



2016 Annual Report – South Bristol, Maine

For The Fiscal Year 2016

Annual Report

OF THE

MUNICIPAL OFFICERS

OF THE TOWN OF

SOUTH BRISTOL

MAINE



For the Fiscal Year of 2016



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Municipal Officers 2016

Selectmen, Assessors, Overseers of Poor

Chester A. Rice 2017
Kenneth D. Lincoln 2018
Christian F. Plummer 2019

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
Janet Claar	Frances Hewins	Jennifer Oliver
Esther Norwood	Diane Magnussen	Betsy Graves

Administrative Assistant

Beverly Eugley

Board of Education

Annette Farrin 2019	Clay Gilbert 2017
Sara Mitchell 2018	Susan Bartlett Rice 2019
Tenley Seiders 2018	

Superintendent of Schools

Steven W. Bailey

Health Officer

Emma McFarland

Animal Control Officer

Todd Lincoln

Harbor Master

Cecil Burnham

William Shew, Deputy

Robert Oberlander, Deputy

John Mitchell, Deputy

Emergency Management Director

Gunnar Gundersen

Plumbing Inspector

Stanley Waltz

Code Enforcement Officer

Stanley Waltz

Fire Chief

Mark Carrothers, Chief

John Seiders, Assistant, South Bristol

Gunnar Gundersen, Assistant, Walpole

Planning Board

Amy Jo Rice 2017

Larry Reed 2019

John Harris 2018

James Wade 2017

Rene Goulette 2017

Alternate

Rory Craib 2018

Appeals Board

Amy Sykes 2021

Adam Rice 2019

Larry Kelsey 2018

Bruce Farrin Jr. 2017

Lance Kelsey 2020

Budget Committee

Brian Farrin 2018 Charles Plummer 2019
Peter MacCready 2020 Betsy Graves 2021
Tamera Poland-Kaler 2017

Harbor Committee

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

Shellfish Committee

Michael Genthner 2019 Alan Donahue 2017 Thomas Murray, Jr. 2019
Chad Gamage 2019 Patrick Poole 2019 Shayne McFarland 2017

State Senator

Christopher Johnson

State Address: Home Address:
Maine Senate 3230 Turner Ridge Road
3 State House Station Somerville, Maine 04348
Augusta, ME 04333-0003 207-549-3358 (Home)
207-287-1515 chris@dirigo.net
Toll Free Telephone: 1-800-423-6900 (Message Service)
Web Site: <http://www.maine.gov/senate>
Email: senchris.johnson@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

Stephanie Hawke

Capitol: Home:
207-287-1440 76 Park Street
Stephanie.Hawke@legislature.maine.gov Boothbay Harbor, ME 04538
Cell: (207) 380-6803
Toll Free House of Representatives Message Center 1-800-423-2900
Maine Legislative Internet Web Site: <http://www.maine.gov/legis/house>

Selectmen's Report

2016 was a busy year around South Bristol as projects that were planned were finished. The Gut Bridge, that started with a petition to the State 10 years ago, was finished. Thanks to Cianbro Corporation for an excellent job.

The Town also approved the construction of a kitchen in the school and replaced the old boiler in the school.

We said goodbye to Toby Plummer, our snow plowing contractor for many years, great job. Adam Rice is now our plowing contractor. Good luck to him.

Our road projects for 2016 were paving the end of the Shipyard Road and Split Rock Road. New culverts were installed on the Shipyard and Clarks Cove Roads. DOT tells us they will pave State Route 129 from the Middle Road to Tidewater Way. We would have preferred all the way to Damariscotta. We did roadside tree cutting on the West Side and Coveside Roads this year. We hear numerous complaints each year of speeding on town roads. The speed limit on all town roads, including all of Rutherford Island, is 25 MPH.

We finally received \$20,258 from the Nelson bankruptcy in California (as a result of illegal tree cutting in the Shoreland Zone).

Our one tax acquired property was sold for \$11,000.

Eugley Landing proves to be a great investment for the Town. It has heavy usage.

The Burns Foundation has funded the After School Program. This program is well received, especially with working parents.

The Town's investments continue to do very well. A change was made this year from Headinvest to First Advisors.

We would like to thank all the workers, volunteers, committees and boards that make the Town of South Bristol a great place to live.

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

Assessors' Report 2016

VALUATION

Taxable Town Real Estate	753,026,400.00	
Taxable Personal Property	<u>1,044,300.00</u>	
Total Taxable Valuation		754,070,700.00

Total Homestead Exemption Valuation	5,220,000.00	
Divided by two		2,610,000.00
BETE Qualified Property		<u>142,960.00</u>
Total Valuation Base		756,462,400.00

ASSESSMENTS

Lincoln County Tax	804,440.82	
Municipal Appropriation	403,682.00	
School Appropriation	1,554,517.73	
Overlay	<u>20,518.72</u>	
Total Assessments		2,783,159.27

DEDUCTIONS

State Revenue Sharing	7,800.00	
Homestead Reimbursement	8,743.50	
BETE Reimbursement	478.92	
Other Revenue-Stratton Funds	<u>240,000.00</u>	
Total Deductions		257,022.42

VALUE X RATE

754,070,700 X 3.35		
Net Assessment Committed to Tax Collector		2,526,136.85

Taxpayers List

Name	Map-Lot	Total	Exempt	Tax
AALBERG, JEFFREY	22-12	339,200	0	1,136.32
AALBERG, JEFFREY TRUSTEE	22-14	425,000	0	1,423.75
ABARE, MARK A.	12-18	334,300	0	1,119.91
ADAMS, TRACY, NANCY & ALISON	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	14-46	372,600	0	1,248.21
ALLEN, LOIS H., TRUSTEE LOIS H. ALLEN TRUST	14-48	167,900	0	562.47
ALLEN, MARY W. & ANDREW L.	14-32	229,400	0	768.49
ALLEY, TIMOTHY J. & MONA JO	27-33-B	288,900	18,000	967.82
ALLEY, TIMOTHY J. & MONA JO	27-48-E	90,600	0	303.51
ALLEY, WILLIAM A. & JEAN C.	20-14	128,000	18,000	428.80
ANDERSEN, JANE & JAN	15-01-I	364,000	18,000	1,219.40
ANDERSON, EDWIN & DEBORAH	30-18-C	308,100	25,200	1,032.14
ANDERSON, PATRICIA	11-28	262,000	0	877.70
ANDERSON, ROBERT V. & SANDRA L.	27-55	205,900	18,000	689.77
ANDREWS, DAVID W. & ELIZABETH	17-20	389,500	18,000	1,304.83
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
ARMENDARIZ, ALICIA	27-09-D	51,500	0	172.53
ARMENTROUT, JOHN C, & NANCY	14-33	296,500	0	993.28
ARMIGER ANN W.	14-47	1,320,100	0	4,422.34
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
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

Name	Map-Lot	Total	Exempt	Tax
BAILEY, NANCY LEE BAILEY, JASON DEAN	26-13	375,400	0	1,257.59
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
BALDWIN, ANN HAYDEN	29-18-21	428,000	0	1,433.80
BARCLAY, MARTHA SEARS & FREDERICK B. TEES MARTHA SEARS BARCLAY TRUST OF 2012	27-22	62,600	0	209.71
BARCLAY, MARTHA SEARS & FREDERICK B. TEES MARTHA SEARS BARCLAY TRUST OF 2012	27-21	425,800	0	1,426.43
BARNET, ELIZABETH R. & LOUGHRAN, CYNTHIA B.	27-13-A	599,000	0	2,006.65
BARROWS, TIMOTHY M. & RUTH	22-25-A	731,400	0	2,450.19
BARROWS, TIMOTHY M. & RUTH	22-25	285,500	0	956.43
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	965,300	18,000	3,233.76
BARTLE, CHRISTIE WARREN REVOC TR	24-01	1,268,500	0	4,249.48
BARTLETT, EDMUND & MARY	31-01-A	2,593,300	0	8,687.56
BARTON REALTY TRUST	26-20-A	699,800	0	2,344.33
BARTON, ROBERT P. TRUSTEE BARTON FOSTERS IS. R.E. TRUST	26-20	3,777,000	0	12,652.95
BASCO, EDWARD & CARTER, NANCY M.	29-08-D	441,000	0	1,477.35
BATES, GEOFFREY B. & SUSAN	22-23-A	258,700	0	866.65
BEAUDETTE, KATE	19-02-A	202,500	0	678.38
BEAUDETTE, KATE S.	19-02	166,000	0	556.10
BEAUDETTE, KATE SEWALL, ETAL	19-05	1,176,000	18,000	3,939.60
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
BECKERLEGG, 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
BEEDEERS, 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, BARBARA J.	30-14	227,000	0	760.45
BELL, HARRY R., JR.	30-13	107,400	0	359.79
BELL, HARRY R., JR.	30-15	330,600	0	1,107.51
BELLE, SABASTIAN & BELLE, SCHUYLER TR BELLE FAMILY REAL ESTATE TRUST	30-33	330,100	18,000	1,105.84
BENNETT, WILLIAM M.	04-10	372,800	0	1,248.88
BERG, STEPHANIE K. TRUSTEE STEPHANIE K. BERG REVOCABLE TRUST	16-23-B	522,600	0	1,750.71
BERGIN FAMILY NOMINEE TRUST	22-05-M	47,500	0	159.13
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
BERRY, CHRISTMAS COVE LLC	10-04	193,000	0	646.55
BERRY, CHRISTMAS COVE LLC	10-32	2,888,700	0	9,677.15
BERTORELLI, NORMA TRUST	24-17-A	564,100	0	1,889.74

Name	Map-Lot	Total	Exempt	Tax
BICKFORD, LUCAS	30-37	5,000	0	16.75
BICKFORD, GRETA CUSTODIAN				
BIGONIA, JASON N. & QUALEY, ERICA J.	30-12	231,600	18,000	775.86
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	09-25	194,300	18,000	650.91
BIXLER REALTY TRUST				
BLAISDELL, CHARLES F., JR.	09-02-C	256,600	18,000	859.61
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-A	59,100	0	197.99
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-B	265,800	0	890.43
BLAKE, ROBERT SS REVOC TRUST 2013	20-12-D	37,200	0	124.62
BLANC, EUGENE T. & MARTHA J.	30-34	256,900	18,000	860.62
BLANC, JEFFREY & KRISTINA	30-34-A	136,600	18,000	457.61
BLANCHARD, DAVID & HARDWICK, DONALD JR. & MEGHAN	12-02	254,100	0	851.24
BLANTON, PETER J. & CAROLE	31-18	1,253,100	18,000	4,197.89
BLOCK, PATRICIA L.	29-25	279,100	18,000	934.99
BLOCK, PATRICIA L.	27-27	245,300	0	821.76
BLODGETT PROPERTY, LLC	17-78	660,200	0	2,211.67
BOLLINGER, LEE C. & JEAN MAGNANO	09-40	1,410,000	0	4,723.50
BOLSTER, LESLIE C.	31-15	703,700	18,000	2,357.40
BOLSTER, LESLIE C.	30-02-A	46,500	0	155.78
BORONSKI, DELORES M. BORONSKI, MICHAEL E.	29-05	164,400	36,000	550.74
BOURGOIN, DONALD R.	29-02	222,400	25,200	745.04
BOURGOIN, SANDRA & ALFRED C.	29-23-C	255,400	25,200	855.59
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.	21-18	285,000	0	954.75
BOWERS, BARBARA R. & RONALD N.	31-13	238,700	18,000	799.65
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.	15-16	1,097,600	0	3,676.96
BREDRUP, CATHERINE F. & TURNER A.M.	09-19	706,400	0	2,366.44
BREDRUP, CATHERINE F. & TURNER A.M.	09-42	103,900	0	348.07
BRIGHTMAN-UHL, SIMON	27-68-H	262,200	0	878.37
BRINKLER, DANIEL F.	20-35	109,700	0	367.50
BRINKLER, JAMES E. FARRIN PROP.	17-54	128,600	0	430.81
BRINKLEY, R. ANTHONY, ET AL	21-02	1,402,200	0	4,697.37
BROCKETT, ROGER W.	15-15	70,000	0	234.50
BROCKETT, ROGER W. & CAROLANN C.	15-14	1,370,700	0	4,591.85

Name	Map-Lot	Total	Exempt	Tax
BRODSKY, MARC H., VIVIAN S.	09-04	852,000	0	2,854.20
BROOKE, SCOTT B.	29-43	12,600	0	42.21
BROWN, DOROTHEA E. TRUST	22-45	363,300	0	1,217.06
BROWN FAMILY REALTY TRUST				
BROWN, DOROTHEA E., TRUST	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	888,200	18,000	2,975.47
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.	29-14	114,300	0	382.91
BRUNNER, DIRK R. & LINDA D.	27-25	246,800	0	826.78
BRUNNER, DIRK R. & LINDA D.	27-19	231,900	0	776.87
BRUNNER, DIRK R. & LINDA D.	27-23	2,262,100	18,000	7,578.04
BRUSH-MERRILL FAMILY LIMITED 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	460,700	18,000	1,543.35
BUFFUM, MONA F.	30-36-A	231,900	18,000	776.87
BUGBEE, BARBARA Z.	04-28	541,100	0	1,812.69
KLETZIEN, DAMON & SHARON				
BUGBEE, BARBARA Z.	04-27	2,100	0	7.04
KLETZIEN, DAMON & SHARON				
BULGER, TIMOTHY J. & NANETTE J.	31-10-P	67,600	0	226.46
BULKELEY, WILLIAM M. & JONATHAN A.	13-02	2,277,200	0	7,628.62
BULKELEY, WILLIAM M. & JONATHAN A.	13-03	545,900	0	1,828.77
BULKELEY, WILLIAM M. & JONATHAN A.	13-01	845,700	0	2,833.10
BURIC, ROBERT V. & ELSEBETH M TRSTS	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, THOMAS P.	29-48-A	181,800	18,000	609.03
BURRIS, SUSAN M.	29-18-05	871,700	18,000	2,920.20
BUSBY, CHRISTINA E.	29-37-B	142,400	0	477.04
BUSBY, LEON E.	29-37	156,300	18,000	523.61
BUSCH, STEPHEN & SARA B.	24-17	643,800	18,000	2,156.73
BYERS, TERESA B. & DOUGLAS C.	29-18-22	419,000	0	1,403.65
C & J, LLC	09-02-G	285,400	0	956.09
C.C.I.A.	10-01	1,307,900	0	4,381.47
C.C.I.A.	08-23	2,800	0	9.38
C.C.I.A.	10-03	1,100,300	0	3,686.01
C.C.I.A.	08-19	93,000	0	311.55
CAMP O-AT-KA INC	22-05-F	471,700	0	1,580.20
CAMP O-AT-KA INC	22-05-J	348,800	0	1,168.48

Name	Map-Lot	Total	Exempt	Tax
CANNON, CAROLINE C., TRUSTEE GRANDMOTHER'S REALTY TRUST	08-36	682,100	0	2,285.04
CANTILLO, ANTHONY V. & ELMA O.	27-61-A	197,700	18,000	662.30
CARDILLO, LEO & BOBBEE LEE	10-26	684,000	0	2,291.40
CARRIGAN, DONALD & DONNA G.	27-38	356,900	18,000	1,195.62
CARRIGAN, DONALD & DONNA G.	27-39	159,100	0	532.99
CARROTHERS, CAROLYN A. & MARK	27-48-C	207,400	18,000	694.79
CARUSONE, JOSEPH H. & JANIS W.	29-18-15	389,900	25,200	1,306.17
CASEY, JEFFREY	27-13-C-1	1,117,400	0	3,743.29
CASS, ARLENE E.	31-10-N	325,800	25,200	1,091.43
CASSIDY, CAROL A.	30-24-A	524,200	25,200	1,756.07
CATALINI, MARK & ANGELA	17-29	161,100	0	539.69
CAVIS POINT, LLC	21-11	3,480,000	0	11,658.00
CENTRAL MAINE POWER CO	00-100	2,300,000	0	7,705.00
CHAMBERLAIN, THOMAS & JANET	10-31	580,900	0	1,946.02
CHAMBERS, S. JAMES, TRUSTEE CHAMBERS SHORE-LEAVE TRUST	17-80	712,200	0	2,385.87
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.	27-34	185,700	0	622.10
CHENEY, TIMOTHY W.	27-32	1,013,400	0	3,394.89
CHESTER, PHILIP S., MARBLE, EMILY T.	16-25	200	0	0.67
CHESTER, PHILIP S., MARBLE, EMILY T.	16-16	362,900	0	1,215.72
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 MICHELE M. CHRISTENSEN TRUST	10-30	934,100	0	3,129.24
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	10-36	894,500	0	2,996.58
CHRISTMAS COVE LLC	11-47	116,200	0	389.27
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
CHURCH, RICHARD & MARILYN MOORHOUSE, HENRY & ELIZABETH	13-18-A	553,800	0	1,855.23
CIANBRO EQUIPMENT, LLC		0	0	757.44
CLAAR, JANET L.	22-05-D	0	0	0.00
CLAAR, JANET L.	22-05-D	336,600	25,200	1,127.61
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	1,504,200	0	5,039.07
CLARK, JULIET KELSEY	29-23-A	217,500	0	728.63
CLIFFORD, ROBERT & CYNTHIA	29-48	255,400	18,000	855.59
CLIFFORD, ROBERT D. & CYNTHIA A.	29-19-A	63,100	0	211.39

Name	Map-Lot	Total	Exempt	Tax
COASTAL PROPERTY HOLDINGS, LLC	22-09	295,200	0	988.92
COLE, EUGENIE W.	29-44	5,300	0	17.76
COLE, EUGENIE W.	27-37	242,200	18,000	811.37
COLE, EUGENIE W.	27-36	131,100	0	439.19
COLE, EUGENIE W. & GREENLAND FARM TRUST	31-02	64,000	0	214.40
COLLENS, JONATHAN L., JR. TRUSTEE IRREVOCABLE TRUST	07-11	1,524,800	0	5,108.08
COLLINS, ELIZABETH B. & STEVEN 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	298,700	18,000	1,000.65
COOSE, CHRISOPHER & SILVERMAN, LISA	17-69	392,100	0	1,313.54
CORREA, ANTHONY G.A.	26-16	2,125,800	0	7,121.43
CORTESE, GLEN	14-56-A	276,700	0	926.95
COULSTON, CANDACE	25-02-A	217,700	18,000	729.30
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	746,900	0	2,502.12
COWAN REALTY III, LLC	17-19	292,300	0	979.21
COWAN REALTY LLC	17-18-A	148,000	0	495.80
COWAN REALTY LLC	17-17	2,242,900	0	7,513.72
COWAN REALTY LLC	16-33-A	1,000,000	0	3,350.00
COWAN REALTY LLC		0	0	924.60
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	12-12	47,800	0	160.13
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-25	82,800	0	277.38
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	12-08	129,400	0	433.49
COWAN, CHARLOTTE C. TRUSTEE COWAN FAMILY SOUTH BRISTOL 2012 IRREV TR	12-14	1,000	0	3.35
COWAN, RORY J.	15-01-E	70,000	0	234.50
CRAIB, RODERICK, JR. & LUCILLE K.	29-17-D	920,000	0	3,082.00
CRAIB, RODERICK, JR. & LUCILLE K.	29-17	270,100	18,000	904.84
CRAIB, RODERICK, JR. & LUCILLE K.	29-08	91,800	0	307.53
CRAIG, SCOTT A. & CYNTHIA P.	22-38-B	892,800	0	2,990.88
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	333,300	18,000	1,116.56
CUNNINGHAM, MICHAEL C. VICTORIA C.	22-08-A	829,600	25,200	2,779.16
CURRAN, ROBERT PAUL OWENS, MARY BETH	28-13-A	223,300	0	748.06

Name	Map-Lot	Total	Exempt	Tax
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	253,800	18,000	850.23
CUTLER, SARAH R. & RICE, CHARLOTTE A.	17-77	412,200	0	1,380.87
DAILINGER, ELIZABETH H. & CYNTHIA H. GARRELS TRUST	08-25-A	500	0	1.68
DAILINGER, ELIZABETH H. & CYNTHIA H. GARRELS TRUST	08-26	551,100	0	1,846.19
DALE, SUSAN	10-28	1,690,400	0	5,662.84
DALE, SUSAN	10-06-B	1,142,600	0	3,827.71
DALEY PAMELA	16-19	1,680,700	0	5,630.35
DALEY, PAMELA 2012 RE TRUST	20-28	4,469,500	0	14,972.83
DARSON, THOMAS & BERNSTEIN, SEYMOUR A.	15-17	2,500	0	8.38
DARSON, THOMAS & BERNSTEIN, SEYMOUR A.	15-18	1,737,100	0	5,819.29
DAVIDSON, CHERYL	29-21	179,900	0	602.67
DAVIS, JAMES T.	11-29	176,300	18,000	590.61
DAVIS, JANET	20-36	127,300	18,000	426.46
DAVIS, JEANNE & RODRICK, MARILANE, TRS JEANNE CAHILL DAVIS TRUST & DAVIS, JEANNE C.	31-06-E	405,700	25,200	1,359.10
DAY, JONATHAN	21-12	1,294,100	18,000	4,335.24
DAY, RUSSELL B.	20-48	1,777,400	0	5,954.29
DEAN, DAVID J.	30-40	5,000	0	16.75
DEAN, DAVID J.	30-36	333,800	18,000	1,118.23
DEAN, LOUISE M. TRUST REVOCABLE LIVING TRUST	27-29-A	4,800	0	16.08
DEANGELIS, ELIZABETH A.	27-56	175,400	18,000	587.59
DEBOLT DAVID A., TRUSTEE DAVID A. DEBOLT TRUST 2012	08-05	890,100	0	2,981.84
DEE, JOSEPH	31-26	156,700	25,200	524.95
DEERE CREDIT, INC		0	0	17.76
DEMPSEY, HEIDEMARIE HOPPER, VERONIKA	22-05	170,000	25,200	569.50
DENOTO, THOMAS G. & BLAISDELL-DENOTO, DONNA L.	24-18	318,900	0	1,068.32
DEVONSHIRE REALTY TRUST	12-19	161,500	0	541.03
DEVONSHIRE REALTY TRUST	12-19-A	1,569,800	0	5,258.83
DEY, ETAL	08-01	920,700	0	3,084.35
DIDIO, JOHN, PETERS-DIDIO, INDIRA	29-09-A	189,200	0	633.82
DIDIO, LAURA	29-09	165,100	0	553.09
DIDONATO, PAUL J. & JUDITH A.	20-02	1,978,000	0	6,626.30
DIFFIN, JAMES T.	09-01	1,318,700	0	4,417.65
DINSMORE, WENDY LONGE & TIMOTHY	31-04-B	101,100	18,000	338.69
DION, DEVEREAUX	14-34	273,400	18,000	915.89
DIRECTV LLC		0	0	48.58
DISH NETWORK LLC		0	0	16.08
DJOKICH, JOANN J.	17-22	214,800	0	719.58
DODGE, DAVID	14-63	90,600	0	303.51

Name	Map-Lot	Total	Exempt	Tax
DODGE, DOUGLAS W. & MARY S.	29-49	130,500	25,200	437.18
DODGE, LARRY	29-53	192,300	18,000	644.21
DODGE, MARY SUE & KRISTEN NOEL	30-10	253,800	0	850.23
DONOVAN, SEAN & DEJERSEY, MONICA	18-01-E	1,676,600	0	5,616.61
DOUGLASS, WILLIAM	16-33	332,300	0	1,113.21
DOWD, SALLIE P., TRUSTEE	17-07	456,300	0	1,528.61
SALLIE P. DOWD REVOCABLE TRUST 2012				
DREWETTE, IAN W. & LYNN V., TRUSTEES, LIVING DREWETTE TRUSTS	31-06-G	1,214,800	25,200	4,069.58
DRUKKER, LOIS C.	10-40	598,900	0	2,006.32
DRUKKER, LOIS C., TRUSTEE LOIS C. DRUKKER LIVING TRUST	09-27	1,212,300	0	4,061.21
DRW, LLC	27-10	121,700	0	407.70
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	1,082,500	18,000	3,626.38
DURGIN, TRISTAN C. & DURGIN, ELLEN C.	29-18-34	74,600	0	249.91
EASTMAN, ANDREW L. & RUTHANN HESSELSCHWERDT, PETER & MARTA	11-11	77,600	0	259.96
EASTMAN, ANDREW L. & RUTHANN TRUSTEES, 2011 REVOCABLE TRUST	11-09	285,000	0	954.75
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.	30-25	150,800	0	505.18
EDDY, JOHN A. & LAURA C.	24-17-B	279,600	0	936.66
EDWARDS REALTY TRUST	17-58	284,700	0	953.75
EDWARDS, DONALD E., BEAN, SUSAN M.	17-59	574,600	25,200	1,924.91
EDWARDS, DONALD E. & SUSAN M.B. DONALD E. REALTY TRUST	17-57-A	862,200	0	2,888.37
EGAN, PAM	14-20	236,700	0	792.95
EGAN, PAMELA A.	17-57	298,700	18,000	1,000.65
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	1,247,900	18,000	4,180.47
ELSTON, JAMES TRUSTEE ELSTON FAMILY RIVERSIDE TRUST	20-09	624,400	0	2,091.74
ELWIN, WALTER & JANET	31-22	695,200	25,200	2,328.92
EMERY, CAROL	25-08	180,100	18,000	603.34
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
ERSKINE, HARDEN PETER & KIMBERLY	14-55	707,600	18,000	2,370.46
ESCHAUZIER, KRISTIN, TR ALEXANDER INNER HERON REALTY TR	04-11	452,400	0	1,515.54
ESTABROOK, GLENN A. & LYNDIA	30-27-A	235,600	18,000	789.26
EUGLEY, LEONARD A. & BEVERLY A.	11-38	260,900	25,200	874.02

Name	Map-Lot	Total	Exempt	Tax
EUGLEY, ROBERT & JEANNE	29-02-E	192,500	25,200	644.88
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
FAIRSEAL, LLC	21-22-E	1,907,600	0	6,390.46
FALCONER, HAROLD A. & JUDITH	14-15	466,900	18,000	1,564.12
FALCONER, JACOB A. & ELIZABETH E.R.	14-58	50,400	0	168.84
FALCONER, JACOB A. & ELIZABETH E.R.	14-59	271,700	0	910.20
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	297,700	0	997.30
FARRIN, BARBARA	17-42	406,400	18,000	1,361.44
FARRIN, BRIAN	29-59-A	7,600	0	25.46
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-51-C	87,500	0	293.13
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-55	1,400	0	4.69
FARRIN, BRIAN A., FARRIN, BRUCE A. JR.	29-56	22,100	0	74.04
FARRIN, BRIAN A.	29-51-B	220,700	18,000	739.35
FARRIN, BRUCE	09-06	628,400	0	2,105.14
FARRIN, BRUCE & JUDITH	29-51-D	172,400	0	577.54
FARRIN, BRUCE & JUDITH	29-52	12,800	0	42.88
FARRIN, BRUCE A. JR.	29-51-A	257,000	18,000	860.95
FARRIN, JACQUELINE	27-07	97,000	0	324.95
FARRIN, JACQUELINE	27-08	242,600	18,000	812.71
FARRIN, JANICE M.	17-45	161,700	0	541.70
FARRIN, JR. BRUCE A.	29-61	15,300	0	51.26
FARRIN, JR. BRUCE A.	29-59	7,600	0	25.46
FARRIN, JUDITH E.	29-51	172,900	18,000	579.22
FARRIN, NANCY ET AL	29-62	13,300	0	44.56
FARRIN, PAUL T. & PAULINE I.	27-09-F	184,000	25,200	616.40
FARRIN, RICHARD A.	27-09-E	312,700	18,000	1,047.55
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	177,200	18,000	593.62
FEINSTEIN, JENNIE DAPICE	11-33	205,600	0	688.76
FIELD, MARYJANE	17-49	1,196,000	18,000	4,006.60
FILLER, MATTHEW P. & KAREN S.	29-18-14	468,000	25,200	1,567.80
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	12-18-A	1,783,600	0	5,975.06
FISHER, BETH	14-28	295,500	0	989.93
FISHER, BETH	18-03	70,000	0	234.50
FISHER, BETH	18-11	1,237,900	18,000	4,146.97
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				

Name	Map-Lot	Total	Exempt	Tax
FLORY, KATHLEEN & ROBERT	30-35	2,073,200	18,000	6,945.22
FLOWER, KENNETH B. & RHONDA G.	27-31-B	366,900	0	1,229.12
FLOWER, KENNETH, SR. & RHONDA	27-08-E	270,400	18,000	905.84
FOLLAYTTAR, CHERYL SMITH, TTEE	11-03	564,500	0	1,891.08
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, JAMES O. & MEREDITH	27-61	266,800	0	893.78
FOSSETT, JAMES O. & MEREDITH	27-75	58,100	0	194.64
FOSSETT, LOIS	31-11	168,800	0	565.48
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	942,200	25,200	3,156.37
FOSTER, DOLORES	10-10	661,200	0	2,215.02
FOSTER, GERALD	27-69	6,900	0	23.12
FOSTER, GREGORY L.	22-22	40,100	0	134.34
FOSTER, GREGORY L.	22-30	598,600	18,000	2,005.31
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
FOX, MARK S. & SHARI E.	15-01-B	380,400	0	1,274.34
FRAME, TONYA A. & MICHAEL S.	14-08	181,200	0	607.02
FRASER, ROBERT, VINCENT, LINDA	31-24	481,300	25,200	1,612.36
FRENCH, LOUIS R. TRUST	10-08	914,300	0	3,062.91
FREY, STEVEN A.	09-24	204,500	0	685.08
FRIEDEL, PETER G. & JANE	17-82	616,200	0	2,064.27
FROST, RICHARD A. REALTY TRUST	30-31	304,300	0	1,019.41
GAGNON, PAUL	29-08-B	274,000	18,000	917.90
GALLUZZO, JAMES E. & EMILY W.	10-39-04	309,300	0	1,036.16
JANES, LAWRENCE E. & MONACO, NINA J.				
GALLUZZO, JAMES E. & EMILY W.	10-39-02	608,900	0	2,039.82
GAMAGE HEIRS	16-18	247,200	0	828.12
GAMAGE, ADAM & TORY	28-13-B	263,000	18,000	881.05
GAMAGE, ARNOLD & GLORIA FAM TR	14-12	291,500	25,200	976.53
GAMAGE, ARNOLD L., JR. & GAIL P.	20-13	186,800	18,000	625.78
GAMAGE, GREGORY	27-39-A	200,200	0	670.67
GAMAGE, JAIME	21-24	157,900	0	528.97
GAMAGE, TRAVIS L. & TRUDY L.	27-48-H	195,900	18,000	656.27
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-B	459,700	0	1,540.00
ROBERT G. GARDNER REVOCABLE TRUST 1987				
GARDNER, ROBERT & ADELE, TTEES	23-09-C	2,179,000	0	7,299.65
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
GENTNER, MICHAEL	27-09-B	205,800	18,000	689.43
GIESEECKE, ANNETTE L. & DUNHAM, DONALD J.	31-20	1,174,500	0	3,934.58

Name	Map-Lot	Total	Exempt	Tax
GIFFORD, ET AL	09-11	160,500	0	537.68
GILBERT, CLAY & JANE	27-54	227,500	18,000	762.13
GIORDANO, WILLIAM M. REV LIV TR	27-24	407,400	0	1,364.79
GLENDINNING JAMES E. & MELISSA D.	17-23	291,100	18,000	975.19
GLENDINNING, HELEN VIOLA	31-10-K	64,600	0	216.41
GLENDINNING, SHAWN A.	17-26	273,000	0	914.55
GLENDINNING, WILLIAM B.	17-15	288,500	0	966.48
GLENDINNING, WILLIAM B. & HELEN V.	17-28	284,900	25,200	954.42
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 B. & HELEN V.	15-01-H	71,000	0	237.85
GLENDINNING, WILLIAM B. & HELEN V.	17-27	141,400	0	473.69
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.	29-18-27	386,800	18,000	1,295.78
TRUSTEES, GONYEA FAMILY TRUST				
GONYEA, ROBERT J. & LORRAINE S.	29-18-28	82,600	0	276.71
TRUSTEES, GONYEA FAMILY TRUST				
GOODYEAR, HENRY M., JR. & JANET C. ET AL	08-09	1,122,500	0	3,760.38
GORALNIK, JACK C. & CAROL ANN	13-13	600,300	0	2,011.01
GORALNIK, JACK C. & CAROL ANN	13-13-A	45,100	0	151.09
GORRELL, REBECCA & GREGORY	L 08-18	59,100	0	197.99
GOULETTE, RENE	29-46B	63,700	0	213.40
GOULETTE, RENE	20-33	130,000	0	435.50
GOULETTE, RENE J. & MARY E.	20-32	220,500	18,000	738.68
GOWEN, KRISTIN S.	29-26	183,800	18,000	615.73
GRANFIELD, LISA	27-61-F	160,300	18,000	537.01
GRAVES, ELIZABETH C. & SAMUEL T.	29-18-33	418,400	18,000	1,401.64
GREENBERG, DAVID & MARY L.C.	10-39-08	309,300	0	1,036.16
GREENBERG, DAVID & MARY L.C.	10-39-09	309,300	0	1,036.16
GREENBERG, MARK & HOCKSTADER, INGRID A.	17-36	510,800	0	1,711.18
GREENBERG, PATRICIA T. TRUSTEE RIVERWATCH TRUST	11-12	56,200	0	188.27
GREENBERG, PATRICIA T. TRUSTEE RIVERWATCH TRUST	11-19	359,000	0	1,202.65
GREENE, CHERYLL	14-43	339,900	0	1,138.67
GREENE, DEBRA	29-57-C	195,200	18,000	653.92
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	1,510,400	25,200	5,059.84
GREENEBERG, MARK HOCKSTADER, INGRID A.	17-44	3,500	0	11.73
GROVES, JUDITH E.	29-18-18	352,900	25,200	1,182.22
GROVES, M. DUANE & RUTH C.	22-38-C	536,500	0	1,797.28
GULDEN, TYLER K. & KATHLEEN B.	29-17-A	278,600	18,000	933.31
GUNDERSEN, GUNNAR & SALLY	29-47-A	296,000	18,000	991.60
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.	04-17	332,600	0	1,114.21

Name	Map-Lot	Total	Exempt	Tax
GUNN COTTAGE CORP.	04-06	200	0	0.67
GUNN COTTAGE CORP.	04-17-B	200	0	0.67
GUNN COTTAGE CORP.	04-17-A	2,500	0	8.38
GUTHRIE ET AL	29-18-23	77,700	0	260.30
GUTHRIE, ELWIN A. & EILEEN M.	29-18-24	476,100	18,000	1,594.94
GUTTENTAG FAMILY REALTY TRUST	27-01	1,063,200	0	3,561.72
GUTTENTAG, STEVEN & WINICK, STACY H.	18-01-C	1,476,700	0	4,946.95
GUZZO, RICHARD A. & NANCY G.	24-19	23,800	0	79.73
GUZZO, RICHARD A. & NANCY G.	24-20	286,100	0	958.44
HAAS, DIANNE L., TRUSTEE DLH TRUST OF JUNE 1998	17-65	391,100	0	1,310.19
HAGEN, E. CHRISTOPHER, TRUSTEE	04-01	517,000	0	1,731.95
HALEY, SHIRLEY LE	14-17	189,100	25,200	633.49
HALL, ANDREA	27-31-A	155,500	18,000	520.93
HALL, SUSAN	20-05-B	987,900	0	3,309.47
HALM, DOUGLAS	20-06	154,600	25,200	517.91
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	1,377,300	0	4,613.96
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	205,100	18,000	687.09
HAMMOND, NATHANIEL T. & KAREN	14-56	501,100	18,000	1,678.69
HAMMOND, RICHARD C.	27-28	83,500	25,200	279.73
HAMPDEN, MICHAEL D. & CENA S.	27-68-B	85,500	0	286.43
HANEY, WILLIAM D., RICHARD P. & EMOND, MARGARET H.	14-26	351,900	0	1,178.87
HANKS, WILLIAM E.	17-56	641,500	0	2,149.03
HARKNESS, HEATHER TRUSTEE HERON ISLAND REALTY TRUST	04-13	474,900	0	1,590.92
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 H.	27-62-B	193,600	18,000	648.56
HARRIS, JOHN C. & MARY H.	29-46-A	160,200	0	536.67
HARRIS, JOHN C. & MARY H.	17-47	817,300	25,200	2,737.96
HARRISON, WILLIAM S.	10-22	500	0	1.68
HARRISON, WILLIAM S.	10-11	490,600	0	1,643.51
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 TR	07-07	2,361,000	0	7,909.35
HARTZOG, JOSHUA J.	21-07	1,467,800	0	4,917.13
HARTZOG, LARRY D. STEPHEN DAVIS PR	07-08	1,332,700	0	4,464.55
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	588,300	18,000	1,970.81

Name	Map-Lot	Total	Exempt	Tax
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	642,500	18,000	2,152.38
HENRICKSEN, ALBERT N. & KAREN L.	29-03-B	176,900	0	592.62
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	518,200	18,000	1,735.97
HEWINS, FRANCES A.	16-08	120,400	0	403.34
HEYL, PETER S. & ADAIR R.	26-09	1,653,700	0	5,539.90
HI ISLAND, LLC	24-38	3,233,600	0	10,832.56
HIGH ISLAND CORP	24-36	2,395,800	0	8,025.93
HIGH ISLAND CORP	24-37	5,221,800	0	17,493.03
HIGH ISLAND CORP. & LITTLE SHEEP LLC	24-35-A	71,800	0	240.53
HINCK, CLAUS F., IV	09-12	233,000	18,000	780.55
HINES, MICHAEL S. & LAUREN J.	29-18-30	72,500	0	242.88
HIRSCH, E. DONALD JR. TRUSTEE ED HIRSCH JR REVOCABLE TRUST	25-05	843,600	0	2,826.06
HIRSCH, E. DONALD JR. TRUSTEE ED HIRSCH JR. REVOCABLE TRUST	25-04-B	424,900	0	1,423.42
HIRSCH, JOHN, TRUSTEE CHRISTMAS COVE TRUST	08-38	2,110,500	0	7,070.18
HIVIS	04-12	148,100	0	496.14
HIVIS	04-02	5,500	0	18.43
HIVIS	12-22-A	36,200	0	121.27
HIVIS	04-24	231,400	0	775.19
HIVIS	04-09	478,500	0	1,602.98
HIVIS	03-06-A	227,200	0	761.12
HOAGLAND, BENJAMIN HUDSON & CAROL M.	27-68-C	330,200	18,000	1,106.17
HOCKING, ELIZABETH L. & SMITH, ROBERT TYLER	10-06	1,611,100	0	5,397.19
HOFFMAN ETAL	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	632,400	25,200	2,118.54
HOLME, CHARLES & SANDRA	27-42	125,700	0	421.10
HOLME, CHARLES & SANDRA	27-40	471,700	18,000	1,580.20
HOLME, CHARLES & SANDRA	27-42-E	58,200	0	194.97

Name	Map-Lot	Total	Exempt	Tax
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
HOOGENBOOM, ARI & OLIVE	04-04	453,600	0	1,519.56
HOPE IRREVOCABLE TRUST	16-07	246,700	0	826.45
HOPE TRUST CHELMINSKI	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	367,000	18,000	1,229.45
HOPKINS, ELIZABETH M.	30-08	280,900	0	941.02
HOPPER, DAVID P., JR.	13-25	349,800	0	1,171.83
HOPPER, RANDY D.	22-05-Q	67,100	0	224.79
HOPPER, RICHARD R.	13-25-A	232,900	0	780.22
HOSEY, M. MARLENE, TRUSTEE	17-75	619,100	0	2,073.99
GREEN, RICHARD D., TRUSTEE				
HOUSE, ANDREW	27-48-G	301,600	18,000	1,010.36
HOUSE, ANDREW & REGINALD	17-14	74,900	0	250.92
HOUSE, ELIZABETH	27-42-D	103,900	25,200	348.07
HOUSE, MARINEL	22-03	213,200	0	714.22
HOUSE, PATTY A.	27-68-F	190,100	18,000	636.84
HOUSE, PRISCILLA R.	17-43	261,700	18,000	876.70
HOUSE, REGINALD, JR. & KELLEY	27-33	233,400	18,000	781.89
HOUSE, RONALD E.	14-52	373,900	18,000	1,252.57
HOUSE, RONALD E.	14-54	168,000	0	562.80
HOVANCE, JOSEPH R. & JEANNE H.	30-22	400,200	18,000	1,340.67
HOWARD, ROBERT E. & THOMAS P.	09-14	2,115,700	0	7,087.60
HOWARD, THOMAS P., TRUSTEE	14-14	147,200	0	493.12
THOMAS P. HOWARD 2004 TRUST				
HOYT, CLIFFORD & ROMA	13-14	566,900	0	1,899.12
HOYT, CLIFFORD & ROMA	13-12	80,500	0	269.68
HUGGLER, PAMELA M. & MOSES, OLIVER T.	30-32	1,088,700	0	3,647.15
HUGHES, CHARLES & BARBARA, TRUSTEES, HUGHES FAMILY TR	17-13	910,900	0	3,051.52
HUMPHREY, GORDON & ROSS, LINDA	16-26	315,800	18,000	1,057.93
HUNT, LLOYD, TRUSTEE	04-07	451,900	0	1,513.87
HUNTER, JAMES D. & HELEN S.	12-16	426,400	0	1,428.44
HUNTER, JAMES D. & HELEN S.	12-15	1,228,700	0	4,116.15
HUTCHINGS JR, GEORGE R.	24-30-A	80,000	0	268.00
HUTCHINGS JR, GEORGE R.	24-30-F	2,500	0	8.38
IKALAINEN, ALLEN J. & BARBARA	22-05-C	555,300	0	1,860.26
IMAGINE DC, LLC	17-21	402,800	0	1,349.38
INGRAHAM, TIMOTHY	26-05	1,758,800	0	5,891.98
INNER HERON ISLAND LODGE TRUST	04-18	272,500	0	912.88
ALISON FRASCA & KERRY WATERS TEES				
INNER HERON ISLAND LODGE TRUST	03-06	280,000	0	938.00
ALISON FRASCA & KERRY WATERS TEES				
IRELAND, JOSEPHINE M. TRUSTEE	12-32	420,600	0	1,409.01
JOSEPHINE M. IRELAND TRUST				
IRELAND, JOSEPHINE M. TRUSTEE	10-35	1,596,500	0	5,348.28
JOSEPHINE M. IRELAND TRUST				
IRELAND, JOSEPHINE M. TRUSTEE	10-41	256,800	0	860.28
JOSEPHINE M. IRELAND TRUST				

Name	Map-Lot	Total	Exempt	Tax
ISLAND VIEW CONDO ASSOC	10-39	29,900	0	100.17
JACKEL, DONALD P.	21-13	301,700	0	1,010.70
MCCARTHY, MEGAN E.				
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	20-05-C	638,000	0	2,137.30
CHELTIO REALTY TRUST				
JANES, LAWRENCE E. & MONACO, NINA	10-39-05	647,500	0	2,169.13
JANES, LAWRENCE E. & MONACO, NINA J.	10-39-06	309,300	0	1,036.16
JANES, LAWRENCE E. & MONACO, NINA J.	10-39-03	309,300	0	1,036.16
JINISHIAN, JOHN R. & PATRICIA L.	14-25	246,200	0	824.77
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	21-04	1,827,600	0	6,122.46
LINDA B. JOHNSON REVOCABLE TRUST				
JOHNSON, LOU ELAM	12-01-A	658,800	0	2,206.98
JOHNSON, SUSAN LAUGHLIN, TTEE	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	120,100	25,200	402.34
JONES COVE LLC	c/20-05	2,083,900	0	6,981.07
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.	11-14-A	417,100	7,200	1,397.29
TRUSTEES ANDREW F. JONES REVOCABLE TRUST				
JONES, HUGH S. & ALLEY, TINA B.	14-16	208,600	25,200	698.81
JONES, SHERIDAN F.	17-41	303,900	25,200	1,018.07
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
JP MORGAN CHASE		0	0	775.53
KALER, CLINTON D.	27-62-A	223,800	18,000	749.73
KALER-POLAND, TAMARA J.				
KAPLINGER, JULIE M.	20-16	196,000	18,000	656.60
KASS, PETER H.	22-01-B	46,500	0	155.78
KASS, PETER H.	22-05-G	445,000	0	1,490.75
KASS, PETER H. & NINA M.	22-05-H	638,800	18,000	2,139.98
KAYMEN, ANANDA	27-62-C	298,900	18,000	1,001.32
KAYMEN, LOUISE	27-62	1,692,900	18,000	5,671.22
KELL, JAMES G. & LOIS E.	11-18	395,200	0	1,323.92
KELL, RAYMOND S. & SUSAN C.				
KELL, JAMES G. & LOIS E.	11-13	121,300	0	406.36
KELL, RAYMOND S. & SUSAN C.				
KELLETT, ELIZABETH T.	27-61-B	191,600	18,000	641.86
KELLETT, ELIZABETH T.	27-61-E	66,000	0	221.10
KELLEY FITCH COVE REALTY TRUST	30-11-B	1,737,400	0	5,820.29
KELLEY, W. & PESKIN, S., TRUSTEES				
KELLEY FITCH COVE REALTY TRUST	30-06	593,000	0	1,986.55
KELLEY, WILLIAM S & SARAH M. TEES	30-11-A	1,014,100	0	3,397.24
KELLEY FITCH COVE REALTY TRUST				

Name	Map-Lot	Total	Exempt	Tax
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	518,300	18,000	1,736.31
KELLY, MICHAEL J.	14-29	384,600	0	1,288.41
KELSEY, ALISON	31-12-A	214,600	18,000	718.91
KELSEY, CAROL R. & LANCE T.	24-15	408,400	25,200	1,368.14
KELSEY, CHRISTOPHER J. GAGNON, CAROL	29-33	166,900	18,000	559.12
KELSEY, CINDY	16-23-A	161,500	18,000	541.03
KELSEY, JONATHAN R. & JESSICA	22-11	548,800	18,000	1,838.48
KELSEY, JONATHAN ROPES	24-13	209,200	0	700.82
KELSEY, LANCE & BERG, STEPHANIE	16-23	147,500	0	494.13
KELSEY, LARRY J. & ERIKA H.	17-30	198,600	25,200	665.31
KELSEY, LEWIS E. & LINDA C.	16-24	289,700	18,000	970.50
KELSEY, LEWIS E. & LINDA C.	16-02	76,600	0	256.61
KELSEY, PAUL & BOURGOIN, SANDRA	29-23	1,027,400	0	3,441.79
KELSEY, PAUL & ROSEMARY	29-23-B	570,900	25,200	1,912.52
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	171,000	0	572.85
KELSEY, PAUL, SR.	31-12-L	66,400	0	222.44
KELSEY, WILLIAM A.	17-01	1,142,700	25,200	3,828.05
KENNEDY, CONSTANCE S.	13-23	361,100	0	1,209.69
KENNEDY, KATHRYN & JIRSA, CURTIS R.H.	20-07	201,100	0	673.69
KIDDER, JOHN TRACY & FRANCES T.	21-22-F	1,489,600	0	4,990.16
KILLEEN, ANDREW F.	18-10-A	64,700	0	216.75
KILLEEN, ANDREW F.	18-10	965,400	0	3,234.09
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., TRS JOAN F. KING REV TR	10-15	442,800	0	1,483.38
KING, KATHLEEN B.	27-57-C	51,300	0	171.86
KLEINMAN ARTHUR M. TRUSTEE KLEINMAN TRS	21-03	1,457,600	0	4,882.96
KNIGHT, MONA	11-41	133,100	18,000	445.89
KOCH, FRANK, GAGNON PAUL C.	29-17-B	124,500	0	417.08
KOCH, FRANK J. & CYNTHIA R.	29-17-C	391,300	18,000	1,310.86
KORNAHRENS FAMILY TRUST EMMONS, HOLLY K. PR	23-03	4,486,800	18,000	15,030.78
KRAMER, ROGER & CARMEN	24-33	654,100	18,000	2,191.24
KULP, ROBERT E., JR.	08-31	439,200	0	1,471.32
KUNIHOLM, HOPE E. & POTTER, SUSAN K. TRUSTEES IRREVOCABLE TR	30-05	674,200	0	2,258.57
KUNKLE, ELIZABETH	31-06-I	1,116,300	0	3,739.61
LAIRD, ROBERT	22-08-E	768,200	18,000	2,573.47
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	172,800	18,000	578.88

Name	Map-Lot	Total	Exempt	Tax
LANPHER, LAWRENCE COE & CLAUDIA LEE	19-07	2,192,800	0	7,345.88
LASALLE, CATHY L. & RICHARD A.	17-84	767,200	0	2,570.12
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	220,600	18,000	739.01
LAWSON, JEFFREY P., TRUSTEE JEFFREY P. LAWSON TRUST	29-18-19	451,200	0	1,511.52
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	13-22	517,800	0	1,734.63
LEDGE HILL LODGE, LLC	13-20	800	0	2.68
LEDGE HILL LODGE, LLC	13-06	45,800	0	153.43
LEEMAN, BRIAN K. & MICHELLE M.	30-30	922,900	18,000	3,091.72
LEEMAN, THURLOW & SALLY	20-41	151,800	18,000	508.53
LERNER, HELENE M. & ELLIOT D. TRUSTEES, LERNER TRUSTS	17-60	555,100	0	1,859.59
LEWIS, RICHARD A. & MARGARET W.	29-57-B	276,300	25,200	925.61
LINCOLN, KENNETH & CARIL-ANNE	29-46C	114,200	0	382.57
LINCOLN, KENNETH & CARIL-ANNE	22-01-G	265,800	18,000	890.43
LINCOLN, KENNETH & CARIL-ANNE	22-01-H	36,800	0	123.28
LINCOLN, KYLE	29-46	271,400	0	909.19
LINCOLN, PHILIP	22-01-L	7,000	18,000	23.45
LINCOLN, ROBERT	22-01-C	129,800	0	434.83
LINCOLN, ROBERT S.	22-01	125,200	18,000	419.42
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
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. ETAL	08-09-A	6,100	0	20.44
LITTLE, GEORGE P. ETAL	08-09-B	1,411,700	0	4,729.20
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, J KENDELL & JANE TRS LONGE REVOCABLE TRUSTS	31-04	409,600	25,200	1,372.16
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, JAMES T.	31-04-A	250,900	18,000	840.52
LORENTZEN, HELENE ASPEN	21-22-B	1,539,200	0	5,156.32
LOUDERBACK, MARIANNE & TERRY	22-23	1,495,300	0	5,009.26
LUKENSMEYER, CAROLYN	31-23	516,100	0	1,728.94

Name	Map-Lot	Total	Exempt	Tax
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.	13-07	56,400	0	188.94
LYMAN, C. FREDERIC, JR.	13-19	4,600	0	15.41
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.	26-11	1,406,300	18,000	4,711.11
MACCREADY, PETER E. & ROBIN M.	21-21	204,600	0	685.41
MACCREADY, PETER E., INC.	31-16	67,100	0	224.79
MACKENZIE, EMILY M-S ETAL	09-02-A	984,900	18,000	3,299.42
MACKENZIE, RICHARD C. & EMILY M-S ET AL	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	1,311,800	0	4,394.53
MACNEIL, BRUCE M. & LINDA H.	24-26	210,500	0	705.18
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
MAGNUSON, SCOTT R. & PINE, SHAAAREN H.	14-09	379,100	0	1,269.99
MAGNUSSEN, DONALD & DIANE	22-05-B	197,300	25,200	660.96
MAGUIRE, KENNETH	14-22	217,500	25,200	728.63
MAHAN, CLIFTON R., JR.	20-40	934,900	0	3,131.92
MAHER, THOMAS & BONITA	18-02-D	386,300	0	1,294.11
MAINELY FAMILY, LLC	24-29	1,046,800	0	3,506.78
MAKER, RAND	29-18-20	351,700	0	1,178.20
MALLORY, CHRISTOPHER H. & KRISTIN L.	28-14-A	995,100	18,000	3,333.59
MANCHESTER ET AL	22-43	100,800	0	337.68
MANCHESTER POINT PRISCILLA REALTY TR	22-46	681,700	0	2,283.70
MANCHESTER, AVERY C. ARMSTONG-MANCHESTER PAMELA	22-21	619,000	0	2,073.65
MANCHESTER, C.H. FAMILY TR	22-26	7,600	0	25.46
MANCHESTER, C.H. FAMILY TR	22-27	367,700	0	1,231.80
MANCHESTER, C.H. FAMILY TR	22-42	509,000	0	1,705.15
MANCHESTER, GEORGE, II	22-41	1,183,500	0	3,964.73
MANCHESTER, LINDA K. KAYS LANDING TRUST	22-50	510,200	0	1,709.17
MANNING, RACHEL J. & ROBERT H.	29-24	283,100	18,000	948.39
MANNING, ROBERT H. & RACHEL J.	17-53	478,700	0	1,603.65
MARBLE ELIZABETH C, CIOCCI GARY, MEHLHORN, SUSAN M.	16-10	381,600	0	1,278.36
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 MARINACE REVOCABLE TRUST	30-11-C	3,021,900	0	10,123.37
MARSH, HELEN H.	29-18-03	876,400	18,000	2,935.94

Name	Map-Lot	Total	Exempt	Tax
MARSHALL, JANET N. F.L.T. RHODES, HELLMUTH F.L.P.	08-29	1,929,300	0	6,463.16
MARSHALL, JANET N. F.L.T. RHODES, HELLMUTH F.L.P.	10-04-A	62,300	0	208.71
MARSHALL, JANET N. F.L.T. RHODES, HELLMUTH F.L.P.	08-20-A	400	0	1.34
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 ALICE D. MARTIN QPR TRUST	08-11-A	1,687,600	0	5,653.46
MARTIN, JOSEPH Q. & EKATERINA	25-03	550,800	0	1,845.18
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 D B M, INC.	29-64-A	220,500	18,000	738.68
MASON, GEORGE T & SHIPLEY C & THOMAS J	27-17	2,500	0	8.38
MASON, SHIPLEY & BURLEY-NASIN JULIE, TEES THE SLOOP NELLIE REALTY TRUST	22-08-D	315,900	0	1,058.27
MASON, SHIPLEY C. & SEARS, ANN, TEES FARM REALTY TRUST	27-15	931,000	0	3,118.85
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	29-28	6,800	0	22.78
MASTERS, RICHARD & GEORGE	29-30	9,000	0	30.15
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
MAUNZ, DON L. & CAROLYN L.	22-38-02	1,553,100	18,000	5,202.89
MAYER, ERNEST J. & LILLIAN M.	31-06-C	738,200	25,200	2,472.97
MAYER, LAWRENCE & CHRISTA	27-20	586,000	18,000	1,963.10
MCCARTHY, PATRICK & NORMA REVOCABLE TRUSTS	12-20	895,300	0	2,999.26
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, FAMILY LTD PARTNERSHIP	09-17	825,100	0	2,764.09
MCDANIEL, FAMILY LTD PARTNERSHIP	09-18-D	1,200	0	4.02
MCDOWELL, SHIRLEY M. TRUSTEE	22-49	638,300	0	2,138.31
MCFARLAND, ADELE E.	12-03-A	145,300	0	486.76
MCFARLAND, ADELE E.	12-22	806,400	0	2,701.44
MCFARLAND, ADELE E.	12-27-A	269,500	0	902.83
MCFARLAND, ALDEN & ANN C.	17-12	490,600	18,000	1,643.51
MCFARLAND, AMY JO RICE RICE, N. KATHERINE	29-47-C	168,600	18,000	564.81
MCFARLAND, NEIL B. & EMMA B.	20-45	251,200	18,000	841.52
MCFARLAND, SHAYNE	29-02-D	321,000	18,000	1,075.35
MCFARLAND, ZOA M.	17-55	278,500	0	932.98
MCGREGOR, CHARLES E.	26-15	160,000	0	536.00
MCGURK, CAROL ANN & JOSEPH	29-18-16	489,600	25,200	1,640.16
MCINNIS, KAREN G.	29-18-26	79,900	0	267.67

Name	Map-Lot	Total	Exempt	Tax
MCKEON, CAROLYN H.	25-04-C	853,100	18,000	2,857.89
MCLAIN, DOUGLAS, JR.	27-48-A	138,500	18,000	463.98
MCLAUGHLIN, ROBERT F.	27-71-A	83,000	0	278.05
MCLAUGHLIN, ROBERT F. & ROBERTA M.	27-71	71,500	0	239.53
MCLAUGHLIN, ROBERT F. & ROBERTA M.	27-74	1,715,100	18,000	5,745.59
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 PROPTY 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-A	357,700	0	1,198.30
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-J	73,000	0	244.55
MEETING HOUSE REALTY TRUST	31-06-R	72,000	0	241.20
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	1,568,800	25,200	5,255.48
MERRILL, HANK & MOLLIE REV TR	16-31	739,700	0	2,478.00
MERTZ, ROBERT, TRUSTEE	06-01	428,400	0	1,435.14
MERTZ TURNIP ISLAND TRUST				
METZGER, PATRICIA A. TRUSTEE	31-10-B	445,700	0	1,493.10
PATRICIA A, METZGER REV TR				
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.	22-48	457,000	0	1,530.95
MILES RESIDENCE LLC	15-11	1,560,800	0	5,228.68
MILLER ISLAND TRUST	28-01	372,900	0	1,249.22
RICHARDS, JAMES G.				
MILLER, KAREN CHAMPNEY TRUSTEE	13-08	41,700	0	139.70
KAREN CHAMPNEY MILLER REVOCABLE TRUST				
MILLER, KAREN CHAMPNEY TRUSTEE	13-18	467,500	18,000	1,566.13
KAREN CHAMPNEY MILLER REVOCABLE TRUST				
MILLS, LAURA H.	14-35	498,400	0	1,669.64
MILLS,III, LADSON ARTHUR	17-71	197,300	0	660.96
MILLS, CHRISTINA PRESTON				
MISNER, CHARLES & SUSANNE ET AL	22-40	1,407,200	0	4,714.12
MITCHELL, AMY H. & PAUL J.	29-08-E	302,800	18,000	1,014.38
MITCHELL, JOHN & SARA	10-39-07	309,300	0	1,036.16
MITCHELL, JOHN R. & SARA S.K.	10-39-01	396,000	0	1,326.60
MITCHELL, PAMELA W., TR	07-14	643,700	0	2,156.40
PWM-QPRT-25				

Name	Map-Lot	Total	Exempt	Tax
MITCHELL, PAMELA W., TR PWM-QPRT-25	07-12-A	1,800	0	6.03
MITCHELL, ROBERT F. & THRESA A.	14-06	244,200	18,000	818.07
MITCHELL, SHIRLEY & DIANA	29-08-F	70,200	0	235.17
MITCHELL, SHIRLEY A. & ANNA	29-08-C	124,000	0	415.40
MOHR, MARILYN M. LIVING TRUST	09-32	447,100	18,000	1,497.79
MONTGOMERY, ROBERT T. & DIANE M.	17-48	1,088,700	0	3,647.15
MOODY, THOMAS & MARY A.	12-28	568,800	18,000	1,905.48
MOOK SEAFARMS		0	0	120.60
MOOK SEAFARMS	30-29	885,900	0	2,967.77
MOONEY, MICHAEL E.	12-23	861,700	0	2,886.70
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.	23-14	203,300	0	681.06
MORGAN, ELLEN L.	25-06	617,200	0	2,067.62
MORGAN, RENEE K. & KNAPP, CHRISTOPHER R.	11-15	301,700	0	1,010.70
MORRELL, GORDON & SHEILA, TTEES MORRELL FAMILY TRUST	21-27	1,038,700	0	3,479.65
MORRELL, GORDON & SHEILA, TTEES MORRELL FAMILY TRUST	21-26	361,200	0	1,210.02
MORRIS, JUDSON & KATHLEEN	20-20	1,438,400	18,000	4,818.64
MORSE, ANDREW & PHILIP A.	24-27	210,500	0	705.18
MORTON, BRUCE A. & MARGARET	14-50	442,600	0	1,482.71
MOSS, CONSTANCE & MICHAEL H.	17-86	488,200	0	1,635.47
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	1,594,400	25,200	5,341.24
MUIR, DOUGLAS & CYNTHIA	24-14	564,100	0	1,889.74
MULLEN, CHARLES NORRIS, NATALIE G.	30-21-A	1,535,700	18,000	5,144.60
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	1,015,600	18,000	3,402.26
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	164,500	18,000	551.08
MURRAY, THOMAS A., JR.	29-41	128,500	0	430.48
MUSSULMAN, BRYAN D.	29-47-D	69,300	0	232.16
MYERS JULIA B.	28-02	1,801,500	0	6,035.03
MYERS THOMAS W.	27-26	107,400	0	359.79
MYERS, THOMAS & QUAN	27-26-A	504,100	18,000	1,688.74

Name	Map-Lot	Total	Exempt	Tax
MYERS, THOMAS M. & QUAN	28-04	292,600	0	980.21
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	12,900	0	43.22
NAYLOR, LYNETTE N.	29-02-C	241,600	18,000	809.36
NAYLOR, MARIE S.	29-60	14,200	0	47.57
NAYLOR, MICHAEL F. & BERTHA	29-02-B	531,300	18,000	1,779.86
NELIS, SUZANNE J.	26-17	428,200	0	1,434.47
NELSON, JAMES HARVEY JR.	11-27	169,300	0	567.16
FARRIN, JUDITH NELSON				
NELSON, ROBERT M. & HOLLY L.	08-04	823,100	0	2,757.39
NESTLEDOWN CO., LLC	10-17	600	0	2.01
NESTLEDOWN CO., LLC	10-14	496,200	0	1,662.27
NESTLEDOWN CO., LLC	10-16	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.	12-24	262,300	0	878.71
CORTON, VIRGINIA A.				
NILES, JOAN LYMAN	N14-38	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	95,200	18,000	318.92
NORWOOD, KATHERINE	24-10-1	31,300	0	104.86
NORWOOD, RALPH, III & ESTHER	24-11	529,000	18,000	1,772.15
NORWOOD, RALPH, III & ESTHER	24-10	251,300	0	841.86
NOYES REDFISH FAMILY RE TRUST	08-21	428,100	0	1,434.14
NOYES, ATHERTON III & ROBERT W. TRS				
NOYES REDFISH FAMILY RE TRUST	08-34-A	521,100	0	1,745.69
NOYES, ATHERTON III & ROBERT W. TRS				
NOYES, ATHERTON, III & ELIZ	08-18	423,000	0	1,417.05
NOYES, ROBERT & HARRIET				
NOYES-HULL, LEWIS GREEN HOUSE LLC	08-34	698,400	0	2,339.64
N-S JONES, LLC	20-06-A	111,000	0	371.85
N-S JONES, LLC	20-05-A	569,900	0	1,909.17
N-S JONES, LLC	20-50	28,000	0	93.80
NUTTER, CAROLYN ETAL	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	1,066,200	0	3,571.77
NYBOE, MICHAEL S. & CHARLOTTE		0	0	20.10
OBERLANDER, ANITA M. & ROBERT H.	31-06-D	726,900	18,000	2,435.12
ODONNELL, SEAN & DALY, JESSICA	29-18-09	439,700	0	1,473.00
OGBURN, ELIZABETH L. & BENJAMIN R.,	10-23-A	24,800	0	83.08
TEES, ELIZABETH L. OGBURN REVOCABLE TRUST				
OGBURN, ELIZABETH L., BENJAMIN R.,	10-24	4,262,900	0	14,280.72
TEES, ELIZABETH L. OGBURN REVOCABLE TRUST				
OLCOTT, REV. THOMAS	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, JENNIFER L.	17-24	255,700	18,000	856.60
OLIVER, LANDON & JOANNE	29-37-A	219,400	18,000	734.99

Name	Map-Lot	Total	Exempt	Tax
OLSEN, JOAN K.	14-57	402,500	18,000	1,348.38
OLSEN, MARTIN C. & ELAYNE	22-05-A	565,800	18,000	1,895.43
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
OSBORN ET AL & JOHNSON, JANE	10-37	136,700	0	457.95
OSBORN ET AL & JOHNSON, JANE	09-33	474,200	0	1,588.57
OSIER, DAVID J. & TONI A.	17-10	85,300	0	285.76
OSIER, DAVID J. & TONI A.	17-63	558,000	0	1,869.30
OSTIGUY, JAMES	30-39	5,000	0	16.75
OSTIGUY, JAMES	30-38	8,000	0	26.80
OTTAVIANO, ROBERT E. JR.	14-60	330,800	18,000	1,108.18
PAGE, EVELYN B. TRUSTEE E.B. PAGE REVOCABLE TRUST	17-67	488,800	18,000	1,637.48
PAGE, MARK P. & SAMANTHA A.	27-48-B	283,200	18,000	948.72
PARKER, WENDY LEWIS	09-23	423,200	0	1,417.72
PARSONS, JR., RICHARD & BARBARA TEES RICHARD & BARBARA PARSONS JOINT TRUST	13-15	283,900	0	951.07
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 & BARBARA PARSONS JOINT TRUST	13-11	694,100	0	2,325.24
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
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-I	65,100	0	218.09
PENSCO TRUST CO.	31-10-J	65,600	0	219.76
PEPE, MARGARET S.	24-34	462,400	0	1,549.04
PERLEY, KENTON B. & MOLLIE	31-10-F	62,600	0	209.71
PETERSON, JOHN & JEAN, TRUSTEES PETERSON FAMILY REVOCABLE TR	20-49	28,000	0	93.80
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 L.	16-19-A	850,400	0	2,848.84
PHELPS, RANDALL L.	29-47	440,000	0	1,474.00
PHELPS, RANDALL L., DALEY, PAMELA	20-29-B	914,600	0	3,063.91
PINE, REBECCA H. JUNIPER KNOLL REALTY	07-10	948,100	0	3,176.14
PINKHAM, CHESTER R. & ANNE M.	27-31	73,200	0	245.22
PINKHAM, CHESTER R. & ANNE M.	22-05-B-2	133,700	0	447.90
PINKHAM, CHESTER R. & ANNE M.	29-03	186,000	18,000	623.10
PITCHER, BRANDON T.	27-57-A	141,800	0	475.03
PITCHER, GARY S.	27-57	296,700	18,000	993.95
PITCHER, GARY S.	29-03-A	99,600	0	333.66
PLUMMER, CHARLES H.	17-03	505,400	18,000	1,693.09
PLUMMER, CHRISTIAN MACDONALD, TAMMY	20-12	226,400	18,000	758.44
PLUMMER, TOBY J.	20-15	180,400	0	604.34

Name	Map-Lot	Total	Exempt	Tax
PLUMMER, TOBY J.	20-12-C	173,300	18,000	580.56
PLUMMER, TOBY J.	27-65	173,000	0	579.55
PLUMMER, TYLER	30-18-D	235,500	0	788.93
POLAND, ARTHUR & PATRICIA	27-48	196,100	25,200	656.94
POLAND, ARTHUR, JR. & ANGELA	27-58	185,600	18,000	621.76
POLAND, CODY	30-18-G	241,500	0	809.03
POLAND, ERNEST, JR. & COLLEEN J.	30-18-A	349,800	18,000	1,171.83
POLAND, IRIS L.	31-25	296,000	18,000	991.60
POLAND, JR. JON G. & STEPHANIE J.	31-14-A	52,500	0	175.88
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.	22-08-F	1,977,400	18,000	6,624.29
POOLE, CARL S., JR.	26-06	435,400	0	1,458.59
POOLE, EMILY	22-08-G	128,900	0	431.82
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.	23-09-A	73,100	0	244.89
POOLE, JEFFERY B.	11-34-A	559,900	18,000	1,875.67
POOLE, JEFFERY B.	24-06	121,900	0	408.37
POOLE, MATTHEW K. & CLIFFORD, OLIVIA	29-19-B	535,200	18,000	1,792.92
POOLE, RAYMOND D & LILLIAN TRS POOLE REVOCABLE TRUSTS	24-04	505,300	25,200	1,692.76
PORTER, BARNABY	31-25-A	99,600	7,200	333.66
PORTER, BARNABY	31-17	89,600	0	300.16
PORTER, BARNABY	31-13-A	58,400	0	195.64
PORTER, GRETEL	31-19	1,127,300	0	3,776.46
PORTER, SUSAN B.	31-21-A	1,155,900	18,000	3,872.27
POST NOMINEE TRUST	08-39	1,553,300	0	5,203.56
POST NOMINEE TRUST	07-12	270,500	0	906.18
POST, JOAN R. TRUSTEE	31-09-A	185,000	0	619.75
PRATT, RICHARD & ELLEN	24-12	429,700	25,200	1,439.50
PRENTICE, CARL N. & SCHNEIDER, CAROL, LE	12-01	226,000	18,000	757.10
PRENTICE, DIANA B.	30-07	203,600	18,000	682.06
PRESCOTT, A. NEAL III, TRUSTEE	09-35	2,066,100	0	6,921.44
PRESCOTT, A. NEAL III, TRUSTEE	09-35-A	361,600	0	1,211.36
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	249,800	18,000	836.83
PRESTON, MARK A. & CLAIRE E. TRS, SPRUCE LEDGES TRUST	11-26-A	256,900	0	860.62
PRESTON, MARK A. & CLAIRE E. TRS, SPRUCE LEDGES TRUST	11-22	387,300	0	1,297.46
PRESTON, MARK A. & CLAIRE E. TRS, SPRUCE LEDGES TRUST	11-08	108,500	0	363.48
PRESTON, RICHARD S., TRUST	11-26	266,900	0	894.12
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 ET AL	22-47	661,900	0	2,217.37
PRIME, WINIFRED L. & JON L.	18-01	2,462,200	0	8,248.37

Name	Map-Lot	Total	Exempt	Tax
PROSTOVICH, JEFFERY F. LOVEJOY, SHARON L.	15-06	576,000	0	1,929.60
PUTZEL, MICHAEL & BLACKMAN, ANN TEES PUTZEL REVOCABLE TRUST	27-13-B	492,200	0	1,648.87
PYKETT, DANIEL & DEIRDRE	30-20	1,012,000	18,000	3,390.20
PYKETT, MARK J.	30-20-B	455,400	0	1,525.59
READY, JAMES	27-08-D	280,200	18,000	938.67
REED, LARRY	30-18	265,000	25,200	887.75
REESER, DENNIS T. & ROXANN W.	17-85	590,600	0	1,978.51
REID, DOUGLAS G. & SARAH B.	09-41	718,400	0	2,406.64
REISER, JASPER K.	20-21	2,540,100	0	8,509.34
RICE, ADAM & SUSAN B.	29-39	222,300	18,000	744.71
RICE, CHESTER	29-47-C-L	32,000	0	107.20
RICE, DAVID	28-03	482,100	25,200	1,615.04
RICE, N KATHERINE ET AL, TRS NK RICE REVOCABLE LIVING TR	31-06-F	602,800	25,200	2,019.38
RICHARDSON FAMILY	25-01-A	2,126,200	0	7,122.77
RICHARDSON, MARTHA FARM, LLC	21-10	75,400	0	252.59
RICHARDSON, MARTHA FARM, LLC	21-09	95,000	0	318.25
RICHARDSON, MARTHA FARM, LLC	21-08	2,304,100	0	7,718.74
RIDDIFORD FAMILY TRUSTS	16-17	374,000	0	1,252.90
RIDDIFORD, DAVID T. JR. & GIACOMETTI, KATHERINE R.	25-11	3,766,500	0	12,617.78
RIESMAN, JANET A.	20-03-A	587,600	0	1,968.46
RIESMAN, JANET A.	30-17	1,029,800	0	3,449.83
RIOS, SARAH M. & ANDRES J.	11-32	284,700	0	953.75
ROBINSON, JOHN & LUCIA P.	26-15-A	68,800	0	230.48
ROBINSON, JOHN & LUCIA P.	26-08	442,500	0	1,482.38
ROBINSON, JOHN & LUCIA P.	26-07	340,500	0	1,140.68
ROBINSON, JOHN JR.	26-07-A	336,800	0	1,128.28
RODERICK ROAD LLC	09-03	554,900	0	1,858.92
ROGALA, STANLEY & LUANN	29-25-A	956,800	18,000	3,205.28
ROGER, JAMES A. & HEATHER A.	27-61-H	78,000	0	261.30
ROGERS, JOHN	11-23	441,200	0	1,478.02
ROSADINA, PAUL	09-26	653,500	18,000	2,189.23
ROSS, LINDA	29-57-A	225,600	18,000	755.76
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	28-08	850,100	0	2,847.84
ROUNDS, JOHN & PETER REV TR & MCVICKAR, JOAN	29-16	4,000	0	13.40
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	14-10	664,300	0	2,225.41
ROYAL, CECILIA CHANCE	12-26	193,600	0	648.56
RUSHTON, GEORGE H & NORMA H	31-06-L	470,400	0	1,575.84
RUSS, CAROLYN & JOEL	29-18-25	435,400	25,200	1,458.59

Name	Map-Lot	Total	Exempt	Tax
RUSSACK RA & HAMMETT CH, TEES RUSSACK-HAMMETT REVOC LIVING TRUST	27-61-D	359,000	0	1,202.65
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
RUTHMAN, DONALD R & BRENDA J	11-14	451,000	0	1,510.85
SACHS, MYLES J. & DOROTHY	26-10	914,300	0	3,062.91
SAFEGUARD PROP MANAGERMENTS LLC MCFARLAND, MAXINE	11-34	304,900	0	1,021.42
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	30-9-A	1,200	0	4.02
SAUCIER, NORMAND A & DOROTHY E	20-18-A	983,000	0	3,293.05
SAWYER, KAROL L. & THOMAS S.	29-18-13	420,100	0	1,407.34
SCARCELLI, ROSA W. & RHOADS, THOMAS H.	31-27	1,025,700	0	3,436.10
SCHEIMAN, CARL & KATHLEEN F.	31-06-P	71,500	0	239.53
SCHEIMAN, CARL & KATHLEEN F.	31-06-T	250,700	25,200	839.85
SCHILLER, W. LEE	22-31	582,100	0	1,950.04
SCHILLER, W. LEE & LINDA E.	22-38-01	1,521,400	18,000	5,096.69
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	16-05-A	63,500	0	212.73
SCHNEIDER, KENNETH J., TR SHIPYARD ROAD TRUST	16-15-A	215,600	0	722.26
SCHREIBER, SUSAN V. TRUSTEE SCHREIBER REVOCABLE TRUST	08-17	946,500	0	3,170.78
SCHROCK, J. GLADDEN	21-15-A	164,000	18,000	549.40
SCHROEDER, ISABELLE B., TR	07-05	1,446,000	0	4,844.10
SCHUBEL, MARGARET H. SCHUBEL, SUSAN ELIZABETH	24-30-D	79,700	0	267.00
SCHUBEL, SUSAN ELIZABETH	24-30-C	164,500	18,000	551.08
SCHUT, BRAGI	21-23	335,400	0	1,123.59
SCHUT, BRAGI F. & JAN H.	21-22-A	2,626,200	18,000	8,797.77
SCOTT, ANGELA	27-48-K	224,800	18,000	753.08
SCOTT, JOSEPH B., MORGAN, SUSAN F.	27-13-C	3,243,200	0	10,864.72
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	27-59	110,500	0	370.18
SEARS, ANN MASON, TRUSTEE HERBERT T. SEARS IRREV TRUST 2012	29-15	166,300	0	557.11
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 REAL ESTATE COMPANY	18-01-G	1,010,700	0	3,385.85
SEIBEL, ROY E., JR.	29-18-02	433,500	0	1,452.23
SEIBEL, ROY, SR. & RUTH	29-18-01	399,300	0	1,337.66
SEIDERS, DWAYNE L.	27-30-B	147,300	0	493.46

Name	Map-Lot	Total	Exempt	Tax
SEIDERS, ET AL	13-09-A	82,600	0	276.71
SEIDERS, FRANCIS A. & GAIL	11-35	242,800	25,200	813.38
SEIDERS, JANICE M., ETAL	20-43	191,700	18,000	642.20
SEIDERS, JOHN F. & TENLEY P.	13-09	53,300	0	178.56
SEIDERS, JOHN F. & TENLEY P.	13-17	547,100	18,000	1,832.79
SEIDERS, KENNETH D.	20-38	14,800	0	49.58
SEIDERS, KENNETH D.	11-37-A	142,500	0	477.38
SEIDERS, KENNETH D.	20-39	77,800	0	260.63
SEIDERS, KENNETH D.	21-19	104,000	0	348.40
SEIDERS, KENNETH D., JR. & CHERYL A	22-01-A	204,000	18,000	683.40
SEIDERS, V. FAMILY TRUST	20-37	98,400	25,200	329.64
SEIDERS, VAUGHN	27-48-D	206,300	25,200	691.11
SETTLEMYRE, SUZANNA S. & MANNING, ROBERT, TRS THEODORE D. MANNING JR, TR.	17-70	448,500	0	1,502.48
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 & RICHARD B. SEWALL	08-13	1,662,200	0	5,568.37
SEWALL REAL ESTATE TRUST SEWALL, RICHARD ETAL	08-07	108,600	0	363.81
SEWALL REALTY LLC	08-14	1,474,200	0	4,938.57
SEWALL, CHRISTINA	27-29	299,700	0	1,004.00
SEWARD, SAMUEL S. & LYNN F.	31-06-H	876,400	18,000	2,935.94
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
SHAUGHNESSY, HEATHER M.	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
SHEPARD, NANCY, ET AL CANNING, GERALDINE, TRUSTEE	04-20	432,600	0	1,449.21
SHEPARD, NANCY, ET AL CANNING, GERALDINE, TRUSTEE	04-23	259,800	0	870.33
SHERIFF, ANN R., TR U/A/D 5/10/91	14-41	706,800	0	2,367.78
SHERMAN, CYNTHIA GOODYEAR, JENNIFER	20-11	474,900	0	1,590.92
SHERMAN, EDWARD & ALICE	09-18-C	2,038,300	0	6,828.31
SHEVCHENKO, ARTHUR & MILLER, G. MARK	29-64	13,600	0	45.56
SHEVCHENKO, ARTHUR & MILLER, G. MARK	29-64-B	66,000	0	221.10
SHEW, WILLIAM D. JR. & ELLEN M.	14-62	781,700	25,200	2,618.70
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

Name	Map-Lot	Total	Exempt	Tax
SHORE, RULA	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
SIGLER, DONALD R. & EUNICE G.	31-03	3,000	0	10.05
SIGNELL, ELIZABETH, TRUSTEE	04-15	353,400	0	1,183.89
ELIZABETH SIGNELL LIVING TRUST				
SIGNELL, ELIZABETH, TRUSTEE	03-03	237,400	0	795.29
ELIZABETH SIGNELL LIVING TRUST				
SIGNELL, PETER, TRUSTEE	04-16	273,600	0	916.56
SIGNELL LIVING TRUST				
SIROIS, RYAN	11-40-A	261,700	18,000	876.70
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	17-76	435,200	0	1,457.92
SMITH REVOCABLE TRUST				
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.	29-32	3,400	0	11.39
SMITH, PRISCILLA R.	29-37-C	51,500	0	172.53
SMITH, PRISCILLA R.	29-36	168,500	0	564.48
SMITH, PRISCILLA R.	29-36-A	350,600	18,000	1,174.51
SMITH, PRISCILLA R.	29-31	87,700	0	293.80
SMITH, RICHARD L. & LINDA M.	27-48-F	207,000	0	693.45
SMITH, RICHARD L. & LINDA M.	29-35	152,900	25,200	512.22
SMITH, SHERRY & KATHLEEN	29-29	24,900	0	83.42
SMITH, WILLIAM H. & BARBARA	15-07	1,151,900	0	3,858.87
TRUSTEES SMITH LIVING TRUST				
SMITHWICK, CHRISTOPHER P. & REGINALD H.	26-19-B	548,100	0	1,836.14
SMITHWICK, CHRISTOPHER P. & REGINALD H.	26-19	1,675,700	0	5,613.60
SMITHWICK, CHRISTOPHER P. & REGINALD H.	26-19-A	590,200	0	1,977.17
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	18-08	1,361,900	0	4,562.37
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 MOHR, MARILYN M. TRUSTEE	09-34	165,800	0	555.43
SPINNEY, CHARLOTTE, TRUSTEE	29-45	75,600	0	253.26
CHARLOTTE C. SPINNEY REV.TRUST				
SPOCK LIVING TRUSTS WILLIAM & PATRICIA, TRUSTEES	08-02	1,891,900	0	6,337.87
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	14-31	334,800	0	1,121.58

Name	Map-Lot	Total	Exempt	Tax
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, ROBERT A., JR & SIGRID	26-21	97,400	0	326.29
SPROUL, ROBERT A., JR & SIGRID	26-02	2,313,700	0	7,750.90
SPROUL, ROBERT A., JR.	26-01-A	217,100	0	727.29
BAY RIDGE FARM TRUST				
SPROUL, ROBERT A., JR.	29-06	43,100	0	144.39
BAY RIDGE FARM TRUST				
SPROUL, ROBERT A., JR.	26-01	426,200	0	1,427.77
STANHOPE, MURIEL G.	31-27-A	471,100	25,200	1,578.19
STANIOSKI, JOHN P. & MARGARET A.	11-30	193,500	0	648.23
STANLEY, CHRISTOPHER	27-13-D	62,600	0	209.71
STANLEY, DONALD & KAREN	29-57-D	198,400	25,200	664.64
STANLEY, SALLY & HILLARY J.	27-13	181,500	18,000	608.03
STANLEY, SMITH & PALMER, GENE	13-21	467,900	0	1,567.47
STANZIONE, LOUIS B. TRUSTEE	18-02-B	330,800	0	1,108.18
STANZIONE FAMILY TRUST				
STANZIONE, LOUIS BARRY	18-02-C	157,100	0	526.29
STANZIONE, LOUIS BARRY	18-02-A	114,700	0	384.25
STARLAND PROPERTIES, LLC	30-11-D	1,090,900	0	3,654.52
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	159,500	18,000	534.33
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	105,200	18,000	352.42
STENECK, ROBERT S. & JOANNE B.	16-20	722,400	0	2,420.04
STEVENSON, JOHN P., TRUSTEE	04-03	507,100	0	1,698.79
JOHN P. STEVENSON REV TRUST				
STEWART, MARCIA	22-08	322,200	18,000	1,079.37
STILES, KATHERINE	31-24-A	246,400	0	825.44
STILES, TIMOTHY & LAURIE D.	29-25-B	315,700	18,000	1,057.60
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	31-09	345,900	18,000	1,158.77
STORCH, DEBORAH	31-08	600	0	2.01
SUVA, ROBERT H. & KAREN S.	11-40	361,400	0	1,210.69
SWANSON, DAVID S. & ANN M.	26-22	1,916,500	0	6,420.28
TRUSTEES, ET AL				
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
SYKES, ERICK & AMY L.	22-01-D	196,400	18,000	657.94
SYKES, ERICK & AMY L.	22-01-F	76,200	0	255.27
SYKES, ERICK & AMY L.	14-24-A	400,000	0	1,340.00
SYKES, JOYCE	22-05-K	167,500	25,200	561.13

Name	Map-Lot	Total	Exempt	Tax
TAWNEY, SHIRLEY J.	30-18-B	421,900	18,000	1,413.37
TAYLOR, JEFFREY L.	31-06-Q	93,500	0	313.23
TEBBETTS, KRIS B.& GEORGEIANNA	21-22-C	1,146,200	0	3,839.77
TEMPESTA, JEAN E. & EUGLEY, MATTHEW R.	27-08-C	275,600	18,000	923.26
TERMINE, JEANNIE	29-02-F	114,800	18,000	384.58
THE ENTRUST GROUP INC. JILL ANNETTE MORGAN ACCOUNT	11-46	232,400	0	778.54
THE ENTRUST GROUP INC. JILL ANNETTE MORGAN ACCOUNT	11-44	232,400	0	778.54
THE ENTRUST GROUP INC. JILL ANNETTE MORGAN ACCOUNT	11-43	232,400	0	778.54
THE GUT HOUSE, LLC PICKETT, RICHARD & WILLIAM	17-08	450,400	0	1,508.84
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 THOMPSON, DANIEL & ARDEN TRS	14-19	259,100	0	867.99
THOMPSON LOVING TRUST	14-61	346,200	0	1,159.77
THOMPSON, EMILY C. & BRIAN P.	17-40	294,400	18,000	986.24
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.	08-30	398,100	0	1,333.64
THORPE, HENRY G.	08-06	49,000	0	164.15
THORPE, HENRY G. ET AL	08-25	1,000	0	3.35
THORPE, HENRY G. ET AL	08-20	260,800	0	873.68
THURSTON, JAMES I., JR & CYNTHIA J.	31-10-A	215,200	25,200	720.92
TIDEWATER TELECOM INC.	14-24	288,400	0	966.14
TIDEWATER TELECOM INC.	29-07	88,600	0	296.81
TIME PAYMENT CORP		0	0	19.10
TIME WARNER CABLE		0	0	637.84
TOBEY, AUBREY C. & CYNTHIA W. S ROAD REALTY TRUST	23-02	1,008,200	0	3,377.47
TOLLI, LISA	28-15	197,000	0	659.95
TOMASULO-PINSON, ALEXSONDRA	28-14-B	233,400	18,000	781.89
TOPPER, ROBERT T. & JUANITA A.	29-18-31	541,300	18,000	1,813.36
TOPPER, ROBERT T. & JUANITA A.	29-18-32	83,000	0	278.05
TORRES, EDWARD & YVETTE	14-01	205,200	25,200	687.42
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
TRUMPY, SIGRID HOLLACE	27-48-I	87,600	0	293.46
TSO, SALLY ET AL	11-21	383,800	0	1,285.73
TUNNEY, MARY L. REV TR AGREEMENT	17-64	382,900	0	1,282.72
TURNER, CHRISTY F.	24-30-B	76,900	0	257.62
TURNER, RALPH W., JR. & JEAN P.	24-24	809,200	25,200	2,710.82
UHL, MICHAEL	27-68	201,900	25,200	676.37
UNDERWOOD, J. SCOTT	09-01-A	3,931,800	18,000	13,171.53
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	1,416,600	0	4,745.61

Name	Map-Lot	Total	Exempt	Tax
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
VAN SICLEN EXCHANGE LLC	26-17-C	935,400	0	3,133.59
VAN SICLEN, JOHN R & PAMELA S	26-17-A	674,600	0	2,259.91
VAUGHAN, JOSEPHINE	25-07	279,000	18,000	934.65
VICKERY, CONSTANCE & THOMAS E.	14-13	311,700	0	1,044.20
VIEGA, STEVEN & SARAH W.	30-09	341,400	18,000	1,143.69
VIEHWEG, PAMELA M.	25-04	712,600	0	2,387.21
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	252,900	18,000	847.22
WADE, JAMES R. & BARBARA A.	31-10-D	356,700	25,200	1,194.95
WAIALUA LLC	09-09	1,100	0	3.69
WAIALUA LLC	09-05	1,909,300	0	6,396.16
WAIS, JENNIFER M.	28-13	268,000	18,000	897.80
WAKEMAN, ELIZABETH G.	08-10	1,261,000	0	4,224.35
WALKER, JOHN	26-18	4,258,500	0	14,265.98
WALNUT HILLS HOLDING LLC	22-28-A	417,800	0	1,399.63
WALSH, CAROL WAY	16-06	71,800	0	240.53
WALSH, CAROL WAY	16-14	398,100	0	1,333.64
WALTZ, ERIC 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 D. &, P.M. 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	08-32	2,000	0	6.70
WARTMAN, MARY W. CHRISTMAS COVE FAMILY LTD PARTNERSHIP	08-33	942,000	0	3,155.70
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	397,800	18,000	1,332.63
WEISLOGEL, JONATHAN G.	29-10-A	151,700	0	508.20
WEISLOGEL, JONATHAN G.	29-10	142,800	18,000	478.38
WEISS, EMILY, TRUSTEE WEISS MAINE 2014 IRREVOCABLE TR	24-07	2,199,900	0	7,369.67
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 ELIZABETH B. WELLES REVOCABLE TRUST	21-01	3,041,800	0	10,190.03
WELLS FAMILY LLC	08-27	351,400	0	1,177.19
WELLS FAMILY LLC	08-24	483,600	0	1,620.06
WELLS FAMILY LLC	08-24-A	2,280,000	0	7,638.00
WELLS, A. STANTON NEWELL, MARGARET	08-28	571,200	0	1,913.52
WELLS, ELLEN B.	08-32-A	4,600	0	15.41

Name	Map-Lot	Total	Exempt	Tax
WELLS, FREDERICK & JENNIFER	22-34-A	637,600	0	2,135.96
WESSELLS, DEBORAH D. PR TR	08-11	1,776,300	0	5,950.61
NICHOLS, REED & SADLIER, ALEXANDRA				
WESTON, BERKLEY & JOANNA	30-01	131,500	25,200	440.53
WESTON, BERKLEY & RICE, DENNIS, ROBERT & KENNETH	30-41	23,100	0	77.39
WHARF HOUSE, LLC	17-04	109,700	0	367.50
RUTHERFORDS ISLAND WHARF, LLC				
WHITE, CATHERINE ROSE & WHITE, STEPHEN G.	03-04	511,400	0	1,713.19
WHITE, CLARE & HAYDEN-POWER, LORNA	20-47	3,582,800	0	12,002.38
WHITE, JOHN & DIANE	31-13-B	147,100	25,200	492.79
WHITNEY, ROBIN D., TRUST ROBIN & WALLACE F., TRUSTEES	09-38	663,300	0	2,222.06
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	221,700	25,200	742.70
WILDER, PW, III & DA, TRS WILDER FAMILY TRUST	13-10	394,400	0	1,321.24
WILEMAN, ANN, ET AL	17-34	361,200	18,000	1,210.02
WILEY POINT LLC	31-01	2,259,700	0	7,570.00
WILLIAMS, KARLA & O. & N. HOFMEISTER, JR.	29-11	18,600	0	62.31
WILLIAMS, KARLA & O. & N. HOFMEISTER, JR.	28-11	245,700	0	823.10
WILLIAMSON, RANDALL D. & RACHEL B.	27-08-B	278,000	0	931.30
WILSHIRE, TAYLOR G.	27-05	97,000	0	324.95
WILSON, DAVID & MARY, TRS CLARKS COVE NOMIEE REALTY TR	27-18	771,500	0	2,584.53
WISE, CAROL	31-06-N	537,900	18,000	1,801.97
WOODMAN, GLENN K & CELINE T	25-08-A	58,100	0	194.64
WOODMAN, GLENN K & CELINE T	25-08-B	178,400	18,000	597.64
WRIGGINS FAMILY TRUST THOMAS WRIGGINS III, TRUSTEE	24-22	940,400	0	3,150.34
WRIGHT, NORMAN & LORI	21-20	91,900	18,000	307.87
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	184,000	18,000	616.40
YATES, KATHRYN M. REVOC TRUST	14-39	535,400	0	1,793.59
YEREAANCE. JASON	27-68-D	321,000	18,000	1,075.35
YOUNG, GEORGE A.	22-05-N	79,200	18,000	265.32
ZACK, RICHARD J. & EVELYN	21-15	513,100	0	1,718.89
ZAHNER, CAROL MARIE & DOZIER, MARSHALL F.	29-12-A	180,900	0	606.02
ZAHNER, CAROL MARIE & DOZIER, MARSHALL F.	29-12	375,400	18,000	1,257.59
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
ZERBE, ROBERT M.	12-21	630,400	0	2,111.84

Exempt Property

Municipal

	Map-Lot	Valuation
DARA Property	30-3	170,600
Elementary School	20-34	2,602,100
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		6,944,300

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	15,754,100
University of Maine Willett Property	28-7	3,543,900
University of Maine Darling Center	28-10a	125,900
State of Maine	17-64a	<u>386,700</u>
		32,461,900
Grand Total Exempt Property		39,406,200

Veterans Exemptions

Widows

Arlene Cass
 Jeanne Davis
 Sylvia Greene
 Veronika Hopper
 Sheridan Jones
 Joyce Sykes

Carole Cassity
 Patricia Foster
 Judith Groves
 Elizabeth House
 Lillian Poole

Janet Claar
 Gloria Gamage
 Shirley Haley
 Donna Jolicoeur
 Muriel Stanhope

World War II

Joseph Dee
 Ralph Turner

William Glendinning

Douglas Halm

Korean Campaign

Alfred Bourgoin
 William Kelsey
 Chester Rice

Joseph Carusone
 James Longe
 Edward Torres

Robert Fraser
 Ernest Mayer

Vietnam War

Edwin Anderson
 Douglas Dodge
 Walter Elwin
 Paul Farrin
 John Harris
 Hugh Jones
 Paul Kelsey
 Kenneth Maguire
 James Mueller
 Richard Pratt
 Joel Russ
 Van Seiders
 Richard Smith
 Michael Uhl
 John White

Donald Bourgoin
 Ian Drewette
 Leonard Eugley
 Matthew Filler
 Roger Holman
 Lance Kelsey
 Richard Lewis
 Joseph McGurk
 Arthur Poland
 Larry Reed
 Carl Scheiman
 Vaughn Seiders
 Donald Stanley
 James Wade
 William Wilde

Michael Cunningham
 Donald Edwards
 Robert Eugley
 Richard Hammond
 Andrew Jones
 Larry Kelsey
 Donald Magnussen
 Douglas Merrick
 Barnaby Porter
 David Rice
 Francis Seiders
 William Shew
 James Thurston
 Berkley Weston

Tree Growth 2016

Owner	Map-Lot	Acres	Valuation
AGA Correa	26-16	42	11,910
Barton	26-20A	42	14,008
Brunner	27-25	96	34,608
Cole & Greenland Farm Trust	31-2A	156	56,778
Cole	29-44	14	5,282
Dean	27-29	14.5	4,771
Farrin	27-9	10	3,830
Holme	27-40, 42	38	12,682
Koch/Gagnon	29-17B	22	8,426
Kuniholm/Potter	30-5B	48	15,054
Naylor	29-60	37	14,171
Naylor	29-63	40	12,945
Robinson	26-15A	27	10,341
Robinson	26-7	27.5	10,533
Robinson	26-8	88	31,400
Robinson JR	26-7A	13.1	5,017
Rounds Rev Trust	29-16	12	4,002
Rounds Rev Trust	28-8	45.8	15,247
Scarcelli/Rhoads	31-27	14	3,886
Williams/Hoffmeister	28-11	61	18,010
Williams/Hoffmeister	29-11	55	19,025
Vander Hoeven	30-11	20.5	5,289
		923	317,215

Rates:	Soft Wood	394.80
	Mixed Wood	459.60
	Hard Wood	286.80

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

Important Reading for Taxpayers

For the Fiscal Year 2017

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, 2017, 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, 2017

TAX COMMITMENT		2,526,140.03
COLLECTIONS & CREDITS		
2016 PRE PAID TAXES	400.00	
2016 REAL ESTATE TAXES	2,403,625.94	
DISCOUNTS	32,334.38	
ABATEMENTS	<u>506.19</u>	
TOTAL COLLECTIONS & CREDITS		<u>2,436,866.51</u>
2016 OUTSTANDING TAXES		89,273.52

ABATEMENTS

POVERTY ABATEMENT	445.89	
MAKER, RAND	<u>60.30</u>	
TOTAL ABATEMENTS		506.19

OUTSTANDING REAL ESTATE TAXES

AALBERG, JEFFREY	1,136.32	
AALBERG, JEFFREY TRUSTEE	1,423.75	
ABARE, MARK A.	1,119.91 ***	
BLANC, EUGENE T. & MARTHA J.	784.98	
BLANC, JEFFREY & KRISTINA	457.61	
BUSBY, LEON E.	523.61	
CARRIGAN, DONALD & DONNA G.	1,195.62 ***	
CARRIGAN, DONALD & DONNA G.	532.99 ***	
CASSIDY, CAROL A.	1,756.07	
CHENEY, TIMOTHY	644.21	
CHENEY, TIMOTHY W.	622.10	
CHENEY, TIMOTHY W.	3,394.89	
CHRISTENSEN, GUNNAR	264.32 ***	
DAVIS, JAMES T.	590.61	
DINSMORE, WENDY LONGE	238.69 ***	
DION, DEVEREAUX	3.56 ***	
DODGE, DAVID	303.51	
DUFF, WILLIAM G.	508.87	
EVANS SAND COVE REALTY TR	4,464.21 ***	

FLOWER, KENNETH B. & RHONDA	1,229.12
FLOWER, KENNETH, SR. & RHONDA	905.84
FORSTROM, ROGER	378.22 ***
FRAME, TONYA A. & MICHAEL S.	607.02
GAMAGE, JAIME	528.97
GENTHNER, MICHAEL	689.43
GIORDANO, WILLIAM M.	1,364.79
GLENDINNING, SHAWN A.	914.55
GLENDINNING, WILLIAM B. & HELEN V	234.50
GLENDINNING, WILLIAM B. & HELEN V	473.69 ***
GLENDINNING, WILLIAM B. & HELEN V	237.85 ***
GLENDINNING, WILLIAM B. & HELEN V	954.42 ***
GRANFIELD, LISA	537.01 ***
GUNDERSEN, GUNNAR ERIC	310.55
HANEY, WILLIAM D., RICHARD P. & EMOND, MARGARET	1,178.87
HEABERLIN, MALLORY	218.09 ***
HENRICKSEN, ALBERT N. & KAREN L.	592.62 ***
HOLT, ANTHONY	799.31
HOLT, ANTHONY	398.65
HOPE IRREVOCABLE TRUST	826.45 ***
HOPPER, RANDY D.	224.79 ***
HOVANCE, JOSEPH R. & JEANNE H.	1,340.67 ***
IMAGINE DC, LLC	1,349.38
JORBEL, ANDREW C.	927.28 ***
KELLETT, ELIZABETH T.	171.10 PP
KELLETT, ELIZABETH T.	541.86 PP
KENNEDY, KATHRYN & JIRSA, CURTIS	336.84 ***
MATERNE, ELLEN	346.06
MATERNE, ELLEN	1,228.11
MCFARLAND, ADELE E.	2,701.44
MCFARLAND, ADELE E.	902.83
MCFARLAND, ADELE E.	486.76
MCINNIS, KAREN G.	267.67
MEREDITH, WILLIAM H.	4,172.71 PP
MONTGOMERY, ROBERT T. & DIANE M.	3,647.15 ***
MORTON, BRUCE A. & MARGARET	1,482.71 ***
MURRAY, THOMAS A. & VICTORIA E.	551.08
NESTLEDOWN CO., LLC	4.85 ***

NEWELL, CHARLES O., JR	1,567.80 ***
OLSEN, JOAN K.	1,000.00 PP
PENDLETON, CLYDE, JR. & CARRIE D.	1,060.28 ***
PITCHER, BRANDON T.	475.03 ***
PYKETT, MARK J.	1,525.59 ***
SCARCELLI, ROSA W. & RHOADS, THOMAS	3,436.10 ***
SHACKTAFARI, LLC	510.21
SHORE HOUSE REALTY TRUST	6,337.20 ***
STEER, MARTHA	149.08
STEER, MARTHA	1,760.43
STEER, MARTHA ET AL	611.38
SWETT, JOHN W. ET AL	3,631.77 PP
TEMPESTA, JEAN E. & EUGLEY, MATTHEW	923.26
TRUMPY, SIGRID HOLLACE	293.46
VAN DYKE INNER HERON ISLAND	1,736.31 ***
VOELKER, FREDERICH, TRUSTEE	7,104.01
WEISLOGEL, JONATHAN G.	508.20
WEISLOGEL, JONATHAN G.	478.38
WELLS, FREDERICK & JENNIFER	<u>2,135.96</u> ***
Total for 76 Accounts:	89,273.52

P.P. PARTIAL PAYMENT
 *** PAID AFTER BOOKS CLOSED

Respectfully submitted,
 LINDA M. SMITH
 Tax Collector

Treasurer's Report

January 1, 2017

CASH BALANCE JANUARY 1, 2016	911,981.48
CASH RECEIPTS 313 THRU 1173	
2013 TAX LIENS	1,603.01
2014 TAX LIENS	6,737.23
2015 TAX RECEIVABLE	72,716.64
2015 TAX LIENS	8,839.77
2016 TAX RECEIVABLE	2,403,625.94
REFUNDED ABATEMENT	60.30
2016 OVERPAYMENTS	1,728.36
2017 PRE-PAYMENTS	300.00
MOTOR VEHICLE - STATE	73,373.95
INLAND FISHERIES - STATE	36,513.42
TOWN CLERK FEES	703.65
OFFICE OF VITAL RECORDS	67.60
HUNTING & FISHING/DOGS	1,704.50
STATE PLUMBING FEES	1,996.25
PLUMBING INSPECTOR FEES	5,733.75
FORECLOSURE SALE	9,771.58
MOTOR VEHICLE EXCISE TAXES	243,843.95
BOAT EXCISE TAX	15,270.40
REAL ESTATE INTEREST	1,973.20
PENALTIES & COSTS	1,020.68
STRATTON INVESTMENTS	570,000.00
WEAPON PERMITS	40.00
TOWN FEES	2,627.28
STATE REVENUE SHARING	8,020.86
STATE EDUCATION REIMB.	42,530.59
VETERAN'S REIMB.	652.00
TREE GROWTH REIMB.	1,920.08
INTEREST GENERAL	7,367.34
STRATTON ROYALTIES	7,438.83
NELSON SETTLEMENT	20,258.06
HOMESTEAD EXEMPTION REIMB.	8,183.00
BOAT BUILDING ACCT.	15,326.94
AFTER SCHOOL PROGRAM	7,418.39

BURNS ENHANCEMENT	60,000.00	
TITLE I & IA GRANTS	22,796.80	
SPECIAL EDUCATION GRANT	29,583.97	
SCHOOL MISCELLANEOUS	8,405.24	
SCHOOL HEALTH INS REIMB.	5,020.99	
SCHOOL NUTRITION PROGRAM	25,546.56	
IMPROVING TEACHER QUALITY	9,118.30	
SNOWMOBILE REFUND	198.60	
FEDERAL REVENUE SHARING	397.00	
WORKER'S COMP INSURANCE	6,531.00	
HARBOR ACCT-MOORINGS	14,640.00	
PLANNING BOARD FEES	2,050.50	
ANIMAL CONTROL-TOWN	136.00	
HIGHWAY MAINTENANCE-STATE	18,904.00	
GENERAL ASSISTANCE REIMB.	106.97	
SALE OF ANNIVERSARY HATS	610.00	
SHELLFISH FINES REIMB.	100.00	
SHELLFISH LICENSES	3,704.00	
SCHOOL UNEMPLOYMENT ACCT	214.71	
MISCELLANEOUS RECEIPTS	<u>2,573.57</u>	
TOTAL RECEIPTS		3,790,005.76
TOTAL CASH RECEIPTS		4,701,987.24
WARRANTS 1 THRU 82		<u>-3,715,231.48</u>
CASH BALANCE M.M. 01/01/2017		986,755.76
INTEREST DECEMBER 31, 2016		<u>705.81</u>
BALANCE JANUARY 1, 2017		987,461.57

BANK ACCOUNTS

FIRST FEDERAL SAVINGS	BALANCE 01-01-2016	1,918.02
SPECIAL MEMORIAL ACCT	INTEREST	<u>5.68</u>
CD 356002882	BALANCE 01-01-2017	1,923.70

THE FIRST, NA	BALANCE 01-01-2016	16,244.19
SCHOOL UNEMPLOYMENT	WITHDRAWALS	- 214.71
SV 1027730	INTEREST	<u>24.21</u>
	BALANCE 01-01-2017	16,053.69

THE FIRST, NA	BALANCE 01-01-2016	10,588.94
TOWN UNEMPLOYMENT	INTEREST	<u>15.89</u>
SV 0024105598	BALANCE 01-01-2017	10,604.83
<hr/>		
THE FIRST, NA	BALANCE 01-01-2016	25,871.00
BOAT BUILDING PROGRAM	DEPOSIT	60,000.00
SV 26166012	WITHDRAWALS	-22,745.33
	INTEREST	<u>52.68</u>
	BALANCE 01-01-2017	63,178.35
<hr/>		
THE FIRST, NA	BALANCE 01-01-2016	40,278.97
FIRE EQUIPMENT RESERVE	INTEREST	<u>100.85</u>
CD 34256906	BALANCE 01-01-2017	40,379.82
<hr/>		

2015 TAX LIENS

FLOWER, KENNETH B. & RHONDA	1,174.08	
FLOWER SR., KENNETH & RHONDA	884.48	
GAMAGE, TROY	505.28	
GENTHNER, MICHAEL	677.76	
STEER, MARTHA	142.40	
STEER, MARTHA	1,681.60	
STEER, MARTHA	<u>584.00</u>	
TOTAL 2015 TAX LIENS		5,649.60

Respectfully submitted,
LINDA M. SMITH
Treasurer

Selectmen's Financial Report

GENERAL GOVERNMENT – 2016

TOWN OFFICERS SALARIES

Receipts:		
Surplus		79900.00
Disbursements:		
Selectmen 1	5000.00	
Selectmen 2	5000.00	
Selectmen 3	5000.00	
Treasurer	6530.00	
Town Clerk	8479.73	
Tax Collector	20020.00	
Registrar of Voters	500.00	
Administrative Assistant	27611.80	
Clerical	72.00	
	78213.53	
Unexpended		1686.47
TOWN EXPENSE		
Receipts:		
Surplus		43500.00
Reimbursement		400.00
Postage Refund		178.09
		44078.09
Disbursements:		
Supplies	3338.38	
Property Transfer/lien	945.74	
Town Meeting/Elections	3244.78	
Assessing	4780.00	
Ads/Notices	979.75	
Audit	7400.00	
Heating Oil	1264.21	
Travel	2183.64	
Town Report	3155.00	
Tax Billing	1292.66	
Telephone	2747.05	
Schools/MMAdues	2499.50	
Legal	440.00	
	34270.71	
Unexpended		9807.38

BUILDING & EQUIPMENT MAINTENANCE

Receipts:		
Carried Forward		11760.93
Surplus		<u>36800.00</u>
		48560.93
Disbursements:		
Equipment Repair	1040.74	
Building Repair	3462.86	
Computer & Supplies	6294.55	
Janitorial	3355.09	
Photocopier Lease	<u>1490.89</u>	
	15644.13	
Unexpended to Carry		32916.80
SOUTH BRISTOL SCHOOL BOILER		
ARTICLE 26 - 2016 Annual Town Meeting		
Receipts:		
Stratton Investment Funds		70000.00
Disbursements:		
Specialty Services	61679.00	
Unexpended to Carry		8321.00
SOUTH BRISTOL SCHOOL/ COMMUNITY BLDG RENOVATIONS		
ARTICLE 27 - 2016 Annual Town Meeting		
Receipts:		
Stratton Investment Funds		230000.00
Disbursements:		
David Matero, Architect	16286.95	
White Bldg	23917.41	
Building Resource (kitchen)	185814.54	
Plummer Excavations	<u>3550.00</u>	
	229568.90	
Unexpended		431.00
PLANNING BOARD		
Receipts:		
Appropriation		3300.00
Disbursements:		
Supplies	75.00	
Clerical	174.00	
Payroll	985.00	
Ads & Notices	<u>340.00</u>	
	1574.00	
Unexpended		1726.00

**PUBLIC SAFETY
FIRE DEPARTMENT**

Receipts:		
Appropriation		51000.00
Disbursements:		
Supplies	6057.77	
Telephone	1546.82	
Repair/Maint	10860.58	
Heating Oil	3292.76	
Gas & Diesel	605.34	
Electricity	2504.81	
Service Contracts	2836.45	
Payroll	<u>17320.00</u>	
	45024.53	
Unexpended		5975.47

LIGHTS & POWER

Receipts:		
Surplus		12000.00
Disbursements:		
Street Lights	9505.31	
Town Office	723.00	
Salt Shed	<u>591.00</u>	
	10819.31	
Unexpended		1180.69

INSURANCE

Receipts:		
Appropriation		30200.00
South Bristol School Share WC		4998.00
MMA Refund (liability)		<u>1533.00</u>
		36731.00
Disbursements:		
MMA-Liability	17414.00	
MMA-Workers Comp	7690.00	
Insurance Stipend	<u>10500.00</u>	
	35604.00	
Unexpended		1127.00

HEALTH OFFICER

Receipts:		
Appropriation		500.00
Disbursements:		
Emma McFarland	500.00	
Unexpended		0

EMERGENCY MANAGEMENT DIRECTOR

Receipts:		
Appropriation		1800.00
Disbursements:		
Gunnar Gundersen	1200.00	
Mileage	600.00	
	<u>1800.00</u>	
Unexpended		0

ANIMAL CONTROL OFFICER

Receipts:		
Appropriation		2500.00
Disbursements:		
Todd Lincoln	2500.00	
Unexpended		0

HARBOR ACCOUNT

Receipts:		
Carried Forward		21753.14
Mooring Fees		<u>14640.00</u>
		36393.14
Disbursements:		
Supplies	327.50	
Payroll	5500.00	
Pilings & Floats	<u>1264.52</u>	
	7122.02	
Unexpended to carry		29271.12

CODE ENFORCEMENT OFFICER

Receipts:		
Carried Forward		23516.10
Planning Board Application Fees		2050.50
Plumbing Fees		<u>5733.75</u>
		31300.35
Disbursements:		
Stan Waltz PI	5738.75	
Stan Waltz CEO	828.00	
Mileage	<u>842.40</u>	
	7409.15	
Unexpended to carry		23891.20

ANIMAL CONTROL ACCOUNT

Receipts:		
Carried Forward		366.00
Town Share Dog Tax		<u>136.00</u>
		502.00

Disbursements:	0	
Unexpended to Carry		502.00

**HIGHWAYS & ROADS
HIGHWAY MAINTENANCE**

Receipts:		
Carried Forward		55534.32
Appropriation		33000.00
DOT Road Assistance		18904.00
		<u>107438.32</u>

Disbursements:		
Maintenance	2774.80	
Culvert/Ditching	13000.00	
Mowing/Cutting	5545.00	
Paving	45000.00	
Commissioners	1500.00	
Cold Patch	1677.00	
Signs	672.58	
Gravel	228.00	
	<u>70397.38</u>	
Unexpended to Carry		37040.94

WINTER ROADS

Receipts:		
Appropriation		173000.00
Disbursements:		
Plummer Excavation Contract	111021.00	
Adam Rice Forestry	57927.30	
	<u>168948.30</u>	
Unexpended		4051.70

**SANITATION
WASTE MANAGEMENT**

Receipts:		
Surplus		160334.00
Disbursements:		
Bristol/South Bristol Transfer Station	160334.00	
Unexpended		0

**HUMAN SERVICES
GENERAL ASSISTANCE**

Receipts:		
Appropriation		5400.00
Reimbursement State of Maine		<u>106.97</u>
		5506.97
Disbursements:		
Housing	350.00	
Electricity	152.81	
Misc.	<u>100.00</u>	
	602.81	
Unexpended		4904.16

DONATIONS

Receipts:		
Appropriation		33882.00
Disbursements:		
Mid Maine Community Action	350.00	
L.C. Ambulance Service	8800.00	
Senior Spectrum	1264.00	
New Hope for Women	915.00	
Memorial Day	350.00	
Adult Education	3261.00	
South Bristol Little League	1500.00	
CLC YMCA	2500.00	
Rutherford Library	4000.00	
South Bristol Historical Soc	500.00	
Coastal Trans (450)	0	
Healthy Kids	2000.00	
Eldercare Network	5000.00	
Lincoln County Dental	1500.00	
Coastal Kids Preschool	500.00	
Public Broadcasting	100.00	
Animal Shelter	<u>892.00</u>	
	33432.00	
Unexpended		450.00

**UNCLASSIFIED
RECREATION**

Receipts:		
Carried Forward		1000.00
Appropriation		<u>1000.00</u>
		2000.00

Disbursements:		
Unexpended		2000.00

EUGLEY LANDING

Receipts:		
Carried forward		1161.15

Disbursements:		
Portable Potty	390.00	
Plants & Shrubs	973.61	
	<u>1363.61</u>	

Overdraft		-202.46
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CEMETERIES

Receipts:		
Appropriation		15000.00

Disbursements:		
Todd Lincoln (Mowing Contract)	15000.00	

Unexpended		0
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SHELLFISH CONSERVATION & MGT ACCOUNT

Receipts:		
Carried forward		27957.39
Clam licenses		3704.00
Shellfish Fine		100.00
		<u>31761.39</u>

Disbursements:		
Notices	187.00	
Supplies	485.85	
Shellfish Warden	663.07	
Clerk Fees	42.00	
	<u>1377.92</u>	

Unexpended to Carry		30383.47
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TAX ABATEMENTS

Receipts:		
Appropriation		1500.00

Disbursements:		
One Poverty Abatement	445.89	
Rand Maker	60.30	
	<u>506.19</u>	

Unexpended		993.81
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TAX DISCOUNTS

Receipts:		
Appropriation		32000.00

Disbursements:		
2016 Tax Year	32334.38	
Overdraft		-334.38
	FICA & MEDICARE	
Receipts:		
Appropriation		8600.00
Disbursements:		
FICA & Medicare	8587.11	
Unexpended		12.89
	CONTINGENCY	
Receipts:		
Appropriation		10000.00
Disbursements:		
Sprague Excavation	1022.91	
Plummer Excavation	400.00	
	<u>1422.91</u>	
Unexpended		8577.09
	STRATTON MINERAL RIGHTS	
Receipts:		
Carried forward		16055.36
Range Resources Corp		7438.83
Stratton Investments		<u>30000.00</u>
		53494.19
Disbursements:		
2015 Awards (paid in 2016)	21250.00	
17 @ 1250.00		
Unexpended to Carry		32244.19
	SOUTH BRISTOL 100th ANNIVERSARY	
Receipts:		
Carried Forward		9617.20
Disbursements:		
Unexpended to carry		9617.20

Town Clerk's Report – 2016

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	6
Number of Deaths	10
Number of Marriages	8

DEATHS (10)

Dolores M. Boronski	78	March 24, 2016
Richard H. Miller	80	April 21, 2016
Ralph W. Turner Jr.	95	May 10, 2016
Eleanor Prescott Adams	87	May 25, 2016
Johanna Weston	84	June 3, 2016
Gretel M. Porter	72	June 25, 2016
Harriette H. Hibbard	95	August 14, 2016
Geraldine Kelsey	98	September 16, 2016
Theodore Eugene Blanc	70	September 27, 2016
Gordon B. Humphrey Jr.	60	December 23, 2016

MARRIAGES (8)

Larry H. Reed-Terry J. Mitchell	February 16, 2016
Ruth B. Langton-Nicholas J. Clifford	July 9, 2016
Christine M. G. Lappalainen-Christopher D. Hersey	July 30, 2016
Sydney L. Plummer-Aaron J. Meyrick	August 6, 2016
Olivia R. Saucier-Daniel E. Calles Garcia	August 8, 2016
Dale F. Orne-Kristen N. Dodge	August 20, 2016
Scott C. Dodge-Jessica M. Sewall	September 24, 2016
Haley J. Lemar-Bret M. Chapman	October 15, 2016

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 64 spayed or neutered dogs and 4 male or female dogs.

Total Hunting and Fishing Licenses issued: 48

Total Clam Licenses issued are as follows:

6	Over 65/Complimentary	21	Resident/Recreational
11	Resident Commercial	4	Non-Resident Recreational
3	Non-resident Commercial	1	Student-One Day
1	Resident-Junior License		

Remitted to State Treasurer:	Dog Licenses	185.00
	Hunt & Fish Licenses	1,519.50
	Vital Statistics	67.60
Remitted to Town Treasurer:	Animal Welfare	136.00
	Clam Fees	3,704.00
	Clerk Fees	703.65

The Town has 840 registered voters as of December 31, 2016.

Democrats	248	Green	31
Republicans	227	Unenrolled	332
Libertarian	2		

Respectfully submitted,
ANNETTE FARRIN
Town Clerk/Registrar

South Bristol K – 12 Education Report

Scott White, Principal, South Bristol School
Steven W. Bailey, Superintendent of Schools
Sara Mitchell, Chair, South Bristol School Board

From Principal Scott White: I write this letter to the people of South Bristol with great pride. I'm proud of this town for supporting our school, proud of our teachers for their passion to and compassion with our students and proud of our children and families for their efforts in creating a climate where learning is a priority and kindness is prevalent.

The students at SBS continue to perform among the highest in Maine, as measured by statewide assessments in English/language arts, science and math. In fact, SBS has been ranked near the top for the past 10 years running. Although that is certainly worthy of praise, we are most proud of the work behind the achievement. Our staff is exemplary in their preparation, planning and execution of lessons, our students are committed to showing improvement and everyone in our school continues to learn, recognize and celebrate the following character traits: zest, grit, self-control, curiosity, optimism, social intelligence and gratitude.

We all know success is not solely achieved by reaching standards. It is achieved by how we treat others and how others perceive us. The culture of our school is friendly, respectful and allows each student to be a star. This helps plant the seeds of success for each child as they move on towards their secondary education.

Over the past several years SBS has been able to pass a budget that has had little to no increase from the previous year. This is largely attributed by closely examining each budget line to make sure it provides only what is essential for learning. Because we are working with an accurate budget with very little if any "contingency funds," we have very little carry-forward money to offset fixed costs associated with salaries, health insurance, electricity, heating and secondary tuition increases. We are not asking for more. We are simply requesting funds to keep the programs and services we currently have in place.

At last year's town meeting, the residents approved funding from the Stratton Account for our new kitchen. People have been asking for this project for many years and this dream finally became a reality over the summer. As you can imagine, having a hot meal with a healthy salad bar

has been a big hit! Out of our 54 students, approximately 27 eat school-breakfast and 40 eat school-lunch daily. These numbers are much higher than ever before and show proof positive this kitchen is fulfilling a need in our community. The school would like to thank the Townspeople and Selectmen for authorizing this expense. It has already paid large dividends.

Our Boosters Club, using money mostly raised by Tricky Tray, expanded our playground, placed additional wood chips and installed a new fence for safety. The students have enjoyed the additional space to run and play. The Boosters also funded the purchase of two new water-bottle filling stations: one in the gym, one in the learning center. These projects were not part of the school budget; however, the Boosters Club and school administration continue to find ways to maintain and improve facilities. Thanks go to all those who attend the Tricky Tray Event. We are certainly taking your contributions and paying it forward to the students.

The Stratton Funds also supported two additional projects: 1) A new heating system replaced an “expired” underground storage tank and aging boiler with a new energy efficient propane system, and 2) The completion of the white building aka “Salty’s.” This building created storage and classroom space necessary to pave the way for the kitchen renovation. Salty’s became student-ready in September with a new floor, telephone/intercom/internet connectivity, handicap accessible ramp and porch, as well as a fire alarm all being installed. All work, other than the fire alarm, was completed by local contractors.

The Burns Foundation, led by Ann McFarland and Betsy Graves, helps subsidize what we offer in terms of student programs. Because our two current 8th graders participated in the Boat Shop Program last year, we took this year off from this annual tradition. We will resume this program during the 2017-2018 school year. This one-year hiatus allowed us to request a reallocation of grant monies to fund our very own After-School-Program. This program, free to all students in grades K-8, runs daily from 2:30-5:30. On most days we see 5 or 6 students, however when special events are held (Christmas crafts and Legos), we can get upwards of 18 students. Students use this time after-school to get exercise, listen to read-alouds, work on art projects, do puzzles, complete work, eat snacks and more. Parents have come to depend on this program so they can get a full day’s work in to support their families. We are hoping this program will continue.

It is with confidence that I report our school would not be able to operate as smoothly or achieve so much without the support from this wonderful community. I feel fortunate to be part of a team of educators who work on behalf of your children. SBS has a top-notch reputation and we look

forward to continuing this tradition for many years.

Grades 9 -12: South Bristol has 26 students in grades 9-12 and all attend Lincoln Academy. These students continue to achieve to high levels. Lincoln Academy continues a very high placement level of students seeking post-secondary learning.

The South Bristol School Board meets on the first Tuesday of each month at the school, with meetings starting at 5:30 p.m. The five-member Board has very actively supported the effective and efficient functioning of the school. A very open and supportive relationship exists with the Selectmen and the Town Office and the combined help creates wonderful opportunities for the students of South Bristol.

The School Board develops cost-conscious budgets that reflect the needs of the students and the school. Here is the comparison between budgets from the last five years and the proposed budget you will be voting on at Town Meeting:

2012-2013	Education Budget Total = \$1,761,376
2013-2014	Education Budget Total = \$1,631,782
2014-2015	Education Budget Total = \$1,620,316
2015-2016	Education Budget Total = \$1,676,373
2016-2017	Education Budget Total = \$1,588,698
2017-2018 proposed	Education Budget Total = \$1,646,023
Overall proposed budget change - increase = \$57,324.59 {3.61%}	

We continue to value and appreciate the support of the town for the South Bristol School.

Sincerely,
 SCOTT WHITE,
 Principal
 STEVEN BAILEY,
 Superintendent of Schools

ELEMENTARY ENROLLMENT											
	Pre-K	Kdgn.	1st	2nd	3rd	4th	5th	6th	7th	8th	TOTAL
Bristol	12	17	15	16	20	13	18	21	20	11	163
Open Enrollment	0	0	0	0	1	0	1	0	0	0	2
Compass (One Bristol)	0	1	0	1	1	0	0	1	1	0	5
Public Tuition	0	0	0	0	0	0	0	0	0	1	1
Bristol Total	12	18	15	17	22	13	19	22	21	12	171
Bremen		3	6	7	11	5	7	6	10	7	62
Damariscotta		15	23	22	13	13	22	17	17	14	156
Newcastle		10	15	16	20	23	23	22	19	14	162
Open Enrollment		3	1	1	3	4	0	3	1	3	19
Superintendent's Agree		0	0	0	1	1	0	0	0	0	2
Public Tuition		0	0	1	3	4	4	1	8	5	26
GSB, CSD Total	31	45	45	47	51	50	56	49	55	43	427
Jefferson		14	15	18	18	25	19	17	17	16	159
Pathways from out of JVS (1 from JVS)		0	1	1	1	1	1	0	2	2	9
Open Enrollment		0	0	1	0	0	0	0	0	0	1
Superintendent's Agree		1	2	1	0	1	0	0	0	0	5
Jefferson Total	15	18	18	21	19	27	20	17	19	18	174
Nobleboro		18	17	15	10	19	15	19	14	8	135
Open Enrollment		0	0	1	0	1	2	1	1	1	7
CAL (2 from NCS)		0	0	0	0	0	0	1	4	2	7
Public Tuition		0	0	0	0	0	0	0	0	1	1
Superintendent's Agree		1	0	0	1	0	0	0	1	0	3
Nobleboro Total	19	17	17	16	11	20	17	21	20	12	153
South Bristol		5	6	3	8	2	8	5	9	2	48
Superintendent's Agree		0	0	0	0	1	0	0	0	0	1
Open Enrollment		0	0	0	0	3	0	0	1	0	4
So. Bristol Total	5	6	6	3	11	3	8	6	9	2	53
TOTAL ELEMENTARY	88	101	101	104	114	113	120	115	124	87	966

	9th Grade	10th Grade	11th Grade	12th Grade	TOTAL SEC.
Bremen	8	5.5	10	8	31.5
Bristol	22.5	21	26.5	23	93
Damariscotta	23	33	26.5	23	105.5
Jefferson	28	24	29	17	98
Newcastle	23	17	20	14.5	74.5
Nobleboro	16	22	16	19	73
South Bristol	4	7	10.5	4	25.5
TOTAL SECONDARY	124.5	129.5	138.5	108.5	501
AOS No. 93 Total K-12					1467

Proposed South Bristol 2017-18 Education Budget

Description	Budget 7/1/16-6/30/17	Proposal 7/1/17-6/30/18	% Difference 2016-17 to 2017-18
Revenues			
LOCAL APPROPRIATION: REQUIRED	(852,527.55)	(848,913.64)	(0.42%)
LOCAL APPROPRIATION: ADDITIONAL	(614,259.49)	(692,390.46)	12.72%
STATE SUBSIDY	(41,911.41)	(54,718.94)	30.56%
FUND BEGINNING BALANCE	(80,000.00)	(50,000.00)	(37.50%)
Total Revenues	(1,588,698.45)	(1,646,023.04)	3.61%
Regular Instruction			
TEACHER SALARY	320,943.53	334,864.16	4.34%
ED TECH SALARY	20,551.66	19,229.46	(6.43%)
SUBSTITUTE SALARY	7,500.00	7,500.00	0.00%
TEACHER LEADER STIPEND	1,000.00	1,000.00	0.00%
TEACHER LEADER STIPEND BENEFITS	14.50	14.50	0.00%
TEACHER BENEFITS	6,386.78	7,340.78	14.94%
ED TECH BENEFITS	408.98	421.12	2.97%
SUBSTITUTE BENEFITS	149.25	164.25	10.05%
TEACHER HEALTH INSURANCE	88,446.44	85,609.08	(3.21%)
ED TECH HEALTH INSURANCE	4,474.44	9,306.82	108.00%
TEACHER LEADER RETIREMENT	33.60	33.60	0.00%
TEACHER RETIREMENT	10,783.70	13,260.63	22.97%
ED TECH RETIREMENT	690.53	951.12	37.74%
SUBSTITUTE RETIREMENT	252.00	252.00	0.00%
TEACHER TUITION	7,000.00	8,700.00	24.29%
ED TECH TUITION	0.00	0.00	
TEACHER-CASH IN LIEU	500.00	499.98	(0.00%)
COPIER LEASE (TEACHER USE)	6,700.00	1,927.56	(71.23%)
INSTRUCTIONAL TRAVEL/MILEAGE	0.00	0.00	
INSTRUCTIONAL SUPPLIES	16,440.16	23,273.00	41.56%
INSTRUCTIONAL DUES/FEES	0.00	0.00	
SECONDARY PRIVATE TUITION	237,060.00	252,011.00	6.31%
SECONDARY PRIVATE INSURED VALUE	14,223.60	15,111.00	6.24%
REGULAR INSTRUCTION CONTINGENCY	10,950.60	11,084.00	1.22%
SECONDARY ALT ED TUITION LA	982.00	1,023.16	4.19%
ALTERNATIVE EDUCATION	0.00	0.00	
Total Regular Instruction	755,491.77	793,577.22	5.04%
Special Education Instruction			
SPECIAL SERVICES TEACHER SALARY	49,152.40	50,872.73	3.50%
SPECIAL SERVICES ED TECH SALARY	11,752.13	12,101.78	2.98%
SPECIAL SERVICES TUTOR SALARY	1,200.00	1,200.00	0.00%
SPECIAL SERVICES TEACHER BENEFITS	978.13	1,114.11	13.90%
SPECIAL SERVICES ED TECH BENEFITS	233.87	265.03	13.32%

	7/1/16-6/30/17	7/1/07-6/30/18	% Difference
SPECIAL SERVICES TUTOR BENEFITS	17.40	17.40	0.00%
SPECIAL SERVICES TEACHER HEALTH INS	12,669.96	13,176.72	4.00%
SPECIAL SERVICES ED TECH HEALTH INS	4,474.44	4,653.42	4.00%
SPECIAL SERVICES TEACHER RETIREMENT	1,651.52	2,014.56	21.98%
SPECIAL SERVICES ED TECH RETIREMENT	394.87	479.23	21.36%
SPECIAL SERVICES TUTOR RETIREMENT	40.32	40.32	0.00%
SPECIAL SERVICES CONFERENCES	500.00	500.00	0.00%
SPECIAL SERVICES SUPPLIES	698.63	500.00	(28.43%)
SPECIAL SERVICES TESTING	0.00	250.00	
SPECIAL PLCMNT ED TECH COST	0.00	0.00	
SPECIAL PLCMNT ELEM PUBLIC TUITION	0.00	0.00	
SPECIAL PLCMNT SEC PRIVATE TUITION	28,329.12	32,874.00	16.04%
PATHWAYS EDUCATION CENTER SHARE	10,007.00	14,729.83	47.20%
COMPASS PROGRAM SHARE	25,853.00	14,689.12	(43.18%)
MAINECARE SEED EXPENSE	0.00	0.00	
SPECIAL SERVICES ADMIN COST	8,723.48	9,152.46	4.92%
OTH PURCH SVCS ONLINE SUB	216.00	403.74	86.92%
SPECIAL SERVICES SHARED PSYCH	4,149.84	4,326.64	4.26%
SHARED PSYCH - SECONDARY	3,000.00	3,000.00	0.00%
SPECIAL SERVICES SPEECH SALARY	16,050.48	16,451.74	2.50%
SPECIAL SERVICES SPEECH BENEFITS	319.40	363.92	13.94%
SPECIAL SERVICES SPEECH HEALTH INS	0.00	0.00	
SPECIAL SERVICES SPEECH RETIREMENT	0.00	0.00	
CIL SPEECH TEACHER	0.00	250.08	
SPECIAL SERVICES SPEECH TRAVEL	0.00	0.00	
SPECIAL SERVICES SPEECH SUPPLIES	100.00	200.00	100.00%
SPECIAL SERVICES SHARE OT	0.00	2,972.43	
SHARED SECONDARY OT	700.68	567.21	(19.05%)
SPECIAL SERVICES ESY SALARY	3,000.00	0.00	(100.00%)
SPECIAL SERVICES ESY ED TECH SALARY	0.00	0.00	
SPECIAL SERVICES ESY BENEFITS	59.70	0.00	(100.00%)
SPECIAL SERVICES ESY ED TECH BENEFITS	0.00	0.00	
ESY TEACHER RETIREMENT	100.80	0.00	(100.00%)
SPECIAL SERVICES ESY SUPPLIES	0.00	0.00	
SPECIAL SERVICES ESY SPEECH SALARY	0.00	0.00	
Total Special Ed. Instruction	184,373.17	187,166.47	1.52%
CTE Instruction			
SEC TUITION TO ROCKLAND VOC SCHOOL	0.00	0.00	---
SEC TUITION TO BATH VOC SCHOOL	0.00	0.00	---
Total CTE Instruction	0.00	0.00	---
Other Instruction			
SUMMER SCHOOL TEACHER SALARY	0.00	0.00	---
SUMMER SCHOOL TEACHER BENEFITS	0.00	0.00	---
SUMMER SCHOOL TEACHER RETIREMENT	0.00	0.00	---
CO-CURRICULAR STIPENDS	3,950.00	3,850.00	(2.53%)
CO-CURRICULAR STIPEND BENEFITS	55.86	55.86	0.00%
CO-CURRICULAR STIPEND RETIREMENT	129.36	117.60	(9.09%)

	<u>7/1/16-6/30/17</u>	<u>7/1/07-6/30/18</u>	<u>% Difference</u>
CO-CURRIC PROF SVCS(KIEVE & MMM)	3,000.00	2,200.00	(26.67%)
CO-CURRICULAR EQUIPMENT MAINT	785.00	695.00	(11.46%)
CO-CURRICULAR OTHER SERVICES	950.00	1,050.00	10.53%
CO-CURRICULAR SUPPLIES	8,500.00	5,000.00	(41.18%)
CO-CURRICULAR DUES/FEES	825.00	917.00	11.15%
CO-CURRICULAR FIELD TRIP TRANS	7,050.00	3,050.00	(56.74%)
COACH/AD STIPENDS	4,700.00	4,700.00	0.00%
COACH/AD BENEFITS	328.55	328.55	0.00%
COACH/AD RETIREMENT	16.80	16.80	0.00%
GAME OFFICIALS PAY	2,360.00	2,360.00	0.00%
SPORTS SUPPLIES	2,210.00	2,210.00	0.00%
SPORTS DUES/FEES	500.00	500.00	0.00%
SPORTS TRIPS	3,500.00	3,500.00	0.00%
Total Other Instruction	38,860.57	30,550.81	(21.38%)

Student and Staff Support

GUIDANCE COUNSELOR SALARY	17,733.06	22,561.40	27.23%
GUIDANCE COUNSELOR BENEFITS	352.89	494.09	40.01%
GUIDANCE COUNSELOR RETIREMENT	595.83	893.43	49.95%
GUIDANCE COUNSELOR CASH IN LIEU	500.00	0.00	(100.00%)
NURSING/SHARED HEALTH SERVICES	21,000.00	16,092.00	(23.37%)
HEALTH SUPPLIES	706.00	1,075.00	52.27%
SECONDARY TUTOR SALARY	1,000.00	1,000.00	0.00%
SECONDARY TUTOR BENEFITS	14.50	14.50	0.00%
SECONDARY TUTOR RETIREMENT	33.60	33.60	0.00%
CURRIC/COMMITTEE TEACHER SALARY	0.00	0.00	
CURRIC/COMMITTEE TEACHER BENEFITS	0.00	0.00	
CURRICULUM/COMMITTEE RETIREMENT	0.00	0.00	
ASSESSMENT FOR CURRICULUM ADMIN	2,556.24	2,632.17	2.97%
STAFF DEVELOPMENT STIPEND	0.00	0.00	
STAFF DEVELOPMENTSTIPEND BENEFITS	0.00	0.00	
STAFF DEVELOPMENT - SCHOOL	7,122.00	4,600.00	(35.41%)
STAFF DEVELOPMENT - SHARED	0.00	1,999.59	
LIBRARY PROFESSIONAL SERVICES	0.00	215.00	
LIBRARY EQUIPMENT MAINTENANCE	0.00	350.00	
LIBRARY SUPPLIES/AV	420.00	420.00	0.00%
LIBRARY BOOKS/PERIODICALS	3,055.74	3,055.74	0.00%
LIBRARY DUES/FEES	300.00	1,045.00	248.33%
TECHNOLOGY INTERGRATOR SALARY	44,621.43	46,183.18	3.50%
TECHNOLOGY INTERGRATOR BENEFITS	887.97	1,011.42	13.90%
TECHN INTERGRATOR HEALTH INSUR	8,054.04	8,376.12	4.00%
TECHN INTERGRATOR RETIREMENT	1,499.28	1,828.85	21.98%
COMPUTER HARDWARE MAINT/REPAIR	2,500.00	10,800.00	332.00%
COMPUTER SOFTWARE MAINT/REPAIR	5,200.00	3,050.00	(41.35%)
COMPUTER SUPPLIES	3,800.00	3,175.00	(16.45%)
COMPUTER HARDWARE PURCHASE	6,600.00	9,564.00	44.91%
COMPUTER SOFTWARE PURCHASE	5,644.00	5,488.00	(2.76%)
TESTING MATERIALS (incl. NWEA)	1,921.00	2,132.31	11.00%
SHARED WELLNESS COMMITTEE	500.00	500.00	0.00%
Total Student and Staff Support	136,617.58	148,590.40	8.76%

	7/1/16-6/30/17	7/1/07-6/30/18	% Difference
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	1,200.00	1,288.10	7.34%
SCHOOL BOARD ADVERTISING	250.00	250.00	0.00%
SCHOOL BOARD DUES/FEES	400.00	400.00	0.00%
SCHOOL BOARD CONFERENCES	200.00	200.00	0.00%
SCHOOL BOARD NEGOTIATION SERVICES	0.00	0.00	
SCHOOL BOARD AUDITOR SERVICES	4,100.00	4,300.00	4.88%
SCHOOL BOARD LEGAL FEES	1,500.00	1,500.00	0.00%
ASSESSMENT FOR ADMIN (SUPT)	18,533.49	17,750.11	(4.23%)
ASSESSMENT FISCAL SVCS: SUPT OFFICE	12,864.79	12,524.94	(2.64%)
Total System Administration	40,340.08	39,504.95	(2.07%)
School Administration			
PRINCIPAL SALARY	89,134.14	91,808.16	3.00%
ADMIN ASST SALARY	42,026.08	43,290.16	3.01%
PRINCIPAL BENEFITS	1,773.77	2,010.60	13.35%
ADMIN ASST BENEFITS	836.32	948.06	13.36%
PRINCIPAL HEALTH INSURANCE	22,093.44	22,977.36	4.00%
ADMIN ASST HEALTH INSURANCE	8,948.88	9,306.84	4.00%
PRINCIPAL RETIREMENT	2,994.91	3,635.60	21.39%
ADMIN ASST RETIREMENT	1,412.08	1,714.29	21.40%
PRINCIPAL PROFESSIONAL DEVELOPMENT	800.00	800.00	0.00%
SHARED POWER SCHOOL STIPEND	660.00	660.00	0.00%
PRINCIPAL COPIER LEASE	2,233.00	1,927.56	(13.68%)
TELEPHONE (CELL)	1,394.00	1,394.00	0.00%
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	400.00	0.00%
Total School Administration	179,006.62	185,172.63	3.44%
Transportation and Buses			
CONTRACTED TRANSPORTATION K-12	94,295.56	94,295.56	0.00%
SEC VOCATIONAL TRANSPORTATION	6,593.16	7,055.85	7.02%
Total Transportation and Buses	100,888.72	101,351.41	0.46%
Facilities and Maintenance			
ASSET MANAGEMENT	647.00	0.00	(100.00%)
SHARED CHO STIPEND	300.00	300.00	0.00%
UTILITY SERVICES (WATER/SEWER)	700.00	650.00	(7.14%)
DISPOSAL SERVICES	2,600.00	2,200.00	(15.38%)
PROPERTY INSURANCE	6,464.46	6,464.46	0.00%
TELEPHONE	2,100.00	2,200.00	4.76%
ELECTRICITY	14,000.00	13,000.00	(7.14%)
PROPANE	20,167.44	20,570.79	2.00%
HEATING FUEL-OIL	0.00	0.00	

	<u>7/1/16-6/30/17</u>	<u>7/1/07-6/30/18</u>	<u>% Difference</u>
MISC BUILDING/UTILITY FEES	500.00	480.00	(4.00%)
CUSTODIAN SALARY	49,384.86	49,670.40	0.58%
CUSTODIAN BENEFITS	6,424.96	7,261.82	13.03%
CUSTODIAN HEALTH INSURANCE	17,897.76	18,613.68	4.00%
CUSTODIAN WORKSHOPS	400.00	400.00	0.00%
CUSTODIAN TRAVEL	200.00	200.00	0.00%
CUSTODIAN SUPPLIES	8,083.46	8,147.00	0.79%
PLANT MAINTENANCE	12,000.00	15,210.00	26.75%
PLANT EQUIPMENT MAINT/REPAIR	0.00	0.00	
PLANT EQUIPMENT	0.00	0.00	
SHARED SAFETY COMMITTEE	250.00	250.00	0.00%
PLANT ENHANCEMENT & IMPROVEMENTS	11,000.00	11,000.00	0.00%
Total Facilities Maintenance	153,119.94	156,618.15	2.28%
All Other Expenditures			
SCHOOL NUTRITION MONITOR SALARY	0.00	0.00	---
SCHOOL NUTRITION MONITOR BENEFITS	0.00	0.00	---
SCHOOL NUTRITION EQUIPMENT MAINT	0.00	0.00	---
FOOD SERVICE GF SUBSIDY	0.00	3,491.00	---
Total All Other Expenditures	0.00	3,491.00	---
Total Expenditures	1,588,698.45	1,646,023.04	3.61%

Adult and Community Education

CLC Adult and Community Education provided services to over 900 adults in 2016. We offered the HiSET high school completion program, assisted adults in preparing for college, worked with literacy students and English language learners, provided medical certificate programs and served up a wide variety of enrichment classes for all ages.

We provide basic literacy services along with high school completion classes free of charge in our Learning Center program on Tuesday and Thursday evenings and Monday mornings. Free College Transitions courses are offered through The Lincoln County College Connection (TLC³) – a cooperative program with 3 other Lincoln County Adult Education programs. Dozens of adults from Lincoln County participated in classes that will help them prepare for college through that program.

In 2015-16 we had only 4 students complete a high school credential, a lower number than usual for our program. Another 16 worked towards a high school credential or on basic language and math skills. Anyone 17 or older who is out of school and wants to earn a high school credential or who needs to improve their reading, writing or English language skills should contact us to get started.

We continue to work with Lincoln County Healthcare to provide vocational training in several medical programs. In response to the critical need for CNAs we started a CNA apprenticeship program to allow students to “earn while they learn”. In total we conducted 3 Certified Nursing Assistant courses with 24 students completing the program and receiving certification and employment. We were also able to offer CPR, CRMA and PSS classes.

Hundreds of students enjoyed the more than 120 low-cost, high impact courses offered in Community Education. We continued our combined brochure with the RSU40 Adult Ed brochure which offers a single point of information for classes throughout Lincoln County.

Thank you to each of our supporting towns for the funding that provides these important services. Information about all our programs and services can be found on our web site: <http://clc.maineadulted.org> or by calling us at 563-2811.

Respectfully submitted,
ELLEN DICKENS
Director

Lincoln Academy

Winter 2017 School Report for Sending Towns

Lincoln Academy is an independent secondary school chartered in 1801 to serve the midcoast area. It offers a comprehensive program, including courses at all levels in the areas of English, Mathematics, Science, Social Studies, World Languages, Fine and Performing Arts, Technology Education, Physical Education, and Health. Regional Vocational, Alternative Education, and Special Education programs are available. On a ten-year cycle Lincoln Academy is accredited by the New England Association of Schools and Colleges (NEASC), and was most recently reaccredited in 2015.

In 2017 Lincoln Academy will have newly constructed/renovated fields for both the baseball and softball teams. Other new facilities include The Cable-Burns Applied Technology and Engineering Center (ATEC), Kiah Bayley Hall Dormitory, and the William A. Clark Athletic Field, which all opened in 2015.

Governance: Lincoln Academy is governed by an independent Board of Trustees. Officers include: Christine Wajer '85, President; Sarah Maurer, Vice-President; Dennis Prior '91, Secretary; Robert Nelson, Treasurer. Members include: Ann McFarland '73, Faustine Reny '01, Robert Baldwin '62, Stephen Dixon, Lisa Masters '83, Jon McKane, Karen Moran, William Morgner, Pam Gormley, Marcus Hutchins, and Hugh Riddleberger. David Sturdevant is Head of School.

The Student Body, Day and Residential: Lincoln Academy has a current enrollment of 587 students in the 2016-17 school year. The majority of students come from 16 local towns. 89 residential students come from 19 countries around the world. After 5 consecutive years of growth, the Residential population has met available housing capacity and for the foreseeable future will remain between 80 and 90 students.

Graduates: Of the 148 graduates in the Class of 2016, 102 enrolled in postsecondary education; 90 enrolled in 4-year colleges/universities, 12 enrolled in programs shorter than 4-year (2 year and certificate programs), 43 are employed/seeking employment, and 3 enlisted in military service.

Curriculum: Lincoln Academy remains committed to its comprehensive curriculum as we strive to meet the needs of all students. We have added new courses this year, including AP Computer Science Principles, Introduction to Design, Engineering and Technology, Wood Projects, Metal Projects,

Mechanical Projects, and Introduction to Engineering Design. The new courses take advantage of the space and tools in the ATEC building, as well as serve our increasingly diverse population of day and residential students.

Finances: Unlike most independent schools, The Board does not set day tuition. Because most students' tuition is paid by their sending towns, the tuition is established by the State Department of Education using a formula based on average per pupil expenditures of Maine public high schools during the previous two years. The tuition for the 2016-17 school year was increased by 3.9% from the prior year to \$10,530.49 per pupil. The Insured Value (IV) factor is an amount in addition to tuition intended to fund capital maintenance and debt service. The legislated IV factor amount of 10% was reduced in 2009 to 5% and remained at 5% through 2013-14. The legislature voted to partially restore the IV by voting to increase the amount to 6% of the calculated tuition figure for 2014-15. The 6% rate was carried over into 2016-17 and is \$631.83 per pupil for this year. While towns are allowed to continue to pay the full 10% and some of our area towns have done that in the past, this year all sending towns have elected to pay the mandatory 6% rate.

Supporting Lincoln: The state-determined tuition is simply not enough to provide the quality educational experience that Lincoln Academy promises to every student. Because of this, LA depends on support from donors to the Lincoln Fund to make up the deficit. Private contributions have allowed Lincoln to support programs and capital improvements. Money raised through the Lincoln Fund supports students and faculty, and is vital to the life of the school. Since 1997, over \$1.625M has been contributed to general operations, over \$715 for specific programs, and about \$15M for capital projects. Contributions to annual and capital campaigns provide for the perpetuation of and improvements to LA's programs and physical plant without increasing local taxes.

South Bristol Historical Society

2016 was a year of great change: our illustrious president of 15 years, Ellen Wells, retired. Under Ellen's leadership, the Historical Society was transformed. When she became president, SBHS had boxes of artifacts and documents that people had donated, but few were on display for people to see what the society held. At the time of Ellen's retirement, the society has a wonderful museum just south of the bridge, showcasing the wonderful donations people have entrusted to the Society to capture and promote SB history.

The society's accomplishments under Ellen's leadership are too numerous to list in their entirety, but highlights include working with the fifth and sixth grade students at the South Bristol school to develop an online exhibit "A Town is Born," which proved a wonderful opportunity to involve the town's youth in preserving its history. Ellen was also instrumental in writing grants and obtaining funding for the restoration of the S Road School House and for two publications, Ellen Vincent's *Down on the Island, Up on the Main* and Lanny Warner's *The Families of South Bristol*. The School House invites visitors to experience what learning was like in a one-room schoolhouse and is used to host exhibits each year. Many local and summer residents visit the School House each summer when it is open every Friday. Under Ellen's direction, the Society actively participated in celebrating the town's centennial, entering a float in the parade, holding exhibits, and collecting the names of all the veterans in South Bristol so that a plaque could be made and dedicated during the week's festivities.

Ellen's energy and enthusiasm were tireless. She will be greatly missed. Thank you, Ellen, for your years of commitment and your continued interest in preserving and promoting the history of our great town.

With Ellen's retirement, the Society elected Sue Edwards and Wayne Eugley to serve as President and Vice-President respectively. Long-serving trustee Larry Reed also retired this year. We thank Larry for his years of dedication. We are excited that Esther Norwood has joined to fill Larry's seat.

SBHS was pleased to again award a \$500 scholarship to a Lincoln Academy graduate from South Bristol. This year's recipient was Elizabeth Gilbert, daughter of Jane and Clay Gilbert. Elizabeth is attending Bentley University in Waltham, MA.

Our summer programs were well attended with particular interest in the presentation by local lobstermen Chuck Plummer and Arnie Gamage, as well as the exhibit at the S Road School on the demolition of the swing bridge and the construction of our new bridge. The Ann Hillis exhibit was very popular and afforded folks an opportunity not only to see photos of many South Bristol residents, but to also share stories.

The Historical Society would like to thank everyone for their interest and continued support.

The Officers and Trustees of the South Bristol Historical Society

Rutherford Library

This past year we lost one of our long-standing friends, Gerry Kelsey. Until the last couple of years she probably read more books than anyone. She had definite ideas about some authors! We received many memorial donations honoring both Gerry and Laura Mills who died last year. Both were former board members.

We have replaced a few of our lights with more modern LEDs. We plan to do many more soon. We received a grant from the Burns Family Foundation which makes this possible.

Our gardens get many compliments. It was noted that we had some rather fragrant mulch this year – but if the plants like it, who are we to complain?

As our DVD collection is growing, we purchased another display shelving unit, exactly like the first one. Both swivel so they are convenient to use.

The free passes to the Farnsworth Museum have been used and enjoyed more this year. They are given by the Plein Air Painters group.

We have purchased more tools to help with the upkeep of the building: a hedge trimmer so we can continue to see out the front windows as the bushes grow taller; and also a power washer to help control the mold which likes our outside walls.

The Library Board

CECIL BURNHAM - President

BOB EMMONS - Vice President

MARY MOODY - Secretary

SYLVIA GREENE - Treasurer

ELLEN SHEW - Librarian

TINA ALLEY - Garden Expert

GAIL SEIDERS - Book

Purchasing Expert

LANCE KELSEY - Willing

Handyperson

JANET DAVIS - Willing Volunteer

ANN SHERIFF - Emeritus

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 2016. It was a relatively quiet year for the Planning Board. There were no changes to the Shoreland Zoning or Flood Plain Ordinances during 2016, and the Board has plans to review the Shoreland Zoning Ordinance in 2017 and make any updates needed to remain in compliance with State requirements. Once the review is complete, any updates will be presented to the Selectmen and then to the citizens of South Bristol. We also plan to update the Shoreland Zone application during 2017.

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 applicants 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>.

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 the 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 I look forward to working with them in 2017.

Respectfully submitted,
AMY-JO RICE, Chair

Harbormaster's Report

2016 was in some ways an interesting year. The new bridge was put into service. The angle of approach is not as good as under the old bridge so boaters should be careful. There were some rocks in the channel but after telling the Army Corps about the matter, they got the state to remove the rocks. Also on the southern side of the channel what was the base of the old embankment is still there and has been hit a few times at low tide. The state was thinking of planning to grind it out in Nov.-Dec. but it didn't happen. I was told that plans are to do it in Feb. or March.

The town ramp is getting a lot of use and is working well.

Some people have told us that they no longer need their moorings and have been replaced with moorings for people who were on the waiting list. Reminder: Recreational moorings cannot be transferred and commercial moorings can be transferred only to family members if they are to be used as before.

As always I thank John Mitchell and Bob Oberlander for their work. Their help makes the job much easier. Also thanks to Ellen Shew for helping with the paperwork. Also thanks to the ladies at the town office for their help.

Another problem that may be of concern is the aquaculture leases that are increasing. It seems, in my opinion, that the state, which has control of the permitting, seems to approve all applicants. It seems to me that shore owners aren't taken into consideration as much as they should be. Also when can a town say "We have had enough"? I don't have any answers but the state and legislators should consider it.

So for now Happy Boating in 2017!

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 December 1, 2015 to November 31, 2016 the South Bristol Volunteer Fire Department was dispatched for one hundred twenty-three (123) calls, which accounted for five hundred four man-hours. Fifty-four percent of these calls (67) were for emergency medical services (EMS calls), ranging from diabetic emergencies to difficulty breathing to someone falling and getting injured.

Of the sixteen motor vehicle accidents we responded to this year, only three of them had occupants in need of medical attention and transport to the hospital. Of the other thirteen property damage only accidents, two were for a car versus deer and one was for a car versus telephone pole, which involved keeping the area safe as the pole was broken and power lines were in the road. Personnel were on scene for eight hours, from the time of the accident until Central Maine Power had the pole replaced.

The department responded to two structure fires this year, which accounted for one hundred seventy-four man-hours; one truck fire, and three grass fires. Twice this year personnel responded for mutual aid to Bristol at a structure fire and a woods fire which accounted for thirty-eight man-hours.

Eight times this year the department was called for trees in the roadway. If there were no power lines involved, personnel cut the trees up and moved the debris out of the road so that traffic could move safely through again. Three times there were power lines in the roadway that were either barricaded or personnel stayed on scene until CMP arrived. We do not cut up trees that have power lines entangled in them as “no line is safe to touch.” Even if the electricity is out in the area someone can have a generator running that may backfeed through the lines. So during a major storm it may be several hours before the trees can be moved and power restored. Please do not try to deal with trees that have power lines involved in them as we do not want to have to come out for a medical emergency then.

Thirteen of the fifteen times we were called for a fire alarm there was no evidence of any fire, just a malfunctioning alarm system for some reason. Once an alarm went off when there was smoke involved before it became a fire and another time smoke detectors were going off in a residence with

the smell of something hot but no smoke. We were also called out for an electrical smell in a house after the power flickered and for the smell of propane in a rental property when the stove was started. We would prefer to be called for any of these rather than when it becomes a full blown fire. Twice we were called for fire investigations; one was a bright light in a neighbor's yard and the other was when the smoke house at the S Road school house was being used to smoke fish.

Time is of the utmost importance when responding to any emergency. The number one issue we have with getting to a residence quickly is having the address visible. It is really helpful if your house number is large enough to be seen, reflective, and can be seen coming down the road from either side of your house.

The members of the South Bristol Volunteer Fire Department are ready to respond to any emergency, whether it is for fire suppression, public safety, or emergency medical or rescue services. Call 9-1-1 as soon as you suspect there is a need for emergency services.

This year there is a \$5000 increase in the SBVFD proposed budget. The majority of this increase is in the payroll line in order to pay personnel for the time they spend doing training, truck and equipment inspections, and going to meetings. The members of the department hope that you will continue your support by voting for this budget at town meeting. It is with your continued support, at both town meeting and with our annual donation letter, that we are able to provide you, the citizens of South Bristol, with the quality of emergency services that we do.

Respectfully submitted,
MARK CARROTHERS
Fire Chief

Financial Statement
February 1, 2016 - January 31, 2017

Beginning balance - 2/1/2016		45,767.50
RECEIPTS		
Donations	40,670.00	
Interest	28.69	
Reimbursement	<u>1,005.00</u>	<u>41,703.69</u>
		87,471.19
EXPENDITURES		
Dues/Fees	670.00	
Emergency Medical Service Supplies	3,312.87	
Fire/Rescue Supplies	29,111.81	
Food	3,503.11	
Office Supplies	4,426.65	
Miscellaneous Expenses	1,743.68	
Training	<u>4,890.00</u>	<u>47,658.12</u>
Ending balance - 1/31/2017		39,813.07
Columbia Threadneedle Investments	4,847.70	
Wells Fargo Advisors	11,047.40	

Central Lincoln County Ambulance

Hello,

I would like to share some of what we have been up to in the last year. We responded to a total of 2767 calls in 2016.

For the Town of South Bristol we have responded to 70 Emergency calls, and have provided 33 Community Paramedicine Home visits.

The Community Home visits are now in their third year of the pilot project and we have been able to demonstrate a positive impact on the patients we have served. Wound care and bloodwork remain our top areas of referrals, along with vitals, respiratory management, and medication compliance. We have worked with asthma education and some congestive heart failure patients. Over all the project is going well and we are gaining more support for reimbursement.

We have increased our training with our new Medical Control Doctor in an effort to continue to provide the best possible care. Doctor Matt Opacic is one of the Miles Hospital Emergency Department physicians. He has a tremendous amount of experience in emergency medicine and has helped us to implement our new stroke care program.

In 2016 we updated an old 2006 ambulance with a brand new 2016 model, as part of our equipment plan. The cost was \$122,000.00. We also were fortunate to receive a private donation of \$24,000.00, approximately 50% of the cost to help purchase a 2007 used ambulance to replace a 2002 model van. In addition to that we were able to purchase one more of the advanced Zoll Cardiac monitors for \$28,000.00. This leaves us with just two more to go to finish our project of updating all of our monitors. As always the town money we receive goes into our capitol savings and is used towards equipment purchases.

Please contact us if you have any questions, concerns, or would like to learn more about our service.

Respectfully,
WARREN S. WALTZ
Service Chief

Lincoln County Sheriff's Office

Time has slipped by and another year in Lincoln County law enforcement has come to an end. For me, time seems to pass faster and faster each year and 2016 was no exception. In fact, the dust has yet to settle on another busy year here at the Sheriff's Office.

Our greatest challenge in 2016, which will undoubtedly follow us into 2017 and I fear beyond, is the use and abuse of illicit drugs like heroin, fentanyl, and other opioids. We have seen an uptick in the use of these dangerous substances individually and even more concerning, in combination with each other. The results are too often deadly and whether deadly or not, have a devastating effect on users and their families.

Another product of substance abuse is its direct relation to other crimes. More often than not drug use is involved in crimes against property i.e., thefts, residential, and commercial burglaries. It surfaces in family violence, assaults, and sex crimes; and is ever present on our roads and highways in impaired driving incidents, traffic accidents, and traffic fatalities. Substance abuse can touch us all and requires a community effort to curb its effects.

Understanding that enforcement alone cannot solve this problem, the Sheriff's Office and every police department in Lincoln County have joined forces with: Lincoln Health – Miles and St. Andrews; Mid-Coast Hospital and its Addiction Resource Center; local physicians, clinicians, and other service providers; concerned citizens and volunteers to form the Lincoln County Recovery Collaborative (LCRC) a coalition fighting back substance abuse on every front.

I am excited about the project as it evolves and changes to meet the needs of our communities and have committed the full resources of your Sheriff's Office to do everything we can to stem the tide of substance abuse.

I want to thank the Town of South Bristol for its ongoing support for the men and women of the Lincoln County Sheriff's Office. We responded to over 474 calls in town this past year and yes, many of them were drug related, a reminder that none of us are immune. I am extremely proud of my staff who continue to do their very best to meet your law enforcement needs. Although keeping up with an ever increasing volume and complexity of calls may cause us to fall short on occasion, we are committed to our mission of meeting this goal.

Thank you for the opportunity to serve as your Sheriff and for allowing me to be a part of the team of law enforcement professionals serving Lincoln County. 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, 2016 was a busy year. Every year it seems to get busier, but for a change 2016 was a 'normal' year with no unexpected issues. In the previous several years, at least one major issue with equipment or other matters came up requiring some scrambling to get it solved. I hope we can now look forward to a period of stability in which we can set aside reserves for a planned program of equipment maintenance and replacement.

As we look ahead, I do not foresee major changes but it is important not to fall behind on what we have. We can't wait until there are major issues but must be ready for them. Our building, trash trailers, loader, bulk containers, forklift, road, parking lot and scales are all essential to keeping the transfer facility running, and all have been an issue at one time or another. I am happy to report that at the moment everything is running and maintained, but buildings and machinery grow old and tired and don't last forever.

One of my goals this year will be to plan ahead for each item, start capital reserve accounts for each one and be ready for it when the time comes so no more surprises. So no major purchases this year, we're not ready, but little changes to fine-tune the operation. I'm grateful to our loyal staff, Kurt Geib, Raymond Eastman, and our summer part-time help (Andy Longe). We're always looking for new ideas to make things easier and more efficient.

During the five years I have been here, I've been proud of our towns' growing commitment to recycling. We have seen our recycling rate grow an average of 2% every year to over 20% for the first time in 2016. 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. That being said I feel comfortable that we can make a small reduction in assessments for 2017 because of the growth in recycling. Please keep up the good work, encourage others and let's keep it going!

Thank you
DAVID POLAND (manager)

United States Senate Washington, DC

Dear Friends of South Bristol:

Since being sworn into the Senate in 2013, I have made it my mission to address at the federal level the most important issues facing our great state. Working closely with my colleagues in the Maine Congressional Delegation, we've been able to successfully secure a number of legislative victories that support our state's economy, our rich traditions, and the hardworking people I am proud to represent.

In an increasingly polarized Congress, my goal as an Independent is to put partisanship aside, build consensus and further common-sense solutions to address the needs of the American people. To this end, I have cofounded the Former Governors Caucus, a group of former state executives who are frustrated with legislative gridlock and eager to find bipartisan solutions. And as always, I aim to bridge the partisan divide by hosting barbeque dinners in Washington with colleagues ranging from Ted Cruz to Elizabeth Warren. If you know a person's children, then you see them as a mother or father and not a rival vote, and working to further personal dialogue and build relationships can lay the foundation for successful legislation.

One of the accomplishments of which I am most proud is the legislative victory that protects our college students and their families from an expensive hike in student loan interest rates. In 2013, as students faced a significant spike in interest rates that would have taken thousands of dollars out of their pockets, I brought together colleagues from across the political spectrum to broker compromise legislation called the Bipartisan Student Loan Certainty Act. Thanks to this bill, students will save \$50 billion over the next 10 years by lowering their interest rates, which means that a student in Maine will now save between \$3,000 and \$6,000 over the life of their loan.

Being an Independent in the Senate has allowed me to make calls and vote on policies that are best for Maine, but it has also made it possible to play key roles in finding simple solutions and legislative fixes that make good commonsense to both parties. Of course, much of what we do in the Senate doesn't happen on the Senate floor, or even in committee. Instead, it involves working across all levels of government to ensure the State of Maine receives attention and support from the federal government.

Take, for example, the opioid and heroin epidemic devastating

communities across our state. While Congress has passed legislative solutions aimed at expanding access to medical treatment, I've also pressed for other changes that can be accomplished more quickly and make a more immediate difference in Maine. For example, I successfully urged the U.S. Department of Health and Human Services to increase the number of patients to whom a doctor can provide medication-assisted treatment, and in 2015 brought the Director of the Office of National Drug Control Policy to Brewer to meet directly with Mainers and hear their stories. I've also engaged law enforcement – including the Drug Enforcement Agency – to crack down on the production of opioids and work to limit their diversion. Together, Senator Collins and I helped pass the Northern Border Security Review Act to combat drug and human trafficking along our border with Canada.

While the opioid epidemic is certainly our biggest public health crisis, job loss in Maine is still our number one economic problem and that's why we need to focus on bringing good paying jobs back to Maine and protecting the ones we still have. As a member of the Armed Services Committee, I teamed up with Senator Collins and Representative Poliquin to successfully secure a provision in the defense bill that can help domestic shoe manufacturers like New Balance. The three of us also worked together with the Department of Commerce to establish an Economic Development Assessment Team, known as an EDAT, to assist Maine's forest industry in the wake of several mill closures. We have an incredible spirit of innovation and ingenuity in Maine and I believe finding ways to invest in that spirit will reignite Maine's forest products sector and our economy. Part of our economic path forward must also include expanding access to highspeed broadband, which can help connect our businesses and communities to information and economic opportunities.

As a member of the Senate Armed Services and Intelligence Committees, I work to keep Maine and our nation safe. Part of that important work means continuing to work for funding for the construction of Navy ships that will be used to protect American interests across the globe. We all know that "Bath Built is Best Built," which is why I've fought to authorize funding for Navy ships built at BIW. The best way to preserve peace is by deterring war through unassailable strength, and to do that we must support our shipbuilders and our brave service members and invest in our military. I strive to meet this solemn responsibility every day as a member of these committees, which is why I hardly ever miss a hearing and take great care in overseeing the agencies sworn to keep us safe. Armed Services Chairman John McCain called me "one of the most serious and hard-working

members” of the Committee, and that’s a humbling compliment from a true American hero.

As always, please call or write me with thoughts or concerns with matters currently before Congress, or if you need assistance navigating a federal agency. As a public servant, it is critical to me to listen and learn from you, which is why staying connected with people from all over our beautiful state remains a top priority for my work in the Senate. Please call my toll-free line at 1-800-432-1599 or one of my offices: Augusta (207)622-8292, Bangor (207)945-8000, Presque Isle (207)764-5124, Scarborough (207)883-1588, or Washington, D.C. (202)224-5344. You can also write me on our website at www.king.senate.gov/contact.

It is an honor and a privilege serving the people of Maine in the Senate, and I look forward to working with you in our search for a more perfect Union.

Sincerely,
ANGUS S. KING, JR.
United States Senator

United States Senate

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.

Growing our economy by encouraging job creation remains a top priority. The tax relief bill enacted during this last Congress contains provisions I authored to provide small businesses with the certainty that they need to invest, grow, and, most important, hire new workers. The 2017 National Defense Authorization Act includes a provision the Maine delegation worked together to champion requiring that military recruits be provided with athletic footwear made in America, as is required for other equipment and uniform items whenever possible. This is a great victory for our troops and for the 900 skilled workers at New Balance factories here in Maine.

Maine's contributions to our national security stretch from Kittery to Limestone. As a senior member of the Appropriations Committee, I successfully advocated for critical funding for projects at the Portsmouth Naval Shipyard and \$1 billion towards the construction of an additional ship that will likely be built at Bath Iron Works. This funding will strengthen the Navy and our national security, and the additional destroyer will help meet the Navy's goal of a 355-ship fleet.

Maine's growing population of older individuals creates many challenges. That's why, as Chairman of the Senate Aging Committee, my top three priorities are fighting fraud and financial abuse directed at our nation's seniors, increasing investments in biomedical research, and improving retirement security.

The Aging Committee's toll-free hotline (1-855-303-9470) makes it easier for senior citizens to report suspected fraud and receive assistance. Last May, a call to the hotline helped lead to the arrest of a national crime ring targeting seniors, and in June I worked to secure the humanitarian release of a Maine senior who had been imprisoned in Spain after being victimized by an international drug smuggling scam.

The Aging Committee also released an extensive report detailing the findings of our bipartisan investigation into the abrupt and dramatic price increases for prescription drugs whose patents expired long ago.

I advocated strongly for the \$2 billion increase in funding for the National Institutes of Health to advance research on such diseases as diabetes and Alzheimer's. I also championed and authored portions of the 21st Century Cures Act that will further support biomedical innovation and make significant reforms to our mental health system.

The Senate also took steps in the past year to combat the nation's heroin and opioid epidemic by passing the Comprehensive Addiction and Recovery Act (CARA), which I was proud to cosponsor. CARA is a monumental step forward in our effort to address the devastating addiction crisis affecting countless families and communities across the country and right here in Maine.

A Maine value that always guides me is our unsurpassed work ethic. In December 2016, I cast my 6,236th 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 South Bristol and Maine in the United States Senate. If ever I can be of assistance to you, please contact my Augusta state office at (207) 622-8414 or visit my website at www.collins.senate.gov. May 2017 be a good year for you, your family, your community, and our state.

Sincerely,
SUSAN M. COLLINS
United States Senator

U.S. House of Representatives

I hope this letter finds you well. It's a privilege to share an update on my work to represent you and your family in Washington and in Maine.

As always, the interests of my constituents are what guide my work. There are many things I could talk about in that regard. But I want to focus here on one issue of particular importance—economic development. Having good-paying jobs allows future generations to make this wonderful state their home. With that goal in mind, I'm working to address Maine's economic challenges and capitalize on its opportunities.

One such opportunity is agriculture, where Maine is bucking national trends. The average age of our farmers is actually going down while acreage in cultivation is going up. Consumer demand for local food is driving that growth. I've been successful in reforming federal policies to help farmers and processors meet that demand. My work will continue this year as Congress reauthorizes the Farm Bill.

I'm also working to support jobs in our coastal communities. Last year, I helped block Sweden's proposed ban on the export of Maine lobsters to the European Union. I also introduced legislation to lift unnecessary regulations on seafood exporters and invest in working waterfront infrastructure.

On the House Appropriations Committee, I'm defending federal programs that support jobs throughout Maine. These programs invest in worthy projects that are beyond the reach of private, municipal, or state resources. In our state, they provide loans to small businesses, clean polluted sites for redevelopment, find new marketable uses for Maine's natural resources, build broadband infrastructure, and much more.

Aside from economic development, advocating for Maine veterans is one of my highest priorities. With Congress' current agenda, I'm also fighting to defend Medicare and Social Security, protect clean air and water, and ensure that our communities have the resources to address hunger, homelessness and lack of health care access.

Just as important as my policy work in Washington is what my office does to help individuals in Maine. Every year, my staff helps hundreds of constituents who have issues with federal agencies or programs. Please call my Portland office at (207) 774-5019 for assistance. It's an honor to serve you.

Take care,
CHELLIE PINGREE, Member of Congress

Governor's Report

Dear Citizens of South Bristol:

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities continues to be the reduction and eventual elimination of the income tax. Raising the minimum wage is not the path out of poverty; I want Mainers to earn a career wage. Reducing the income tax is the biggest and most immediate pay raise for all hard-working Mainers.

Not only does an income tax cut put more money back in your pockets, but it will also attract businesses that can offer good-paying careers to keep our young people here. It shows the nation that we are serious about wanting people and businesses to come – and stay – in Maine.

Unfortunately, voters approved a referendum question to raise the income tax to 10.15% on successful Maine households and small businesses. Enacting the second highest income tax rate in the country shows the nation we are eager to punish people for being successful. It will drive them out of our state and make it even more difficult to attract much-needed doctors, dentists, scientists, engineers and other professionals to Maine. They can live in neighboring New Hampshire, which takes no income tax from their paychecks. Even worse, there is no guarantee the extra revenue from this tax will go to fund education, as proponents promised.

As successful people leave Maine, state and municipal government will lose the significant amount they pay in property, sales and income taxes. This will put even more upward pressure on local property taxes. Municipalities will have to get more creative to provide local services without increasing property taxes. Reforming the tree growth program, collecting property taxes on land in conservation or preservation programs, charging a payment in lieu of taxes on state land that is taken off the property tax rolls and having non-profit organizations pay a two-percent tax on their net revenues are all ways for municipalities to increase revenues.

Such bold measures would take strong leadership and commitment from local officials and residents. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,
PAUL R. LEPAGE, Governor

State Senator's Report

Dear Friends and Neighbors:

It is an honor to represent you in the Maine Senate, and I am grateful for the trust you have placed in me to work for the betterment of this community and our region.

I am proud of the results of the 127th Legislature which worked hard to continue reforming our state's welfare system and achieved the long sought-after goal of banning the purchase of alcohol, tobacco, and lottery tickets with welfare benefits. While there is more work to be done in reforming our welfare system, I believe these efforts will help deter such abuse of the system and help ensure that benefits are going to those who truly need them. The 127th Legislature also worked in a bipartisan fashion to begin addressing the drug crisis affecting our state. They approved putting 10 new drug enforcement agents on the street, as well as providing funding for treatment programs and drug use prevention efforts.

Improving Maine's economy remains an important issue facing many businesses. As a business owner, I understand that having a strong economy means a bigger tax base and lower property taxes. It will be my top priority over the next two years in Augusta to bring forward meaningful reforms that accomplish those goals and expand economic opportunity for all Mainers.

Maine's education system also needs attention and improvements. As a former teacher, I understand that our children are the next generation of small business owners, doctors, and teachers. The education policies that are decided in Augusta should put our children first. I will work with my colleagues in Augusta to support a budget that puts education first. If we can improve our education system and the economy in Maine, we can attract new businesses that will provide jobs to keep our children in the state after they graduate.

Again, thank you for entrusting me to represent you in Augusta. I look forward to working with you over the next two years. Please feel free to contact me if you ever need my help in navigating the state bureaucracy. I would be happy to assist in any way that I can. I can be reached in Augusta at 287-1505 or by e-mail at Dana.dow@legislature.maine.gov.

Sincerely,
DANA DOW
Maine State Senator

State Representative's Report

Dear South Bristol Residents,

It is an honor to serve as your State Representative. I intend to work hard to retain your trust and build upon the work I've done in the Legislature over the past four years.

This year the Legislature will be taking up roughly 2000 bills, but our chief focus will be on passing a balanced budget for the next two fiscal years, addressing rising property taxes, ending the heroin crisis and implementing the four citizen initiatives passed by voters in November of 2016.

Lawmakers must also find common ground on measures that will help Maine's working families get ahead while making sure those who truly need help don't get left behind. I will work with anyone with good ideas about how to bring more jobs to Lincoln County, take care of our seniors, support our veterans, improve education and keep people warm during the winter.

Just as in previous years, I'll be continuing my work as co-chair of the bipartisan Veterans Caucus and as a member of the Legislature's Marine Resources Committee. As a marine biologist and as someone who represents many coastal communities in Lincoln County, I've been putting a lot of work into finding ways to address the many growing threats to our working waterfront, whether it's rising sea levels, a more acidic ocean or managing fisheries. Thousands of people depend on marine life – directly and indirectly – to make a living, and it's important to be a voice for them in Augusta.

Whether we are dealing with the above issues or any other topic, I remain ready 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,
MICHAEL DEVIN
State Representative

State Representative's Report

January, 2017

Dear Friends and Neighbors,

I want to start by thanking you for giving me the opportunity to continue representing the citizens of District 89 as your State Representative in Augusta. As the 128th Legislature is my second term in office, I feel more confident than ever in my ability to navigate the Legislative process.

I have again been appointed to serve on the Joint Standing Committee on Marine Resources. This committee is responsible for reviewing and providing recommendations on bills relating to commercial marine fisheries management, licensing and enforcement, and the processing and sale of fish and shellfish. I am happy to continue working on a committee which works on legislation that is often very relevant to the people living in our coastal district.

The 128th Maine Legislature convened in December and we expect to be in session until mid-July. I encourage you to call me anytime at 287-1440 or email me at Stephanie.Hawke@legislature.maine.gov to keep me updated on any concerns you might have. If you would like to be added to my email update list, you can do so by emailing me directly with your request. Another way to stay up to date on state news is to visit the Legislature's website, www.legislature.maine.gov.

Again, thank you for giving me the opportunity to serve as your State Representative. I look forward to continuing my work to help improve the lives of the people of our communities and across the state.

Warmest regards,
STEPHANIE HAWKE
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, 2016 and 2015, 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, 2016 and 2015, and the respective changes in financial position, and where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

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

WILLIAM H. BREWER
Certified Public Accountant

January 12, 2017
Bath, Maine

**Town of South Bristol
Management's Discussion & Analysis
Calendar Year Ended December 31, 2016**

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, 2016. 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.

	2016	2015	VARIANCE
Current Assets	12,810,247.03	12,438,216.33	372,030.70
Net Property, Plant, and Equipment	4,596,059.42	4,333,107.35	262,952.07
Deferred Outflows of Resources	44,523.30	34,093.88	10,429.42
Total Assets	<u>17,450,829.75</u>	<u>16,805,417.56</u>	<u>645,412.19</u>
Current Liabilities	2,312.09	2,995.92	(683.83)
Long-Term Liabilities	8,600.00	7,271.00	1,329.00
Deferred Outflows of Resources	8,409.00	3,134.00	5,275.00
Net Position	<u>17,431,508.66</u>	<u>16,792,016.64</u>	<u>639,492.02</u>
	<u>17,450,829.75</u>	<u>16,805,417.56</u>	<u>645,412.19</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:

	2016	2015	VARIANCE
Net Invested in Capital Assets	4,596,059.42	4,333,107.35	262,952.07
Restricted	12,177,030.20	11,837,839.30	339,190.90
Unrestricted	658,419.04	621,069.99	37,349.05
	<u>17,431,508.66</u>	<u>16,792,016.64</u>	<u>639,492.02</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 \$3,087,256.70 compared to \$3,005,466.21 in the prior year. The amount that our taxpayers financed for these activities through taxes was \$2,493,356.58 in the current year compared to \$2,383,011.23 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 \$3,726,748.72 in 2016 and \$3,014,651.24 in 2015 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 2013	Net Cost 2014	Net Cost 2015	Net Cost 2016
General Government	171,473.00	171,827.01	191,477.67	163,066.42
Human Services	20,257.80	22,963.67	26,139.38	36,247.23
Cemeteries	11,760.00	15,000.00	15,000.00	15,000.00
Transfer Station	142,168.00	142,168.00	160,334.00	160,334.00
Highway	180,269.52	17,197.55	25,848.01	226,673.85
Education	1,491,187.95	1,508,319.56	1,565,010.31	1,224,541.08
County Tax	762,352.19	737,769.41	747,539.22	804,440.82
Public Safety	89,059.20	100,296.81	99,963.97	85,714.58
Unclassified	13,181.58	232,498.76	110,929.29	314,973.35
Investments	53,456.27	48,212.02	63,224.36	56,265.37
Recreation		100.00		
	<u>2,935,165.51</u>	<u>2,996,352.79</u>	<u>3,005,466.21</u>	<u>3,087,256.70</u>

On December 31, 2016 South Bristol's net position for governmental activities totaled \$17,431,508.66. Net position as of December 31, 2015 was \$16,792,016.64. The result is an increase in net assets of \$639,492.02 during the fiscal year 2016.

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 2016 to ascertain potential increases or decreases in individual budgetary items.

Administrative Notes	FY 2013	FY 2014	FY 2015	FY 2016
Assigned Fund Balance				
“Surplus”	502,005.21	526,683.66	533,546.66	571,340.49
Mil Rate	3.10	3.10	3.20	3.35
County Tax	762,352.19	737,769.41	747,539.22	804,440.82

Of your tax dollar, Education is 56.5, Lincoln County is 29.1 and Municipal is 14.4.

Summary

South Bristol continues to be in excellent financial shape. We are fortunate that the Town as a whole keeps budgets in check.

We continue to be certified at 120. Our assessments are a little high, but our mil rate continues to be one of the lowest in the State of Maine.

The Stratton Award this year was distributed to 18 full time students, who each received \$1,250.00.

This year we made a change in one of our Investment Companies. HeadInvest LLC was replaced by First Advisors of Damariscotta. We thank HeadInvest for their many years of service. Bourne Stenstrom Capital Management and Bath Savings Trust Co. continue to serve us well. We will be using approximately 70 of the income to reduce taxes and 30 will be reinvested. Our goal remains to maintain a low mil rate for our taxpayers.

This year the Annual Town Meeting approved the addition of a kitchen to the School/Community Building. The project went very well, staying within the budgeted amount and is a great improvement. Also at the school, the boiler was replaced. You might have noticed the new “white” building located on the school lot. It was given to the Town/School by Medomak Valley High School. The only cost was moving and setup, which was found in the school budget. This has added much needed space and a location for the After School Program. The After School Program is in its test year and was funded completely by the Burns Foundation.

Eugley Landing continues to be a smashing success.

The complete audit is available at the Town Office.

Exhibit F

TOWN OF SOUTH BRISTOL
Statements of Revenues, Expenditures, and Changes
in Fund Balance - Governmental Funds
for the Years Ended December 31, 2016 and 2015

	Governmental Funds			2016 Total	2015 Total
	General	Capital Projects	Special Revenue		
REVENUES:					
Intergovernmental Revenue	7,800.00	-	-	7,800.00	7,000.00
Homestead Reimbursement	8,743.50			8,743.50	5,395.00
Property Taxes	2,497,626.78			2,497,626.78	2,383,814.42
Excise Tax (Auto & Boat)	259,114.35			259,114.35	264,303.13
Education	143,002.45			143,002.45	121,070.36
General Government	27,340.54			27,340.54	139,039.46
Public Safety	22,492.75			22,492.75	21,051.94
Interest Income	8,073.15	100.85		8,174.00	5,828.79
Highways	18,904.00			18,904.00	18,992.00
Unclassified	92,026.35			92,026.35	18,994.00
Human Services	106.97			106.97	797.74
Realized Gains			261,334.60	261,334.60	250,622.55
Unrealized Gains (Losses)			257,872.05	257,872.05	(286,916.32)
Investment Interest & Dividends			370,126.18	370,126.18	371,706.84
Donations			227.46	227.46	55,000.00
Maine State Retirement on Behalf Payments (Note M)	56,251.39			56,251.39	76,242.83
Stratton Fund	570,000.00			570,000.00	240,000.00
Total Revenues	3,711,482.23	100.85	889,560.29	4,601,143.37	3,692,942.74
EXPENDITURES:					
Education	1,692,676.76	-	-	1,692,676.76	1,651,810.21
General Government	176,758.72			176,758.72	306,937.58
Highways	243,483.06			243,483.06	207,217.32
Public Safety	75,175.01			75,175.01	81,954.53
Transfer Station	160,334.00			160,334.00	160,334.00
Unclassified	346,999.70			346,999.70	129,923.29
Special Assessments	804,440.82			804,440.82	747,539.22
Maine State Retirement on Behalf Payments	56,251.39			56,251.39	76,242.83
Cemeteries	15,000.00			15,000.00	15,000.00
Human Services	26,773.81			26,773.81	26,937.12
Investment Fees			56,265.37	56,265.37	63,224.36
Total Expenditures	3,597,893.27	-	56,265.37	3,654,158.64	3,467,120.46
Excess of Revenues Over Expenditures	113,588.96	100.85	833,294.92	946,984.73	225,822.28

OTHER FINANCING SOURCES (USES):

Operating Transfers - In	10,214.71	-	-	10,214.71	110,291.67
Operating Transfers - Out			(580,214.71)	(580,214.71)	(350,291.67)
Total Other Financing					
Sources (Uses)	10,214.71	-	(580,214.71)	(570,000.00)	(240,000.00)
Excess of Revenues and Other					
Sources Over (Under)					
Expenditures and					
Other Uses	123,803.67	100.85	253,080.21	376,984.73	(14,177.72)
Fund Balance, Jan. 1	969,154.68	40,278.97	11,361,952.31	12,371,385.96	12,385,563.68
Fund Balance, Dec. 31	<u>1,092,958.35</u>	<u>40,379.82</u>	<u>11,615,032.52</u>	<u>12,748,370.69</u>	<u>12,371,385.96</u>

The accompanying notes are an integral part of the financial statements

**TOWN OF SOUTH BRISTOL
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016**

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 Standards Board (GASB) is responsible for establishing Generally Accepted Accounting Principles (GAAP) for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements.

2. Basic Financial Statements - Government-Wide Statements

The Town's basic financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The Town's fire protection, recreation, public works, and general administrative services are classified as governmental activities.

In the government-wide 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:

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.

NOTE B - CASH:

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	1,129,602.46	1,156,821.55	1,156,821.55	-	-

NOTE C - 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 D - 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	71,286.37
Education	252,082.54
Highway	37,040.94
Public Safety	53,596.82
Unclassified	105,610.79
Recreation	2,000.00
	<u>521,617.86</u>

NOTE E - REVENUE RECOGNITION - PROPERTY TAXES:

The Town's property tax for the current year was levied June 16, 2016 on the assessed value listed as of April 1, 2016 for all taxable real and personal property located in the Town. Taxes were due on November 30, 2016. Interest accrued at 5 commencing December 1, 2016. The Townspeople authorized a 2 discount on 2016 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 F - 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 (SETP 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 (SETP 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.maineper.org.

Benefits provided - The SETP Plan provide 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 SETP 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.

SETP 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, 2016, was 13.38 of annual payroll of which 3.36 of payroll was required from the Town of South Bristol and 10.02 and was required from the State. Contributions to the pension plan from the Town was \$19,102.35 for the year ended December 31, 2016.

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, 2015 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 (SETP Plan), actuarially determined.

SETP Plan - At June 30, 2016, 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	8,600.00
State's proportionate Share of the Net Pension Liability Associated with the Town of South Bristol	723,269.00
Total	<u>31,869.00</u>

At June 30, 2016, the Town of South Bristol's proportion of the SETP Plan was .000637.

For the year ended December 31, 2016, the Town recognized pension income of \$3,825.42 and revenue of \$56,251.39 for support provided by the State for the SETP Plan. At December 31, 2016, the Town reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences Between Expected and Actual Experience	1,820.00	60.00
Changes in Assumptions	237.00	
Net Difference Between Projected and Actual Earnings on Pension Plan Investments		2,209.00
Changes in Proportion and Differences between Town Contributions and Proportionate Share of Contributions	6,830.00	379.00
Town Contributions Subsequent to the Measurement Date	29,875.30	
Total	<u>38,762.30</u>	<u>2,648.00</u>

\$29,875.30 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, 2017. 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:

2017	6,538.00
2018	(493.00)
2019	(281.00)
2020	455.00

Actuarial assumptions - The total pension liability in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	SETP Plan
Inflation	3.5
Salary Increases, per year	3.5 - 13.5
Investment return, per annum, compounded annually	7.125
Cost of living benefit increases, per annum	2.55

Mortality rates were based on the RP2000 Combined Mortality Table projected forward to 2015 using Scale AA.

The actuarial assumptions used in the June 30, 2015 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, 2015 are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected
		Real Rate of Return
US Equities	20	5.2
Non-US Equities	20	5.5
Private Equity	10	7.6
Real Estate	10	3.7
Infrastructure	10	4.0
Hard Assets	5	4.8
Fixed Income	25	0.7
Total	100	

Discount Rate - The discount rate used to measure the total pension liability was 7.125 for the SETP 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 7.125 for the SETP 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 6.125 for SETP Plan or 1 percentage-point higher 8.125 for SETP Plan than the current rate:

SETP Plan	1	Current	1
	Decrease (6.125)	Discount Rate (7.125)	Increase (8.125)
Town of South Bristol's Proportionate Share of the Net Pension Liability	15,057.00	8,600.00	3,223.00

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, 2016.

Notes to Required Supplemental Information

Schedule of School's Proportionate Share of the Net Pension Liability

Maine Public Employees Retirement System

State Employee and Teacher Plan (SETP)

Last 10 Fiscal Years*

	2016**	2015**
School's proportion of the net pension liability	.000637	.000673
School's proportionate share of the net pension liability	8,600.00	7,271.00
State's proportionate share of the net pension liability associated with the School	723,269.00	597,995.00
Total	<u>731,869.00</u>	<u>605,266.00</u>
School's covered-employee payroll	568,521.81	666,209.85
School's proportion share of the net pension liability as a percentage of its covered-employee payroll	1.51	1.09
Plan fiduciary net position as a percentage of the pension liability	319.93	325.79

*Only two years of information available

**The amounts presented for each fiscal year were determined as of the prior fiscal year.

Schedule of School Contributions

Maine Public Employees Retirement System

State Employee and Teacher Plan (SETP)

Last 10 Fiscal Years*

	2016	2015
SETP Plan		
Contractually required contribution	19,102.35	19,931.88
Contributions in relation to the contractually required contribution	<u>(19,102.35)</u>	<u>(19,931.88)</u>
Contribution deficiency (excess)	-	-
School's covered-employee payroll	568,521.81	2,767,948.30
Contributions as a percentage of covered-employee payroll	3.36	3.36

*Only two years of information available

Changes of Benefit Terms - None

Changes of Assumptions - None

NOTE G - PROPERTY, PLANT, AND EQUIPMENT:

The following is a summary of changes in fixed assets at December 31, 2016:

	BALANCE JAN. 1, 2016	ADDITIONS	DELETIONS	BALANCE DEC. 31, 2016
Land and Improvements	1,083,996.00			1,083,996.00
Buildings	2,829,570.95	372,272.86		3,201,843.81
Equipment	1,113,123.62	2,986.93		1,116,110.55
Infrastructure	1,474,680.90	45,000.00		1,519,680.90
	<u>6,501,371.47</u>	<u>420,259.79</u>		<u>6,921,631.26</u>
Accumulated Depreciation	(2,168,264.12)	(157,307.72)		(2,325,571.84)
Net Property, Plant, and Equipment	<u>4,333,107.35</u>	<u>262,952.07</u>		<u>4,596,059.42</u>

NOTE H - 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 I - 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 \$6,169,305.00 at December 31, 2016. The Town of South Bristol's share would be 8.29 of the debt, or approximately \$511,435.00.

NOTE J - 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	323,495.27	129,398.11
Total Liabilities	39,920.40	15,968.16
Total Fund Balance	283,574.87	113,429.95
Total Revenues	529,295.03	211,718.02
Total Expenditures	503,348.89	201,339.56
Excess of Revenues Over Expenditures	25,946.14	10,378.46

South Bristol's assessments paid to the joint venture in 2016 totaled \$160,334.00 and are recorded as expenditures.

NOTE K - 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, 2016:

Investments at Fair Value as of December 31, 2016

	Level 1	Level 2	Level 3	Total
Equities	4,933,397.07	–	–	4,933,397.07
Corporate Bonds	5,637,137.56			5,637,137.56
Money Market	936,040.07			936,040.07
Regulated Investment Co.	14,278.65			14,278.65
Real Estate Investment Trusts	62,210.00			62,210.00
	<u>11,583,063.35</u>	<u>–</u>	<u>–</u>	<u>11,583,063.35</u>

Investments at Fair Value as of December 31, 2015

	Level 1	Level 2	Level 3	Total
Equities	4,173,466.30	–	–	4,173,466.30
Corporate Bonds	5,039,758.84			5,039,758.84
Government Bonds	207,796.00			207,796.00
Money Market	1,086,157.29			1,086,157.29
Regulated Investment Co.	778,078.69			778,078.69
Real Estate Investment Trusts	34,580.00			34,580.00
	<u>11,319,837.12</u>	<u>–</u>	<u>–</u>	<u>11,319,837.12</u>

The Town's Investments as of December 31, 2016 and 2015 are stated at fair value.

NOTE L - DEFERRED REVENUE:

Deferred Revenue at December 31, 2016 consists of the following:

Suspense	1,945.29
2016 Prepaid Taxes	300.00
	<u>2,245.29</u>

NOTE M - SUBSEQUENT EVENT:

As of January 12, 2017, the date the financial statements were available to be issued, management has reviewed events after December 31, 2016 and there were no material subsequent events requiring disclosure.

Schedule A-1

TOWN OF SOUTH BRISTOL
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2016

	Original and Final Budget	Actual
REVENUES:		
Property Taxes	2,526,136.85	2,497,626.78
Excise Taxes		259,114.35
Intergovernmental Revenues	7,800.00	7,800.00
Homestead Reimbursement	8,743.50	8,743.50
Education		143,002.45
General Government		27,041.54
Public Safety		22,492.75
Interest Income		8,073.15
Highways		18,904.00
Unclassified		92,026.35
Human Services		106.97
On Behalf Payments (Note F)		56,251.39
Stratton Fund	570,000.00	570,000.00
BETE	478.92	299.00
Total Revenues	3,113,159.27	3,711,482.23
EXPENDITURES:		
General Government	236,800.00	176,758.72
Public Safety	67,800.00	75,175.01
Highways	206,000.00	243,483.06
Transfer Station	160,334.00	160,334.00
Human Services	32,021.00	26,773.81
Cemeteries	15,000.00	15,000.00
Special Assessments	804,440.82	804,440.82
Education	1,554,517.73	1,692,676.76
Recreation	1,000.00	
Unclassified	347,261.00	346,999.70
On Behalf Payments (Note F)		56,251.39
Total Expenditures	3,425,174.55	3,597,893.27
Excess of Expenditures Over (Under) Revenues	(312,015.28)	113,588.96
OTHER FINANCING SOURCES (USES):		
Operating Transfers - In		10,214.71
Excess of Expenditures and Other Uses		
Over (Under) Revenues and Other Sources	(312,015.28)	123,803.67
Fund Balance, January 1	969,154.68	969,154.68
Fund Balance, December 31	657,139.40	1,092,958.35

Schedule A-2

**TOWN OF SOUTH BRISTOL
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

Cash Balance, January 1, 2016		932,704.12
ADD: CASH RECEIPTS:		
Tax Collections:		
Prepaid 2017	300.00	
Current Year	2,403,683.06	
Prior Years	<u>89,896.65</u>	
Total Tax Collections	2,493,879.71	
Excise Taxes	259,114.35	
Departmental (Schedule A-4)	322,160.92	
State Revenue Sharing	8,020.86	
State Fees Collected	112,041.47	
Homestead Reimbursement	7,884.00	
Stratton	<u>570,000.00</u>	
Total Cash Receipts		<u>3,773,101.31</u>
Total Cash Available		4,705,805.43
LESS: CASH DISBURSEMENTS:		
Departmental (Schedule A-4)	3,535,256.20	
State Fees Remitted	112,839.62	
Prepaid Expenses	2,248.30	
Account Payable	6.54	
Transfer to Special Revenue	<u>47,254.67</u>	
Total Cash Disbursements		<u>3,697,605.33</u>
Cash Balance, December 31, 2016		<u><u>1,008,200.10</u></u>

**TOWN OF SOUTH BRISTOL
VALUATION, ASSESSMENT, AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2016**

VALUATION:

Real Estate	755,636,400.00
Personal Property	1,044,300.00
	<u>756,680,700.00</u>
Less: Homestead	2,610,000.00
	<u><u>754,070,700.00</u></u>

ASSESSMENTS:

Valuation x Rate (754,070,700.00 x .00335)	2,526,136.85
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COLLECTIONS AND CREDITS:

Cash Collections	2,403,683.06
Abatements	445.89
Discounts	32,334.38
Prepayments	<u>400.00</u>

Total Collections and Credits	<u>2,436,863.33</u>
2016 Taxes Receivable, December 31, 2016	<u><u>89,273.52</u></u>

COMPUTATION OF ASSESSMENT

Tax Commitment	2,526,136.85	
Surplus	332,534.00	
State Revenue Sharing	7,800.00	
Homestead Reimbursement	8,743.50	
Stratton Fund	570,000.00	
BETE	<u>478.92</u>	
		3,445,693.27

REQUIREMENTS:

Local Education	1,554,517.73
Municipal Appropriation	1,066,216.00
County Tax	<u>804,440.82</u>

Total Requirements	<u>3,425,174.55</u>
Overlay	<u><u>20,518.72</u></u>

Schedule A-13

**TOWN OF SOUTH BRISTOL
SPECIAL REVENUE FUNDS
SCHEDULE OF CHANGES IN FUND BALANCE
DECEMBER 31, 2016**

SCHOOL UNEMPLOYMENT FUND:

Fund Balance, January 1	16,244.19	
Add: Interest	24.21	
Less: Withdrawals	(214.71)	
Fund Balance, December 31		16,053.69

STRATTON FUND:

Fund Balance, January 1	11,319,837.12	
Add: Interest and Dividends	370,057.49	
Donation	227.46	
Realized Gains	261,334.60	
Unrealized Gains	257,872.05	
Less: Transfer to Town	(570,000.00)	
Fees	(56,265.37)	
Fund Balance, December 31 (Schedule A-14)		11,583,063.35

BOAT BUILDING PROGRAM:

Fund Balance, January 1	25,871.00	
Add: Interest	44.48	
Less: Withdrawals	(10,000.00)	
Fund Balance, December 31		15,915.48

Total Fund Balance

11,615,032.52

TOWN OF SOUTH BRISTOL
ANN WILDER STRATTON BEQUEST - INVESTMENT SUMMARY
DECEMBER 31, 2016

ANN WILDER STRATTON BEQUEST

BATH SAVINGS INSTITUTION

Balance, January 1	3,902,346.24	
Dividend and Interest Income	124,685.14	
Unrealized Gains (Losses)	61,408.68	
Realized Gains	16,737.66	
Investment Fees	(17,070.88)	
Transfer to Town	<u>(180,000.00)</u>	
Balance, December 31		3,908,106.84

HEADINVEST LLC

Balance, January 1	3,450,605.91	
Dividend and Interest Income	52,507.84	
Unrealized Gains (Losses)	112,475.53	
Realized Gains	13,134.66	
Investment Fees	(13,968.27)	
Transfer to Town	(180,000.00)	
Transfer to First Advisors	<u>(3,434,755.67)</u>	
Balance, December 31		-

FIRST ADVISORS

Transfer in From Headinvest LLC	3,434,755.67	
Dividend and Interest Income	45,937.26	
Unrealized Gains (Losses)	(221,721.07)	
Realized Gains	182,248.90	
Investment Fees	<u>(1,390.22)</u>	
Balance, December 31		3,439,830.54

BOUNE STENSTROM CAPITAL MANAGEMENT

Balance, January 1	3,966,884.97	
Dividend and Interest Income	146,927.25	
Donations	227.46	
Unrealized Gains (Losses)	305,708.91	
Realized Gains	49,213.38	
Investment Fees	(23,836.00)	
Transfer to Town	<u>(210,000.00)</u>	
Balance, December 31		<u>4,235,125.97</u>
Fund Balance, December 31		<u><u>11,583,063.35</u></u>

**PERFORMANCE HISTORY / ANNUALIZED RETURNS
GROSS OF FEES / TOWN OF SOUTH BRISTOL
DECEMBER 31, 2016**

	Latest <u>1 Year</u>	Latest <u>3 Year</u>	Since <u>Inception</u>
First Advisors			
(for the period 8/31/16-12/31/16)			
Account	-0.25		
Equities	0.27		
S&P	4.12		
Fixed Income	-0.75		
Barclay's Int Gov/Cr	-2.07		
Bath Savings Trust Co.			
Account	4.90	4.90	5.60
Equities	6.10	8.60	7.60
S&P 500 Index	11.90	8.90	6.50
Fixed Income	4.80	3.60	4.70
Barclay's Interm Govt/Credit	2.10	2.10	3.20
Bourne Lent Asset Management, Inc.			
Account	13.22	9.00	6.55
Equities	17.60	12.95	6.31
S&P 500 - IDC	11.96	8.87	6.71
Fixed Income	7.75	4.34	4.99

Town of South Bristol Warrant for Annual Town Meeting 2017

LINCOLN COUNTY

STATE OF MAINE

Lincoln County,

To Chester A. Rice, 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 13th of March A.D. 2017, 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 14th of March A.D. 2017, at seven o'clock in the evening, then and there to act on articles 3 through 40 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 5% annually, after November 30, on all unpaid taxes and authorize an interest rate of 5% 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 \$34,000.00

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 2017.

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 2017 annual budget during the period from January 1, 2018 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 2017.

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 2017.

Selectmen & Budget Committee Recommend	\$10,000.00
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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		81,845.00
Town Expense		41,700.00
Town Bldg & Equip Maintenance		19,800.00
		<u>\$143,345.00</u>
Selectmen & Budget Committee Recommend		\$143,345.00

Article 19. To see what sum of money, if any, the Town will vote to raise and appropriate for HEALTH & SANITATION for the ensuing year.

Account		
Solid Waste Mgmt. & Operations		\$155,834.00
Selectmen & Budget Committee Recommend		\$155,834.00

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	3,345.00	\$56,655.00
Lights & Power	12,000.00	
Insurance	30,700.00	
Health Officer	500.00	
Emergency Management Director	1,850.00	
Animal Control Officer	2,600.00	
	<u>\$50,995.00</u>	<u>\$56,655.00</u>
Selectmen & Budget Committee Recommend	\$50,995.00	\$56,655.00

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 \$37,040.94)	\$33,000.00	
Winter Road		\$170,000.00
Selectmen & Budget Committee Recommend	\$33,000.00	\$170,000.00

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
Central Lincoln County Ambulance Ser.	8,800.00	8,800.00
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	350.00	350.00
South Bristol Little League	1500.00	1500.00
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	892.00	892.00
Selectmen & Budget Committee Recommend		\$24,671.00

Article 23. To see what sum of money, if any, the Town will vote to raise and appropriate for operating expenses of the Rutherford Library for the ensuing year.

Selectmen & Budget Committee Recommend	\$4,000.00
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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	3,000.00	
Cemeteries	15,000.00	
Abatements	1,000.00	
Fica & Medicare	8,800.00	
	<u>\$33,200.00</u>	
Selectmen & Budget Committee Recommend		\$33,200.00

**ARTICLES 25 THROUGH 35 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 \$793,577.22

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

Selectmen, School and Budget Committees Recommend \$187,166.47

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

Selectmen, School and Budget Committees Recommend \$0

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

Selectmen, School and Budget Committees Recommend \$30,550.81

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

Selectmen, School and Budget Committees Recommend \$148,590.40

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

Selectmen, School and Budget Committees Recommend \$39,504.95

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

Selectmen, School and Budget Committees Recommend \$185,172.63

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

Selectmen, School and Budget Committees Recommend \$101,351.41

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

Selectmen, School and Budget Committees Recommend \$156,618.15

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 \$3491.00

**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 \$893,922.81**) 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 \$852,527.55

Budget Committee and Selectmen Recommend \$852,527.55

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 raise in order to receive the full amount of state dollars.

**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 \$709,100.23 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 \$709,100.23 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.

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, 2017, and ending June 30, 2018, 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	\$1,646,023.04
Budget Committee & Selectmen Recommend	\$1,646,023.04

Article 39. To see if the Town will appropriate \$113,460 for Adult Education and raise \$3,261 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	\$3261
Selectmen and Budget Committee Recommend	\$3261

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
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The Registrar of Voters gives notice that she will be at the Elementary School at twelve o'clock on Monday March 13, 2017 for the purpose of revising and correcting the list of voters.

Given under our hand this 23rd day of February, 2017

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

ATTEST: Chester A. Rice

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)

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