MCDONALD, CHYLLENE KELLEY .....	11,290.32	
MCDONALD, DAVID L & VARLETA, FLORENCE M .....	406.08	
MCDUNNAH, SHARON K .....	879.12	
MCEVOY, KEVIN & MCEVOY, JUDITH KRAMER .....	3,659.76	
MC FARLAND VENTURES, LLC .....	1,754.64	
MC FARLAND VENTURES, LLC .....	460.08	
MC FARLAND, ELIZABETH K TRUST 06/26/15 .....	13,354.56	
MCGINN, JEAN .....	302.40	
MCGLAUFLIN, CINDY A .....	830.16	
MCGRATH, MICHAEL J & MCGRATH, MARTHA C .....	1,080.00	
MCGRATH, ROBERT E & MCGRATH, PAMELA S .....	1,018.80	
MCGUCKIN, JOHN & BATTINIERI, RALPH .....	1,327.68	
MCGUCKIN, JOHN M & BATTINIERI, RALPH N .....	259.92	
MCGUCKIN, JOHN M & BATTINIERI, RALPH N .....	1,067.76	
MCGUCKIN, JOHN M & BATTINIERI, RALPH N .....	241.20	
*MCGUIRE, JANICE L .....	2,214.00	
MCINTIRE, JENNIFER & GOTTSCHALK, GREGORY .....	2,244.24	
MCINTIRE, R C & D F & J C .....	485.28	
MCINTIRE, R C & D F & J C .....	2,305.44	
MCINTIRE, RICHARD C & MCINTIRE, JULIENE C .....	660.96	
MCINTIRE, RICHARD C & MCINTIRE, JULIENE C .....	2,116.80	
MCINTIRE, ROLVIN W & MCINTIRE, RAMONA J .....	2,741.76	
*MCINTYRE, DAVID J & MCINTYRE, JOAN E .....	1,038.96	
MCKINLEY, ROBERT S & MCKINLEY, CAROL E .....	982.80	
MCKINLEY, TRACEY N .....	1,583.28	
MCKINNON, JOHN E & MCKINNON, JOAN C .....	1,548.72	
MCKINNON, MICHAEL J & MCKINNON, CHRISTINE M .....	1,493.28	
MCKITRICK, JOSEPH W & MCKITRICK, LUCILLE R .....	936.00	
MCLAIN, BRIAN .....	1,604.88	
MCLAIN, BRIAN .....	1,316.88	
MCLAIN, BRIAN C .....	1,241.28	
MCLAIN, DAVID H & MCLAIN, LINDA Y .....	4,828.32	
MCLAIN, KIMBERLY I .....	256.32	
MCLAIN, LINDA .....	556.56	
MCLAIN, ROXANNE .....	984.96	
MCLAIN, SHEILA .....	1,591.20	
MCLAIN, STEVEN F .....	1,086.48	
MCLAIN, WILLIAM D .....	1,865.52	
MCLAIN, WILLIAM D & MCLAIN, KIMBERLY I .....	1,640.16	
MCLAUGHLIN, ROBERT F & MCLAUGHLIN, ROBERTA M .....	321.84	
MCLAUGHLIN, ROBERT F & MCLAUGHLIN, ROBERTA M .....	9.36	
MCLAUGHLIN, TIMOTHY I & MCLAUGHLIN, KAREN L .....	1,388.16	
MCLEAN HOLDINGS, LLC .....	7,959.60	
MCLEAN HOLDINGS, LLC .....	1,748.16	
MCLEAN HOLDINGS, LLC .....	381.60	
MCLEAN HOLDINGS, LLC .....	693.36	
MCLEAN HOLDINGS, LLC .....	714.96	
MCLELLAN, MELANIE S .....	1,035.36	
MCLETCHIE, JANE WEIDMANN .....	1,550.16	
MCLETCHIE, KARL-MAGNUS W &		
MCLETCHIE, CATHERINE W .....	2,075.76	
MCMILLAN, DONNA J .....	120.24	
*MCMILLAN, DONNA J .....	1,572.48	
MCMILLAN, KATHERINE ANN -		
DECLARATION OF TRUST .....	5,689.44	
*MCPHAIL, JACQUELINE M .....	699.12	
MCPHERSON, MARY E & LEVEEN, JONATHAN L .....	244.80	
MCPHERSON, MARY E & LEVEEN, JONATHAN L .....	1,738.80	
MCQUARRIE, ROBERT G &		
NORMA L TR & LAWSON, EDWARD A .....	984.96	
MCVICKAR, PARIS .....	4,878.72	
*MEANS, DONALD C & MEANS, MARY RAE .....	1,598.40	
MEANS, DONALD C & MEANS, MARY RAE .....	41.76	
MEEUS, ANNE M .....	1,496.88	
MELEHOV, NICHOLAS A .....	156.96	
MELICK, SHELBY .....	775.44	
*MELVILLE, MARIA ANGELA G .....	1,914.48	
*MERRILL, JOHN M & ANNE G &		
MOWAT, SARAH C MERRILL .....	5,963.76	
MERRITT, RICHARD E & MERRITT, DIANE D .....	1,398.96	
MESERVE, PAMELA & SVENS, DAVID A .....	1,455.12	
MESERVE, STACY HARRIS .....	1,350.72	
MESSIER, LYNN .....	3,608.64	
MESSIER, MARILYN M .....	453.60	
METCALF, LLC .....	549.36	
METOUDI, LAURA F .....	525.60	
MEYER, JILL .....	749.52	
MEYER, PAUL F & MEYER, MARTHA .....	3,144.96	
MG ROSEWOOD REALTY TRUST .....	4,224.96	
*MIKULAK, DEBRA LEE & BLOOM, FREDERICK E .....	1,584.00	
MILDEN, MALISSA & MILDEN, JAHVID .....	511.20	
MILLER ISLAND TRUST & RICHARDS, JAMES G, TRUSTEE .....	347.04	
MILLER ISLAND TRUST .....	980.64	
MILLER ISLAND TRUST .....	638.64	
MILLER, ARTHUR W & MILLER, DONNA B .....	1,550.16	
MILLER, EDWIN L TRUST .....	1,610.64	
MILLER, HYDE F TRUST .....	1,666.80	
MILLER, TIMOTHY E &		
CHAMBERS-MILLER, CHRISTINA C .....	2,000.16	
MILLS, CHARLES B & MILLS, TAMMY J .....	2,432.88	
*MILLS, DONNA A .....	3,059.28	
MILLS, KEITH R & ROBERTS, LAURA A .....	3,505.68	
MILLS-SCOFIELD, DEBORAH TR .....	1,435.68	
MINER, REID A & MINER, MARY M .....	4,607.28	
MINOR, DAVID F & MINOR, BARBARA A .....	3,968.64	
MISERANDINO, JOANNE 2018 REVOCABLE TRUST .....	1,728.00	
MITCHELL, CHRISTOPHER D & RICHARDSON, CARA .....	5,557.68	
MITCHELL, JENNIFER .....	198.72	
MITCHELL, JENNIFER .....	3,194.64	
MITCHELL, REBECCA & HARRIS, BENJAMIN TR .....	2,685.60	
MITKUS, JOHN AND LINDA TRUST .....	151.20	
*MITKUS, JOHN AND LINDA TRUST .....	1,149.84	



NEWHOUSE, RENAE B & NEWHOUSE, MARK H .....	3,062.88	OGDEN, WENDY F .....	1,532.88
NEWHOUSE/ZIMMERLY FAMILY TRUST .....	1,586.88	O'LEARY, DONALD P & O'LEARY MONICA R .....	1,885.68
NEWTON, CRAIG H & NEWTON, KATHRYN H .....	4,327.92	O'LEARY, RICHARD .....	2,850.48
NEWTON, CRAIG H & NEWTON, KATHRYN H .....	2,376.72	OLIVER, JAMES W & OLIVER, RACHAEL L .....	1,449.36
NEXT ADVENTURE, INC .....	1,301.04	OLIVERI, TERRY D & OLIVERI, MARY L .....	1,605.60
NEXT ADVENTURE, INC .....	11,898.00	OLSON, ALEC R .....	314.64
NIAL, DAVID & NIAL, LAURA .....	1,082.16	OLSON, GREGORY B & BLACK, JANE E .....	877.68
NIAL, DAVID AND LAURA REALTY TRUST; NIAL, DAVID & NIAL, LAURA TR .....	419.76	OLSON, JANET G .....	675.36
*NICHOLS, FRANCIS J & NICHOLS, PAULA A .....	1,830.24	OLSON, JOHN W TRUST .....	426.96
NICHOLS, JOHN & NICHOLS, CAROL .....	1,196.64	OLSON, LAUREL E .....	827.28
NICHOLS, JOHN B JR & NICHOLS, CAROL A .....	216.72	OLSON, LEE R & BAKER, SUSAN O TR .....	1,776.24
NICHOLS, LIUDMYLA .....	822.24	OLSON, LEE R & BAKER, SUSAN O TR .....	3,898.80
NICHOLS, MEAGHAN P & NICHOLS, ROSS .....	2,534.40	OMO, JAMES A & HOFFMAN, KAYLA B .....	3,042.72
NICHOLS, STEVEN B & NICHOLS, VICTORIA L .....	1,448.64	ONE ELEVEN, LLC .....	1,206.00
NICKERSON, MARK A & NICKERSON, BETH ANN H .....	252.00	ONE ELEVEN, LLC .....	11,167.20
NICKLIN, WALTER S III REVOCABLE TRUST .....	3,501.36	ONORATO, ISAIAH J & HILTON, ASHLEY L .....	1,384.56
NIDO, GUY E & NIDO, JANET B & NIDO, KELLY .....	1,787.04	ONORATO, ROBERT D & ONORATO, CINDY L .....	787.68
NIELSEN, ERIC & NIELSEN, BONNIE M .....	2,355.84	ORAM, JOAN C REVOCABLE TRUST .....	2,918.16
NIELSEN, ERIC & NIELSEN, BONNIE M .....	186.48	ORCUTT REVOCABLE TRUST, ORCOTT, DAVID & REILLY, SARA .....	3,476.16
NISBET, JUDITH A & KEVIN & DOREEN & SCOTT .....	4,400.64	ORGAN, MELISSA P .....	1,902.96
NISBET, SCOTT .....	1,962.72	ORMISTON, JOHN E III .....	2,813.76
NOEL, CODY R & NOEL, KATHERINE E .....	1,716.48	ORNOWSKI, CARL A .....	1,852.56
NOGUEIRA, JENNIFER & NOGUEIRA, PAULO .....	1,384.56	ORNOWSKI, CARL A .....	612.72
NORCROSS, SUSAN E & NORCROSS, PHILLIP .....	1,098.72	ORNOWSKI, CARL A .....	410.40
NORIAN, MATTHEW & NORIAN, COURTNEY .....	2,417.76	ORNOWSKI, CARL A .....	286.56
NORIEGA, JILLIAN PRATT & NORIEGA, FRANK M .....	1,814.40	O'ROURKE, THOMAS P & O'ROURKE, ERICKA L .....	2,105.28
NORLAND, LLC .....	1,021.68	ORRICK, MARGARET H & CHALFANT, WILLIAM W .....	2,092.32
NORLAND, LLC .....	4,394.88	OSBORN, REBECCA JANE & OSBORN, MARK ALBERT .....	1,502.64
NORLAND, TIMOTHY C & NORLAND, BETSEY S .....	1,882.80	OSGOOD, TROY & OSGOOD, TRACY .....	1,030.32
NORMAN, ANTHONY P & NORMAN, JO-ANITA .....	1,906.56	OSICKA, BARBARA M TRUST .....	4,577.04
NORTH, HOWARD E JR & NORTH, TRISTA E & NORTH, NATHANIEL E .....	378.00	OSIER, BELINDA O .....	3,428.64
NORTH, HOWARD E JR & NORTH, TRISTA E & NORTH, NATHANIEL E .....	1,555.92	OSIER, BELINDA O .....	4,833.36
NORTH, TRISTA .....	266.40	OSIER, BELINDA O .....	4,124.16
NORTHERN STAR REAL ESTATE, LLC .....	3,970.08	OSIER, DONALD T & OSIER, CARLYLE A .....	1,419.12
NORTHERN STAR REAL ESTATE, LLC .....	5,743.44	OSIER, DONALD T & OSIER, CARLYLE A .....	1,216.80
NORTHSTAR ME, LLC .....	474.48	OSMER, DORIS M - "PALACE N" TRUST & OSMER, PATRICIA M, TRUSTEE .....	2,514.24
NORTHSTAR ME, LLC .....	925.92	OSTIGUY, JAMES .....	36.00
NORTON, MELISSA & LAVERDIERE, LATITIA, CO-TRUSTEES .....	3,395.52	OSTIGUY, JAMES .....	81.36
NOWOSIELSKI, KAROL & NOWOSIELSKI, IZABELA .....	8,689.68	OTIS, ROBERT & BARBARA TRUST .....	2,064.24
NOYES, PATRICIA F REVOCABLE LIVING TRUST .....	3,769.20	OUELLETTE, J EDGAR & OUELETTE, DOROTHY B .....	2,013.12
NOYES, PATRICIA F REVOCABLE LIVING TRUST .....	825.12	OUR JOURNEY'S END, LLC .....	3,830.40
NYBOE, KENNETH E (HEIRS) .....	364.32	OWEN, MEGAN .....	1,305.36
NYBOE, MARK .....	1,111.68	OWNER(S) UNKNOWN .....	33.84
NYBOE, MICHAEL S & NYBOE, CHARLOTTE L .....	4,637.52	OWNER(S) UNKNOWN .....	411.12
O W HOLMES, INC .....	1,959.12	P & J REALTY INVESTMENTS, LLC .....	2,232.00
O'BRIEN REAL ESTATE TRUST .....	1,383.84	PADGETT, JOHN F & GRISWOLD, WENDY .....	1,980.00
O'BRIEN, AMY L .....	119.52	PAGE, MELINDA & HAJARI, NISID .....	2,964.24
O'BRIEN, BETSY ANN & SIMMONS, STACEY A .....	1,158.48	PAINE, LINDA R & PAINE, GEORGE G SR .....	3,233.52
OCHS, NANCY J & OCHS, ROBERT J .....	1,473.84	PAINT 1 TRUST .....	2,173.68
OCHS, NANCY J & OCHS, ROBERT J .....	1,239.12	PAINTER, LINDA D & BAGLIONE, FRANK V .....	1,934.64
OCHS, ROBERT J & OCHS, NANCY J .....	4,494.96	PALMER, KEN & PALMER, YVONNE .....	1,203.12
O'CONNOR, PETER & O'CONNOR, MARIPOSA .....	3,141.36	PALMER, OLIVER ANTHONY & COLBY, AMANDA MARIE ..	1,684.08
O'DONNELL, DANIEL G & O'DONNELL, PATRICIA B .....	1,748.88	PANGILINAN, TRISTAN H & BORROMEO, MERCEDES .....	4,181.04
		PANGILINAN, TRISTAN H & BORROMEO, MERCEDES .....	702.72
		PAPIERNIK, GREG & REGNIER, SUZANNE M .....	918.00

PAPKOV, ANDRE N & PAPKOV, NATALIE R.....	285.84	PEMAQUID SEAFOOD REAL ESTATE, LLC.....	5,207.76
PARADIS, ROSALIE A .....	129.60	PEMAQUID STEELE REALTY TRUST .....	1,850.40
PARADY, JEANNINE .....	823.68	PEMAQUID STONE, LLC .....	3,077.28
PARENT, RICHARD A & PARENT, EILEEN C .....	14,735.52	PEMAQUID VILLAS MOBILE HOME CO-OPERATIVE .....	3,168.72
PARENT, ROSANNE C .....	1,771.92	PENDLETON, AMANDA E & BENNER, BRENT A .....	1,067.04
PARK AVE REALTY, LLC.....	1,831.68	PENDLETON, BENJAMIN S & PENDLETON, ASHLEY V.....	2,284.56
PARKER, AMY C & BOISVERT, PAUL W.....	2,865.60	PENDLETON, BRADFORD L & PENDLETON, MELANIE L ....	1,596.24
PARKER, KATHLEEN; HERON, HOWARD C II MD & BROCK, EILEEN A .....	10.08	PENDLETON, CLYDE R & PENDLETON, N LUCILLE .....	1,431.36
PARKER, KATHLEEN; HERON, HOWARD C II MD & BROCK, EILEEN A .....	1,756.08	PENDLETON, CLYDE R JR & PENDLETON, CARRIE D.....	1,465.92
PARLIN, ALICE .....	432.72	PENDLETON, JARED M .....	1,646.64
PARLIN, RICKY .....	375.12	PENDLETON, JERALDINE Y .....	1,740.24
PARSONS, BETTY LEDGEWAY REAL ESTATE TRUST .....	2,351.52	PENDLETON, JERALDINE Y .....	4,982.40
PARSONS, NEIL LEE .....	640.80	PENDLETON, RONALD E .....	575.28
PARSONS, NEIL LEE .....	512.64	PENDLETON, RONALD E .....	558.72
PARSONS, NEIL LEE JR.....	252.00	PENDLETON, RONALD E .....	237.60
PARSONS, RICHARD & PARSONS, BARBARA JOINT TRUST UTD 12/17/2013 ....	2,379.60	*PENDLETON, RONALD E.....	3,054.24
PARTRIDGE, ROBERT W & THURSTON, BARBARA A P .....	2,939.76	PENDLETON, RONALD E & PENDLETON, JERALDINE Y ....	1,686.24
PASSARO, CAROLYN M & EUGENE M & BELL, JESSICA PASSARO .....	4,616.64	PENDLETON, RONALD E & PENDLETON, JERALDINE Y ....	1,411.20
PASTORE, JOSEPH & PASTORE, KATHLEEN E .....	1,485.36	PENDLETON, SCOTT E & PENDLETON, WENDYANN M .....	2,851.20
PATTERSON, BRITT & PATTERSON, LAURA .....	177.12	PENDLETON, SCOTT E & PENDLETON, WENDYANN M .....	444.96
PATTERSON, E BRITT & PATTERSON, LAURA A .....	1,533.60	PENNIMAN, ROY .....	1,236.24
PATTERSON, JEFFREY A & COSTELLO, HELEN E .....	4,662.00	PENNIMAN, ROY W .....	2,617.92
PATZ, JAMES V REVOCABLE TRUST .....	2,944.08	PENNIMAN, ROY W .....	2,178.00
PATZ, JAMES V REVOCABLE TRUST .....	879.12	PENNIMAN, ROY W .....	190.80
PAUL HANNA PEMAQUID, LLC .....	4,075.20	PENNIMAN, ROY W .....	41.04
PAUL, DAVID C & PAUL, LINDA N .....	1,236.24	PENNIMAN, ROY W .....	203.76
PAUL, DAVID C & PAUL, LINDA N .....	923.04	PENNIMAN, TOM M .....	388.08
*PAUL, GEORGE E & PAUL, DEBRA M .....	2,038.32	PENNIMAN, TOM M & PENNIMAN, TRACY A .....	3,463.92
PAUL, LINDA N .....	312.48	PENNIMAN, TOM M .....	1,500.48
PAVELLE, ELIZABETH.....	3,873.60	PERKINS, CHRISTA E & PAULLO, JORDAN M .....	2,985.12
PEARDON, JASON M & PEARDON, ELAINA FUCCI .....	2,993.76	PERKINS, ELIZABETH L & PERKINS, SARAH L .....	1,069.92
PEASLEE, JAMIE L & PEASLEE, KELLY J .....	38.88	PERLEY, ANDREA COX.....	114.48
PEASLEE, JAMIE L & PEASLEE, KELLY J .....	1,212.48	PERLEY, ANDREA COX.....	112.32
PEASLEE, JAMIE LEE & PEASLEE, KELLY J .....	246.24	PERLEY, ANDREA COX.....	141.84
PEDRICK, SALLY D .....	1,248.48	PERLEY, ANDREA COX.....	1,783.44
PEGHINY, JAMES W & HAMMOND, SANDRA A .....	1,609.20	PERLEY, KENTON B .....	740.88
PELLERIN, YVON J & PELLERIN, JACQUELINE B .....	3,682.08	PERLEY, KENTON B .....	1,527.84
PELLETIER, JAMES R & PELLETIER, MARYANNE S .....	212.40	PERLEY, KENTON B & PERLEY, MOLLIE H .....	298.80
PELLETIER, JEAN B & PELLETIER, DAWN M .....	401.04	PERLEY, KENTON B & PERLEY, MOLLIE H .....	2,119.68
PELLETIER, MICHAEL .....	949.68	PERLEY, KENTON B & PERLEY, MOLLIE H .....	2,502.72
PELTON, NYE G & PELTON, MARGARET R.....	1,179.36	PERLEY, KENTON B & PERLEY, MOLLIE H .....	439.20
PEMAQUID ASSOCIATES, INC.....	252.72	PERLEY, KENTON B & PERLEY, MOLLIE H .....	1,442.16
PEMAQUID CRAFT CO-OPERATIVE .....	1,523.52	PERLEY, MOLLIE H .....	722.16
PEMAQUID HARBOR REALTY TRUST .....	410.40	PERLEY, MOLLIE H .....	1,256.40
PEMAQUID HARBOR REALTY TRUST .....	5,924.88	PERLEY, MOLLIE H .....	1,624.32
PEMAQUID INVESTMENT PROPERTIES, LLC.....	11,313.36	PERLEY, MOLLIE H & PERLEY, KENTON .....	904.32
PEMAQUID INVESTMENT PROPERTIES, LLC.....	21.60	PERLMUTTER, AITANA & PERLMUTTER, PERRY J .....	1,272.96
PEMAQUID INVESTMENT PROPERTIES, LLC.....	2,203.20	PERRY, DANIEL P & PERRY, CAROL ANN .....	5,026.32
PEMAQUID INVESTMENT PROPERTIES, LLC.....	97.20	PERRY, WILLIAM H & PERRY, KATHERINE D.....	8,015.76
PEMAQUID OYSTER COMPANY, INC.....	2,057.76	PERSSON, JOEL C & PERSSON, AUDREY A .....	1,142.64
PEMAQUID POINT REALTY TRUST .....	4,571.28	PETER MACCREADY, INC .....	1,442.16
PEMAQUID POINT REALTY TRUST .....	666.72	PETER MACCREADY, INC .....	1,166.40
PEMAQUID POINT TRUST.....	7,678.80	PETERS, DAVID JOHN .....	1,290.96
		PETERS, ELIZABETH A .....	811.44
		PETERS, KENNETH C.....	1,125.36
		PETERS, KENNETH C.....	158.40
		PETERSEN, ALISON M & PETERSEN, THOMAS M .....	733.68

PETERSEN, PATRICIA J DECLARATION OF TRUST .....	1,621.44	PLUMMER, ZACHARY .....	97.20
PETERSON, CHARLOTTE A .....	2,250.00	POLAND, ANDREW .....	274.32
PETERSON, MARY ANN .....	296.64	POLAND, ANDREW LORD .....	3,108.96
PHII LIMITED LIABILITY PARTNERSHIP .....	5,765.76	POLAND, COREY L .....	1,180.80
PHILLIPS, KIMBERLY L & REILLY CARL E JR .....	1,909.44	POLAND, DIANE D .....	2,456.64
PHILLIPS, MARK C & MERCANTI-ANTHONY, FRANCES .....	671.04	POLAND, EDWARD JR .....	3,000.24
*PHINNEY, DENNIS A & PHINNEY, HELEN E .....	1,235.52	POLAND, EDWARD F JR .....	856.08
PHINNEY, NATHANIEL .....	80.64	POLAND, ERNEST J JR & MCCONNELL, RAYMOND V .....	631.44
PHINNEY, NATHANIEL .....	2,929.68	POLAND, FRANK .....	284.40
PHINNEY, NATHANIEL .....	802.08	POLAND, FRANK .....	385.92
PHINNEY, PERRY F .....	236.16	POLAND, FRANK .....	1,543.68
PHINNEY, PERRY F .....	429.84	POLAND, FRANK .....	1,775.52
PHINNEY, PERRY F .....	2,984.40	POLAND, FRANK G .....	426.96
PHINNEY, SUSAN TOWNSEND .....	2,117.52	*POLAND, FRANK G .....	2,174.40
PHINNEY, WILLIAM F .....	2,372.40	POLAND, FRANK G .....	1,489.68
*PHINNEY, WILLIAM F .....	5,266.08	POLAND, JON G JR .....	232.56
PHINNEY, WILLIAM F .....	1,491.12	*POLAND, JON G & POLAND, JON G JR .....	1,053.36
PHINNEY, WILLIAM F .....	5,157.36	POLAND, JON G JR & STEPHANIE .....	1,064.88
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	1,512.00	POLAND, JON G JR & STEPHANIE J .....	5,337.36
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	4,934.88	POLAND, PETER .....	1,389.60
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	23.76	POLAND, PETER & POLAND, DEBRA M .....	2,095.20
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	7,856.64	POLAND, PETER & POLAND, DEBRA M .....	424.08
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	3,480.48	POLAND, PETER & POLAND, DEBRA M .....	423.36
PHINNEY, WILLIAM F & PHINNEY, PERRY F .....	1,764.00	POLAND, PETER & POLAND, DEBRA .....	362.16
PIERCE, DONALD A & REED-PIERCE, MELISSA A .....	249.12	POLAND, PETER & POLAND, DEBRA .....	362.16
PIERCE, DONALD A & REED-PIERCE, MELISSA A .....	1,473.12	POLAND, PETER H & POLAND, DEBRA M .....	316.80
PIERCE, SHERRYLEE D .....	1,056.96	POLAND, RICHARD H JR & POLAND, KRISTINE A .....	1,983.60
PIERPAN, DEANNA S & PIERPAN, CHRISTOPHER G .....	2,197.44	POLAND, RONALD T .....	838.08
PIERPONT, BROOKS A & PIERPONT, LINDA .....	10.08	POLAND, RUSSELL & HOLMES, LLC .....	576.72
PIERPONT, BROOKS A & PIERPONT, LINDA .....	1,592.64	POLAND, RUSSELL & HOLMES, LLC .....	299.52
PIKE, AMANDA J .....	302.40	POLAND, RUSSELL & HOLMES, LLC .....	401.76
PIKE, JEFFREY & PIKE, SHERRY .....	282.96	POLAND, RUSSELL & HOLMES, LLC .....	382.32
PIKE, JEFFREY M & PIKE, SHERRY L .....	1,130.40	POLAND, RUSSELL & HOLMES, LLC .....	378.00
PILIBOSIAN, KATHE .....	1,378.08	POLLINGER, ARNOLD & PERLOW, ROBIN .....	2,290.32
PILIBOSIAN, KATHE & HOLLEY, CHRIS .....	316.08	PONTRELLI, MICHAEL R .....	3,335.76
PILLAR, GREGORY N & PILLAR, BARBARA A .....	2,154.24	POOLE MEADOW REAL ESTATE, LLC .....	7,037.28
PILSUCKI, ROBERT W & PILSUCKI, ROSEMARY C .....	2,724.48	POOLE, CARL S JR TRUST .....	464.40
PINE TREE COTTAGE, LLC .....	4,813.20	POOLE, CARL S JR TRUST .....	544.32
PINE, CAROLYN & PINE, ANTHONY .....	1,772.64	POOLE, CARL S JR TRUST .....	246.96
PINKERTON, JOHN B & PINKERTON, KATHLEEN M .....	2,190.96	POOLE, CARL S JR TRUST .....	657.36
PINKHAM, CAMERON & POWELL, PAMELA & PINKHAM, PAUL .....	2,898.00	POOLE, CARL S JR TRUST .....	571.68
PINKHAM, KENDALL A & GLEASON, ALEXIS B .....	503.28	POOLE, CARL S JR TRUST .....	608.40
PIPER, LOIS .....	4,745.52	POOLE, CARL S JR TRUST .....	431.28
PIPER, LOIS F & HELTHALER, GAIL M .....	3,328.56	POOLE, CARL S JR TRUST .....	443.52
PIPER, RUTH J .....	2,531.52	POOLE, CARL S JR TRUST .....	691.92
PITCHER, SHIRLEY H & DONALD F JR .....	5,013.36	POOLE, EMILY C .....	371.52
PITCHER, STEPHEN D & PITCHER, CAROLYN M REVOCABLE TRUST .....	1,682.64	POOLE, EMILY C .....	334.80
PLAMONDON, DEBORAH A .....	1,105.92	POOLE, EMILY C .....	16,478.64
PLEIS, ROBERT F & PLEIS, DONNA K .....	3,895.20	POOLE, LAURENT & CHASE, JENNIFER L .....	3,456.00
PLOWDEN, MARY & PLOWDEN, DANIEL C .....	2,298.24	POOLE, LAURENT & CHASE, JENNIFER L .....	3.60
*PLUCHINO, JOHN J & PLUCHINO, MORGAN A .....	2,756.88	POOLE, LAURENT & CHASE, JENNIFER L .....	7,328.88
PLUMMER, CHRISTIAN F & PLUMMER, TAMMY L .....	1,675.44	POOLER, JEFFREY L & PLYMAK, BELINDA J .....	1,065.60
PLUMMER, HOWARD J & CHARLES & SHAWN ETAL .....	82.80	POOLER, JEFFREY L .....	1,134.00
PLUMMER, TOBY J .....	82.80	POOLER, JOHN D & BROWN, ELIZABETH .....	77.04
PLUMMER, ZACHARY .....	344.16	PORTER FAMILY REVOCABLE LIVING TRUST .....	254.16
		*PORTER FAMILY REVOCABLE LIVING TRUST .....	2,717.28
		PORTER, EDWARD L & PORTER, LINDA DOBSON .....	1,545.84

POTTER, BARRY S TRUST.....	4,312.08	QUAIL RUN HOMEOWNERS ASSOCIATION.....	20.16
POTTER, DAVID N & WERTHEIMER, CAROL S.....	3,132.72	QUARRY HILL IMPROVEMENT ASSOCIATION.....	59.04
POTTER, ELIZABETH M.....	1,112.40	QUARRY HILL IMPROVEMENT ASSOCIATION.....	36.00
POTTER, JUDITH HARRIS RUST.....	1,164.96	QUARRY HILL REALTY TRUST.....	5,224.32
POTTER, MARK E & POTTER, LISE B.....	1,067.76	QUIMBY, LUCY G & QUIMBY, THOMAS B, TR.....	161.28
POTTER, MARK E & POTTER, LISE B.....	167.04	QUIMBY, LUCY G & QUIMBY, THOMAS B.....	380.88
POTTE, TERESA D.....	754.56	QUIMBY, LUCY G & QUIMBY, THOMAS B.....	479.52
POTTS, RICHARD A & POTTS, KAREN E.....	1,808.64	QUIMBY, LUCY G & QUIMBY, THOMAS B.....	1,455.84
POWELL, JANICE B.....	1,400.40	QUINLAN, MARGARET TERESA.....	1,157.76
POWELL, JORDAN H & POWELL, ERICA E.....	1,405.44	QUINN, STACY.....	6,145.92
POWELL, NATHAN R & POWELL, ANDREA L.....	2,615.76	QUINTUS, CYNTHIA.....	516.96
POWELL, STEPHEN P.....	120.96	R H RENY, INC.....	925.20
*PRAHST, HOPE J.....	1,821.60	R H RENY, INC.....	14,919.12
PRATT, DEBORAH T.....	1,494.00	RAAB, JOANN L.....	465.12
PRENTICE TWINKLE REAL ESTATE TRUST.....	4,039.92	RAAB, JOANN L.....	1,892.88
PRENTICE, CAROL FAY & PRENTICE, JAMES.....	1,869.84	RADLOFF, ROBERT A & BEHA, ANN M.....	9,082.08
*PRENTICE, DALE A & PRENTICE, CAROLYN H.....	2,202.48	*RAFALOWSKI, JOSEPH J & RAFALOWSKI, CAROL A.....	1,241.28
PRENTICE, GORDON & PRENTICE, CAROL ANN.....	115.20	RAINEAULT, SUSAN A.....	918.00
PRENTICE, HOPE.....	1,478.88	RAM TRUST.....	610.56
PRENTICE, PAUL A.....	411.12	RAMSAY, CARL & MARINER, SHARON.....	2,396.88
PRESTON, DAVID G IRREVOCABLE TRUST 2005.....	7,907.76	RANCOURT, CYNTHIA J & RANCOURT, JAMES D.....	2,333.52
PRESTON, DOUGLAS J IRREVOCABLE TRUST 2003.....	11,127.60	RANCOURT, JAMES D & RANCOURT, CYNTHIA J.....	263.52
PRESTON, RICHARD M.....	3,549.60	RAND, GARD PAIGE & RAND, MARY ANN.....	172.80
PRESTON, RICHARD M & PRESTON, MICHELLE P.....	41.04	RANDALL, JULIA IRELAND.....	5,438.88
PRESTON, RICHARD M & PRESTON, MICHELLE P.....	879.84	RANKIN, ZACHARIAS M.....	437.76
PRESTON, RICHARD M.....	210.96	RANDELL, KERRY L & RANDELL, KIRSTIE.....	2,322.72
PRESTON, RICHARD M IRREVOCABLE TRUST 2004.....	5,887.44	RATIGAN, SUSAN A.....	1,045.44
PRESTON, RICHARD M IRREVOCABLE TRUST 2004.....	318.96	RAWSON, HOLLY MAY.....	429.12
PREUSS, FREDRICK A.....	195.84	RAY, DAVID R.....	2,391.84
PRICHARD, PETER & PRICHARD, ANN.....	2,667.60	RAYBURN, GEORGINA H.....	937.44
PRIDE, RALPH & PRIDE, VICTORIA.....	961.20	RAYNOR, RUSSELL.....	6,414.48
PRIME, JON L & PRIME, WINIFRED L.....	3,420.00	READY, JAMES F.....	259.20
PRIOR, MARK & PRIOR, AUDREY J.....	444.24	REBECCA J RECOR REVOCABLE LIVING TRUST.....	2,439.36
PRIOR, MARK & PRIOR, AUDREY J.....	2,792.88	RECKENDORF, THOMAS H & RECKENDORF, LAURIE M.....	3,729.60
PRIOR, MICHAEL S.....	1,103.04	REDFERN, LISA KIDNER.....	220.32
PROPP, JASCHA D.....	951.84	REDMOND, CHRISTOPHER J & REDMOND, ROLSALYNN L.....	4,239.36
PROULX, MARILYN DELLE DONNE.....	2,180.16	REDONNETT, BRIAN & REDONNETT, ROSA.....	1,037.52
PROULX, MARILYN DELLE DONNE.....	1,433.52	REED, ASHELY.....	349.92
PROULX, SARAH.....	469.44	REED, RICHARD & REED, SUSAN.....	527.04
PROVOST, PIERRE & PROVOST, ALISON.....	7,614.72	REED, RICHARD & REED, SUSAN.....	3,953.52
PRYZANT, RODGER M & PRYZANT, EYDIE M.....	6,981.12	REED, STEPHEN D.....	6,189.84
PUCCI, DOMINICK L & DONNA L, CO-TR.....	11,391.84	REESE, ROBERT M.....	1,344.24
PUCCI, RONALD J.....	1,477.44	REEVES, ERIN & MCKERNAN, CHAD.....	1,554.48
PUGH, JOHN & PUGH, MADGE.....	390.24	REEVES, KATHLEEN A & HILL, GLENN.....	169.20
PUGH, JOHN & PUGH, MADGE.....	1,805.76	REID, ANNE D REVOCABLE TRUST.....	158.40
PULSIFER, JARED & GUMMOE, KRISTINA.....	1,958.40	REID, ANNE D REVOCABLE TRUST.....	2,263.68
PULSIFER, PRISCILLA F & THOMPSON, JOYCE.....	989.28	REID, JANICE.....	1,674.72
PULSIFER, PRISCILLA F & THOMPSON, JOYCE.....	3.60	REIF, CHERYL.....	2,275.20
PULSIFER, PRISCILLA F.....	1,359.36	*REILLY, BARBARA V.....	1,260.00
PURINTON, DOROTHY.....	298.08	REILLY, BRANDON W.....	496.80
PURINTON, DOROTHY A.....	1,607.04	REILLY, CAROL M.....	1,149.12
PUTNAM, NANCY J REVOCABLE TRUST.....	3,159.36	REILLY, EILEEN.....	289.44
PYLE, NICOLE F & ATKINSTON, JEANINE Y.....	1,108.80	*REILLY, JANET B.....	1,503.36
PYLE, RICHARD D & PYLE, NICOLE F.....	9,032.40	REILLY, MICHAEL.....	1,319.76
PYSZYNSKI, JAMES N.....	266.40	REILLY, MICHELLE.....	1,044.00
PYSZYNSKI, JAMES N.....	1,828.80	REILLY, NEIL.....	1,063.44
QUAIL RUN HOMEOWNERS ASSOCIATION.....	49.68	REILLY, PAUL T LIVING TRUST.....	2,089.44

REILLY, REGINALD .....	21.60	RICHARDSON FAMILY TRUST .....	195.12
REILLY, REGINALD L & REILLY, ELIZABETH A .....	1,662.48	RICHARDSON FAMILY TRUST .....	4,942.08
REILLY, REGINALD L & REILLY, ELIZABETH A .....	565.92	RICHARDSON, GEORGE E, CPA .....	1,699.20
REILLY, REGINALD L & REILLY, ELIZABETH A .....	59.76	RICHARDSON, HEATHER C .....	7,336.08
REILLY, REGINALD L & REILLY, ELIZABETH A .....	36.00	RICHARDSON, HEATHER C .....	1,398.96
REILLY, REGINALD L & REILLY, ELIZABETH A .....	362.16	*RICHTER, MARION H .....	1,725.84
REILLY, REGINALD L & REILLY, ELIZABETH A .....	4,355.28	RICKER, JUNE E .....	770.40
REILLY, REGINALD L & REILLY, ELIZABETH A .....	232.56	RICKER, JUNE E .....	428.40
REILLY, SALLY A .....	1,526.40	RIESS, WARREN & RIESS, KATHLEEN .....	233.28
REILLY, SALLY ANN .....	120.96	RIESS, WARREN C & RIESS, KATHLEEN .....	2,198.16
REILLY, WAYNE E & TODD, ROBERTA R .....	4,528.08	RIKER, GLENN E & RIKER, BARBARA A .....	3,578.40
REILLY, WILLIAM S & REILLY, MICHAEL H .....	2,401.20	RIMRODT, RONALD L & GRABEKLIS, JULI K .....	1,933.92
REILLY, WILLIAM S .....	1,699.20	RIMRODT, RONALD L & GRABEKLIS, JULI K .....	3,358.80
REILLY-MOMAN, JOSHUA & REILLY-MOMAN, JESSICA ....	2,513.52	RINES FAMILY REAL ESTATE TRUST .....	3,348.00
REINHARDT, HAGEN & REINHARDT, MEGAN R .....	2,694.96	RING, CAROL W .....	220.32
REITMAYER, ANNE & EELLS, RICHARD C .....	1,406.16	RING, CAROL W & MOEBIUS, CHARLES .....	472.32
RENAUD, GUY & PLANTE-RENAUD, DENISE M .....	2,586.96	RING, CAROL W .....	375.84
RENCO INVESTMENT ASSOCIATES .....	3,800.88	RING, CAROL W .....	2,447.28
RENELT, JEFFREY P & MARTIN, JONNA .....	2,015.28	RING, CAROL W & RING, PAUL D .....	961.20
RENO, CATHERINE R M 2002 TRUST .....	1,543.68	RING, PAUL D & RING, CAROL W .....	1,697.76
RENO, MATTHEW S & HUYNH, HOPE .....	2,136.24	RINGO, PRESTON D Q & RINGO, MEGAN E .....	1,728.00
RENY, ADAM & RENY, CAMERON D .....	239.04	RIPALDI, CARL PETER LIVING TRUST .....	6,114.96
RENY, ADAM & RENY, CAMERON D .....	298.80	RIPALDI, CARL PETER LIVING TRUST .....	2,098.08
RENY, ADAM & JORDAN, CAMERON .....	2,182.32	RIPLEY, RINA M & RIPLEY, RICHARD L .....	954.72
RENY, ADAM & JORDAN, CAMERON .....	788.40	RITTNER, FREDERICK G & RITTNER, TRACY C .....	8,842.32
RENY, DANIEL E & RENY, ANDREA J .....	6,382.80	RIVER COTTAGE, LLC .....	959.76
RENY, FAUSTINE E .....	1,834.56	ROARK, R CHRIS & PERREAULT, ELIZABETH A .....	4,029.84
RENY, JOHN .....	779.76	ROBBINS, ALISHA A .....	1,502.64
RENY, JOHN E .....	4,980.96	ROBBINS, DERWOOD R JR & ROBBINS, HOLLY F .....	828.72
RENY, KATHLEEN .....	1,272.96	ROBERGE, MICHELE .....	1,101.60
RENY, KATHLEEN .....	4,047.84	ROBERGE, MICHELE & MAULUCCI, DAVID .....	181.44
RENY, KATHLEEN .....	522.72	ROBERTS, LAURENCE W & MARGARET M LIFE ESTATE .....	1,169.28
RENY, MICHAEL P .....	3,810.96	ROBES, DANA R IRREVOCABLE LEGACY TRUST .....	13,122.00
RENY, MICHAEL P .....	201.60	ROCK HARBOR REALTY TRUST .....	2,094.48
RENYI, ELIZABETH M .....	51,300.00	ROCKWELL FAMILY TRUST .....	482.40
REPITON, HEIDI L & REPITON, CHRIS P .....	1,785.60	RODGERS, ROBERT N & RODGERS, SIMONE S .....	536.40
REPUCCI, RONALD J & REPUCCI, DIANE P .....	1,816.56	RODRIGUE, MARGARET J .....	1,177.20
REQUA, RICHARD M & MARY S TR & GUTHRIDGE S & R & BROWNLOW, A .....	6,252.48	RODRIGUES, GARCIA & WEEKS TR .....	1,311.12
REUMAN, MELANIE E & CONLEY, MARK R .....	176.40	*RODRIGUES, THOMAS D & RODRIGUES, MICHELE K .....	2,233.44
REYNOLDS, STEVEN & REYNOLDS, LORIN A .....	1,742.40	ROGER, JAMES A & ROGER, HEATHER A .....	1,221.12
RIBET, SARAH & RIBET, EMILY .....	4,002.48	ROGER, JAMES A & ROGER, HEATHER A .....	1,696.32
RICE, CAROL A .....	1,926.00	ROGERS, MARY T .....	2,387.52
RICE, JACQUELYN & RICE, WAYNE & RICE, CINDY T .....	757.44	ROLFE, GEORGIA A & ROLFE, SUSAN C & ROLFE, JOHN E .....	2,345.76
RICE, JILL R .....	1,542.24	ROLLINS, ROXANNE & ROLLINS, STEPHEN & ROLLINS, KIRK .....	324.00
RICE, JOHN & RICE, LORRAINE & BRYANT, LORA A & BRANT, JAMES W .....	275.04	ROOT, JAMES TRUST & ROOT, ELIZABETH TRUST .....	3,114.72
RICE, JOHN P & RICE, LORRAINE .....	1,851.84	ROPES, SUSAN R .....	1,540.80
RICE, JOSEPH J & RICE, LORI A .....	879.12	ROSA, CHRISTINA M .....	1,295.28
RICE, PAMELA J .....	1,048.32	ROSA, MICHAEL P & ROSA, AMANDA L .....	4,158.00
RICE, PAMELA J .....	16.56	ROSE, JOSEPH P III & ROSE, MARION L .....	2,273.76
RICE, ROBERT L .....	1,338.48	ROSENBERY, LORRAINE .....	1,713.60
RICE, WAYNE M & RICE, CINDY T .....	1,294.56	ROSENSTEIN, HOWARD S & McDONALD, SHANNON H ....	3,239.28
RICHARDS, JOYCE T .....	2,287.44	ROSS, CYNTHIA M R & ROSS, PAUL L JR .....	1,627.92
RICHARDS, SUMNER F IV & RICHARDS, MOIRA R .....	1,084.32	ROSS, ELIZABETH C .....	162.00
RICHARDS, TODD & RICHARDS, SARAH .....	2,941.20	ROTHSCHILD, DIANE F .....	1,220.40
RICHARDSON FAMILY TRUST .....	5,204.88		

ROTTNER, CAROL J.....	430.56	SABIN, MARIE F AMENDED & RESTATE REVOCABLE LIVINGTRUST .....	862.56
*ROTTNER, CAROL J.....	2,700.72	SABIN, MARIE F AMENDED AND RESTATE REVOCABLE LIVINGTRUST .....	3,224.16
ROTTNER, CAROL J.....	2,569.68	SABLINSKY, THEODORE W & SABLINSKY, BONNIE K .....	1,271.52
ROTTNER, CAROL J.....	388.80	SADLER, WILLIAM A & SALLIE TR .....	2,763.36
ROUND POND FARM, LLC .....	1,890.00	SAFRAN, CRAIG T & MCCRARY, VICKI B .....	1,053.36
ROUND POND FARMS, LLC.....	200.16	SALT LINE MANAGEMENT, LLC .....	1,599.12
ROWAN, DOUGLAS M & ELIZABETH D REVOCABLE TRUST .....	1,125.36	SALT POND GROUP, LLC .....	2,969.28
ROWAN, DOUGLAS M & ELIZABETH D REVOCABLE TRUST & ROWAN, DOUGLAS M & ELIZABETH D, TRUSTEES .....	11.52	SALTWATER ARTISTS .....	1,194.48
ROWLAND, RICHARD K & JOAN P TR .....	5,785.20	SAMOSSET FISH & GAME CLUB .....	145.44
RUBACHA, BETSEY J.....	3,541.68	SANBORN, DONALD D .....	1,332.72
RUBACHA, BETSEY J.....	955.44	SAND DOLLAR REALTY TRUST .....	1,574.64
RUBLY, GEORGE M & RUBLY, JEANNE B .....	746.64	SANDPIPER REALTY TRUST .....	9,015.12
RUDLOFF, JACQUELINE E & RUDLOFF, MICHAEL .....	1,079.28	SANDSTRUM, SHARON L (LIFE ESTATE) & AUSLANDER, MARY WIMBERGER (LIFE ESTATE) .....	3,144.24
RUDOLPH, JOHN W & RUDOLPH, JULIA E .....	1,553.04	SANKAR, PAMELA & SUZANNE & ANDREA .....	131.76
RUGMAN, GEORGE (HEIRS) & RUGMAN, LENORE.....	1,175.76	SANKAR, PAMELA & SUZANNE & ANDREA .....	1,524.96
RUGMAN, LENORE M .....	345.60	SANT, CHRISTINE & SANT, ALEXIS .....	7,261.20
RUGMAN, LENORE M .....	1,175.04	SANT, CHRISTINE & SANT, ALEXIS .....	4,381.20
RUIT, JOHN III & RUIT, NINA.....	2,643.84	SANT, KRISTIN W .....	4,757.76
RUNDALE, LLC.....	2,485.44	SANT, MICHAEL J & SANT, KRISTIN W .....	4,042.08
RUNDLE, ANNE .....	1,658.88	SANTERRE, LINDA D & CLOUTIER, GAIL .....	259.20
RUNES, SUSAN C & RUNES, ROBERT I .....	2,487.60	SANTORINEOS, KAY .....	0.00
RUNION, ERIC J & RUNION, TRACY A .....	895.68	SARGENT, JAMES L & SARGENT, LARA D .....	1,952.64
RUSH, LAUREL C & GILBY, CRYSTAL A .....	1,393.92	SARGENT, MICHAEL & SARGENT, MARTHA .....	1,033.20
RUSHMORE COTTAGE, LLC .....	4,481.28	SARSTEN, ANN E.....	4,765.68
RUSHTON, CAROLINA P & RUSHTON, DOUGLAS J .....	3,005.28	SARSTEN, JAN A (DEVISEES OF) & SARSTEN, ANN E (DEVISEES OF) .....	4,873.68
RUSSACK, RICHARD A & HAMMETT, CYNTHIA H, CO-TTE .....	8,165.52	SATTERLEE, HOWARD .....	311.76
RUSSELL, ADAM .....	2,208.24	SATTERLEE, MARJORIE SUE .....	446.40
RUSSELL, ADAM L .....	301.68	SAUNDERS, SCOTT D & SAUNDERS, LYNN M .....	2,929.68
RUSSELL, AMANDA.....	375.84	SAVARO, FRANCIS P & BRENDA L; SAVORO, MICHAEL P & HEATHER; STELLA, DANIEL C & MARCIE L .....	1,859.04
RUSSELL, BRUCE D.....	16.56	SAVCHICK, PETER WALTER TRUST .....	1,655.28
RUSSELL, BRUCE D.....	6,828.48	SAWTELLE, GEORGE A & SAWTELLE, JUDITH L .....	1,298.16
RUSSELL, DEAN .....	1,717.92	SAWYER, BRIAN.....	1,945.44
RUSSELL, DEAN .....	589.68	SAWYER, BRIAN K & SAWYER, LINDA A .....	4,340.16
RUSSELL, GEORGE H & RUSSELL, ROLAND B II .....	396.00	SAWYER, DAVID G JR & SAWYER, MARY ANN CRISTELE ..	3,314.16
RUSSELL, GEORGE H & RUSSELL, ROLAND B II .....	387.36	SAWYER, GARY G & SAWYER, PAMELA A .....	5,634.72
RUSSELL, GERALDINE L LIVING TRUST .....	446.40	SAWYER, GEORGE E .....	36.00
RUSSELL, GERALDINE L LIVING TRUST .....	1,933.20	SAWYER, GEORGE E .....	3,996.72
RUSSELL, JOSHUA A .....	325.44	SAWYER, GEORGE E .....	1,908.00
RUSSELL, LINDA & RUSSELL, RONALD .....	264.96	SAWYER, MILDRED P .....	688.32
RUSSELL, ROBERT L & RUSSELL, MICHELLE A .....	633.60	SAWYER, STANLEY A .....	977.04
RUSSELL, RONALD & RUSSELL, LINDA .....	1,308.96	SAWYER, STANLEY A .....	285.12
RUSSELL, RONALD L & RUSSELL, LINDA A .....	927.36	SAWYER, THOMAS S & SAWYER, KAROL L .....	2,350.80
RUSSELL, WILLIAM J JR & CROOK, LORI LEE .....	2,564.64	SBA TOWERS X, LLC.....	1,019.52
RUSSELL, WILLIAM J JR.....	2,231.28	SBRIGLIO, MARTIN & SBRIGLIO, JENNIFER M .....	2,882.16
RUSSELL, WILLIAM J JR.....	341.28	SCAMMON REVOCABLE LIVING TRUST .....	2,458.08
RUSTY BRYANT EXCAVATION .....	866.88	SCAMMON REVOCABLE LIVING TRUST; SCAMMON, BETH E & DENISON, MARY A; TRUSTEES ....	1,998.72
RUSTY BRYANT EXCAVATION .....	93.60	SCARCELLI, ROSA W & RHOADS, THOMAS H .....	323.28
RUTTENBERG, JOEL H & RUTTENBERG, SOPHIE C .....	4,752.72	SCARCELLI, ROSA W & RHOADS, THOMAS H .....	45.36
RUZZO, LORETO J & FORMAN, SUSAN J .....	1,686.24	SCHANDELMAYER, BARBARA A .....	1,380.96
RYAN, TERENCE L & RYAN, CHERYL B .....	1,184.40	SCHIFF, TERRYLENE A (HEIRS OF) .....	580.32
RYAN, TERENCE L & RYAN, CHERYL B .....	794.88		
RYAN, TERENCE L & RYAN, CHERYL B .....	936.00		

SCILLING FAMILY TRUST .....	2,798.64	SHATTUCK, JOHN & SHATTUCK, LISA M.....	250.56
SCHMALTZ, DANA L & ENROTH, KATE B.....	6,887.52	SHATTUCK, JOHN & SHATTUCK, LISA M.....	198.00
SCHMIDT HIGLEY, CAROL V.....	1,981.44	SHATTUCK, KEVIN E & SHATTUCK, LISA E.....	1,221.84
SCHNEIDER, BRUCE A & SCHNEIDER, BARBARA B.....	6,087.60	SHAW, PHYLLIS M.....	1,077.12
SCHNEIDER, MICHAEL D REVOCABLE TRUST & SCHNEIDER, MICHAEL D TRUSTEE .....	1,226.88	SHAW, PHYLLIS M.....	313.20
SCHNITKER, DETMAR & SCHNITKER, JULIA B.....	10.80	*SHAW, ROSALIE .....	1,344.96
SCHNITKER, DETMAR & SCHNITKER, JULIA B.....	1,557.36	SHAW'S FISH & LOBSTER WHARF RESTAURANT, INC.....	667.44
SCHUMACHER, SOPHIA ELLEN.....	357.84	SHAW'S FISH & LOBSTER WHARF RESTAURANT, INC.....	1,004.40
SCHWABE, JANN L & SCHWABE, G BLAINE III .....	2,820.24	SHAW'S FISH & LOBSTER WHARF RESTAURANT, INC.....	3,218.40
SCHWANEMANN, WILLIAM & SCHWANEMANN, LORRAINE.....	1,065.60	SHAW'S FISH & LOBSTER WHARF RESTAURANT, INC; KNIGHT, WILLIAM - PRESIDENT .....	1,568.16
SCHWANEMANN, WILLIAM & SCHWANEMANN, LORRAINE.....	1,065.60	SHEA, KEITH B & SHEA, CHRISTINE M.....	2,506.32
SCHWANEMANN, WILLIAM & SCHWANEMANN, LORRAINE.....	1,807.92	SHEIDLOWER, EDMOND D & SHEIDLOWER, KIMBERLY A .....	2,968.56
SCIURUS TRUST .....	4,052.88	SHENTON, JOHN J IRREVOCABLE TRUST .....	10,177.92
SCOFIELD JOHN H REAL ESTATE TRUST .....	1,135.44	SHEPHERD, EDWARD W & KATHARINE R TR.....	4,268.16
SCOFIELD, JOHN H & SCOFIELD, DEBORAH M.....	2,220.48	SHEPHERD, EDWARD W & KATHARINE R TR.....	698.40
SCOTT, ANDREW D & GUERRA, ELIZABETH L.....	4,484.88	SHERIDAN ACHORN LODGE TRUST; SHERIDAN, DAVID P & SHELLEY S, TRUSTEES .....	3,411.36
SCOTT, DEBORAH C IRREVOCABLE TRUST.....	559.44	*SHERMAN, CAROL.....	2,586.96
SCOTT, DEBORAH C IRREVOCABLE TRUST.....	5,181.12	SHERMAN, LAURIE A.....	6,132.24
SCOTT, MARY LYNN & HAMMES, ASA JAMES .....	3,495.60	SHERMAN, SALLY A.....	1,051.20
SEA CHANGE LAND TRUST.....	5,275.44	SHERWOOD CHILDREN'S GIFT TRUST; STACEY CHAPLEY & DONALD SHERWOOD, TRUSTEES.....	722.88
SEA TANG REALTY TRUST.....	1,767.60	SHIELDS, THEODORE .....	2,085.84
SEA TANG REALTY TRUST.....	2,964.96	SHOCKI, STEPHANIE L & GOMEZ, JOHN W .....	2,001.60
SEAL ROCK COVE, LLC.....	6,085.44	SHOTT, JOY H REVOCABLE LIVING TRUST .....	5,164.56
SEARS, BETH E & SEARS, DARRELL E.....	2,141.28	SHUKIS, ALEXANDER .....	5,114.16
SEIDERS, CONRAD A & SEIDERS, CONNIE R.....	2,402.64	SIDDELEY, LESLIE .....	1,687.68
SEIDERS, PETE & SEIDERS, JESSICA.....	190.08	SIDELINGER, LAWRENCE B.....	872.64
SEIDERS, PETE R.....	1,033.92	SIGLER, CLAY D.....	1,633.68
SELTZER, ROBERT C & SELTZER, SANDRA L.....	1,483.92	SIGLER, CLELL R & SIGLER, SHERRY R.....	1,475.28
SEMMES, RICHARD C (DEVISEES OF) .....	573.84	SILAR, TED E & SILAR, DIANE.....	72.00
SENIOR, ROSE M.....	1,905.84	SILAR, TED E & SILAR, DIANE.....	2,571.84
SERRA, KARALEE D.....	1,319.04	SILES, WILLIAM H & SILES, DOROTHY D.....	3,484.80
*SEWALL, RICHARD & SEWALL, SUSAN SPROUL .....	1,820.16	SILVER, BARBARA A & SILVER, BARRETT L.....	2,422.80
SEWALL, SAMUEL M 1997 REVOCABLE TRUST.....	1,392.48	SILVERBERG, SHIRLEY F & SILVERBERG, J WILLIAM .....	5,850.72
SEWARD REALTY TRUST.....	2,095.20	*SILVERMAN, SALLY ANN & SILVERMAN, JAMES P.....	4,392.72
SEYMOUR, RICHARD S JR & SEYMOUR, LENORE C.....	3,618.00	SIMARD, LEON .....	4,700.16
SHAFFER, LYNN & BROWN, LESLIE .....	1,854.72	SIMARD, LEON .....	1,018.80
SHAFFER, LINDA J & SHAFFER, WILLIAM H.....	2,304.00	SIMMONDS, PARKER A JR & SIMMONDS, PATRICIA.....	1,186.56
SHALOM, LLC.....	8,538.48	SIMMONS, CHARLES .....	647.28
SHANNON, ALLAN L & SHANNON, SARA A.....	1,856.16	*SIMMONS, ROBERT R.....	1,286.64
SHANNON, ALLAN L IV & SHANNON, SARA A.....	190.08	SIMMONS, STACEY A & SIMMONS, NATHAN J.....	307.44
SHAPIRO, KENNETH E & CARMELINE & SHAPIRO, RONALD A & DUNN, MARY .....	1,724.40	SIMMONS, STACEY A & SIMMONS, MALCOLM P.....	978.48
SHAPIRO, KENNETH E (HEIRS OF) .....	4,075.92	SIMON, VIOLET F FAMILY TRUST .....	4,376.16
SHAPIRO, KENNETH E (HEIRS OF) .....	3,520.80	SIMONDS, TIM S & CAMPBELL, ANNE M S & TRACEY, BARBARA S & TRACEY, JAMES E .....	257.76
SHAPIRO, RONALD A & DUNN, MARY F.....	375.84	SIMONDS, TIM S & CAMPBELL, ANNE M S & TRACEY, BARBARA S & TRACEY, JAMES E.....	2,596.32
SHAPIRO, RONALD A & DUNN, MARY F QUALIFIED PERSONAL TRUST .....	6,497.28	SIMONITSCH, SHIRLEY A & SIMONITSCH, JAMES T.....	366.48
SHARAC, JOSEPH M & SHARAC, RITA P.....	1,786.32	SIMONITSCH, SHIRLEY A & SIMONITSCH, JAMES T.....	1,873.44
SHATTUCK, JOHN & SHATTUCK, LISA M.....	183.60	SIMONS, PETER AND KARLA - TRUST; SCHMITT, CHRISTOPHER & SIMONS, EMILY .....	1,955.52
SHATTUCK, JOHN & SHATTUCK, LISA M.....	219.60	SIMPSON, DANIELLE .....	905.04
SHATTUCK, JOHN & SHATTUCK, LISA M.....	302.40	SIROIS, LYNDON J & SIROIS, KATHERINE A.....	172.80
SHATTUCK, JOHN & SHATTUCK, LISA M.....	219.60	SIROIS, MARK E & ROUX, YVETTE N.....	1,457.28
SHATTUCK, JOHN & SHATTUCK, LISA M.....	226.80		

SIROIS, MICHAEL D & SIROIS, JACQUELINE R .....	1,380.96	SPINELLI, GUY A TRUST .....	2,039.76
SITARSKI, ADAM M & RENAULT, TRACY K .....	2,093.76	*SPINNEY, ROBERT F & SPINNEY, GAIL B .....	1,199.52
SKEHAN, BRUCE D & SKEHAN, KIMBERLY A .....	1,715.76	SPINNEY, SARAH J & SPINNEY, ALLEN F .....	864.00
SKIPP, DAVID & MARY; SKIPP, ANDREW & STEVENSON, JILL .....	4,552.56	SPINNEY, TROY & SPINNEY, KYLIE PENDLETON .....	1,599.12
SKOGLUND, JON H & SKOGLUND, DEBORAH .....	1,887.84	SPINSKI, SARAH & SPINSKI, TRISTAN .....	1,607.04
SLABAUGH, RAYMOND M III QUALIFIED PER RES TRUST .....	5,618.16	*SPOONER, GERALD F & SPOONER, LOIS F .....	1,105.92
SLOCUM, DEBORAH F P & PARSONS, DAVID STUART & POE, PATRICIA F P (HEIRS OF) & NAUGHTON, PAMELA P TRUST .....	1,422.00	SPOONER, RAYMOND H JR & MARKLEY, PRISCILLA A & OHLER, JEFFREY W .....	874.80
SLOCUM, DEBORAH P .....	647.28	SPRAGUE, NORMA .....	0.00
SLYE, DARBY JEANNE .....	699.12	SPROUL FAMILY REVOCABLE TRUST .....	241.20
SMALL, DAVID L & SMALL, GERI E .....	9,403.92	*SPROUL, ALDEN L & SPROUL, SUSAN G .....	1,427.76
SMALL, DAVID L & SMALL, GERI E .....	462.96	SPROUL, JOHN E .....	2,317.68
SMALL, DAVID L & SMALL, GERI E .....	462.96	SPROUL, LAUREN E & SOMMER, JOHN E .....	315.36
SMALL, MARISA E K & SMALL, STEPHEN D .....	969.12	SPROUL, PAUL F & SPROUL, NORMA N .....	1,144.08
SMALL, MARY JANE .....	5,943.60	SPROUL, PAUL F .....	573.12
SMALL, MARY JANE .....	634.32	SPROUL, ROBERT JR & SIGRID .....	1,094.40
SMERDON, MICHAEL & SMERDON, SUSAN E .....	344.16	SPROUL, ROBERT JR & SIGRID .....	1,167.12
*SMITH, CLARENCE B & SMITH, MARY JANE .....	2,000.88	SPRUCE LEDGE TRUST .....	4,934.88
SMITH, DONALD N SR .....	556.56	SPURGIN, NICHOLE E .....	935.28
SMITH, DONALD N SR .....	151.92	SROKA, ERIC A .....	452.88
*SMITH, DONALD O & SMITH JEAN E T .....	688.32	SROKA, ERIC A .....	1,003.68
SMITH, GARY G .....	2,866.32	ST PIERRE, MICHAEL A & ST PIERRE, LISA A .....	286.56
SMITH, GEORGE F & M KATHLEEN & NANCY C .....	1,008.72	ST PIERRE, ROMEO (HEIRS) .....	561.60
SMITH, PAUL D & SMITH, VICTORIA M .....	595.44	STACKHOUSE, DAVID .....	1,131.84
SMITH, PAUL D & SMITH, VICTORIA M .....	3,210.48	STAHL, NANCY H .....	6,813.36
SMITH, ROBERT R .....	2,407.68	STAHL, PETER J III & STAHL, CAROLYN B .....	7,923.60
SMITH, SEWARD P .....	908.64	STANIK, SALLY ANN & EELMAN, SEEMON MARK .....	2,239.92
SMITH, WILLIAM I .....	259.20	STANISLAW BROWN'S HEAD TRUST .....	17,174.16
SMITH, WILLIAM I 2007 FAMILY TRUST .....	43.20	STANO, JAMES PAUL & GREEN, DONNA MARIE .....	1,560.24
SMITHBERG, ELLEN REVOCABLE TRUST & MARGOLIS, KENNETH & SMITHBERT, ELLEN, TRUSTEES .....	3,067.92	STANO, JAMES PAUL & GREEN, DONNA MARIE .....	86.40
SNEDIKER, DAVID K & SNEDIKER, GERTRUDE A .....	4,350.24	STARK, CAROL A .....	2,412.00
SNEDIKER, DAVID K & GERTRUDE A TR .....	522.72	STARLAND PROPERTIES, LLC .....	2,286.72
SNIDER, PETER G REVOCABLE TRUST & DICKINSON, NANCY S .....	990.72	STARLAND PROPERTIES, LLC .....	10,234.08
SNYDER, ERIC H .....	1,945.44	STAUFFER, RICHARD L .....	6,945.84
SOUCIE, WANDA J .....	6,588.00	STEBBINS, SALLY HERRING .....	4,214.16
SOULE, JAMES L JR & MARIANNE H TR .....	1,553.76	STEELE, ROBERT & MAY ET AL .....	1,811.52
SPAIDER, JOSEPH A & LIMA, JONI F .....	104.40	STEENSTRA, CLARK EDWARD & STEENSTRA, CHERYL KIM .....	1,138.32
SPAIDER, JOSEPH A & LIMA, JONI F .....	1,364.40	STEER, ROGER .....	46.80
SPARROW, HALE .....	1,412.64	STEER, ROGER E & CASSIDY, CAROL A (DEVISEES OF) .....	230.40
SPAULDING, DONNA M & HUNT, LUCILLE A .....	3,229.92	STEPHENSON, NATALIE .....	1,168.56
SPEARS, JEROME JENNINGS .....	289.44	STEPHENSON, STEPHANIE .....	2,628.72
SPECK, ERIC W & SPECK, JUDY A .....	2,372.40	STEPHENSON, WENDELL R .....	1,188.72
SPEKKE, ANDREW A .....	175.68	STEPPING STONES HOUSING, INC .....	306.00
SPEMAQUID REALTY TRUST & SHEEHN, WM N & SHEEHAN, MARY C - TRUSTEES .....	4,849.92	STERN, DAPHNE L .....	1,772.64
SPEMAQUID REALTY TRUST .....	725.04	STETSON, JACK A & STETSON, PAMELYN F .....	4,511.52
SPENCE, JULIE A .....	311.76	STEVENS, JUDITH A .....	3,520.80
SPENCER, NANCY E .....	1,228.32	STEVENS, MICHAEL B & STEVENS, MARY M .....	2,604.24
SPIKELL, ALISON P .....	1,189.44	STEVENSON, DONALD J & STEVENSON, ANN .....	173.52
SPIKULA-GALVIN, CATHY & GALVIN, STANLEY .....	205.20	STEVENSON, DONALD J & STEVENSON, ANN .....	2,212.56
*SPIKULA-GALVIN, CATHY A & GALVIN, STANLEY .....	1,694.88	STEWART, GREGORY .....	176.40
		STEWART, GREGORY & STEWART, DAWN .....	275.76
		STEWART, GREGORY & STEWART, DAWN .....	1,828.80
		STEWART, GREGORY D .....	1,471.68
		STEWART, SAMUEL C .....	869.76
		STOCKWELL, KAREN T .....	108.00
		STODDARD, JANE C .....	4,024.08

STOTZ, JOHN K & STOTZ, MARGARET Z .....	1,686.24	TEMPLETON, DIANA .....	550.80
STOTZ, KASSANDRA M & STOTZ, ZACHARY S .....	1,876.32	TEMPLETON, JEFF .....	1,715.04
*STRACHAN, CAROLYN D .....	1,980.72	TEMPLETON, WILLIE H JR & TEMPLETON, DIANA .....	1,824.48
STRAUSS, NONA D - TRUST .....	2,531.52	TEMPLETON, WILLIE H JR .....	754.56
STUBBS, LAURA .....	1,310.40	TEMPLETON, WILLIE H JR .....	99.36
STUBBS, LAURA A .....	345.60	TEMPLETON, WILLIE H JR & TEMPLETON, DIANA .....	86.40
STUBBS, LAURA A .....	356.40	TERENZI, DONNA M .....	383.76
STUBBS, LAURA SPROUL .....	1,532.16	TERENZI, RONALD .....	5,523.12
STUBBS, LAURA SPROUL .....	450.00	TERMINE, STEVEN C .....	269.28
STUBBS, LAURA SPROUL .....	252.00	TERRY, DARLENE .....	992.16
STUHLMAN, BYRON D & STUHLMAN, HESTER .....	4,502.88	TESCHNER, DOUGLASS & TESCHNER, MARTHA .....	1,070.64
SUKASA, LLC .....	5,068.80	THACKER, DONALD G & LOIS F TR .....	5,269.68
SUKASA, LLC .....	334.80	THATCHER FAMILY REALTY TRUST .....	972.72
SULLIVAN, CRYSTAL LEE .....	411.84	THE FO'C'SLE TRUST .....	6,217.20
SULLIVAN, DANIEL & SULLIVAN, MARGARET .....	248.40	THE NATURE CONSERVANCY MAINE CHAPTER .....	28.08
SULLIVAN, DANIEL J JR & SULLIVAN, MARGUERITE M. ....	3,134.88	THE NATURE CONSERVANCY MAINE CHAPTER .....	36.00
SULLIVAN, MARGUERITE M & SULLIVAN, DANIEL J .....	6,595.20	THE NATURE CONSERVANCY MAINE CHAPTER .....	99.36
SUMARIA SYSTEMS, INC .....	24,382.08	THE NATURE CONSERVANCY MAINE CHAPTER .....	146.16
SUNDELIN, DAVID C .....	1,957.68	*THELANDER, EDWIN F J & THELANDER, LILIANA .....	3,018.96
SUNDERHAUF, HARRIET K .....	907.92	THIBODEAU, AMBER & PRIEST, NEIL .....	28.80
SUPICA, LAURA DANIELLE .....	633.60	THIBODEAU, CYNTHIA S & SWEENEY, JENNIFER S & SMITH, OWEN MACLEOD & CIECHOMSKI, ALYSON S & SMITH, CRAIG P REVOCABLE TRUST .....	448.56
SUTTER, SARAH P & SUTTER, SCOTT A JR .....	1,686.96	THIBODEAU, LISA ANN & GAMMON, MICHAEL P & MULHOLLAND, JENNIFER L .....	2,076.48
SUYDAM, PETER V .....	2,689.92	THOMAS, ARLENE G & GEYER, F (HEIRS) & GEYER, L F & L A .....	1,023.84
SWAIN, VIRGINIA E REVOCABLE TRUST OF 1996 .....	1,814.40	THOMAS, J ELLIOTT & THOMAS, VICTORIA P .....	1,085.76
SWAIN, VIRGINIA E REVOCABLE TRUST OF 1996 .....	195.84	THOMAS, PEGGY & THOMAS, DALE .....	0.00
SWANK, GWENDOLYN .....	61.20	THOMAS, STEVEN B & THOMAS, KATIE A .....	1,041.84
SWETT, RICHARD N & SWETT, KARINA LANTOS .....	7,050.96	THOMAS, WILLOW .....	133.20
SWETT, RICHARD N & BURT, BARBARA S & SWETT, PHILIP E JR & YEO, GAIL S & LITTLE MOXIE, LLC .....	6,703.92	THOMPSON, DANIEL C & THOMPSON, GUY R .....	1,126.80
SWIATKOWSKI, DAMASO M & SWIATKOWSKI, MARY J ...	7,079.76	THOMPSON, DANIEL CRAIG .....	5,768.64
SWIATKOWSKI, DAMASO M & SWIATKOWSKI, MARY J .....	534.24	*THOMPSON, EDGAR H & THOMPSON, JOYCE P .....	917.28
SWIATKOWSKI, MARY J .....	524.16	THOMPSON, ERNEST THORNE JR .....	437.76
SWIFT, BRUCE H & O'CONNOR, ELLEN F .....	2,733.84	THOMPSON, EUGENE & THOMPSON, SHERRI H & THOMPSON-PALOMINO, RUTH MARION & PALOMINO, JOSE L .....	2,170.80
*SYLVESTER, STEVEN M & SYLVESTER, TERRI L .....	3,216.96	THOMPSON, JOSEPH T II & DODGE, SUSAN A .....	241.92
SYLVESTER, STEVEN M & SYLVESTER, TERRI L .....	219.60	THOMPSON, KATHERINE JESSIE & HUDSON, CHARLES MCCONNELL .....	48.96
SYLVESTER, STEVEN M & SYLVESTER, TERRI L .....	205.20	THOMPSON, KATHERINE JESSIE & HUDSON, CHARLES MCCONNELL .....	373.68
SZIJARTO, JANOS .....	2,063.52	THOMPSON, LYNNE .....	1,334.16
TABENKEN, MATTHEW & TABENKEN, JOYCE .....	5,822.64	THOMPSON, MERLE A & THOMPSON, KAREN P .....	16,416.72
TAILLON, TERRY L & TAILLON, MICHAEL P .....	1,056.96	THOMPSON, MERLE A & THOMPSON, KAREN P .....	1,426.32
TAILLON, TERRY L & TAILLON, MICHAEL P .....	1,013.04	THOMPSON, MERLE A & THOMPSON, KAREN P .....	4,451.76
TALBOT, N ALLISON DAVIES & TALBOT, TIMOTHY R III .....	2,095.20	THOMPSON, MERLE A & THOMPSON, KAREN P .....	3,082.32
TALLEY, DONALD L & TALLEY, DIANE S .....	3,799.44	THOMPSON, MERLE A & THOMPSON, KAREN P .....	13,119.84
TAMMEN, DORRANCE M .....	1,313.28	THOMPSON, MERLE A & THOMPSON, KAREN P .....	8,789.76
TANNEBRING, BRADFORD & TANNEBRING, DEBORAH ANN .....	3,569.04	THOMPSON, SHARON E .....	1,103.76
TANNEY, WILLIAM D & TANNEY, TERESA T .....	12,034.08	THOMPSON, SHARON KURTZ & KURTZ, THOMAS P & KURTZ, STEPHEN GODOLPHIN .....	4,095.36
TAPIA, DANIEL & TAPIA, GERALDINE .....	453.60	THOMPSON, WILLIAM A & THOMPSON, LAURIE C .....	1,154.16
TAUTKUS, RICHARD C .....	4,273.20	THORN, SANDRA J .....	2,319.12
TAYLOR, CATHERINE M .....	404.64	THORNTON, SUSAN A & DALEY, MICHAEL J .....	1,295.28
*TAYLOR, DENNIS A & TAYLOR, JENNIE M .....	714.96	TIBBETTS, ARNER S & TIBBETTS, ROBERTA A .....	1,070.64
TAYLOR, EDGAR C & TAYLOR, SUSAN L .....	3,121.92		
*TAYLOR, JEFFREY L .....	3,633.12		
TAYLOR, MARK EDWARD & TAYLOR, KIMBERLY DIANNE ..	1,584.72		
TCHEN, JOHN & SUSMAN, JUDY .....	1,832.40		
*TEDROW, JOHN C F & TEDROW, JANE E .....	1,311.84		
TELFAR-RICHARDS, JODY .....	1,815.12		

TICHY, KARIN N .....	1,142.64	TUDOR, BARBARA J (DEVISEES OF) .....	2,237.76
TIDEWATER TELECOM, INC .....	307.44	TUDOR, GEORGE E TRUST & TUDOR, JANE P TRUST .....	5,156.64
TIDEWATER TELECOM, INC .....	773.28	TUKEY, CLAUDE CLARK .....	2,098.08
TIDEWATER TELECOM, INC .....	396.72	TUKEY, CLAUDE CLARK .....	2,650.32
TIDEWATER TELECOM, INC .....	386.64	TUN, THAN WIN & THEIN, SOE .....	1,274.40
*TIERNEY, PAUL B & TIERNEY, EVELINE L .....	3,072.96	TURCOTTE, JONATHAN & GROSSMANN, KELSEY G .....	270.72
*TIMONEY, PEGGY E .....	2,428.56	TURCOTTE, JONATHAN & GROSSMANN, KELSEY G .....	1,765.44
TINGLE, MARYLOU C TRUST .....	1,167.84	TURCOTTE, THOMAS J & TURCOTTE, SALLY J .....	2,036.88
*TINGLEY, JACK E & TINGLEY, SIBYL C .....	6,469.20	TURCOTTE, THOMAS J & TURCOTTE, SALLY J .....	233.28
TIPTON, CLYDE & TIPTON, JANE .....	1,082.88	TURINO FAMILY REVOCABLE TRUST .....	200.16
TISDALE, GREGORY & TISDALE, JENNIFER A .....	374.40	TURMELLE, DEIDRA L .....	4,973.76
TITUS, LINDA .....	2,944.08	*TURNBULL, SANDRA J & TURNBULL, ANDREW D .....	7,678.80
TMP HOLDINGS, LLC .....	455.04	TURNER, JAY S & AURELIE M REV LIVING TRUST .....	3,785.04
TOAD HALL REAL ESTATE TRUST .....	6,035.76	TWIGG, JOHN K & TWIGG, MARY L .....	2,485.44
TOAD HALL REAL ESTATE TRUST .....	9,489.60	TWIGG, MARY L & TWIGG, JOHN K .....	498.24
TOLBERT, WILLIAM A B .....	5,801.76	ULMER, WALTER F .....	1,507.68
TOMAN, DARYN P & BRYANT, CHRISTY E .....	1,448.64	UNION PARK REALTY TRUST .....	2,306.88
TOMPKINS REVOCABLE LIVING TRUST .....	1,343.52	UPHAM, ANITA LOY & MACLAUGHLIN, THOMAS EDWARD .....	1,514.88
TOOTHAKER, ROBERT C & TOOTHAKER, BARRY C TOOTHAKER LIVING TRUST .....	3,924.00	US CELLULAR, RE DEPARTMENT .....	1,122.48
TOOTHAKER, ROBERT C & TOOTHAKER, BARRY C TOOTHAKER LIVING TRUST .....	389.52	VADAS, GLENN M & VADAS, VICKI B .....	259.20
TOUSSAINT, RONALD P & TOUSSAINT, JANE W .....	3,728.16	VAN DINE, JUDITH .....	1,205.28
TOWNSEND & ROCKWELL ET AL .....	5,207.76	VAN HEMMEN, JEANNE-MARIE & VAN HEMMEN, PIM .....	3,003.12
TOWNSEND, PATRICIA E (DEVISEES OF) .....	5,942.88	VAN KNOWE, RICHARD .....	830.88
TRAINOR, JOSEPH L & TRAINOR, GERRY L .....	288.72	VAN WINKLE LEDGEWOOD, LLC .....	8,346.96
TRAINOR, JOSEPH L & TRAINOR, GERRY L .....	277.92	VAUGHAN, ROBERT C & VAUGHAN, EDITH H .....	2,175.12
TRANTEN, EMALIE & TRANTEN, JORDAN .....	410.40	VAUGHANHAVEN, LLC .....	6,720.48
*TRATES, CRYSTAL L & TRATES, ANTHONY JR .....	2,387.52	VERNEY, SONYA S .....	259.20
TRAZOFF, SUZANNE .....	3,483.36	VERNEY, SONYA S .....	589.68
TREESE, JOSEPH M & TREESE, KATHLEEN M .....	3,759.12	VERNEY, VERNE & VERNEY, KEVIN .....	256.32
TREIDLER REALTY TRUST .....	267.12	VERNEY, VERNE & VERNEY, KEVIN .....	254.88
TREIDLER, FRANZ & TREIDLER, SUZANNE .....	5,605.20	VICTORIA L NICHOLS, LLC .....	1,578.96
TRESCOT, LINDA O .....	1,208.88	VICTORIA L NICHOLS, LLC .....	876.96
*TRICKETT, WENDY L & WHEELER, WILLIAM W .....	1,689.84	VIETZE, WALTER F & VIETZE, RUTH R .....	1,292.40
*TRIPP, JUDITH A & NIXON, HERBERT J .....	802.08	VIGUE, DONALD C & VIGUE, BARBARA M & VIGUE, PETER M & VIGUE, SETH W .....	1,647.36
TROIANO, WILLIAM L .....	306.00	VIGUE, DONALD C & VIGUE, BARBARA M & VIGUE, PETER M & VIGUE, SETH W .....	344.88
TROIANO, WILLIAM L & TROIANO, JULANN M .....	2,734.56	VILLANO LOTSPEICH FAMILY, LLC .....	4,565.52
TROUWBORST, SUE ANNE & TROUWBORST, JOHN CRAIG .....	1,350.72	VILLANO LOTSPEICH FAMILY, LLC .....	60.48
TROXEL, CYNTHIA R .....	773.28	*VILLECO, WALTER P & VILLECO, AUDREY B .....	2,238.48
TRUDO, DAVID H REVOCABLE TRUST OF 2016 .....	631.44	VILLENEUVE, JONATHAN M & VILLENEUVE, JENNIFER B .....	1,404.72
TRUE REALTY TRUST .....	283.68	VINCENT, TODD A & VINCENT, KRISTIN L .....	2,614.32
TRUE, IRVING C & TRUE, MARGARET M .....	373.68	VINCENSTEN, STEPHANIE J & VINCENSTEN, M TODD .....	1,701.36
*TRUE, IRVING C & TRUE, MARGARET M .....	3,396.96	VIRGINIA S JAMES REV TRUST INDENTURE & JAMES, VIRGINIA S & JAMES-CHUNG, HILLERY, TRUSTEES .....	3,953.52
TRUE, JONATHAN W & TRUE, AUDRA L .....	1,438.56	VIRGINIA S JAMES REV TRUST INDENTURE & JAMES, VIRGINIA S & JAMES-CHUNG, HILLERY, TRUSTEES .....	3,894.48
TRUE, JONATHAN W .....	3,684.24	VITANZA, ROSARIO A & VITANZA, AMY M .....	215.28
TRUNDY, BETSY N & TRUNDY, DAVID O .....	2,876.40	VITANZA, ROSARIO A & VITANZA, AMY M .....	3,042.72
TUCKER, BETTINA SMITH & REED, MATTHEW S .....	1,193.04	VOGELS, RICHARD S JR .....	573.12
TUCKER, SHERRIE & LAWTON, WILLIAM JR .....	4,929.12	VOLLMER, MARGUERITE .....	1,084.32
TUCKER, WALTER B III & TUCKER, JOHN G & TUCKER, SAMUEL .....	3,857.04	W & A CONSTRUCTION, LLC .....	926.64
TUCKER, WALTER B III & TUCKER, JOHN G & TUCKER, SAMUEL .....	1,098.72	WAGERS, ROBERT T & WAGERS, CAROLENE C .....	1,219.68
TUCKER, WALTER B III & TUCKER, JOHN G & TUCKER, SAMUEL & JOHNSON, ALAN W & JOHNSON, SANDRA T .....	2,106.00		

WAGNER, BRENDA .....	413.28	WAYSTACK, F PETER .....	6,961.68
WAGNER, FRANCES .....	3,780.72	WEAVER, KANDY HART & HART, MELODY & HART, MARYLANE .....	1,565.28
WAGNER, ROWEN E & WAGNER, DANIEL C .....	1,333.44	WEAVER, MELISSA J .....	1,000.80
WAHLE, RICHARD & LARIVIERE, CAROL .....	3,325.68	WEBSTER, ANGELA .....	186.48
WALBRECHT, WENDY E .....	1,761.84	WEBSTER, RONALD L LIVING TRUST & WEBSTER, BARRY G LIVING TRUST .....	8,159.04
WALDO REAL ESTATE, LLC .....	1,304.64	WEIGOLD, GEORGE J III & WEIGOLD, KAREN .....	1,135.44
WALES, THOMAS & JOHNSON, REBECCA S .....	7,743.60	WEIGOLD, GEORGE J III & WEIGOLD, KAREN .....	0.72
WALES, WALTER M & WALES, KAREN E .....	2,911.68	*WEISLOGEL, PAUL O & WEISLOGEL, JUDITH B .....	2,725.20
WALKER, GEORGE F III & WALKER, JOY .....	234.00	*WEISS, ERICK W & PERRY-WEISS, ALEXANDRA .....	2,057.04
WALKER, GEORGE F III & WALKER, JOY .....	352.08	WEISS, THEODORE H JR & WEISS, CYNTHIA P .....	2,371.68
WALKER, GEORGE F III & WALKER, JOY .....	236.88	WELCH FAMILY REVOCABLE TRUST & TURMELLE, DEIDRA L .....	560.88
WALKER, GEORGE F III & JOY .....	1,738.80	WELCH FAMILY REVOCABLE TRUST .....	2,977.92
WALKER, GERHARD G & WALKER, DEBORA G .....	205.20	WELLS, JANE F & WELLS, LYNN E .....	1,262.16
WALKER, GOERGE F & WALKER, JOY .....	309.60	WELSH, KELLY R & ALBERDING, ELLEN S .....	3,420.72
WALKER, JACK LYLE TRUST .....	4,661.28	WENNERBERG, SUSAN C & WENNERBERG, DENNIS F .....	1,943.28
WALKER, JACK LYLE TRUST .....	1,085.04	WENTWORTH, CHERYL D .....	1,714.32
WALKER, JOHN G .....	1,833.12	WERTZ, KENNETH & WERTZ, MARTHA ANN FAMILY TRUST .....	2,562.48
WALKER, JOHN G & WALKER, HARRY .....	1,118.16	WESKE, JOHN S .....	5,716.08
WALKER, JOHN G .....	1,251.36	WESLEY HEIGHTS TRUST .....	5.76
WALKER, JOHN GRAHAM .....	3,782.88	WESLEY HEIGHTS TRUST .....	3,510.72
WALKER, JUDITH E .....	1,039.68	WEST, ALAN NICHOLS & PRISCILLA ADAMS TR .....	203.76
WALKER, ROBERT HOWARD .....	82.80	WEST, ALAN NICHOLS & PRISCILLA ADAMS TR .....	4,743.36
WALKER, ROBERT HOWARD & WALKER, THOMAS G .....	1,054.80	WEST, PATRICIA ANN .....	818.64
WALL, CANDACE .....	990.72	WESTERVELT, GEORGE W JR & SMITH, JUNE A .....	6,356.88
WALL, HARRIETT A .....	3,669.84	WESTHAVER, BRETT .....	380.16
*WALL, STANLEY A .....	1,341.36	WESTHAVER, BRIAN G .....	1,432.08
WALSER, WILLIAM EDWARD JR & WALSER, KATHERINE .....	442.08	WESTHAVER, JESSE & WESTHAVER, JESSICA .....	1,860.48
WALSH, GRAHAM J .....	932.40	WESTHAVER, KAREN .....	738.72
WALSH, GRAHAM JACK .....	309.60	WESTHAVER, KYLE & WESTHAVER, ELLEN .....	1,592.64
WALSH, GRAHAM JACK & CADY, LIZA WALSH & CADY, MARK J .....	750.24	WESTHAVER, KYLE C .....	316.80
WALTRIP, JAMES .....	216.72	*WESTHAVER, SUSAN K & TIBBETTS, ROBERT A .....	1,144.08
WALTRIP, JAMES .....	216.72	WESTHAVER, THAD .....	1,951.92
WALTRIP, JAMES .....	483.12	WESTON, BERKLEY K & RICE, WILLIAM E JR .....	33.12
WALTRIP, JAMES .....	288.00	WEYERMANN, DIANE HOPE REVOCABLE TRUST .....	12,348.72
WALTRIP, JULIE .....	215.28	WHELTLE, R BRUCE & WHELTLE, SUSAN YARDLEY .....	889.20
WALTRIP, JULIE .....	216.72	WHELTLE, R BRUCE & YARDLEY, SUSAN .....	576.00
WALTZ, ROBERT S & YORK, JENNIFER J .....	1,247.76	WHELTLE, R BRUCE & YARDLEY, SUSAN .....	213.84
WANETA, INC .....	108.00	WHELTLE, R BRUCE & YARDLEY, SUSAN .....	2,776.32
WANETA, INC .....	112.32	WHELTLE, R BRUCE & YARDLEY, SUSAN .....	1,926.00
WANETA, INC .....	5,299.92	WHITAKER LIVING TRUST .....	4,412.16
WARD, CHARLES E & SMITH, HELEN W & WARD, G DOUGLAS JR .....	2,628.72	WHITAKER LIVING TRUST .....	1,970.64
WARD, CHARLES R & WARD, ARLENE E .....	198.00	WHITE, SCOTT & BONIN, JOLYNN E .....	2,431.44
WARD, MARK A & CARR, SHANNON L .....	2,011.68	WHITESSELL, ZANE B .....	591.84
WARREN MARR CO, INC .....	325.44	*WHITMIRE, ROBERT L & WHITMIRE, JOAN .....	2,070.00
WARREN, KATHERINE E TRUST OF 2021 .....	2,248.56	WHITNEY, MIA .....	1,833.84
WASKIEWICZ, DAVID .....	699.84	WHITTAKER, TATYANA I .....	2,461.68
WATERS, ALEC & MISSIMER, E RANDALL .....	489.60	WHITTAKER, TATYANA I .....	1,618.56
WATERS, ALEC GEORGE .....	856.08	WIERNICKI, CHRISTOPHER & WIERNICKI, JUDITH L .....	90.00
WATSON, FREDERICK JR .....	654.48	WILEY, GORDON F .....	325.44
WATSON, ROBERT J & WATSON, KAREN M .....	959.76	WILEY, GORDON F & SANBORN, BROOKE J .....	866.88
WATTERS, STEPHEN H & WATTERS, ANNE B .....	2,437.20	WILEY, JOSEPH E & WILEY, RACHEL F .....	1,640.88
WAUGH, JOHN S FAMILY TRUST CREDIT SHELTER TRUST & WAUGH, SUSAN .....	10,731.60	WILKINSON, KENT K .....	6,020.64
*WAYNE ROAD 2007 REALTY TRUST .....	1,195.92	WILKINSON, KENT K .....	206.64

WILL, JOHN F.....	3,404.16	WOOD, CHARLES B & WOOD, CHRISTINE MAUREEN.....	2,114.64
WILLEY, BRENT A.....	1,049.76	WOOD, DONALD YATES & WOOD, ANDREA LYNN.....	3,863.52
WILLEY, BRENT A.....	247.68	WOOD, WARREN E.....	1,684.08
WILLEY, PAUL M & WILLEY, VIRGINIA A.....	408.96	WOODMAN, GEORGIA I.....	876.96
WILLIAMS, BRENDA HOLMES.....	882.00	*WOODMAN, WAYNE W & WOODMAN, FAYE.....	396.72
WILLIAMS, BRENDA HOLMES.....	721.44	WOODMAN, WAYNE W & WOODMAN, FAYE A.....	397.44
WILLIAMS, BRENDA HOLMES.....	262.08	WOODMAN, WAYNE W & WOODMAN, FAYE.....	201.60
WILLIAMS, BRENDA HOLMES.....	2,240.64	WOODMAN, YVETTE SIGLER.....	1,445.76
WILLIAMS, BRENDA HOLMES.....	504.00	WOODMAR, LLC.....	9,462.96
WILLIAMS, BRENDA L.....	264.24	WOODWARD, KENNETH W & WOODWARD, JUDITH A (LIFE ESTATE).....	944.64
WILLIAMS, BRENDA L.....	249.84	WOODWARD, KENNETH W & WOODWARD, JUDITH A (LIFE ESTATE).....	255.60
WILLIAMS, CAMERON.....	1,336.32	WOODY, SHERRILL L.....	367.92
WILLIAMS, CHRISTOPHER S.....	1,502.64	WOODY, SHERRILL L.....	381.60
WILLIAMS, CHRISTOPHER S.....	222.48	*WOODY, WILLIAM E & WOODY, SHERRILL L.....	1,933.20
WILLIAMS, DEBRA J & WILLIAMS, BRIAN J.....	2,322.72	*WOOLF-WADE, SARAH J REVOCABLE TRUST.....	3,195.36
WILLIAMS, DIANNE V REVOCABLE TRUST.....	2,733.84	WORKMAN, GARY A.....	492.48
WILLIAMS, DIANNE V REVOCABLE TRUST.....	5,428.80	WORKMAN, SHELLEY J.....	1,316.16
WILLIAMS, GUY.....	2,244.96	WORTH, WILLIAM P III & WORTH, LAURA R.....	1,132.56
WILLIAMS, GUY.....	12,218.40	WORTH, WILLIAM P III & WORTH, LAURA R.....	95.04
WILLIAMS, HUGH D.....	1,454.40	WOTTON, DARROLL & WOTTON, RAYNA A.....	3,546.72
WILLIAMS, HUGH D.....	1,032.48	WOTTON, DARROLL & WOTTON, HAROLD.....	2,435.04
WILLIAMS-BENNER, ZETH.....	0.00	WOTTON, DONALD JR & WOTTON, REBECCA S.....	1,341.36
WILLIAMSON, JORDAN C; RASSOS, DEBORAH J WILLIAMSON & WILLIAMSON, JOHN C.....	426.96	WOTTON, DONALD JR & WOTTON, REBECCA S.....	442.80
WILLIAMSON, RANDALL D & WILLIAMSON, RACHEL B.....	3,465.36	WOTTON, GERALDINE P IRREVOCABLE TRUST.....	1,067.04
WILMOT, GEORGE R & WILMOT, JANE D.....	4,532.40	WOTTON, HEIDI JO.....	1,151.28
WILSON, ALEXANDRA.....	1,448.64	WOTTON, LORA EMMA.....	195.12
WILSON, ALEXANDRA L.....	676.80	WOTTON, MERRITT G.....	795.60
WILSON, ALEXANDRA L.....	4,596.48	WOTTON'S LOBSTER WHARF, LLC.....	3,030.48
*WILSON, KENDRICK P.....	596.16	WRIGHT, CYNTHIA L.....	2,693.52
WILSON, MARK G & BRACKETT, MARTHA L.....	1,102.32	WRIGHT, DAVID & WRIGHT, BARBARA.....	1,692.00
WINCHENBACH, JOEY T.....	296.64	WRIGHT, JEFFREY.....	789.84
WINCHENBACH, JOEY T.....	1,559.52	WRIGHT, ROBERT III & PALONI, JOANN.....	2,463.84
WINCHENBACH, JOSHUA T.....	1,054.80	WRIGHT, ROBERT III & PALONI, JOANN.....	288.72
WINCHENBACH, ROBERT A.....	1,124.64	WRIGHT, TRACY L.....	165.60
WINDSONG COATINGS, LLC.....	2,287.44	WSC FAMILY REALTY TRUST.....	1,144.08
WINDWARD ENTERPRISES.....	36.00	WYMAN, REEVA.....	658.08
WING, ARLENE.....	263.52	YAHIOUB, THOMAS E & YAHIOUB, ERNEST J.....	423.36
WING, ARLENE.....	522.72	YANKUS, TERRI J & KENTON, MICHAEL J.....	402.48
WING, RANDY & WING, ARLENE M.....	203.04	YATES, DEBORAH & YATES, JESSICA.....	632.16
WING, RANDY & WING, ARLENE M.....	182.16	YATES, DEBORAH M.....	1,180.08
WING, RANDY & WING, ARLENE M.....	263.52	YATES, PAUL M.....	1,158.48
WING, RANDY & WING, ARLENE M.....	283.68	YATES, PAUL M.....	877.68
WING, RANDY & WING, ARLENE M.....	755.28	YE OLDE FORTE CABINS TRUST.....	6,526.80
WINONA REALTY TRUST.....	1,731.60	YE OLDE FORTE CABINS TRUST.....	207.36
WINTHROP FUEL CO, INC.....	637.20	YOST, JEANNE L & YOST, REED A.....	3,034.08
WITHE, JEFF.....	3,729.60	YOST, JOSEPH F IV & SPRAGUE, AMANDA J.....	435.60
WITTE, AMY E.....	1,220.40	YOST, JOSEPH F IV.....	1,113.12
WITWICKI, MICHAEL R.....	1,828.80	YOUNG, ALITHA A & BARNES, JAMES & SMITH, FRANCES.....	6,017.76
WOJCICULA, TOMASZ.....	1,674.72	YOUNG, CLIFTON K.....	838.80
WOLF, HAROLD JUSTIN & NELSON, MARYANNE J.....	9,398.88	YOUNG, CONSTANCE P.....	2,179.44
WOLFF, NATHAN & WEHUNT, JENNIFER.....	839.52	YOUNG, CONSTANCE P.....	392.40
WOLFSON, RITA PARSONT.....	5,257.44	YOUNG, CONSTANCE P.....	150.48
WOLFSON, RITA PARSONT.....	1,316.88	YOUNG, LINDA S & YOUNG, RICHARD M.....	1,355.76
WOLMAN, SAMUEL & LILLIOS, LORETTA.....	4,270.32	YOUNG, LUCINDA S & YOUNG, ROBERT P.....	2,710.08

YOUNG, STEPHEN A & YOUNG, SCOTT K.....	500.40	ZIEGENHAGEN, NANCY.....	2,558.16
YOUNKER, KEVIN S & YOUNKER, NORMA J.....	784.80	ZIEMBA, JAMES J & ZIEMBA, LUCIE N.....	1,769.76
YOUNKER, STEPHEN.....	1,018.08	ZIRKLE, DOROTHY A.....	2,154.96
YOUTZ, D EUGENE & BARBARA K TR.....	4,893.12	ZISK, JOHNATHAN.....	2,440.08
ZABRISKIE, NANCY J.....	1,375.20	ZOMBIEPOCALYPSE REGURE TRUST.....	3,827.52
ZACCADELLI, DENNIS.....	923.76	ZURBAY, ANN P MCELDERRY & ZURBAY, DARREN J.....	2,048.40
ZACHARIAS, MICHAEL DAVID.....	1,100.88	ZUROMSKIS, MICHAEL J (HEIRS OF).....	396.00
ZAJTCHUK, RUSS TRUST & ZAJTCHUK, JOAN E TRUST.....	4,848.48	ZWERLING, LLOYD STEVEN & MIDDLEBERG, RONA.....	3,843.36
ZAVAL, JESSICA & ZAVAL, PETER.....	1,416.96	‡ Blind	
ZIARNIK, PENELOPE R & ZIARNIK, MARK T.....	1,565.28	♦ Parsonage	
ZIEGENHAGEN, NANCY.....	705.60	* Veteran	

2021 REAL ESTATE SUPPLEMENTAL TAX PAYER LIST

Name	Tax Amount
COOK, NATHAN DANIEL & DEONIS, MARIA CRISTINA	663.12
JOHNSON, ALAN W & JOHNSON, SANDRA T	2,106.00

Tax Exempt Property

	VALUATION		VALUATION
ATWOOD/NORTH ATWOOD LANES ASSC.....	171,200	TOWN LANDING - MOXIE COVE.....	96,200
BERWICK BOYS FOUNDATION.....	107,200	TOWN LANDING - NEW HARBOR.....	653,200
BRISTOL AREA LIBRARY.....	527,100	TOWN LANDING - PEMAQUID FALLS.....	39,300
BRISTOL AREA LIONS CHARITIES, INC.....	196,600	CARPENTER'S BOAT SHOP (THE).....	1,657,600
BRISTOL, TOWN OF		COASTAL RIVERS CONSERVATION TRUST.....	1,801,700
BRISTOL CONSOLIDATED SCHOOL.....	5,607,900	ELDERCARE NETWORK OF LINCOLN COUNTY.....	604,700
BRISTOL MILLS DAM.....	202,900	FEDERAL GOVERNMENT STONE LIGHTHOUSE.....	117,300
ELLINGWOOD PARK.....	172,000	FIRST CONGREGATIONAL CHURCH OF BRISTOL.....	714,600
ERVINE SCHOOL.....	137,400	FIRST CONGREGATIONAL CHURCH VESTRY.....	54,400
FIRE DEPARTMENT - BRISTOL MILLS.....	169,000	HARRINGTON MEETINGHOUSE.....	196,300
FIRE DEPARTMENT - NEW HARBOR.....	286,200	I.O.O.F. HALL.....	307,100
FIRE DEPARTMENT - ROUND POND.....	234,600	LONG COVE POINT ASSOCIATION.....	400,400
GIFT FROM PEMAQUID LAND COMPANY.....	969,900	MAINE, STATE OF.....	4,983,200
GIFT FROM VERMONT MUTUAL.....	76,400	MASONIC LODGE NO 74.....	186,900
HERBERT LANDING.....	7,300	MEDOMAK VALLEY LAND TRUST.....	108,600
LIGHTHOUSE PARK.....	4,162,500	METHODIST CHURCH - NEW HARBOR.....	306,400
LONG COVE PICNIC GROUND.....	164,400	METHODIST CHURCH - ROUND POND.....	243,500
LONG COVE WATERING HOLE.....	36,500	MUSCONGUS CEMETERY ASSOCIATION.....	51,900
OLD DUMP.....	69,600	OLD BRISTOL HISTORICAL SOCIETY.....	421,300
PEMAQUID BEACH PARK.....	2,661,200	ROAD ASSOCIATION OF BISCAY LAKE SHORE RD.....	164,800
RECREATIONAL TRAIL BEHIND SCHOOL.....	260,500	ROUND POND SCHOOLHOUSE ASSOCIATION.....	259,600
ROCK SCHOOLHOUSE.....	60,700	ROUND POND VILLAGE IMPROVEMENT SOCIETY.....	1,109,600
ROUND POND TENNIS COURT.....	89,200	SAMOSSET MONUMENT.....	200
SUNSET VIEW PARK.....	439,100	SEAWOOD PARK COMMUNITY ASSOCIATION.....	1,074,300
TOWN GARAGE/TRANSFER STATION.....	557,100	UNION CHURCH.....	324,500
TOWN HALL.....	284,800	WAWENOCK TRAIL SUBDIVISION.....	24,600
TOWN LANDING - BROWN'S COVE.....	257,800	<b>TOTAL EXEMPT VALUATION.....</b>	<b>\$34,281,100</b>
TOWN LANDING - HANNA LANDING.....	469,800	<b>EXEMPT TAX, 2021.....</b>	<b>\$246,823.92</b>

## Personal Property Taxpayer List

1267 INVESTORS.....	86.40	KING RO MARKET.....	7.20
BANGOR SAVINGS BANK.....	271.44	L DEWEY CHASE REAL ESTATE.....	7.20
BAY VIEW COTTAGES.....	20.16	LABOMBARDE, WILLIAM & LABOMBARDE, KAREN.....	160.56
BENNER CONSTRUCTION.....	588.24	LAVERY, KAREN AND PHAIR, SCOTT.....	52.56
BERGERON, DONNA & RICK.....	123.12	LEPARD, PAUL AND LEPARD, ALISON.....	58.32
BICKFORD, RICHARD & BICKFORD, HOLLY.....	51.84	LINCOLNVILLE COMMUNICATIONS, INC.....	31.68
BRISTOL ENTERTAINMENT, LLC.....	498.24	LOVELESS, MIKE AND DEB.....	32.40
BRISTOL ONE, LLC.....	109.44	MACDONALD, ANN.....	87.84
BRISTOL TWO, INC.....	216.00	MASTERS MACHINE COMPANY.....	33,840.00
BUSINESS SYSTEMS MANAGEMENT, INC.....	18.72	MUSCONGUS BAY LOBSTER CO.....	43.92
C E REILLY & SON.....	407.52	NADEAU, PETER & SHARON.....	100.80
CAMPANA, DENNIS & CAMPANA, KELLEY.....	210.96	NEW HARBOR CO-OP.....	11.52
CAROLE, AMY & COOPER, ANDY.....	88.56	NEXT ADVENTURE, INC.....	154.80
CHAMBERLAIN, THOMAS & CHAMBERLAIN, REBECCA.....	36.00	NORTH COUNTRY WIND BELLS, INC.....	273.60
COASTAL CUTS.....	29.52	NORTHERN STAR CUSTOM BOATS.....	81.36
COCA-COLA BEVERAGES NORTHEAST.....	43.20	O W HOLMES, INC.....	1,909.80
COMPUTER CONNECTION.....	36.00	PALMER, JEFF AND HIRSH, DIANNE.....	118.08
CONTENTED SOLE (THE).....	90.72	PARKIN, LYNNE AND PARKIN, SCOTT.....	113.76
COOPER, EARLE A JR.....	119.52	PECK, ALLEN AND PECK, LISA.....	48.24
D & M MARINE.....	34.56	PEMAQUID MARINE & BOATWORKS.....	18.00
DAVE'S MARINE REPAIR.....	18.00	PEMAQUID SEAFOOD REAL ESTATE, LLC.....	224.64
DEE'S VARIETY.....	137.52	POIRIOR, CATHLEEN.....	36.00
DENEAU, SIMONE.....	46.08	PRIOR, MARK.....	21.60
DiMAURO ELECTRIC, INC.....	21.60	REILLY WELL DRILLING.....	49.68
DIRECTV, LLC.....	73.44	RIVERVIEW LOBSTER POUND, INC.....	7.20
DISH NETWORK, LLC.....	36.72	ROBERTS, AARON.....	108.00
FABIAN OIL, INC.....	18.72	ROGERS, BENJAMIN AND ROGERS, DEBORAH.....	334.80
FAIR WIND MARINE (BOAT SHOP).....	86.40	RONALD E PENDLETON, INC.....	10.80
FAIR WIND MARINE (GARAGE).....	68.40	ROUND POND LOBSTER.....	12.24
GIRARD-LYNDS, MICHELLE.....	21.60	SANTORINEOS, KAY.....	43.92
GORDON, BRYAN & GORDON, LYNN.....	200.88	SCOTTISH LION.....	43.20
GOSNOLD ARMS & COTTAGES.....	238.32	SEA ACRES MOTEL & COTTAGES.....	28.80
GRANITE HALL STORE.....	26.64	SEA ROSE TRAP COMPANY.....	30.96
GRAYHAWK LEASING, LLC.....	57.60	SEELEY, JOSEPH & SEELEY, JOAN.....	172.08
HANLEY CONSTRUCTION.....	1,618.56	SHALOM, LLC.....	312.48
HANLEY'S MARKET.....	48.96	SHAW'S FISH & LOBSTER WHARF RESTAURANT.....	273.60
HARBOR ICE CREAM.....	7.20	SHERWOOD FOREST.....	24.48
HDS.....	18.72	SPECTRUM NORTHEAST, LLC.....	5,240.88
HENNINGER, CHRISTOPHER & LINDY.....	386.28	SUGARSPELL SWEETS.....	76.32
HERR, ROBERT AND HERR, PAULA.....	45.36	SUMARIA CONFERENCE CENTER.....	341.28
HOTEL PEMAQUID.....	64.08	TAMAGNINE, JAMES & JANE.....	102.24
IDEAL SEPTIC SERVICE, INC.....	504.00	THOMPSON HOUSE & COTTAGES.....	173.52
J EDWARD KNIGHT & CO.....	39.60	VIASAT, INC.....	9.36
JOE WINCHENBACH, INC.....	540.00	WABASHA LEASING, LLC.....	14.40
JOHNS BAY TOOLING.....	43.20	WEST AFRICAN DISTRIBUTORS.....	30.96
JON G POLAND HEATING & PLUMBING.....	57.60	WOOD, WENDY.....	57.60
KEOUGH, RENEE.....	21.60	YOUNG, ANGELA.....	47.52

## **Bristol Fire & Rescue, *Scott Sutter Jr., Fire Chief***

Bristol Fire & Rescue responded to 562 calls during 2021. There were 281 EMS calls, 37 motor vehicle accidents, 120 fire calls, 18 fire alarms, 2 searches for persons in the water, 4 chimney fires, and 9 mutual aid/standby calls. Members spent 774 hours training despite COVID restrictions, with a total of 2,660 hours dedicated.

COVID-19 has still played a major role in calls and training. Throughout the year we were forced to have our meetings and some trainings via Zoom. The dedication of the members during this pandemic is of the upmost praise. Precautions have been taken, and continues, for the protection of our members, their families, and the community. EMS calls still make up most of our call volume. With the pandemic, many members have spent many hours responding to unknown situations, sometimes to more than one call at once, stretching our limited resources even thinner.

2021 also had a big event take place on May 1st. Chief Paul Leeman decided to take a step back, retiring from the full-time Chief's position. As the first full-time Chief for the Town of Bristol, he served diligently for 2 ½ years, and 11 years over all as a leader. I am humbled to fill the role that Chief Leeman has left. He has been a mentor and still helps me, providing his wisdom daily. We thank him greatly for his years as Chief. Chief Leeman still responds to calls as a firefighter/EMT as needed, we hope he will continue for years to come. Thank you, Chief Paul Leeman.

There's another gratitude that needs to be extended. This goes out to all the family members who support us, leaving in the middle of a meal, a kid's birthday, a planned event, whatever the case may be. Without the love and understanding of our family members, this department would not be what it is. It takes patience and understanding to support the passion and dedication our members have for the department.

Without the support of our family members, the support of a wonderful community, and a group of dedicated members to respond to the call, this department would not be as great as it is today. I want to thank all who continue to support this great organization through their generous donations. Remember, keep your roads free of limbs, trees, rocks, and other obstacles that can impede our response, and get your 911 reflective signs for your house. You never know when it can make the difference.

**Bristol Fire & Rescue Officers**

Fire Chief..... Scott Sutter Jr.

EMS Service Chief..... Jeraldine Pendleton

First Assistant Chief..... Jared Pendleton

Second Assistant Chief ..... Bradford Pendleton

Station Two: Round Pond

Captain ..... Kathleen Corson

Station Three: Bristol Mills

Captain ..... Allen Spinney

Secretary ..... Leah Puckey-Cowan

Treasurer ..... Tammy Holmes

Safety Officer..... James “Breck” Holladay Sr.

Chaplain ..... James “Breck” Holladay Sr.

Trustees ..... Timothy Miller  
Ronald Pendleton  
John Stolecki

Review Committee..... James “Breck” Holladay Sr.  
Tammy Holmes  
Michael Witte

Fire Warden ..... Scott Sutter Jr.

Assistant Fire Wardens..... Kathleen Corson, William Crider  
Paul Leeman Jr.

## Bristol Parks & Recreation

*Chair Clyde Pendleton Sr., Sandra Lane, Laurie Mahan*

The Bristol Parks Department had a banner year in 2021 with admissions and other revenue being the highest they have ever been. The “COVID effect” certainly brought people to the parks seeking safe, outdoor recreation. The revenue from renting beach umbrellas, chairs and boogie boards was at an all-time high with the increased number of visitors to this park. Merchandise sales at the beach also increased for this reason. The Lighthouse Apartment rental income had a significant increase with the out of state travel restrictions lifted.

The significant increase in revenue not only made up for 2020’s decreased revenue, but also allowed the Park Commission to put over \$175,000 in Capital Reserves bringing the total to \$364,108.58. About \$100,000 of this total has been dedicated to future projects such as a playground at the beach, a sculpture at the beach, re-siding the bell tower at the lighthouse, replacing the roof on the Rock Schoolhouse and building a walking path around the beach property.

Some projects in the parks were completed in 2021 to address some needed repairs. A Wellhead Protection grant for \$4,250 was received which allowed the overflowing well in Lighthouse Park to be fixed which will prevent the winter ice build-up in the parking lot. The ceiling of the office in the Fishermen’s Museum in the Lighthouse was repaired with new sheetrock which will help keep the documents stored in there safe from debris flaking off the ceiling. Additionally, many deteriorating signs throughout the park system were replaced with new, more durable signs. At the beach, the ballfield dugouts were repaired and painted, and a new hot water heater was installed in the new pavilion after realizing the one saved from the old pavilion probably wasn’t worth saving.

Recreational programming in 2021 was not yet able to return to what it was before COVID, but some programs were able to be offered outside. The Youth Sports program offered a soccer program at Bristol Consolidated School in the fall that was well attended. During the summer months, Yoga and Tai Chi continued to be offered on the beach and a Meditation program was offered in Lighthouse Park. These programs allowed for participation from a wide range of age groups, and they were very well-received by the community.

Community service was a big focus for Bristol Parks in 2021. It began by no longer charging residents a fee for Bristol Parks passes. This was very appreciated by residents as shown by the record number of park passes made! A summer concert series was offered at Pemaquid Beach that was very successful with people realizing that the new pavilion is the perfect venue for music in the summer. The Bristol Parks Department also purchased blinking, rechargeable LED lights and gave them out to cyclists and pedestrians to help make the roads in Bristol a safer place for cyclists, pedestrians and drivers. The Veterans Memorial Riverwalk broke ground in 2021 at Ellingwood Park with a well-attended crowd from the community. The Parks Department is proud to have this project taking place in one of the Parks and pleased to have this beautiful property be utilized by many in the future.

The significant increase in admissions to Bristol Parks in 2021 is a testament to the value these parks hold for our community and visitors. They are a much-needed sanctuary and a place that provides comfort and enjoyment to many. The Parks Commission recognizes the importance of these parks in people's lives which makes the task of taking care of them even more meaningful and fulfilling.

In closing, it is with heavy hearts that we have to say goodbye to our first and most beloved Parks Director, Lara Decker. Lara has accepted a job in the private sector that matches her love of accounting and grant writing. Our loss is her gain and we wish her the very best in this new chapter of her life. Lara may be working elsewhere but she continues to support the parks by making the transition as seamless as possible. She has continued to help us with our budget, troubleshoot new problems and made it very clear she's only a phone call away. The Town of Bristol wants to sincerely thank Lara for the hours and hours she gave us, her boundless energy, positive outlook and love she gave our parks. Lara will be missed more than she will ever know. Thank you Lara, for all your hard work!

## Bristol Parks & Recreation Budget

EXPENSE ACCOUNT	2021 ACTUAL	2021 BUDGET	2022 PROPOSED
Capital Improvements	2,478.95	1,000.00	-
Capital Purchases	10,000.00	10,000.00	-
Capital Reserves	177,575.00	-	-
Town Landings	-	100.00	-
Workers Compensation	4,401.16	5,500.00	5,500.00
Property & Casualty	3,894.80	4,500.00	4,500.00
Salaries	67,034.00	67,034.00	75,600.00
Wages - Maintenance	31,895.25	35,000.00	52,000.00
Wages - Staff	100,794.34	90,600.00	111,100.00
Payroll Taxes	14,999.84	14,736.50	17,200.00
Director Benefits	16,485.00	19,420.00	19,500.00
Gasoline	1,840.10	3,000.00	2,500.00
Diesel	1,104.44	1,200.00	1,650.00
Fuel Oil - Museum, Apartment	1,797.34	3,250.00	3,250.00
Hardware/Materials (General Expenses)	30,700.14	19,950.00	26,750.00
Maintenance (General Repairs)	2,621.17	11,025.00	10,050.00
Sales Merchandise	5,461.94	2,000.00	5,500.00
Electricity	5,899.84	6,650.00	7,300.00
Phone/Cable/Internet	7,642.73	6,725.00	8,075.00
Toilet Rental	5,993.75	5,000.00	6,200.00
Rubbish	2,250.00	2,200.00	2,300.00
Maps	-	2,500.00	2,800.00
Office	3,247.40	3,000.00	3,000.00
Advertising	608.63	1,000.00	1,000.00
IT Support	1,260.00	1,260.00	1,260.00
Truck/Equipment Repair & Maintenance	2,400.19	1,650.00	2,400.00
Emergency Preparedness	-	-	1,500.00
Special Events, Triathlon, Youth/Adult Recreation	755.96	10,850.00	5,200.00

Vending Machine	3,405.04	2,500.00	3,500.00
Landscaping/Mowing Contract	9,966.43	6,500.00	12,500.00
Mileage Reimbursement	-	200.00	100.00
Safety & Compliance	5,829.57	5,250.00	6,700.00
Miscellaneous	909.23	1,135.00	3,175.00
Contingency	-	15,000.00	15,000.00
<b>TOTAL EXPENSES</b>	<b>523,252.24</b>	<b>359,735.50</b>	<b>417,110.00</b>

**Revenue**

Learning Center	450.00	150.00	150.00
Lighthouse Park	254,930.00	180,100.00	212,500.00
Beach Park	151,427.00	130,500.00	143,000.00
Season Passes	1,409.00	-	1,000.00
Apartment Rent	32,436.34	14,000.00	28,000.00
Art Gallery Rent/Electric	4,500.00	3,500.00	4,500.00
Snack Bar Rent	3,500.00	3,500.00	3,500.00
Weddings	10,783.50	2,500.00	8,000.00
Beach Shop	10,339.00	6,000.00	10,000.00
Vending Machines	5,304.44	4,000.00	4,000.00
Floats	6,225.00	6,400.00	5,000.00
Special Events (Youth Sports/Triathlon)	635.00	500.00	500.00
Merchandise Sales	9,056.25	3,000.00	10,000.00
Equipment Sale	500.00	-	-
Donations	31,291.53	7,000.00	8,500.00
Area Maps / Advertising	200.00	5,400.00	5,400.00
Beach Community Room	375.00	-	-
Beach Pavilion Donation	15,000.00	-	-
Playground Donations	-	-	-
Wellhead Protection Grant	4,250.00	-	-
Reimbursements	1,824.52	-	-
Miscellaneous Revenue	7,635.33	1,000.00	1,000.00
Reimbursement for Lighthouse Expenses	-	-	-
<b>TOTAL REVENUE</b>	<b>552,071.91</b>	<b>367,550.00</b>	<b>445,050.00</b>

<b>Total Expenses</b>	<b>523,252.24</b>	<b>359,735.50</b>	<b>417,110.00</b>
<b>Total Income</b>	<b>552,071.91</b>	<b>367,550.00</b>	<b>445,050.00</b>
<b>Net</b>	<b>28,819.67</b>	<b>7,814.50</b>	<b>27,940.00</b>

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

For the Bristol/South Bristol transfer facility, I know I'm starting to sound like a broken record, but for 2021 again it has been the craziest and busiest year I've seen since I've been here, and our budget certainly shows it. I feel in 2021 we have had way more visitors and our part-time residents are more like full time now, and folks seem to be working from home or just staying home more these days obviously because of a virus, that just won't go away, and that certainly generates more trash. We have been here from day one and knock on wood have escaped it so far, we have been doing 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 are all essential to keeping the transfer facility running. Our major concern is 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. We're still always looking for new ideas and ways to make things easier and more efficient. Unfortunately, the last couple years have been very confusing and very challenging. We set up recycling so that users could put their recycling in its rightful place on their own, in a spread out way maintaining a 6ft distance. We still encourage recycling but understand why a lot chose not to this year. I hope that when the virus finally passes, everyone will resume careful recycling.

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 since before the beginning of this virus very faithfully and have been a great asset to the facility.

I have decided to hang up my yellow shirt and step down as manager I can't give you a logical reason other than when you know it's time you just know, I'm handing the helm over to Clint Gilbert, he is young, ambitious, and full of new ideas, and I feel that's what the facility needs; he will do a great job and I will always be there to help him if needed. I would like to say thank you to the Select Boards I have dealt with in the past eleven years from Bristol and South Bristol, you all were very helpful and easy to talk with and that was a huge help for me, and I hope it continues for Clint. To all the folks I've met over the years from near and far it was my pleasure.

So, for the last time, during the eleven 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 during this virus, but still every little bit helps save tax dollars. Please keep up the good work, encourage others and let's get that recycling percentage growing again.

## Bristol/South Bristol Transfer Facility Budget

January through December 2021 with proposed budget for 2022

			<b>Proposed</b>
<b>Income</b>	<b>2021 Actual</b>	<b>2021 Budget</b>	<b>2022 Budget</b>
Carried over	\$21,983.72	\$21,983.72	\$(4,593.28)
Bristol Assessment	\$240,690.00	\$240,690.00	\$295,894.87
South Bristol Assessment	\$160,508.00	\$160,508.00	\$197,311.25
MSW Income	\$3,781.40	\$2,889.72	\$3,781.40
Bulk Waste Income	\$178,441.88	\$180,360.32	\$178,441.88
Mercury Income	\$861.50	\$812.16	\$861.50
Recycling Income	\$6,418.00	\$2,341.55	\$6,418.00
Steel Income	\$11,664.90	\$6,812.90	\$11,664.90
<b>Total Income</b>	<b>\$624,349.40</b>	<b>\$616,398.37</b>	<b>\$689,780.52</b>
<b>MSW Costs</b>			
MSW Disposal	\$121,902.98	\$107,000.00	\$125,000.00
MSW Shipping	\$64,057.30	\$56,000.00	\$70,000.00
<b>Total MSW Costs</b>	<b>\$185,960.28</b>	<b>\$163,000.00</b>	<b>\$195,000.00</b>
<b>Bulk Waste Costs</b>			
Bulk Waste Disposal	\$98,407.71	\$98,000.00	\$105,000.00
Bulk Waste Shipping	\$92,631.33	\$85,000.00	\$100,000.00
<b>Total Bulk Waste Costs</b>	<b>\$191,039.04</b>	<b>\$183,000.00</b>	<b>\$205,000.00</b>
<b>Plant Labor Costs</b>			
Plant Wages	\$73,385.60	\$75,305.65	\$79,823.99
Plant Manager Salary	\$51,396.84	\$51,686.19	\$50,000.00
Plant Payroll Taxes	\$10,574.50	\$10,113.83	\$10,113.83
Plant Worker's Comp	\$3,246.00	\$5,081.00	\$5,081.00
Plant Health Benefits	\$42,540.35	\$47,776.20	\$47,776.20
<b>Total Plant Labor Costs</b>	<b>\$181,143.29</b>	<b>\$189,962.87</b>	<b>\$192,795.02</b>
<b>Maintenance Costs</b>			
Loader Maintenance	\$925.68	\$2,000.00	\$2,500.00
Forklift Maintenance	\$306.72	\$800.00	\$800.00
Scale Maintenance	\$875.00	\$1,200.00	\$1,200.00
Trailer Maintenance	\$9,930.83	\$10,000.00	\$25,000.00
<b>Total Maintenance Costs</b>	<b>\$12,038.23</b>	<b>\$14,000.00</b>	<b>\$29,500.00</b>
<b>Operating Costs</b>			
Fuel for Loader	\$845.90	\$1,200.00	\$1,200.00
Propane for Fork Lift	\$97.22	\$300.00	\$300.00
Gasoline	\$-	\$300.00	\$300.00
<b>Total Operating Costs</b>	<b>\$943.12</b>	<b>\$1,800.00</b>	<b>\$1,800.00</b>

**Professional Services Costs**

Dues and Memberships (MMA)	\$625.00	\$600.00	\$650.00
Accounting & Audit	\$3,800.00	\$3,500.00	\$4,000.00
<b>Total Professional Services Costs</b>	<b>\$4,425.00</b>	<b>\$4,100.00</b>	<b>\$4,650.00</b>

**Office Costs**

Insurance	\$9,688.00	\$10,000.00	\$10,000.00
Printing/Advertising	\$118.14	\$200.00	\$200.00
Office Expense	\$3,194.40	\$3,000.00	\$3,500.00
Bookkeeping	\$5,812.50	\$5,987.50	\$5,987.50
<b>Total Office Costs</b>	<b>\$18,813.04</b>	<b>\$19,187.50</b>	<b>\$19,687.50</b>

**Facility Operation**

Utilities	\$3,493.78	\$6,000.00	\$6,000.00
Miscellaneous Facility Operation	\$189.08	\$200.00	\$200.00
Facility Supplies	\$80.54	\$646.00	\$646.00
License (DEP)	\$316.00	\$502.00	\$502.00
<b>Total Facility Operation Costs</b>	<b>\$4,079.40</b>	<b>\$7,348.00</b>	<b>\$7,348.00</b>

**Other Costs**

Capital Expense	\$9,656.66	\$10,000.00	\$10,000.00
Misc Expense - Contingency	\$1,844.62	\$5,000.00	\$5,000.00
Facilities Capital Reserve Fund	\$12,000.00	\$12,000.00	\$12,000.00
Equipment Capital Reserve Fund	\$7,000.00	\$7,000.00	\$7,000.00
<b>Total Other Costs</b>	<b>\$30,501.28</b>	<b>\$34,000.00</b>	<b>\$34,000.00</b>

<b>Total Expenses</b>	<b>\$628,942.68</b>	<b>\$616,398.37</b>	<b>\$689,780.52</b>
<b>Total Revenue</b>	<b>\$624,349.40</b>	<b>\$616,398.37</b>	<b>\$689,780.52</b>
<b>Net</b>	<b>\$(4,593.28)</b>	<b>\$-</b>	<b>\$-</b>

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

The past year has kept the same strong pace of increased building and plumbing permits as seen the last two years. New home starts and renovations are spread across the villages keeping every contractor and tradesman very busy.

New to Bristol are three ground mounted solar array projects that vary in size from 1.9 megawatts to over 5 megawatts covering 10 to 20 acres. These sites went through a rigorous review by the Maine Department of Environmental Protection as well as my office, the Bristol Planning Board, and the Bristol Select Board.

The only ordinance change for the year ahead is a minor update to the Flood Plain Management Ordinance. Those who live in a flood hazard development area will not see any changes to the Flood Insurance Rate Map.

As a reminder, any building or development in the Flood Zone will require a Flood Hazard Development permit along with the other applicable local and State permits.

As always, do not hesitate to contact this office for help in navigating the process.

**Fish Committee** *Jay Crooker, Chair; Tyler Cheney, Marvin Farrin, Brent Fogg, Alison Lee, Shannon Mahan, Rick Poland, Nathan Simmons*

This year was a momentous year for the Fish Committee, as the replacement fish ladder was opened for fish migration after several months of hard work and commitment by many members of our community. Construction of the first phase of the pool and weir ladder (including stonework of the pools to a level that would accommodate fish passage) was completed by April 18th. On that date, water was first released at the top of the ladder and allowed to flow through the pools for the first time. Over the next four weeks, the Fish Committee made several adjustments to the water flow through the ladder. The first schools of migrating alewives arrived at the ladder on May 18th and continued for the next four weeks. On May 22nd, the Fish Committee hosted a Grand Opening at the ladder, giving personal tours of the new ladder to many curious community members.

The fish committee, along with a team of dedicated volunteers, performed counts of alewives climbing the fish ladder. This marks the ninth consecutive year that information was collected and submitted to the Maine Department of Marine Resources (DMR). The count for 2021 was approximately 90,000 alewives. Unfortunately, low water levels from the drought in the Spring limited the number of alewives migrating the five miles from the Pemaquid Mill to the fish ladder. The Fish Committee also discovered that schools of alewives were climbing the ladder overnight and the early morning hours, so many fish were not included in the count. In 2022, the Committee plans to update the counting protocol to include more counts early and late in the day.

The encouraging news is that the fish that made the journey to the ladder had an easy time climbing the new ladder, and also running back towards the ocean over the dam into the new, larger plunge pool. Schools of alewives were observed entering the ladder and exiting the top less than fifteen minutes later. With easier access past the dam, many alewives should return year after year as repeat spawners and this will build the run dramatically over the next several years.

The fish committee continued their collection of alewife scale samples, taken periodically at the ladder exit and analyzed by the Maine Department of Marine Resources. This year, the samples revealed a large percentage of 5-year-old alewives. Since most alewife runs are dominated by 4-year-old return spawners, this further emphasized the fact that the (small) run size four years prior affected the counts this year. Building the alewife run to over 450,000 (required for a commercial harvest) will take several years. The fry from the largest run (175,000 in 2018) will return next year as 4-year-olds, so if the water levels are normal in 2022 we expect to have a record run.

In the Fall of 2021, the Town of Bristol constructed a new footbridge across the top of the dam. This bridge provides easier access from the public parking at the dam to the fish ladder. In the Spring of 2022, the Fish Committee is planning to assist with the construction of an additional footbridge that spans the top of the fish ladder. This bridge will be used to access the fish ladder viewing areas on the eastern side of the ladder.

Through the Winter of 2021, stonework continued on the ladder, as stones were added to the pools above the waterline. Stonework will be complete when capstones are placed on top of the pool edges, and viewing areas are created along the eastern edge of the ladder.

The Fish Committee would like to thank everyone for their continued support. The fish counters, donations, and general enthusiasm from the community are what make this project an ongoing success.

## BRISTOL EDUCATION REPORT PRE-K - 12

*Craig Jurgensen, Superintendent of Schools*

The Central Lincoln County School System – aka “AOS 93” – serves seven towns: Bremen, Bristol, Damariscotta, Jefferson, Newcastle, Nobleboro, and South Bristol. There are five schools: Bristol Consolidated, Jefferson Village, Nobleboro Central, South Bristol and Great Salt Bay (serving Bremen, Damariscotta and Newcastle) with over 800 students attending PreK to eighth grade. CLCSS does not operate a high school, each AOS 93 town pays tuition to a local public or private high school. In 2021 there were 527 students attending area public high schools or private academies. There are nine school boards with one for each of the seven communities, one for GSB and an AOS 93 board. It is a complicated school system but one in which strong community support, parent involvement, and a highly skilled and committed staff is focused and actively engaged in providing rich and robust learning opportunities for all students.

2021 was a year of challenge and change in AOS 93 schools.

The primary challenge was, of course, the impact of the pandemic on students, staff, and families. During the spring we continued our emphasis on keeping students healthy and, to the extent possible, learning in their classrooms and interacting with their friends and teachers. Although a distance learning option was available for families to choose, we emphasized and focused on our in-person instruction knowing how important the contact and interaction was for learning, as well as for emotional development and wellbeing. We worked diligently to approach school as “business as usual” even as we followed the mandates, recommendations, and guidelines that directed our prevention and mitigation strategies.

With the start of the 2021-22 school year in September, we returned with renewed optimism, an emphasis on maximizing our in-person instruction, and revised recommendations for our standard operating procedures. School planning teams and school boards diligently and conscientiously reviewed and laid out the best plans possible for each school’s opening plans based on the few remaining mandates and many recommendations focused on developing and implementing an effective response to the prevention and mitigation strategies needed to support student and staff health and contain and limit spread of the virus in our schools. Although each of our schools found it necessary for short periods of time to move to a remote instructional model either as an entire school or for particular classrooms, our emphasis and goals was to continue to support student learning in the classroom. All of us worked together, thoughtfully collaborating to problem solve and respond to each new and unique situation. Communication and collaboration were the keys to keeping schools open with teachers and students engaged in teaching and learning. As we approached the end of 2021, schools increased their use of onsite COVID testing and offered vaccination clinics with help from Lincoln Health to deploy new tools to respond to the pandemic.

Without question, the challenges of 2021 brought many operational changes to AOS 93. Other changes were evident too. At South Bristol School, Scott White, after 13 years as the school principal, moved to Union Elementary School. In his place, Charles (Chuck Hamm), having worked in Belfast and Islesboro, was hired as the SBS principal. Jason Adickes transitioned from a long and successful tenure at GSB to assume the school leadership position of principal at Jefferson Village School. Returning to AOS 93, Ira Michaud, after four years as the principal at Edgcomb Eddy School in AOS 98, was hired to lead Nobleboro Central School. These new principals along with Jennifer Ribeiro at Bristol Consolidated School and Kim Schaff and Assistant Principal Kami Peaslee at Great Salt Bay Community School, Assistant Superintendent of Schools Lynsey Johnston, Director of Curriculum, Instruction, and Assessment, Ann Hassett, and Director of Special Services, Kelly Stokes, CLCSS has the strongest and most dedicated professional administrative leadership team I have had the privilege to work with as a public-school administrator.

Other changes included the hiring of many new staff in different roles in each school. An upgrade and refinement of a new AOS 93 website was launched in November. At the December AOS 93 board meeting, a revised Interlocal Agreement was unanimously approved. The new agreement updates the original 2008 agreement that brought the seven towns together to form CLSCSS. While some operational changes were included, the majority of the updates resulted in a more concise and clearer document. Both the 2008 original and the 2021 revision are available on the AOS 93 website. School board meetings that moved from the traditional well-established face to face format to fully remote Zoom meetings in 2020 returned to in-person meetings with a remote option in September 2021. This change, coupled with an asynchronous YouTube viewing option, broadened community access and participation in the monthly school board meetings. Enhanced remote instruction capabilities and the refined online tools available to teachers accessed due to the pandemic provided with us with remote instructional options to use as an alternative to full closures due to weather related events. Receiving substantial federal funds through ESSR and CARES supported significant upgrades to school ventilation, facilities improvements to enable social distancing requirements, and staffing increases that provided smaller student-staff ratios, increased attention to cleaning protocols, and significant improvements to educational technologies.

Since March 2020 our primary instructional focus in AOS 93 has been supporting students, families, and educators through pandemic learning, and at the same time we have continued to make progress in other areas of curriculum, instruction, and assessment. This work has included ensuring instructional continuity during periods of school closing and disrupted learning, providing an alternative for students who were unable to attend school when we reopened in September 2020, supporting continued staff learning with an initial day of training for new employees and both remote and in-person professional development focused on best instructional practices and the physical and emotional safety of all of our

students. In July and August 2021, we partnered with Central Lincoln County YMCA to offer a full-day summer school program of academics, enrichment, and social/emotional learning for students in all AOS 93 schools.

In Special Education, we are appreciative for the commitment of all staff who support students with disabilities despite a shortage of staff in many areas. Several of our staff (speech/language therapists, special education teachers, and educational technicians) took advantage of an opportunity to obtain professional development from the Maine DOE this year in Lindamood-Bell curriculum. The Lindamood-Bell curriculum is effective and evidence-based methodology that uses a unique sensory and cognitive based approach. Many school districts across the country have adopted these programs which have demonstrated very good results in student progress. We have already put the training into implementation and are excited about the differentiation it provides to students who need it most.

At South Bristol School, changes in school operations included the creation of a Leadership Team that works with the principal to review, assess, and intervene where changes and improvements are needed, as well as recognizing the school's strengths and success. A Multiple Tiered System of Supports (MTSS) was implemented to help educators provide academic and behavioral strategies for students with various needs. Staff have implemented a school-wide plan of enrichment opportunities. The middle school level has hosted several volunteer presentations and short trips off campus, including a week-long Witch Island experience.

Bristol Consolidated School completed nine years of PreK education. A portable classroom was installed in the summer to provide additional learning space in response to a rapid enrollment increase. Space, however, continues to be an issue the school and community are working to address. The school has a new well and other upgrades throughout that improve the physical plant and grounds. The new softball field was fabulous last spring.

Jefferson Village School continues to offer a number of enrichment activities for students, in conjunction with their academic instruction and learning. The 8th grade students participated in a service project for Veterans Day that included raking leaves at the Maine Veterans Cemetery in Augusta. The entire student body helped produce a video thanking Veterans for their service. Kindergarten students sang Christmas Carols, while outside, to residents of the Lincoln Home. JVS students collected and donated nonperishable items to the Jefferson Food Pantry to help families in need. Fifth through eighth grade students participated in hiking and fat tire bike riding at Hidden Valley Nature Center and the JVS Library held its annual Holiday Bizarre Fundraiser.

Nobleboro Central School students enjoyed playing soccer and basketball again after returning to in-person instruction in September. Chess club and homework club started up again. Sewing club and cheering club were new additions to extracurricular programming. STEAM (science, technology, engineering, arts and math) classes started up again for the 7th and 8th graders this fall. Fourth grade has enjoyed getting out to Hidden Valley Nature Center, CAL learned about

the Wiscasset, Waterville and Farmington Railway at their site in Alna. Third and sixth grade classes have enjoyed FARMS Kitchen at the YMCA again, and the sixth grade held a food drive and delivered contributions to recipients.

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 especially given the uncertainties and challenges of the COVID-19 pandemic.

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 has not distracted us from our mission. I encourage you to visit the AOS 93 website ([www.aos93.org](http://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.

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

Looking back at 2021, the extent of the changes we had to make at BCS was significant, but we worked hard to balance these changes with the commitment of staff, students, and families to maintain our learning community and its traditions. We had a number of students engaged in remote offsite learning, but we also figured out how to provide art, music, and PE safely for those students who attended daily. Our instructional practices were adjusted to accommodate the required social distancing, masking, and hygiene requirements in ways that still allowed students to work together. By March, in addition to virtual programs for students in kindergarten to fourth grade from Chewonki, the administration of NWEA assessments, and planning for parent-teacher conferences, we were engaged in conversations related to spring sports.

The school board met regularly by Zoom throughout the year working on budget development for FY 22, policy review and approval, and supporting facilities improvements. Board members Darin Carlucci, Jessica Dimauro, and J.W. Oliver thanked outgoing board members David Kolodin and Cerina Leeman for their service and commitment. Becky Cooper and Emile Lugosch were welcomed to the BCS School Board in April.

As the 2021-2022 school year approached, facilities upgrades and changes were completed. These included the installation of a portable classroom, a new air exchanger in the school office, new flooring in the art room, the replacement of a kitchen door and the sewer pump was repaired and system controls relocated. Anticipated enrollment in August was 195 students. The Board moved to in-person meetings and reopening plans included the ice cream social, staff development and orientation days, and plans for fall soccer. The implementation of new protocols and recommendations related to COVID standard operating procedures were shared with parents, staff, and students. Newly hired staff included: Food Service manager Layne Kaler; Food Service staff member Taylah Benner; Administrative Assistant Nicole Speranza; School Nurse Lisa Granfield; Second Grade Teacher Kirsten Pafundi; Music Teacher Laura Whitney; Educational Technicians Amanda Phipps and Lindsay Sproul and part-time Custodian Jeff Nickerson. Bristol Fire Chief, Scott Sutter, met with the School Board to be introduced to members and to answer questions. School Board member Becky Cooper was appointed to the Bristol Comprehensive Planning Committee.

The school's well failed in September due to iron contamination. A new hook-up to the well on the softball field was completed. Once state testing of the water was completed, the new well was connected to the school. Although this took longer than expected, staff and students adapted and school routines were only slightly interrupted. In November the PTO was reorganized and new members were recruited and the BCS school board began their preliminary work on the 2022-2023 budget and began looking earnestly at building renovations.

These are the many examples of the wonderful things that go on at Bristol School. We have a lot to celebrate!

We greatly appreciate your continued support of our PreK - grade 12 learners. Thank you!

## Bristol K-12 Education Budget

	<b>FY22 Budget 7/1/21 - 6/30/22</b>	<b>FY23 Proposed 7/1/22-6/30/23</b>	<b>% Diff</b>
<b>Revenues</b>			
LOCAL APPROPRIATION: REQUIRED	(\$3,396,084.41)	(\$3,527,501.83)	3.87%
LOCAL APPROPRIATION: ADDITIONAL LOCAL	(\$1,468,264.83)	(\$1,336,847.41)	(8.95%)
MISC. SALES & REFUNDS (MSMA, ETC.)	\$0.00	\$0.00	
STATE SUBSIDY	(\$414,092.34)	(\$452,454.28)	9.26%
FUND BEGINNING BALANCE	(\$48,807.30)	(\$400,061.31)	719.68%
<b>Total Gen Fund Revenue</b>	<b>(\$5,327,248.88)</b>	<b>(\$5,716,864.83)</b>	
<b>Regular Instruction</b>			
TEACHER SALARY	\$883,743.93	\$945,136.25	6.95%
ED TECH SALARY	\$55,605.03	\$61,665.27	10.90%
SUBSTITUTE SALARY	\$17,500.00	\$17,500.00	0.00%
TUTOR SALARY	\$1,000.00	\$1,000.00	0.00%
HW LEARNING LAB STIPEND	\$5,800.00	\$5,800.00	0.00%
HW LEARNING LAB BENEFITS	\$130.50	\$130.50	0.00%
TEACHER BENEFITS	\$16,137.50	\$17,235.85	6.81%
ED TECH BENEFITS	\$2,444.25	\$2,127.15	(12.97%)
SUBSTITUTE BENEFITS	\$1,300.00	\$1,300.00	0.00%

	FY22 Budget	FY23 Proposed	% Diff
TUTOR BENEFITS	\$38.40	\$38.40	0.00%
TEACHER HEALTH INSURANCE	\$207,216.96	\$248,573.01	19.96%
ED TECH HEALTH INSURANCE	\$24,060.60	\$22,737.27	(5.50%)
HW LEARNING LAB RETIREMENT	\$222.72	\$222.72	0.00%
TEACHER RETIREMENT	\$32,841.57	\$36,293.24	10.51%
ED TECH RETIREMENT	\$1,292.43	\$3,543.86	174.20%
SUBSTITUTE RETIREMENT	\$200.00	\$200.00	0.00%
TUTOR RETIREMENT	\$41.60	\$41.60	0.00%
TEACHER TUITION	\$7,700.00	\$8,600.00	11.69%
TEACHER-CASH IN LIEU	\$3,750.00	\$5,250.00	40.00%
COPIER LEASE (TEACHER USE)	\$5,780.70	\$7,280.70	25.95%
INSTRUCTIONAL SUPPLIES	\$38,977.88	\$38,500.00	(1.23%)
INSTRUCTIONAL TEXTBOOKS	\$5,560.00	\$6,768.18	21.73%
INSTRUCTIONAL DUES/FEES	\$350.00	\$515.00	47.14%
PRE K TEACHER SALARY	\$63,233.87	\$66,101.53	4.54%
PRE K ED TECH SALARY	\$21,199.15	\$24,954.65	17.72%
PRE K TEACHER BENEFITS	\$1,154.59	\$1,204.77	4.35%
PRE K ED TECH BENEFITS	\$418.99	\$484.70	15.68%
PRE K TEACHER HEALTH INS	\$10,827.36	\$11,693.52	8.00%
PRE K ED TECH HEALTH INS	\$12,030.30	\$12,992.70	8.00%
PRE K TEACHER RETIREMENT	\$2,428.18	\$2,538.30	4.54%
PRE K ED TECH RETIREMENT	\$746.21	\$958.26	28.42%
PRE K ED TECH CASH IN LIEU	\$1,000.00	\$1,000.00	0.00%
PRE-K PROFESSIONAL DEVELOPMENT/TRAINING	\$400.00	\$400.00	0.00%
PRE K INSTRUCTIONAL SUPPLIES	\$833.35	\$868.75	4.25%
SECONDARY PUBLIC TUITION	\$30,817.30	\$9,150.00	(70.31%)
SECONDARY PRIVATE TUITION	\$937,900.00	\$1,100,504.00	17.34%
SECONDARY PRIVATE INSURED VALUE	\$56,440.00	\$66,056.00	17.04%
SEC REG ED CONTINGENCY	\$24,629.43	\$24,629.43	0.00%
ELL SERVICES	\$0.00	\$0.00	
SEC ALT ED TUITION (LA)	\$3,154.89	\$3,154.89	0.00%
CAL PROGRAM SHARE	\$40,253.03	\$43,135.00	7.16%
<b>Total Regular Instruction</b>	<b>\$2,519,160.72</b>	<b>\$2,800,285.50</b>	
<b>Special Education Instruction</b>			
SPED TEACHER SALARY	\$55,915.32	\$58,451.08	4.54%
SPED ED TECH SALARY	\$129,981.90	\$132,237.16	1.74%
SPED SUBSTITUTE TEACHER	\$2,500.00	\$2,500.00	0.00%
SPED TUTOR SALARY	\$1,000.00	\$1,000.00	0.00%
SPED TEACHER BENEFITS	\$1,026.52	\$1,070.89	4.32%
SPED ED TECH BENEFITS	\$2,569.38	\$2,602.15	1.28%
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	\$28,870.08	182.06%
SPED ED TECH HEALTH INS	\$39,098.61	\$29,233.65	(25.23%)
SPED TEACHER RETIREMENT	\$2,147.15	\$2,244.52	4.53%
SPED ED TECH RETIREMENT	\$4,646.40	\$5,077.92	9.29%
SPED SUB RETIREMENT	\$104.00	\$104.00	0.00%
SPED TUTOR RETIREMENT	\$41.60	\$41.60	0.00%
SPED TEACHER TUITION	\$1,500.00	\$2,500.00	66.67%
SPED ED TECH TUITION	\$2,800.00	\$3,000.00	7.14%
SPED TEACHER CASH IN LIEU	\$1,250.00	\$0.00	(100.00%)
SPED ED TECH CASH IN LIEU	\$2,000.00	\$3,800.00	90.00%
SPED CONF/PROF SERVICES	\$400.00	\$2,000.00	400.00%
SPED SUPPLIES	\$1,825.00	\$1,825.00	0.00%
SPED TEXTBOOKS	\$200.00	\$300.00	50.00%
SPED INSTRUCTIONAL DUES & FEES	\$335.00	\$763.00	127.76%

	FY22 Budget	FY23 Proposed	% Diff
SPED SEC PUBLIC TUITION	\$0.00	\$55,697.25	
SPED ELEM PRIVATE TUITION	\$0.00	\$0.00	
SPED SEC PRIVATE TUITION	\$255,219.00	\$203,207.75	(20.38%)
PEC PROGRAM SHARE	\$81,028.04	\$125,678.61	55.11%
COMPASS PROGRAM SHARE	\$124,495.56	\$143,691.45	15.42%
SHREP PROGRAM FEE	\$6,432.00	\$0.00	(100.00%)
SPED ADMIN COST	\$30,527.90	\$28,927.29	(5.24%)
MAINE CARE SEED EXPENSE ELEMENTARY	\$0.00	\$0.00	
MAINECARE SEED EXPENSE SECONDARY	\$25,000.00	\$25,000.00	0.00%
SPED ONLINE SUBSCRIPTION SHARED	\$1,642.50	\$1,025.00	(37.60%)
SPED SOCIAL WORKER SALARY	\$71,881.03	\$72,739.66	1.19%
SPED SOCIAL WORKER BENEFITS	\$1,305.91	\$1,320.95	1.15%
SPED SOCIAL WORKER HEALTH IN	\$26,401.44	\$28,870.08	9.35%
SPED SOCIAL WORKER RETIREMEN	\$2,530.21	\$2,793.20	10.39%
SPED PSYCH ELEMENTARY	\$22,185.24	\$23,000.00	3.67%
SPED PSYCH SECONDARY	\$3,000.00	\$3,000.00	0.00%
SPEECH TEACHER SALARY	\$57,504.82	\$44,075.92	(23.35%)
SPEECH TEACHER BENEFITS	\$1,044.73	\$800.13	(23.41%)
SPEECH TEACHER HEALTH INSURANCE	\$21,121.15	\$17,322.05	(17.99%)
SPEECH TEACHER RETIREMENT	\$2,208.19	\$1,692.52	(23.35%)
SPEECH CONFERENCES	\$400.00	\$0.00	(100.00%)
SPED CONTRACTED SPEECH -ELEMENTARY	\$0.00	\$0.00	
SPEECH SECONDARY SHARED SPEECH	\$4,000.00	\$6,000.00	50.00%
SPEECH TRAVEL/MILEAGE	\$528.00	\$300.00	(43.18%)
SPEECH SUPPLIES	\$436.71	\$703.95	61.19%
SPED OT ELEMENTARY	\$7,000.00	\$7,200.00	2.86%
SPED OT SECONDARY	\$5,000.00	\$5,000.00	0.00%
SPED PT ELEMENTARY	\$7,250.00	\$7,850.00	8.28%
SPED SECONDARY PT	\$3,000.00	\$2,800.00	(6.67%)
<b>Sub Total Special Education</b>	<b>\$1,020,797.58</b>	<b>\$1,086,395.61</b>	
<b>CTE Instruction</b>			
SEC TUIT ROCKLAND VOC SCHL	\$100.00	\$100.00	0.00%
<b>Total CTE Instruction</b>	<b>\$100.00</b>	<b>\$100.00</b>	
<b>Other Instruction</b>			
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	\$6,300.00	\$6,300.00	0.00%
CO-CURR STIPEND BENEFITS	\$250.00	\$250.00	0.00%
CO-CURR STIPEND RETIREMENT	\$200.00	\$200.00	0.00%
CO-CURR MUSICAL EQUIP MAINT	\$625.00	\$1,000.00	60.00%
CO-CURR OTHER SERVICES	\$17,458.00	\$17,755.00	1.70%
CO-CURR SUPPLIES	\$1,275.00	\$1,275.00	0.00%
CO-CURR FIELD TRIP TRANS	\$8,503.75	\$8,500.00	(0.04%)
EX-CURR STIPENDS	\$28,072.20	\$27,453.66	(2.20%)
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	\$6,650.00	\$6,650.00	0.00%
EX-CURR SUPPLIES	\$6,500.00	\$7,000.00	7.69%
EX-CURR DUES/FEEES	\$1,200.00	\$1,200.00	0.00%
EX-CURR TRIPS	\$13,531.50	\$24,564.05	81.53%
<b>Total Other Instruction</b>	<b>\$97,808.25</b>	<b>\$109,390.51</b>	
<b>Student and Staff Support</b>			
GUIDANCE COUNSELOR SALARY	\$42,705.79	\$44,730.51	4.74%
GUIDANCE COUNSELOR BENEFITS	\$795.35	\$830.78	4.45%

	FY22 Budget	FY23 Proposed	% Diff
GUIDANCE COUNSELOR HI	\$15,840.84	\$17,321.76	9.35%
GUIDANCE COUNSELOR RETIREMNT	\$1,502.90	\$1,717.65	14.29%
NURSING HEALTH SRVCS	\$65,667.00	\$69,300.00	5.53%
HEALTH EQUIPMENT MAINT/REPAIR	\$250.00	\$250.00	0.00%
HEALTH SUPPLIES	\$2,000.00	\$2,000.00	0.00%
HEALTH PERIODICALS	\$131.00	\$131.00	0.00%
SEC TUTOR SALARY	\$1,000.00	\$1,000.00	0.00%
SEC TUTOR BENEFITS	\$84.50	\$84.50	0.00%
SEC TUTOR RETIREMENT	\$38.40	\$38.40	0.00%
CURR COMITE TEA SALARY	\$0.00	\$0.00	
CURR COMITE TEA BENEFITS	\$0.00	\$0.00	
ASSESSMENT FOR CURR ADMIN	\$10,804.54	\$5,350.00	(50.48%)
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	\$9,300.00	\$7,631.00	(17.95%)
STAFF DEVELOPMENT - SHARED	\$5,134.00	\$4,100.00	(20.14%)
STF DEVELOPMNT TRAVEL	\$700.00	\$700.00	0.00%
LIBRARY ET SALARY	\$13,021.23	\$13,442.10	3.23%
LIBRARY ET BENEFITS	\$251.87	\$259.24	2.93%
LIBRARY ET HEALTH INSURANCE	\$6,015.18	\$6,496.38	8.00%
LIBRARY ET RETIREMENT	\$458.37	\$516.18	12.61%
LIBRARY PROF SRVCS	\$975.00	\$530.00	(45.64%)
LIBRARY SUPPLIES/AV	\$420.30	\$380.00	(9.59%)
LIBRARY BOOKS/PERIODICALS	\$3,500.00	\$3,420.00	(2.29%)
LIBRARY DUES/FEES	\$850.00	\$850.00	0.00%
TECHNOLOGY ET SALARY	\$59,525.76	\$61,437.44	3.21%
TECHNOLOGY ET BENEFITS	\$1,089.70	\$1,123.15	3.07%
TECHNOLOGY ET HI	\$12,030.36	\$12,992.76	8.00%
TECHNOLOGY ET RETIREMENT	\$2,095.31	\$2,359.20	12.59%
TECH CONF/WORKSHOPS	\$500.00	\$800.00	60.00%
AOS IT SUPPORT	\$5,722.65	\$7,050.00	23.19%
COMP HRDWRE MAINT REPAIR	\$3,000.00	\$3,000.00	0.00%
COMP SFTWRE MAINT/REPAIR	\$0.00	\$0.00	
INSTRUCT ONLINE SUBSCRIPT - SCHOOL	\$17,743.90	\$16,000.00	(9.83%)
INST ONLINE SUBSCRIPTION - SHARED	\$8,233.00	\$6,100.00	(25.91%)
COMP SUPPLIES	\$4,000.00	\$3,567.00	(10.83%)
COMP HRDWRE PURCHASE	\$16,800.00	\$20,637.11	22.84%
COMP SFTWRE PURCH	\$2,250.00	\$2,600.00	15.56%
TESTING MATLS - SCHOOL	\$1,154.40	\$1,000.00	(13.37%)
TESTING MATLS - SHARED	\$2,498.00	\$1,150.00	(53.96%)
SHARED WELLNESS COMMITTEE	\$500.00	\$600.00	20.00%
<b>Total Student/Staff Support</b>	<b>\$321,249.60</b>	<b>\$324,156.41</b>	
<b>System Administration</b>			
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	\$3,000.00	\$3,000.00	0.00%
SCHL BRD ADVERTISING	\$938.69	\$938.69	0.00%
SCHL BRD DUES/FEES	\$1,350.00	\$1,500.00	11.11%
SCHL BRD CONFERENCES	\$560.00	\$560.00	0.00%
SCHL BRD AUDITOR SRVCS	\$5,000.00	\$5,500.00	10.00%
SCHL BRD LEGAL FEES	\$2,500.00	\$2,500.00	0.00%
ASSESSMENT FOR ADMIN (SUPT)	\$60,139.04	\$61,321.33	1.97%
ASSESSMENT FOR FISCAL SVCS: SUPT OFFICE	\$56,271.25	\$61,128.61	8.63%
<b>Total System Administration</b>	<b>\$132,144.88</b>	<b>\$138,834.53</b>	

	FY22 Budget	FY23 Proposed	% Diff
<b>School Administration</b>			
PRINCIPAL SALARY	\$101,466.46	\$106,254.31	4.72%
ADMIN ASST SALARY	\$61,541.60	\$76,078.00	23.62%
LEAD TEACHERS STIPEND	\$4,500.00	\$4,500.00	0.00%
LEAD TEACHERS STIPEND BENEFITS	\$101.25	\$101.25	0.00%
PRINCIPAL BENEFITS	\$1,823.66	\$1,907.45	4.59%
ADMIN ASST BENEFITS	\$4,988.56	\$6,144.19	23.17%
PRINCIPAL HI	\$29,701.68	\$32,077.80	8.00%
ADMIN ASST HI	\$25,263.69	\$25,985.46	2.86%
LEAD TEACHERS RETIREMENT	\$172.80	\$172.80	0.00%
PRINCIPAL RETIREMENT	\$3,896.31	\$4,080.17	4.72%
PRINCIPAL PD	\$800.00	\$800.00	0.00%
SHARED POWERSCHOOL STIP	\$1,000.00	\$950.00	(5.00%)
POWERSCHOOL/INFOSNAP SOFTWARE RENTAL	\$4,915.00	\$6,200.00	26.14%
PRINCIPAL COPIER LEASE	\$5,780.70	\$5,780.70	0.00%
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	\$800.00	\$600.00	(25.00%)
<b>Total School Administration</b>	<b>\$250,901.71</b>	<b>\$275,782.13</b>	
<b>Transportation and Buses</b>			
BUS MONITOR SALARY	\$12,000.00	\$9,000.00	(25.00%)
BUS MONITOR BENEFITS	\$1,014.00	\$750.00	(26.04%)
CONTRACTED TRANS PK-8	\$274,673.00	\$284,000.00	3.40%
CONTRACTED TRANS 9-12	\$68,668.25	\$71,000.00	3.40%
OTHER STUDENT TRANSPORTATION	\$0.00	\$0.00	
SPED ELEMENTARY TRANS	\$0.00	\$0.00	
SPED SEC TRANS	\$128,000.00	\$100,000.00	(21.88%)
SEC VOC TRANS	\$17,393.11	\$10,000.00	(42.51%)
<b>Total Transportation and Buses</b>	<b>\$501,748.36</b>	<b>\$474,750.00</b>	
<b>Facilities and Maintenance</b>			
SHARED CHO STIPEND	\$420.00	\$575.00	36.90%
DISPOSAL SERVICES	\$5,800.00	\$6,000.00	3.45%
PROPERTY INSURANCE	\$7,210.00	\$8,000.00	10.96%
TELEPHONE	\$4,000.00	\$4,000.00	0.00%
FURNITURE - NON INSTRUCTIONAL	\$0.00	\$0.00	
FURNITURE - INSTRUCTIONAL	\$7,792.10	\$8,235.00	5.68%
ELECTRICITY	\$30,000.00	\$36,000.00	20.00%
HEATING FUEL-PROPANE	\$46,689.14	\$56,000.00	19.94%
MISC BUILDING/UTILITY FEES	\$400.00	\$1,900.00	375.00%
CUSTODIAN SALARY	\$122,459.60	\$119,571.40	(2.36%)
SUMMER/SUB CUSTODIAN PAY	\$5,000.00	\$5,000.00	0.00%
CUSTODIAN BENEFITS	\$12,878.82	\$12,579.60	(2.32%)
SUMMER/SUB CUSTODIAN BENEFITS	\$543.00	\$543.00	0.00%
CUSTODIAN HEALTH INSURANCE	\$36,091.08	\$51,971.04	44.00%
CUSTODIAL SUPPLIES	\$17,000.00	\$17,000.00	0.00%
BLDG MAINTENANCE SERVICES	\$106,500.00	\$96,650.00	(9.25%)
MAINTENANCE SUPPLIES	\$18,000.00	\$18,300.00	1.67%
GROUPS MAINT SERVICES	\$10,500.00	\$16,000.00	52.38%
CONTRACTED MOWING	\$5,000.00	\$9,500.00	90.00%
CONTRACTED SNOWPLOWING	\$3,000.00	\$3,000.00	0.00%
SCHOOL EQUIPMENT	\$5,001.00	\$0.00	(100.00%)
SECURITY EQUIPMENT-NON CAPITALIZED	\$7,000.00	\$7,000.00	0.00%
SHARED SAFETY COMMITTEE	\$250.00	\$250.00	0.00%
CAPITAL ENHANCE & IMPROVEMENT	\$12,500.00	\$10,000.00	(20.00%)
<b>Total Facilities Maintenance</b>	<b>\$464,034.74</b>	<b>\$488,075.04</b>	

	FY22 Budget	FY23 Proposed	% Diff
<b>All Other Expend., incl. Lunch</b>			
SCHOOL LUNCH MONITOR	\$3,963.90	\$3,780.74	(4.62%)
SCHOOL LUNCH MONITOR BENEFITS	\$334.95	\$310.17	(7.40%)
FOOD SERVICE GF SUBSIDY	\$15,004.19	\$15,004.19	0.00%
<b>Total All Other Expenditures</b>	<b>\$19,303.04</b>	<b>\$19,095.10</b>	
<b>Total Expense</b>	<b>\$5,327,248.88</b>	<b>\$5,716,864.83</b>	

### AOS 93 Enrollment (October 2021)

	Pre-K	Kdgn.	1st Grade	2nd Grade	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	TOTAL ELEM.
Bristol	12	26	23	18	16	17	22	16	11	21	182
Open Enrollment		1	2	1							4
Superintendent's Agree		3									3
Tuition Agreement									1		1
<b>Bristol Total</b>	<b>12</b>	<b>30</b>	<b>25</b>	<b>19</b>	<b>16</b>	<b>17</b>	<b>22</b>	<b>16</b>	<b>12</b>	<b>21</b>	<b>190</b>
Bremen		0	9	4	4	7	4	5	8	11	52
Damariscotta		23	17	21	22	15	26	21	20	20	185
Newcastle		12	12	10	12	13	9	18	20	19	125
Open Enrollment		1	2	0	0	0	2	5	2	5	17
Superintendent's Agree									0	1	1
Public Tuition		1	0	2	2	2	1	2	2	2	14
<b>GSB, CSD Total</b>		<b>37</b>	<b>40</b>	<b>37</b>	<b>40</b>	<b>37</b>	<b>42</b>	<b>51</b>	<b>52</b>	<b>58</b>	<b>394</b>
Jefferson		26	28	25	24	21	22	18	24	26	214
Open Enrollment										1	1
Superintendent's Agree		1		1	1	1			1		5
<b>Jefferson Total</b>		<b>27</b>	<b>28</b>	<b>26</b>	<b>25</b>	<b>22</b>	<b>22</b>	<b>18</b>	<b>25</b>	<b>27</b>	<b>220</b>
Nobleboro		21	19	12	13	11	12	15	14	14	131
Open Enrollment			1		1	2	1		3		8
CAL (from out of NCS)											
Public Tuition											
Superintendent's Agree											
<b>Nobleboro Total</b>		<b>21</b>	<b>20</b>	<b>12</b>	<b>14</b>	<b>13</b>	<b>13</b>	<b>15</b>	<b>17</b>	<b>14</b>	<b>139</b>
South Bristol	7	2	2	2	4	5	5	8	6	8	49
Superintendent's Agree		2				1				1	4
Open Enrollment	4	1	1		2	1	2	2	1	6	20
<b>So. Bristol Total</b>	<b>11</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>10</b>	<b>7</b>	<b>15</b>	<b>73</b>
<b>TOTAL ELEMENTARY</b>	<b>23</b>	<b>120</b>	<b>116</b>	<b>96</b>	<b>101</b>	<b>96</b>	<b>106</b>	<b>110</b>	<b>113</b>	<b>135</b>	<b>1016</b>

### SECONDARY ENROLLMENT and home school

	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL SEC.
Bremen	9	5	8	6	28
Bristol	20	20	30	22	92
Damariscotta	22	22	26	18	88
Jefferson	25	26	22	22	95
Newcastle	27	31	30	20	108
Nobleboro	21	17	20	21	79
South Bristol	11	7	12	7	37
<b>TOTAL SECONDARY</b>	<b>135</b>	<b>128</b>	<b>148</b>	<b>116</b>	<b>527</b>

AOS 93 Total pre-K-12 1543

## **Lincoln Academy** *Jeffrey S. Burroughs, Head of School*

Greetings from Lincoln Academy, where, like schools around Maine and the world, we continue to face the daunting task of keeping school open during a pandemic. I am currently in my third 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 585 students from 20 towns in Maine and ten countries around the world. In our most recent graduating class of 114 graduates in the Class of 2021, 64 are enrolled in 4-year colleges, 14 in 2-year colleges, 35 entered the workforce, and two entered the military. This year's senior class of 2022 is significantly larger, with 136 students.

After a year of hybrid learning in 2020-21, we moved to full-time, five-days-a-week learning in September of 2021. We are grateful to have Kerri Lilly, RN BSN as our new Director of the LA Health Center. In partnership with Lincoln Health, our Health Center has developed a school-wide plan that includes an indoor mask mandate and weekly COVID testing for 30% of our student body, starting with athletes and residential students. We also hosted three Lincoln Health vaccination clinics on the LA campus in May, 2021 and January, 2022. It has truly been a community effort.

Despite the ongoing interruptions caused by occasional COVID cases, we completed a fall sports season, put on a fully-staged production of Oklahoma, and hosted in-person winter band and choir concerts. Our sports teams are currently in their winter season, where all indoor practices and competitions (with the exception of swim) are masked. We continue to offer performing arts programs and over 40 clubs and extended learning opportunities as part of our new Focused Learning Block, a feature of the academic schedule introduced in September of 2021.

Improvements to our campus this year include a completely updated network to ensure the fastest possible internet connectivity for students and staff, continued ventilation updates to improve air quality, and the acquisition of a seasonal outdoor stage we call the Performing Arts Pavilion. It was wonderful to utilize this space for some of our senior week festivities last spring as well as theater and music performances.

More than 30 current and former trustees and friends have contributed to our "Bridge to Sustainability" fund, which continues our efforts toward fiscal sustainability. This restricted endowment will be used to offset debt payments in the annual budget. We are grateful for the generous support and vote of confidence for our leadership team as they continue to pursue other areas of growth to meet Lincoln's financial needs.

In addition to the fund itself, our long-term investments in sustainability include a fiscally responsible energy strategy. Utilizing best practices shared by other independent schools operating in aging buildings, the board's Buildings and Grounds Committee and the LA facilities team conducted an energy audit of our

campus, which is shaping a multi-pronged plan for maintaining our facilities in the most economically and environmentally effective ways possible.

We appreciate the support of all our sending towns. We are proud to celebrate a 220 year tradition of educating students from the Midcoast and beyond.

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

*Pamela J. Sperry, CLC Adult & Community Education Director*

I do not think any of us expected that the pandemic would impact us for a second year but it most definitely has! In the spring as we watched infection numbers drop and vaccinations rise, we were confident we would be back to life as normal in the not-too-distant future and that all of our classes would once again be face-to-face. However, as the Delta variant took hold, we realized our safety precautions needed to remain in place and that we needed to continue to make remote options available whenever possible. So that is what we did and despite all the ups and downs, we managed to assist five students with attaining their high school equivalency diplomas this past year! Our graduation ceremony, which was held at the Lincoln Theater, was our most moving one yet. Between our graduates' personal stories of obstacles overcome and a mesmerizing musical performance by one of them, most everyone present was brought to tears and filled with gratitude for all that our students had accomplished.

Between 2018 – 2021 we have served sixty-four students from our AOS 93 towns in our high school equivalency program and successfully graduated thirty-three of them! Sixty seven people accessed our college transitions services during that same time period and seven hundred thirty-five community members participated in one or more of our in-person or on-line enrichment activities! 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 Academy of Medical Professions, and the Learning Resources Network, allows us to put forward offerings we typically would not be able to provide. Fortunately, most of the offerings through these partnerships can be accessed remotely which is especially beneficial during these uncertain times.

Last year, we lost almost a third of our revenue due to cancelled enrichment classes because of the pandemic. Thankfully, the Burns Family Foundation provided us with a grant to cover our losses and we were able to keep our doors open. I want to publicly thank them for their generous donation. It was a life saver for our program and we will always be grateful.

Finally, despite all the craziness and stress of this past year, Central Lincoln County Adult & Community Education has continued to make an impact in our communities and a real difference in people's lives. Thank you to all the AOS 93 communities for your ongoing support of our work. We are the "Learning for Work & Life" team and we are here for YOU!

## United State Senate

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

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

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

On the heels of 2020's challenges, 2021 brought us both amazing progress and frustrating setbacks. The incredible rollout of several effective, FDA approved COVID-19 vaccines helped reduce the risks of this deadly pandemic – but vaccine hesitancy, combined with the dangers of new variants, have prolonged this crisis and created new risks for Maine people. The challenges raised tension levels to boiling points during the fallout of the 2020 presidential election and the January 6th Capitol attack. But despite that, Congress was able to deliver for a nation gripped by an unprecedented pandemic. As we reflect back on the year, we see the important action that will make a difference for Maine people – as well as work still unfinished.

As COVID-19 continued to impact communities across our state and the country, Congress's first priority this year was to confront the pandemic's health threats and economic toll. We immediately got to work on the *American Rescue Plan*, crafting an emergency bill to meet the moment and get our nation back on stable footing. The legislation delivered essential support to businesses facing crises, households in need, and the medical professionals on the front lines of this fight. The funds helped get vaccine shots in arms, while also confronting the damage done to our economy. All told, the *American Rescue Plan* is bringing billions of dollars to Maine, helping the state continue to push through this crisis and bounce back stronger than ever.

After passing the *American Rescue Plan*, Congress turned its attention to a longstanding but unfulfilled priority: infrastructure. Through hard work and compromise, both parties came together to pass a bipartisan bill that finally addresses key infrastructure needs. For Maine people, the bill means an estimated \$1.5 billion to repair crumbling roads and out-of-date bridges, \$390 million to improve access to clean drinking water, and more. I am most excited about the significant funding for broadband – because, as we have seen during the pandemic, broadband is a necessity to succeed in the 21st century economy. The historic investments in the bipartisan infrastructure bill, combined with additional funding I pushed for in the *American Rescue Plan*, will bring an estimated \$400 million for broadband home to Maine. These funds will be nothing short of transformational, creating new opportunities across our state.

These two bills have made and will continue to make a real difference for Maine people, helping to both address the challenges of COVID-19 and lay a foundation for long-term success. I am proud of what we've accomplished this year – but I know there is still a lot of work to do and that the road ahead is challenging. Even still, I am filled with optimism because I know the true nature of our citizens, though challenged, has not changed. Despite every hardship, people in towns and communities have stepped up with strong local leadership, a willingness to help, and a Maine 'neighborhood' spirit. It is why I truly believe we can and will get through anything together. Mary and I wish you a happy, healthy, and safe 2022.



## **Member of Congress** *Chellie Pingree*

I hope this letter finds you well. It is an honor to represent you and your family during these challenging times, and I am thankful for the opportunity to update you on my work in Washington and Maine.

The COVID-19 pandemic continues to cause challenges for people in Maine and across the country. Please know that the health and safety of you and your loved ones, as well as the economic recovery of our communities, remains the driving force behind legislation I have pushed for in Congress.

In early 2021, Congress passed the American Rescue Plan, historic legislation that makes investments to crush the virus, create millions of jobs, provide direct relief to working families, and help schools remain safely open. Not only did this legislation give 90 percent of American households a stimulus check, but it also helped local and state governments better respond to the pandemic, put food on families' tables, got more vaccine shots into arms, cut child poverty in half through the expanded Child Tax Credit, and so much more. The American Rescue Plan is one of the most important pieces of legislation Congress will ever pass, and I'm so proud to have supported it from the beginning. You can read more about this piece of legislation here: <https://pingree.house.gov/covid>.

Our economic recovery from the pandemic will be accelerated even more thanks to the bipartisan Infrastructure Investment and Jobs Act, which Congress passed in November. This legislation marks the most expansive infrastructure investment since the construction of the interstate highway system. From funding to repair our aging roads, bridges, and ports to high-speed broadband expansion and legacy pollution clean-up, this law is a once-in-a-generation investment in our future.

In addition to working on COVID-19 relief legislation, my Congressional colleagues and I are also collaborating on legislation that addresses the climate crisis, supports voting rights, and—through my role on the House Appropriations Committee—supports programs important to Maine.

After seven years on the House Appropriations Committee, I took the gavel and lead the subcommittee that oversees discretionary spending for the Department of the Interior, the Environmental Protection Agency, US Forest Service, and several

agencies related to the arts and humanities. In my new role as Chair, I have fought to secure significant funding for Maine's tribes, environmental preservation programs, our cultural economy, and our forests.

I will keep pushing legislation to support America's long-term care needs, lower prescription drug costs, expand Medicare benefits, cut taxes for working people, make our workforce competitive with the world, and fight climate change.

So, as we reflect on 2021, let us welcome 2022 with a renewed sense of optimism. There is a lot to fight for, and I assure you I will continue to fight for Maine in Congress. I want you to know that my staff and I are doing all we can to support Mainers through this public health crisis and all the challenges that come with it. If you are unsure of the resources available to you, are having difficulty accessing resources, or if you'd just like to share a thought or opinion, please do not hesitate to reach out.



## **Governor of Maine** *Janet T. Mills*

For three years it has been my privilege to guide our great state, working with the Legislature to keep Maine people safe and put our economy on a path to recovery.

Since the arrival of the COVID-19 vaccines in December 2020, we have worked hard to get as many shots into the arms of Maine people as quickly as possible. In the last year, more than a million Maine people have gotten fully vaccinated from COVID-19. It is thanks to them that our state has one of highest vaccination rates and one of the lowest death rates from COVID-19, despite having a much older population than other states. People are coming to Maine because we are one of the safest states in the nation.

Following the recommendations of the Economic Recovery Committee, our economy has not only fully recovered, but has surpassed pre-pandemic projections and unemployment claims have dropped to pre-pandemic levels. And, last year, I was pleased to sign a balanced, bipartisan budget that finally achieves the State's commitment to 55 percent education funding, fully restores revenue sharing, and expands property tax relief for Maine residents.

Maine can be proud of our nation-leading progress, but our work is far from done. Through the Maine Jobs & Recovery Plan, we will continue to address our longstanding workforce shortage, the expansion of broadband, education and job training opportunities, housing, child care, and transportation. Drawing on the hard work and resilience of Maine people, together we will rebuild our economy and rise from this unprecedented challenge a state that is stronger than ever.

In 2022, I will be focused on our economy, on our climate, on our kids, on keeping people safe and on the health and welfare of all Maine people. We have persevered, and, while challenges remain, we will get through them together. I am proud of the people of Maine, and I am proud to be your Governor.



## **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 chose me to be your voice in Augusta during this unprecedented time.

In our first session, the Legislature focused on laws that would make a real difference in the lives of all Maine people. We passed laws to help improve access to affordable, high-quality medical care and lifesaving medications like insulin. We invested in senior living and nursing facilities and in our direct care workers, who have been so vital during the pandemic. We passed a two-year bipartisan budget that, for the first time, meets the state's obligation to fund 55% of K-12 public education. We also restored municipal revenue sharing and increased property tax relief programs, all of which will help reduce property taxes for Maine people.

In the Legislature, I have been appointed to serve on the Marine Resources Committee and the Agriculture, Conservation and Forestry Committee. These committees are responsible for overseeing matters that directly impact our communities and heritage industries, like farming and fishing. We know that the coming years will present these industries with real challenges if we do not prepare, and the survival of these industries is essential. Protecting our environment and natural resources is a priority for me because of the impacts it has on our health, our culture and our economy.

On January 5, 2022, the Legislature began the second regular session, which is scheduled to continue until mid-April. Our committee work will be conducted remotely for the time being, but we will be meeting in person at the State House to vote on legislation. Every committee meeting is streamed live and archived at [www.legislature.maine.gov](http://www.legislature.maine.gov), and you can also testify during public hearings from the comfort of your own home. The State House is open to visitors, and I encourage you to visit any time.

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 finding resources, sorting out an issue with a state agency, or just want to talk something through, please reach out any time. You can call me on my cell phone at (207) 200-6224 or email me at [Chloe.Maxmin@legislature.maine.gov](mailto:Chloe.Maxmin@legislature.maine.gov). I really mean it when I say reach out anytime.



## **Maine State Representative** *Lydia Crafts, District 90*

It continues to be an honor to serve you in the Maine House of Representatives. I am proud to be your advocate in Augusta.

In 2021, despite the challenges of the COVID-19 pandemic, we were able to deliver big victories for the people of Maine. We passed a two-year state budget with overwhelming bipartisan support that will stabilize property taxes, keep free breakfast and lunch available to all students, and protect our natural resources. We took steps to make health care more accessible, made much-needed investments in our infrastructure, and allocated federal relief funds to help small businesses, fill workforce shortages, and expand access to child care.

As I write this, we have recently begun the second year of the two-year term in January 2022. In the coming months, I will be working to build on these successes and focusing on the areas where more work is needed. That includes expanding access to affordable housing, combatting the opioid epidemic, tackling climate change, preserving the health of our land and water, and strengthening our workforce, among other issues.

I continue to serve on the Marine Resources Committee, where we work to strengthen our fisheries and make sure that future generations can continue to earn a living from Maine's coastal waters. Whether we are dealing with the above issues or any other topic, I will continue to work with all of my colleagues, regardless of party affiliation, to make sure we are doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any assistance or if you would like to discuss or testify on any legislation. My email is [lydia.crafts@legislature.maine.gov](mailto:lydia.crafts@legislature.maine.gov) and my phone number is 207-593-2664. I also send out periodic email newsletters. Please let me know if you would like to receive them.

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

As I begin my 20<sup>th</sup> year as your Sheriff, I look back at 2021 as a year of planning and I look forward to 2022 as a year of action.

During the past year, my team and I began closely tracking our crime and crash locations with an emphasis of enhancing our patrols in the areas reporting high totals in both. Based on a national model for data driven policing we plan, in early 2022, to focus some of our patrols in three areas of the County, identified by our data. Our goal is to use the data to enhance the location and time of day of some of our patrol activity. Our hope is to see a reduction in both crash and crime as a result.

Additionally in 2021 we began a more formal process to track our use of force reports. This data for 2021 will be available for viewing on our website ([www.lincolnso.me](http://www.lincolnso.me)) in January of 2022 with plans to update the data each quarter in 2022. The decision to share this information is based solely on our goal to improve communication and transparency. It is simply a window into what we do and how often we do it with regard to the use of physical force. Take a look, you may find it interesting and certainly if you have any questions or concerns, let me know.

We also put in place the building blocks for a citizen's advisory committee (CAC) last year. As it develops, the group will provide me community perspective and opinion on a wide range of issues including policy review. The CAC will be diverse in every way and serve a vital role during our plan to be one of the first Sheriffs Offices in the State of Maine to receive accreditation thru the Maine Law Enforcement Accreditation Program sponsored by the Maine Chiefs of Police Association. The accreditation process is underway, with a goal of reaching accreditation in early 2023.

Many law enforcement agencies both locally and nationally have struggled to fill their vacancies and we too have struggled. I am happy to report I have hired five new deputy sheriffs since late 2021. These new deputies are diverse in many ways including the first full-time female Patrol Deputy in over 10 years. We do still have some openings, three in fact as of the date of this letter. If you know someone who is looking for a unique opportunity to serve our community, please have them reach out to me or any of my staff.

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.

## **Bristol Area Library** *Jacqueline Bennett, Librarian*

After all the changes over the past couple of years, by May of 2021 the library was fully open with regular hours in both the main building and in the bookstore. We stopped limiting the number of visitors and returned books were no longer needing to be quarantined. Masks are still required and some patrons continue to use curbside services.

We did not hold any indoor programs this past year, but over the summer we were able to offer children's music in the garden. We were also able to have a summer reading program with an outdoor party. We held some virtual programs with our new Zoom account, but we are looking forward to returning to our regular indoor programs, as well as our annual fund raising events in the new year.

The library received a federal grant for \$2,500 to use toward COVID supplies and programming. This helped with purchasing paper towels, cleaning supplies and masks. We have also been able to provide activity kits for children in lieu of story times.

47 patrons joined the library this past year, giving us a total of 1,321 adult and children members. As part of our great collection of 28,710 items we offer music CDs, movies, audio books, and access to 14,478 downloadable books. 7,340 adults signed out 8,891 items and 604 children visited the library and signed out 1,935 items. These numbers have inched up a little from the previous year.

This past year we borrowed 227 books and DVDs through the state's inter-library loan system. In 2021 we were approved for one day a week free van service, so now each Wednesday morning you will see a Freedom Express truck stopping at the library to drop off deliveries and to pick up returns.

This year's Board of Trustees includes: Carol Jaeger, President; Judith Hope, Vice President; Sue Trouwborst, Recording Secretary; Bonnie Sablinsky, Treasurer; and Anne Merrill, Corresponding Secretary. Other trustees are Darin Carlucci, Becky Cooper, Judith Cotton, Nancy Douglas, Wendy Harding, Andrea Powell, Kathleen Riess, Mary Jane Smith, Laura Sproul Stubbs, and Bruce Swift. Many thanks to retiring board member Mary Stevens.

Finally, a thank you to our loyal patrons, to our 29 hard-working volunteers with 1350 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 for funding our annual appeal and newsletter. Many thanks to the town of Bristol for their support of \$14,500 in appropriations which is a crucial part of our operating budget.

## Central Lincoln County Ambulance Service

*Nicholas Bryant, Service Chief*

The Central Lincoln County Ambulance Service responded to 1,635 emergency calls in 2021 amid the continued COVID-19 pandemic. I am incredibly proud of the dedicated EMS providers at CLC Ambulance and the Bristol First Responders. They have all done their very best to navigate the continued ever-changing treatment and safety guidelines for the pandemic as it has evolved throughout these past few years.

Through a successful grant process, we have been able to fund three new LUCAS Automated CPR devices. These acquisitions have allowed all our front-line ambulances to be equipped with these life saving devices. This new equipment makes response to cardiac arrest patients more efficient and safer and allows our EMS caregivers to continue to provide the best medical care to our community.

We have also continued to provide Community Paramedicine visits to members of our community for our seventh 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.

As I'm sure many are aware, the workforce within Emergency Medical Services has been shrinking in the last few years. Many EMS workers volunteer their time with First Responder agencies, or work part time with a transporting ambulance like CLC Ambulance. If you are interested in helping your community and becoming an EMT, Paramedic, or First Responder, please reach out to our organization, or your local fire department. Our service contact information is (207) 563-7105 or [servicechief@clcambulanceservice.org](mailto:servicechief@clcambulanceservice.org). All contact information, as well as a contact link, is available on our website [clcambulanceservice.org](http://clcambulanceservice.org).

I want to thank Fire Chief Scott Sutter 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 2022.



## 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 is a non-profit organization 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. CHIP also donates 100 gallons of fuel or firewood to residents needing emergency assistance between November 1 and March 1.

During the 2020-2021 fiscal year, CHIP made repairs to ten 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. Volunteers and contractors alike worked on a chimney, steps, doors, plumbing, a furnace, a rotting wall, degrading floors, installing skirting, and window inserts built in collaboration with Lincoln Academy. Please contact us if you or someone you know needs help.

In a typical year, volunteers play a big role in CHIP’s efforts to make homes safe, warm and dry. Again this year, over 100 volunteers shared their time and skills on our annual Community Cares Day in September, including more than a dozen Bristol residents. A few volunteers also share their skills year round. CHIP collaborates with towns, other organizations, and 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.

CHIP is in the early stages of developing a local team of volunteers to do repairs year round. If you have interest, please let us know.

A youth group from New Jersey was unable to come up again this year, due to COVID, but we hope to welcome them again this summer.

The CHIP fuel assistance program continues as usual. During the 2020-21 season, CHIP donated fuel or firewood to 20 Bristol households. A local team of volunteers splits, stores, and delivers the firewood. To volunteer for this program, please contact us.

To request assistance or for more information about volunteering, leave a message at our voicemail anytime: 677-3450 or email [info@chipinc.org](mailto:info@chipinc.org). We will then return your message, fill out an intake over the phone and if applicable, do a site visit.

CHIP relies on the generosity of this community to offer these services. Thank you to our many Bristol supporters! Donations are gratefully accepted and may be made online at [www.chipinc.org](http://www.chipinc.org) or mailed to PO Box 6, Newcastle ME 04553.

### 2020-2021 CHIP, Inc Expenditures:

Fuel Assistance	Home Repairs
Bristol: \$4,815 (20 Households)	Bristol: \$16,297 (10 households)
Total: \$50,639 (221 households)	Total: \$179,871 (83 Households)

## 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 trails and public access, land conservation, water quality, and nature education.

For the benefit of all Bristol residents, in 2021 we provided:

- Public access to trails, natural areas and shoreline on Coastal Rivers' many nature preserves in the greater Damariscotta-Pemaquid region. We maintain over 51 miles of hiking trails for low impact use, free of charge, including the universally accessible River Trail in Damariscotta. In Bristol, LaVerna Preserve continues to see record numbers of visitors. Other Bristol preserves with hiking trails are Bass Rock, Bearce Allen and NORGAL, Cosima's, Crooked Farm, Hatchtown, Moxie Cove, John and Peg Sproul, and now Keyes Woods.

Keyes Woods is a beautiful wooded property in Bristol extending east to the Pemaquid River from Poor Farm Road, with over 1900 feet of shoreline and a free-flowing tributary stream. Completed in the fall, the new loop trail is 2.2 miles long and of moderate difficulty. The preserve is crisscrossed with historical stone walls and offers a number of interesting features including old stone foundations, glacial erratics and abundant wildlife. Learn more and find a trail map at [coastalrivers.org/trail/keyes-woods-preserve](https://coastalrivers.org/trail/keyes-woods-preserve).

Coastal Rivers also partners with the Town of Bristol to maintain the Bristol Recreational Trail next to Bristol Consolidated School. Staff and volunteers built a sturdy footbridge on the trail behind the softball field in April.

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](https://coastalrivers.org).

- Land conservation and stewardship. Coastal Rivers owns 13 properties in Bristol, including one island, all open to the public for low impact recreation and enjoyment of the natural world. 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. We also monitor 16 voluntary landowner conservation agreements on private land.
- 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 continues 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. Programs include:

- o Swim beach monitoring. Water samples were taken weekly at Pemaquid Beach all summer long to check for bacterial contamination. In 2021 the weekly water quality numbers were extremely good, with no safety alerts issued.
- o Water quality monitoring, 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.
- o The Courtesy Boat Inspection (CBI) program at the Pemaquid Pond boat landing, which seeks to keep aquatic invasive plants out of our lakes and ponds. Invasive plants can have a devastating impact on water quality, recreation, and property values. As part of the CBI program, friendly interns talked to Pemaquid Pond boaters about invasive plants and, with permission, looked over boats and trailers for any sign of invasive plants before they were launched. Coastal Rivers inspectors spent 101 hours at the boat landing over the summer and completed 117 boat inspections. CBI is the first line of protection from invasive aquatic plants for the entire Pemaquid river system and its beautiful ponds.
- o The LakeSmart Program, which offers free, individualized technical advice and information to lake and pond-side homeowners about best property care and management practices to prevent erosion and safeguard water quality. To learn more or to take advantage of this service, please contact Sarah Gladu at [sgladu@coastalrivers.org](mailto:sgladu@coastalrivers.org).
- o The annual “Ponders” gatherings give pond-side land owners the opportunity to share concerns and learn about conservation efforts related to the ponds. This year’s gathering took place outdoors and the conversations focused primarily on water quality and loon protection.
- o Information and resources. These include water quality resources for waterfront homeowners, boating and fishing regulations, boating safety materials, lead tackle exchange, and loon habitat information.
- o In collaboration with Maine Audubon’s Loon Count, volunteers participated in the annual loon count on all our local fresh-water ponds and lakes. Coastal Rivers hosted the volunteer breakfast at which the data sheets were collected and volunteers regaled each other with stories of sightings and observations about local loons.
- Coastal Rivers nature education programs that connect people of all ages with nature. We offer outdoor classes, trainings, boxed exploration kits and other resources for teachers, many of whom have moved classes outdoors in the interest of health and safety. School group offerings and teacher resources, including recorded trainings, can be found on our website at [coastalrivers.org/events-programs/for-schools-groups](http://coastalrivers.org/events-programs/for-schools-groups). All teacher support and outdoor education classes are free of charge to AOS93 schools.

Throughout the year, for people of all ages, we offer in-person guided hikes and family programs that are open to the public and free of charge. We also host online workshops, trainings, and discussions on a variety of topics. Find our calendar of events and programs at [coastalrivers.org/events](https://coastalrivers.org/events). Recordings of past programs are available on our website at [coastalrivers.org/category/recorded-workshops-trainings](https://coastalrivers.org/category/recorded-workshops-trainings).

- 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. This past summer the display area was open for self-guided exploration.

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](https://coastalrivers.org/get-involved).

We welcome your comments and questions! Contact us at 207-563-1393 or [info@coastalrivers.org](mailto:info@coastalrivers.org).



*A view of the Pemaquid River from the new trail at Keyes Woods Preserve.*



## **ElderCare Network**

*Kathleen J. Cheska, Director of Advancement*

Thank you for supporting ElderCare Network for the past several years with generous contributions through the Town Warrant at your annual meeting. As we closed out 2021, your donation was a significant help in continuing our work last year and during the 26 years since we opened our first home.

During that time, ElderCare Network has cared for more than 750 residents in our seven homes. All of our residents have been from Lincoln County or have family or other close connections in Lincoln County. Many of them have come from the Town of Bristol, the largest town in the county. While Bristol residents have lived in all our homes, the majority have been at Round Pond Green.

ECN homes are the only facilities in Lincoln County for older people who are no longer able to live independently and who cannot afford local private-pay facilities. About 90% of our residents are MaineCare participants who have lived or worked here most of their lives. They have been your school bus drivers, mail deliverers, artists, plumbers, electricians, cooks, teachers, mechanics, musicians, iron workers, writers, caregivers, and business owners. They have mowed your lawns and plowed your snow and served you in local shops, restaurants and town offices. They have worked hard, but simply run out of funds as they got older and now need State support – MaineCare - to pay for their assisted living costs.

Your gift supports the unreimbursed expenses for their assisted living care as well as the funds to maintain our homes and make them a source of pride in their communities.

This could not happen without the generosity of friends and neighbors helping each other.

On behalf of our Directors, including Bristol residents Michael Hope, Vice President, and Claire Mocarski, Secretary, all of us at ECN thank you for your support.

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

The Museum opened for our 49<sup>th</sup> season at the Pemaquid Point Lighthouse Park this past May and recorded attendance of 35,473 as compared to 2020 attendance of 21,216. A substantial increase reflecting greater Park attendance during the past year.

The natural beauty of our Lighthouse Park draws local, regional and international travelers to Bristol. Looking over our guest book during the past year we recorded tourists from almost every state, including Alaska and Hawaii. International guests were noticeably absent again, but we continued to attract visitors from many nations around the world despite the COVID travel restrictions.

We hope our website [www.thefishermensmuseum.org](http://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 2021 contribution of \$5,435.33 raises the total donated to \$274,305.00 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, dioramas, ships logs 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 1980s 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.

As we enter our 50th anniversary year, the Museum Board of Directors would like to acknowledge the foresight and tireless support of the original founders of the Museum, the numerous residents who donated so many of the artifacts on display and the hundreds of volunteers who have contributed so much over the past 50 years. The Fishermen's Museum is, and remains, truly a community effort.

As always, the Board of Directors wishes to express their appreciation to the Bristol Park Commission and Park Staff for their support and assistance during the past year.

## **Friends of Colonial Pemaquid, *Don Loprieno, President***

If you've been wondering why the Friends have been relatively silent for the past months, it's only because we've been locked into the same pattern of compulsory hibernation that many of you have been – keeping social distance, wearing masks, avoiding crowds and basically doing what we can as good citizens to help end the pandemic that has affected us all.

Because of the 'new normal', we were compelled to suspend all of the programs, special events and lectures we had planned for the season because it simply wasn't safe for performers or the general public to proceed as we had intended.

We had also hoped to meet in person as a group with our members – something that we've been doing since our founding in 1993 – but, of course, that hasn't been possible either. We had hoped that COVID-19 would quickly run its course with as little impact as possible, but, unfortunately, that was not the case.

Radically different as life has now become, it might be useful to consider that it could be a lot worse. Settlers along the 17th century Maine coast, for instance, were generally situated in a series of villages and small communities with sporadic communication between them – no phone to pick up, no media, social or otherwise, regular mail service a benefit of the far distant future. Though knowledge of the germ theory was many years away, it was known that proximity was a factor in becoming sick, though a scientific basis for that precaution was not yet in place. Medicine, with few exceptions, had little to offer. There were no vaccines or inoculations, and in an age when the average life expectancy was approximately thirty-five years and people seldom traveled, little if any immunity developed from contact with different cultures. One result was the devastating impact of European diseases on the villages of indigenous peoples in the early 1600's along coastal Maine and elsewhere. Added to that tragic event was the eventual impact of the 1619 arrival in Virginia of the first enslaved Africans in the future United States, creating a whole new set of problems that would eventually involve the nation in civil war and still not be completely resolved.

With this historical perspective in mind and with expectations toward a brighter future in the year to come, the Friends of Colonial Pemaquid hope that all of us stay safe and healthy, remain close to each other even as we keep our distance, and in general strive to protect each other as we protect ourselves.



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

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 195 Bristol residents receiving 2545 units of service. 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

Mainers have always been known for their courage, creativity, grit, and willingness to help a friend or neighbor in need. The past two years have challenged us all in many ways, but together we have remained steadfast to these qualities that make Maine *“the way life should be.”* From all of us at LifeFlight of Maine, thank you for doing your part to keep Maine strong and connected. Your support of LifeFlight is a vital signal about the importance of the service we provide to those in your community, as well as Mainers across the state. As a non-profit organization, we rely on the support of many types of donors to support our mission, including communities like yours.

The reach and relevance of LifeFlight is stronger than ever before. It has been an extraordinarily busy and challenging year to deliver the lifesaving care and transport that is only available from LifeFlight. Since March 2020, we have cared for 1,535 positive (or presumed positive) COVID-19 patients. Since the organization was founded in 1998, we have transported 32,000 patients. These transports include Mainers of all ages, from newborn to young adult to seniors; from all points of Maine from York to Presque Isle and everywhere in between. Imagine the ripple effect that has on families, friends, generations, and communities. Most importantly, LifeFlight cares for every patient regardless of insurance or financial status.

Since 1998, 46 residents of Bristol have been cared for by LifeFlight. In addition, LifeFlight has made 1 scene call to your community to support local fire/rescue and EMS partners.

We rely on Maine communities like Bristol to ensure that all Mainers have access to critical care and medical transport when they need it, 24/7/365. Since 2018, the Town of Bristol has contributed \$7,500 to LifeFlight. These funds help provide education and training to our crews and EMS/Fire agencies around the state, upgrade and replace medical equipment, enhance Maine’s aviation infrastructure, and bring a third, new critical care helicopter to Maine in 2022.

Thank you for your support, and for helping ensure that that your friends, families, and neighbors have access to critical emergency care when and where they need it.

## Lincoln County Television *Larry Sidelinger, Director*

Lincoln County Community Television (LCTV) begins its 33<sup>rd</sup> year as the local community media station with thanks to the Bristol community for financially supporting your station and for your continuing support.

As we enter the third year of the pandemic, meeting online continues to be an essential part of life. LCTV has risen to the challenge of helping citizens access municipal meetings, community events, public health updates, sports, and cultural offerings.

We have expanded how we deliver local, fast, and trustworthy information to Lincoln County citizens with upgraded equipment and services, additional part-time staff, and new shows for broadcast and online viewing. One new service specifically for municipalities is technology advising. We are helping Lincoln County municipalities upgrade their remote meeting equipment for more robust citizen access.

In 2021, we broadcast and archived 149 municipal meetings from all over Lincoln County. When Covid-19 vaccines became available, we offered citizens updates with LincolnHealth and Maine CDC experts, as well as shows with the CLC YMCA featuring our neighbors' experiences.

For Bristol, we are proud to continue to partner with the Town to broadcast and provide on-demand viewing for your Select Board, as well as for your Budget Committee and Town Meeting. In 2021, this included 24 Select Board meetings, plus meetings for the Comprehensive Plan Committee, 2 Warrant Hearings, 3 Budget Committee meetings, and the Veterans Memorial Groundbreaking.

For 2021 original programming, we produced 52 Wuzzup News Shows, 44 Chamber Chats featuring local businesses, 22 essential Community Conversations with host Marva Nesbit, 12 Talkin' Town Talks that brought you people and places you should know more about, 31 "Between the Bookends" storytelling shows, specials covering the Wiscasset Schoonerfest and the Damariscotta Pumpkinfest, dozens of high school basketball games, and an online bulletin board for community non-profits.

Starting in 2021, we introduced broadcasts of our live-streamed high school basketball games on channel 7, for viewers who prefer to watch on their televisions rather than a computer. And for times when our local high school sports teams play at the same time, we offered multiple LCTV.org live streams simultaneously. Our connections to the community grew with increased presence on social media.

LCTV finished 2021 with a solid year of accomplishments, service to our communities, and increased capabilities. We are very grateful to our Board of Directors, including four new members, and to all the towns, businesses, and individuals who help us thrive.

We look forward to 2022 with ambitious plans for fundraising and more quality programming for our communities, including Bristol events. We are motivated to connect more meaningfully to our broadcast and online viewers, to strengthen community partnerships, and to find the resources to replace our aging broadcast servers. We are committed to showcasing our vibrant communities and their amazing history, through this pandemic and beyond.

All our productions are available on channel 7 for Tidewater/Spectrum customers, streaming and on-demand viewing at [www.lctv.org](http://www.lctv.org), and also streaming services Roku, Amazon Fire TV, and Apple TV. Community members are invited to contact us at [info@lctv.org](mailto:info@lctv.org), by writing to LCTV, 29 Sheepscot Road, Newcastle, ME 04553, and by phone at 563-6338. LCTV's channel 7 schedule is found weekly in *The Lincoln County News*.

## New Hope Midcoast

New Hope Midcoast, formerly New Hope for Women, provides comprehensive services for residents of Sagadahoc, Lincoln, Knox and Waldo Counties impacted by domestic abuse, dating violence and stalking. Highly trained staff seek to empower clients to make their own decisions throughout their journey toward safety and self-sufficiency. The foundation of New Hope Midcoast's work is our confidential helpline. This is typically the way by which people first access our services that are free, available to all in need, and include:

- A 24/7 helpline for victims and concerned others
- Support groups
- Hospital accompaniment when injury is incurred as a result of abuse
- Legal advocacy including assistance with completing Protection from Abuse Orders and court accompaniment
- Emergency sheltering
- Transitional housing for one to two years
- Trainings for students and school personnel, businesses and healthcare professionals\*

*\*NHM does charge for licensure-required mental health trainings*

New Hope Midcoast is a member of the Maine Coalition to End Domestic Violence that provides support to its members as they respond to abuse, create frameworks to inform the public's understanding of this issue, and advocate for policies that will hold abusive people to account and keep survivors safe. New Hope Midcoast collaborates with many community organizations including legal professionals, law enforcement, healthcare professionals, animal shelters, area businesses and nonprofits, and schools.

As with many organizations, New Hope Midcoast has experienced the impact of the pandemic that has limited in-person contacts and group gatherings. Despite pandemic concerns, the agency provided the following services for residents of Lincoln County in FY21: 459 hours of advocacy services including services for 6 residents of Bristol, 464 bed nights for individuals who chose to leave their circumstances, and 46.36 hours of community trainings intended to increase awareness of domestic abuse and to prevent such abuse in the future.\*

New Hope Midcoast believes that everyone can play a role in preventing abuse. When we assist individuals, we support families. When we support families, we improve our workplaces and our communities.

*\*Note the increase in bed nights from FY19 when, prior to the pandemic, New Hope Midcoast provided only 57 bed nights for residents of Lincoln County.*



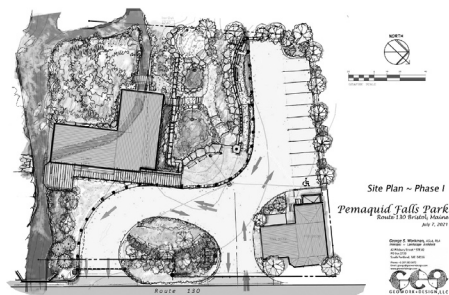
## The Old Bristol Historical Society

The Old Bristol Historical Society (OBHS) was established in 2003. A charitable and educational nonprofit corporation, its purpose is to collect, preserve, and share for the benefit of the public the artifacts and the oral, documentary, personal and physical histories of Bristol. By involving local people and institutions, it aims to foster a sense of community and pride in our collective past and future.

In 2018, OBHS collaborated with Coastal Rivers Conservation Trust (CRCT) and purchased the old mill site at Pemaquid Falls from Hammond Lumber Co. In 2020, CRCT then turned the land over to OBHS with the agreement that it was to be used as a center for local history and natural resource conservation, to “tell the history of the mill, land, fish, plants and do so while conserving the property.” This has been our goal ever since.



### OLD BRISTOL HISTORICAL SOCIETY



Last year, we successfully completed a fund raising campaign which raised over \$300,000 from over 400 donors. With these funds, we are rebuilding the historic Pemaquid Mill, creating the new Bristol History Center, constructing an archival vault for document preservation, and establishing an environmental park on the historic grounds. All this effort is in line with our mission and

our agreement with CRCT. Our heartfelt thanks to all who have helped us make such great progress in creating our new history center for our beloved town of Bristol. We hope to make it a place that all can appreciate and be proud of.

### OBHS Board of Directors:

Robert Ives - President

Jody Holmes Bachelder - Vice-President

Don Means and Shari Fredette - Treasurers

Belinda Osier - Secretary

### Board Members:

Phil Averill, Margaret Hayter, Pat Porter, Warren Riess, Gussie Stanislaw,

Alitha Young, Mark Ziarnik

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

The Pemaquid Group of Artists (PGA) celebrated our 93<sup>rd</sup> year during the 2021 season - the last 61 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.

The Pemaquid Group of Artists was very happy to have the gallery open for the 2021 season after not opening the previous year because of safety concerns regarding COVID. Overall it was an outstanding season. We had two outdoor tent sale events, one on July 17<sup>th</sup> and another on September 11<sup>th</sup>, Lighthouse Day. Because of the necessary COVID precautions we did not hold any indoor receptions. We thank Lara Sargent, the Bristol Parks Commission and all the staff at Lighthouse Park for their help and support.

With our successful season, PGA was able to continue to foster local art education through financial donations to Bristol Consolidated, South Bristol Elementary, Great Salt Bay and Lincoln Academy arts departments and Healthy Kids and Coastal Kids programs. In addition, we continue to fund a Portland Museum of Art pass through Skidompha Library in Damariscotta. By reservation at the library, all Maine residents are granted free visits to the museum. We are also pleased that we were able to support the Sea Gull Restaurant owners in their effort to recover from the devastating fire with a financial donation.

PGA members are most grateful to our Patrons for their loyal support. We were able to hold our usual Patron raffle last August, awarding an original painting by PGA member Belva Ann Prycel in a drawing to Bristol residents Herb and Judy Nixon. We plan to continue this tradition of raffling a PGA member painting again this year to one of our active Patrons. Patrons who have donated in the current year as well as lifetime Patrons are automatically entered into this raffle.

The Gallery will open for Memorial Day weekend and for the 2022 season on June 3<sup>rd</sup>. We are open seven days a week between June 3<sup>rd</sup> and October 10<sup>th</sup>. Exhibits will include a diverse collection of artworks – including oil, pastel, watercolor, gouache and acrylic paintings, as well as mixed media, ceramics, woodturning and marquetry. Thirty-three permanent and seasonal artists will have their work on display. We plan a gallery opening reception on June 5<sup>th</sup> and Patrons Appreciation reception on August 4<sup>th</sup>. Member artists will participate in the Artists at the Point plein air event in July and on Open Lighthouse Day in September. (All indoor events depend on health conditions and restrictions at the time scheduled.)

Our website, [www.pemaquidartgallery.com](http://www.pemaquidartgallery.com), provides information about our artists, gallery events and charitable activities.

Our Board is comprised of Bob Vaughan, President; Cindy Spencer, Vice President; Kathleen Horst, Secretary; Steve Busch, Dianne Dolan, Peggy Farrell, Sarah Fisher, Jan Kilburn, Alexandra Perry-Weiss, Kim Traina, Barbara Vanderbilt and Candace Vlcek. We hope you will have the opportunity to visit us at the gallery starting in May of 2022 when we open our doors to begin our 94<sup>th</sup> year with an all-new exhibit of the creative work of our local artists.



## **Spectrum Generations**

***Victoria Abbott, Community Engagement Director***

Spectrum Generations is incredibly thankful for the contribution Bristol made to our nonprofit last year to help us provide services to older and disabled residents in your community and beyond. Bristol's donation of \$7,000 made a real impact, helping us leverage \$25,153 in benefits for your community. Here's a breakdown of the services we provided to 82 members of your community last year:

- 1,691 meals worth an estimated \$11,397 were delivered to homebound seniors and adults with disabilities;
- Aging and Disability Resource Specialists provided 261 hours of outreach and counseling on topics including elder abuse, prescription drug coverage and long-term care options. This counseling valued at \$3,949 was provided to 79 individuals;
- 5 community members received 134 hours of caregiver services valued at \$8,407;
- 4 community members participated in health and wellness programs worth \$1,400;
- 4 volunteers provided an estimated 319 hours of service through our organization to your community;
- Healthy Living for ME, a statewide network of local organizations, health systems and volunteers, worked together to provide 123 free or low-cost workshops to nearly 1,000 participants, empowering them to take control of their health.

Thank you for contributing to our 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. Your support ensures that older and disabled adults will continue to receive these vital services in your community. If you or a loved one would like to volunteer, or learn more about our services, please contact me at [vabbott@spectrumgenerations.org](mailto:vabbott@spectrumgenerations.org) or call (207) 620-1631.

## **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, 2021 and 2020, 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, 2021 and 2020, 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; budgetary comparison schedule; schedule of town's proportionate share of the net pension liability; and the schedule of town contribution information on pages 33 and 34 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 nonmajor fund financial statements and schedules B-1 through B-15 on pages 35 through 49 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.

*Bath, Maine*

*February 7, 2022*

## Management's Discussion and Analysis

Fiscal Year Ended December 31, 2021

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, 2021. 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 2021 Bristol had fifteen “capital reserve” accounts: Highway Equipment, Revaluation, Building, Information Technology, Veterans Memorial, Solar Array, Fire Truck, BFR Emergency, BFR Facility Maintenance, Bridge, Bristol Dam, Landing/Harbors, Parks, Learning Center, 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 2021 was 7,447,655.05, a decrease of 522,712.31 in comparison to 2020. 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:

<b>Gov. Activities</b>	<b>Net Cost 2021</b>	<b>Net Cost 2020</b>	<b>Net Cost 2019</b>	<b>Net Cost 2018</b>
Education	4,099,470.10	4,640,472.42	4,667,176.33	4,284,340.08
General Government	(2,021.31)	19,145.44	469,209.81	454,362.57
Health and Welfare	375,261.90	341,899.41	340,916.86	299,713.86
Highways and Bridges	1,057,106.48	1,119,733.46	659,725.96	485,125.63
Protection	480,558.47	454,601.08	440,988.06	411,699.41
County Tax	1,509,619.09	1,468,426.30	1,394,082.26	1,328,624.68
Unclassified	(73,659.02)	(75,858.52)	(29,372.43)	(35,043.60)
Debt Service Interest	1,319.34	1,947.77	2,551.38	5,698.87
<b>Total</b>	<b>7,447,655.05</b>	<b>7,970,367.36</b>	<b>7,945,278.23</b>	<b>7,234,521.50</b>

On December 31, 2021, Bristol’s net position for governmental activities totaled 11,245,823.32. The net position as of December 31, 2020 was 10,094,021.45 thus an increase in net position of 1,151,801.87 during fiscal year 2021.

### Business-Type Activities

The cost of the Town’s only proprietary fund, Bristol Parks and Recreation, was 406,165.06. The amount paid by users of the system and raised through grants and donations was 572,208.31, resulting in a net gain of 166,043.25.

### 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 2021 Annual Report of the Town of Bristol. This could be compared with the proposed budget for 2022 to ascertain potential increases or decreases in individual budgetary items.

**Administrative Notes**

Bristol had just one outstanding loan at the end of fiscal year 2021: 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:

<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
<b>34,162.96</b>	<b>57,819.02</b>	<b>79,846.65</b>	<b>101,270.67</b>	<b>190,644.06</b>

**There was an increase in the County Tax assessment as compared with fiscal year 2020.**

<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
<b>1,509,619.09</b>	<b>1,468,426.30</b>	<b>1,394,082.26</b>	<b>1,328,624.68</b>	<b>1,291,093.93</b>

**There was an increase in unappropriated surplus as compared with fiscal year 2020.**

<b>FY 2021</b>	<b>FY 2020</b>	<b>FY 2019</b>	<b>FY 2018</b>	<b>FY 2017</b>
<b>1,569,425.96</b>	<b>1,373,092.74</b>	<b>1,206,600.98</b>	<b>1,276,461.14</b>	<b>1,256,622.37</b>

The mil rate was 7.20 per 1,000.00 of valuation in fiscal year 2021, a small decrease from fiscal year 2020.

Education accounted for approximately 64% of the tax commitment followed by the County tax assessment at 18% and the Town budget at 18%.

Bristol’s financial position continues to be strong. With high coastal property values, little debt and strong tax collections, we are fortunate to be able to provide essential services at low cost to the taxpayer. Our mill rate is one of the lowest in the state. We have been able to get a number of grants and donations to fund one-time capital expenses, and receive significant funding from Federal grant payments for both school and town. There are no guarantees that these will continue. The rising costs of providing services, following a significant rise in inflation over the past year, mean that future increases in the mill rate may be inevitable.

**Exhibit A: Statements of Net Position, December 31, 2021 and 2020**

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2021 TOTAL	2020 TOTAL
<b>ASSETS AND DEFERRED OUTFLOWS</b>				
<b>CURRENT ASSETS:</b>				
Cash (Note B)	4,192,761.70	364,508.58	4,557,270.28	3,305,800.31
Accounts Receivable (Note C)	22,009.72		22,009.72	21,911.00
Taxes Receivable (Schedule B-6)	144,686.71		144,686.71	172,618.18
Tax Liens (Schedule B-7)	14,990.56		14,990.56	25,221.08
Tax Acquired Property (Schedule B-8)	14,635.34		14,635.34	10,080.52
Due From Other Funds		180,126.86	180,126.86	156,791.97
Total Current Assets	4,389,084.03	544,635.44	4,933,719.47	3,692,423.06
<b>PROPERTY, PLANT, AND EQUIPMENT (NOTE K):</b>				
Land and Land Improvements	2,480,054.24	186,807.36	2,666,861.60	2,343,291.60
Buildings	5,466,061.07	1,260,439.45	6,726,500.52	6,581,823.25
Equipment	2,500,607.72	179,311.84	2,679,919.56	2,650,125.61
Infrastructure	9,254,504.67		9,254,504.67	8,775,857.67
Total Property, Plant, and Equipment	19,701,227.70	1,626,558.65	21,327,786.35	20,351,098.13
Less: Accumulated Depreciation	(12,523,132.62)	(579,493.37)	(13,102,625.99)	(12,269,087.60)
Net Property, Plant, and Equipment	7,178,095.08	1,047,065.28	8,225,160.36	8,082,010.53
<b>DEFERRED OUTFLOWS OF RESOURCES:</b>				
Related to Pension	140,479.89	-	140,479.89	157,539.50
Total Assets and Deferred Outflows	11,707,659.00	1,591,700.72	13,299,359.72	11,931,973.09
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION CURRENT LIABILITIES:</b>				
Notes Payable (Note D)	22,302.90	-	22,302.90	22,671.51
Deferred Revenue (Note Q)	103,607.96		103,607.96	69,861.61
Accounts Payable - Trade	14,340.97	2,209.44	16,550.41	8,455.39
Security Deposit - Parks				800.00
Due To Other Funds	180,126.86		180,126.86	157,291.97
Total Current Liabilities	320,378.69	2,209.44	322,588.13	259,080.48
<b>LONG-TERM LIABILITIES:</b>				
Pension Liability	125,928.00	-	125,928.00	105,748.00
Notes Payable - Net of Current Portion (Note D)	12,860.06		12,860.06	35,147.51
Total Long-Term Liabilities	138,788.06	-	138,788.06	140,895.51
Total Liabilities	459,166.75	2,209.44	461,376.19	399,975.99
<b>DEFERRED INFLOWS OF RESOURCES:</b>				
Related to Pension	2,669.00	-	2,669.00	14,927.00
<b>NET POSITION:</b>				
Net Invested in Capital Assets	7,142,932.12	-	7,142,932.12	6,942,913.28
Restricted for:				
Capital Projects	485,385.51		485,385.51	372,006.08
Other Purposes	1,892,563.17		1,892,563.17	1,184,096.17
Unrestricted	1,724,942.45	1,589,491.28	3,314,433.73	3,018,054.57
Total Net Position	11,245,823.25	1,589,491.28	12,835,314.53	11,517,070.10
<b>Total Liabilities, Deferred Inflows, and Net Position</b>	<b>11,707,659.00</b>	<b>1,591,700.72</b>	<b>13,299,359.72</b>	<b>11,931,973.09</b>

The accompanying notes are an integral part of the financial statements

Exhibit B: Statements of Activities for the Years Ended December 31, 2021 and 2020				NET (EXPENSE) REVENUE AND CHANGE IN NET POSITION			
FUNCTIONS/PROGRAMS	EXPENSES	CHARGES FOR SERVICES	PROGRAM REVENUES OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	2021 TOTAL	2020 TOTAL
Primary Government:							
Governmental Activities:							
General Government	491,348.57	281,194.26	212,175.62	2,021.31	-	2,021.31	(19,145.44)
Health and Welfare	397,516.82	22,254.92		(375,261.90)		(375,261.90)	(341,899.41)
Highways and Bridges	1,377,669.01	87,162.53	233,400.00	(1,057,106.48)		(1,057,106.48)	(1,119,733.46)
Education	5,900,184.82		1,800,714.72	(4,099,470.10)		(4,099,470.10)	(4,640,472.42)
Intergovernmental on Behalf Payments	272,642.80		272,642.80				
County Tax Assessment	1,509,619.09			(1,509,619.09)		(1,509,619.09)	(1,468,426.30)
Debt Service Interest	1,319.34			(1,319.34)		(1,319.34)	(1,947.77)
Protection	488,365.14	7,806.67		(480,558.47)		(480,558.47)	(454,601.08)
Unclassified	33,559.12	63,363.14	43,855.00	73,659.02		73,659.02	75,858.52
Total Governmental Activities	10,472,224.71	461,781.52	2,562,788.14	(7,447,655.05)	-	(7,447,655.05)	(7,970,367.36)
Business-Type Activities:							
Parks and Recreation Department	406,165.06	503,256.03	68,952.28		166,043.25	166,043.25	310,479.22
Total Primary Government	10,878,389.77	965,037.55	2,631,740.42	(7,447,655.05)	166,043.25	(7,281,611.80)	(7,659,888.14)
General Revenues:							
Taxes:							
Property Taxes				7,649,892.37	-	7,649,892.37	7,616,453.10
Homestead Reimbursement				91,188.72		91,188.72	91,851.00
Excise Taxes				766,895.22		766,895.22	738,010.07
Intergovernmental - State Revenue				89,093.93		89,093.93	30,000.00
Interest and Investment Earnings				12,397.53	399.31	12,796.84	18,588.71
Transfer to/from Trust				(10,010.85)		(10,010.85)	(26,961.03)
Total General Revenues				8,599,456.92	399.31	8,599,856.23	8,467,941.85
Change in Net Position				1,151,801.87	166,442.56	1,318,244.43	808,053.71
Net Position, January 1				10,094,021.38	1,423,048.72	11,517,070.10	10,709,016.39
Net Position, December 31				11,245,823.25	1,589,491.28	12,835,314.53	11,517,070.10

The accompanying notes are an integral part of the financial statements

**Exhibit C: Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities for the Years Ended December 31, 2021 and 2020**

<b>GOVERNMENTAL FUND BALANCES:</b>	<b>2021</b>	<b>2020</b>
Restricted for:		
Capital Reserves (Schedule B-14)	485,385.51	372,006.08
Other Purposes (Schedule B-3)	1,892,563.17	1,184,096.17
Unassigned (Schedule B-2)	1,569,425.96	1,373,092.74
Total Governmental Fund Balances (Exhibit F)	3,947,374.64	2,929,194.99
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.	7,178,095.08	7,000,732.30
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.	140,479.89	157,539.50
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.	143,633.60	185,048.61
Pension liability is not due and payable in the current period and therefore is not reported in the funds.	(125,928.00)	(105,748.00)
Notes payable are not due and payable in the current period and therefore are not reported in the funds.	(35,162.96)	(57,819.02)
Deferred inflows are deferred revenues related to pension expenses that are amortized in the government-wide financial statements.	(2,669.00)	(14,927.00)
Net Position of Governmental Activities (Exhibit A)	11,245,823.25	10,094,021.38

**The accompanying notes are an integral part of the financial statements**

**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, 2021 and 2020**

	<b>2021</b>	<b>2020</b>
Net Change in Fund Balances - Total Governmental Funds (Exhibit F)	1,018,179.65	349,967.57
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).	177,362.78	167,845.02
Repayment of loan principal is an expenditure in the governmental funds, but the repayment reduces liabilities in the Statements of Net Position.	22,656.06	22,027.63
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.	(41,415.01)	(28,767.34)
Pension expense is adjusted for changes in earnings contributions and contribution subsequent to the measurement date.	(24,981.61)	(13,498.39)
Change in Net Position of Governmental Activities	1,151,801.87	497,574.49

**The accompanying notes are an integral part of the financial statements**

**Exhibit G: Statements of Changes in Net Position - Proprietary Fund Type**  
**Parks and Recreation Department for the Years Ended December 31, 2021 and 2020**

	General	Capital Projects	2021 Total	2020 Total
<b>REVENUES:</b>				
<b>Admissions:</b>				
Lighthouse Park	254,165.00		254,165.00	150,204.00
Pemaquid Beach Park	145,897.00		145,897.00	132,955.00
Rents	36,936.34		36,936.34	16,431.05
Passes	7,704.00		7,704.00	10,292.00
Concession Rental	3,500.00		3,500.00	2,890.00
Beach Shop Rentals	10,339.00		10,339.00	6,263.00
Vending Machine	5,304.44		5,304.44	3,345.10
Weddings	10,783.50		10,783.50	6,474.00
Interest		399.31	399.31	3,378.84
Floats	6,225.00		6,225.00	6,600.00
Merchandise Sales	9,961.90		9,961.90	3,126.16
Miscellaneous	11,089.85		11,089.85	2,850.66
Donations - Misc	16,291.53		16,291.53	11,478.98
Learning Center	450.00		450.00	150.00
Area Maps	200.00		200.00	5,550.00
Triathlon				980.10
Youth Sports	700.00		700.00	880.00
Donations - Lyford Bronze	1,485.75		1,485.75	
Donations - Coastal River	30,000.00		30,000.00	10,400.00
Donations - A. Headden	1,925.00		1,925.00	
Grant - Beach Pavillion State of Maine	15,000.00		15,000.00	285,000.00
Gain on Disposal of Assets				1,500.00
Well Head Restoration Grant	4,250.00		4,250.00	
Total Revenues	572,208.31	399.31	572,607.62	660,748.89
<b>EXPENDITURES:</b>				
<b>General Parks:</b>				
Salaries and Wages	216,208.59	-	216,208.59	186,520.02
Payroll Taxes	14,999.84		14,999.84	14,268.79
Expenses	104,848.46		104,848.46	100,429.87
Depreciation	70,108.17		70,108.17	49,050.99
Total Expenditures	406,165.06	-	406,165.06	350,269.67
Net Operating Income	166,043.25	399.31	166,442.56	310,479.22
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating Transfers - In	18,000.00	195,425.00	213,425.00	437,355.02
Operating Transfers - Out	(195,425.00)	(18,000.00)	(213,425.00)	(477,355.02)
Total Other Financing Sources (Uses)	(177,425.00)	177,425.00	-	-
Changes in Net Position	(11,381.75)	177,824.31	166,442.56	310,479.22
Net Position, January 1	1,236,764.45	186,284.27	1,423,048.72	1,112,569.50
Net Position, December 31	1,225,382.70	364,108.58	1,589,491.28	1,423,048.72

**The accompanying notes are an integral part of the financial statements**

**Exhibit H: Statements of Cash Flows – Propriety Fund Type - Parks and Recreation Department  
for the Years Ended December 31, 2021 and 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Income	166,442.56	310,479.22
Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities:		
Depreciation	70,108.17	49,050.99
(Gain) Loss on Disposal of Asset		(1,500.00)
Changes in Operating Assets:		
Decrease (Increase) in Due From Other Funds	(23,334.89)	112,195.58
(Decrease) Increase in Current Liabilities	1,703.69	(14.55)
(Decrease) in Security Deposits	(800.00)	
Net Cash Provided by Operating Activities	214,119.53	470,211.24
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Acquisition of Fixed Assets	(35,895.22)	(651,591.26)
Change in Cash	178,224.31	(181,380.02)
Cash Balance, January 1	186,284.27	367,664.29
Cash Balance, December 31	364,508.58	186,284.27

The accompanying notes are an integral part of the financial statements

**Exhibit I: Statements of Changes in Fiduciary Net Position - Nonspendable Trust Funds -  
Cemetery and Worthy Poor Trust Funds for the Years Ended December 31, 2021 and 2020**

	2021	2020
<b>REVENUES:</b>		
Donations	13,050.00	39,536.78
Interest and Dividends	3,159.88	2,957.56
Realized Gain on Sale of Securities	2,323.04	1,250.39
Total Revenues	18,532.92	43,744.73
<b>EXPENSES:</b>		
Worthy Poor	8,388.17	15,311.75
Fees	765.82	647.13
Total Expenses	9,153.99	15,958.88
Changes in Net Position	9,378.93	27,785.85
Net Position, January 1	124,838.01	97,052.16
Net Position, December 31	134,216.94	124,838.01

**Exhibit J: Statements of Cash Flows - Fiduciary Fund Type - Nonspendable Trust Funds  
Cemetery and Worthy Poor Trust Funds for the Years Ended December 31, 2021 and 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Net Income	9,378.93	27,785.85
Net Cash Provided by Operating Activities	9,378.93	27,785.85
Cash Balance, January 1	124,838.01	97,052.16
Cash Balance, December 31	134,216.94	124,838.01

The accompanying notes are integral part of the financial statements

## 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 Reserve:**

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

*Additionally, the Town reports the following fund types:*

##### **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.

##### **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:

<b>Buildings</b>	<b>20-50 Years</b>
<b>Machinery and Equipment</b>	<b>5-10 Years</b>
<b>Improvements</b>	<b>10-20 Years</b>
<b>Other Infrastructure</b>	<b>10-50 Years</b>

**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. Accounts Receivable:**

Receivables include federal grants, state subsidies, town assessments and reimbursements. Based on prior year collections, management has determined that an allowance for doubtful accounts is not considered necessary at December 31, 2021.

**h. Interfund Receivables/Payables:**

Interfund receivables and payables arise from interfund transactions and are recorded by all funds affected in the period in which the transactions are executed.

**i. 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, 2021, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period", effective for the year ending December 31, 2022. 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.

b. Statement No. 98, "The Annual Comprehensive Financial Report" is effective for the year ending December 31, 2021. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. Management has determined that this statement is not applicable.

## 7. Future Accounting Pronouncements

a. Statement No 87, “Leases” effective for the year ending 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. 91, “Conduit Debt Obligations” is effective for the year ending 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.

c. Statement No. 93, “Replacement of Interbank Offered Rates” is effective for the year ending 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.

d. Statement No. 94, “Public-Private and Public-Public Partnerships and Availability Payment Arrangements” is effective for the year ending 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 asset (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.

e. 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.

f. 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 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**

Management has made an evaluation of subsequent events to and including the audit report date, which was the date the financial statements were available to be issued, and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of the financial statement.

**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, 2021 cash consisted of:

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing					
Accounts	4,623,668.95	4,703,640.12	4,703,640.12	-	-

**NOTE C - ACCOUNTS RECEIVABLE:**

Accounts Receivable consists of the following:

State Homestead 22,009.72

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at December 31, 2021.

**NOTE D - NOTES PAYABLE:**

The following is a summary of note and bond transactions of the Town for the year ended December 31, 2021:

	BALANCE 1/1/21	ADDITIONS	REDUCTIONS	BALANCE 12/31/21
The First - Fire Truck	57,819.02		22,656.06	35,162.96

Long-Term Debt as of December 31, 2021 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 June 3, 2021. The term of the note is 1 year with an interest rate of 1.26%. There wasn't any advance on this note during 2021 and no interest paid.

The annual requirement to amortize notes payable as of December 31, 2021 follows:

YEAR ENDING DECEMBER 31	PRINCIPAL	INTEREST	TOTAL
2022	23,302.90	672.50	23,975.40
2023	11,860.06	94.01	11,954.07
	35,162.96	766.51	35,929.47

**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	160,355.71
Education	1,345,161.41
Highways and Bridges	313,715.42
Protection	47,274.04
Unclassified	26,056.59
	<u>1,892,563.17</u>

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

The Town's property tax for the current year was levied June 16, 2021 on the assessed value listed as of April 1, 2021 for all taxable real and personal property located in the Town. Taxes were due September 15, 2021 with interest at 6% per annum or part thereof commencing September 16, 2021.

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.

***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.mainebers.org](http://www.mainebers.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, 2021 was 14.29% of annual payroll of which 4.16% of payroll was required from the Town and 10.13% was required from the State. Contributions to pension plan from the Town was 80,173.83 for the year ended December 31, 2021.

***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, 2020 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	125,928.00
State's Proportionate Share of the Net Pension Liability Associated with the Town of Bristol	2,263,697.00
Total	<u>2,389,625.00</u>

At June 30, 2020, the Town of Bristol's proportion of the SET Plan was .007715%.

For the year ended December 31, 2021, the Town recognized pension expense of 24,981.61 and revenue of 272,642.80 for support provided by the State for the SET Plan. At December 31, 2021, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences Between Expected and Actual Experience	4,028.00	2,668.00
Changes in Assumptions		
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	5,220.00	
Changes in Proportion		1.00
Town Contributions Subsequent to the Measurement Date	121,270.89	
Total	<u>130,518.89</u>	<u>2,669.00</u>

121,270.89 is reported as deferred outflows of resources related to pensions resulting from the Town of Bristol's contributions subsequent to the June 30, 2020 measurement date and 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:**

2021	5,122.00
2022	2,198.00
2023	4,635.00
2024	4,586.00

**Actuarial Assumptions** - The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<b>SET Plan</b>
Inflation	2.75%
Salary Increases, Per Year	2.75%
Investment Return, Per Annum, Compounded Annually	6.50%
Cost of Living Benefit Increases, Per Annum	2.20%

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, 2020 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, 2020 are summarized in the following table:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>Long-Term Expected Real Rate of Return</b>
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%	7.2%
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:

	<b>1% Decrease (5.75%)</b>	<b>Current Discount Rate (6.75%)</b>	<b>1% Increase (7.75%)</b>
<b>SET Plan</b>			
Town of Bristol's Proportionate Share of the Net Pension Liability	218,397.00	125,928.00	48,858.00

**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, 2021.

**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.maineopers.org](http://www.maineopers.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.

	<b>On-Behalf Payments</b>	<b>Allocation of: Benefit Expense</b>	<b>Net OPEB Liability</b>
2021	4,799.00	4,733.00	42,737.00

**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.maineopers.org](http://www.maineopers.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	180,126.86
Due To (From) Capital Reserves	(14,200.40)

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

The following is a summary of changes in fixed assets at December 31, 2021:

	BALANCE 1/1/21	ADDITIONS	DISPOSALS	BALANCE 12/31/21
General Government:				
Non-Depreciable Assets:				
Land	984,095.49			984,095.49
Collections	17,800.00			17,800.00
	1,001,895.49			1,001,895.49
Depreciable Assets:				
Land Improvements	1,182,638.75	313,320.00		1,495,958.75
Buildings	5,324,550.07	141,511.00		5,466,061.07
Equipment	2,475,492.72	7,315.00		2,482,807.72
Infrastructure	8,775,857.67	478,647.00		9,254,504.67
	17,758,539.21	940,793.00		18,699,332.21
Accumulated Depreciation	(11,759,702.40)	( 763,430.22)		(12,523,132.62)
Net Property, Plant, and Equipment	5,998,836.81	177,362.78		6,176,199.59
Business-Type Activities:				
Non-Depreciable Assets:				
Land	14,532.90	6,000.00		20,532.90
Depreciable Assets:				
Land Improvements	162,024.46	4,250.00		166,274.46
Buildings	1,257,273.18	3,166.27		1,260,439.45
Equipment	156,832.89	22,478.95		179,311.84
	1,576,130.53	29,895.22		1,606,025.75
Accumulated Depreciation	(509,385.20)	(70,108.17)		(579,493.37)
Net Property, Plant, and Equipment	1,066,745.33	(40,212.95)		1,026,532.38

Depreciation expense for the period totaled 833,538.39. Of this amount, 32,056.75 was General Fund; 147,771.65 was for Education; 446,139.17 was for Highways and Bridges; 123,932.71 was for Protection; 13,529.94 was for Health and Welfare; and 70,108.17 was for Parks and Recreation Department.

**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 1,319.34, 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 3,749,700.00 at December 31, 2021. The Town of Bristol's share would be 13.82% of the debt, or approximately 380,070.00.

**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.

FUNCTION	APPROPRIATIONS		VARIANCE
	AND REVENUES	EXPENDITURES	
State of Maine BETE	26,890.00	27,941.86	(1,051.86)
Marsh Island Tax		240.00	(240.00)

**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:

	<b>TOTAL</b>	<b>BRISTOL'S SHARE</b>
Total Assets	219,668.53	131,801.11
Total Liabilities	3,927.97	2,356.78
Total Net Position	215,740.56	129,444.33
Total Revenues	602,365.68	361,419.40
Total Expenditures	641,429.76	384,857.85
Change in Net Position	(39,064.08)	(23,438.45)

Bristol's assessments paid to the joint venture in 2021 totaled 240,690.00 and are recorded as expenditures.

**NOTE Q - DEFERRED REVENUE:**

Deferred Revenue consists of the following:

Prepaid 2022 Taxes	1,147.21
State Revenue Sharing	102,460.75
	<u>103,607.96</u>

**SCHEDULE A-1: Budgetary Comparison Schedule - General Fund for the Year Ended December 31, 2021**

	<b>ORIGINAL AND FINAL BUDGET</b>	<b>ACTUAL</b>
<b>REVENUES:</b>		
Property Taxes	7,655,770.81	7,691,307.38
Excise Taxes	700,000.00	766,895.22
Intergovernmental Revenue	89,093.93	89,093.93
Education		1,800,714.72
General Government	15,000.00	493,369.88
Health and Welfare		22,254.92
Highways and Bridges	217,500.00	320,562.53
Protection		7,806.67
Unclassified	30,000.00	75,367.29
Interest		11,643.75
Maine State Retirement on Behalf Payment		272,642.80
Homestead Reimbursement	91,188.72	91,188.72
BETE	26,865.86	26,890.00
Total Revenues	8,825,419.32	11,669,737.81
<b>EXPENDITURES:</b>		
Education	4,880,906.43	5,986,987.56
General Government	620,139.15	658,746.82
Health and Welfare	381,869.46	383,986.88
Highways and Bridges	1,199,203.91	1,410,176.84
Protection	325,782.22	367,567.43
County Tax	1,509,619.09	1,509,619.09
Unclassified	10,500.00	33,559.12
Debt Service	23,975.40	23,975.40
Maine State Retirement on Behalf Payment		272,642.80
Total Expenditures	8,951,995.66	10,647,261.94
Excess of Revenues Over (Under) Expenditures	(126,576.34)	1,022,475.87
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating Transfers - In	-	29,690.38
Operating Transfers - Out	(125,000.00)	(147,366.03)
Total Other Financing Sources (Uses)	(125,000.00)	(117,675.65)
Excess of Revenues and Other Sources		
Over (Under) Expenditures and Other Uses	(251,576.34)	904,800.22
Fund Balance, January 1	2,557,188.91	2,557,188.91
Fund Balance, December 31	2,305,612.57	3,461,989.13

**SCHEDULE B-1: Statement of Cash Receipts & Disbursements**

<b>Cash Balance, January 1</b>		2,747,509.96
ADD: CASH RECEIPTS:		
Property Tax Collections:		
Prepaid 2022	1,147.21	
Current Year	7,500,923.46	
Prior Years	<u>182,451.76</u>	
Total Property Tax Collections		7,684,522.43
Excise Tax		766,895.22
Departmental (Schedule B-3)		2,758,609.76
State Revenue Sharing		124,412.32
Homestead Reimbursement		91,090.00
Trust Funds		9,260.25
Due to Parks		23,334.89
Capital Reserves		3,134.80
Accounts Payable		<u>6,391.33</u>
Total Cash Receipts		11,467,651.00
Total Cash Available		<u>14,215,160.96</u>
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule B-3)	10,499,619.14	
Trust Funds	<u>22,366.03</u>	
Total Cash Disbursements		10,521,985.17
Cash Balance, December 31		<u><u>3,693,175.79</u></u>

**SCHEDULE B-7: Tax Leins, December 31, 2020****2020**

BAILEY, ARTHUR L. ....	609.96	POOLER, JEFFREY L. & PLYMAK, BELINDA J. ....	1,073.00
BEAUCHAMP, ISA .....	207.84	REILLY, CAROL M. ....	1,157.10
CARPENTIER, ANDREW J. ....	152.74	SMITH, ROBERT R. ....	2,424.40
HOLLADAY, JAMES BRECKENRIDGE, JR. &		TERMINE, STEVEN C. ....	271.15
BREANNA .....	1,623.28	TERRY, DARLENE .....	999.05
HOPKINS, THERESE .....	607.55	THIBODEAU, AMBER & PRIEST, NEIL .....	29.00
MANNING, VIRGINIA L. ....	814.90	UNKNOWN OWNER .....	34.08
MORAN, JANE L. & CONGDON, PRISCILLA G. ....	915.78	VAN KNOWE, RICHARD .....	836.65
MURRAY, LINDA .....	355.98	WHITESSELL, ZANE B. ....	595.95
ORGAN, MELISSA P. ....	1,786.25	WORKMAN, GARY A. ....	495.90
		<b>TOTAL .....</b>	<b>14,990.56</b>

**SCHEDULE B-8: Tax Acquired Property, December 31, 2021**

	2021	2020	2019	2018	2017	Totals
Churchill, Douglas J.	404.64	407.45	66.43	-	-	878.52
Flower, David	1,812.96	1,825.55	1,733.40			5,371.91
Fogg, Brent A.	874.08	880.15	819.45	758.75		3,332.43
Rodrigue, Margaret J.	1,177.20	1,185.38	1,103.63	1,021.88	564.39	5,052.48
	4,268.88	4,298.53	3,722.91	1,780.63	564.39	14,635.34

**SCHEDULE B-9: Taxes Receivable, December 31, 2021**

**REAL ESTATE**

343 PEMAQUID HARBOR REALTY TRUST .....	1,345.68
ADLER, STEPHEN R. & ADLER, BRENDA K. ....	354.24
AGNETA, GAIL B. & DIBBLE, TIMOTHY K. ....	785.33
ALLEN, GEORGE E., IV & WASSERLOOS, JENNIFER A. & ALLEN, TIMOTHY M. ....	359.28
BAILEY, ARTHUR L. ....	843.12
BAILEY, FREDERICK D. & BAILEY, MARIA V. ....	293.04
BAKER FAMILY, LLC .....	325.44
BEAUCHAMP, ISA .....	254.88
BELKNAP, SAMUEL L., JR. ....	1,607.98
*BELL, VERNE M. - LIVING TRUST .....	1,499.76
BENNER, JAMES C., JR. ....	1,789.20
BENNER, TERRI JEAN & PENNIMAN, TOM M. ....	308.88
*BJORKGREN, DAVID A. (HEIRS) .....	252.72
BLOMQUIST, ERIN R. & PAFUNDI, KIRSTEN B. ....	2,404.08
BRACKETT, LYNNE HUGHES .....	1,625.09
BRADLEY, WILLIAM ROSS & BRADLEY, CRISSY SUE .	993.60
*BRISTOL ENTERTAINMENT, LLC .....	4,848.48
BROW, MICHAEL R. & BROW, SIRENA A. ....	322.56
BURKE, SCOTT H. ....	97.43
BURNS, ANGELA .....	153.36
BURNS, SHANNON R. ....	328.32
CARPENTIER, ANDREW J. ....	938.16
CARTER, RICHARD H. ....	3,224.16
CHADWICK, JESSICA L. & CHADWICK, CASEY L. ....	127.44
CHIPMAN, KENNETH L., JR., (DEWISEES OF) .....	398.88
CLAXTON, LORINDA C. ....	2,118.96
COOPER, ANDREW S. ....	234.00
CUSHING, ADELYN (IN TRUST) .....	18.00
CUSHING, ROBERT E. ....	545.04
DAVEY, REGINA ANN - GUARDIAN OF PARSONS, BRENDAN R. ....	261.36
DAVIS, KATHLEEN F. ....	238.32
*DRAKE, MEGAN R. ....	244.80
*DRISKO, LYNNE J. ....	1,031.76
DRUM, PETER W. ....	4,071.60
DUNSTAN, KEITH G. & ACHORN - DUNSTAN, KATE L. ....	1,608.48
EMBURY, DAVID C. & EMBURY, CARYN E. ....	1,352.16

FEIGENBAUM, ELI .....	801.36
FENNER, SHARON L. ....	1,284.48
FLOWER, DAVID M. ....	1,354.32
*FOSTER, MARY .....	339.84
FRANCIS TRUST (THE) .....	3,638.88
FRANCIS TRUST (THE) .....	246.96
FRANCIS TRUST (THE) .....	2,160.00
FRANCIS TRUST (THE) .....	5,535.36
GARTH, TODD C. & ZYLSTRA, LAURA L. ....	864.52
GILBERT, CLINTON K. ....	761.25
GILDERSLEEVE FAMILY REALTY TRUST .....	1,537.20
GILDERSLEEVE FAMILY REALTY TRUST .....	358.56
GILDERSLEEVE, EDWARD J. & GILDERSLEEVE, MYRNA E. ....	825.12
GUNTHER, ROBERT .....	661.68
HANNA, NATHAN P. & HANNA, NANCY L. ....	883.62
HOBBS, JOHN H. - TRUST 1988 .....	3,078.00
HOBBS, MADELINE M. - TRUST .....	2,527.92
HOLLADAY, JAMES B., JR. & BREANNA .....	1,612.08
HOPKINS, THERESE .....	603.36
*HUGHES, PATRICIA L. & HUGHES, JIMMY .....	8.40
HUNT, ROBERT E. ....	245.52
JORDAN, KATHERINE EATON .....	75.21
*KIMBALL FAMILY REVOCABLE TRUST OF 2020 ....	4,898.16
KLAUS, SIDNEY N. & KLAUS, JEFFREY A. ....	1,519.20
KNOWLTON VANCE, NANCY .....	2,491.92
LANE FAMILY REALTY TRUST .....	303.12
LANE, ELIZABETH M. ....	679.68
LANE, ELIZABETH M. ....	208.80
LANE, ELIZABETH M. ....	1,716.48
LANE, ELIZABETH M. ....	885.60
*LAT LONG FISHERIES, LLC .....	3,368.69
*LEBLANC, CYNTHIA .....	298.08
LIBBY, HELEN M. (HEIRS OF) & RAY, ANDREW J. ....	4,249.44
LIBBY, HELEN M. (HEIRS OF) & LIBBY, MARK F. & LIBBY, JONATHAN M. & LIBBY, MATTHEW M. & RAY, ANDREW J. ....	363.60
LORD, NATHANIEL D. & PULSIFER, LAURI R. ....	2,529.36
*MAGNESS, MARGARET B. ....	744.48
MANNING, VIRGINIA L. (HEIRS OF) .....	809.28

*MANN, MYLES N. ....	657.36	*SIMONS, PETER & KARLA - TRUST &	
MCKITRICK, JOSEPH W. & MCKITRICK, LUCILLE R. ....	936.00	SCHMITT, CHRISTOPHER & SIMONS, EMILY .....	1,955.52
MOLT, ROY C. & MOLT, LORI S. ....	545.76	SMITH, ROBERT R. ....	2,407.68
MORAN, JANE L. & CONGDON, PRISCILLA G. ....	1,067.04	SPEKKE, ANDREW A. ....	174.71
MOULTON, SHAWN A. & SUMMERS, ERIN C. ....	809.55	SPROUL, PAUL F. ....	573.12
MURRAY, LINDA .....	390.96	*SPROUL, PAUL F. & SPROUL, NORMA N. ....	1,144.08
NORCROSS, SUSAN E. & NORCROSS, PHILLIP .....	1,098.72	TEMPLETON, JEFF .....	1,707.08
O'BRIEN, AMY L. ....	119.52	TERMINE, STEVEN C. ....	269.28
ORGAN, MELISSA P. ....	1,902.96	TERRY, DARLENE .....	992.16
OWNER(S) UNKNOWN. ....	411.12	THIBODEAU, AMBER & PRIEST, NEIL .....	28.80
OWNER(S) UNKNOWN. ....	33.84	*TISDALE, GREGORY & TISDALE, JENNIFER A. ....	374.40
PEMAQUID HARBOR REALTY TRUST .....	5,924.88	*TRUNDY, BETSY N. & TRUNDY, DAVID O. ....	2,876.40
PEMAQUID HARBOR REALTY TRUST .....	409.13	VAN KNOWE, RICHARD .....	830.88
PENDLETON, AMANDA E. & BENNER, BRENT A. ....	1,050.87	VOLLMER, MARGUERITE .....	1,084.32
*PHII LIMITED LIABILITY PARTNERSHIP .....	11.37	WALBRECHT, WENDY E. ....	1,761.84
POOLER, JEFFREY L. & PLYMAK, BELINDA J. ....	1,065.60	WATSON, ROBERT J. & WATSON, KAREN M. ....	959.76
PYSZYNSKI, JAMES N. ....	266.40	WEBSTER, ANGELA .....	186.48
PYSZYNSKI, JAMES N. ....	1,828.80	WESTHAVER, BRETT .....	380.16
REED, ASHLEY .....	349.92	WHITESSELL, ZANE B. ....	591.84
REILLY, CAROL M. ....	1,149.12	*WOODMAN, GEORGIA I. ....	334.75
REILLY, NEIL .....	1,063.44	*WOODY, SHERRILL L. ....	367.92
RICHARDS, TODD & RICHARDS, SARAH .....	2,941.20	*WOODY, SHERRILL L. ....	381.60
RING, CAROL W. & MOEBIUS, CHARLES .....	236.16	WORKMAN, GARY A. ....	492.48
RING, CAROL W. & RING, PAUL D. ....	961.20	WOTTON, DARROLL & WOTTON, HAROLD .....	2,435.04
*RINGO, PRESTON D.Q. & RINGO, MEGAN E. ....	21.41	YOUNG, STEPHEN A. & YOUNG, SCOTT K. ....	500.40
SATTERLEE, HOWARD .....	311.76	ZACCADELLI, DENNIS .....	918.67
SCHIFF, TERRYLENE A. (HEIRS OF) .....	449.57		<b>143,820.79</b>
SEIDERS, CONRAD A. & SEIDERS, CONNIE R. ....	2,402.64		
		* PAID AFTER THE CLOSE OF BOOKS	

**Personal Property**

1267 INVESTORS .....	86.40
BERGERON, DONNA & RICK .....	123.12
BRISTOL ENTERTAINMENT, LLC .....	498.24
JOHNS BAY TOOLING .....	43.20
PRIOR, MARK .....	21.60
VIASAT, INC. ....	9.36
	<b>781.92</b>
	<b>144,602.71</b>

**SCHEDULE A-11: Prior Years Taxes Receivable, December 31, 2021****2020**

JOHNS BAY TOOLING .....	43.50
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**2019**

JOHNS BAY TOOLING .....	40.50
	<b>84.00</b>

# 2021 Special Town Meeting

**December 22, 2021**

## **ARTICLE 2**

Shall the Town appropriate up to \$20,000 from the American Recovery Plan Act funding received by the Town, for the purpose of making end-of-year bonus payments to staff who have been employed for the duration of 2021, facing exposure to the Covid virus?

**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 Town Hall on Monday the 21<sup>st</sup> day of March 2022 at 8:00 AM, then and there to act upon Article 1. The polls for voting on Article 2 shall be opened at 8:00 AM and will close at 8:00 PM. The remaining business to be transacted under this Warrant will be taken up on Tuesday March 22<sup>nd</sup>, 2022 at 7:00 PM at the Bristol Consolidated School Gymnasium.

## 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) Select Board Member/Assessor/Overseer 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
- Two (2) members of the Planning Board for 3-year terms

## Town Budget and Related Articles

*(The Town's Fiscal Year runs from January 1, 2022 to December 31, 2022)*

## ARTICLE 3

Shall the Town vote to authorize the Select Board to carry forward the unexpended balances of accounts as indicated in the 2021 Audit report, copies of which are available 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 4

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 2022 annual budget during the period from January 1, 2023 to the 2023 Annual Town Meeting.

**ARTICLE 5**

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

Payroll .....	491,750.00
Town expense.....	72,000.00
Utilities and heating oil.....	10,000.00
Information Technology systems and software.....	32,000.00
Liability Insurance and Workers Compensation.....	26,000.00
General Assistance .....	7,500.00
Building maintenance and repairs .....	25,000.00
Assessment maintenance contract .....	18,000.00
Legal, audit and professional fees .....	27,500.00
Cemeteries.....	10,500.00
TOTAL: .....	\$ 720,250.00

**Select Board recommends (3 - 0):**

Balances carried .....	3,965.40
Taxation .....	348,750.00
Surplus .....	337,534.60
Fees, interest and miscellaneous revenue .....	15,000.00
Franchise fees .....	15,000.00
TOTAL: .....	\$ 720,250.00

**Budget committee recommends (11 - 0):..... Same**

**ARTICLE 6**

Shall the Town vote to raise or appropriate the recommended amounts for CAPITAL RESERVE ACCOUNTS:

Information Technology Capital Reserve .....	7,500.00
Buildings Capital Reserve.....	5,000.00
Assessment Capital Reserve.....	15,000.00
Highway Equipment Capital Reserve .....	8,500.00
Bridges Capital Reserve .....	20,000.00
Dam Capital Reserve.....	10,000.00
Solar Array Capital Reserve .....	10,000.00
TOTAL: .....	\$ 76,000.00

**Select Board recommends (3 - 0):**

<b>Surplus.....</b>	<b>\$ 76,000.00</b>
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**Budget committee recommends (11 - 0):..... Same**

**ARTICLE 7**

Shall the Town vote to raise or appropriate the recommended amounts for TOWN ROADS AND BRIDGES, HIGHWAY EQUIPMENT AND TOWN GARAGE:

Road and Bridge Maintenance.....	500,000.00
Snow Removal.....	520,000.00

*continued next page*

Town Garage .....	5,000.00
Highway Equipment Maintenance/Repair.....	9,500.00
Street Lights.....	2,000.00
Diesel Fuel .....	4,000.00
<b>TOTAL: .....</b>	<b>\$1,040,500.00</b>

**Select Board recommends (3 - 0):**

DOT Block Grant .....	42,500.00
Surplus .....	248,000.00
Excise Tax .....	750,000.00
<b>TOTAL: .....</b>	<b>\$1,040,500.00</b>

**Budget Committee recommends (11 - 0):..... Same**

**ARTICLE 8**

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

**ARTICLE 9**

Shall the Town allow the Select Board to apply for, receive, and expend Federal and State government grants, and private donations and grants, for the benefit of the Town; including funding from the American Recovery Plan Act (ARPA)?

**ARTICLE 10**

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

Bristol Fire & Rescue Operations .....	361,400.00
Tanker Note .....	23,975.40
Fire Truck Capital Reserve Fund.....	50,000.00
Facility Maintenance Capital Reserve Fund.....	13,000.00
Station Two new water system (ARPA grant).....	25,000.00
New radio equipment (ARPA grant) .....	35,000.00
Dry Hydrants .....	30,000.00
<b>TOTAL: .....</b>	<b>\$ 538,375.40</b>

**Select Board recommends (3 - 0):**

Balances carried .....	41,999.74
ARPA grant.....	60,000.00
Taxation .....	436,375.66
<b>TOTAL: .....</b>	<b>\$ 538,375.40</b>

**Budget Committee recommends (10 - 0, 1 abstaining):..... Same**

**ARTICLE 11**

Shall the Town vote to raise or appropriate the recommended amount for ORDINANCE ADMINISTRATION, to which sum shall be added the fees collected for Building Permits and the Town's share of Plumbing Inspection fees:

**Select Board recommends (3 - 0): ..... Surplus \$ 10,000.00**

**Budget Committee recommends (11 - 0):..... Same**

**ARTICLE 12**

Shall the Town set the salaries of the Harbor Masters at the recommended level:

**Select Board recommends a fixed stipend of \$3,000.00 to each of the three (3)**

**Harbor Masters from the Town Landing & Harbors account.**

**ARTICLE 13**

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 final phase..... 150,000.00

Dam Capital Expense..... 15,000.00

TOTAL: ..... \$ 167,000.00

**Select Board recommends (3 - 0):**

Grants and donations – balance carried forward..... 147,401.11

Dam capital reserve fund..... 14,225.00

Surplus ..... 5,373.89

TOTAL: ..... \$ 167,000.00

**Budget Committee recommends (11 - 0):..... Same**

**ARTICLE 14**

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 2022, there shall be no taking of river herring in the Town of Bristol.”

**ARTICLE 15**

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 ..... 5,000.00

TOTAL: ..... \$ 10,500.00

**Select Board recommends (3 - 0): ..... Surplus \$ 10,500.00**

**Budget Committee recommends (11 - 0):..... Same**

**ARTICLE 16**

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

Transfer Station Operations.....	\$ 295,894.87
Hazard pay for staff .....	\$ 4,410.00
<b>Select Board recommends (3 - 0): .....</b>	<b>Taxation \$ 295,894.87</b>
<b>ARPA grant.....</b>	<b>\$ 4,410.00</b>
<b>Budget Committee recommends (11 - 0):.....</b>	<b>Same</b>

**ARTICLE 17**

Shall the Town vote to accept the PARKS & RECREATION Budget as presented:

**Select Board recommends (3 - 0): ..... Approval**

**Budget Committee recommends (9 - 0):..... Approval**

*Note: A copy of the 2021 Parks and Recreation Budget is attached to and made a part of the Parks and Recreation Commission's 2021 report, printed within the Annual Town Report.*

**ARTICLE 18**

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

	Request to Select Board	Select Board Recommend	Budget Committee Recommend	
1. Bristol Area Library	14,500.00	14,500.00	14,500.00	11-0
2. Eldercare Network	7,500.00	7,500.00	7,500.00	10-0-1
3. Healthy Kids	1,200.00	2,000.00	2,000.00	10-0-1
4. Life Flight	1,500.00	1,500.00	1,500.00	11-0
5. New Hope	2,000.00	2,000.00	2,000.00	11-0
6. Spectrum Generations	7,000.00	7,000.00	7,000.00	11-0
<b>TOTAL</b>	<b>\$ 33,700.00</b>	<b>\$34,500.00</b>	<b>\$34,500.00</b>	

**Select Board recommends (3 - 0): ..... \$ 34,500.00**

**Budget Committee recommends (see line item votes):..... Same**

**ARTICLE 19**

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

**Request to Select Board.....\$ 183,979.80**

**Select Board recommends (3 - 0): ..... Taxation \$ 183,979.80**

**Budget Committee recommends (11 - 0):..... Same**

**ARTICLE 20**

Shall the Town authorize the Select Board to negotiate and execute, on behalf of the Town, an Interlocal Agreement with the towns of Bremen, Damariscotta, Newcastle, Nobleboro and South Bristol, covering the future governance of the Central Lincoln County Ambulance Service?

**ARTICLE 21**

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

**Request to Select Board:**..... \$ 15,000.00  
**Select Board recommends (3 - 0):** .....Franchise Fees \$ 15,000.00  
**Budget Committee recommends (11 - 0):**..... Same

**ARTICLE 22**

Shall the Town authorize the continuation of the work of the Comprehensive Plan Committee appointed by the Select Board in 2021 to review and propose updates to the Town's Comprehensive Plan, and have them report back to the 2023 Town Meeting?

**Select Board recommends (3 - 0):** ..... Approval

**ARTICLE 23**

Shall the Town vote to raise or appropriate the recommended amount of \$60,000 for professional and technical assistance to the Comprehensive Plan Committee?

**Select Board recommends (3 - 0):** .....  
    **Balance carried**..... \$ 10,000.00  
    **Surplus**..... \$ 50,000.00  
**Budget Committee recommends (11 - 0):**..... Same

**ARTICLE 24**

Shall the Town vote to grant up to \$100,000 from the American Recovery Plan Act (ARPA) funds as match for state and private investment in the expansion of broadband service to unserved portions of the Town?

**Select Board recommends (3 - 0):** ..... Approval  
**Budget Committee recommends (11 - 0):**..... Same

**ARTICLE 25**

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

**Select Board recommends (3 - 0):** ..... Surplus \$ 40,000.00  
**Budget Committee recommends (11 - 0):**..... Same

**ARTICLE 26**

(Sale of liquor for consumption on the premises on days other than Sunday.)

Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on days other than Sunday?

**ARTICLE 27**

(Sale of liquor for consumption on the premises on Sundays.)

Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?

**ARTICLE 28**

Shall the Town accept a gift of real property from the Old Bristol Historical Society, comprising the former McKinley School building in Pemaquid Falls village, located on 0.25 acres at Map 013, lot 022?

**ARTICLE 29**

Shall the Town adopt the revised Floodplain Management Ordinance as approved by the Planning Board on October 7th, 2021, and repeal the existing Floodplain Management Ordinance of 2015?

*(The revised Ordinance is posted in the Town Office and on the town's website, and is made part of this Warrant by reference.)*

**ARTICLE 30**

Shall the Town adopt the revised Harbors and Landings Ordinance as approved by the Harbor Committee on January 20th, 2022?

*(The revised Ordinance is posted in the Town Office and on the town's website, and is made part of this Warrant by reference.)*

**ARTICLE 31**

Shall the Town vote to adopt the following rules and authorizations governing the collection of property taxes for the year 2022:

- To set the interest rate to be paid by the Town on abated taxes at 4.00% for 2022;
- To set September 15th, 2022 as the date when taxes shall be due and payable;
- To fix 4.00% 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 Select Board to fund abatements of property taxes from Surplus;

*continued next page*

- To authorize the Select Board 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 Select Board 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 Select Board 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).

**Select Board recommends (3 - 0): ..... Approval**

**Adult Education**

**ARTICLE 32**

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 Select Board:..... \$ 10,371.18**

**Select Board recommends (3 - 0): ..... Taxation \$ 10,371.18**

**Budget Committee recommends (11 - 0):..... Same**

*Explanation: All towns in the Central Lincoln County Adult Education Program (CLCAEP) must agree to appropriate the total CLCAEP budget, and then raise their contribution to that budget.*

**Education Articles**

*(The School's fiscal year runs from July 2022 to June 2023)*

**ARTICLE 33**

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

**School Committee recommends (5 - 0): .....\$ 2,800,285.50**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 34**

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

**School Committee recommends (5 - 0): .....\$ 1,086,395.61**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 35**

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

**School Committee recommends (5 - 0): ..... \$ 100.00**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 36**

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

**School Committee recommends (5 - 0): .....\$ 109,390.51**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 37**

Shall the Town be authorized to expend the following amount for STUDENT AND STAFF SUPPORT:

**School Committee recommends (5 - 0): .....\$ 324,156.41**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 38**

Shall the Town be authorized to expend the following amount for SYSTEM ADMINISTRATION:

**School Committee recommends (5 - 0): .....\$ 138,834.53**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 39**

Shall the Town be authorized to expend the following amount for SCHOOL ADMINISTRATION:

**School Committee recommends (5 - 0): .....\$ 275,782.13**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 40**

Shall the Town be authorized to expend the following amount for TRANSPORTATION AND BUSES:

**School Committee recommends (5 - 0): .....\$ 474,750.00**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 41**

Shall the Town be authorized to expend the following amount for FACILITIES MAINTENANCE:

**School Committee recommends (5 - 0): .....\$ 488,075.04**

**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 42**

Shall the Town be authorized to expend the following amount for ALL OTHER EXPENDITURES:

**School Committee recommends (5 - 0): ..... \$ 19,095.10**  
**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 43**

Shall the Town authorize the Bristol School Committee to carry forward any unspent balance in the Reserve Fund for Unexpected Costs not to exceed \$109,665.95 and also to transfer a sum not to exceed \$115,223.69 from the unassigned fund balance to together create a Facilities and Operations Reserve Fund, and expend such balances as needed?

**School Committee recommends (5 - 0): ..... Approval**  
**Budget Committee recommends (9 - 0):..... Same**

**ARTICLE 44**

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 45 SUMMARIZES THE PROPOSED SCHOOL BUDGET**

**ARTICLE 45**

*(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, 2022 and ending June 30, 2023 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): .....\$ 5,716,864.83**  
**Budget Committee recommends (9 - 0):..... Same**

ARTICLES 46 and 47 RAISE FUNDS FOR THE PROPOSED SCHOOL BUDGET

School Budget Funding Summary	
Art. 16 Required (EPS) Local Raise Amount Estimate	\$ 3,527,501.83
Art. 17 Additional Local Raise Amount Estimate	\$ 1,336,847.41
<b>Total Local Funds Raised</b>	<b>\$ 4,864,349.24</b>
Fund Balance Forward	\$ 400,061.31
State Subsidy Estimate	\$ 452,454.28
<b>Total School Budget Request</b>	<b>\$ 5,716,864.83</b>

Article 46

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 \$3,527,501.83**) 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.

**School Committee recommends (5 - 0): ..... \$ 3,527,501.83**

*Explanation: 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 is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of State dollars.*

*(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 47

*(Written ballot required, per Maine Revised Statutes, Title 20-A, §15690 (3 A-B).)*  
Shall the Town raise and appropriate **\$ 1,336,847.41** 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) \$ 1,336,847.41** 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 48**

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?

**School Committee recommends (5 - 0):** ..... -

The Registrar of Voters' office will be open at the place of voting on Monday, March 21<sup>st</sup>, 2022 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 2<sup>nd</sup> day of March, A.D. 2022.

CHAD M. HANNA  
KRISTINE A. POLAND  
PAUL M. YATES  
Bristol Select Board



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## Town Office

[WWW.BRISTOLMAINE.ORG](http://WWW.BRISTOLMAINE.ORG)

PHONE: 207-563-5270

MONDAY - FRIDAY: 8AM TO 4PM

SATURDAY & SUNDAY: CLOSED

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## Bristol/South Bristol Transfer Station

PHONE: 207-677-2116

MONDAY, TUESDAY, THURSDAY,  
FRIDAY, & SATURDAY: 8AM TO 4PM

SUNDAY & WEDNESDAY: CLOSED

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