

The University of Maine

DigitalCommons@UMaine

Maine Town Documents

Maine Government Documents

2018

Annual Report of the Municipal Officers of South Bristol Maine for the Fiscal Year 2018

South Bristol, Me.

Follow this and additional works at: <https://digitalcommons.library.umaine.edu/towndocs>

This Town Report is brought to you for free and open access by DigitalCommons@UMaine. It has been accepted for inclusion in Maine Town Documents by an authorized administrator of DigitalCommons@UMaine. For more information, please contact um.library.technical.services@maine.edu.

2018 Annual Report



South Bristol, Maine

For The Fiscal Year 2018

Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

SOUTH BRISTOL

MAINE



For the Fiscal Year of 2018



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Municipal Officers 2018

Selectmen, Assessors, Overseers of Poor

Christian F. Plummer 2019

Chester A. Rice 2020

Kenneth D. Lincoln 2021

Treasurer

Linda M. Smith 2019

Tax Collector

Linda M. Smith 2019

Town Clerk

Annette Farrin 2019

Deputy Town Clerk

Donna Plummer

Registrar of Voters

Annette Farrin

Election Clerks

Pauline Farrin	Thelma House	Karen Miller
Shirley Tawney	Carole Blanton	Lynn Drewette
Frances Hewins	Jennifer Oliver	Esther Norwood
Diane Magnussen	Betsy Graves	Judith Groves
	Joseph Hovance	

Administrative Assistant

Beverly Eugley

Board of Education

Annette Farrin 2019

Sara Mitchell 2023

Donald Edwards 2020

Susan Bartlett Rice 2019

Tenley Seiders 2023

Superintendent of Schools

James Hodgkin, Interim Superintendent

Craig Jorgensen, Superintendent

Health Officer

Emma McFarland

Animal Control Officer

Todd Lincoln

Harbor Master

Cecil Burnham

Robert Oberlander, Deputy

John Mitchell, Deputy

Emergency Management Director

Gunnar Gundersen

Plumbing Inspector

Stanley Waltz / Jarrod Pinkham

Code Enforcement Officer

Stanley Waltz, resigned midyear

Jarrod Pinkham

Fire Chief

Mark Carrothers, Chief

John Seiders, Assistant, South Bristol

Gunnar Gundersen, Assistant, Walpole

Planning Board

Amy Jo Rice 2022

James Wade 2022

John Harris 2023

Rene Goulette 2022

Rory Craib 2023

Appeals Board

Amy Sykes 2021

Adam Rice 2019

Larry Kelsey 2023

Bruce Farrin Jr. 2022

Lance Kelsey 2020

Budget Committee

Brian Farrin 2023	Charles Plummer 2019
Peter MacCready 2020	Betsy Graves 2021
Tamara Poland-Kaler 2022	

Harbor Committee

Charles Plummer	Berkley Weston	Tim Alley
Gail Seiders	Bruce Farrin Jr.	Judson Morris

Shellfish Committee

Michael Genthner 2019	Alan Donahue 2020	Thomas Murray, Jr. 2019
Chad Gamage 2019	Patrick Poole 2019	Shayne McFarland 2020

State Senator

Dana Dow

State Address:	Home Address:
3 State House Station	30 Kalers Pond Road
Augusta, Maine 04333-0003	Waldoboro, ME 04572
(207) 287-1505	(207) 832-4658
Dana.Dow@legislature.maine.gov	

State Representatives

Michael Devin

Capitol Address:	Home Address:
House of Representatives	1 Hillcrest Rd.
2 State House Station	Newcastle, ME 04553
Augusta, ME 04333-0002	Cell: (207) 975-3132
(207) 287-1400	
TTY: (207) 287-4469	mick@mickdevin.org

Holly Stover

Capitol Address:	Home Address:
House of Representatives	71 Dover Rd.
2 State House Station	Boothbay, ME 04537
Augusta, ME 04333-0002	(207) 633-5979
207-287-1440	
Holly.Stover@legislature.maine.gov	

Selectmen's Report

2018 was another great year to live in the Town of South Bristol, Maine.

The Veterans Memorial is under construction at the West Bristol Cemetery in Walpole. This project is due to be completed this spring.

Thurlow "Sonny" Leeman was presented the Spirit of America Award at the Communication Center in Wiscasset, for his years of dedication to the South Bristol Fire Department. Thank you, Sonny!

We would like to thank Stanley Waltz for his time serving the town as Plumbing Inspector/Code Enforcement Officer. We also would like to welcome Jarrod Pinkham to the same position.

Dara Woods Property in Walpole is in the midst of a timber harvest project under the guidance of Adam Rice.

Several other projects were completed this year. State Route 129 was paved from Junior Farrin's pond to the Union Church. The South Bristol Fire Station had a much needed metal roof installed. New signs were installed at Eugley Landing as we had some commercial ventures occurring and folks frequenting the landing in the evening. For the most part the Landing is still going really well. The South Bristol Elementary School was paved also.

The state's ledge removal project at the Gut Bridge is in process. This project should be completed by spring.

Please keep the speed down on Rutherford Island. During the summer there are a lot of people on the island. With all of the foot traffic and vehicles we all should drive carefully.

One of the best things this town does for its young people is the Stratton Award Program. This year 18 young adults benefited from this program which is great! Here's to 2019 being another great year! Thanks again, Ann Stratton!

The Town Office will lose two very important and loyal employees to retirement this year. Beverly Eugley and Linda Smith are both retiring after more than 30 years of employment at the Town Office. We want to thank both of them very much!

We would also like to thank Annette Farrin for her time as Town Clerk for the Town of South Bristol. Thanks a lot, Annette!

Respectfully submitted,
CHRISTIAN F. PLUMMER
KENNETH D. LINCOLN
CHESTER A. RICE

Assessors' Report

VALUATION

Taxable Town Real Estate	759,647,000.00	
Taxable Personal Property	<u>592,500.00</u>	
Total Taxable Valuation		760,239,500.00
Total Homestead Exemption Valuation	6,576,000.00	
Divided by two	3,288,000.00	
BETE	37,400.00	
Divided by two	<u>18,700.00</u>	
Total Valuation Base		763,546,200.00

ASSESSMENTS

Lincoln County Tax	831,639.72	
Municipal Approp	341,315.00	
School Approp	1,581,629.62	
Overlay	<u>54,249.14</u>	
Total Assessments		2,808,833.48

DEDUCTIONS

State Revenue Sharing	8,200.00	
Homestead Reimbursement	13,768.50	
BETE Reimbursement	62.65	
Other Revenue/Stratton	<u>240,000.00</u>	
Total Deductions		262,031.15

VALUE X RATE

760,239,500 X 3.35		
Net Assessment Committed to Tax Collector		2,546,802.33

Taxpayers List

Name	Map-Lot	Total	Exempt	Tax
AALBERG, JEFFREY	22-12	339,200	0	1,136.32
ABARE, MARK A.	12-18	334,300	0	1,119.91
ADAMS, TRACY W., NANCY M. & ALISON B.	26-14	3,135,600	0	10,504.26
ADDA, NATHALIE	15-10	1,465,900	0	4,910.77
ALEXANDER, KENNETH F. & IRENE M.	30-22-A	63,100	0	211.39
ALLARD, CARL F. & BEVERLY E.	03-07	258,700	0	866.65
ALLARD, CLARKE W.	04-19	476,800	0	1,597.28
ALLEN, JAMES P., TRUSTEE FELLOWS POINT RD REALTY TRUST	14-45	330,600	0	1,107.51
ALLEN, LOIS H., TRUSTEE LOIS H. ALLEN TRUST	14-48	167,900	0	562.47
ALLEN, LOIS H., TRUSTEE LOIS H. ALLEN TRUST	14-46	372,600	0	1,248.21
ALLEN, MARY W. & ANDREW L.	14-32	240,800	0	806.68
ALLEY, TIMOTHY J. & MONA JO	27-48-E	90,600	0	303.51
ALLEY, TIMOTHY J. & MONA JO	27-33-B	282,900	24,000	947.72
ALLEY, WILLIAM A. & JEAN C.	20-14	136,100	24,000	455.94
ANDERSEN, JANE & JAN	15-01-I	358,000	24,000	1,199.30
ANDERSON, PATRICIA	11-28	262,000	0	877.70
ANDERSON, ROBERT V. & SANDRA L.	27-55	199,900	24,000	669.67
ANDREWS, DAVID W. & ELIZABETH	17-20	383,500	24,000	1,284.73
ANDREWS, ELIZABETH Y. & SHERBROOKE Y., TRUSTEES CLIFFORDS COVE FAMILY TRUST	11-10-A	48,600	0	162.81
ANDREWS, ELIZABETH Y., & SHERBROOKE, TEES CLIFFORDS COVE FAMILY TRUST	11-10	243,400	0	815.39
APPOLONIA INC.	17-03-A	425,700	0	1,426.10
ARMENTROUT, JOHN C. & NANCY	14-33	296,500	0	993.28
ARMIGER, ANN W.	14-47	1,320,300	0	4,423.01
ARNOLD FAMILY REVOCABLE TR ARNOLD, RON, TRUSTEE	27-04	399,900	0	1,339.67
ARNOLD, RON M.	27-03	565,200	0	1,893.42
ARNOLD, RON M. & WILSHIRE, TAYLOR TRUSTEES, ARNOLD FAMILY REV TRUST	27-02	354,100	0	1,186.24
ARSEM, MARILYN ANN & BEVERLY LOUISE	09-18-B	665,700	0	2,230.10
ARTER, JONATHAN	16-09	313,800	0	1,051.23
AVANTAGGIO, MARY M.	16-32	442,800	0	1,483.38
AVANTAGGIO, MARY M.	16-02-A	33,700	0	112.90
AVICOLLI, MICHELLE L. & MARINARI, PAULETTE N.	29-08-D	441,000	0	1,477.35
BACHMAN, GAIL F.	21-25	1,036,100	0	3,470.94
BAGG FAMILY LLC	08-37	1,432,500	0	4,798.88
BAILEY, JAMES & NANCY	29-66	115,900	0	388.27
BAILEY, NANCY LEE BAILEY, JASON DEAN	26-13	375,400	0	1,257.59

TOWN OF SOUTH BRISTOL

9

Name	Map-Lot	Total	Exempt	Tax
BAILEY, SHANNON KAY-SMITH	24-16	161,600	0	541.36
BAIR, LINDA S. & EDWARD W.	21-22-D	1,239,300	0	4,151.66
BAKER, PETER R. JR. & LINDA TR	30-32	1,088,700	0	3,647.15
BALDWIN, ANN HAYDEN	29-18-21	404,000	24,000	1,353.40
BARCLAY, MARTHA SEARS & FREDERICK B, TEES MARTHA SEARS BARCLAY TRUST OF 2012	27-21	425,800	0	1,426.43
BARCLAY, MARTHA SEARS & FREDERICK B, TEES MARTHA SEARS BARCLAY TRUST OF 2012	27-22	62,600	0	209.71
BARNACLE COTTAGE, LLC	04-16	273,600	0	916.56
BARNET, ELIZABETH R. & LOUGHRAN, CYNTHIA B., TRUSTEES	27-13-A	599,000	0	2,006.65
BARROWS, TIMOTHY M. & RUTH	22-25	285,500	0	956.43
BARROWS, TIMOTHY M. & RUTH	22-25-A	731,400	0	2,450.19
BARROWS, WALTER L. & PATRICIA C.	22-24-C	418,700	0	1,402.65
BARROWS, WALTERS L. III & TIMOTHY M.	22-24	58,200	0	194.97
BARSOMIAN, JOHN & MARIANNE	29-18-06	959,300	24,000	3,213.66
BARTLE, CHRISTIE WARREN REVOC TR	24-01	1,268,500	0	4,249.48
BARTLETT, BRENDA D.	29-36	168,500	0	564.48
BARTLETT, EDMUND & MARY	31-01-A	2,634,600	0	8,825.91
BARTON REALTY TRUST	26-20-A	706,500	0	2,366.78
BARTON, ROBERT P. TRUSTEE BARTON FOSTERS IS. R.E. TRUST	26-20	3,777,000	0	12,652.95
BASCO, EDWARD R & CARTER, NANCY M	29-18-13	420,100	0	1,407.34
BATES, GEOFFREY B. & SUSAN	22-23-A	591,000	24,000	1,979.85
BEAUDETTE, KATE SEWALL, ETAL	19-05	1,170,000	24,000	3,919.50
BEAUDETTE, KATE TRUST	17-46	126,000	0	422.10
BEAUDETTE, SALLY S., TRUSTEE SALLY S. BEAUDETTE REVOCABLE TRUST	27-33-A	541,400	0	1,813.69
BECKERLEGGE, BERNARD R. & BARBARA R., TRUSTEES	09-18	698,900	0	2,341.32
BEEBE, ANDREW & JESSICA LIVING TR	22-08-B	1,145,900	0	3,838.77
BEEDERS, JOEL & DEBORAH	22-05-B-1	435,100	0	1,457.59
BELA, SUSAN WEBB	28-10	224,200	0	751.07
BELL, BARBARA J.	30-12-A	313,000	0	1,048.55
BELL, HARRY R., III & ROSE A., TTEES	30-15	330,600	0	1,107.51
BELL, HARRY R., III & ROSE A., TTEES	30-13	107,400	0	359.79
BELLE, SABASTIAN & BELLE, SCHUYLER TR BELLE FAMILY REAL ESTATE TRUST	30-33	324,100	24,000	1,085.74
BENNER, BRENT A. & PENDLETON, AMANDA E.	29-45-B	60,800	0	203.68
BENNETT, WILLIAM M.	04-10	372,800	0	1,248.88
BENT, JASON J.	29-02-H	63,100	0	211.39
BENT, JEREMY S.	29-02-G	64,600	0	216.41
BERG, STEPHANIE K. TRUSTEE STEPHANIE K. BERG REVOCABLE TRUST	16-23-B	522,600	0	1,750.71
BERGIN FAMILY NOMINEE TRUST	22-05-L	410,700	0	1,375.85
BERGIN FAMILY NOMINEE TRUST	22-05-E	57,500	0	192.63
BERGIN FAMILY NOMINEE TRUST	22-05-M	47,500	0	159.13

Name	Map-Lot	Total	Exempt	Tax
BERNSTEIN, SEYMOUR A. DARSON, THOMAS	15-17	2,500	0	8.38
BERNSTEIN, SEYMOUR A. DARSON, THOMAS	15-18	1,737,100	0	5,819.29
BERRY, CHRISTMAS COVE LLC	10-32	2,888,700	0	9,677.15
BERRY, CHRISTMAS COVE LLC	10-04	193,000	0	646.55
BERTORELLI, NORMA TRUST	24-17-A	564,100	0	1,889.74
BICKFORD, LUCAS BICKFORD, GRETA CUSTODIAN	30-37	5,000	0	16.75
BIGONIA, JASON N. & QUALEY, ERICA J.	30-12	225,600	24,000	755.76
BIRD, GREGORY & PAMELA	14-53	420,800	0	1,409.68
BIRKETT, BENJAMIN T. & GAFFNEY, JULIE T.	17-38	379,600	0	1,271.66
BIRKETT, JAMES D. & SARAH P.	10-18	2,900	0	9.72
BIRKETT, JAMES D. & SARAH P.	10-13	1,009,300	0	3,381.16
BIXIER, JANET IRENE, TRUSTEE BIXLER REALTY TRUST	09-25	188,300	24,000	630.81
BLAISDELL, CHARLES F., JR.	09-02-C	250,600	24,000	839.51
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-A	59,100	0	197.99
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-A	265,800	0	890.43
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-D	37,200	0	124.62
BLANC, JEFFREY & KRISTINA	30-34-A	130,600	24,000	437.51
BLANC, MARTHA J.	30-34	250,900	24,000	840.52
BLANCHARD, DAVID & HARDWICK, DONALD JR. & MEGHAN	12-02	254,100	0	851.24
BLANTON, PETER J. & CAROLE	31-18	1,247,100	24,000	4,177.79
BLOCK, PATRICIA L.	29-25	273,700	24,000	916.90
BLOCK, PATRICIA L.	27-27	245,300	0	821.76
BLODGETT PROPERTY, LLC	17-78	660,200	0	2,211.67
BOISVERT, BRIAN J. & ROBIN R.	18-08	1,480,700	0	4,960.35
BOLLINGER, LEE C. & JEAN MAGNANO	09-40	1,410,000	0	4,723.50
BOLSTER, LESLIE C.	31-15	697,700	24,000	2,337.30
BORZESI, BRENDA & IGINO	15-01-B	373,200	7,200	1,250.22
BOURGOIN, DONALD R.	29-02	216,400	31,200	724.94
BOURGOIN, SANDRA & ALFRED C.	29-23-C	249,400	31,200	835.49
BOURNE FAMILY TRUST	22-32-A	467,000	0	1,564.45
BOURNE FAMILY TRUST	22-32	346,100	0	1,159.44
BOURNE FAMILY TRUST	22-38-03	2,685,300	0	8,995.76
BOURNE, JUNE B.	22-28	483,700	0	1,620.40
BOURNE, JUNE B.	22-38-02	1,571,100	0	5,263.19
BOURNE, JUNE B.	21-18	285,000	0	954.75
BOWERS, BARBARA R. & RONALD N.	31-13	232,700	24,000	779.55
BOWLBY, ROBERT M.	30-42	22,600	0	75.71
BRACKETT, GREGORY S. & SHELLEY L.	18-01-I	511,500	0	1,713.53
BRACKIN, THOMAS	09-21	441,800	0	1,480.03
BRACKIN, THOMAS S. & MARILYN L.	09-31	215,600	0	722.26
BRAMMER, DENISE. & CLIFFORD C., JR.	14-44	360,400	0	1,207.34
BREDRUP, CATHERINE F. & TURNER A.M.	09-42	103,900	0	348.07
BREDRUP, CATHERINE F. & TURNER A.M.	09-19	724,100	0	2,425.74
BREDRUP, TURNER A.M.	15-16	1,097,600	0	3,676.96
BRIGHTMAN-UHL, SIMON & GETZ, KATHRENE	27-68-H	262,200	0	878.37

TOWN OF SOUTH BRISTOL

11

Name	Map-Lot	Total	Exempt	Tax
BRINKLER, DANIEL F.	20-35	109,700	0	367.50
BRINKLER, JAMES E.	17-54	128,600	0	430.81
FARRIN PROPERTIES				
BRINKLEY, R. ANTHONY, ET AL	21-02	1,402,200	0	4,697.37
BRISTOL ACRES LLC	30-14	227,000	0	760.45
BROCKETT, ROGER W.	15-15	70,000	0	234.50
BROCKETT, ROGER W. & CAROLANN C.	15-14	1,370,700	0	4,591.85
BRODSKY, MARC H. VIVIAN S.	09-04	852,000	0	2,854.20
BROOKE, SCOTT B.	29-43	12,600	0	42.21
BROWN, DAVID N. & CYNTHIA M.	07-05	1,446,000	0	4,844.10
BROWN, DOROTHEA E. TRUST	22-45	363,300	0	1,217.06
BROWN FAMILY REALTY TRUST				
BROWN, DOROTHEA E., TRUSTEE	22-44	1,615,500	0	5,411.93
DAVID M. BROWN TRUST				
BROWN, ELLA & LOWELL	20-22	364,200	0	1,220.07
BROWN, LAURA LOUISE	10-34	473,300	0	1,585.56
SHEPARD, DAVID A.				
BROWN, REBECCA	25-09	882,200	24,000	2,955.37
BRUCE, CATHERINE	29-18-29	73,600	0	246.56
BRUCE, CATHERINE & MOORE, EDWARD	14-07	232,900	0	780.22
BRUCE, ET AL	11-07	213,300	0	714.56
BRUCE, ET AL	11-01	658,000	0	2,204.30
BRUNNER, DIRK R.	29-13	141,000	0	472.35
BRUNNER, DIRK R. & LINDA D.	27-23	2,256,100	24,000	7,557.94
BRUNNER, DIRK R. & LINDA D.	27-25	264,500	0	886.08
BRUNNER, DIRK R. & LINDA D.	29-14	114,300	0	382.91
BRUNNER, DIRK R. & LINDA D.	27-19	231,900	0	776.87
BRUSH-MERRILL FAM LTD PARTNERSHIP	22-24-B	281,800	0	944.03
BRYER, GORDON R	27-63	199,200	0	667.32
BUDAY, LISA S.	30-16-A	454,700	24,000	1,523.25
BUFFUM, MONA F.	30-36-A	225,900	24,000	756.77
BUGBEE, BARBARA Z.	04-27	2,100	0	7.04
KLETZIEN, DAMON & SHARON				
BUGBEE, BARBARA Z.	04-28	541,100	0	1,812.69
KLETZIEN, DAMON & SHARON				
BULGER, TIMOTHY J. & NANETTE J.	31-10-P	67,600	0	226.46
BULKELEY, WILLIAM M. & JONATHAN A.	13-03	545,900	0	1,828.77
BULKELEY, WILLIAM M. & JONATHAN A.	13-02	2,277,200	0	7,628.62
BULKELEY, WILLIAM M. & JONATHAN A.	13-01	845,700	0	2,833.10
BURIC, ROBERT V. & ELSBETH M. TRUSTS	23-06	540,400	0	1,810.34
BURLEY, TRUE M., TRUSTEE	10-20	474,600	0	1,589.91
TRUE M BURLEY REV LIVING TRUST				
BURNHAM, ROBERT J. & ELIZABETH L.	26-17-A	674,600	0	2,259.91
BURNHAM, ROBERT J. & ELIZABETH L.	26-17-C	935,400	0	3,133.59
BURNHAM, THOMAS P.	29-48-A	175,800	24,000	588.93
BURR, DENNIS	27-10	121,700	0	407.70
BURRIS, SUSAN M.	29-18-05	865,700	24,000	2,900.10
BUSBY, CHRISTINA E.	29-37-B	142,400	0	477.04
BUSBY, LEON E.	29-37	150,300	24,000	503.51

Name	Map-Lot	Total	Exempt	Tax
BUSCH, STEPHEN & SARA B.	24-17	637,800	24,000	2,136.63
BYERS, TERESA B. & DOUGLAS C.	29-18-22	419,000	0	1,403.65
C & J, LLC	09-02-G	110,000	0	368.50
C.C.I.A.	10-03	1,100,300	0	3,686.01
C.C.I.A.	08-23	2,800	0	9.38
C.C.I.A.	10-01	1,307,900	0	4,381.47
C.C.I.A.	08-19	93,000	0	311.55
CANNON, CAROLINE C., TRUSTEE	08-36	682,100	0	2,285.04
GRANDMOTHER'S REALTY TRUST				
CANTILLO, ANTHONY V. & ELMA O.	27-61-A	191,700	24,000	642.20
CAPUTO, THOMAS M & SARAH L	22-14	429,000	0	1,437.15
CARDILLO, LEO & BOBBEE LEE	10-26	684,000	0	2,291.40
CARRIGAN, DONALD & DONNA G.	27-39	159,100	0	532.99
CARRIGAN, DONALD & DONNA G.	27-38	350,900	24,000	1,175.52
CARRINGTON MORTGAGE SERVICES	30-08	280,900	0	941.02
CARROTHERS, CAROLYN A. & MARK	27-48-C	201,400	24,000	674.69
CARUSONE, JOSEPH H. & JANIS W.	29-18-15	383,900	31,200	1,286.07
CASEY, JEFFREY	27-13-C-1	1,117,400	0	3,743.29
CASS, ARLENE E.	31-10-N	319,800	31,200	1,071.33
CASSIDY, CAROL A.	30-24-A	549,400	0	1,840.49
CATALINI, MARK & ANGELA	17-29	161,100	0	539.69
CAVIS COVE, LLC	21-11	3,480,000	0	11,658.00
CAVIS FARM LLC	21-10	75,400	0	252.59
CAVIS FARM LLC	21-08	2,440,500	0	8,175.68
CAVIS FARM LLC	21-09	95,000	0	318.25
CENTRAL MAINE POWER CO	00-100	2,701,100	0	9,048.69
CHAMBERLAIN, THOMAS & JANET	10-31	580,900	0	1,946.02
CHANTERELLE, LLC	25-09-A	742,600	0	2,487.71
CHANTERELLE, LLC	23-12	776,100	0	2,599.94
CHASSE, NICHOLAS J. & JEANETTE	31-10-M	442,600	0	1,482.71
CHASSE, R. FRED & MILDRED	24-32	681,500	0	2,283.03
CHASSE, R. FRED & MILDRED	24-32-A	500	0	1.68
CHENEY, TIMOTHY	27-35	192,300	0	644.21
CHENEY, TIMOTHY W.	27-32	1,013,400	0	3,394.89
CHENEY, TIMOTHY W.	27-34	185,700	0	622.10
CHESTER, PHILIP S., MARBLE, EMILY T.	16-16	362,900	0	1,215.72
CHESTER, PHILIP S., MARBLE, EMILY T.	16-25	200	0	0.67
CHICK, GEOFFREY & NANCY	16-21	1,029,600	0	3,449.16
CHRISMAN FAMILY REALTY TRUST	10-09	1,028,700	0	3,446.15
CHRISTENSEN, GUNNAR	24-30-E	78,900	0	264.32
CHRISTENSEN, MICHELE M., TRUSTEE	10-30	934,100	0	3,129.24
MICHELE M. CHRISTENSEN TRUST				
CHRISTIE, FREDERICK W. & JEANNE M. TRUSTEES	11-14	451,000	0	1,510.85
CHRISTIE, THOMAS C. & JANINA E.	31-06-M	71,500	0	239.53
CHRISTMAS COVE LAND INVESTMENTS, LLC	27-14-A	161,700	0	541.70
CHRISTMAS COVE LLC	11-47	116,200	0	389.27
CHRISTMAS COVE LLC	10-36	894,500	0	2,996.58
CHRISTMAS COVE PROP.,L.L.C.	09-29	577,700	0	1,935.30
CHRISTMAS COVE, LLC		0	0	160.80
CHRISTOPOULOS, LINDA	14-04-A	430,500	0	1,442.18

TOWN OF SOUTH BRISTOL

13

Name	Map-Lot	Total	Exempt	Tax
CHURCH, RICHARD & MARILYN MOORHOUSE, HENRY & ELIZABETH	13-18-A	553,800	0	1,855.23
CLAAR, JANET L.	22-05-D	330,600	31,200	1,107.51
CLAMPITT, ETAL	15-19	295,400	0	989.59
CLAMPITT, JEANNE, TRUSTEE JEANNE C. CLAMPITT REVOCABLE TRUST	15-13	639,700	0	2,143.00
CLARK ET AL	22-15	1,506,000	0	5,045.10
CLARK, JULIET KELSEY	29-23-A	217,500	0	728.63
CLAVENNA, ROBERT SCOTT & BOSCO, JENNIFER MARGARET	21-22-F	1,489,600	0	4,990.16
CLIFFORD, ROBERT & CYNTHIA	29-48	249,400	24,000	835.49
CLIFFORD, ROBERT D. & CYNTHIA A.	29-19-A	63,100	0	211.39
COASTAL PROPERTY HOLDINGS, LLC	22-09	295,200	0	988.92
COLE, EUGENIE W.	29-44	8,100	0	27.14
COLE, EUGENIE W.	27-36	131,100	0	439.19
COLE, EUGENIE W.	27-37	236,200	24,000	791.27
COLE, EUGENIE W. & GREENLAND FARM TRUST	31-02	93,300	0	312.56
COLLINS, ELIZABETH B. & STEVEN B., TRUSTEES,	25-04-A	475,700	0	1,593.60
CONANT, 1994 FAM PARTNERSHIP LTD	18-01-D	2,310,600	0	7,740.51
CONROY, JOHN F.	29-45-A	337,300	0	1,129.96
COOPER, ALWYN B.	22-10	398,300	0	1,334.31
COOPERSMITH, JUNE R.	20-44	292,700	24,000	980.55
COOSE, CHRISOPHER & SILVERMAN, LISA	17-69	392,100	0	1,313.54
CORREA, ANTHONY G.A.	26-16	2,132,500	0	7,143.88
CORTESE, GLEN	14-56-A	276,700	0	926.95
COULSTON, CANDACE	25-02-A	211,700	24,000	709.20
COVE COTTAGE TRUST	08-22	386,300	0	1,294.11
COVENEY, BETSY JEAN	23-07	687,200	0	2,302.12
COWAN REALTY II, LLC	16-01	895,500	0	2,999.93
COWAN REALTY III, LLC	17-19	292,300	0	979.21
COWAN REALTY LLC	17-17	2,242,900	0	7,513.72
COWAN REALTY LLC	16-33-A	0	0	0.00
COWAN REALTY LLC COWAN, RORY J., MANAGER	17-18-A	148,000	0	495.80
COWAN REALTY LLC		0	0	924.60
COWAN REALTY LLC	16-33-A	1,000,000	0	3,350.00
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-12	47,800	0	160.13
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-08	129,400	0	433.49
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-14	1,000	0	3.35
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TRUST	12-10	709,200	0	2,375.82
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	15-02	1,958,200	0	6,559.97
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-25	82,800	0	277.38
COWAN, RORY J.	15-01-E	70,000	0	234.50

Name	Map-Lot	Total	Exempt	Tax
CRAIB, RODERICK, JR. & LUCILLE K.	29-17	264,100	24,000	884.74
CRAIB, RODERICK, JR. & LUCILLE K.	29-08	72,100	0	241.54
CRAIB, RODERICK, JR. & LUCILLE K.	29-17-D	920,000	0	3,082.00
CRAIG, SCOTT A. & CYNTHIA P.	22-38-B	892,800	0	2,990.88
CRAIG, SCOTT A. & CYNTHIA P.	22-38-C	536,500	0	1,797.28
CROCELLI W., WARNER D. & POOR, EDWARD E.	09-22	492,000	0	1,648.20
CRONIN, ELENA R.	09-02-E	1,199,200	0	4,017.32
CUMMINGS, BRUCE & KAREN E.	30-27	327,300	24,000	1,096.46
CUNNINGHAM, MICHAEL C. VICTORIA C.	22-08-A	823,600	31,200	2,759.06
CURRAN, ROBERT PAUL OWENS, MARY BETH	28-13-A	223,300	0	748.06
CURTIS, STEPHEN J. & BRIDGET M.	29-18-10	89,000	0	298.15
CURTIS, THOMAS H. & DEBORAH A., TRUSTEES	18-09	658,600	0	2,206.31
CUSHING, ARTHUR A.	29-39-A	247,800	24,000	830.13
CUTLER, SARAH R. & RICE, CHARLOTTE A.	17-77	425,600	0	1,425.76
DAILINGER, ELIZABETH H. & CYNTHIA H. GARRELS TRUST	08-26	551,100	0	1,846.19
DAILINGER, ELIZABETH H. & CYNTHIA H. GARRELS TRUST	08-25-A	500	0	1.68
DALE, SUSAN	10-06-B	1,142,600	0	3,827.71
DALE, SUSAN	10-28	1,690,400	0	5,662.84
DALEY, PAMELA	16-19	1,680,700	0	5,630.35
DALEY, PAMELA 2012 RE TRUST	20-28	4,728,400	0	15,840.14
DAVIDSON, CHERYL	29-21	155,900	24,000	522.27
DAVIS, JAMES T.	11-29	170,300	24,000	570.51
DAVIS, JANET	20-36	121,300	24,000	406.36
DAVIS, JEANNE & RODRICK, MARILANE, TRS, JEANNE CAHILL DAVIS TRUST & DAVIS, JEANNE C.	31-06-E	399,700	31,200	1,339.00
DAY, JONATHAN	21-12	1,288,100	24,000	4,315.14
DEAN, DAVID J.	30-36	327,800	24,000	1,098.13
DEAN, DAVID J.	30-40	5,000	0	16.75
DEAN, LOUISE M. TRUST REVOCABLE LIVING TRUST	27-29-A	7,000	0	23.45
DEANGELIS, ELIZABETH A.	27-56	169,400	24,000	567.49
DEBOLT DAVID A., TRUSTEE DAVID A. DEBOLT TRUST 2012	08-05	890,100	0	2,981.84
DEE, JOSEPH	31-26	150,700	31,200	504.85
DEMPSEY, HEIDEMARIE HOPPER, VERONIKA	22-05	164,000	31,200	549.40
DENOTO, THOMAS G. & BLAISDELL-DENOTO, DONNA L.	24-18	318,900	0	1,068.32
DEVONSHIRE REALTY TRUST	12-19-A	1,569,800	0	5,258.83
DEVONSHIRE REALTY TRUST	12-19	161,500	0	541.03
DEY, ETAL	08-01	920,700	0	3,084.35
DIDIO, JOHN, PETERS-DIDIO, INDIRA	29-09-A	219,300	0	734.66
DIDIO, LAURA	29-09	165,100	0	553.09
DIDONATO, PAUL J. & JUDITH A.	20-02	1,978,000	0	6,626.30

TOWN OF SOUTH BRISTOL

15

Name	Map-Lot	Total	Exempt	Tax
DIFFIN, JAMES T.	09-01	1,318,700	0	4,417.65
DINSMORE, WENDY LONGE & TIMOTHY	31-04-B	95,100	24,000	318.59
DION, DEVEREAUX & CLARK, MINDY S. TRUSTEES	14-34	291,400	0	976.19
DIRECTV LLC		0	0	20.77
DJOKICH, JOANN J.	17-22	214,800	0	719.58
DODGE, DAVID	14-63	90,600	0	303.51
DODGE, DOUGLAS W. & MARY S.	29-49	124,500	31,200	417.08
DODGE, LARRY	29-53	187,500	24,000	628.13
DODGE, MARY SUE & KRISTEN NOEL	30-10	253,800	0	850.23
DODGE, SCOTT C. II & SEWELL, JESSICA M.	29-05	200,400	0	671.34
DONOVAN, SEAN & DEJERSEY, MONICA	18-01-E	1,676,600	0	5,616.61
DOUGLAS, GERARD & MARGARET, TEES	09-32	465,100	0	1,558.09
DOUGLASS, WILLIAM	16-33	332,300	0	1,113.21
DOWD, SALLIE P., TRUSTEE SALLIE P. DOWD REVOCABLE TRUST 2012	17-07	456,300	0	1,528.61
DREWETTE, IAN W. & LYNN V., TRUSTEES, LIVING DREWETTE TRUSTS	31-06-G	1,208,800	31,200	4,049.48
DRUKKER, LOIS C.	10-40	600,100	0	2,010.34
DRUKKER, LOIS C., TRUSTEE LOIS C. DRUKKER LIVING TRUST	09-27	1,370,400	0	4,590.84
DUDLEY, DANA O.	22-02	58,100	0	194.64
DUFF, WILLIAM G.	30-02	151,900	0	508.87
DUNN, LINDA MARIE & HADLEY, DANIEL MARTIN	13-24	426,600	0	1,429.11
DURGIN, PAUL & ELLEN	28-14	1,076,500	24,000	3,606.28
DURGIN, TRISTAN C. & DURGIN, ELLEN C.	29-18-34	74,600	0	249.91
EAST SHORE LLC	04-20	432,600	0	1,449.21
EAST SHORE LLC	04-23	259,800	0	870.33
EASTMAN, ANDREW L. & RUTHANN TRUSTEES, 2011 REVOCABLE TRUST	11-09	285,000	0	954.75
EASTMAN, ANDREW L. & RUTHANN HESSELSCHWERDT, PETER & MARTA	11-11	77,600	0	259.96
EATON, JEAN K.	10-08-B	296,100	0	991.94
EATON, JONATHAN M. & KATHERINE W.	10-08-A	323,400	0	1,083.39
EDDY, JOHN A. & LAURA C.	24-17-B	279,600	0	936.66
EDDY, JOHN A. & LAURA C.	30-25	150,800	0	505.18
EDWARDS, DONALD E., BEAN, SUSAN M.	17-59	620,000	31,200	2,077.00
EGAN, PAM	14-20	212,700	24,000	712.55
EGGERS, JAMES & VICTORIA TRUST	20-02-C	2,261,200	0	7,575.02
ELMER, THOMAS N. TRUST	22-17	495,500	0	1,659.93
ELMER, THOMAS N. TRUST BROWN, DOROTHEA E.	22-18	1,250,800	0	4,190.18
ELSTON, JAMES	20-08	136,000	0	455.60
ELSTON, JAMES M.	29-18-07	1,241,900	24,000	4,160.37
ELSTON, JAMES TRUSTEE ELSTON FAMILY RIVERSIDE TRUST	20-09	624,400	0	2,091.74
ELWIN, WALTER & JANET	31-22	689,200	31,200	2,308.82
EMERY, CAROL	25-08	198,100	0	663.64

Name	Map-Lot	Total	Exempt	Tax
EON, DAVID P. TRUSTEE CLARK ROAD REALTY TRUST	28-15-A	1,936,500	0	6,487.28
EON, DAVID P., SR.	17-09	332,200	0	1,112.87
EON, SR, DAVID	22-03	213,200	0	714.22
ERSKINE, HARDEN PETER & KIMBERLY	14-55	701,600	24,000	2,350.36
ESCHAUZIER, KRISTIN, TR ALEXANDER INNER HERON REALTY TR	04-11	452,400	0	1,515.54
ESTABROOK, GLENN A. & LYNDA	30-27-A	229,600	24,000	769.16
EUGLEY, LEONARD A. & BEVERLY A.	11-38	254,900	31,200	853.92
EUGLEY, LEONARD A. & BEVERLY A.	14-17	214,300	0	717.91
EUGLEY, ROBERT & JEANNE	29-02-E	186,500	31,200	624.78
EVANS MAINE LLC	29-18-04	871,800	0	2,920.53
EVANS MAINE LLC	29-18-11	89,800	0	300.83
EVANS MAINE LLC	29-18-12	88,700	0	297.15
EVANS SAND COVE REALTY TR	08-08-A	1,332,600	0	4,464.21
EVERBANK COMMERCIAL FINANCE		0	0	19.10
FAIRSEAL, LLC	21-22-E	1,927,000	0	6,455.45
FALCONER, HAROLD A. & JUDITH	14-15	460,900	24,000	1,544.02
FALCONER, JACOB A. & ELIZABETH E.R.	14-59	271,700	0	910.20
FALCONER, JACOB A. & ELIZABETH E.R.	14-58	50,400	0	168.84
FALLON, EDWARD P. & MARY L.	31-10-H	63,600	0	213.06
FALLON, MARK & ANNE	31-06-B	849,400	0	2,845.49
FARRELL, MARY & WEBER, IAN	27-68-A	301,000	0	1,008.35
FARRIN FAMILY REALTY TRUST	27-09-C	50,600	0	169.51
FARRIN FAMILY REALTY TRUST	27-09	299,800	0	1,004.33
FARRIN, BARBARA	17-42	400,400	24,000	1,341.34
FARRIN, BRIAN	29-59-A	7,600	0	25.46
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-55	15,500	0	51.93
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-56	22,100	0	74.04
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-51-C	87,500	0	293.13
FARRIN, BRIAN A.	29-51-B	214,700	24,000	719.25
FARRIN, BRUCE	09-06	628,400	0	2,105.14
FARRIN, BRUCE & JUDITH	29-51-D	214,500	0	718.58
FARRIN, BRUCE & JUDITH	29-52	12,800	0	42.88
FARRIN, BRUCE A. JR.	29-51-A	251,000	24,000	840.85
FARRIN, JACQUELINE	27-08	236,600	24,000	792.61
FARRIN, JACQUELINE	27-07	97,000	0	324.95
FARRIN, JANICE M.	17-45	161,700	0	541.70
FARRIN, JR. BRUCE A.	29-59	7,600	0	25.46
FARRIN, JR. BRUCE A.	29-61	15,300	0	51.26
FARRIN, JUDITH E.	29-51	166,900	24,000	559.12
FARRIN, NANCY ET AL	29-62	13,300	0	44.56
FARRIN, PAUL & PAULINE	27-09-D	51,500	0	172.53
FARRIN, PAUL T. & PAULINE I.	27-09-F	178,000	31,200	596.30
FARRIN, RICHARD A.	27-09-E	306,700	24,000	1,027.45
FARRIN, RICHARD A.	27-11	58,100	0	194.64
FARRIN, SAMUEL B.	27-08-A	113,300	0	379.56
FARRIN, SCOTT	11-39	171,200	24,000	573.52
FEINSTEIN, JENNIE DAPICE	11-33	205,600	0	688.76
FIELD, MARYJANE	17-49	1,190,000	24,000	3,986.50

TOWN OF SOUTH BRISTOL

17

Name	Map-Lot	Total	Exempt	Tax
FILLER, MATTHEW P. & KAREN S.	29-18-14	462,000	31,200	1,547.70
FINK, KENNETH, JR. & JOAN	27-06	345,800	0	1,158.43
FINK, LLOYD & NIMA F.	27-06-A	108,000	0	361.80
FISHELL, GORDON TRUSTEE	04-05	519,300	0	1,739.66
THE RED HOUSE TRUST				
FISHER, BETH	18-11	1,255,900	0	4,207.27
FISHER, BETH	18-03	70,000	0	234.50
FISHER, BETH	14-28	295,500	0	989.93
FISHER, BETH	12-18-A	1,783,600	0	5,975.06
FISHER, ELIZABETH J.	24-30	243,000	0	814.05
FISHERMANS REALTY IV	17-51	1,524,800	0	5,108.08
FISKE, BRADLEY S.	17-11	302,600	0	1,013.71
FITZGERALD, LEE E., TRUSTEE	15-09	385,600	0	1,291.76
LEE EDWARD FITZGERALD LIVING TR				
FLINT, DENISE	27-42-D	129,100	0	432.49
FLORY, KATHLEEN & ROBERT	30-35	2,145,800	24,000	7,188.43
FLOWER, KENNETH B. & RHONDA G.	27-31-B	366,900	0	1,229.12
FLOWER, KENNETH, SR. & RHONDA	27-08-E	264,400	24,000	885.74
FOLLAYTTAR, CHERYL SMITH TEE	11-03-A	232,400	0	778.54
CHERYL A. SMITH FOLLAYTTAR FAMILY TRUST				
FOLLAYTTAR, CHERYL SMITH, TTEE	11-03	559,500	0	1,874.33
CHERYL SMITH FOLLAYTTAR FAMILY TRUST				
FOLLAYTTAR, CHERYL SMITH, TTEE	11-04	167,300	0	560.46
CHERYL SMITH FOLLAYTTAR FAMILY TRUST				
FORSTROM, ROGER	29-50	112,900	0	378.22
FOSSETT, LOIS	31-11	168,800	0	565.48
FOSSETT, MEREDITH	27-39-A	200,200	0	670.67
FOSSETT, MEREDITH	27-75	58,100	0	194.64
FOSSETT, MICHAEL J. & COURTNEY M	27-61	266,800	0	893.78
FOSSETT, MICHAEL J. & COURTNEY N.	27-76	254,100	0	851.24
FOSSETT, VALERIE J.	27-70	22,500	0	75.38
FOSTER, PATRICIA W.	24-23	936,200	31,200	3,136.27
FOSTER, DOLORES	10-10	661,200	0	2,215.02
FOSTER, GERALD	27-69	6,900	0	23.12
FOSTER, GREGORY L.	22-30	616,600	0	2,065.61
FOSTER, GREGORY L.	22-22	40,100	0	134.34
FOULKE, MAURICE & ANDREA	09-07	643,600	0	2,156.06
FOULKE, MAURICE & ANDREA	09-02-D	110,100	0	368.84
FOX, MARK E. & SHARI E.	12-31	1,145,300	0	3,836.76
FRAME, TONYA A. & MICHAEL S.	14-08	181,200	0	607.02
FRASER, ROBERT, VINCENT, LINDA	31-24	475,300	31,200	1,592.26
FRENCH, LOUIS R. TRUST	10-08	914,300	0	3,062.91
FREY, STEVEN A.	09-24	156,300	0	523.61
FRIEDEL, ERIC S, TRUSTEE	17-82	616,200	0	2,064.27
THE FRIEDEL IRREV TRUST				
FROST, MARK E., FREDERICK A & LUNING, PAMELA J.	30-31	304,300	0	1,019.41
GAGNON, PAUL	29-08-B	268,000	24,000	897.80
GALLUZZO, JAMES E. & EMILY W. MONACO, NINA J. ETAL TEES	10-39-04	309,300	0	1,036.16
GALLUZZO, JAMES E. & EMILY W.	10-39-02	608,900	0	2,039.82
GAMAGE HEIRS	16-18	247,200	0	828.12

Name	Map-Lot	Total	Exempt	Tax
GAMAGE, ADAM & TORY	28-13-B	257,000	24,000	860.95
GAMAGE, ARNOLD & GLORIA FAM TR	14-12	316,700	0	1,060.95
GAMAGE, ARNOLD L., JR. & GAIL P.	20-13	180,800	24,000	605.68
GAMAGE, JAIME	21-24	157,900	0	528.97
GAMAGE, TRAVIS L. & TRUDY L.	27-48-H	189,900	24,000	636.17
GARBER, JOHN ETAL	20-31	2,373,600	0	7,951.56
GARDNER, NOAH G & CALEB P	23-09	3,472,400	0	11,632.54
GARDNER, NOAH G. & CALEB P.	23-08	26,200	0	87.77
GARDNER, ROBERT & ADELE, TTEES	23-09-C	2,179,000	0	7,299.65
ROBERT G. GARDNER REVOCABLE TRUST 1987				
GARDNER, ROBERT & ADELE, TTEES	23-09-B	459,700	0	1,540.00
ROBERT G. GARDNER REVOCABLE TRUST 1987				
GARRISON, BRIAN S. & LISA G.	25-10	1,396,100	0	4,676.94
GAWLE, EDWARD	30-19	340,300	0	1,140.01
GEM ISLAND REAL ESTATE TRUST	19-06	595,200	0	1,993.92
GENTHNER, MICHAEL	27-09-B	199,800	24,000	669.33
GISEECKE, ANNETTE L. & DUNHAM, DONALD J.	31-20	1,174,500	0	3,934.58
GIFFORD, ET AL	09-11	160,500	0	537.68
GILBERT, CLAY & JANE	27-54	221,500	24,000	742.03
GIORDANO, WILLIAM M. REV LIV TR	27-24	407,400	0	1,364.79
GLENDINNING, HELEN VIOLA	31-10-K	64,600	0	216.41
GLENDINNING, JAMES E. & MELISSA D.	17-23	285,100	24,000	955.09
GLENDINNING, PRISCILLA C.	17-15	288,500	0	966.48
GLENDINNING, SHAWN A.	17-26	273,000	0	914.55
GLENDINNING, WILLIAM B. & HELEN V.	17-28	278,900	31,200	934.32
GLENDINNING, WILLIAM B. & HELEN V.	17-27	141,400	0	473.69
GLENDINNING, WILLIAM B. & HELEN V.	15-01-H	71,000	0	237.85
GLENDINNING, WILLIAM B. & HELEN V.	17-25	261,900	0	877.37
GLENDINNING, WILLIAM B. & HELEN V.	15-01-F	70,000	0	234.50
GLENDINNING, WILLIAM O.	15-01-D	466,000	0	1,561.10
GLUSKER, DAVID J. & JULIE P.	31-10-L	65,100	0	218.09
GONYEA, ROBERT J. & LORRAINE S. TRUSTEES, GONYEA FAMILY TRUST	29-18-28	82,600	0	276.71
GONYEA, ROBERT J. & LORRAINE S. TRUSTEES, GONYEA FAMILY TRUST	29-18-27	380,800	24,000	1,275.68
GOODYEAR, HENRY M., JR. & JANET C. ET AL	08-09	1,122,500	0	3,760.38
GORALNIK, CAROL W. TRUSTEE CAROL W. GORALNIK TRUST	13-23	361,100	0	1,209.69
GORALNIK, JACK C. & CAROL ANN	13-13-A	45,100	0	151.09
GORALNIK, JACK C. & CAROL ANN	13-13	600,300	0	2,011.01
GORRELL, REBECCA & GREGORY	08-18-L	59,100	0	197.99
GOS' POCKET LLC	20-06-A	111,000	0	371.85
GOULETTE, RENE	20-33	130,000	0	435.50
GOULETTE, RENE	29-46-B	67,700	0	226.80
GOULETTE, RENE J. & MARY E.	20-32	220,200	24,000	737.67
GOWEN, KRISTIN S.	29-26	177,800	24,000	595.63
GRANFIELD, LISA	27-61-F	154,300	24,000	516.91
GRAVES, ELIZABETH C. & SAMUEL T.	29-18-33	412,400	24,000	1,381.54
GREEN, SHARON & MARK GREENBERG & HOCKSTADER, INGRID A.	17-44	3,500	0	11.73

TOWN OF SOUTH BRISTOL

19

Name	Map-Lot	Total	Exempt	Tax
GREENBERG, MARK & HOCKSTADER, INGRID A.	17-36	510,800	0	1,711.18
GREENBERG, PATRICIA T., TRUSTEE RIVERWATCH 2017 TRUST	11-12	56,200	0	188.27
GREENBERG, PATRICIA T., TRUSTEE RIVERWATCH 2017 TRUST	11-19	359,000	0	1,202.65
GREENE, CHERYLL	14-43	339,900	0	1,138.67
GREENE, DEBRA	29-57-C	189,200	24,000	633.82
GREENE, ELIZABETH A., ETAL	23-05	760,900	0	2,549.02
GREENE, SHARON D.	19-03	168,000	0	562.80
GREENE, SHARON D.	17-37	264,000	0	884.40
GREENE, SYLVIA G.	12-29	1,504,400	31,200	5,039.74
GRIFFIN, SUSAN COLLENS, TRUSTEE JUDITH ROGERS COLLENS REV LIVING TRUST	07-11	1,524,800	0	5,108.08
GROVES, JUDITH E.	29-18-18	346,900	31,200	1,162.12
GULDEN, TYLER K. & KATHLEEN B.	29-17-A	272,600	24,000	913.21
GUNDERSEN, GUNNAR & SALLY	29-47-A	290,000	24,000	971.50
GUNDERSEN, GUNNAR ERIC	29-45-D	92,700	0	310.55
GUNDERSEN, THOMAS P.	29-47-E	101,500	0	340.03
GUNN COTTAGE CORP.	04-06	200	0	0.67
GUNN COTTAGE CORP.	04-17-B	200	0	0.67
GUNN COTTAGE CORP.	04-17	332,600	0	1,114.21
GUNN COTTAGE CORP.	04-17-A	2,500	0	8.38
GUTHRIE ELWIN A.	29-18-23	77,700	0	260.30
GUTHRIE, ELWIN A.	29-18-24	470,100	24,000	1,574.84
GUTTENTAG FAMILY REALTY TRUST	27-01	1,063,200	0	3,561.72
GUTTENTAG, JOSEPH H. & MERNA C.	15-11	1,560,800	0	5,228.68
GUTTENTAG, STEVEN & WINICK, STACY H.	18-01-C	1,476,700	0	4,946.95
GUZZO, RICHARD A. & NANCY G.	24-20	337,500	0	1,130.63
GUZZO, RICHARD A. & NANCY G.	24-19	23,800	0	79.73
HAAS, DIANNE L., TRUSTEE DLH TRUST OF JUNE 1998	17-65	391,100	0	1,310.19
HAGEN, E. CHRISTOPHER, TRUSTEE HALL FAMILY TRUST	04-01	517,000	0	1,731.95
HALL, ANDREA	20-48	1,777,400	0	5,954.29
HALL, ANDREA	27-31-A	149,500	24,000	500.83
HALL, ANDREA LEE & LESLIE DAVID	27-31-C	59,100	0	197.99
HALL, SUSAN	20-05-B	987,900	0	3,309.47
HALM, DOUGLAS	20-06	148,800	31,200	498.48
HALM, DOUGLAS R. & BARKALOW, DRUSILLA J. TEES, DOUGLAS L. HALM FAMILY TRUST 2012	20-01-A	1,251,200	0	4,191.52
HALM, RUSSELL H.	20-01-C	1,617,200	0	5,417.62
HALM, RUSSELL H.	20-01-B	1,585,700	0	5,312.10
HAMILTON, KENDALL M.	15-05	624,500	0	2,092.08
HAMILTON, SALLY G. & MARK I.	29-27	199,100	24,000	666.99
HAMMOND, NATHANIEL T. & KAREN	14-56	495,100	24,000	1,658.59
HAMMOND, PAUL J.	29-18-30	72,500	0	242.88
HAMMOND, RICHARD C.	27-28	77,500	31,200	259.63
HAMPDEN, MICHAEL D. & CENA S.	27-68-B	85,500	0	286.43
HARBORSIDE LLC	17-21	402,800	0	1,349.38
HARKNESS, HEATHER TRUSTEE HERON ISLAND REALTY TRUST	04-13	474,900	0	1,590.92

Name	Map-Lot	Total	Exempt	Tax
HARLEY, LILLIAN BEARD & BEARD, RONALD CURTIS	20-42	121,500	0	407.03
HARRINGTON, ROBERT J., JR.	08-35	651,400	0	2,182.19
HARRIS, HEATHER	19-02-A	145,100	0	486.09
HARRIS, HEATHER H.	27-62-B	187,600	24,000	628.46
HARRIS, JOHN C. & MARY H.	29-46-A	191,500	0	641.53
HARRIS, JOHN C. & MARY H.	17-47	811,300	31,200	2,717.86
HARRISON, WILLIAM S.	10-11	490,600	0	1,643.51
HARRISON, WILLIAM S.	10-22	500	0	1.68
HART, DAVID C. & SARAH P. HART, STEVEN & JENNIFER C.	22-36	1,137,300	0	3,809.96
HART, WALDO L., II	22-35	938,300	0	3,143.31
HART, WALDO L., II	22-37	1,356,500	0	4,544.28
HARTZOG, GRETCHEN STEINHAGEN HARTZOG TRUST	07-08	1,332,700	0	4,464.55
HARTZOG, GRETCHEN STEINHAGEN HARTZOG MARITAL TRUST	07-07	2,361,000	0	7,909.35
HARTZOG, JOSHUA J.	21-07	1,467,800	0	4,917.13
HASKELL, PATRICIA P.	17-16	319,900	0	1,071.67
HAWKINS, SHARON M. TRUSTEE MANCHESTER FAMILY TRUST	22-19	1,107,200	0	3,709.12
HAWKS, STEVEN H.	29-57	204,000	0	683.40
HAWKS, STEVEN H.	30-21	582,300	24,000	1,950.71
HEABERLIN, MALLORY	30-22-B	65,100	0	218.09
HEAD TIDE COTTAGE, LLC	10-06-A	705,800	0	2,364.43
HEARD, PERRIN B.	08-37-A	582,700	0	1,952.05
HEARTH, CHRYS	29-47-B	636,500	24,000	2,132.28
HENRY, BUSHNELL P. & STASZ, BUSHNELL BIRD ETAL	24-09	721,800	0	2,418.03
HERALD, DARICK F.	31-25-B	140,400	0	470.34
HERON ISLAND RE TRUST	03-02	5,500	0	18.43
HERON ISLAND RE TRUST	03-08	518,200	0	1,735.97
HERON ISLAND RS TRUST	03-01	490,900	0	1,644.52
HERON ISLAND TRUST	04-22	509,800	0	1,707.83
HERON ISLAND VILLAGE IMPROVEMENT SOCIETY	11-37	116,200	0	389.27
HERSEY, STANLEY L. JR. & ALISON J.	23-04	356,000	0	1,192.60
HERTZOG, LAWRENCE & KATHLEEN M.	30-45	115,600	0	387.26
HESSELSCHWERDT, PETER L. & MARTA	11-24	338,900	0	1,135.32
HEWINS PROPERTIES, LLC	17-31	288,200	0	965.47
HEWINS, FRANCES A.	16-12	804,500	24,000	2,695.08
HEYL, PETER S. & ADAIR R.	26-09	1,653,700	0	5,539.90
HI ISLAND, LLC	24-38	3,279,300	0	10,985.66
HIGH ISLAND CORP	24-37	5,221,800	0	17,493.03
HIGH ISLAND CORP	24-36	2,395,800	0	8,025.93
HIGH ISLAND CORP. & LITTLE SHEEP LLC	24-35-A	71,800	0	240.53
HILTON, DENNIS H.	13-25-A	234,900	0	786.92
HINCK, CLAUS F., IV	09-12	227,000	24,000	760.45
HIRSCH, E. DONALD JR. TRUSTEE ED HIRSCH JR. REVOCABLE TRUST	25-04-B	424,900	0	1,423.42

TOWN OF SOUTH BRISTOL

21

Name	Map-Lot	Total	Exempt	Tax
HIRSCH, E. DONALD JR. TRUSTEE ED HIRSCH JR REVOCABLE TRUST	25-05	843,600	0	2,826.06
HIRSCH, JOHN, TRUSTEE CHRISTMAS COVE TRUST	08-38	2,110,500	0	7,070.18
HIVIS	04-09	478,500	0	1,602.98
HIVIS	04-24	231,400	0	775.19
HIVIS	12-22-A	36,200	0	121.27
HIVIS	04-02	5,500	0	18.43
HIVIS	03-06-A	227,200	0	761.12
HIVIS	04-12	148,100	0	496.14
HOAGLAND, BENJAMIN HUDSON & CAROL M.	27-68-C	324,200	24,000	1,086.07
HOCKING, ELIZABETH L. & SMITH, ROBERT TYLER	10-06	1,611,100	0	5,397.19
HOFFMAN, RODNEY H., MANAGER 51 RODERICK ROAD LLC	09-08	651,400	0	2,182.19
HOLBROOK, JOHN	22-16	1,218,600	0	4,082.31
HOLIHAN, VIRGINIA M.	17-66	175,500	0	587.93
HOLLADAY, ET AL	17-35	330,600	0	1,107.51
HOLMAN, ROGER L. & SUSAN M.	12-30	626,400	31,200	2,098.44
HOLME, CHARLES & SANDRA	27-42-E	58,200	0	194.97
HOLME, CHARLES & SANDRA	27-40-A	130,600	0	437.51
HOLME, CHARLES & SANDRA	27-42	126,300	0	423.11
HOLME, CHARLES F. & SANDRA J.	27-42-B	217,600	0	728.96
HOLT, ANTHONY	22-51-A	119,000	0	398.65
HOLT, ANTHONY, COOK, DEBORA H.T.	22-51	238,600	0	799.31
HOOD, ELIZABETH NUTTING	27-29	268,500	31,200	899.48
HOOGENBOOM, OLIVE TRUSTEE OLIVE HOOGENBOOM IRRV TRUST	04-04	453,600	0	1,519.56
HOPE IRREVOCABLE TRUST	16-07	246,700	0	826.45
HOPE TRUST	16-13	371,400	0	1,244.19
HOPE, KENNETH, TRUSTEE	10-23	1,454,900	0	4,873.92
HOPKINS, DENNIS M. & TONI L.	31-10-C	361,000	24,000	1,209.35
HOPPER, DAVID P., JR.	13-25	347,700	0	1,164.80
HOPPER, RANDY D.	22-05-Q	103,200	0	345.72
HOSEY, M. MARLENE, TRUSTEE M. MARLENE HOSEY REV TRUST	17-75	619,100	0	2,073.99
HOUSE, ANDREW	27-48-G	295,600	24,000	990.26
HOUSE, ANDREW & REGINALD	17-14	74,900	0	250.92
HOUSE, PATTY A.	27-68-F	184,100	24,000	616.74
HOUSE, PRISCILLA R.	17-43	255,700	24,000	856.60
HOUSE, REGINALD, JR. & KELLEY	27-33	227,400	24,000	761.79
HOUSE, RONALD E. & THELMA C.	14-54	168,000	0	562.80
HOUSE, RONALD E. & THELMA C.	14-52	367,900	24,000	1,232.47
HOVANCE, JOSEPH R. & JEANNE H.	30-22	394,200	24,000	1,320.57
HOWARD COVE TRUST	09-14	2,115,700	0	7,087.60
HOWARD, THOMAS P., TRUSTEE THOMAS P. HOWARD 2004 TRUST	14-14	147,200	0	493.12
HOWELL, HEATHER B. CLARK, ELIZABETH	20-05-A	909,800	0	3,047.83
HOWELL, HEATHER B. CLARK, ELIZABETH A.	20-50	28,000	0	93.80

Name	Map-Lot	Total	Exempt	Tax
HOYT, CLIFFORD & ROMA	13-12	80,500	0	269.68
HOYT, CLIFFORD & ROMA	13-14	566,900	0	1,899.12
HUGHES, CHARLES & BARBARA, TRUSTEES, HUGHES FAMILY TR	17-13	940,000	0	3,149.00
HUNT, PYLE-HUGHES TRUSTS	04-07	451,900	0	1,513.87
HUNTER, JAMES D. & HELEN S.	12-15	1,249,600	0	4,186.16
HUNTER, JAMES D. & HELEN S.	12-16	426,400	0	1,428.44
IKALAINEN, ALLEN J. & BARBARA, TRUSTEES IKALAINEN FAMILY REVOCABLE TRUST	22-05-C	555,300	0	1,860.26
INGRAHAM, TIMOTHY	26-05	1,758,800	0	5,891.98
INNER HERON ISLAND LLC	04-03	507,100	0	1,698.79
INNER HERON ISLAND LODGE TRUST	04-18	272,500	0	912.88
ALISON FRASCA & KERRY WATERS TTEES				
INNER HERON ISLAND LODGE TRUST	03-06	280,000	0	938.00
ALISON FRASCA & KERRY WATERS TTEES				
IRELAND, JOSEPHINE M. TRUSTEE JOSEPHINE M. IRELAND TRUST	12-32	420,600	0	1,409.01
IRELAND, JOSEPHINE M. TRUSTEE JOSEPHINE M. IRELAND TRUST	10-41	256,800	0	860.28
IRELAND, JOSEPHINE M. TRUSTEE JOSEPHINE M. IRELAND TRUST	10-35	1,596,500	0	5,348.28
ISLAND VIEW CONDO ASSOC	10-39	29,900	0	100.17
JACKEL, DONALD P. MCCARTHY, MEGAN E.	21-13	301,700	0	1,010.70
JACKSON REALTY TRUST	24-02	931,300	0	3,119.86
JACKSON, KEITH D.	14-42	369,300	0	1,237.16
JAFFE, EMMA JANE & JACOB HENRY	22-34	178,300	0	597.31
JAFFE, MICHAEL M. & DUTMER, JANN	22-33	991,100	0	3,320.19
JALKUT, THOMAS TRUSTEE CHELTIO REALTY TRUST	20-05-C	638,000	0	2,137.30
JAY, GREGORY D., COWELL, LINDA C.	22-05-J	348,800	0	1,168.48
JAY, GREGORY D., COWELL, LINDA C.	22-05-F	471,700	0	1,580.20
JOHNSEN, HEATHER & JOHN H.	09-13	1,141,700	0	3,824.70
JOHNSON, ET AL	12-01-B	175,500	0	587.93
JOHNSON, LINDA B. TRUSTEE LINDA B. JOHNSON REVOCABLE TRUST	21-04	1,827,600	0	6,122.46
JOHNSON, LOU ELAM, TRUSTEE LOU ELAM JOHNSON REVOCABLE TRUST	12-01-A	658,800	0	2,206.98
JOHNSON, SUSAN LAUGHLIN, TRUSTEE	10-12	383,600	0	1,285.06
JOHNSON, SUZANNE L.	20-25	156,000	0	522.60
JOHNSON, VEVA & TIMCOE, EILEEN	14-21	139,100	0	465.99
JOLICOEUR, DONNA	27-48-J	114,100	31,200	382.24
JONES COVE LLC	20-05	2,489,900	0	8,341.17
JONES POINT REALTY TRUST	20-04	1,543,700	0	5,171.40
JONES POINT REALTY TRUST	20-02-A	988,600	0	3,311.81
JONES, ANDREW & LYNCH, JOHN J. TRUSTEES ANDREW F. JONES REVOCABLE TRUST	11-14-A	417,100	7,200	1,397.29
JONES, HUGH S. & ALLEY, TINA B.	14-16	202,600	31,200	678.71
JONES, SHERIDAN F.	17-41	297,900	31,200	997.97
JONES, SHERIDAN F.	17-41-A	190,600	0	638.51
JORBEL, ANDREW C.	31-10-E	276,800	0	927.28
JORGENSEN, JOHN S.	25-02	236,500	0	792.28

Name	Map-Lot	Total	Exempt	Tax
KALER, CLINTON D. KALER-POLAND, TAMARA J.	27-62-A	217,800	24,000	729.63
KAPLINGER, JULIE M.	20-16	190,000	24,000	636.50
KASS, PETER H.	22-05-G	445,000	0	1,490.75
KASS, PETER H.	22-01-B	46,500	0	155.78
KASS, PETER H. & NINA M.	22-05-H	632,800	24,000	2,119.88
KAYMEN, LOUISE	27-62	1,686,900	24,000	5,651.12
KELL, JAMES G. & LOIS E. KELL, RAYMOND S. & SUSAN C.	11-18	398,000	0	1,333.30
KELL, JAMES G. & LOIS E. KELL, RAYMOND S. & SUSAN C.	11-13	121,300	0	406.36
KELLETT, ELIZABETH T.	27-61-B	185,600	24,000	621.76
KELLETT, ELIZABETH T.	27-61-E	66,000	0	221.10
KELLEY FITCH COVE REALTY TRUST KELLEY, W. & PESKIN, S., TRUSTEES	30-11-B	2,647,600	0	8,869.46
KELLY, CAITLIN S.	14-30	398,800	0	1,335.98
KELLY, CONSTANCE A. KELLY, MARGERY F.	18-12	113,600	0	380.56
KELLY, CONSTANCE A.	17-83	512,300	24,000	1,716.21
KELLY, MICHAEL J.	14-29	384,600	0	1,288.41
KELSEY, ALISON	31-12-A	208,600	24,000	698.81
KELSEY, CAROL R. & LANCE T.	24-15	402,400	31,200	1,348.04
KELSEY, CHRISTOPHER J. GAGNON, CAROL	29-33	160,900	24,000	539.02
KELSEY, CINDY	16-23-A	155,500	24,000	520.93
KELSEY, JONATHAN R. & JESSICA	22-11	542,800	24,000	1,818.38
KELSEY, JONATHAN ROPES	24-13	236,300	0	791.61
KELSEY, LANCE & BERG, STEPHANIE	16-23	147,500	0	494.13
KELSEY, LARRY J. & ERIKA H.	17-30	192,600	31,200	645.21
KELSEY, LEWIS E. & LINDA C.	16-24	283,700	24,000	950.40
KELSEY, LEWIS E. & LINDA C.	16-02	76,600	0	256.61
KELSEY, PAUL & BOURGOIN, SANDRA	29-23	1,050,800	0	3,520.18
KELSEY, PAUL & ROSEMARY	29-23-B	564,900	31,200	1,892.42
KELSEY, PAUL & ROSEMARY	30-46	9,300	0	31.16
KELSEY, PAUL, JR.	31-12-B	8,300	0	27.81
KELSEY, PAUL, SR.	31-12-L	66,400	0	222.44
KELSEY, PAUL, SR.	31-12	171,000	0	572.85
KELSEY, WILLIAM A.	17-01	1,136,700	31,200	3,807.95
KENNEDY, KATHRYN & JIRSA, CURTIS R.H.	20-07	201,100	0	673.69
KILLEEN, ANDREW F.	18-10	965,400	0	3,234.09
KILLEEN, ANDREW F.	18-10-A	64,700	0	216.75
KILLEEN, DENIS & DOLORES TTEES	22-07	301,300	0	1,009.36
KING, DAVID M, FREDERICK H & GEORGE P	26-20-B	2,364,500	0	7,921.08
KING, JOAN F. & ROBERT M.,TTEES JOAN F. KING REV TR	10-15	442,800	0	1,483.38
KING, KATHLEEN B.	27-57-C	51,300	0	171.86
KIRBY, JANICE CHAPMAN	10-39-09	354,400	0	1,187.24
KIRBY, JANICE CHAPMAN	10-39-08	309,300	0	1,036.16
KLEINMAN, ARTHUR M. TRUSTEE KLEINMAN TRS	21-03	1,457,600	0	4,882.96

Name	Map-Lot	Total	Exempt	Tax
KNIGHT, MONA	11-41	127,100	24,000	425.79
KOCH, FRANK, GAGNON PAUL C.	29-17-B	129,000	0	432.15
KOCH, FRANK J. & CYNTHIA R.	29-17-C	385,300	24,000	1,290.76
KORNAHRENS FAMILY TRUST EMMONS, HOLLY K. PR	23-03	4,502,700	24,000	15,084.05
KRAMER, ROGER & CARMEN	24-33	648,100	24,000	2,171.14
KULP, ROBERT E., JR.	08-31	439,200	0	1,471.32
KUNIHOLM, HOPE E. & POTTER, SUSAN K.	30-05	681,800	0	2,284.03
KUNKLE, ELIZABETH	31-06-I	1,116,300	0	3,739.61
LAIRD, ROBERT	22-08-E	786,200	0	2,633.77
LAMB FAMILY HOMESTEAD CORP.	11-05	915,400	0	3,066.59
LAMIA CHILDRENS TRUST II	26-03	404,400	0	1,354.74
LAMIA, THOMAS R. & SUSAN E.	26-04	1,652,500	0	5,535.88
LANE, ALAN P. & TRACY L.	27-61-G	166,800	24,000	558.78
LANPHER, LAWRENCE COE & CLAUDIA LEE	19-07	2,198,600	0	7,365.31
LASALLE, CATHY L. & RICHARD A.	17-84	797,500	0	2,671.63
LAUDER, GEORGE V., FREDERICA R. & LEIGH B.	22-38	3,140,200	0	10,519.67
LAVENDER, MARGARET G.& JOHN, TEES MARGARET GAY LAVENDER 2011 LIVING TRUST	18-01-H	136,500	0	457.28
LAWSON, GREGORY W.	14-05	238,600	0	799.31
LAWSON, JEFFREY P., TRUSTEE JEFFREY P. LAWSON TRUST	29-18-19	451,200	0	1,511.52
LAZAR, ROBERT H. & HEATHER J.	31-09-A	185,000	0	619.75
LEASK, RICHARD & MEANS, BARBARA TR LEASK/MEANS FAMILY TRUST	14-40	938,100	0	3,142.64
LEBOUTILLIER, SHERRILL, TRUSTEE E. SHERRILL LEBOUTILLIER REV LIVING TR	16-04	183,200	0	613.72
LEBOUTILLIER, SHERRILL, TRUSTEE E. SHERRILL LEBOUTILLIER REV LIVING TR	16-28	384,600	0	1,288.41
LEDGE HILL LODGE, LLC	13-20	800	0	2.68
LEDGE HILL LODGE, LLC	13-06	45,800	0	153.43
LEDGE HILL LODGE, LLC	13-22	517,800	0	1,734.63
LEEMAN, BRIAN K. & MICHELLE M.	30-30	916,900	24,000	3,071.62
LEEMAN, THURLOW & SALLY	20-41	145,800	24,000	488.43
LENFESTEY, CRAIG & BARBARA	30-18-C	333,300	0	1,116.56
LENER, HELENE M.& ELLIOT D. TRUSTEES, LERNER TRUSTS	17-60	555,100	0	1,859.59
LEWIS, RICHARD A. & MARGARET W.	29-57-B	270,300	31,200	905.51
LINCOLN, KENNETH & CARIL-ANNE	22-01-H	36,800	0	123.28
LINCOLN, KENNETH & CARIL-ANNE	29-46-C	114,200	0	382.57
LINCOLN, KENNETH & CARIL-ANNE	22-01-G	259,800	24,000	870.33
LINCOLN, KYLE	29-46	249,200	24,000	834.82
LINCOLN, PHILIP	22-01-L	1,000	24,000	3.35
LINCOLN, ROBERT	22-01-C	129,800	0	434.83
LINCOLN, ROBERT S.	22-01	119,200	24,000	399.32
LINDBLOM COVE, LLC	10-05	1,196,300	0	4,007.61
LINDSAY, MAURICE & REGINA	24-33-A	656,900	0	2,200.62
LINKAS, CHRISTOPHER CARL & DANIELLE NOTO	05-01	10,000	0	33.50

TOWN OF SOUTH BRISTOL

25

Name	Map-Lot	Total	Exempt	Tax
LINKAS, CHRISTOPHER CARL & DANIELLE NOTO	02-01	1,021,800	0	3,423.03
LITTLE SHEEP LLC	24-38-A	1,525,000	0	5,108.75
LITTLE, GEORGE P. ET AL	08-09-B	1,411,700	0	4,729.20
LITTLE, GEORGE P. ET AL	08-09-A	6,100	0	20.44
LONG, CAROLYN E.	04-08	579,300	0	1,940.66
LONG, JANE P. & SAMUEL B.III	22-08-C	195,100	0	653.59
LONGE, ANDREW JAMES & GAGNON, KAILA M.	31-04-C	308,000	0	1,031.80
LONGE, J KENDELL & JANE TRS LONGE REVOCABLE TRUSTS	31-05	7,500	0	25.13
LONGE, J KENDELL & JANE TRS LONGE REVOCABLE TRUSTS	24-31	357,400	0	1,197.29
LONGE, J KENDELL & JANE TRS LONGE REVOCABLE TRUSTS	31-04	402,600	31,200	1,348.71
LONGE, JAMES T.	31-04-A	244,900	24,000	820.42
LORENTZEN, HELENE ASPEN	21-22-B	1,561,200	0	5,230.02
LOUDERBACK, MARIANNE & TERRY	22-23	1,495,300	0	5,009.26
LUKENSMEYER, CAROLYN	31-23	516,100	0	1,728.94
LUKENSMEYER, CAROLYN, STILES, ARTIN, PORTER	31-21	160,100	0	536.34
LUNT, JOHN T.	24-21	211,800	0	709.53
LYMAN, C. FREDERIC, JR.	13-19	4,600	0	15.41
LYMAN, C. FREDERIC, JR.	13-07	56,400	0	188.94
LYMAN, C. FREDERIC, JR.	13-05	1,900,300	0	6,366.01
LYMAN, C. FREDERIC, JR.	13-04	270,200	0	905.17
LYNCH, MARTHA K.	21-14	532,400	0	1,783.54
MACCREADY, PETER E. & ROBIN M.	21-21	204,600	0	685.41
MACCREADY, PETER E. & ROBIN M.	26-11	1,400,300	24,000	4,691.01
MACCREADY, PETER E., INC.	31-16	67,100	0	224.79
MACKENZIE, EMILY M-S ETAL	09-02-A	978,900	24,000	3,279.32
MACKENZIE, RICHARD C. & EMILY M-S ETAL	09-02-B	531,000	0	1,778.85
MACLEOD, NORMAN & LEE	16-03	33,100	0	110.89
MACLEOD, NORMAN & LEE	16-29	388,800	0	1,302.48
MACNEIL, BRUCE M. & LINDA H.	24-25	1,327,300	0	4,446.46
MACNEIL, BRUCE M. & LINDA H.	24-26	210,500	0	705.18
MACPHEE, NICHOLAS & CASANDRA	30-18-D	235,500	0	788.93
MADDEN CHRISTMAS COVE LLC	07-01-A	800	0	2.68
MADDEN CHRISTMAS COVE LLC	07-03	842,900	0	2,823.72
MADDEN CHRISTMAS COVE LLC	07-06-A	674,000	0	2,257.90
MAGNUSSEN, DONALD & DIANE	22-05-B	191,300	31,200	640.86
MAGUIRE, KENNETH	14-22	211,500	31,200	708.53
MAHAN, CLIFTON R., JR.	20-40	934,900	0	3,131.92
MAHER, THOMAS & BONITA	18-02-D	386,300	0	1,294.11
MAKER, RAND	29-18-20	331,100	24,000	1,109.19
MALLORY, CHRISTOPHER H. & KRISTIN L.	28-14-A	989,100	24,000	3,313.49
MANCHESTER ET AL	22-43	100,800	0	337.68
MANCHESTER POINT PRISCILLA RE TR	22-46	681,700	0	2,283.70
MANCHESTER, AVERY C. ARMSTONG-MANCHESTER PAMELA	22-21	619,000	0	2,073.65

Name	Map-Lot	Total	Exempt	Tax
MANCHESTER, C.H. FAMILY TR	22-26	7,600	0	25.46
MANCHESTER, C.H. FAMILY TR	22-42	509,000	0	1,705.15
MANCHESTER, C.H. FAMILY TR	22-27	367,700	0	1,231.80
MANCHESTER, GEORGE, II	22-41	1,183,500	0	3,964.73
MANCHESTER, LINDA K.	22-50	510,200	0	1,709.17
KAYS LANDING TRUST				
MANNING, RACHEL J. & ROBERT H.	29-24	277,100	24,000	928.29
MANNING, ROBERT H. & RACHEL J.	17-53	486,400	0	1,629.44
MARBLE, ELIZABETH C, CIOCCI	16-10	381,600	0	1,278.36
GARY, MEHLHORN, SUSAN M.				
MARBLE, ELIZABETH C.	16-11	258,700	0	866.65
MARDOIAN, PENELOPE A. REVOC TR	22-20	1,189,500	0	3,984.83
MARINACE, JOYCE TRUSTEE	30-11-C	3,021,900	0	10,123.37
MARINACE REVOCABLE TRUST				
MARSH, HELEN H.	29-18-03	870,400	24,000	2,915.84
MARSHALL, JANET N. F.L.T.	08-20-A	400	0	1.34
RHODES, HELLMUTH F.L.P.				
MARSHALL, JANET N. F.L.T.	10-04-A	62,300	0	208.71
RHODES, HELLMUTH F.L.P.				
MARSHALL, JANET N. F.L.T.	08-29	1,929,300	0	6,463.16
RHODES, HELLMUTH F.L.P.				
MARSHALL, LAURA H. & RICHARD H.	14-37	361,000	0	1,209.35
MARSHALL, MARY	09-01-C	382,100	0	1,280.04
MARTIN, ALICE D., TRUSTEE	08-11-A	1,687,600	0	5,653.46
ALICE D. MARTIN QPR TRUST				
MARTIN, TRACY A & VINCENT J	31-21-B	1,663,400	0	5,572.39
MARTINO, ROBERT & CAROLYN	20-23	229,200	0	767.82
MARTINO, SHIRLEY R.	20-26	218,900	0	733.32
MASON, DAVID B & MARGARET R.	29-64-A	214,500	24,000	718.58
D B M, INC.				
MASON, GEORGE T & SHIPLEY C	27-17	2,500	0	8.38
& THOMAS J				
MASON, SHIPLEY & BURLEY-NASIN	22-08-D	315,900	0	1,058.27
JULIE, TEES THE SLOOP NELLIE REALTY TRUST				
MASON, SHIPLEY C. & SEARS, ANN,	27-15	931,000	0	3,118.85
TEES, FARM REALTY TRUST				
MASTERS, GEORGE S., JR. & RICHARD	30-10-A	297,800	0	997.63
MASTERS, RICHARD	29-34	128,800	0	431.48
MASTERS, RICHARD & GEORGE	29-30	9,000	0	30.15
MASTERS, RICHARD & GEORGE	29-28	6,800	0	22.78
MASTERS, RICHARD C.	30-44	9,300	0	31.16
MATERNE, ELLEN	12-03	366,600	0	1,228.11
MATERNE, ELLEN	12-27	103,300	0	346.06
MAYER, ERNEST J. & LILLIAN M.	31-06-C	763,400	0	2,557.39
MAYER, LAWRENCE & CHRISTA	27-20	582,400	24,000	1,951.04
MCCARTHY, PATRICK & NORMA	12-20	895,300	0	2,999.26
REVOCABLE TRUSTS				
MCCARTHY, PATRICK E. & JENNIFER W.	09-10	1,757,800	0	5,888.63
MCCORMACK, WILLIAM ARTHUR	07-06	1,190,400	0	3,987.84
MCCREARY, ROBERT G. & MEREDITH M.	09-35-B	1,116,800	0	3,741.28
MCDANIEL FLP	09-18-D	1,200	0	4.02
MCDANIEL FLP	09-17	825,100	0	2,764.09

Name	Map-Lot	Total	Exempt	Tax
MCDOWELL, SHIRLEY M.TRUSTEE	22-49	638,300	0	2,138.31
MCFARLAND TERMINE, JEANNIE	29-02-F	108,800	24,000	364.48
MCFARLAND, ADELE E.	12-22	806,400	0	2,701.44
MCFARLAND, ADELE E.	12-27-A	269,500	0	902.83
MCFARLAND, ADELE E.	12-03-A	145,300	0	486.76
MCFARLAND, ALDEN & ANN C.	17-12	477,400	31,200	1,599.29
MCFARLAND, AMY JO RICE RICE, N. KATHERINE	29-47-C	162,600	24,000	544.71
MCFARLAND, NEIL B. & EMMA B.	20-45	238,000	31,200	797.30
MCFARLAND, SHAYNE	29-02-D	315,000	24,000	1,055.25
MCFARLAND, ZOA M.	17-55	278,500	0	932.98
MCGOWAN, LYNETTE N.	29-02-C	225,400	24,000	755.09
MCGREGOR, CHARLES E.	26-15	160,000	0	536.00
MCGURK, CAROL ANN & JOSEPH	29-18-16	483,600	31,200	1,620.06
MCINNIS, KAREN G.	29-18-26	79,900	0	267.67
MCKEEN, JEFF M. & KAREN Y.	31-14-A	52,500	0	175.88
MCKEON, CAROLYN H.	25-04-C	847,100	24,000	2,837.79
MCLAIN, DOUGLAS, JR.	27-48-A	132,500	24,000	443.88
MCLAUGHLIN, ROBERT F.	27-71-A	83,000	0	278.05
MCLAUGHLIN, ROBERT F. & ROBERTA M.	27-74	1,709,100	24,000	5,725.49
MCLAUGHLIN, ROBERT F. & ROBERTA M.	27-71	71,500	0	239.53
MCLOON, MARYJANE	27-57-B	50,300	0	168.51
MCLOON, MARYJANE	29-65	52,500	0	175.88
MCT 15, LLC	18-01-B	1,712,700	0	5,737.55
MEARS COVE PRTY OWNER ASSOC.	29-18	111,200	0	372.52
MEETING HOUSE REALTY TRUST	31-06-O	77,500	0	259.63
MEETING HOUSE REALTY TRUST	31-06-J	73,000	0	244.55
MEETING HOUSE REALTY TRUST	31-06-S	73,500	0	246.23
MEETING HOUSE REALTY TRUST	31-06-K	71,000	0	237.85
MEETING HOUSE REALTY TRUST	31-06-R	72,000	0	241.20
MEETING HOUSE REALTY TRUST	31-06-A	357,700	0	1,198.30
MEETING LANE ROAD ASSOC	31-10	12,000	0	40.20
MEETING LANE ROAD ASSOC	31-10-R	1,800	0	6.03
MEHLHORN, PAUL & SUSAN	15-01-J	70,000	0	234.50
MELICAN, KAREN S. & THOMAS E.	12-17	467,700	0	1,566.80
MERANZE, WALTER & ARLENE	20-10	4,778,300	0	16,007.31
MEREDITH, WILLIAM H.	28-12	1,842,600	0	6,172.71
MERRICK, DOUGLAS C. & SUSAN E.	30-20-A	1,562,800	31,200	5,235.38
MERRILL, HANK & MOLLIE REVOC TR	16-31	739,700	0	2,478.00
MERTZ, ROBERT, TRUSTEE MERTZ TURNIP ISLAND TRUST	06-01	428,400	0	1,435.14
METZGER, PATRICIA A. TRUSTEE PATRICIA A, METZGER REV TR	31-10-B	445,700	0	1,493.10
MFT HOLDINGS LLC	27-30	262,900	0	880.72
MICHEL, MARGARET A. & CHRISTOPHER A.	21-16-A	1,362,800	0	4,565.38
MICHEL, MARGARET A. & CHRISTOPHER A.	21-16	269,000	0	901.15
MILDRUM, ELIZABETH K. MILDRUM, ERNEST E. JR	22-48	457,000	0	1,530.95

Name	Map-Lot	Total	Exempt	Tax
MILLER ISLAND TRUST RICHARDS, JAMES G.	28-01	372,900	0	1,249.22
MILLER, KAREN CHAMPNEY TRUSTEE KAREN CHAMPNEY MILLER REVOCABLE TRUST	13-08	41,700	0	139.70
MILLER, KAREN CHAMPNEY, TRUSTEE KAREN CHAMPNEY MILLER REVOCABLE TRUST	13-18	461,500	24,000	1,546.03
MILLS FAMILY REALTY TRUST MILLS-DEGEORGE, LESLIE T, TRUSTEE	14-35	498,400	0	1,669.64
MILLS,III, LADSON ARTHUR MILLS, CHRISTINA PRESTON	17-71	197,300	0	660.96
MISNER, CHARLES & SUSANNE ET AL	22-40	1,407,200	0	4,714.12
MITCHELL, AMY H. & PAUL J.	29-08-E	296,800	24,000	994.28
MITCHELL, JOHN & SARA	10-39-07	441,300	0	1,478.36
MITCHELL, JOHN R. & SARA S.K.	10-39-01	402,200	0	1,347.37
MITCHELL, PAMELA GRANT	07-14	643,700	0	2,156.40
MITCHELL, PAMELA GRANT	07-12-A	350,300	0	1,173.51
MITCHELL, ROBERT F. & THRESA A.	14-06	238,200	24,000	797.97
MITCHELL, SHIRLEY & DIANA	29-08-F	123,400	0	413.39
MITCHELL, SHIRLEY A. & ANNA	29-08-C	124,000	0	415.40
MONACO, NINA J REVOC TRUST 2016 MONACO NINA & JANES, LAWRENCE TRUSTEES	10-39-06	309,300	0	1,036.16
MONACO, NINA J REVOC TRUST 2016 MONACO, NINA & JANES, LAWRENCE TRUSTEES	10-39-03	309,300	0	1,036.16
MONACO, NINA J REVOC TRUST 2016 MONACO, NINA & JANES, LAWRENCE TRUSTEES	10-39-05	647,500	0	2,169.13
MONTGOMERY, ROBERT T.	17-48	1,088,700	0	3,647.15
MOODY, THOMAS & MARY A.	12-28	562,800	24,000	1,885.38
MOOK SEAFARMS	30-29	2,581,700	0	8,648.70
MOOK SEAFARMS		0	0	120.60
MOONEY, MICHAEL E.	12-23	941,500	0	3,154.03
MOORHOUSE, ELIZABETH C. TEE CHURCH FAMILY REALTY TRUST	13-16-A	216,700	0	725.95
MOORHOUSE, ELIZABETH C. TEE CHURCH FAMILY REALTY TRUST	13-16	84,000	0	281.40
MORAN, PATRICK G. & MICHELE D.	14-36	882,500	0	2,956.38
MOREL, JOSEPH R. & AMY R.	18-05	1,107,100	0	3,708.79
MOREL, JOSEPH R. & AMY R.	18-05-A	70,000	0	234.50
MOREL, JOSEPH R. & AMY R.	18-04	2,446,000	0	8,194.10
MORGAN FAMILY TRUST	11-45	633,300	0	2,121.56
MORGAN, ELLEN L.	25-06	617,200	0	2,067.62
MORGAN, ELLEN L.	23-14	203,300	0	681.06
MORGAN, RENEE K. & KNAPP, CHRISTOPHER R.	11-15	301,700	0	1,010.70
MORRELL, GORDON & SHEILA, TRUSTEES MORRELL FAMILY TRUST	21-26	361,200	0	1,210.02
MORRELL, GORDON & SHEILA, TRUSTEES MORRELL FAMILY TRUST	21-27	1,038,700	0	3,479.65
MORRIS COTTAGE, LLC	04-15	353,400	0	1,183.89
MORRIS, JUDSON & KATHLEEN	20-20	1,432,400	24,000	4,798.54
MORRIS, JUDSON H. & KATHLEEN O.	20-49	28,000	0	93.80
MORSE, ANDREW & PHILIP A.	24-27	210,500	0	705.18
MOSS, CONSTANCE & MICHAEL H.	17-86	488,200	0	1,635.47

TOWN OF SOUTH BRISTOL

29

Name	Map-Lot	Total	Exempt	Tax
MOTYLEWSKI, JOHN W. & JO-ANN	22-04	318,200	0	1,065.97
MUELLER, JAMES D & SANDRA K TRS MUELLER LIVING TRUSTS	29-18-08	1,588,400	31,200	5,321.14
MUIR, DOUGLAS & CYNTHIA	24-14	564,100	0	1,889.74
MULLEN, CHARLES NORRIS, NATALIE G.	30-21-A	1,529,700	24,000	5,124.50
MULLEN, ROBERT L. JR.	17-32	341,600	0	1,144.36
MULLER, ELKE, TERRY & THOMAS	15-03	455,100	0	1,524.59
MUNSEY, VICTORIA	07-15	796,000	0	2,666.60
MUNSON, RICHARD W.	11-40-B	1,009,600	24,000	3,382.16
MUNSON, ROBERT V, TAMILYN H KUGELMAN, PAMELA ANN, TR	15-04-A	627,500	0	2,102.13
MURPHY, BARBARA O., TRUSTEE BARBARA O MURPHY R.E.T.A.	22-29-A	555,500	0	1,860.93
MURRAY, THOMAS A. & VICTORIA E.	11-36	158,500	24,000	530.98
MURRAY, THOMAS A., JR.	29-41	128,500	0	430.48
MUSSULMAN, BRYAN D.	29-47-D	69,300	0	232.16
MYERS, THOMAS & QUAN	27-26-A	498,100	24,000	1,668.64
MYERS, THOMAS M. & QUAN	28-04	292,600	0	980.21
MYERS, THOMAS W.	27-26	107,400	0	359.79
MYERS, WINSLOW F., ALLEN C., THOMAS W., FELICITY N	28-02	1,807,000	0	6,053.45
NANDY, SHETU	31-19	1,127,300	0	3,776.46
NANOVIC, ANNE H. & ROBERT T.	20-02-B	1,878,100	0	6,291.64
NAYLOR, DOROTHY E., TRUSTEE	20-18	586,000	0	1,963.10
NAYLOR, FRED D. & MARIE S.	29-63	20,100	0	67.34
NAYLOR, MARIE S.	29-60	21,800	0	73.03
NAYLOR, MICHAEL F. & BERTHA	29-02-B	525,300	24,000	1,759.76
NELIS, SUZANNE J.	26-17	428,200	0	1,434.47
NELSON, JAMES HARVEY JR. FARRIN, JUDITH NELSON	11-27	169,300	0	567.16
NELSON, ROBERT M. & HOLLY L.	08-04	823,100	0	2,757.39
NESTLEDOWN CO., LLC	10-16	600	0	2.01
NESTLEDOWN CO., LLC	10-14	496,200	0	1,662.27
NESTLEDOWN CO., LLC	10-17	600	0	2.01
NEWELL, CHARLES O., JR	09-37	468,000	0	1,567.80
NEWELL, JAMES M. & MARGARET W.	17-73	438,000	0	1,467.30
NEWELL, JONATHAN & ALEXANDRA	30-04	247,000	0	827.45
NEWMAN, KATHLEEN M.	17-81	472,100	0	1,581.54
NICHOLS, JOHN R. & DAVID H. CORTON, VIRGINIA A.	12-24	262,300	0	878.71
NICHOLS, MEAGHAN & ROSS	31-03	3,000	0	10.05
NILES, JOAN LYMAN	14-38	1,242,300	0	4,161.71
NORUMBEGA 2446 LLC	08-35-A	1,295,700	0	4,340.60
NORWOOD, DAVID	24-02-A	89,200	24,000	298.82
NORWOOD, KATHERINE	24-10-1	31,300	0	104.86
NORWOOD, RALPH, III & ESTHER	24-11	523,000	24,000	1,752.05
NORWOOD, RALPH, III & ESTHER	24-10	251,300	0	841.86
NOYES REDFISH FAMILY RE TR NOYES, ATHERTON III & ROBERT W. TRS	08-21	428,100	0	1,434.14
NOYES REDFISH FAMILY RE TRUST NOYES, ATHERTON III & ROBERT W. TRS	08-34-A	521,100	0	1,745.69

Name	Map-Lot	Total	Exempt	Tax
NOYES, ATHERTON, III & NOYES, ROBERT W. TEES	08-18	423,000	0	1,417.05
NOYES-HULL, LEWIS GREEN HOUSE LLC	08-34	698,400	0	2,339.64
NUTTER, CAROLYN ET AL	17-79	541,300	0	1,813.36
NUTTER, SCOTT J. & AMY ELIZABETH	15-04	835,500	0	2,798.93
NUTTER, SCOTT J. & AMY ELIZABETH	12-13	67,600	0	226.46
NYBOE, MICHAEL S. & CHARLOTTE L.	14-62-A	1,078,300	0	3,612.31
NYBOE, MICHAEL S. & CHARLOTTE L.	17-57-A	1,022,000	0	3,423.70
NYBOE, MICHAEL S. & CHARLOTTE L.		0	0	20.10
OBERLANDER, ANITA M. & ROBERT H.	31-06-D	720,900	24,000	2,415.02
ODONNELL, SEAN & DALY, JESSICA	29-18-09	439,700	0	1,473.00
OGBURN, ELIZABETH L. & BENJAMIN R., TEES, ELIZABETH L. OGBURN REVOCABLE TRUST	10-23-A	24,800	0	83.08
OGBURN, ELIZABETH L. BENJAMIN R, TEES ELIZABTH L. OGBURN REVOCABLE TRUST	10-24	4,262,900	0	14,280.72
OLCOTT, THOMAS W. REALTY TRUST	22-29	656,500	0	2,199.28
OLD SLED, LLC	09-16	540,800	0	1,811.68
OLD SLED, LLC	09-18-A	200	0	0.67
OLIVER, JOANNE	29-37-A	213,400	24,000	714.89
OLIVER, JENNIFER L.	17-24	249,700	24,000	836.50
OLSEN, JOAN K.	14-57	396,500	24,000	1,328.28
OLSEN, MARTIN C. & ELAYNE	22-05-A	559,800	24,000	1,875.33
ORAPALLO, SABATINO & PATRICIA B.	15-01-A	70,100	0	234.84
ORCUTT, CHARLES E.,III & JENNIFER	09-02	909,200	0	3,045.82
OSIER, DAVID J.	17-64	382,900	0	1,282.72
OSIER, DAVID J. & TONI A.	17-63	558,000	0	1,869.30
OSIER, DAVID J. & TONI A.	17-10	85,300	0	285.76
OSTIGUY, JAMES	30-38	8,000	0	26.80
OSTIGUY, JAMES	30-39	5,000	0	16.75
OTTAVIANO, ROBERT E. JR.	14-60	324,800	24,000	1,088.08
PAGE, EVELYN B. TRUSTEE E.B. PAGE REVOCABLE TRUST	17-67	482,800	24,000	1,617.38
PAGE, MARK P. & SAMANTHA A.	27-48-B	277,200	24,000	928.62
PARKER, WENDY LEWIS	09-23	423,200	0	1,417.72
PARLIN, OLIVIA MAY & JAMES WILLARD	27-31	132,100	0	442.54
PARSONS, JR., RICHARD & BARBARA TEES RICHARD & BARBARA PARSONS JOINT TRUST	13-11-A	1,179,600	0	3,951.66
PARSONS, JR., RICHARD & BARBARA TEES RICHARD & BARARBA PARSONS JOINT TRUST	13-11	1,167,800	0	3,912.13
PARSONS, JR., RICHARD & BARBARA TEES RICHARD & BARBARA PARSONS JOINT TRUST	13-15	283,900	0	951.07
PAUL, JOHN R. & JANET C.	30-16	2,114,700	0	7,084.25
PB SURIVOR CORP	27-14	460,700	0	1,543.35
PEAKER, DONNA REVOCABLE TRUST	17-72	361,400	0	1,210.69
PEARL COLLINS NORRIS PARTNERS, LTD.	17-56	645,200	0	2,161.42
PENDLETON, CLYDE JR. & CARRIE D.	27-61-H	78,000	0	261.30
PENDLETON, CLYDE, JR. & CARRIE D.	27-68-G	316,500	0	1,060.28
PENDLETON, DENNIS R. & JEANNE L.	27-42-C	125,300	0	419.76
PENSCO TRUST CO.	31-10-J	65,600	0	219.76

Name	Map-Lot	Total	Exempt	Tax
PENSCO TRUST CO.	31-10-I	65,100	0	218.09
PEPE, MARGARET S.	24-34	462,400	0	1,549.04
PERLEY, KENTON B. & MOLLIE	31-10-F	62,600	0	209.71
PETERSON, NANCY B.	04-14	424,700	0	1,422.75
PETRA, CHRISTINA F. LYNCH, MARTHA K.	20-19	645,100	0	2,161.09
PETRA, CHRISTINA F., TRUSTEE PETRA SEAL COVE FAMILY REALTY TRUST	21-14-A	1,132,900	0	3,795.22
PHELPS, RANDALL & DALEY, PAMELA	22-08-G	128,900	0	431.82
PHELPS, RANDALL & DALEY, PAMELA	22-08-F	1,995,400	0	6,684.59
PHELPS, RANDALL L., DALEY, PAMELA	20-29-B	914,600	0	3,063.91
PHELPS, RANDALL L.	16-19-A	850,400	0	2,848.84
PHELPS, RANDALL L.	29-47	440,000	0	1,474.00
PINE, REBECCA H. JUNIPER KNOLL REALTY	07-10	948,100	0	3,176.14
PINE, SHAAREN H. MAGNUSON, SCOTT R.	14-09	379,100	0	1,269.99
PINKHAM, CHESTER R. & ANNE M.	22-05-B-2	133,700	0	447.90
PINKHAM, CHESTER R. & ANNE M.	29-03	180,000	24,000	603.00
PITCHER, BRANDON T.	27-57-A	141,800	0	475.03
PITCHER, GARY S.	29-03-A	99,600	0	333.66
PITCHER, GARY S.	27-57	288,700	24,000	967.15
PLUMMER, CHARLES H.	17-03	499,400	24,000	1,672.99
PLUMMER, CHRISTIAN MACDONALD, TAMMY	20-12	220,400	24,000	738.34
PLUMMER, TOBY J.	20-12-C	167,300	24,000	560.46
PLUMMER, TOBY J.	27-65	173,000	0	579.55
PLUMMER, TOBY J.	20-15	180,400	0	604.34
POLAND, ARTHUR & PATRICIA	27-48	190,100	31,200	636.84
POLAND, ARTHUR, JR. & ANGELA	27-58	188,300	24,000	630.81
POLAND, CODY	30-18-G	241,500	0	809.03
POLAND, ERNEST D.,JR & COLLEEN J.	30-18-E	60,600	0	203.01
POLAND, ERNEST, JR. & COLLEEN J.	30-18-A	343,800	24,000	1,151.73
POLAND, IRIS L.	31-25	290,000	24,000	971.50
POLAND, RYAN J.	30-18-F	232,400	0	778.54
POLLAK, ALFRED E., WARD, BONNIE K.	15-01-C	70,000	0	234.50
POOLE, CARL S., JR.	26-06	435,400	0	1,458.59
POOLE, JEFFERY B.	14-31-A	122,500	0	410.38
POOLE, JEFFERY B.	24-05	368,000	0	1,232.80
POOLE, JEFFERY B.	24-06	121,900	0	408.37
POOLE, JEFFERY B.	23-09-A	73,100	0	244.89
POOLE, JEFFERY B.	11-34-A	553,900	24,000	1,855.57
POOLE, MATTHEW K. & CLIFFORD, OLIVIA	29-19-B	529,200	24,000	1,772.82
POOLE, RAYMOND D & LILLIAN TRS POOLE REVOCABLE TRUSTS	24-04	499,300	31,200	1,672.66
POORHOUSE REALTY, LLC	25-11	3,766,500	0	12,617.78
PORTER, BARNABY	31-13-A	58,400	0	195.64
PORTER, BARNABY	31-17	89,600	0	300.16
PORTER, BARNABY	31-25-A	99,600	7,200	333.66
PORTER, SUSAN B.	31-21-A	1,149,900	24,000	3,852.17
POST NOMINEE TRUST	08-39	1,553,300	0	5,203.56

Name	Map-Lot	Total	Exempt	Tax
POST NOMINEE TRUST	07-12	270,500	0	906.18
POWERS, JOSHUA R. & AVERY M.	14-50	443,800	0	1,486.73
PRATT, RICHARD & ELLEN	24-12	423,700	31,200	1,419.40
PRENTICE, CARL N. & SCHNEIDER, CAROL, LE	12-01	220,000	24,000	737.00
PRENTICE, DIANA B.	30-07	197,600	24,000	661.96
PRESCOTT, A. NEAL III, TRUSTEE	09-35-A	361,600	0	1,211.36
PRESCOTT, A. NEAL III, TRUSTEE	09-35	2,066,100	0	6,921.44
PRESCOTT, JULIA A.	14-18-A	314,200	0	1,052.57
PRESTON, CAROL, ET AL	11-22-A	316,200	0	1,059.27
PRESTON, MARK A.	27-61-C	243,800	24,000	816.73
PRESTON, MARK A. & CLAIRE E.	11-22	387,300	0	1,297.46
TRS, SPRUCE LEDGES TRUST				
PRESTON, MARK A. & CLAIRE E.	11-26-A	256,900	0	860.62
TRS, SPRUCE LEDGES TRUST				
PRESTON, MARK A. & CLAIRE E.	11-08	108,500	0	363.48
TRS, SPRUCE LEDGES TRUST				
PRESTON, RICHARD S., TRUST	11-26	254,500	0	852.58
PRICE, WILLIAM B & BARBARA S TRUSTEES, PRICE TRUSTS	11-17	464,000	0	1,554.40
PRICE, WILLIAM BROKAW, II	11-16	273,500	0	916.23
PRICE, ZACHARY , MATTHEW & JONATHAN	22-47	661,900	0	2,217.37
PROSTOVICH-LOVEJOY FAMILY TR	15-06	576,000	0	1,929.60
PROSTOVICH, JEFFERY F. & LOVEJOY, SHARON L. TEES				
PUTZEL, MICHAEL & BLACKMAN, ANN TEES, PUTZEL REVOCABLE TRUST	27-13-B	492,200	0	1,648.87
PYKETT, DANIEL & DEIRDRE	30-20	1,006,000	24,000	3,370.10
PYKETT, MARK J.	30-20-B	455,400	0	1,525.59
READY, JAMES	27-08-D	274,200	24,000	918.57
REED, LARRY	30-18	269,600	31,200	903.16
REESER, DENNIS T. & ROXANN W.	17-85	786,200	0	2,633.77
REID, DOUGLAS G. & SARAH B.	09-41	718,400	0	2,406.64
REINHOLTSEN, WILLIAM & LISA	14-26	351,900	0	1,178.87
REISER, JASPER K.	20-21	2,540,100	0	8,509.34
RICE, ADAM & SUSAN B.	29-39	216,300	24,000	724.61
RICE, CHESTER	29-47-C-L	32,000	0	107.20
RICE, DAVID	28-03	486,600	31,200	1,630.11
RICE, N KATHERINE ET AL, TRS NK RICE REVOCABLE LIVING TR	31-06-F	596,800	31,200	1,999.28
RICHARDSON FAMILY	25-01-A	2,126,200	0	7,122.77
RIDDIFORD FAMILY TRUSTS	16-17	374,000	0	1,252.90
RIESMAN, JANET A.	30-17	1,029,800	0	3,449.83
RIESMAN, JANET A.	20-03-A	587,600	0	1,968.46
RIOS, SARAH M. & ANDRES J.	11-32	284,700	0	953.75
ROBINSON, JOHN & LUCIA P.	26-15-A	74,600	0	249.91
ROBINSON, JOHN & LUCIA P.	26-07	346,200	0	1,159.77
ROBINSON, JOHN & LUCIA P.	26-08	459,500	0	1,539.33
ROBINSON, JOHN JR.	26-07-A	344,500	0	1,154.08
RODERICK ROAD LLC	09-03	625,600	0	2,095.76
ROGALA, STANLEY & LUANN	29-25-A	950,800	24,000	3,185.18
ROGERS, JOHN	11-23	441,200	0	1,478.02

Name	Map-Lot	Total	Exempt	Tax
ROLLO, PAULETTE B.	31-27-A	496,300	0	1,662.61
ROSADINA, PAUL	09-26	647,500	24,000	2,169.13
ROSS, LINDA	29-57-A	219,600	24,000	735.66
ROSS, LINDA	16-26	333,800	0	1,118.23
ROTCH, SUSAN R., TRUSTEE SUSAN R ROTCH REV TR	14-27	277,400	0	929.29
ROTENBERG, JON & BONNIE A.	10-19	1,085,900	0	3,637.77
ROUNDS, JOHN & ATHAR	28-06	306,000	0	1,025.10
ROUNDS, JOHN & ATHAR	28-05	269,100	0	901.49
ROUNDS, JOHN & PETER REV TR & MCVICKAR, JOAN	29-16	5,900	0	19.77
ROUNDS, JOHN & PETER REV TR & MCVICKAR, JOAN	28-08	910,000	0	3,048.50
ROWAN MINOR TRUSTS	22-08-H	183,700	0	615.40
ROWAN MINORS TRUST	14-41-A	1,121,000	0	3,755.35
ROYAL, CECILIA CHANCE	12-26	193,600	0	648.56
ROYAL, CECILIA CHANCE	14-10	664,300	0	2,225.41
RUSHTON, GEORGE H & NORMA H	31-06-L	470,400	0	1,575.84
RUSS, CAROLYN & JOEL	29-18-25	429,400	31,200	1,438.49
RUTHERFORD HAVEN, LLC	10-09-A	1,219,300	0	4,084.66
RUTHERFORD ISLAND WHARF, LLC WHARF HOUSE, LLC	17-05	345,600	0	1,157.76
SACHS, MYLES J. & DOROTHY	26-10	914,300	0	3,062.91
SAND COVE ROAD, LLC	08-12	1,888,100	0	6,325.14
SANDLER, ROGER W. & JANE CARSON TEES CARSON/SANDLER LIVING TRUST	11-40-C	681,000	0	2,281.35
SANDS HOLLOW, LLC	30-09-A	1,200	0	4.02
SAPIENZA, PRISCILLA S.	29-03-B	176,900	0	592.62
SAUCIER, NORMAND A & DOROTHY E	20-18-A	1,019,900	0	3,416.67
SCARCELLI, ROSA W. & RHOADS, THOMAS H.	31-27	1,027,700	0	3,442.80
SCHEIMAN, CARL & KATHLEEN F.	31-06-P	71,500	0	239.53
SCHEIMAN, CARL & KATHLEEN F.	31-06-T	244,700	31,200	819.75
SCHILLER, W. LEE	22-31	582,100	0	1,950.04
SCHILLER, W. LEE & LINDA E.	22-38-01	1,515,400	24,000	5,076.59
SCHLING, WALLACE & DEBORAH	20-24	522,000	0	1,748.70
SCHNEIDER, KENNETH J.	16-05	154,500	0	517.58
SCHNEIDER, KENNETH J.	16-15	359,700	0	1,205.00
SCHNEIDER, KENNETH J., TR SHIPYARD ROAD TRUST	16-15-A	215,600	0	722.26
SCHNEIDER, KENNETH J., TR SHIPYARD ROAD TRUST	16-05-A	63,500	0	212.73
SCHREIBER, SUSAN V. TRUSTEE SCHREIBER REVOCABLE TRUST	08-17	946,500	0	3,170.78
SCHROCK, J. GLADDEN	21-15-A	158,000	24,000	529.30
SCHUBEL, MARGARET H. SCHUBEL, SUSAN ELIZABETH	24-30-D	79,700	0	267.00
SCHUBEL, SUSAN ELIZABETH	24-30-C	158,500	24,000	530.98
SCHUT, BRAGI	21-23	335,400	0	1,123.59
SCHUT, BRAGI F. & JAN H.	21-22-A	2,620,200	24,000	8,777.67
SCOTT, ANGELA	27-48-K	218,800	24,000	732.98
SCOTT, JOSEPH B., MORGAN, SUSAN F.	27-13-C	3,243,200	0	10,864.72

Name	Map-Lot	Total	Exempt	Tax
SCOTT, SHERMAN A.	21-01-A	4,624,500	0	15,492.08
SEARS MAINELAND REALTY TRUST	27-60	99,400	0	332.99
SEARS, ANN MASON, TRUSTEE HERBERT T. SEARS IRREV TRUST 2012	29-15	166,300	0	557.11
SEARS, ANN MASON, TRUSTEE HERBERT T. SEARS IRREV TRUST	27-59	110,500	0	370.18
SEARS, HERBERT CLARKS COVE REALTY TRUST	27-16	1,595,900	0	5,346.27
SEASCAPE PROPERTIES, LLC	08-08	1,580,900	0	5,296.02
SEIBEL, ROY E., JR.	29-18-02	433,500	0	1,452.23
SEIBEL, ROY, JR. ET AL	29-18-01	399,300	0	1,337.66
SEIBEL, SUSAN J.	18-01-G	1,010,700	0	3,385.85
SEIDERS, DWAYNE L.	27-30-B	147,300	0	493.46
SEIDERS, ET AL	13-09-A	82,600	0	276.71
SEIDERS, FRANCIS A. & GAIL	11-35	236,800	31,200	793.28
SEIDERS, JANICE M., ETAL	20-43	185,700	24,000	622.10
SEIDERS, JOHN F. & TENLEY P.	13-17	541,100	24,000	1,812.69
SEIDERS, JOHN F. & TENLEY P.	13-09	53,300	0	178.56
SEIDERS, KENNETH D.	21-19	104,000	0	348.40
SEIDERS, KENNETH D.	20-39	77,800	0	260.63
SEIDERS, KENNETH D.	20-38	14,800	0	49.58
SEIDERS, KENNETH D.	11-37-A	142,500	0	477.38
SEIDERS, KENNETH D., JR. & CHERYL A	22-01-A	198,000	24,000	663.30
SEIDERS, V. FAMILY TRUST	20-37	92,400	31,200	309.54
SEIDERS, VAUGHN	27-48-D	200,300	31,200	671.01
SETTLEMYRE, SUZANNA S. & KEVIN	17-70	449,500	0	1,505.83
SEWALL FAMILY MAINE, LLC	08-15	365,600	0	1,224.76
SEWALL REAL ESTATE TRUST	08-16	532,900	0	1,785.22
SEWALL REAL ESTATE TRUST SEWALL, RICHARD ET AL	08-07	108,600	0	363.81
SEWALL REAL ESTATE TRUST & RICHARD B. SEWALL	08-13	1,662,200	0	5,568.37
SEWALL REALTY LLC	08-14	1,474,200	0	4,938.57
SEWARD, SAMUEL S. & LYNN F.	31-06-H	870,400	24,000	2,915.84
SGARZI, JULIE A., TRUSTEE JULIE A. SGARZI TRUST	16-30	475,200	0	1,591.92
SHACKTAFARI, LLC, WILLIAM VOSS	27-64	152,300	0	510.21
SHADY ROCKS LAND TRUST JOHN J. TURNER, TRUSTEE	11-06-A	103,300	0	346.06
SHADY ROCKS LAND TRUST JOHN J. TURNER, TRUSTEE	11-02	401,000	0	1,343.35
SHATTUCK, KATHLEEN	11-34	304,900	0	1,021.42
SHAUGHNESSY, HEATHER M. & FIELD, THOMAS	31-10-O	333,300	0	1,116.56
SHAW, DORIS SHERWOOD & LESLIE, TEES DORIS SHERWOOD SHAW 2016 REVOCABLE TR	14-04	519,000	0	1,738.65
SHENTON, WILLIAM C. ET AL	07-13	1,568,500	0	5,254.48
SHERIFF, ANN R., TRUSTEE U/A/D 5/10/91	14-41	706,800	0	2,367.78
SHERMAN, CYNTHIA GOODYEAR, JENNIFER	20-11	471,400	0	1,579.19
SHERMAN, EDWARD & ALICE	09-18-C	2,038,300	0	6,828.31

TOWN OF SOUTH BRISTOL

35

Name	Map-Lot	Total	Exempt	Tax
SHEVCHENKO, ARTHUR , MILLER, G. MARK & GATO, GREGORY L.	29-64	13,600	0	45.56
SHEVCHENKO, ARTHUR, MILLER, G. MARK & GATO, GREGORY L.	29-64-B	66,000	0	221.10
SHEW, WILLIAM D. JR. & ELLEN M.	14-62	775,700	31,200	2,598.60
SHIPLEY POINT LLC & MONROE ET AL	07-01	5,159,600	0	17,284.66
SHIPLEY ROAD WCS, LLC	07-09	1,345,300	0	4,506.76
SHOOK, PRISCILLA C. ETAL	24-29-A	679,200	0	2,275.32
SHORE HOUSE REALTY TRUST SWEITZER, H. FREDERICK	07-02	1,891,700	0	6,337.20
SHORE, RULA P., TRUSTEE RULA SHORE TRUST	27-68-E	76,700	0	256.95
SHORTER, FREDERICK J. & KATHRYN R.	08-40	1,558,500	0	5,220.98
SIDES REALTY TRUST U/D/T	08-03	1,138,500	0	3,813.98
SIGNELL, PETER S. TRUSTEE PETER S. SIGNELL LIVING TRUST	03-03	237,400	0	795.29
SIROIS, RYAN	11-40-A	255,700	24,000	856.60
SMITH TRUSTS	08-10-B	604,800	0	2,026.08
SMITH TRUSTS	08-10-A	851,700	0	2,853.20
SMITH, DONALD & NANCY, TRUSTEES SMITH REVOCABLE TRUST	17-76	435,200	0	1,457.92
SMITH, JEFFREY	30-19-A	252,700	0	846.55
SMITH, JEFFREY & CHRISTOPHER	30-19-B	159,300	0	533.66
SMITH, JEFFREY & CHRISTOPHER	30-43	22,600	0	75.71
SMITH, PRISCILLA R.	29-36-A	344,600	24,000	1,154.41
SMITH, PRISCILLA R.	29-37-C	51,500	0	172.53
SMITH, PRISCILLA R.	29-31	87,700	0	293.80
SMITH, PRISCILLA R.	29-32	3,400	0	11.39
SMITH, RICHARD L. & LINDA M.	27-48-F	207,000	0	693.45
SMITH, RICHARD L. & LINDA M.	29-35	148,300	31,200	496.81
SMITH, SHERRY & KATHLEEN	29-29	24,900	0	83.42
SMITH, WILLIAM H. & BARBARA TRUSTEES SMITH LIVING TRUST	15-07	1,151,900	0	3,858.87
SMITHWICK, ,CHRISTOPHER P. & REGINALD H.	26-19-B	548,100	0	1,836.14
SMITHWICK, CHRISTOPHER P. & REGINALD H.	26-19-A	590,200	0	1,977.17
SMITHWICK, CHRISTOPHER P. & REGINALD H.	26-19	1,675,700	0	5,613.60
SO. BRISTOL ASSOCIATES	11-06	1,576,200	0	5,280.27
SOLAR, ROBERT L. & JANE M.	22-13	1,209,700	0	4,052.50
SORENSEN, HERLOF & BRIDGETTE	17-50	1,250,000	0	4,187.50
SOWDEN, DAVID T.& STURGES, DEBORAH	20-51	662,600	0	2,219.71
SOWLES, ANNE MATTHEWS, MEREDITH & MEYRIC	09-44	735,400	0	2,463.59
SOWLES, ANNE & MATTHEWS, MEREDITH & MEYRIC DOUGLAS, GERARD & MARGARET, TEES	09-34	165,800	0	555.43
SPERANZA, JACK & JACKSON, WENDY	17-58	284,700	0	953.75
SPOCK LIVING TRUSTS WILLIAM & PATRICIA, TRUSTEES	08-02	1,891,900	0	6,337.87

Name	Map-Lot	Total	Exempt	Tax
SPOCK, THOMAS E. & LINDA M.	07-04	1,672,600	0	5,603.21
SPOFFORD, KATHY J. & KOUKOL, ROBERT C. TEES KOUKOL SPOFFORD FAMILY TRUST	14-51	433,100	0	1,450.89
SPROUL, DAVID W., FOUR MAPLES, LLC	11-42	121,200	0	406.02
SPROUL, DAVID W., FOUR MAPLES, LLC	14-49	207,600	0	695.46
SPROUL, DAVID W., FOUR MAPLES, LLC	14-31	334,800	0	1,121.58
SPROUL, ROBERT A., JR & SIGRID	26-02	2,313,700	0	7,750.90
SPROUL, ROBERT A., JR & SIGRID	26-21	97,400	0	326.29
SPROUL, ROBERT A., JR. BAY RIDGE FARM TRUST	29-06	43,100	0	144.39
SPROUL, ROBERT A., JR.	26-01	426,200	0	1,427.77
SPROUL, ROBERT A., JR. BAY RIDGE FARM TRUST	26-01-A	184,900	0	619.42
STANIOSKI, JOHN P. & MARGARET A.	11-30	193,500	0	648.23
STANKUNAS DARIUS & KRISTINA E.	17-80	712,200	0	2,385.87
STANLEY, DONALD & KAREN	29-57-D	192,400	31,200	644.54
STANLEY, SALLY & HILLARY J.	27-13	199,500	0	668.33
STANLEY, SMITH & PALMER, GENE	13-21	467,900	0	1,567.47
STANZIONE, LOUIS B. TRUSTEE STANZIONE FAMILY TRUST	18-02-B	330,800	0	1,108.18
STANZIONE, LOUIS BARRY	18-02-A	114,700	0	384.25
STANZIONE, LOUIS BARRY	18-02-C	157,100	0	526.29
STARLAND PROPERTIES, LLC	30-11-D	1,270,500	0	4,256.18
STASZ, BUSHNELL B.	24-08	53,000	0	177.55
STEER, MARTHA	30-24	525,500	0	1,760.43
STEER, MARTHA	30-26	44,500	0	149.08
STEER, MARTHA ET AL	30-23	182,500	0	611.38
STEGNA, CAROLINE G.	27-66	153,500	24,000	514.23
STEGNA, LAWRENCE E., JR.	29-64-E	6,000	0	20.10
STEGNA, LAWRENCE E., JR.	29-64-C	179,100	0	599.99
STEGNA, TIMOTHY ERNEST	27-53	99,200	24,000	332.32
STENECK, ROBERT S. & JOANNE B.	16-20	722,400	0	2,420.04
STEWART, MARCIA	22-08	316,200	24,000	1,059.27
STILES, KATHERINE	31-24-A	246,400	0	825.44
STILES, TIMOTHY & LAURIE D.	29-25-B	309,700	24,000	1,037.50
STOCKLEN CORP.	10-33	900,300	0	3,016.01
STODDARD, ROBERT B. & ELIZABETH W.	26-12	1,097,300	0	3,675.96
STORCH, DEBORAH	31-08	600	0	2.01
STORCH, DEBORAH	31-09	339,900	24,000	1,138.67
STURDEVANT, DAVID B. & ELISABETH O.	27-62-C	316,900	0	1,061.62
SUVA, ROBERT H. & KAREN S.	11-40	361,400	0	1,210.69
SWANSON, DAVID S. & ANN M. TRUSTEES, ET AL	26-22	1,916,500	0	6,420.28
SWEET, ROBERT W., JR. & KAREN MERERHOFF	12-04-B	191,800	0	642.53
SWEET, ROBERT W., JR. & KAREN MERERHOFF	12-04	330,000	0	1,105.50
SWETT, JOHN W. ET AL	21-05	1,089,200	0	3,648.82
SWINDELL, ET AL, RICE, ET AL	29-22	1,378,300	0	4,617.31
SYKES, AARON S.	22-05-P	151,700	0	508.20

Name	Map-Lot	Total	Exempt	Tax
SYKES, ERICK & AMY L.	22-01-D	214,400	0	718.24
SYKES, ERICK & AMY L.	22-01-F	76,200	0	255.27
SYKES, ERICK & AMY L.	14-24-A	438,800	24,000	1,469.98
SYKES, JOYCE	22-05-K	161,500	31,200	541.03
TAWNEY, SHIRLEY J.	30-18-B	415,900	24,000	1,393.27
TAYLOR, JEFFREY L.	31-06-Q	93,500	0	313.23
TEBBETTS, KRIS B. & GEORGEIANNA	21-22-C	1,173,000	0	3,929.55
THE ENTRUST GROUP INC.	11-46	232,400	0	778.54
JILL ANNETTE MORGAN ACCOUNT				
THE ENTRUST GROUP INC.	11-44	232,400	0	778.54
JILL ANNETTE MORGAN ACCOUNT				
THE ENTRUST GROUP INC.	11-43	232,400	0	778.54
JILL ANNETTE MORGAN ACCOUNT				
THE FIRS PARTNERS LLC	10-37	136,700	0	457.95
THE FIRS PARTNERS LLC	09-33	474,200	0	1,588.57
THE FISH HOUSE TRUST	14-25	246,200	0	824.77
THE GUT HOUSE, LLC	17-08	450,400	0	1,508.84
PICKETT, RICHARD & WILLIAM				
THE TIERNEY FAMILY TRUST	18-01	2,462,200	0	8,248.37
SCOTT & CORNELIA TIERNEY TRUSTEES				
THOMAS TRUST	09-01-B	1,952,400	0	6,540.54
THOMAS, CAROLYN H.	10-29	1,505,500	0	5,043.43
THOMAS, JOHN PARKER	27-67-A	669,300	0	2,242.16
THOMAS, MARY P.	15-01-G	221,600	0	742.36
THOMPSON LOVING TRUST	14-61	346,200	0	1,159.77
THOMPSON LOVING TRUST	14-19	259,100	0	867.99
THOMPSON, DANIEL & ARDEN TRS				
THOMPSON, BARBARA M. TRUSTEE	25-03	530,300	24,000	1,776.51
BARBARA M. THOMPSON TRUST				
THOMPSON, EMILY C. & BRIAN P.	17-40	288,400	24,000	966.14
THORNBLADE, JAMES B. & CHARLES N.	18-06	1,046,000	0	3,504.10
THORPE, HENRY G.	08-06-A	1,200	0	4.02
THORPE, HENRY G.	08-06	49,000	0	164.15
THORPE, HENRY G.	08-30	398,100	0	1,333.64
THORPE, HENRY G. ET AL	08-20	260,800	0	873.68
THORPE, HENRY G. ET AL	08-25	1,000	0	3.35
THUNBERG, ERIC, MANAGER	24-29	1,046,800	0	3,506.78
MAINELY FAMILY, LLC				
THURSTON, JAMES I., JR & CYNTHIA J.	31-10-A	209,200	31,200	700.82
TIDEWATER TELECOM INC.	29-07	88,600	0	296.81
TIDEWATER TELECOM INC.	14-24	288,400	0	966.14
TIME WARNER CABLE		0	0	718.91
TOBEY, AUBREY C. & CYNTHIA W.	23-02	1,008,200	0	3,377.47
S ROAD REALTY TRUST				
TOLLI, LISA	28-15	197,000	0	659.95
TOMASULO-PINSON, ALEXSONDRA	28-14-B	227,400	24,000	761.79
TOPPER, ROBERT T. & JUANITA A.	29-18-32	83,000	0	278.05
TOPPER, ROBERT T. & JUANITA A.	29-18-31	535,300	24,000	1,793.26
TORRES, EDWARD & YVETTE	14-01	199,200	31,200	667.32
TOTTEN, ALEXANDRA C.	20-04-A	1,469,700	0	4,923.50
TRANT, JOSHUA & HEATHER	21-12-A	591,800	0	1,982.53
TROMBLEY, ARTHUR R. & DIANA M.	29-08-G	70,100	0	234.84

Name	Map-Lot	Total	Exempt	Tax
TRUMPY, SIGRID HOLLACE	27-48-I	87,600	0	293.46
TSO, SALLY ET AL	11-21	383,800	0	1,285.73
TURNER, CHRISTY F.	24-30-B	76,900	0	257.62
TURNER, JEAN P.	24-24	834,400	0	2,795.24
UHL, MICHAEL	27-68	195,900	31,200	656.27
UNDERWOOD, J. SCOTT	09-01-A	3,925,800	24,000	13,151.43
UNION CHURCH PARISH HOUSE	14-23-1	70,300	0	235.51
UNION CHURCH # 1 PARSONAGE	14-03	179,500	20,000	601.33
VAN DER HOEVEN REVOCABLE TR	30-11	1,419,600	0	4,755.66
VAN DYKE INNER HERON ISLAND ASSOC	04-21	518,300	0	1,736.31
VAN MIDDLESWORTH, TRUM & VERA, SOWDEN, DAVID	10-07	904,900	0	3,031.42
VAUGHAN, JOSEPHINE	25-07	273,000	24,000	914.55
VICKERY, CONSTANCE & THOMAS E.	14-13	311,700	0	1,044.20
VIEGA, STEVEN & SARAH W.	30-09	340,400	24,000	1,140.34
VIEHWEG, PAMELA M.	25-04	722,800	0	2,421.38
VOELKER, FREDERICH, TRUSTEE HERON OAKS FCV TRUST U/A/D	18-01-F	2,120,600	0	7,104.01
VOLPE REALTY TRUST	23-01-A	1,067,200	0	3,575.12
VOLPE, THOMAS S. & ELIZABETH DORGAN, TRS	23-01	2,122,900	0	7,111.72
VONVOGT, CARL & LOURDES	20-46	246,900	24,000	827.12
WADE, JAMES R. & BARBARA A.	31-10-D	350,700	31,200	1,174.85
WAIALUA LLC	09-05	1,909,300	0	6,396.16
WAIALUA LLC	09-09	1,100	0	3.69
WAIS, JENNIFER M.	28-13	262,000	24,000	877.70
WAKEMAN, ELIZABETH G.	08-10	1,319,100	0	4,418.99
WALKER, JOHN	26-18	4,258,500	0	14,265.98
WALNUT HILLS HOLDING LLC	22-28-A	417,800	0	1,399.63
WALPOLE WOODS LLC	30-02-A	245,400	0	822.09
WALSH, CAROL WAY	16-14	398,100	0	1,333.64
WALSH, CAROL WAY	16-06	71,800	0	240.53
WALTZ, ALEX PARKER	29-45	67,700	0	226.80
WALTZ, ERICA RICE & RANDALL H.	29-39-B	215,400	0	721.59
WARD, ROBERT A JR. & NANCY P	09-20	574,200	0	1,923.57
WARNER, ELIZABETH & PATRICA WARNER, TRUSTEES WARNER FAMILY TRUSTS	19-04	1,469,400	0	4,922.49
WARNER, JAMES & DEBORAH	09-10-A	584,100	0	1,956.74
WARTMAN, MARY W. CHRISTMAS COVE FAMILY LTD PARTNERSHIP	08-33	942,000	0	3,155.70
WARTMAN, MARY W. CHRISTMAS COVE FAMILY LTD PARTNERSHIP	08-32	2,000	0	6.70
WASHER, REBECCA E.	27-13-D	261,700	0	876.70
WATERS, COURTNEY PITT, DIANE & ROBERT	24-03	859,600	0	2,879.66
WATTS, TODD A. & JILL G.	17-39	335,700	0	1,124.60
WEBBER, TIMOTHY W.	29-01	231,000	0	773.85
WEBEL, FREDRICK A & SUSAN D	29-18-17	391,800	24,000	1,312.53
WEGNER, GARY & CYNTHIA KAY	27-40	469,200	0	1,571.82
WEISLOGEL, JONATHAN G.	29-10	136,800	24,000	458.28
WEISLOGEL, JONATHAN G.	29-10-A	151,700	0	508.20

Name	Map-Lot	Total	Exempt	Tax
WEISS, EMILY & WASSERMAN, MARK	24-07	2,263,500	0	7,582.73
WELCH, BENJAMIN M.JR & MILDRED H.	31-10-Q	63,600	0	213.06
WELLES, BARTON J.	09-30	399,000	0	1,336.65
WELLES, CHASE B. & ANNE	21-01-B	2,175,800	0	7,288.93
WELLES, ELIZABETH B., TRUSTEE	21-01	3,041,800	0	10,190.03
ELIZABETH B. WELLES REVOCABLE TRUST				
WELLS FAMILY LLC	08-24-A	2,280,000	0	7,638.00
WELLS FAMILY LLC	08-24	483,600	0	1,620.06
WELLS FAMILY LLC	08-27	351,400	0	1,177.19
WELLS, A. STANTON	08-28	571,200	0	1,913.52
NEWELL, MARGARET				
WELLS, ELLEN B.	08-32-A	4,600	0	15.41
WELLS, FREDERICK & JENNIFER	22-34-A	637,600	0	2,135.96
WENTWORTH, SEAN A & ANA L	17-57	316,700	0	1,060.95
WESSELLS, DEBORAH D.PR TR	08-11	1,776,300	0	5,950.61
NICHOLS, REED & SADLIER, ALEXANDRA				
WESTON, BERKLEY	30-01	125,500	31,200	420.43
WESTON, BERKLEY & RICE,	30-41	23,100	0	77.39
DENNIS, ROBERT & KENNETH				
WHARF HOUSE, LLC	17-04	109,700	0	367.50
RUTHERFORDS ISLAND WHARF, LLC				
WHITE BIRCHES HOLDINGS LLC	24-30-F	2,500	0	8.38
WHITE BIRCHES HOLDINGS LLC	24-30-A	80,000	0	268.00
WHITE, CATHERINE ROSE &	03-04	511,400	0	1,713.19
WHITE, STEPHEN G.				
WHITE, CLARE &	20-47	3,582,800	0	12,002.38
HAYDEN-POWER, LORNA				
WHITE, JOHN & DIANE	31-13-B	141,100	31,200	472.69
WHITNEY, ROBIN D., TRUST	09-38	663,300	0	2,222.06
ROBIN & WALLACE F., TRUSTEES				
WHITNEY, TERRELL C. & ROXANNA	10-27	295,800	0	990.93
WHITNEY, TERRELL C. & ROXANNE	10-25	22,500	0	75.38
WHITNEY, WALLACE JR & ROBIN D.	09-36	835,400	0	2,798.59
WILDE, WILLIAM W., JR. & SARAH	29-08-A	215,700	31,200	722.60
WILDER, PW,III & DA, TRS	13-10	394,400	0	1,321.24
WILDER FAMILY TRUST				
WILEMAN, ANN, ET AL	17-34	355,200	24,000	1,189.92
WILEY POINT LLC	31-01	2,259,700	0	7,570.00
WILLIAMS, KARLA &	29-11	27,300	0	91.46
O. & N. HOFMEISTER, JR.				
WILLIAMS, KARLA &	28-11	255,900	0	857.27
O. & N. HOFMEISTER, JR.				
WILLIAMSON, RANDALL D. &	27-08-B	278,000	0	931.30
RACHEL B.				
WILSHIRE, TAYLOR G.	27-05	97,000	0	324.95
WILSON, DAVID & MARY, TRS	27-18	771,500	0	2,584.53
CLARKS COVE NOMIEE REALTY TR				
WISE, CAROL	31-06-N	531,900	24,000	1,781.87
WOODMAN, GLENN K & CELINE T	25-08-B	172,400	24,000	577.54
WOODMAN, GLENN K & CELINE T	25-08-A	58,100	0	194.64
WRIGGINS FAMILY TRUST	24-22	940,400	0	3,150.34
THOMAS WRIGGINS III, TRUSTEE				

Name	Map-Lot	Total	Exempt	Tax
WRIGHT, JEAN E. & EUGLEY, MATTHEW R.	27-08-C	269,600	24,000	903.16
WRIGHT, NORMAN & LORI	21-20	85,900	24,000	287.77
YATES, DAVID B JR & LINDA G	11-25	472,800	0	1,583.88
YATES, DOUGLAS	14-13-A	176,200	0	590.27
YATES, DOUGLAS S	20-42-A	178,000	24,000	596.30
YATES, KATHRYN M. REVOC TRUST	14-39	535,400	0	1,793.59
YATES, KATHRYN M. TRUSTEE KATHRYN M. YATES REV TRUST	11-26-B	254,500	0	852.58
YEREANCE, JASON	27-68-D	315,000	24,000	1,055.25
YOUNG, GEORGE A.	22-05-N	73,200	24,000	245.22
YOUNG, KATHRYN	27-61-D	359,000	0	1,202.65
ZACK, RICHARD J. & EVELYN	21-15	513,100	0	1,718.89
ZAHNER, CAROL MARIE & DOZIER, MARSHALL F.	29-12	369,400	24,000	1,237.49
ZAHNER, CAROL MARIE & DOZIER, MARSHALL F.	29-12-A	180,900	0	606.02
ZEIGLER D.& DAMON CW TRUSTEES SPRUCETOPS TRUST	03-05	490,300	0	1,642.51
ZEIGLER, ABRAHAM I & KATIE M, TEES	31-10-G	62,600	0	209.71

Exempt Property

Municipal

	Map-Lot	Valuation
DARA Property	30-3	170,600
Elementary School	20-34	2,688,900
Fire Station, South Bristol	14-18	519,500
Old Library (Historical)	17-68	178,800
Parking Lot	17-6	168,900
S Road School	21-17	85,600
Town Office/Fire Station Walpole	27-41	657,600
Rutherford Library	20-30	520,900
Oak Cemetery	29-2a	10,000
Sand & Salt Building	30-3a	185,400
Hunters Landing Wharf	31-6v	110,200
Tracy Property	20-27	867,300
Walpole Meeting House	31-7	127,300
Holiday Land	20-44a	70,000
Parking Lot, Christmas Cove	10-2	261,300
Eugley Landing	17-52	408,800
Total Municipal Property		<u>7,031,100</u>

Other

Community House	14-23	351,300
Wawenock Country Club	29-42	20,200
Wawenock Country Club	29-19	846,900
Wawenock Country Club	29-18a	436,000
Wawenock Country Club	29-40	161,100
The Nature Conservancy	25-1	1,845,400
The Damariscotta River Assoc.	19-8	960,600
The Damariscotta River Assoc.	23-10	175,000
The Damariscotta River Assoc.	23-11	711,200
The Damariscotta River Assoc.	21-9a	1,376,800
The Damariscotta River Assoc.	20-29c	83,800
The Damariscotta River Assoc.	20-29a	1,067,900
The Damariscotta River Assoc.	23-13	664,200
The Damariscotta River Assoc.	20-29	872,200
The Damariscotta River Assoc.	9-2f	332,700
The Damariscotta River Assoc.	26-17b	210,800
The Damariscotta River Assoc.	26-23	1,009,300
The Damariscotta River Assoc.	20-31a	662,300
The Damariscotta River Assoc.	7-16	165,800
Thompson Ice House	22-6	92,200
Union Church Parsonage	14-3	20,000
Union Church	14-2	232,600
US of America, Fish & Wildlife Ser.	1-1	235,900
Walpole Union Church	29-20	117,100
University of Maine Darling Center	28-9	15,766,400
University of Maine Willett Property	28-7	3,543,900
University of Maine Darling Center	28-10a	125,900
State of Maine -Bridge	17-64a	<u>8,471,800</u>
		40,559,300
Grand Total Exempt Property		47,590,400

Veterans Exemptions

Widows

Arlene Cass	Janet Claar	Jeanne Davis
Patricia Foster	Sylvia Greene	Judith Groves
Elizabeth Hood	Veronika Hopper	Donna Jolicoeur
Sheridan Jones	Lillian Poole	Muriel Stanhope
Joyce Sykes		

World War II

Joseph Dee	William Glendinning	Douglas Halm
------------	---------------------	--------------

Korean Campaign

Alfred Bourgoin	Joseph Carusone	Robert Fraser
William Kelsey	James Longe	Chester Rice
Edward Torres		

Vietnam War

Igino Borzesi	Donald Bourgoin	Michael Cunningham
Douglas Dodge	Ian Drewette	Donald Edwards
Walter Elwin	Leonard Eugley	Robert Eugley
Paul Farrin	Matthew Filler	Richard Hammond
John Harris	Roger Holman	Andrew Jones
Hugh Jones	Lance Kelsey	Larry Kelsey
Paul Kelsey	Richard Lewis	Donald Magnussen
Kenneth Maguire	Alden McFarland	Neil McFarland
Joseph McGurk	Douglas Merrick	James Mueller
Arthur Poland	Barnaby Porter	Richard Pratt
Larry Reed	David Rice	Joel Russ
Carl Scheiman	Francis Seiders	Van Seiders
Vaughn Seiders	William Shew	Richard Smith
Donald Stanley	James Thurston	Michael Uhl
James Wade	Berkley Weston	John White
William Wilde		

Tree Growth

Owner	Map-Lot	Acres	Valuation
AGA Correa	26-16	42	18,641
Barton	26-20A	42	20,671
Brunner	27-25	96	52,320
Cole & Greenland Farm Trust	31-2A	156	86,052
Cole	29-44	14	8,077
Dean	27-29	14.5	7,030
Farrin	27-9	10	5,880
Holme	27-40, 42	38	17,882
Koch/Gagnon	29-17B	22	12,936
Kuniholm/Potter	30-5B	48	22,724
Naylor	29-60	37	21,756
Naylor	29-63	40	20,075
Robinson	26-15A	27	15,876
Robinson	26-7	27.5	16,170
Robinson	26-8	88	48,403
Robinson JR	26-7A	13.1	7,703
Rounds Rev Trust	29-16	12	5,921
Rounds Rev Trust	28-8	45.8	22,544
Scarcelli/Rhoads	31-27	14	5,943
Williams/Hoffmeister	28-11	61	29,155
Williams/Hoffmeister	29-11	55	26,733
Vander Hoeven	30-11	20.5	8,280
		923	480,772

Rates:

Soft Wood – 404.00 Mixed Wood – 490.00 Hard Wood – 317.00

Open Space

Owner	Map-Lot	Valuation
Walter & Timothy Barrows	22-24	58,200
Hildegard Perkins	10-25	22,500
Bay Ridge Farm, R. Sproul, Jr.	26-1	217,100
Scott & Morgan	27-13C	93,500
McLaughlin, Robert & Roberta	27-74	57,500
McLaughlin, Robert & Roberta	27-71A	18,000
McLaughlin, Robert & Roberta	27-71	71,500
Kelley Fitch Cove Realty TR	30-11B	2,347,200

Important Reading for Taxpayers

For the Fiscal Year 2019

Excerpts from Maine Revised Statutes Annotated, Volume 16, Title 36, Section 706.

“Before making an assessment, the assessors...may give reasonable notice in writing to all persons liable to taxation in the municipality...to furnish to the assessors, true and perfect lists of all their estates, not by law exempt from taxation, of which they were possessed on the first day of April of the same year.

“The notice to owners may be by mail directed to the last known address of the taxpayer or by any other method that provides reasonable notice to the taxpayer.

“If any person after such notice does not furnish such list, he is thereby barred of his right to make application to the assessors...or any appeal there from any abatement of his taxes, unless he furnished such list with his application and satisfied them that he was unable to furnish it at the time appointed.

“The assessors...may require the person furnishing the list to make oath to its truth, which oath any of them may administer, and may require him to answer in writing all proper inquiries as to the nature, situation and value of his property liable to be taxed in the State; and a refusal or neglect to answer such inquiries and subscribe the same bars an appeal, but such list and answers shall not be conclusive upon the assessors...”

Tearout pages for your convenience in filing above information with the assessors are provided in this report.

Homestead Exemption Applications Available at the Town Office

If you are a legal resident of the State of Maine and as of April 1, 2019, have owned a homestead property in Maine during the previous 12-month period, which is your primary place of residence, you may qualify for an exemption off your tax bill. If you are already receiving a homestead exemption there is no need to reapply.

If you have any questions or if you are not sure if you qualify for the exemption, please contact the Town Office at 563-3977.

(Title 36 MRSA, section 681-689)

Tax Collector's Report

January 1, 2019

TAX COMMITMENT		2,546,805.54
COLLECTIONS & CREDITS		
2018 PRE-PAID REAL ESTATE TAXES	97,573.21	
2018 REAL ESTATE ADJUSTMENT	17.00	
2018 REAL ESTATE TAXES	2,350,098.28	
DISCOUNTS	32,836.90	
ABATEMENTS	<u>425.79</u>	
TOTAL COLLECTIONS & CREDITS		<u>2,480,951.18</u>
2018 OUTSTANDING REAL ESTATE TAXES		65,854.36

ABATEMENTS

POVERTY ABATEMENT #1	<u>425.79</u>	
TOTAL ABATEMENTS		425.79

OUTSTANDING REAL ESTATE TAXES

ABARE, MARK A.	1,119.91
ARNOLD, RON M.	1,893.42
ARNOLD, RON M. & WILSHIRE, TAYLOR	1,186.24
BARTLE, CHRISTIE WARREN	4,249.48
BICKFORD, LUCAS	16.75***
BLANC, MARTHA J.	705.92PP
BRYER, GORDON R.	667.32
BUSBY, CHRISTINA E.	477.04
BUSBY, LEON E.	503.51
CHENEY, TIMOTHY	644.21
CHENEY, TIMOTHY W.	622.10
CHENEY, TIMOTHY W.	3,394.89
DAVIS, JAMES T.	570.51
DODGE, DAVID	303.51
DUFF, WILLIAM G.	508.87
EDWARDS, DONALD E., BEAN, SUSAN	2,077.00***
EMERY, CAROL	663.64
FLOWER, KENNETH B. & RHONDA G.	1,229.12
FLOWER, KENNETH, SR. & RHONDA	885.74
FRAME, TONYA A. & MICHAEL S.	607.02

GENTHNER, MICHAEL	669.33
GLENDINNING, SHAWN A.	914.55***
GREENE, ELIZABETH A., ETAL	424.84PP
HAMMOND, PAUL J.	242.88
HEABERLIN, MALLORY	218.09
HOPPER, RANDY D.	345.72
JOHNSON, SUSAN LAUGHLIN, TRUSTEE	1,285.06***
JORBEL, ANDREW C.	927.28***
LEWIS, RICHARD A. & MARGARET W.	905.51
MATERNE, ELLEN	346.06
MATERNE, ELLEN	1,228.11
MCFARLAND, ADELE E.	2,701.44***
MCFARLAND, ADELE E.	486.76***
MCFARLAND, ZOA M.	932.98
MCINNIS, KAREN G.	267.67***
MILLS FAMILY REALTY TRUST	1,669.64***
MURRAY, THOMAS A. & VICTORIA E.	530.98
NEWELL, CHARLES O., JR	1,567.80***
NEWMAN, KATHLEEN M.	1,581.54***
OLSEN, JOAN K.	1,328.28
POLAND, ERNEST, JR. & COLLEEN J.	1,151.73***
POORHOUSE REALTY, LLC	12,617.78***
PRESTON, MARK A. & CLAIRE E.	1,297.46***
PRESTON, RICHARD S., TRUST	852.58
PRICE, WILLIAM B. & BARBARA S.	1,554.40
PRICE, WILLIAM BROKAW, II	916.23
STEER, MARTHA	149.08
STEER, MARTHA	1,760.43
STEER, MARTHA LT AL	611.38
TRUMPY, SIGRID HOLLACE	293.46
WALNUT HILLS HOLDING LLC	1,399.63
WEISLOGEL, JONATHAN G.	508.20
WEISLOGEL, JONATHAN G.	367.95PP
WILSHIRE, TAYLOR G.	324.95
WRIGHT, JEAN E. &	903.16
YOUNG, GEORGE A.	245.22
Total for 56 Accounts:	<hr/> 65,854.36

PP Partial Payment
*** Paid After Books Closed

Respectfully submitted,
LINDA M. SMITH
Tax Collector

Treasurer's Report

January 1, 2019

CASH BALANCE JANUARY 1, 2018	1,035,543.38
TREASURER RECEIPTS 1584 THRU 1998	
2016 TAX LIENS	10,961.22
2017 TAX RECEIVABLE	59,795.17
2017 TAX LIENS	13,992.09
2018 TAX RECEIVABLE	2,447,671.49
2019 PRE-PAYMENT	17.00
2018 OVER PAYMENTS	5,614.78
MOTOR VEHICLES-STATE FEES	77,311.10
INLAND FISHERIES-STATE FEES	22,462.07
TOWN CLERK FEES	700.10
OFFICE OF VITAL RECORDS	74.40
DOGS/HUNTING & FISHING FEES	1,477.75
STATE PLUMBING FEES	1,055.00
PLUMBING INSPECTOR FEES	3,120.00
MOTOR VEHICLE EXCISE TAX	256,351.66
BOAT EXCISE TAX	14,611.40
REAL ESTATE INTEREST	2,204.45
PENALTIES & COSTS	1,381.20
STRATTON INVESTMENTS	240,000.00
WEAPON PERMITS	20.00
TOWN FEES	1,618.99
STATE REVENUE SHARING	8,716.04
STATE EDUCATION REIMB.	60,752.69
VETERAN'S REIMBURSEMENT	650.00
TREE GROWTH REIMBURSEMENT	2,347.40
INTEREST GENERAL	7,911.50
STRATTON ROYALTIES	36,219.35
HOMESTEAD EXEMPTION	13,244.00
TITLE 1 & 1A GRANTS	23,841.24
SPECIAL ED GRANTS	30,641.00
SCHOOL MISCELLANEOUS	4,142.75
SCHOOL HEALTH INS. REIMB.	5,124.28
SCHOOL NUTRITION	24,865.07

IMPROVING TEACHER QUALITY	4,397.34	
SNOWMOBILE REFUND	139.02	
FEDERAL REVENUE SHARING	366.00	
WORKER'S COMP INSURANCE	9,172.72	
HARBOR ACCOUNT-MOORINGS	14,240.00	
PLANNING BOARD FEES	1,587.41	
ANIMAL CONTROL-TOWN	160.00	
HIGHWAY MAINTENANCE-STATE	19,040.00	
VETERAN'S MEMORIAL	75,000.00	
SCHOOL PAVING	60,000.00	
BURNS/BOAT BLDG ACCOUNT	68,772.22	
SHELLFISH LICENSES	3,432.00	
AFTER SCHOOL PROGRAM	74,191.33	
MISCELLANEOUS RECEIPTS	<u>1,120.44</u>	
TOTAL RECEIPTS		<u>3,710,513.67</u>
CASH BALANCE		<u>4,746,057.05</u>
WARRANTS 1 THRU 86		<u>- 3,615,590.56</u>
TOTAL CASH BALANCE 01/01/2019		<u>1,130,466.49</u>
INTEREST MM DECEMBER 31, 2018		<u>848.49</u>
BALANCE JANUARY 1,2019		<u>1,131,314.98</u>

BANK ACCOUNTS

FIRST FEDERAL SAVINGS	BALANCE 01/01/2018	1,929.27
SPECIAL MEMORIAL ACCT	INTEREST	<u>5.63</u>
CD 356002882	BALANCE 01/01/2019	<u>1,934.90</u>

THE FIRST, N.A.	BALANCE 01/01/2018	16,048.09
SCHOOL UNEMPLOYMENT	INTEREST	<u>24.09</u>
SV 1027730	BALANCE 01/01/2019	<u>16,072.18</u>

THE FIRST, N.A.	BALANCE 01/01/2018	10,620.75
TOWN UNEMPLOYMENT	INTEREST	<u>15.94</u>
SV 002405598	BALANCE 01/01/2019	<u>10,636.69</u>

THE FIRST, N.A.	BALANCE 01/01/2018	65,084.02
BOAT BLDG/BURNS ACCT	DEPOSITS	87,242.73
SV 26166012	WITHDRAWALS	-74,191.33
	INTEREST	<u>93.42</u>
	BALANCE 01/01/2019	78,228.84

THE FIRST, N.A.	BALANCE 01/01/2018	40,480.89
FIRE EQUIPMENT RESERVE	INTEREST	<u>101.33</u>
CD 34256906	BALANCE 01/01/2019	40,582.22

2017 TAX LIENS

BUSBY, CHRISTINA E.	477.04	
BUSBY, LEON E.	300.05	
DUFF, WILLIAM G.	508.87	
FLOWER, KENNETH B. & RHONDA G.	1,229.12	
FLOWER, KENNETH, SR. & RHONDA G.	885.74	
GENTHNER, MICHAEL	669.33	
MCFARLAND, ADELE E.	2,701.44	***
MCFARLAND, ADELE E.	486.76	***
STEER, MARTHA	1,760.43	
STEER, MARTHA	<u>611.38</u>	
TOTAL 2017 TAX LIENS		9,630.16

*** Paid After Books Closed

Respectfully submitted,
LINDA M. SMITH
Treasurer

Selectmen's Financial Report

GENERAL GOVERNMENT – 2018

TOWN OFFICERS SALARIES

Receipts:	Approp		83790.00
Disbursements:	Selectman 1	5000.00	
	Selectman 2	5000.00	
	Selectman 3	5000.00	
	Treasurer	6927.00	
	Town Clerk	9018.00	
	Tax Collector	21300.00	
	Registrar of Voters	500.00	
	Administrative Assistant	28320.43	
	Clerical	60.00	
		<u>81125.43</u>	

Unexpended 2664.57

TOWN EXPENSE

Receipts:	Approp		43000.00
	Postage Refund		121.18
	Hat Sales		859.00
	Prepaid		106.27
	Void Check		140.26
			<u>44226.71</u>

Disbursements:	Supplies	4277.73	
	Property Transfer/Lien	1141.31	
	Town Meeting/Elections	3559.54	
	Assessing/Updating	5432.00	
	Ads/Notices	698.99	
	Audit	8100.00	
	Heating Oil	2241.40	
	Travel	2271.71	
	Town Report	2988.00	
	Tax Billing	1191.68	
	Telephone	2875.46	
	Schools/MMAdues	2798.00	
	Fee Adj	4.00	
		<u>37579.82</u>	

Unexpended 6646.89

BUILDING & EQUIPMENT MAINTENANCE

Receipts:	Carried Forward	30361.66
	Approp	<u>24800.00</u>
		55161.66
Disbursements:	Equipment Repair	395.09
	Building Repair	35617.70
	Computer & Supplies	7360.66
	Janitorial	3323.13
	Photocopier Lease	<u>1493.52</u>
		48190.10
Unexpended to Carry		6971.56

**PUBLIC SAFETY
FIRE DEPARTMENT**

Receipts:	Surplus	60000.00
Disbursements:	Supplies	3377.54
	Telephone	2075.97
	Repair/Maint	10651.63
	Heating Oil	5808.84
	Gas & Diesel	485.09
	Electricity	2719.08
	Service Contracts	2736.50
	Payroll	<u>28280.00</u>
		56134.65
Unexpended		3865.35

LIGHTS & POWER

Receipts:	Appropriation	13000.00
Disbursements:	Street Lights	9794.37
	Town Office	791.43
	Salt Shed	<u>1232.08</u>
		11817.88
Unexpended		1182.12

INSURANCE

Receipts:	Appropriation	33500.00
	South Bristol School Share WC	8294.72
	MMA Refund (liability)	<u>878.00</u>
		42672.72

Disbursements:	MMA-Liability	17967.00	
	MMA-Workers Comp	14045.00	
	Insurance Stipend	<u>10500.00</u>	
		42512.00	
Unexpended			160.72
HEALTH OFFICER			
Receipts:	Appropriation		500.00
Disbursements:	Emma McFarland	500.00	
Unexpended			0.00
EMERGENCY MANAGEMENT DIRECTOR			
Receipts:	Appropriation		1900.00
Disbursements:	Gunnar Gundersen	1300.00	
	Mileage	<u>600.00</u>	
		1900.00	
Unexpended			0.00
ANIMAL CONTROL OFFICER			
Receipts:	Appropriation		2700.00
Disbursements:	Todd Lincoln	2700.00	
Unexpended			0.00
HARBOR ACCOUNT			
Receipts:	Carried Forward		16560.67
	Mooring Fees		<u>14240.00</u>
			30800.67
Disbursements:	Supplies	924.86	
	Payroll	5500.00	
	Floats/Bouys	500.00	
	Handicap Unit	1400.00	
	Runways/Repair	<u>9683.53</u>	
		18008.39	
Unexpended to carry			12792.28
CODE ENFORCEMENT OFFICER/PLANNING BOARD			
Receipts:	Carried Forward		21160.80
	Planning Board Application Fees		1587.41
	Plumbing Fees		<u>3120.00</u>
			25868.21
Disbursements:	Stan Waltz	2681.00	
	Jarrold Pinkham	960.50	
	Mileage	835.49	
	Notices	420.00	
	Training	40.00	

	Planning Bd Stipend	1185.00	
	State Adjustment	<u>24.50</u>	
		6146.49	
Unexpended To Carry			19721.72
	ANIMAL CONTROL ACCOUNT		
Receipts:	Carried Forward		657.00
	Town Share Dog Tax		<u>160.00</u>
			817.00
Disbursements:		0.00	
Unexpended to Carry			817.00

HIGHWAYS & ROADS
HIGHWAY MAINTENANCE

Receipts:	Carried Forward		76021.80
	Appropriation		33000.00
	DOT Road Assistance		<u>19040.00</u>
			128061.80
Disbursements:	Maintenance	408.50	
	Culvert/Ditching	3621.79	
	Mowing/Cutting	1920.00	
	Commissioners	1500.00	
	Signs	534.36	
	Gravel	700.00	
	Cold Patch	<u>1365.60</u>	
		10050.25	
Unexpended to Carry			118011.55

WINTER ROADS

Receipts:	Carried forward		-26522.84
	Surplus		<u>175000.00</u>
			148477.16
Disbursements:	Adam Rice Forestry	148490.01	
Unexpended			-12.85

SANITATION
WASTE MANAGEMENT

Receipts:	Surplus		155834.00
Disbursements:	Bristol/South Bristol		
	Transfer Station	155832.00	
Unexpended			2.00

**HUMAN SERVICES
GENERAL ASSISTANCE**

Receipts:	Appropriation		5400.00
Disbursements		0.00	
Unexpended			5400.00

DONATIONS

Receipts:	Appropriation		33225.00
Disbursements:	Mid Maine Comm. Action	350.00	
	L.C. Ambulance Service	9107.00	
	Senior Spectrum	1250.00	
	New Hope for Women	915.00	
	Memorial Day & Flags	918.00	
	Adult Education	3261.00	
	South Bristol Little League	1500.00	
	Rutherford Library	4000.00	
	South Bristol Historical Soc	500.00	
	Healthy Kids	2000.00	
	Eldercare Network	7500.00	
	Coastal Kids Preschool	500.00	
	Public Broadcasting	100.00	
	Animal Shelter	892.00	
		<u>32793.00</u>	
Unexpended			432.00

**UNCLASSIFIED
RECREATION**

Receipts:	Carried Forward		737.50
	Appropriation		<u>5000.00</u>
			5737.50
Disbursements:	Ballfield Upkeep	2905.00	
Unexpended to Carry			2832.50

CEMETERIES

Receipts:	Appropriation		15000.00
Disbursements:	Achorn & Sons	15000.00	
Unexpended			0.00

SHELLFISH CONSERVATION & MGT ACCOUNT

Receipts:	Carried forward		29069.84
	Clam licenses		<u>3432.00</u>
			32501.84
Disbursements:	Notices	122.50	
	Supplies	211.93	
	Shellfish Warden	<u>1325.23</u>	
		1659.66	
Unexpended to Carry			30842.18
TAX ABATEMENTS			
Receipts:	Appropriation		1500.00
Disbursements:	One Poverty Abatement	425.79	
	Line Adjustment	<u>13.06</u>	
		438.85	
Unexpended			1061.15
TAX DISCOUNTS			
Receipts:	Appropriation		35000.00
Disbursements:	2018 Tax Year	32836.90	
Unexpended			2163.10
FICA & MEDICARE			
Receipts:	Appropriation		10000.00
Disbursements:	FICA & Medicare	9976.00	
Unexpended			24.00
CONTINGENCY			
Receipts:	Appropriation		10000.00
Disbursements:		0.00	
Unexpended			10000.00
STRATTON MINERAL RIGHTS			
Receipts:	Carried forward		14702.62
	Range Resources Corp		6685.46
	Article 19 2018 Town Meeting		30000.00
	Sidewalk Donation		<u>5776.60</u>
			57164.68
Disbursements:	2017 Awards (paid in 2018)		
	13 @ 1250.00	16250.00	
	2018 Awards (paid in 2019)		
	18 @ 1250.00	<u>22500.00</u>	
		38750.00	
Unexpended to Carry (Balance as of Jan 11, 2019)			18414.68

SOUTH BRISTOL 100th ANNIVERSARY

Receipts:	Carried Forward		3500.00
Disbursements:		0.00	
Unexpended to Carry			3500.00

SCHOOL PAVING/CONTROLS

Article 17 2018

Receipts:	Stratton Investments		60000.00
Disbursements:	Crooker	38850.00	
	Specialty Services	<u>4978.67</u>	
		43828.67	
Unexpended to Carry			16171.33

VETERANS MEMORIAL

Article 18 2018

Receipts:	Stratton Investments		75000.00
Disbursements:	Thomas Stevens (Stone)	36854.00	
	Sprague (Prep)	4306.00	
	McClintick (Base)	<u>5600.00</u>	
		46760.00	
Unexpended to Carry			28240.00

BURNS ENRICHMENT & AFTER SCHOOL PROGRAM

Receipts:	Carried Forward		65084.02
	Account Transfer		9242.73
	Burns Foundation		78000.00
	Interest		<u>93.42</u>
			152420.17
Disbursements:	December 2017	5817.06	
	2018		
	Building & Maintenance	4712.09	
	Boat Building Program	20000.00	
	After School Program	13284.70	
	Coaches Field Trips	23710.00	
	Supplies	3941.48	
	End of School Year		
	Celebrations	<u>5419.11</u>	
		76884.44	
Unexpended Balance to Carry			75535.73
Individual accounts not kept until 2018			

Town Clerk's Report

To the Board of Selectmen and the Citizens of South Bristol:

This is a report of Births, Deaths and Marriages reported to my office, licenses issued, fees collected and registered voters.

Number of Births	5
Number of Deaths	12
Number of Marriages	2

DEATHS (12)

OLIVER, LANDON L.	81	February 9th, 2018
TURNER, JEAN PHYLLIS	94	March 8th, 2018
TRIOLO, PETER	91	April 17th, 2018
GAMAGE, GLORIA ANN	83	May 3rd, 2018
CURTIS, MARGUERITE E.	90	June 4th, 2018
McGREGOR, CHARLES E.	74	June 5th, 2018
EDWARDS, DONALD E.	81	August 16th, 2018
BARTLE, ROBERT L.	77	October 12th, 2018
HOLMAN, ROGER LEE	71	November 5th, 2018
HAMILTON, MARK IAN	70	November 26th, 2018
ALLEY, JEAN CAROLYN	86	December 11th, 2018
WRIGHT, EARL A.	90	December 18th, 2018

MARRIAGES (2)

Christine Ann Stark – Bruce Wayne Pratt	June 30th, 2018
Holly Jean Stegna – Kintaro Minami	June 16th, 2018

** Due to a change in the way the Maine Department of Health and Human Services processes death and birth records, towns no longer receive death or birth certificates for their residents. We apologize if we omitted anyone from our listing.

DOGS

This office licensed 72 spayed or neutered dogs and 3 male or female dogs.

Total Hunting and Fishing Licenses issued: 40

Total Clam Licenses issued are as follows:

0	Over 65/Complimentary	10	Resident/Recreational
11	Resident Commercial	5	Non-Resident Recreational
3	Non-Resident Commercial	0	Student-One Day
1	Resident-Junior License		

Remitted to State Treasurer:	Dog Licenses	307.00
	Hunt & Fish Licenses	1,170.75
	Vital Statistics	74.40
Remitted to Town Treasurer:	Animal Welfare	160.00
	Clam Fees	3,432.00
	Clerk Fees	700.10

The Town has 844 registered voters as of December 31, 2018.

Democrats	269	Green	29
Republicans	230	Unenrolled	316

Respectfully submitted,
ANNETTE FARRIN
Town Clerk/Registrar

Principal's Report

Dear Citizens of South Bristol,

The following report provides an update of several school-related topics. Since March of '18 we have seen a lot of changes as our school continues to evolve.

Student Enrollment:

We have seen some fluctuation in student enrollment. We are happy to report several families have chosen SBS as their school of choice. Out of 66 students, 17 of them attend through Open Enrollment (towns within AOS 93) and 3 students attend through a Superintendent's Agreement (from another school district outside of AOS 93). Discussions over the past couple of years among staff, school board and town officials have allowed us to receive the students willingly. They help increase our enrollment and add to the overall health of the school. More educational, extra-curricular and social opportunities are available to South Bristol students when school enrollment is boosted by incoming students. We were able to field a soccer team this year and expect to have both boys and girls basketball in the near future.

Financial Update:

Our operating budget for the 2018-2019 school year was \$1,758,416.74. The proposed budget for 2019-2020 is \$1,897,164.79. This represents a 7.89% increase over the 2018-19 budget. We continue to request funds which are necessary to run the school efficiently without placing excess burden on the taxpayers. We all are very thankful for the generosity shown by the Burns Family Foundation. This organization continues to fund co- and extra-curricular programs including field trips, sports, clubs, boat building, Kieve, our after-school program and more. We are also thankful for the approval to pave the parking lot. This project was funded by the town using the Ann Stratton account.

Major contributing factors for the budget increase include:

- Additional Special Education Ed Techs to help support students with special needs.
- Increased funds for the Compass Program (AOS-wide behavior program at BCS) to meet cost of program requirements.
- Increases in secondary private tuition – an increased number of secondary students reside in South Bristol who attend high school.

- ❑ Computer software increase to account for increase in per student costs.

- ❑ Computer maintenance and repair is down significantly but computer hardware is up. The thought here is due to the rapid advancement in technology, it is more cost effective to buy new rather than fix older outdated equipment.

- ❑ Propane costs are increasing and our demand is also increasing.

- ❑ Plant maintenance services increased to accommodate service calls.

- ❑ Capital enhancement and improvement: hot water, rewire electrical system to increase generator coverage, and bathroom sinks.

Staffing Changes:

We have welcomed several new staff members to SBS. Betsy Lincoln and Pam Goguen serve as special education ed techs. They both are willing to go above and beyond for our students! We have seen a rise not only in the number of students entering special education, but also in the amount of services we need to provide to meet their individual educational needs. Risa Small is our new Speech and Language Pathologist. She comes with a host of experience and her presence has been a welcome addition. Erin Michaud is beginning her first year as our new physical education and health teacher. She will continue to lead the Spindrifter Jump Rope Program as well as Circus Arts. Lastly, in an effort to better meet the needs of our students, our guidance counselor, Ari Edgar, will provide small group and individual counseling for our students twice a week.

Facilities Update:

Although we have seen many improvements over the years in terms of our facilities (after-school building, parking lot, new kitchen), we continue to try and maintain this very old building (built in 1950). We have plans to reconfigure some of the electrical wiring to allow the generator to service areas of the school currently not covered. We hope to make some plumbing adjustments to allow for hot water for student and staff bathrooms as well as several classrooms. Lastly, we need to replace the twenty-year-old inefficient rooftop heating unit in the gym with a new energy efficient unit that we can count on.

Educational Highlights:

- ❑ Once again, SBS significantly outperformed Maine schools on the Maine Educational Assessments. English and Language Arts as well as Math assessments are administered to all students in grades 3-8. Additionally, 5th and 8th graders partake in a Science assessment. SBS has developed a reputation for performing well academically and last year was no exception.

❑ Although our soccer team, led by Mr. Bigonia, was winless, our student-athletes were able to participate in the Busline League small school co-ed division. They worked hard, improved with every game and built a foundation for the future. Several of the soccer officials commented that our students displayed great sportsmanship. This is a testament to our school and our families!

❑ In February, SBS hosted an Artist in Residency. Children's Stage Adventure, an interactive theater company, came and spent a week with our students. In addition to teaching them skills for successful acting, they helped students put on a public performance.

❑ A few weeks following last year's town meeting, SBS hosted another very successful Tricky Tray Event. This fundraiser hosted one of the largest crowds ever witnessed.

❑ Students were able to take several field trips including:

- ❑ First National Bank - Getting to know our community
- ❑ Brunswick Animal Shelter - Donated money and toys
- ❑ Round Pond Green - Caroling
- ❑ Annual 8th grade trip to Washington DC
- ❑ Camp Kieve - Leadership Decision Institute for 7th and 8th

graders

- ❑ Biscay Orchard - Apple Picking
- ❑ CLC Ambulance
- ❑ LA - Battle of the Books
- ❑ Gulf of Maine Research Institute - Portland
- ❑ Planetarium - University of Southern Maine
- ❑ YMCA tennis skills for primary students
- ❑ Jump Rope Demo Team to Winslow, Sacopee Valley, Gorham,

Wells

- ❑ Week-long science curriculum day-trips to Witch Island



Sincerely,
Scott White, Principal

LA graduates came to visit their Alma Mater SBS last spring to share their experience at the high school level. Left: Julie D, Ayla L, Cassidy C and Colleen K. Right: Tahlia M, Abby B, David B, Isabelle G. It seems like just yesterday these students graced our halls.

South Bristol K – 12 Education Report

Scott White, Principal, South Bristol School
Craig Jurgensen, Superintendent of Schools, AOS 93
Sara Mitchell, Chair, South Bristol School Board

South Bristol, Grades 9-12

Looking back at 2018 (particularly as your new school superintendent), I am reminded that our schools must always be looking forward as we prepare our students to be “21st century learners” with the promise of understanding and addressing their aspirations, as well as making them “future ready” lifelong learners. We know that critical thinking, cooperation, communication, and creativity are essential for our students to succeed. To ensure our instructional practice includes these foundational skills, teachers at all levels and throughout all of our schools continually review and revise their curriculum and teaching practices. To oversee and coordinate this important work, the AOS hired Ann Hassett as Director of Curriculum, Instruction, and Assessment. Ms. Hassett also coordinates and oversees several state and federal grant programs and is instrumental in our transition to a robust standards-based reporting system. Additionally, Ann has reached out to, and been well received by, the staff and administration at Lincoln Academy. Fostering this relationship is critical to ensure curriculum articulation and an appreciation of the work done by South Bristol School staff to prepare all students for success in high school. Ms. Hassett was most recently the Nobleboro Principal. She brings a wealth of experience in educational leadership, curriculum, and instruction to this important position.

There were 27 South Bristol students attending secondary school programs. The majority of these students attended Lincoln Academy.

School budgets provide the backdrop for telling the story of every school. How a school appropriates and uses its available funding translates to and defines what is important to the administration, teachers, support staff and the community because it represents what these groups want and need to provide for their students. Budget preparation is a complicated process. From one budget year to another, school administrators work with local officials and community members to ensure that each school budget is adequate, equitable, and predictable and that it is developed with input from all stakeholders in a clear and transparent process. School Board members Bob Emmons, Annette Farrin, Sara Mitchell, Susan Bartlett Rice, and Tenley Seiders have been instrumental in this work. Ms. Mitchell’s participation on the AOS 93 Board also supports the interests of all students and community members. The commitment and contributions in support of South Bristol

students made by Don Edwards endure.

Our work together in the schools and communities is complex, sometimes challenging, and yet 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. I encourage you to visit the AOS 93 website (www.aos93.org) for current news and information about our students and school activities, as well as school policies, School Committee meeting agendas and minutes. This website will also provide you with links to individual school websites and to useful information from numerous resources. Whenever you have a question or wish to become involved in your community school, please call me or a member of the South Bristol School Board.

AOS 93 Enrollment ~ October 2018

ELEMENTARY ENROLLMENT											
	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	14	20	16	19	21	15	25	17	19	23	189
Open Enrollment	0	0	0	0	0	0	0	0	1	0	1
Bristol Total	14	20	16	19	21	15	25	17	20	23	190
Bremen		4	6	3	5	5	12	5	7	6	53
Damariscotta		20	20	19	20	21	13	14	24	16	167
Newcastle		13	10	10	19	16	22	23	28	25	166
Open Enrollment		3	0	3	3	1	3	6		2	21
Superintendent's Agree						1	1	1		1	2
Public Tuition		1	0	2	3	2	4	5	6	8	31
GSB, CSD Total		41	36	37	50	46	55	54	65	58	442
Jefferson		17	17	19	15	29	16	23	22	19	177
Open Enrollment								1		1	2
Superintendent's Agree		3	2	1	4	0	1	1	2	0	14
Jefferson Total		20	19	20	19	29	17	25	24	20	193
Nobleboro		15	6	14	14	12	14	17	17	18	127
Open Enrollment		0	3	1	0	3	0	2	3	2	14
CAL (from out of NCS)											
Public Tuition											
Superintendent's Agree											
Nobleboro Total		15	9	15	14	15	14	19	20	20	141
South Bristol		3	3	4	5	4	11	3	6	7	46
Superintendent's Agree											
Open Enrollment		2	2	2	3	1	6	0	3	1	20
So. Bristol Total		5	5	6	8	5	17	3	9	8	66
TOTAL ELEMENTARY	14	101	85	97	112	110	128	118	138	129	1032

SECONDARY ENROLLMENT and home school

	9th	10th	11th	12th	TOTAL
Bremen	11	10	5	10	36
Bristol	20	18	24	20	82
Damariscotta	22	17	20	34	93
Jefferson	25	23	30	24	102
Newcastle	17	15	27	24	83
Nobleboro	18	16	15	24	73
South Bristol	10	4	7	6	27
TOTAL SECONDARY	123	103	128	142	496

AOS No. 93 Total K-12 1528

Proposed South Bristol 2019-2020 Education Budget

Description	FY19 Budget 7/1/18-6/30/19	Proposal 7/1/19-6/30/20	% Difference
Revenues			
LOCAL APPROPRIATION: REQUIRED	(846,387.62)	(905,066.26)	6.93%
LOCAL APPROPRIATION: ADDITIONAL	(775,567.51)	(918,502.47)	18.43%
STATE SUBSIDY	(69,555.94)	(73,596.06)	5.81%
FUND BEGINNING BALANCE	(66,905.67)	0.00	(100.00%)
Total Revenues	(1,758,416.74)	(1,897,164.79)	7.89%
Regular Instruction			
TEACHER SALARY	347,672.26	362,704.15	4.32%
ED TECH SALARY	21,198.52	21,157.15	(0.20%)
SUBSTITUTE SALARY	7,951.99	9,258.73	16.43%
HEAD TEACHER STIPEND	1,100.00	1,200.00	9.09%
TEACHER LEADER STIPEND BENEFITS	84.15	17.40	(79.32%)
TEACHER BENEFITS	7,652.28	7,954.11	3.94%
ED TECH BENEFITS	464.25	463.34	(0.20%)
SUBSTITUTE BENEFITS	174.14	202.76	16.44%
TEACHER HEALTH INSURANCE	87,329.52	88,667.40	1.53%
ED TECH HEALTH INSURANCE	14,658.35	10,211.95	(30.33%)
TEACHER LEADER RETIREMENT	43.56	49.92	14.60%
TEACHER RETIREMENT	13,802.59	14,429.12	4.54%
ED TECH RETIREMENT	841.59	839.94	(0.20%)
SUBSTITUTE RETIREMENT	314.90	385.16	22.31%
TEACHER TUITION	9,000.00	9,000.00	0.00%
TEACHER-CASH IN LIEU	999.95	750.00	(25.00%)
COPIER LEASE (TEACHER USE)	2,868.90	2,868.90	0.00%
INSTRUCTIONAL SUPPLIES	16,526.00	17,500.00	5.89%
INSTRUCTIONAL TEXTBOOKS	0.00	2,200.00	
SECONDARY PUBLIC TUITION	0.00	5,768.60	
SECONDARY PRIVATE TUITION	318,913.84	323,041.60	1.29%
SECONDARY PRIVATE INSURED VALUE	19,134.64	19,382.44	1.30%
REGULAR INSTRUCTION CONTINGENCY	23,054.72	24,962.68	8.28%
SECONDARY ALT ED TUITION LA	982.00	982.00	0.00%
Total Regular Instruction	894,768.15	923,997.35	3.27%
Special Education Instruction			
SPED TEACHER SALARY	52,916.54	55,042.47	4.02%
SPED ED TECH SALARY	21,056.00	52,385.90	148.79%
SPED TUTOR SALARY	0.00	0.00	
SPED TEACHER BENEFITS	1,158.87	1,205.43	4.02%
SPED ED TECH BENEFITS	461.12	1,147.25	148.80%
SPED TUTOR BENEFITS	0.00	0.00	
SPED TEACHER HEALTH INS	14,527.44	14,458.20	(0.48%)
SPED ED TECH HEALTH INS	9,772.30	25,529.90	161.25%
SPED TEACHER RETIREMENT	2,100.79	2,185.19	4.02%
SPED ED TECH RETIREMENT	833.91	2,079.72	149.39%

	7/1/18-6/30/19	7/1/19-6/30/20	% Difference
SPED TUTOR RETIREMENT	0.00	0.00	
SPED CONFERENCES	500.00	800.00	60.00%
SPED SUPPLIES	500.00	1,000.00	100.00%
SPED TESTING	250.00	450.00	80.00%
SPED TEXTBOOKS	60.00	0.00	(100.00%)
SPCL PLCMNT SECPRIV TUITION	11,000.00	0.00	(100.00%)
PATHWAYS EDUCATION SHARE	25,938.37	28,026.02	8.05%
REGIONAL PROGRAM SRVCS (WISC.)	0.00	1,850.20	
COMPASS PROGRAM SHARE	29,937.09	37,166.59	24.15%
SPED ADMIN COST	8,805.96	8,513.01	(3.33%)
BCBA SERVICES	289.30	289.30	0.00%
SPED ONLINE SUBSCRPTN	208.58	247.75	18.78%
SPED SHARED PSYCH	4,505.69	5,483.99	21.71%
SHARED PSYCH - SECONDARY	3,000.00	3,000.00	0.00%
SPED SPEECH SALARY	16,945.39	0.00	(100.00%)
SPED SPEECH BENEFITS	371.11	0.00	(100.00%)
SPED SPEECH TEA - CIL	0.00	0.00	
SPED SHARED SPEECH ELEM	0.00	4,917.80	
SPED SPEECH SUPPLIES	0.00	0.00	
SPED SHARE OT	2,560.01	2,560.01	0.00%
Shared Secondary OT	586.06	868.50	48.19%
SPED SHARE PT	0.00	4,917.80	
SPED ESY TEA SALARY	3,000.00	0.00	(100.00%)
SPED ESY TEA BENEFITS	65.70	0.00	(100.00%)
SPED ESY TEA RETIREMENT	118.80	0.00	(100.00%)
Total Special Ed. Instruction	211,469.03	254,125.03	20.17%
CTE Instruction			
SEC TUITION TO ROCKLAND VOC SCHOOL	4,000.00	4,000.00	0.00%
Total CTE Instruction	4,000.00	4,000.00	0.00%
Other Instruction			
CO-CURR STIPENDS	0.00	1,000.00	---
CO-CURR STIPEND BENEFITS	0.00	14.50	---
CO-CURR STIPEND RETIREMENT	0.00	41.60	---
CO-CURRPROF SVCS (KIEVE)	0.00	0.00	---
CO-CURR EQUIPMENT MAINT	0.00	0.00	---
CO-CURR OTHER SERVICES	0.00	0.00	---
CO-CURR SUPPLIES	1,000.00	0.00	(100.00%)
CO-CURR DUES/FEES	0.00	0.00	
CO-CURRFIELD TRIP TRANS	0.00	0.00	
EX-CURR STIPENDS	0.00	0.00	
EX-CURR STIPEND BENEFITS	0.00	0.00	
EX-CURR STIPEND RETIREMENT	0.00	0.00	
GAME OFFICIALS PAY	0.00	0.00	
EX-CURR SUPPLIES	0.00	0.00	
EX-CURR DUES/FEES	0.00	0.00	
EX-CURR TRIPS	0.00	0.00	
Total Other Instruction	1,000.00	1,056.10	5.61%
Student and Staff Support			
GUIDANCE COUNSELOR SALARY	23,467.81	24,410.63	4.02%

	<u>7/1/18-6/30/19</u>	<u>7/1/19-6/30/20</u>	<u>% Difference</u>
GUIDANCE COUNSELOR BENEFITS	513.94	534.59	4.02%
GUIDANCE COUNSELOR RETIREMENT	931.67	969.10	4.02%
NURSING/SHARED HEALTH SERVICES	15,092.00	15,092.00	0.00%
HEALTH SUPPLIES	1,000.00	1,000.00	0.00%
SECONDARY TUTOR SALARY	0.00	0.00	
SECONDARY TUTOR BENEFITS	0.00	0.00	
SECONDARY TUTOR RETIREMENT	0.00	0.00	
ASSESSMENT FOR CURRICULUM ADMIN	2,513.50	1,657.03	(34.07%)
STAFF DEVELOPMENT - SCHOOL	5,850.00	4,850.00	(17.09%)
STAFF DEVELOPMENT - SHARED	1,871.76	1,748.31	(6.60%)
STAFF DEVELOPMENT TRAVEL/MILEAGE	0.00	0.00	
LIBRARY PROFESSIONAL SERVICES	126.00	118.00	(6.35%)
LIBRARY EQUIPMENT MAINTENANCE	350.00	350.00	0.00%
LIBRARY SUPPLIES/AV	420.00	600.00	42.86%
LIBRARY BOOKS/PERIODICALS	4,128.00	5,000.00	21.12%
LIBRARY DUES/FEES	1,041.00	345.00	(66.86%)
TECHNOLOGY INTERGRATOR SALARY	48,038.59	49,968.54	4.02%
TECHNOLOGY INTERGRATOR BENEFITS	1,052.05	1,094.31	4.02%
TECHN INTERGRATOR HEALTH INSUR	9,234.72	9,190.68	(0.48%)
TECHN INTERGRATOR RETIREMENT	1,907.13	1,983.75	4.02%
AOS IT SUPPORT (KJ)	1,679.03	1,643.50	(2.12%)
COMPUTER HARDWARE MAINT/REPAIR	8,507.00	2,500.00	(70.61%)
COMPUTER SOFTWARE MAINT/REPAIR	3,200.00	3,200.00	0.00%
INS ONLINE SUB - SCHOOL	1,000.00	0.00	(100.00%)
INS ONLINE SUB - SHARED	2,328.00	1,950.00	(16.24%)
COMPUTER SUPPLIES	3,393.40	3,200.00	(5.70%)
COMPUTER HARDWARE PURCHASE	3,564.00	7,500.00	110.44%
COMPUTER SOFTWARE PURCHASE	5,524.00	7,057.00	27.75%
TESTING MATERIALS - SCHOOL	0.00	1,500.00	
TESTING MATERIALS - SHARED	664.00	713.00	7.38%
SHARED WELLNESS COMMITTEE	500.00	500.00	0.00%
Total Student and Staff Support	147,897.60	148,675.44	0.53%
System Administration			
SCHOOL BOARD STIPEND	1,200.00	1,200.00	0.00%
SCHOOL BOARD STIPEND BENEFITS	91.80	91.80	0.00%
SCHOOL BOARD LIABILITY INSURANCE	1,350.00	1,350.00	0.00%
SCHOOL BOARD ADVERTISING	250.00	250.00	0.00%
SCHOOL BOARD DUES/FEES	500.00	500.00	0.00%
SCHOOL BOARD CONFERENCES	305.28	305.28	0.00%
SCHOOL BOARD AUDITOR SERVICES	4,500.00	4,500.00	0.00%
SCHOOL BOARD LEGAL FEES	1,500.00	2,500.00	66.67%
ASSESSMENT FOR ADMIN (SUPT)	16,904.53	15,521.14	(8.18%)
ASSESS FOR FISCAL SVCS: SUPT OFFICE	13,706.35	13,414.86	(2.13%)
Total System Administration	40,307.96	39,633.08	(1.67%)
School Administration			
PRINCIPAL SALARY	94,562.40	93,644.00	(0.97%)
ADMIN ASST SALARY	25,392.00	25,962.40	2.25%
PRINCIPAL BENEFITS	2,070.91	3,350.81	61.80%
ADMIN ASST BENEFITS	2,130.38	2,178.24	2.25%

	<u>7/1/18-6/30/19</u>	<u>7/1/19-6/30/20</u>	<u>% Difference</u>
PRINCIPAL HEALTH INSURANCE	24,126.24	25,211.88	4.50%
ADMIN ASST HEALTH INSURANCE	22,517.76	14,458.20	(35.79%)
PRINCIPAL RETIREMENT	3,754.13	3,717.67	(0.97%)
ADMIN ASST RETIREMENT	0.00	0.00	
PRINCIPAL PROFESSIONAL DEVELOPMENT	800.00	800.00	0.00%
SHARED POWER SCHOOL STIPEND	258.00	328.00	27.13%
Powerschool/Infosnap Rental/Lease	0.00	1,403.00	
PRINCIPAL COPIER LEASE	2,868.90	2,868.90	0.00%
TELEPHONE (CELL)	1,874.22	1,783.98	(4.81%)
PRINCIPAL PRINTING	200.00	200.00	0.00%
PRINCIPAL TRAVEL	300.00	300.00	0.00%
PRINCIPAL PROF DEVEL TRAVEL	300.00	300.00	0.00%
PRINCIPAL SUPPLIES/POSTAGE	3,500.00	3,500.00	0.00%
PRINCIPAL DUES/FEES	400.00	500.00	25.00%
Total School Administration	185,054.94	180,507.08	(2.46%)
Transportation and Buses			
CONTRACTED TRANSPORTATION K-12	97,124.43	110,626.06	13.90%
SEC VOCATIONAL TRANSPORTATION	6,951.43	3,234.15	(53.48%)
Total Transportation and Buses	104,075.86	113,860.21	9.40%
Facilities and Maintenance			
O&M SHARED SERVICES	116.00	116.00	0.00%
UTILITY SERVICES (WATER/SEWER)	600.00	500.00	(16.67%)
DISPOSAL SERVICES	2,000.00	1,950.00	(2.50%)
PROPERTY INSURANCE	5,800.00	5,700.00	(1.72%)
TELEPHONE	2,344.22	2,413.10	2.94%
FURNITURE - NON INSTRUCTIONAL	0.00	1,000.00	
FURNITURE - INSTRUCTIONAL	1,560.00	3,300.00	111.54%
ELECTRICITY	13,000.00	13,000.00	0.00%
PROPANE	24,864.48	29,343.60	18.01%
MISC BUILDING/UTILITY FEES	450.00	450.00	0.00%
CUSTODIAN SALARY	49,576.80	50,689.60	2.24%
CUSTODIAN BENEFITS	7,248.14	7,410.81	2.24%
CUSTODIAN HEALTH INSURANCE	19,544.40	20,424.00	4.50%
CUSTODIAN WORKSHOPS	0.00	0.00	
CUSTODIAN TRAVEL	200.00	0.00	(100.00%)
CUSTODIAN SUPPLIES	5,000.00	7,000.00	40.00%
BLDG MAINTENANCE SERVICES	13,289.16	27,310.00	105.51%
MAINTENANCE SUPPLIES	5,000.00	5,000.00	0.00%
GROUND MAINT SUPPLIES	0.00	0.00	
SCHOOL EQUIP REPAIR SERVICES	0.00	1,000.00	
SECURITY EQUIPMENT - NON CAPITALIZED	0.00	3,500.00	
SHARED SAFETY COMMITTEE	250.00	250.00	0.00%
CAPITAL ENHANCE & IMPROVEMENTS	11,000.00	35,000.00	218.18%
Total Facilities Maintenance	161,843.20	215,357.11	33.07%
All Other Expenditures			
FOOD SERVICE GF SUBSIDY	8,000.00	15,953.39	99.42%
Total All Other Expenditures	8,000.00	15,953.39	99.42%
Total Expenditures	1,758,416.74	1,897,164.79	7.89%

Central Lincoln County (AOS#93) Adult & Community Education Annual Report 2018

CLC Adult & Community Education provided services to over 850 people in 2018. We offered the HiSET (formerly GED) high school equivalency diploma program, basic literacy & math instruction, college preparation classes in mathematics and English language arts, college placement testing, college and career advising, medical certificate programs (in partnership with LincolnHealth) and community enrichment classes for all ages. Except for our community enrichment classes/courses, all of our programs and services are free to students.

During the 2017-2018 school year, we had 28 students enrolled in our high school equivalency program. Before the year was out, 11 of them completed the program and earned their diploma. A graduation ceremony was held on May 31st that celebrated the commitment and efforts of these remarkable honorees. We hope to expand our hours of operation to include summer programming in 2019. This will enable students to stay engaged and on track with their goals throughout the summer months. Anyone who is 17 or older and out of high school and who wants to earn a diploma or improve basic skills should contact us to explore options and develop a plan. Our dedicated staff is ready and eager to provide support and encouragement to help our students reach their goals.

During the 2017-2018 school year, 36 people accessed our college transition courses and services. Anyone seeking support in navigating the college transition process, meeting the academic placement requirements for college acceptance, determining college and career goals, or understanding and completing college related paperwork should contact us. Our college transition coordinator and instructional staff are ready to help!

Approximately 800 community members accessed one or more of our low cost, high impact community enrichment offerings in 2017-2018. Our partnership with the RSU 40 Adult & Community Education Program enables us to provide a single point of access for information about classes throughout the Lincoln County area. From creative writing classes to crossbow safety, from a field course in old barns to learning to make homemade pasta, from pottery, dance and music courses to free classes

about retirement health care options and resume writing, your Adult & Community Education program provided approximately 200 enrichment classes to the residents of the Lincoln County area.

I have now served a full year as your new Director and can honestly say that Adult Education makes a difference! A BIG difference! The students who seek our services have come to a place in their lives where they are seeking something more – a high school diploma, a college education, assistance with determining the best career path for their individual strengths and needs, or support with navigating the complicated waters of financial assistance. They have hopes and dreams – the desire for a better life for themselves and their families. Without our support, those dreams might simply remain dreams that never get realized. Adult Education helps make dreams come true.

For more information about any of our programs, please visit our web site: <http://clc.maineadulted.org> or call us at 207-563-1403.

Respectfully submitted,
PAMELA J. SPERRY
CLC Adult Education Director

Lincoln Academy

To the Residents of South Bristol:

Greetings from Lincoln Academy, where our second trimester is in full swing. Classes are about halfway through their academic year, and winter sports season is at its peak. My name is Nancy Starmer, and I am currently serving as Lincoln Academy's Interim Head of School. After working for many years first as a public school teacher, then as an independent school teacher and administrator in Massachusetts and Pennsylvania, I came out of retirement to serve as a consultant and now Interim Head at LA. The experience has been fascinating and rewarding. This is a wonderful school, full of dedicated teachers who are not only committed to serving our wide range of students well but who are also active citizens of their local communities. Those connections, and the clear investment the local communities have in the success of our school, are qualities I've come to appreciate most about Lincoln Academy. Students, faculty, staff, alumni, and parents share a deep love for this place, and that shines through every aspect of the school.

Our biggest news of 2018-19 is that after an extensive national search the LA Board of Trustees has hired Jeff Burroughs to be Lincoln Academy's next Head of School. Jeff, who is currently the Assistant Head of School for Academics at St. Johnsbury Academy in Vermont (also a Town Academy) will take the reins on July 1, 2019. Before moving to St. Johnsbury, he and his wife Melissa spent several years at the Hyde School in Bath. Thanks to these roles Jeff has experience in both the Town Academy model and life in midcoast Maine, and all are looking forward to having him here at LA.

In the meantime, we are having a full and active year. In September we welcomed a large freshman class of 151 students from 21 sending towns and 14 countries around the world, bringing our total student population to 560. Our new students came in on a high note: 2018 was an excellent year for LA sports, arts, academics, and extracurriculars. The girls tennis team won their first ever state championship, and the boys lacrosse and boys cross country teams were both state runners up. Many teams were also honored with Good Sportsmanship Awards this year, demonstrating that LA athletes continue to uphold a tradition of excellence both on and off the field.

LA students also excelled in the arts in 2018, and this year continue to do so. The Wind Ensemble won Gold at New York City's WorldStrides

Heritage Festival in April, and 67 student musicians this year--a record number--have qualified for District, All-State, and All-State Jazz Honors Festivals. Though the 2019 season is just beginning, LA's theater program has won the Regional One Act Competition 11 out of the last 12 years, including in 2018. In visual arts students have over a dozen courses to choose from in drawing, painting, ceramics, metal sculpture, printmaking, and more, and in June 2018, as in previous years, a significant number of graduating seniors continued on to major or minor in visual or performing arts at universities, art schools, and conservatories.

Each year more than 150 students take at least 1 AP course at LA, many taking multiple courses and sitting multiple exams. 2018 was no exception. Our teachers mentor students wishing to do independent studies in a wide variety of subjects. This year independent studies include sustainable agriculture; multivariable calculus; bassoon, piano, and a number of other instrumental studies; journalism; woodworking; and physics. About half of LA students participate in at least one sport and many are two- and three-sport athletes. Other extracurricular activities include State-Champion Debate and Math Teams, Model United Nations, Outing Club, Special Olympics, and a wide variety of service and student-interest clubs.

Our residential program has brought students from the US and the world to the LA dorms and added significant geographic diversity to our student population. This has been apparent in every aspect of school life, from class discussions to celebrations of world holidays. Our international students benefit tremendously from their experience at LA as well, enjoying the beauty of the area, making friends with local students and being invited into their homes, volunteering at Pumpkinfest (a true cultural experience!) and sharing Thanksgiving with the staff at Camp Kieve.

Though our student population has changed over the last six years, Lincoln Academy remains deeply rooted in the local community. At LA, we are committed to providing a top-notch education for all students who come through our doors, whether they take vocational or Advanced Placement courses, participate in one of our Alternative Education or special education programs, or a combination of the above. This I hope is evident in the variety of paths our graduates choose after LA. In the Class of 2018 there were 139 graduates, 96 of whom went on to four-year colleges, 13 to two-year educational programs and community colleges, 28 of whom went straight into the workforce, and 2 of whom joined the military.

Along with our academic, athletic, arts, and extracurricular programs, we continue to uphold many long-standing traditions that some of you probably remember from your days as students or parents at LA: every

Friday we gather for an all-school Community Meeting in the gym. Students meet daily with the same academic advisor during all four years at LA. We held our annual Homecoming celebration in September, complete with the parade through downtown Damariscotta, and as I write this letter we are planning for our 2019 Winter Carnival in February.

We are deeply appreciative of the support of local sending towns. Your children are the lifeblood of Lincoln Academy. Please know that you are always welcome to attend a sporting event, concert, or Parents' Association meeting, or to stop by for a tour. We invite you to follow Lincoln Academy News on social media if you would like to know more about day to day activities on our busy campus.

Thank you for being part of a long tradition of independent education at Lincoln Academy.

Sincerely,
NANCY STARMER
Interim Head of School

South Bristol Historical Society

This has been another busy year for the South Bristol Historical Society. At the Annual Meeting in July, president Sue Edwards stepped down and Cynthia Garrels was elected interim president for a 1-year term. Re-elected to 2-year terms were officers Wayne Eugley, Betsy Graves, Deb Storch and Dave Andrews. Trustees elected for 3-year terms were Mary Avantaggio, Jason Bigonia, Scott Farrin, Priscilla House, Carol Kelsey, and Mike Naylor. Continuing to serve remaining 2-year terms were Carolyn McKeon, Donna Plummer, Warren Storch and Ellen Wells. Our thanks to Sue and out-going trustees Bob Emmons, Nat Hammond, and Genie Cole for their service. (At a later meeting, Genie was presented with a new pair of scissors in honor of the many years she clipped articles from The Lincoln County News for our archives!) This hard-working and supportive leadership has seen SBHS complete its 20th year of preserving and sharing the town's unique history.

The well-attended programs presented during the summer season began in May with students from So. Bristol School sharing their family stories. In June we heard from Kate McCarty of the Univ. of Maine Cooperative Extension about the history of distilling in Maine, and the rum running that was not uncommon along the coast during Prohibition. July saw the return of Paul Callahan, who shared excerpts from his book "Door In Dark Water," his memoir of fishing out of South Bristol. Wayne Eugley, SBHS VP, entertained and informed a receptive audience in August, recalling his experiences growing up in South Bristol, lobstering and building traps with his father. September brought another popular Trivia Night at Coveside Restaurant as we explored how much we know (and can recall!) of the town's history. The final program of the season was Dave Andrews' presentation of old photos of the area and the town's past residents.

We continued to receive objects from the past and to collect and archive newspaper reports and other written material, as well as oral reports, about South Bristol. We are grateful to all the donors who are thoughtfully helping to preserve our history and appreciate their trust in our guardianship of their family treasures.

We are awaiting the installation of the new veterans' memorial that will replace the one formerly in front of the Museum Building (original Rutherford Library). Our thanks to Scott Farrin for his help in bringing this new memorial to the town.

Another big thank-you goes to the growing number of volunteers who have helped SBHS in many ways this year, including computer entry and record-keeping, opening the Museum Building and the S Rd. School to the public, removing a tree that went down in front of the Museum during the micro-burst in September, and many other large and small tasks.

As in prior years, the Historical Society presented a \$500 scholarship to a graduate of Lincoln Academy. Taliah Mullen received the award this year. She is the daughter of Charles and Natalie Mullen, attended South Bristol School, and is now a freshman at Dartmouth College.

As part of our mission to support local history, we made a donation to the Friends of Pemaquid Mill, an organization formed recently to preserve the mid-1800s mill building at the mouth of the Pemaquid River. Cooperating with our neighbors in this effort can only enrich the record of local life.

With sincere appreciation for the community's continuing support,

The Officers and Trustees of the
South Bristol Historical Society

Rutherford Library

We were closed eight days during the past year due to snow. Our driveway is well plowed and sanded and it has been many years since someone landed in the bushes. We have moved the large-print books back into the main room and put the “classics” and poetry into the program room. The doors to the program room have been removed giving the Library a more “open” feeling. Our furnace problems seem to have been solved. We now have a beautiful cardinal sitting on our bookshelves, carved by Charlie Kelsey. A very nice rocking chair has been added to the children’s room. It is a memorial to Debbie Wilder. We have had quite a few recent memorial donations, requiring another memorial board. It is a nice way of remembering someone.

The Farnsworth passes have been used quite a bit this year, some re-uses! We have them for every day of the week, even the day the museum is closed.

Our neighborly deer (2) were caught in November looking in the back windows before strolling down to stand in the bushes watching traffic.

Respectfully submitted,
ELLEN SHEW, Librarian

Ann Wilder Stratton Award

The Stratton Award is an annual award to help South Bristol residents defray expenses for post secondary education. To qualify, applicants must have been year-round residents of South Bristol for the past four years and prove acceptance as a full time student at an accredited college, university, technical or trade school. Students are entitled to apply up to four (4) times.

Stratton Award applications are available at the South Bristol Town Office in May, and completed applications must be received at the town office in June. (Date will be posted.)

The Selectmen will review all applications and notify all students of either their acceptance or rejection with a letter which outlines the steps needed to be completed by the applicants, as well as the next deadline, in order to receive Stratton Award money.

Any resident of South Bristol, regardless of age, who is enrolled as a full time student at an accredited school, is eligible to receive Award money. It is the applicant’s responsibility to meet all deadlines.

Planning Board Report

The South Bristol Planning Board met monthly, as needed, in 2018. It was another relatively quiet year for the Planning Board. There were no changes to the Shoreland Zoning or Flood Plain Ordinances during 2018, and the Board began reviewing the Shoreland Zoning Ordinance in 2018 to make any updates needed to remain in compliance with current State of Maine guidelines. Once the review began, it became obvious that we would need to replace our existing ordinance with a new one. We are now in the final stages and will be presenting it to the Selectmen for their review, then to the citizens of South Bristol, and for final acceptance from the State of Maine. We also plan to update the Shoreland Zone application during 2019, once a new ordinance is adopted by the people of South Bristol.

As a reminder, most activities within the shoreland zone (250' from the water) are regulated by or require a permit under the South Bristol Shoreland Zoning Ordinance. We encourage everyone who owns property within the shoreland zone to read the ordinance and to consult the maps and ordinance before beginning their project. Materials are available at the Town Office and on the Town website at <http://www.townofsouthbristol.com/planning-board>. If you have questions before beginning a project, ask to be placed on the agenda, and we are happy to answer your questions.

The Planning Board meets on the first Tuesday of the month and occasionally on the third Tuesday, as needed, to follow up on business that is before the Board. The public is always welcome to attend. The agenda is posted on the bulletin board outside the main entrance of the town office the Friday before a meeting. Any matter to be discussed by the Board must be received by the Planning Board by the close of business on Thursday prior to the meeting.

I would like to extend my appreciation and thanks to my fellow Board members, who each bring invaluable experience and insight to the table, and look forward to working with them again in 2019. Once again, I can't thank Rory Craib enough for his dedication to the Town of South Bristol, and the time and effort he has afforded the Board during the review of the ordinance. I would also like to welcome Jarrod Pinkham, our new code enforcement officer, and look forward to working with him, and to thank Stan Waltz for his years of service.

We continue to have two vacant alternate seats; anyone who may be interested in becoming an alternate for the Planning Board, please contact the Selectmen.

Respectfully submitted,
AMY-JO RICE, Chair

Harbormaster's Report

This past year has been a busy year. The best part is that by the time you read this, the ledge will have been removed from under the bridge or nearly so. When finished, there will be a channel 22 feet wide and 6 feet deep, according to the Army Corp info.

Also, speaking of the bridge, a lobster boat near the bridge broke its mooring and went under the bridge. The pilot house was totally damaged. No damage to the bridge. The owner of the boat had it towed to a site and hauled out of water.

This past year some mooring owners took the liberty of having floats made and put on their mooring so they could tie boats on both sides. They have not applied for a permit for the float from the Harbormaster's office or the Army Corp of Engineers which is needed before putting in a float. What happened in this case was that the situation was too tight for the location. The owners will be told not to put the floats in again.

Some people have given up their moorings, which have been renewed to people on the waiting list. New applications have been added to the waiting list.

I wish to thank Beverly and Linda for all their help. I wish them the best in their retirements. All the help has made my job much easier.

Thank you also to John Mitchell, Bob Oberlander, and Ellen Shew for their work.

This is my 16th year as Harbormaster, plus 10 years as assistant.
I am also getting near retirement in a few years.

Happy Boating,
CECIL BURNHAM,
Harbormaster

Notice Relating to the Control of Dogs

Portions of R.S. 1964 Title 7, as Amended by the Public Laws of 1965, 67, 69, 71, 73, 74, 75, 77, 79, 81, 82, 83 and 87

Chapter 721

Section 3911 DOGS NOT TO RUN AT LARGE

It is unlawful for any dog, licensed or unlicensed, to run at large, except when used for hunting.

Section 3912 DISPOSITION OF DOGS AT LARGE

Any animal control officer or person acting in that capacity shall seize, impound or restrain any dog found in violation of Section 3911 and deliver to any shelter, or shall take the dog to its owner if known. Such dogs shall be handled as stray and abandoned dogs.

Section 3921 LICENSE NECESSARY

No dogs shall be kept within the limits of the State, unless the dog has been licensed by its owner or keeper in accordance with the laws of the State.

Section 3922 ISSUANCE OF LICENSE

January 1st, each owner or keeper of a dog at the age of six months or more shall, on or before January 1st of each year, cause the dog to be licensed.

A. In the Clerk's office of the municipality where the dog is kept.

B. A person becomes the owner or keeper of a dog aged 6 months or more.

No Municipal Clerk may issue a license for any dog until the applicant has filed proof with the Clerk that the dog has been immunized against rabies.

Section 3924 VIOLATION

1. Civil violation. Any person who violates any section of this chapter commits a civil violation for which a forfeiture not to exceed \$100 may be adjudged.

2. UNLAWFUL use of collar or tag. Any person who removes a dog tag or rabies tag or who places either a collar or rabies tag on any dog not described on it or for which the license was not issued commits a civil violation for which a forfeiture of not more than \$100 may be adjudged.

**DOG LICENSES ARE DUE PRIOR TO JANUARY 31.
A PENALTY IS ASSESSED AFTER JANUARY 31.**

South Bristol Volunteer Fire Department

From November 28, 2017 to November 27, 2018 the South Bristol Volunteer Fire Department was dispatched for more than one hundred forty (140) calls, which accounted for five hundred three (503) man-hours. Forty-nine percent of the calls were for emergency medical assistance. For most of these calls the patient is transported to the hospital by the Central Lincoln County Ambulance Service (CLCAS). As a first responder service we are only allowed to transport a patient to the hospital in an extreme emergency. Without CLCAS to transport those who call for medical attention, we would not be able to have a first responder unit and you would have to wait for the ambulance to come from Damariscotta. The working relationship we have with the providers at CLCAS is very good and we want to acknowledge all that they bring to helping you when you have a medical emergency. To all the providers at Central Lincoln County Ambulance Service, THANK YOU!

The department was dispatched for eight fires this year, including a structure fire, a chimney fire, a small boat engine fire, an electrical fire, a generator fire, a “porta potty” fire, a dryer fire, and an unpermitted burn. For the structure fire and the electrical fire mutual aid was called for from our neighboring towns. As many of our firefighters work out of town, mutual aid is a time saver for getting a fire extinguished. The department was called to provide mutual aid to Bristol four times this year.

Fifteen percent of the calls we were dispatched for this year were for fire alarms. The majority of these were either cooking errors or faulty detectors. Three times the department was called for smoke or fire investigations, which were all permitted burns seen by concerned citizens.

On September 9, 2018 a microburst made a path through South Bristol. Huge trees were toppled all over town, many of which came down on wires or in the road. Department members went from one location to another standing by at downed power lines or cutting up trees blocking the road. Besides this storm the department was called out for trees or wires in the roadway eleven times this year.

The department was dispatched to motor vehicle accidents 15 times this year. Thankfully, in most of them nobody was injured, but in others a deer was injured.

Besides the calls listed above the department responded to some more unusual calls this year. A propane leak from a vehicle hitting the propane tank brought firefighters from both South Bristol and Bristol to the scene. During a storm in October, a boat broke from its mooring and proceeded to go through the bridge crashing into the roadway of the bridge. On July 4th we also responded to the bridge as one of the gates malfunctioned and traffic could not go across the bridge for an hour. Personnel advised motorists on both sides of the bridge of the situation.

The members of the department thank you for your continued support at both town meeting and with our annual donation letter. We are able to provide you, the citizens of South Bristol, with the quality of emergency services that we do, because of your generosity.

Respectfully submitted,
MARK CARROTHERS
Fire Chief

Central Lincoln County Ambulance

In 2018 our service responded to 1,640 emergency calls, an increase of over 100 emergency calls from 2017. While we have seen an increase in emergency calls, we have continued to see a decline in transfers, specifically basic life support transfers. The continued reduction in transfer volume has had a large impact on our revenue for the year. This is an issue for our organization because, in the past, our operational budget has come entirely from the calls we bill for, while the town contributions have been used for equipment and training needs. Going forward the town contribution amounts have increased to compensate from our decreased revenue, while remaining very low cost when compared to other EMS agencies of comparable size.

We have continued our annual appeal letter to seek help from our community members in covering the increasing costs of equipment and training. I am pleased to announce that we have received great support again this year, raising \$29,000 to date. The money we receive in donations is going toward our effort to purchase our next ambulance to replace one of our two aging 2010 ambulances. The approximate cost of replacing an ambulance is now \$170,000 and all donations are an essential part of acquiring these funds.

We have continued to provide Community Paramedicine visits to members of our community for our fifth straight year. This program has demonstrated a positive impact on the patient's ability to manage medical conditions at home. We have completed four training modules and will continue to train on additional topics in the future to continue to provide the best home care to our patients.

Respectfully,
MARK DOE
Interim Service Chief



Lincoln County Emergency Management Agency

Working for you

Lincoln County Emergency Management Agency strives every day to encourage and support preparedness in the communities of Lincoln County. In order to accomplish this we work with our first responder agencies, state agencies, federal agencies, and various community organizations. We manage the Lincoln County Search & Rescue Team, a Hazardous Materials response team, our Amateur Radio Team, and the Lincoln County Local Emergency Planning Committee (LEPC). The LEPC identifies facilities that use hazardous materials in Lincoln County; the membership is made up of facility representatives and first responders. The LEPC works to ensure that responders and the facilities are prepared to handle an emergency regarding hazardous materials. Our agency has 2 full time employees and 1 part time employee. Our 2019 budget is \$236,535, 50% of our budget is reimbursed by a grant from FEMA through the State of Maine. We also receive approximately \$75,000 annually in Homeland Security Grant funds for projects and teams.

September is preparedness month

Are you prepared?

Being prepared means everyone in your household is able to survive at home with no utilities, phone, electricity, water, etc., or has a pre-identified evacuation location where you and household members can go to survive. FEMA (Federal Emergency Management Agency) says that everyone should be prepared for at least 72 hours, we recommend that you are prepared to survive for at least **7 days**. You can start by asking yourself the what ifs: what if you lost power for 1 week or 2 weeks, where would you get water from? Where would you get food? If the power loss were in the winter, would you be able to heat your home? Would you need to go to a shelter,

where would you get information about shelters that are open? What if your road was blocked, would you be able to get needed medication, do you have an extra supply of medication. What if there was a fire at your home? Everyone's situation is different, a lot of us will have the same what ifs but some of us have different what ifs. Make sure you ask yourself all of the what ifs that you can think of, and develop a plan to prepare for each one. Information about getting prepared can be found on our website, and social media pages below. During emergencies and disasters, be sure to check in with your neighbors and always follow the directions of first responders.

Lincoln County EMA will be hosting a Preparedness Fair at the CLC YMCA in Damariscotta in September 2019! Please keep an eye on our website and social media for more information. There will be several organizations present to answer all your preparedness questions and provide tips!

Project Lifesaver

We recently joined Project Lifesaver. Project Lifesaver is a program used to help locate people that may wander from their home due to a brain disorder such as Alzheimer, Dementia, Autism, Down Syndrome, or any other diagnosed brain disease or traumatic brain injury. If you know someone that needs this program, please have his or her caregiver call us, our goal is to provide this service at no charge, and so far we have been able to do so. You can learn more about the program at www.projectlifesaver.org.

www.lincolncountyema.net lincolncountyema@lincounty.me
PH: 882-7559

Lincoln County Sheriff's Office

As the Sheriff's Office prepares to enter 2019, we look back at 2018 as one of our busiest and most challenging years. Not only did our County-wide calls for service increase 13%, but we also struggled, as most law enforcement agencies have, with attracting and retaining qualified law enforcement professionals.

To their credit, I want you to know that my staff handled each of these challenges with the dedication and professionalism we have all come to expect. The work that they do each day with crime prevention, drug intervention, and jail diversion can sometimes be overlooked. I am proud to tell you even in difficult times the men and women of the Sheriff's Office have continued this mission and met each challenge head on.

Our partnership with organizations like the Boothbay Region Community Resource Council, Mid-Coast Hospital Addiction Resource Center, and Healthy Lincoln County has continued to offer community based resources County-wide to prevent, treat, and support Lincoln County citizens struggling with drug and alcohol disorders.

We also enjoyed our 25th year supporting the youth of Lincoln County by again participating in Camp POSTCARD (Police Officers Striving to Create and Reinforce Dreams). This weeklong summer camp is free to youth from all sixteen counties. Over the past 25 years, over 400 5th and 6th grade boys and girls from Lincoln County have been able to attend this camp that is staffed by law enforcement officers, some of them from our Office.

Looking forward to 2019, I feel confident many of our challenges are in the past. We have plans to improve our visibility and response times in the Boothbay Region with the opening of a substation at the Boothbay Town Office. Additionally, we also have plans to staff a dedicated traffic deputy whose primary responsibility will be responding to locations that either have high crash volumes or citizen traffic complaints that involve speed or reckless operation.

As I begin my 17th year of service to Lincoln County, my commitment to serving the citizens of Lincoln County and meeting the law enforcement challenges of the County have never been stronger. 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.

SHERIFF TODD B. BRACKETT

Bristol/So. Bristol Transfer Facility

For the Bristol/South Bristol transfer facility, 2018 was another busy year and I would say the busiest we've seen. The biggest change for us in 2018 was plastics. As everyone knows by now, there is no market for any grade of plastic except #2. We do the best we can to recycle what we can and unfortunately some things we can't control. It pains me, and it hurts our bottom line, to have to send plastics to the landfill.

As we look ahead, 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, as I state every year. Buildings and machinery grow old and tired and don't last forever. My goal in 2017 was to plan ahead for each item, start capital reserve accounts for each one and be ready when the time comes. Those accounts are in place and there is no need for any major purchases at this time. 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 always looking for new ideas to make things easier and more efficient. I would like to say I'm very grateful to our loyal staff, Kurt Geib, Raymond Eastman, and especially Darrin Smith for helping when one employee was ill for a whole month during the busiest time of year, and, of course, for all that they do to help run and maintain the facility.

During the time I have been manager, I've done what I can to keep the budget flat. This year 2019 we are asking for a 3% increase. We have contracts expiring which we will need to renegotiate, and as the years keep getting busier, we need more help and we have asked Darrin to stay on. I'm proud of our towns' growing commitment to recycling. We have seen our recycling rate grow every year and even with the plastic problem I'm happy to say it's still growing and staying over 21%. Every little bit helps save tax dollars, and it is important to remember that our tonnage to the landfill is still growing so we must try to both keep our expenses down and keep our recycling rate growing. Please keep up the good work, encourage others, and keep that recycling percentage growing.

Thank you,
DAVID POLAND (manager)

U.S. Senator's Report

Washington, DC

January 3, 2019

Dear Friends,

As I travel Maine, I hear from people who live in every corner of our state. I hear about their achievements, their successes, their work to improve their communities – I hear about the hope they have for our state. I also hear about our challenges, and all the work we have left to do. As I see it, that's my job: to listen to you, act where I can to build on what's good, and work on the tough parts. As 2018 comes to a close, I wanted to take a moment to share an update on some of the work we're doing in Washington to lift up the accomplishments of Maine people and make progress on the challenges they face.

From Portland to Presque Isle, from Milo to Camden, I hear about the pain that the opioid epidemic is inflicting on Maine communities. I've met with Maine people in recovery, family members of those struggling with substance use disorders, treatment providers, and law enforcement officials to learn about their experiences with this terrible disease, and everyone agrees that in order to fully respond to these problems, we need a stronger federal effort to end the opioid epidemic. Fortunately, some help is on the way – in October, we overwhelmingly passed a sweeping, bipartisan opioids bill. I've pushed hard for this type of legislation and was proud to have provisions I've advocated for included in the bill. These priorities have been guided by the voices of Maine people, and we'll keep working to confront this tragic problem.

I've also worked to strengthen the future of our forest economy. Maine's forests have powered our state's economy for generations, especially in our rural communities. So, when rapid shifts in the market led to the closure of many pulp and paper mills and biomass power plants, it required a collaborative approach to support future growth in this important industry. That's why, together with the other members of the state's Congressional delegation, I pushed to establish the Economic Development Assessment Team (EDAT). This integrated, multiagency effort aims to foster innovation and commercialization in Maine's forest economy, and we're already seeing the benefits: in recent months, several forest industry businesses have announced significant investments into Maine operations, and in September

2018, the Forest Opportunity Roadmap (FOR)/Maine released an action plan to make sure this industry, and the rural communities it supports, can continue to thrive for generations to come.

As I close this letter, please allow me to express my gratitude to each of you – for your dedication to our state, and to one another. It’s often said that Maine is like a big small town (with very long streets)—that’s because at our heart, we’re one big community. It’s not only a pleasure to serve you– it’s a pleasure to know you. Thank you for being the reason Maine is so special. Mary and I hope that 2019 will be a good year for you, your family, your community, and our great State.

ANGUS S. KING
United States Senator

U.S. Senator’s Report

Washington, DC

Dear Friends,

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our state have placed in me and welcome this opportunity to share some key accomplishments from this past year.

As Chairman of the Senate Aging Committee, I worked to help ensure the well-being of our seniors. The *SeniorSafe Act* I authored became law last year and is empowering banks, credit unions, and other financial institutions to better protect seniors from financial fraud.

Following extensive committee investigations of prescription drug pricing, additional legislation I crafted became law, ending the egregious practice of pharmacy “gag clauses” that prevented pharmacists from informing patients on how to pay the lowest possible price.

This year, I was also successful in securing an extra \$425 million for Alzheimer’s research—the largest funding increase ever—bringing the total to \$2.34 billion. Additionally, the bipartisan *BOLD Act* I authored will create public health infrastructure to combat Alzheimer’s by promoting education, early diagnosis, and improved care management.

More than 40 million Americans—including 178,000 Mainers—are caregivers for parents, spouses, children, and other loved ones with disabilities or illnesses, such as Alzheimer’s. The *RAISE Family Caregivers Act* I authored was signed into law last year, giving caregivers more resources

and training to better balance the full-time job of caregiving. Another law I wrote will help grandparents who are raising grandchildren, largely due to the opioid addiction crisis.

In addition to helping seniors, a major accomplishment over the past year is the increased federal investment in biomedical research that is leading to progress in the fight against numerous devastating diseases. Congress has boosted funding for the National Institutes of Health by \$7 billion in just the last three years, bringing total funding to more than \$39 billion.

One of my highest priorities as Chairman of the Transportation Appropriations Subcommittee is to improve our nation's crumbling infrastructure and ensure that Maine's needs are addressed. Since the Better Utilizing Investments to Leverage Development (BUILD) Transportation Grants program, formerly known as TIGER, was established in 2009, I have secured \$160 million for vital transportation projects throughout Maine.

Congress also delivered a Farm Bill last year, which includes many important provisions that will help the agriculture industry in Maine and across the country. Specifically, I secured provisions that will strengthen support for young farmers, improve local farm-to-market efforts, and increase funding for organic research.

Congress took decisive action to address the opioid addiction epidemic. In addition to appropriating \$8.5 billion in federal funding last year, Congress enacted the *SUPPORT for Patients and Communities Act*, a comprehensive package that embraces the multipronged approach I have long advocated for this epidemic: prevention, treatment, recovery, and enforcement to stop drug trafficking.

Maine plays a key role in ensuring a strong national defense. In 2018, Congress provided funding for five ships to be built at Bath Iron Works, which will help to keep our nation safe and provide our skilled shipbuilders a steady job. I also secured more than \$162 million for infrastructure projects at Portsmouth Naval Shipyard to support their important work to overhaul Navy submarines.

A Maine value that always guides me is our unsurpassed work ethic. In December 2018, I cast my 6,834th consecutive vote, continuing my record of never missing a roll-call vote since my Senate service began in 1997.

I appreciate the opportunity to serve Maine in the United States Senate. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2019 be a good year for you, your family, your community, and our state.

SUSAN M. COLLINS
United States Senator

U.S. Representative's Report

I hope this message finds you well. I am honored to represent you and your family and am grateful for the chance to offer both an update from Congress and my thoughts on the year ahead.

In Maine, we care less about political parties than about getting the job done. That's why I'm happy to report several recent victories I had reaching across the aisle to address issues important to our state.

Signed into law after months of deadlock, the 2018 Farm Bill contained several provisions I introduced. We were able to boost local food investment and organic research programs that are important to the Maine farmers driving a resurgence in our agricultural economy. The bill also created a pilot program to help doctors write prescriptions and offer vouchers to patients who need to change their diet but can't afford fresh food. Finally, the legislation included several steps I introduced to reduce food waste, a national problem that is not only costly to the environment and economy, but a missed opportunity to help millions of Americans who don't have enough to eat.

At the end of 2018, the President signed into law legislative language I introduced to assist veterans who had been blindsided by debt with the Department of Veterans Affairs. After hearing from several veterans who did not receive mailings about their debt until it was too late to take action, I introduced a bill to require the VA to improve its notification system. The final legislation requires that veterans have the option of getting electronic notifications and that the VA report on the underlying issues.

And on the House Appropriations Committee, I worked to protect programs that our state relies on, such as small business grants, rural broadband investment, effective responses to the opioid epidemic, shipbuilding at Bath Iron Works, and more.

As a new Congress gets underway, I will keep working with Republicans to make progress on key issues like these. But with Democrats now in the majority, I look forward to having an open debate on problems that have been ignored for too long. This includes the gun violence plaguing our nation, the dangers climate change presents to our country, crushing student loan debt, the influence of big money in politics, and the need for all Americans to access affordable health care and prescriptions.

In Washington and Maine, my offices stand ready to answer your questions, listen to feedback, and assist with federal issues and agencies. My hard-working staff helps many hundreds of constituents every year and I welcome the chance to serve you.

Chellie Pingree, Member of Congress

Governor's Report

For the past eight years as your Governor, my priority has been to make Maine prosperous. I am proud to say that my administration has had some success, but there is more that can be done.

Mainers experienced strong, record-setting economic growth in 2018, setting so many new records: a record-high number of employers; a record-high number of private-sector jobs; record-high revenues for the state; record-low unemployment; and the fastest net-earnings growth in New England. Our poverty rate declined to the lowest since 2005 with the fewest number of children in poverty in 17 years. Maine's future is the brightest it has been in decades: there are more new businesses, more money in your paycheck, and better opportunities for our children. And that's what it's all about: the future of our state.

We have brought stability to state finances and implemented pro-business, pro-growth policies across state government. The incoming administration is taking on a state government that is vastly improved—both structurally and financially—from the one I inherited. Therefore, I have suggested to the new administration that now is the time to cut taxes by an additional 20 percent.

My administration lowered taxes by 20 percent for more than half-a-million Mainers. Cutting taxes for our families has proven to be an excellent policy decision. Despite this cut, we are seeing higher revenue in almost every tax category—sales and use tax, individual income tax, and corporate income tax. We must always remember that the revenue we receive in taxes is due to the hard work of Maine's people. Democrats stated they want to use surplus money to fully fund revenue sharing at 5 percent, rather than the 2 percent the towns have received for the past 6 years. **However, there is no guarantee your local government will cut your property taxes by one penny—never mind dollar-for-dollar—if revenue sharing is increased.**

The people of Maine and the municipal balance sheets would be better off if the state cut income taxes and allowed municipalities to collect property taxes or service fees from non-profits to supplement the local property taxes. Everyone should contribute to the operation of local community governments.

I encourage you to pay attention to what happens in your municipality and in Augusta. So many good people have worked much too hard to achieve our current prosperity. We must avoid letting politicians drive Maine's finances and its economy back into the ground. I promise you that I will be watching.

PAUL R. LEPAGE, Governor

State Senator's Report

First, let me thank you for reelecting me to represent you at the State House in Augusta. It truly is an honor to serve the constituents of District 13 in the Maine Senate. I am eager to get to work so that Maine becomes an even better place to make a decent living and raise a family. I would like to provide you with a few highlights of the 128th Legislature as well as my vision for the upcoming legislative session, which convened in December.

During my time as a member of the Maine Senate, it has been encouraging to see the significant progress that has occurred. The State of Maine closed the fiscal year that ended on June 30, 2018 with a budget surplus of more than \$126 million and a 'rainy day fund' totaling more than \$274 million, allowing our state to have a better borrowing capacity and long-term financial stability. Following years of budget shortfalls and high spending, the significance of these economic achievements cannot be overstated. Maine's unemployment is at an all-time low, and the state's jobless rate has been below four percent for a record 31 consecutive months.

Perhaps the most significant action the 128th Legislature took was passing tax conformity. In doing so, we ensured that Maine citizens would not see their tax burden increase as a result of the federal changes to the tax code. Additionally, the tax conformity legislation included a \$300 child credit and increased the property tax fairness credit. Serving as Chair of the Taxation Committee at the time, I was incredibly proud that both sides of the aisle could come together to benefit the Maine people.

As we head into the 129th Legislature, I have been elected by my colleagues to serve as the Senate Republican Leader. I look forward to listening to all viewpoints and examining critical legislation with a keen eye as we have a responsibility to ensure the best interests of all Maine citizens. I have also been appointed to serve on the Marine Resources Committee, which has jurisdiction over the State's commercial marine fisheries management, including the processing and sale of marine fish, shellfish and aquaculture. Maine is known around the world for the quality of seafood that comes from our coastline. I look forward to working with my colleagues to promote our marine industry while also taking the necessary steps to protect our natural resources for generations to come.

Thank you again for trusting me to be your voice in Augusta. If you have comments, questions or if you would like assistance with a state-related matter, please feel free to contact me at 287-1505 or dana.dow@legislature.maine.gov.

DANA L. DOW, State Senator

State Representative's Report

Dear South Bristol Residents,

It is an honor to continue my service as your State Representative. For the last six years, I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, embracing renewable energy and a more resilient power grid, reducing student debt, repairing our roads and bridges, increasing protections for workers and consumers, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving once again on the Marine Resources Committee and have also joined the Environment and Natural Resources Committee. Through these two panels, I will work to improve the quality of our oceans, take steps to prepare for and mitigate the effects of climate change, curb our unhealthy reliance on plastic bags and containers and protect our marine and natural resources-based economies.

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're 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 help or if you want to discuss or testify on any legislation. My email is mick@mickdevin.org and my phone number is 975-3132. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,
MICK DEVIN
State Representative

State Representative

It is an honor to serve as your State Representative. South Bristol has always held a special place in my heart. From the breathtaking views that never grow old and the overall sense of community, South Bristol ranks high as a truly great place to live.

Over the next two years, I will be working hard on your behalf to provide responsive constituent services, be your advocate in the State House and advance legislation that improves life in our district and in our state.

Over the coming months, we expect to take up over 2,000 separate pieces of legislation covering a wide variety of topics. Top priorities include expanding health care coverage, bringing relief from the opioid crisis, reducing student debt, fighting and dealing with the effects of climate change, repairing our roads and bridges, getting prescription drug costs under control, protecting the independence of seniors and making sure we are caring for our neighbors with disabilities.

We will also be balancing the state budget for the next two years and will work to do so in a way that restores revenue sharing funds for all Maine towns and respects the mandate of the voters to properly fund public education.

This year I am serving on the Health and Human Services Committee, where we will oversee policy regarding MaineCare, health care, the opiate crisis, mental health, social services, medical marijuana, homelessness and public assistance.

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're doing the best work we can for the people of our district and all the people of Maine.

I am honored to represent South Bristol residents and the rest of House District 89. I encourage you to reach out to me if I can address any concerns you may have, if you'd like to discuss or testify on any legislation or if you'd like to receive my e-newsletter. You can also get information on upcoming bills on the legislature's website: www.legislature.maine.gov. I can be contacted at Holly.Stover@legislature.maine.gov or by phone at 207-633-5979.

Respectfully,
HOLLY STOVER
State Representative

Independent Auditors' Report

Board of Selectmen
Town of South Bristol

We have audited the accompanying financial statements of the governmental activities and each major fund of the Town of South Bristol, as of and for the years ended December 31, 2018 and 2017, 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 and each major fund of the Town of South Bristol as of December 31, 2018 and 2017, 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 – general fund; schedule of expenditures of federal awards; schedule of town's proportionate share of the net pension liability; and the schedule of town contribution information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

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

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

WILLIAM H. BREWER
Certified Public Accountant

February 6, 2019
Bath, Maine

**Town of South Bristol
Management's Discussion & Analysis
Calendar Year Ended December 31, 2018**

The Municipal Officials of the Town of South Bristol, Maine offer the readers of the Town of South Bristol, Maine's financial statements this narrative overview and analysis of its financial activities for the calendar year ended December 31, 2018. We encourage readers to consider the information presented in conjunction with additional information that we have furnished in the basic financial statements and the accompanying notes to those financial statements.

The Financial Statements

The financial statements presented herein include all of the activities of the Town of South Bristol, Maine (the Town) using the integrated approach as prescribed by GASB Statement No. 34.

The Government-Wide Financial Statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting. They present governmental activities. These statements include all assets of the Town as well as all liabilities.

The Fund Financial Statements include statements for each of the two categories of activities - governmental and fiduciary. The governmental activities are prepared using the current financial resources measurement focus and modified accrual basis of accounting. The fiduciary activities are agency funds, which only report a balance sheet and do not have a measurement focus. Reconciliation of the Fund Financial Statements to the Government-Wide Financial Statements is provided to explain the differences created by the integrated approach.

Reporting the Town as a Whole

Statement of Net Position and the Statement of Activities

The Statement of Net Position and the Statement of Activities report information about the Town as a whole and its activities. Excluding infrastructure, these statements include all other 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.

A comparison of the Statement of Net Position shows the strength of the Town and what they have compared to what they owe.

	2018	2017	VARIANCE
Current Assets	12,933,619.21	13,426,476.84	(492,857.63)
Net Property, Plant, and Equipment	4,436,484.00	4,468,243.50	(31,759.50)
Deferred Outflows of Resources	40,035.46	36,839.15	3,196.31
Total Assets	<u>17,410,138.67</u>	<u>17,931,559.49</u>	<u>(521,420.82)</u>
Current Liabilities	2,709.42	2,166.18	543.24
Long-Term Liabilities	12,226.00	12,738.00	(512.00)
Deferred Inflows of Resources	2,135.00	2,207.00	(72.00)
Net Position	<u>17,393,068.25</u>	<u>17,914,448.31</u>	<u>(521,380.06)</u>
	<u>17,410,138.67</u>	<u>17,931,559.49</u>	<u>(521,420.82)</u>

These two statements report the Town's net position and changes in 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 the Town's net position is one indicator of whether its financial health is improving or deteriorating. Other factors to consider are changes in the Town's property tax base and the condition of the Town's infrastructure.

The breakdown of the Net Position is as follows:

	2018	2017	VARIANCE
Net Invested in Capital			
Assets	4,436,484.00	4,468,243.50	(31,759.50)
Restricted	12,165,566.69	12,641,392.79	(475,826.10)
Unrestricted	791,017.56	804,812.02	(13,794.46)
	<u>17,393,068.25</u>	<u>17,914,448.31</u>	<u>(521,380.06)</u>

Government Activities

Most of the Town's basic services are reported in this category including fire protection, recreation, highway maintenance and general administration services. Property taxes, user fees, interest income, and state and federal grants finance these activities.

Fund Financial Statements

The fund financial statements provide detailed information about the most significant fund - not the Town as a whole. Some funds are required to be established by State law or by grantor. However, management establishes many other funds to help it control and manage money for a particular purpose or to show that it is meeting legal responsibilities for using certain taxes, grants or other money.

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 balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can be readily converted to cash. The governmental funds statements provide a detailed shorter-term view of the Town's general government operations and 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 differences of results in the total Governmental Funds to the Statement of Activities are explained in a reconciliation following each Government Fund financial statement.

Governmental Activities

The net cost of all Governmental activities this year was \$3,215,101.29 compared to \$3,235,300.62 in the prior year. The amount that our taxpayers financed for these activities through taxes was \$2,513,526.58 in the current year compared to \$2,497,180.08 in the prior year because 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 \$2,693,721.23 in 2018 and \$3,718,240.27 in 2017 in property taxes and with other revenue such as excise tax, interest, State Revenue Sharing and other miscellaneous revenues.

The Town's programs include General Government, Health & Welfare, Highways, Education, Intergovernmental on Behalf Payments, County Tax Assessment, Public Safety and Unclassified. Each program's net cost is presented below. The net costs show the financial burden that was placed on the Town's taxpayers by each of these functions.

Governmental Activities	Net Cost 2014	Net Cost 2015	Net Cost 2016	Net Cost 2017	Net Cost 2018
General Govt	171,827.01	191,477.67	163,066.42	173,449.51	160,834.66
Human Services	22,963.67	26,139.38	36,247.23	34,424.04	35,112.39
Cemeteries	15,000.00	15,000.00	15,000.00	14,499.99	15,000.00
Transfer Station	142,168.00	160,334.00	160,334.00	155,832.00	155,832.00
Highway	17,197.55	25,848.01	226,673.85	238,126.05	187,084.33
Education	1,508,319.56	1,565,010.31	1,224,541.08	1,571,727.58	1,627,529.40
County Tax	737,769.41	747,539.22	804,440.82	804,061.58	831,639.76
Public Safety	100,296.81	99,963.97	85,714.58	108,053.35	84,639.44
Unclassified	232,498.76	110,929.29	314,973.35	75,975.71	57,431.57
Investments	48,212.02	63,224.36	56,265.37	54,888.31	57,092.74
Recreation	100.00			4,262.50	2,905.00
	<u>2,996,352.79</u>	<u>3,005,466.21</u>	<u>3,087,256.70</u>	<u>3,235,300.62</u>	<u>3,215,101.29</u>

On December 31, 2018 South Bristol's net position for governmental activities totaled \$17,393,068.25. Net position as of December 31, 2017 was \$17,914,448.31. The result is a decrease in net assets of \$521,380.06 during the fiscal year 2018.

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 Annual Report of the Town of South Bristol. This could be compared to the proposed budget for 2017 to ascertain potential increases or decreases in individual budgetary items.

Administrative Notes	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
Assigned Fund Balance					
“Surplus”	526,683.66	533,546.66	571,340.49	723,884.03	721,003.49
Mil Rate	3.10	3.20	3.20	3.35	3.35
County Tax	737,769.41	747,539.22	804,440.82	804,061.58	831,639.76

Of your tax dollar, Education is 62.1%, Lincoln County is 35.6% and Municipal is 2.3%.

Summary

We are very proud of the continuing excellent financial state of the Town of South Bristol. We continue to follow the sound financial practices that were started over a hundred years ago. They have served the Town well. With the addition of the Ann Stratton Bequest and other generous anonymous donations we have been able to fund numerous projects that benefit the entire community.

It is our hope to maintain these policies for many years to come.

Exhibit F

TOWN OF SOUTH BRISTOL
Statements of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Funds
for the Years Ended December 31, 2018 and 2017

	Governmental Funds			2018 Total	2017 Total
	General	Capital Projects	Special Revenue		
REVENUES:					
Intergovernmental Revenue	8,200.00	-	-	8,200.00	7,800.00
Homestead Reimbursement	13,768.50			13,768.50	11,417.50
Property Taxes	2,528,220.81			2,528,220.81	2,497,710.49
Excise Tax (Auto & Boat)	270,963.06			270,963.06	269,026.97
Education	152,696.62			152,696.62	156,993.31
General Government	19,659.12			19,659.12	16,199.23
Public Safety	19,107.41			19,107.41	22,389.55
Interest Income	8,759.99	101.33		8,861.32	8,147.33
Highways	19,040.00			19,040.00	19,208.00
Unclassified	87,030.76			87,030.76	81,961.36
Human Services					402.85
Realized Gains			125,743.91	125,743.91	207,059.15
Unrealized Gains (Losses)			(613,418.47)	(613,418.47)	289,183.32
Investment Interest & Dividends			366,076.33	366,076.33	366,885.94
Donations					53.98
Maine State Retirement on Behalf					
Payments (Note G)	71,347.25			71,347.25	59,230.91
Stratton Fund	405,000.00			405,000.00	240,000.00
Total Revenues	3,603,793.52	101.33	(121,598.23)	3,482,296.62	4,253,669.89
EXPENDITURES:					
Education	1,775,648.03	-	-	1,775,648.03	1,675,608.82
General Government	220,796.48			220,796.48	194,372.45
Highways	158,540.26			158,540.26	209,749.98
Public Safety	97,207.41			97,207.41	102,559.65
Transfer Station	155,832.00			155,832.00	155,832.00
Unclassified	144,462.33			144,462.33	96,451.07
Special Assessments	831,639.76			831,639.76	804,061.58
Recreation	2,905.00			2,905.00	4,262.50
Maine State Retirement on Behalf					
Payments	71,347.25			71,347.25	59,230.91
Cemeteries	15,000.00			15,000.00	14,499.99
Human Services	25,532.00			25,532.00	25,246.50
Investment Fees			57,092.74	57,092.74	54,888.31
Total Expenditures	3,498,910.52	-	57,092.74	3,556,003.26	3,396,763.76
Excess of Revenues Over					
(Under) Expenditures	104,883.00	101.33	(178,690.97)	(73,706.64)	856,906.13

continued on next page

OTHER FINANCING SOURCES (USES):

Operating Transfers - In	-	-	-	-	15,945.14
Operating Transfers - Out			(405,000.00)	(405,000.00)	(255,945.14)
Total Other Financing Sources (Uses)	-	-	(405,000.00)	(405,000.00)	(240,000.00)
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	104,883.00	101.33	(583,690.97)	(478,706.64)	616,906.13
Fund Balance, Jan. 1	1,157,414.47	40,480.89	12,167,381.46	13,365,276.82	12,748,370.69
Fund Balance, Dec. 31	1,262,297.47	40,582.22	11,583,690.49	12,886,570.18	13,365,276.82

**TOWN OF SOUTH BRISTOL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2018**

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

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

1. Financial Reporting Entity

The Town of South Bristol was incorporated in 1915. The Town operates under a town meeting form of government.

In evaluating the Town of South 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 South 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 Standard 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 Statement 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 Statement 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 Statement of Activities reduces gross expenses (including depreciation) by related program revenues, and operating and capital grants. Program revenues must be directly associated with the function (fire, public works, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, intergovernmental revenues, interest income, etc.).

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

3. Basic Financial Statements - Fund Financial Statements

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

The following fund types are used by the Town:

a. Governmental Funds:

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

1. General Fund:

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

2. Capital Projects Funds:

Capital Projects funds are used to account for financial resources to be used for fire department equipment.

3. Fiduciary Funds:

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

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

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

4. 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 \$1,000.00 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements, and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

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

c. Revenues:

Substantially, all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenue when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

d. Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

e. 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.

f. 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.

g. Fund Balance:

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

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, 2018, the following statements of financial accounting standards issued by the Governmental Accounting Standards Board became effective:

a. Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68". The objective of the

Statement is to improve financial reporting by instituting a single framework for the presentation of information about pensions, thereby expanding the comparability of pension-related information reported by state and local governments. Management has determined that this Statement is not applicable.

b. Statement No. 74, “Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans”. The objective of the Statement is to improve the disclosure of information about benefits other than pensions (other postemployment benefits or OPEB) included in financial statements of state and local governments. This Statement will improve financial reporting through enhanced note disclosures and schedules of required supplementary information that will be presented by OPEB plans that are administered through trusts that meet specified criteria. Management has reviewed the impact of this Statement and has determined that this Statement is not material to the financial statements.

c. Statement No. 77, “Tax Abatement Disclosures”. The objective of the Statement is to improve disclosure of information about the nature and magnitude of tax abatements, making these transactions more transparent to financial statement users. As such, users will be better equipped to understand (1) how tax abatements affect a government’s future ability to raise resources and meet its financial obligations and (2) the impact those abatements have on a government’s financial position and economic condition. Management has determined the impact of this Statement is not material to the financial statements.

d. Statement No. 80, “Blending Requirements for Certain Component Units”. The objective of this Statement is to improve financial reporting by clarifying the financial statement presentation requirements for certain component units. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The additional criterion does not apply to component units included in the financial reporting entity pursuant to the provisions of Statement No. 39, Determining Whether Certain Organizations Are Component Units. Management has determined the impact of this Statement is not material to the financial statements.

e. Statement No. 81, “Irrevocable Split-Interest Agreements”. The objective of this Statement is to improve accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. Split-interest agreements are a type of giving agreement used by donors to provide resources to two or more beneficiaries, including governments. Split-interest agreements can be created through trusts or other legally enforceable agreements with characteristics that are equivalent to split-interest agreements - in which a donor transfers resources to an intermediary to hold and administer for the benefit of a government and at least one other beneficiary. Examples of these types of agreements include charitable lead trusts, charitable remainder trusts, and life-interests in real estate. As such, this Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. Management has determined the impact of this Statement is not material to the financial statements.

f. Statement No. 82, “Pension Issues”. The objective of this Statement is to address certain issues that have been raised with respect to Statements No. 67, Financial Reporting for Pension Plans, No. 68, Accounting and Financial Reporting

for Pensions, and No. 73, Accounting and Financial Reporting for Pensions and Related Assets that are not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. Management has determined the impact of this Statement is not material to the financial statements.

7. Subsequent Event

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 and disclosure have been considered in the preparation of the financial statements.

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.)

ACCOUNT TYPE	CARRYING AMOUNT	BANK BALANCE	CATEGORY		
			#1	#2	#3
Interest Bearing Accounts	1,288,903.51	1,326,529.61	251,934.90	1,074,594.71	-

NOTE C - ACCOUNTS RECEIVABLE:

Accounts Receivable consists of the following:

State Homestead \$3,441.50

Allowance for Uncollectible Accounts

An allowance for doubtful accounts is not considered necessary at December 31, 2018.

NOTE D - 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.

NOTE E - 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	41,478.87
Education	195,235.50
Highway	117,998.70
Public Safety	33,331.00
Unclassified	150,417.41
Recreation	2,832.50
	<u>541,293.98</u>

NOTE F - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 7, 2018 on the assessed value listed as of April 1, 2018 for all taxable real and personal property located in the Town. Taxes were due on November 30, 2018. Interest accrued at 6% commencing December 1, 2018. The Townspeople authorized a 2% discount on 2018 taxes paid within a month of the mailing of the bills.

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 G - MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM:

Summary of Significant Accounting Policies

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

Maine Public Employees Retirement System

General Information about the Pension Plan

Plan description - Teaching-certified employees of the Town of South 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.maineopers.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 of Maine contribute a portion of the Town's contractually required contributions. Employees are required to contribute 7.65% of their annual pay. The Town of South Bristol's contractually required contribution rate for the year ended December 31, 2018 was 15.65% of annual payroll of which 3.97% of payroll was required from the Town of South Bristol and 11.68% was required from the State. Contributions to the pension plan from the Town was \$24,075.50 for the year ended December 31, 2018.

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, 2017 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, 2017, 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 South Bristol's Proportionate Share of the Net Pension Liability	12,226.00
State's proportionate Share of the Net Pension Liability Associated with the Town of South Bristol	626,965.00
Total	<u>639,191.00</u>

At June 30, 2018, the Town of South Bristol's proportion of the SET Plan was .000906%.

For the year ended December 31, 2018, the Town recognized pension income of \$3,780.31 and revenue of \$71,347.26 for support provided by the State for the SET Plan. At December 31, 2018, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	373.00	1,589.00
Changes in Assumptions	769.00	
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	2,852.00	546.00
Town Contributions Subsequent to the Measurement Date	<u>36,041.45</u>	
Total	<u>40,035.45</u>	<u>2,135.00</u>

\$36,041.45 is reported as deferred outflows and resources related to pensions resulting from the Town of South Bristol's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liabilities in the year ended December 31, 2019. 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:

2019	1,859.00
2020	1,559.00
2021	(1,131.00)
2022	(428.00)

Actuarial assumptions - The total pension liability in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	<u>SET Plan</u>
Inflation	2.75%
Salary Increases, per year	2.75% - 14.5%
Investment return, per annum, compounded annually	6.875%
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, 2017 valuation were based on the results of an actuarial experience study for the period July 1, 2005 to June 30, 2010.

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, 2017 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Public Equities	30.0%	6.0%
US Government	7.5%	2.3%

Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%

Discount Rate - The discount rate used to measure the total pension liability was 6.875% 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 South 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 6.875% 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 5.875% for SET Plan or 1 percentage-point higher 7.875% for SET Plan than the current rate:

	1% Decrease (5.875%)	Current Discount Rate (6.875%)	1% Increase (7.875%)
SET Plan			
Town of South Bristol's Proportionate Share of the Net Pension Liability	22,594.00	12,226.00	3,591.00

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, 2018.

Changes of Benefit Terms - None

Changes of Assumptions - None

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, a multiple-employer cost sharing plan with a special funding situation, 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.maineipers.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. For state employees, the premiums for retiree life insurance coverage are factored into the premiums paid for basic coverage while participants are active members. 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 those contributions as well as the proportionate share of the net OPEB liability. The net OPEB liability is not recorded on the School financial statements since it is a liability of State of Maine and not a liability of the School District.

Allocation of:

	<u>On-Behalf Payments</u>	<u>Benefits Expense</u>	<u>Net OPEB Liability</u>
2017	1,359.00	1,668.00	14,993.00

Additional Financial and Actuarial Information

Additional financial and actuarial information with respect to the Plans can be found in the System's 2017 Comprehensive Annual Financial Report available online at www.mainepeers.org or by contacting the System at (207) 512-3100.

NOTE H - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2018:

	BALANCE JAN. 1, 2018	ADDITIONS	DELETIONS	BALANCE DEC. 31, 2018
Land and Improvements	1,083,996.00	85,610.00		1,169,606.00
Buildings	3,219,481.81	30,328.00		3,249,809.81
Equipment	1,132,719.54	14,317.67		1,147,037.21
Infrastructure	1,519,680.90			1,519,680.90
	6,955,878.25	130,255.67		7,086,133.92
Accumulated Depreciation	(2,487,634.75)	(162,015.17)		(2,649,649.92)
Net Property, Plant, and Equipment	4,468,243.50	(31,759.50)		4,436,484.00

NOTE I - 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 J - OVERLAPPING DEBT:

The Town of South 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 South Bristol would be proportionally responsible in the event the County defaulted, is approximately \$4,919,305.00 at December 31, 2018. The Town of South Bristol's share would be 8.35% of the debt, or approximately \$410,762.00.

NOTE K - 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, 40% - South Bristol.

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

	TOTAL	SOUTH BRISTOL'S SHARE
Total Assets	284,393.51	113,757.40
Total Liabilities	4,097.54	1,639.02
Total Fund Balance	280,295.97	112,118.38
Total Revenues	528,862.72	211,545.09
Total Expenditures	549,106.17	219,642.47
Excess of Expenditures Over Revenues	(20,243.45)	(8,097.38)

South Bristol's assessments paid to the joint venture in 2018 totaled \$155,832.00 and are recorded as expenditures.

NOTE L - INVESTMENTS:

The Town's investments in marketable securities with readily determinable fair values and all investments in debt securities are stated at their fair values in the Statements of Financial Position. Realized and unrealized gains and losses are included in the change in net assets.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In determining fair value, the Town uses various methods including market, income, and cost approaches.

Based on these approaches, the Town often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumption about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Town utilizes valuation on the observability of the inputs used in the valuation techniques. The Town is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values.

Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Pricing inputs are quoted prices available in active markets for identical assets or liabilities as of the reporting date.

Level 2 - Pricing inputs are observable for the assets or liabilities, either directly or indirectly, as of the reporting date, but are not the same as those used in Level 1. Fair value is derived principally from observable market data or other valuation methodologies.

Level 3 - Pricing inputs are unobservable for the assets or liabilities and include situations where there is little, if any, market activity. The inputs into the determination of fair value require significant judgment or estimation.

The following table summarizes the levels in the ASC 820-10 fair value hierarchy into which the Town's financial instruments fall as of December 31, 2018:

Investments at Fair Value as of December 31, 2018

	Level 1	Level 2	Level 3	Total
Equities	4,937,187.97	-	-	4,937,187.97
Corporate Bonds	6,292,992.97			6,292,992.97
Money Market	297,889.87			297,889.87
Real Estate Investment Trusts	39,547.50			39,547.50
	<u>11,567,618.31</u>	<u>-</u>	<u>-</u>	<u>11,567,618.31</u>

Investments at Fair Value as of December 31, 2017

	Level 1	Level 2	Level 3	Total
Equities	5,142,510.70	-	-	5,142,510.70
Corporate Bonds	6,612,315.55			6,612,315.55
Money Market	360,839.62			360,839.62
Real Estate Investment Trusts	35,667.50			35,667.50
	<u>12,151,333.37</u>	<u>-</u>	<u>-</u>	<u>12,151,333.37</u>

The Town's Investments as of December 31, 2018 and 2017 are stated at fair value.

NOTE M - DEFERRED REVENUE:

Deferred Revenue at December 31, 2018 consists of the following:

Suspense	2,622.82
----------	----------

Schedule A-1

**TOWN OF SOUTH BRISTOL
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2018**

	Original and Final Budget	Actual
REVENUES:		
Property Taxes	2,546,802.33	2,528,220.81
Excise Taxes		270,963.06
Intergovernmental Revenues	8,200.00	8,200.00
Homestead Reimbursement	13,768.50	13,768.50
Education		152,696.62
General Government	62.65	19,659.12
Public Safety		19,107.41
Interest Income		8,759.99
Highways		19,040.00
Unclassified		87,030.76
On Behalf Payments		71,347.25
Stratton Fund	405,000.00	405,000.00
Total Revenues	<u>2,973,833.48</u>	<u>3,603,793.52</u>
EXPENDITURES:		
General Government	231,590.00	220,796.48
Public Safety	78,100.00	97,207.41
Highways	208,000.00	158,540.26
Transfer Station	155,834.00	155,832.00
Human Services	31,364.00	25,532.00
Cemeteries	15,000.00	15,000.00
Special Assessments	831,639.72	831,639.76
Education	1,641,629.62	1,775,648.03
Recreation	5,000.00	2,905.00
Unclassified	122,261.00	144,462.33
On Behalf Payments		71,347.25
Total Expenditures	<u>3,320,418.34</u>	<u>3,498,910.52</u>
Excess of Revenues Over (Under) Expenditures	(346,584.86)	104,883.00
Fund Balance, January 1	1,157,414.47	1,157,414.47
Fund Balance, December 31	<u>810,829.61</u>	<u>1,262,297.47</u>

Schedule A-2

**TOWN OF SOUTH BRISTOL
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018**

Cash Balance, January 1, 2018		1,121,381.85
ADD: CASH RECEIPTS:		
Tax Collections:		
Current Year	2,447,685.28	
Prior Years	84,748.48	
Prepaid	17.00	
	<u> </u>	
Total Tax Collections		2,532,450.76
Excise Taxes		270,963.06
Departmental (Schedule A-4)		306,230.90
State Revenue Sharing		8,716.04
BETE		63.00
State Fees Collected		104,427.64
Homestead Reimbursement		10,327.00
Stratton		405,000.00
Accounts Receivable		2,854.00
		<u> </u>
Total Cash Receipts		<u>3,641,032.40</u>
Total Cash Available		4,762,414.25
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	3,427,576.33	
State Fees Remitted	104,417.44	
Prepaid Expense	106.27	
	<u> </u>	
Total Cash Disbursements		<u>3,532,100.04</u>
Cash Balance, December 31, 2018		<u><u>1,230,314.21</u></u>

Schedule A-5

**TOWN OF SOUTH BRISTOL
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2018**

VALUATION:

Real Estate	759,647,000.00
Personal Property	592,500.00
	<u>760,239,500.00</u>

ASSESSMENTS:

Valuation x Rate (760,239,500.00 x .00335)	2,546,802.33
--	--------------

COLLECTIONS AND CREDITS:

Cash Collections	2,447,685.28
Abatements	425.79
Discounts	<u>32,836.90</u>
Total Collections and Credits	<u>2,480,947.97</u>
2018 Taxes Receivable, December 31, 2018	<u>65,854.36</u>

COMPUTATION OF ASSESSMENT

Tax Commitment	2,546,802.33
Surplus	400,834.00
State Revenue Sharing	8,200.00
Homestead Reimbursement	13,768.50
Stratton Fund	405,000.00
BETE	<u>62.65</u>
	3,374,667.48

REQUIREMENTS:

Local Education	1,581,629.62
Municipal Appropriation	907,149.00
County Tax	<u>831,639.72</u>
Total Requirements	<u>3,320,418.34</u>
Overlay	<u>54,249.14</u>

Schedule A-13

**TOWN OF SOUTH BRISTOL
SCHEDULE OF CHANGES IN FUND BALANCE
SPECIAL REVENUE FUNDS – DECEMBER 31, 2018**

SCHOOL UNEMPLOYMENT FUND:

Fund Balance, January 1	16,048.09
Add: Interest	<u>24.09</u>
Fund Balance, December 31	16,072.18

STRATTON FUND:

Fund Balance, January 1	12,151,333.37
Add: Interest and Dividends	366,052.24
Realized Gains	125,743.91
Unrealized Gains	(613,418.47)
Less: Transfer to Town	(405,000.00)
Fees	<u>(57,092.74)</u>
Fund Balance, December 31 (Schedule A-14)	<u>11,567,618.31</u>
Total Fund Balance	<u>11,583,690.49</u>

TOWN OF SOUTH BRISTOL
ANN WILDER STRATTON BEQUEST - INVESTMENT SUMMARY
DECEMBER 31, 2018

ANN WILDER STRATTON BEQUEST

BATH SAVINGS INSTITUTION

Balance, January 1	4,175,384.13	
Dividend and Interest Income	128,341.86	
Unrealized Gains (Losses)	(73,331.10)	
Realized Gains	8,830.25	
Investment Fees	(17,413.19)	
Transfer to Town	<u>(135,000.00)</u>	
Balance, December 31		4,086,811.95

FIRST ADVISORS

Balance, January 1	3,616,742.36	
Dividend and Interest Income	96,310.91	
Unrealized Gains (Losses)	(258,885.69)	
Realized Gains	119,331.11	
Investment Fees	(14,829.00)	
Transfer to Town	<u>(135,000.00)</u>	
Balance, December 31		3,423,669.69

BOURNE STENSTROM CAPITAL MANAGEMENT

Balance, January 1	4,359,206.88	
Dividend and Interest Income	141,399.47	
Unrealized Gains (Losses)	(281,201.68)	
Realized Gains (Losses)	(2,417.45)	
Investment Fees	(24,850.55)	
Transfer to Town	<u>(135,000.00)</u>	
Balance, December 31		<u>4,057,136.67</u>

Fund Balance, December 31		<u><u>11,567,618.31</u></u>
---------------------------	--	-----------------------------

**PERFORMANCE HISTORY / ANNUALIZED RETURNS
GROSS OF FEES / TOWN OF SOUTH BRISTOL
DECEMBER 31, 2018**

	<u>Latest 1 Year</u>	<u>Latest 3 Year</u>	<u>Since Inception</u>
First Advisors			
Account	-1.35%	8.00%	
Equities	-6.68%	19.58%	
S&P 500	-4.38%	21.83%	
Fixed Income	.73%	1.71%	
Barclay's	.88%	2.14%	
Bath Savings Trust Co.			
Account	1.60%	5.20%	5.60%
Equities	4.80%	10.80%	8.60%
S&P Index	-4.40%	9.20%	6.80%
Fixed Income	-0.10%	2.80%	4.20%
BBG-Barclay's	0.90%	1.70%	2.90%
Bourne Lent Asset Management, Inc.			
Account	-3.34%	4.84%	5.57%
Equities	-3.78%	6.84%	5.56%
S&P 500	-4.38%	9.26%	6.91%
Fixed Income	-3.38%	2.41%	4.10%

Town of South Bristol

Warrant for Annual Town Meeting

2019

LINCOLN COUNTY

STATE OF MAINE

Lincoln County,

To Christian F. Plummer, a citizen of South 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 voters of the Town of South Bristol, in said county, qualified by law to vote in town affairs, to meet at the elementary school in said town, on Monday the 11th of March A.D. 2019, 12:45 o'clock in the afternoon, then and there to act on articles numbered 1 and 2.

And to notify and warn the voters to meet in the elementary school in said town on Tuesday the 12th of March A.D. 2019, at seven o'clock in the evening, then and there to act on articles 3 through 41 all of said articles be set out below to wit:

Article 1. To choose a moderator to preside at said meeting.

Article 2. To select the necessary Town Officers by secret ballot. Polls for voting on this article will be opened at one o'clock in the afternoon and will close at seven o'clock p.m.

Article 3. To see if the Town will vote to carry forward for town government on each individual account, the year balances as reflected in the audit report.

Article 4. To see if the Town will vote to elect Road Commissioners or authorize the Selectmen to act as Road Commissioners.

Article 5. To see if the Town will authorize the Selectmen to continue to review the overall street lighting installation with the authority to relocate, eliminate, or install, to make the installation responsive to current needs.

Article 6. To see if the Town will authorize the Selectmen to sell and dispose of any tax titles held by the Town on such terms as they deem advisable and to execute quit-claim deeds for such property, however stipulating that any properties not redeemed by the last owner or immediate heirs will be offered for disposal through public bid.

Article 7. To see if the Town will authorize an interest rate of 6% annually, after November 30, on all unpaid taxes and authorize an interest rate of 6% on overpayment of taxes.

Article 8. To see if the Town will authorize a discount of 2% on taxes paid within 30 days of invoice; and to see what sum of money, if any, the Town will vote to raise and appropriate for this purpose.

Selectmen & Budget Committee Recommend \$35,000.00

Article 9. To see if the Town will authorize the Selectmen to sell surplus town supplies by public bid.

Article 10. To see if the Town will authorize the Selectmen to transfer State Block Grant funds to the Highway Account.

Article 11. To see if the Town will vote to accept from the South Bristol Volunteer Fire Dept. gifts of money and certain items of equipment to be used for the benefit of the Town and the South Bristol Volunteer Fire Dept.

Article 12. To see if the Town will vote to authorize the Selectmen to accept and expend on behalf of the town, Federal and/or State funds which may be received in the form of grants during 2019.

Article 13. To nominate and choose one member of the Budget Committee for a five-year term.

Article 14. To see if the Town will vote to authorize the Selectmen to spend an amount not to exceed 3/12th of the budgeted amount of each category of the 2019 annual budget during the period from January 1, 2020 to the annual Town Meeting.

Article 15. To see if the Town will vote to give to the Route 66 Snowmobile Club one hundred percent (100%) of the money refunded by the State from snowmobile registrations for the purpose of maintaining snowmobile trails which are open for use by the public at all times.

Article 16. To see if the Town will authorize the Selectmen to appropriate from the Stratton Earnings & Dividend Account the sum of \$240,000.00 to reduce the tax commitment for the year 2019.

Article 17. To see what sum of money, if any, the Town will vote to raise and appropriate, as they deem advisable to meet unanticipated expenses and emergencies that occur during the fiscal year 2019.

Selectmen & Budget Committee Recommend	\$10,000.00
--	-------------

Article 18. To see what sum of money, if any, the Town will vote to raise and appropriate for ADMINISTRATION for the ensuing year.

Account	Approp	Surplus
Town Officers Salaries	95,050.00	
Town Expense	43,600.00	
Town Bldg. & Equip. Maintenance	<u>24,800.00</u>	
	163,450.00	
Selectmen & Budget Committee Recommend		\$163,450.00

Article 19. To see what sum of money, if any, the Town will vote to transfer from surplus for Health & Sanitation for the ensuing year.

Account	Approp	Surplus
Solid Waste Mgmt. & Operations	160,000.00	
Selectmen & Budget Committee Recommend		\$160,000.00

Article 20. To see what sum of money, if any, the Town will vote to raise and appropriate for PROTECTION for the ensuing year.

Accounts	Approp	Surplus
Fire Dept. Maintenance & Payroll		65,000.00
Lights & Power	13,000.00	
Insurance	35,600.00	
Health Officer	500.00	
Emergency Management Director	1,950.00	
Animal Control Officer	<u>2,800.00</u>	
Selectmen & Budget Committee Recommend	\$53,850.00	\$65,000.00

Article 21. To see what sum of money, if any, the Town will vote to raise and appropriate for HIGHWAYS for the ensuing year.

Account	Approp	Surplus
Highway Maintenance (carried \$118,011.55)	32,500.00	
Winter Road		175,000.00
Selectmen & Budget Committee Recommend	\$32,500.00	\$175,000.00

Article 22. To see what sum of money, if any, the Town will vote to raise and appropriate for DONATIONS for the ensuing year.

Account	Request	Approp
Mid Coast ME Community Action	350.00	350.00
Senior Spectrum/Agency on Aging	1,264.00	1,264.00
New Hope for Women	915.00	915.00
South Bristol Historical Society	500.00	500.00
Memorial Day / Flags	350.00	350.00
South Bristol Little League	1,500.00	1,500.00
Healthy Kids	2,000.00	2,000.00
Eldercare Network/Trans-Linc	7,500.00	7,500.00
Coastal Kids	500.00	500.00
LC Animal Shelter	1,026.00	1,026.00
Rutherford Library	4,000.00	4,000.00
Maine Public Broadcasting	100.00	100.00
Lifeflight Foundation	892.00	892.00
Selectmen & Budget Committee Recommend		\$20,897.00

Article 23. To see what sum of money, if any, the Town will vote to raise and appropriate for the Central Lincoln County Ambulance Service for the ensuing year.

Selectmen & Budget Committee Recommend	\$19,000.00
--	-------------

Article 24. To see what sum of money, if any, the Town will vote to raise and appropriate for UNCLASSIFIED ACCOUNTS for the ensuing year.

Account	Approp	Surplus
General Assistance	5,400.00	
Recreation	5,000.00	
Cemeteries	15,000.00	
Abatements	1,500.00	
FICA & Medicare	<u>12,000.00</u>	
	38,900.00	
Selectmen & Budget Committee Recommend		\$38,900.00

**ARTICLES 25 THROUGH 38 AUTHORIZE EXPENDITURES
IN COST CENTER CATEGORIES**

Article 25. To see what sum the Town will be authorized to expend for Regular Instruction.

Selectmen, School and Budget Committees Recommend \$923,997.35

Article 26. To see what sum the Town will be authorized to expend for Special Education.

Selectmen, School and Budget Committees Recommend \$254,125.03

Article 27. To see what sum the Town will be authorized to expend for Career and Technical Education.

Selectmen, School and Budget Committees Recommend \$4,000.00

Article 28. To see what sum the Town will be authorized to expend for Other Instruction.

Selectmen, School and Budget Committees Recommend \$1,056.10

Article 29. To see what sum the Town will be authorized to expend for Student and Staff Support.

Selectmen, School and Budget Committees Recommend \$148,675.44

Article 30. To see what sum the Town will be authorized to expend for System Administration.

Selectmen, School and Budget Committees Recommend \$39,633.08

Article 31. To see what sum the Town will be authorized to expend for School Administration.

Selectmen, School and Budget Committees Recommend \$180,507.08

Article 32. To see what sum the Town will be authorized to expend for Transportation and Buses.

Selectmen, School and Budget Committees Recommend \$113,860.21

Article 33. To see what sum the Town will be authorized to expend for Facilities Maintenance.

Selectmen, School and Budget Committees Recommend \$215,357.11

Article 34. To see what sum the Town will be authorized to expend for Debt Service and Other Commitments.

Selectmen, School and Budget Committees Recommend \$0

Article 35. To see what sum the Town will be authorized to expend for All Other Expenditures.

Selectmen, School and Budget Committees Recommend \$15,953.39

ARTICLES PURSUANT TO 20-A M.R.S.A. SECTION 15690

School Administrative Unit Contribution to Total Cost of Funding Public Education from Kindergarten to Grade 12 (as required by Maine Revised Statutes, Title 20-A, 15690 (1A-B))

Article 36. (*Recorded vote.*) To see what sum the Town will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$905,066.26**) and to see what sum the municipality will raise as the municipality's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688.

School Committee Recommends \$831,470.20

Budget Committee and Selectmen Recommend \$831,470.20

Explanation: The school administrative unit's contribution to the total cost of funding public education from 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

continued next page

raise in order to receive the full amount of state dollars. To “appropriate” means to “devote (money or assets) to a special purpose,” in simpler terms: ‘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.

Appropriation of Additional Local Funds (as required by Maine Revised Statutes, Title 20-A 15690 (3 A-B))

Article 37. (*Written ballot required.*) Shall the Town raise and appropriate \$918,502.47 in additional local funds, which exceeds the State’s Essential Programs and Services, to fund the budget recommended by the School Committee?

The School Committee recommends \$918,502.47 for additional local funds and gives the following reasons for exceeding the State’s Essential Programs and Services funding model:

Explanation: The additional local funds are those locally raised funds over and above the school administrative unit’s local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment of non-state funded debt service that will help achieve the Town budget for educational programs. To “appropriate” means to “devote (money or assets) to a special purpose,” in simpler terms: ‘to allow to be spent.’ To “raise” means that this portion of the appropriation will be satisfied by local tax dollars. For this article, the “appropriate” amount and the “raise” amount are the same.

School Budget Funding Explanation

Article 36 required Local (EPS) Raise Amount:	\$905,066.26
Article 37 Additional Local Raise Amount:	\$918,502.47
Total Local Funds Raised:	\$1,823,568.73
Fund Balance Forward:	\$0.00
State Subsidy:	\$73,596.06
Total School Budget Request (Appropriation):	\$1,897,164.79

Total Budget Article (as required by Maine Revised Statutes, Title 20-A section 15690 (4A))

Article 38. (*Recorded vote.*) To see what sum the Town will authorize the School Committee to expend for the fiscal year beginning July 1, 2019, and ending June 30, 2020 from the school administrative unit's contribution to the total cost of funding public education from 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 the 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	\$1,897,164.79
Budget Committee & Selectmen Recommend	\$1,897,164.79

Article 39. To see if the Town will appropriate \$115,631.44 for Adult Education and raise \$3,357.93 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.

Requested Local Share	\$3,357.93
Selectmen and Budget Committee Recommend	\$3,357.93

Explanation: To “appropriate” means to “devote (money or assets) to a special purpose,” in simpler terms: ‘to allow to be spent.’ To “raise” means that this portion of the appropriation will be satisfied by local tax dollars. All participating 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 program.

ARTICLE 40 AUTHORIZES EXPENDITURE OF GRANTS AND OTHER RECEIPTS

Article 40. In addition to amounts approved in the preceding articles, shall the 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 school purposes, provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

School Committee Recommends:	Approval
------------------------------	----------

**ARTICLE 41 REQUESTS AN INCREASE IN
TRANSFER AUTHORITY**

Article 41. In addition to the statutorily allowed 5% transfer of funds between budget cost centers, shall the South Bristol School Committee be allowed to transfer an additional 5% (for a total of 10%) between budget costs centers as necessary in the best interest of the South Bristol School Department, provided that such transfers will not increase the total budget of the South Bristol School Department?

School Committee Recommends:

Approval

Explanation: In the event of unexpected and unbudgeted expenditures in a given year, the School Committee has the statutory authority to transfer up to 5% from a cost center (regular instruction, special education, etc.) to a different cost center in order to cover the overage. If the overage is greater or requires funds from other cost centers that exceed the allowable 5%, a special town meeting must be called to allow the School Committee the authority to transfer funds from a cost center in excess of 5% of the cost center budget. This warrant article gives the School Committee authority to transfer up to 10% from within the budget to cover overages without asking for additional funds from the Town. This additional authority reduces the need to call a special town meeting just to transfer funds.

The Registrar of Voters gives notice that she will be at the Elementary School at twelve o'clock on Monday, March 11, 2019 for the purpose of revising and correcting the list of voters.

Given under our hand this 21st day of February, 2019

CHRISTIAN F. PLUMMER
CHESTER A. RICE
KENNETH D. LINCOLN
Selectmen of South Bristol

ATTEST: Christian F. Plummer

Maine Moderators Manual

Rules of Procedure

(Revised 1980)

Type of Motion	Second Required	Debat-able	Amend-able	Majority Vote	Recon-sidered	Other
Adjourn (sine die)	yes	no	no	yes	no	D
Amend	yes	yes	yes	yes	yes	D
Appeal	yes	yes	no	yes	yes	A
Limit Debate	yes	no	yes	2/3	yes	
Voting Method	yes	no	no	yes	no	A
Main Motion	yes	yes	yes	yes	yes	D
Nominations	no	no	no	N/A	no	
Postpone to Time Certain	yes	yes	yes	yes	yes	D
Previous Question	yes	no	no	2/3	no	D
Recess or Adjourn to Time Certain	yes	yes	yes	yes	no	D
Reconsider	yes	yes	no	yes	no	A,B
Take up Out of Order	yes	yes	no	2/3	no	
Withdraw a Motion	no	no	no	yes	C	

Yes - This action is required or permitted

No - This action cannot be taken or is unnecessary

A - This motion may be made when another motion has the floor

B - This motion may only be made by a person who voted on the prevailing side

C - A negative vote only on this motion may be reconsidered

D - See text (Priority of Motions)

Index

Ann Wilder Stratton Award.....	75	
Assessors' Report	7	
Bristol/So. Bristol Transfer Facility	85	
Central Lincoln County Ambulance	81	
Governor's Report.....	90	
Harbormaster's Report.....	77	
Homestead Exemption Applications.....	44	
Important Reading for Taxpayers	44	
Independent Auditors' Report	94	
Lincoln County Emergency Management Agency	82	
Lincoln County Sheriff's Office	84	
Maine Moderators Manual.....	127	
Municipal Officers	3	
Notice Relating to the Control of Dogs	78	
Planning Board Report.....	76	
Rutherford Library	75	
Selectmen's Financial Report	General Government.....50	
	Highways & Roads	53
	Human Services	54
	Public Safety	51
	Sanitation	53
	Unclassified	54
Selectmen's Report	6	
South Bristol Historical Society.....	73	
South Bristol K – 12 Education Report	62	
Adult & Community Education	68	
AOS 93 Enrollment.....	63	
Lincoln Academy	70	
Principal's Report.....	59	
Proposed 2019-2020 Education Budget.....	64	
South Bristol Volunteer Fire Department.....	79	
State Representatives' Reports.....	92	
State Senator's Report.....	91	
Tax Collector's Report	45	
Taxpayers List.....	8	
Town Clerk's Report	57	
Treasurer's Report.....	47	
U.S. Representative's Report	89	
U.S. Senators' Reports	86	
Veterans Exemptions.....	42	
Warrant for Annual Town Meeting	118	