

Annual Report

of the

Municipal Officers

of the

Town of Friendship

Maine

**For the Year Ending
December 31, 2023**



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Dedication



Ernie Coletti

Ernie Coletti, owner of Wallace's Market, has been part of our Friendship community for the last 20 years, having purchased Wallace's Market in January 2004. Ernie and his wife Joan arrived in Friendship in 2003 looking to purchase a store in Mid Coast Maine. They purchased their first market in 1986 on their first wedding anniversary, calling it Coletti's Market, in Raynham, MA. When they sold Coletti's Market they were looking for a town where they could own a local market and become part of a larger community, they found Friendship.

Ernie's early years started with donations to our Friendship Little league teams by providing donated drinks, snacks and pizza from Wallace's Market at his own cost, to achieve a bigger profit to the Friendship Little League snack shack. It is not widely known that Ernie also has been the umpire on the Friendship Little League field for many years when needed.

Ernie has provided for every benefit supper during those last 20 years "whatever is needed, at no cost" was his motto. Either 100lbs of spaghetti, 50 jars spaghetti sauce for a large benefit supper or need for butter, ice, it never mattered, Ernie provided.

Ernie always incorporated Wallace's Market into every Holiday over the years: Christmas & Easter raffles, Halloween was open doors with candy, water and snacks handed out until closing. Friendship Day was the largest fundraiser toward the Town's Ambulance bill and Ernie yearly would guarantee once again "anything we needed" putting money toward the Ambulance bill.

The Friendship heating fund has been sustained yearly with mostly donations from the little plastic jug left on Wallace's Market counter. That donation jar was started by Ernie, after knowing and seeing the need in our community for help with heating resources. This program that has been supported directly from Wallace's Market little jug for over 15 years! This fund has annually raised thousands of dollars from "change" left over from purchases at the market and private donations to heat homes for those who need a bit of help.

Ernie has been a supporter of our Friendship/Cushing Food Pantry for many years donating canned goods, fresh meats and dairy. He has personally gone out of his way by bringing down food on Saturday morning that he thinks will be helpful to hand out. His personal dedication to provide the best quality food for the pantry at a pantry price has always been his main effort in helping the pantry out.

Wallace's Market was given the gold award, "Winner Best of 207" during 2022 in the State of Maine. Ernie's "Hot Boston Sandwich" is and will always be the best sandwich in Maine, if not New England. We are grateful and thankful for all the effort you have put back into Friendship to make it the community you call home.



Dedication



Mary Genter

Mary Genter has been a large part of our Friendship Community volunteering her time for many, many years. Mary was the kind of volunteer who worked in many different areas to improve our Town. Mary and her husband Leroy have two sons John & Kyle who gained their elementary school education down at Friendship Village School in the 90s. Mary started volunteering in the Community Club helping establish the Community calendar, the Friendship community club fall craft fair held annually, pizza nights for families and special fieldtrips all funded by the community club. During the 1990s Mary held the President's position while her kids were in Friendship Village School. Mary transitioned to being an elected MSAD 40 school board member during the election of 1998. She held this school board position for 5 terms, 15 years of dedicated volunteering for the Friendship community.

Mary was a loyal, hard-working volunteer on Friendship Day starting with the early years down to the most recent Friendship Days. Mary, the last few decades has tirelessly worked on the Friendship Day auction as the lead "Smart Lady". The system for organizing the bidder's bids, the items being auctioned off and the collection of money has been what Mary has managed all these years. It's a system Mary has mastered to perfection over the years giving the auction the ability to smoothly run when it could be utter chaos. Mary also has the uncanny ability to gather the most gift certificates and donations for the auction from across the Mid Coast. She would take a week before Friendship Day off from her regular job at her

own expense, then gather these certificates then spend time displaying them at set up time around the Hahn Center. Mary and her family have dedicated years to the Friendship Day activities and it's because of her and so many others that Friendship Day was so successful over the many years.

The Selectmen would like to thank Mary for all of her devoted years of volunteerism to the betterment of Friendship. Your efforts have not gone unnoticed, Thank you Mary!



Town Office Hours

Monday: 9 a.m. to 3 p.m.
 Tuesday: 9 a.m. to 6 p.m.
 Wednesday: 9 a.m. to 3 p.m.
 Thursday: 9 a.m. to 3 p.m.
 Friday: 9 a.m. to 3 p.m.

Jessica Tainter Murphy/Town Clerk/Deputy Treasurer
 Kathleen Macleod/Treasurer
 Karen Stevenson, Hannah Eaton/Deputy Treasurer/Deputy Clerk

Office Phone 832-7644
 Office Fax 832-0646

Code Enforcement / Assessors

Code Enforcement Hours - Thursday 9 a.m. to 3 p.m.
 Assessor Hours - Thursday 9 a.m.-12 p.m.

Code Enforcement/LPI
 David Studer

Assessors
 Victor Motyka Pamela Cabanas John Homon

Board Meetings

Selectmen	2 nd & 4 th Monday	6:00 p.m.	Town Office
Planning Board	2 nd Monday	7:00 p.m.	Town Office
Assessors	1 st Wednesday	5:00 p.m.	Town Office

Elections

Elections will be held at the Town Office unless otherwise posted.

Town Meeting	3 rd Monday/March	10 a.m.-7 p.m.	Town Office
Town Meeting	3 rd Tuesday/ March	6:00 p.m.	Hahn Center
State/MSAD #40	2 nd Tuesday in June	8 a.m.- 8 p.m.	Town Office
State/November	1 st Tuesday in November	8 a.m.- 8 p.m.	Town Office

Town Officers

Moderator

Dana Dow (Town Meeting/Elections)
Margaret Gagnon (Elections)

Selectmen

Elizabeth Dinsmore '24
Hope Wotton '25
Arthur "Bubba" Thompson Jr. '26

Assessors

John Homon '24
Victor Motyka '25
Pamela Cabanas '26

Assessor Agent

Murphy Appraisal

District Representatives to SAD #40

Angela Robinson '24 Brooke Simmons '25

Treasurer

Kathleen MacLeod Jessica Tainter Murphy (Deputy)

General Assistance Administrator

Kathleen MacLeod

Town Clerk/Tax Collector

Jessica Tainter Murphy '24
Kathleen MacLeod (Deputy) Karen Stevenson (Clerical)
Hannah Eaton (Clerical)

Registrar of Voters

Jessica Tainter Murphy
Kathleen MacLeod (Deputy)

911 Coordinator

David Studer Jessica Tainter Murphy

Fire Chief

Kevin Benner

Road Commissioner

Stewart Harrington '26

Director of Emergency Management

Philip Bramhall

Code Enforcement Officer/LPI

David Studer

Board of Assessment Review

Knox County Assessment Review Board

Harbormaster

Curtis "Butch" Waite Scott Delano

Harbor Committee

Wayne Delano Eugene Harrington

William Chapman James Wotton Lance Wotton

Curtis "Butch" Waite (Harbormaster)

Scott Delano (Harbormaster) Arthur Thompson Jr. (Selectman)

Planning Board

Douglas Blasius (Chairman)

Rit Roberts Lauren Clark

Sherrie Reed Marilyn Lash

Philip Pratt Theron Thibodeau

Board of Appeals

Edward Kahora (Chairman)

Ernie Coletti Gunilla Broman Robert Stafford

Health Officer

Dr. James Li

Animal Control Officer

Sarah Sawyer

Shellfish Conservation Committee

Scott Delano (Chairman)
Lyle Faulkingham Wade Reed Lloyd Gray
Mark Reed Arthur Thomson Jr. (Selectman)

Shellfish Warden

Reggie Walker

Library Trustees

Jon Ehle Betty Wotton Alice Benner
Brenda Hendrickson Elaine Emerson Stacy Simmons

Librarian

Celia Brigg Robin

Assistant Librarians

Robin Novicka Jessica Leavitt Cleo Carter

Recreation Committee

Charlotte Howley (Director)
Wanda Benner (Secretary)
Kevin Benner Isaac Lash
Brenda Hendrickson Jason Simmons
Arthur Thompson Jr. (Selectman)

Transfer Station Committee/Recycling

Elizabeth Dinsmore (Select Board) William (Wax) Brackett (Citizen)

Water Department Board

Edward Kahora (Chairman)
Bob Lary Raymond Morrissette Jessica Tainter Murphy
Elizabeth Dinsmore (Select Board) Vanessa Motyka (Billing Clerk)
Kathleen MacLeod (Treasurer)
Water Quality & Compliance Services, INC (Operations)

Hahn Community Center Committee

Earl Bachelder (Chairman)
Kathleen MacLeod Brenda Baird
Wanda Benner Sara Lash (Custodian)
Arthur Thompson Jr. (Select Board)

Highway Committee

Stewart Harrington (Road Commissioner)
Earl Bachelder (Chairman)
Wayne Dinsmore Bob Lary
Edward Kahora Hope Wotton (Select Board)

Highway Department

Stewart Baird (Road Commissioner)

Drivers

Raymond Morrissette William Bachelder
Myron Overlock Ryan Benner Nate Roberts

Budget Committee

Peter Armstrong Robert Armstrong III

State Legislators

State Representative

House District 45, Seat Number 152

Address:

Telephone:

Legislative email

Capitol Address:

Telephone:

Abden S. Simmons

41 Jefferson Street
Waldoboro, ME 04572

207-832-6586

Abden.Simmons@legislature.maine.gov

House Minority Office, Room 332
2 State House Station

Augusta, Maine 04333-0002

207-287-1400 (Voice)

207-287-4469 (TTY)

1-800-423-2900 (Message Center)

State Senator

District 12

Website

Email:

Capitol Address

Telephone:

Fax:

Message Service:

Anne “Pinny”Beebe-Center

www.mainesenate.org

anne.beebe-center@legislature.maine.gov

Maine Senate

3 State House Station

Augusta, Maine 04333-0003

207-287-1515 (Augusta)

207-287-1585

1-800-423-6900

Board of Assessors

2023 has presented multiple challenges for the assessors. The assessors have struggled this year to keep pace with rising property values! In order to comply with state mandates, we are sure you noticed a substantial increase in the valuation of your real estate property. This increase was applied equitably to all parcels in Friendship both developed and undeveloped. The increase has resulted in a lower mil rate and an increase in your taxes commensurate with the percentage of increase in the town budget for 2023. Hopefully we have satisfied state mandates in order for taxpayers and the Town of Friendship to receive full reimbursements from the State of Maine.

Our other challenge this year was to institute the “Senior Freeze”. Over 100 seniors applied for this program. It has turned out that the state legislators realized the many pitfalls of this program, and it has been repealed. However... the state has modified the requirements for acceptance in two programs to benefit seniors as well as low income taxpayers. Both maximums in regards to income as well as liquid assets have been raised. Please check on the following programs on www.maine.gov, or feel free to contact the assessors for advice.

State Property Tax Deferral Program Property Tax Fairness Credit

We have continued this year to see a seller’s market regarding real estate, and many new faces around town. Along with new construction and renovation of summer cottages into year round residences, the cumulative value of the town continues to grow.

NOTICE TO PROPERTY OWNERS – Please be aware an assessor will be inspecting your developed property on a rolling basis – usually every four years. We look for changes in the condition of your property and for new structures and old structures that have been removed. Active building permits are inspected annually for changes occurring on or before April 1 of each year.

STORM DAMAGE – Due to unusually severe storms in 2023 many property owners have incurred losses. Please report the loss of structures and /or the reduction of function of structures such as wharfs etc. to the assessors so adjustments can be made to your account. Please note that properties are assessed as they stand on APRIL 1 of 2024. Please make us aware if your plans are to rebuild in the coming year.

**APPOINTMENTS can be made for inspections or consultations
by calling the assessor's office at 207 832 5709**

Property Tax Exemptions –

The Homestead Exemption, offered by the State of Maine, is available to Maine Residents. This exemption is a reduction in the overall assessed value of your primary residence. For the year 2024, the Homestead Exemption will reduce the assessed value of your primary residence by 25,000 dollars. Requirements for eligibility include ownership and residency in the State of Maine for a period of at least one year, a Maine driver's license, and car registration and voter registration in the town of Friendship. The exemption is applicable to your primary residence only. Applications are available in our office and must be completed, received and accepted by April 1, of any tax year.

Veterans Exemptions –

Veteran's exemptions are also available to veteran property owners and their surviving spouses residing in the Town of Friendship. Please check with an assessor to validate the requirement to receive this exemption, and /or check for more information on www.maine.gov.

Renewable Energy Equipment Exemption –

Applications for the Renewable Energy Equipment Exemption are available in the Assessor's Office. The exemption currently refers to solar or wind power generation. Filing this application will not affect your assessed valuation at this time, but will make the town eligible for a minimal reimbursement from the State of Maine.

Tree Growth and Open Space Programs –

Tree Growth Applications must be renewed every ten years. The assessors will notify you in advance of deadlines for renewal. If you receive notice please give a courtesy call to the assessors notifying us your intention to renew your application to the program, withdraw from the program, or transfer you land into the Open Space Program. The assessors are available to weigh the pros and cons regarding these decisions. Properties currently enrolled in the Tree Growth Program can be transferred to the Open Space Program without penalty, and is often advisable.

New owners of a property previously enrolled in the Tree Growth Program are required to reapply within one year of purchase, or be subject to removal from the program and penalties will apply.

Accuracy of Records –

It is the taxpayer's responsibility to update your mailing address. This ensures proper and timely delivery of your tax bills. Change of Address Forms are available at the town office.

Deceased Parties –

We continue to hold numerous accounts attributed to deceased parties. This includes accounts deeded to individuals, couples, and trusts! Please take some time to clean these matters up in a timely matter.

Personal representatives and successor trustees and descendants please call the assessors if you need assistance in these matters.

Surveys and plot plans increase the accuracy of your assessment. It is important that property owners submit a signed and stamped copy of any survey work you have done. The accuracy of annual mapping updates increases with the submission of your surveys and your tax records are updated accordingly.

NEW OWNERS!

Please be aware, the assessors routinely review the assessment on your developed property. You will see a member of the board physically updating our records at your property once every four years.

Your required building permits are issued by the Code Enforcement Officer and are transmitted to our office. Progress will be inspected annually and updated as of April 1 of each year thru the completion of your project.

It is the property owner's responsibility to inform our office of demolition or removal of any structures, and/or the relocation of mobile homes and unregistered campers.

Purchasing a parcel of land or existing home in Friendship?

All information held in the Assessor's office is available to the public under the Freedom of Information Act. Our records are both current and historical! You are encouraged to utilize our resources when considering the purchase or sale of a property in Friendship.

Again the Assessors thank you for your continued cooperation.

Public meeting - 1st Wednesday of the month – 5pm

Office hours - Thursdays, 9 - 12 AM

(207) 832-5709

assessorsfriendship@roadrunner.com

The Board of Assessors,
JOHN HOMAN
VICTOR MOTYKA
PAM CABANAS

Town of Friendship List of Taxpayers as of July 26, 2023

Owner's Name	Map/Lot	Net Assessment	Tax
ACHORN, JONATHAN R	113-036	187300	\$1,610.78
ACHORN, ROBERT C	213-027	612300	\$5,208.13
ACKLEY, BARBARA L	212-015	255300	\$2,195.58
ADAMS, CAROL J. , TRUSTEE & ADAMS, PETER R. TRUSTEE	125-001	356400	\$3,065.04
ADAMS, CAROL J. , TRUSTEE & ADAMS, PETER R. TRUSTEE, ADAMS, DAVID W. TRUSTEE	127-008	600	\$5.16
ADAMS, CAROL J. , TRUSTEE & ADAMS, PETER R. TRUSTEE, ADAMS, DAVID W. TRUSTEE	127-006	419700	\$3,609.42
ADVENT CHRISTIAN CHURCH	110-033	0	\$-
ADVENT CHRISTIAN CHURCH	107-006	0	\$-
ADVENT CHURCH PARSONAGE	110-031	220700	\$1,898.02
ADVENT CHURCH PARSONAGE	110-033(1)	101500	\$872.90
AFONSO, DAVID P. & AFONSO, TARA	217-018-2	343900	\$2,957.54
AHLEMEYER, ELLEN & GENTHNER, RAMONA	216-022	375800	\$3,231.88
AHLEMEYER, ELLEN & GENTHNER, RAMONA	216-023	22200	\$190.92
AHLEMEYER, ELLEN	214-062	174300	\$1,469.38
ALEXANDER, SUSAN	127-002	508900	\$4,356.88
ALLEN, GERALD & FELTIS, DEBORAH	203-032-1	12000	\$103.20
ALLEN, GERALD & FELTIS, DEBORAH	203-032	155300	\$1,335.58
ALLEN, JAMIE S	203-014	84900	\$730.14
AMBROSE, EDITH	122-029	301200	\$2,590.32
AMES, BENJAMIN	109-031-1	0	\$-
AMES, MAYNARD & AMES, BENJAMIN	109-031	55300	\$475.58
ANDERSON, VIRGIL & ANDERSON, VARNA	110-095	203700	\$1,751.82
ANDREOZZI, LEONARD C. & BARTHULL, MARDA J.	210-047	10400	\$89.44
ANDREOZZI, LEONARD C. & BARTHULL, MARDA J.	210-048	850500	\$7,314.30
ARMSTRONG, ALEXANDRA V.; TRUSTEE & ARMSTRONG, THEODORE C.; TRUSTEE	118-044	1229700	\$10,575.42
ARMSTRONG, AMY B	118-037	637500	\$5,482.50
ARMSTRONG, BARBARA C & ARMSTRONG, ROBERT W	121-018	15300	\$131.58
ARMSTRONG, BARBARA C	122-008	1281600	\$11,021.76
ARMSTRONG, EDITH	122-003	887200	\$7,629.92
ARMSTRONG, ELIZABETH C	121-009-002	867000	\$7,456.20
ARMSTRONG, JEFFREY B & NANCY M	122-037	146500	\$1,259.90
ARMSTRONG, JONATHAN	122-002	107500	\$924.50

Owner's Name	Map/Lot	Net Assessment	Tax
ARMSTRONG, JONATHAN, TRUSTEE	122-004	695300	\$5,979.58
ARMSTRONG, PETER C & LAUREN S	122-034	252500	\$2,171.50
ARMSTRONG, RICHARD C & MOORE, REBECCA A	118-038	96700	\$831.62
ARMSTRONG, RICHARD C & MOORE, REBECCA A	118-039	84800	\$729.28
ARMSTRONG, RICHARD C., TRUSTEE	122-021	526200	\$4,525.32
ARMSTRONG, ROBERT W., JR & SUZANNE B	122-007	13400	\$115.24
ARMSTRONG, W. SCOTT & BETTY LOU, TRUSTEES	118-104	664300	\$5,712.98
ARMSTRONG, WILLIAM & DEBORAH	109-045	149100	\$1,170.63
ARONS, ELLIOT J & BLYE, ELLEN R.	112-017	563700	\$4,847.82
ARONS, RACHEL B & ARONS, EMILY B	112-017-001	49200	\$423.12
BACHELDER, DENIS & CHERYL L	209-002	11300	\$97.18
BACHELDER, EARL N & JANICE B	107-015	270300	\$2,324.58
BACHELDER, EARL N & JANICE B & MALONEY, RYAN D.	210-024	217600	\$1,871.36
BACHELDER, WILLIAM W	211-015	51600	\$443.76
BADGEWICK, JOHN & BADGERWICK, EILEEN	214-038	118400	\$1,018.24
BAIRD, BRENDA	213-014	198500	\$1,707.10
BAIRD, BRENDA	213-015	43200	\$371.52
BAIRD, IAN	110-030	240800	\$2,070.88
BAIRD, MARY LOUISE, TRUSTEE	213-041	364300	\$3,078.13
BAIRD, MARY LOUISE, TRUSTEE	213-042	373400	\$3,211.24
BAIRD, MARY LOUISE, TRUSTEE	213-040	165400	\$1,422.44
BAKER DEAN, LLC	120-015	287900	\$2,475.94
BAKER, GEORGE W. ET AL	216-002	531600	\$4,571.76
BAKER, GEORGE W. ET AL	216-004	159500	\$1,371.70
BALLOU, WM. C. & TUCKER, JAMES W. & BALLOU, SWIM & MASARACCHIA	104-023	156300	\$1,344.18
BALSER, ANDREW & PINKHAM, CASSIE A	113-044-001	170300	\$1,464.58
BALSER, MICHAEL & BALSER, KAREN	113-030	214200	\$1,842.12
BARBOUR, JOHN E	206-006	6300	\$54.18
BARBOUR, JOHN E	206-008	38100	\$327.66
BARBOUR, JOHN E	206-007	7200	\$61.92
BARBOUR, JOHN E	206-009	16500	\$141.90
BARBOUR, KEVIN M., TRUSTEE & WATTS, LAURA B. TRUSTEE	117-001	566800	\$4,874.48
BARLOW, ELEANOR P	111-022	748200	\$6,434.52
BARLOW, ELEANOR POE	111-024	326600	\$2,808.76
BARNARD, JEREMY	122-005	1117700	\$9,612.22
BARRETT, WAYNE F & BARRETT, SALLY E	104-026	219100	\$1,884.26
BARRETT, WAYNE F & BARRETT, SALLY E	104-033	143300	\$1,232.38
BARROS, ANTONIO & BARROS, NELIA	210-039	36100	\$310.46
BARTER, ALWILDA	208-006	136200	\$1,171.32
BARTER, ASHANTI I & BARTER, CHANDLER W.	107-005	188600	\$1,621.96
BARTER, CHARLES A & BARTER LORI J.	208-017	208400	\$1,792.24
BARTER, TODD C	121-002	362700	\$3,119.22

Owner's Name	Map/Lot	Net Assessment	Tax
BARTLETT, J PIKE	208-021-1	55300	\$475.58
BARTLETT, J. PIKE, JR.	208-021	686200	\$5,901.32
BARTLETT, J. PIKE, JR.	208-022	58600	\$503.96
BARTLETT, JOHN PIKE JR	209-006	9100	\$78.26
BASSON, KATHRYN	122-010	676200	\$5,815.32
BEAL, KATHLYN A	211-019	110400	\$949.44
BEAUCAGE, EMILE & LORI	212-020	182500	\$1,569.50
BEAUCAGE, EMILE & LORI	212-027	23500	\$202.10
BEDARD, STEVEN A & JANE E.	211-016	201400	\$1,732.04
BEDENIK, DAWN M	210-037	125700	\$1,081.02
BEEBE, CHRISTOPHER	213-044	30500	\$262.30
BEEBE, CHRISTOPHER	211-002	1036700	\$8,915.62
BEEBE, SUSAN A. PERS REP	216-026	474600	\$4,081.56
BEECHNUT, LLC	121-004	1083100	\$9,314.66
BELLHOUSE, DOROTHY E	122-027	318600	\$2,739.96
BENNER, ALEXANDER BE	214-057	203900	\$1,753.54
BENNER, ARNOLD	118-097-1	262600	\$2,258.36
BENNER, ARNOLD H & ALICE H	113-022	175000	\$1,451.88
BENNER, ARNOLD L & DOROTHY	208-015	183700	\$1,579.82
BENNER, DAVID E & ROBETA CHERYL	207-002	26300	\$226.18
BENNER, DAVID E & ROBETA CHERYL	111-010	177500	\$1,513.13
BENNER, KEVIN W	214-016	195200	\$1,678.72
BENNER, LUCAS R. & SMERDON, LINDSAY E.	214-023	257800	\$2,217.08
BENNER, MARCUS O & EVA LH	110-036	288000	\$2,476.80
BENNER, MARTIN O	207-001	2700	\$23.22
BENNER, NORMAN, II & DAWN	214-019	78400	\$620.63
BENNER, RALPH (HEIRS)	209-003-1	9500	\$81.70
BENNER, REX & MEREDITH	203-033	342900	\$2,948.94
BENNER, REX & MEREDITH	122-025	560300	\$4,818.58
BENNER, RYAN	214-029	79200	\$681.12
BENNER, SHIRLEY	220-011	161900	\$1,392.34
BENNER, SYDNI E. & HAYES, CHASE P.	203-033-001	56400	\$485.04
BENNER, TOBY S	113-023	219400	\$1,886.84
BENNER, WANDA	203-020-1	218000	\$1,874.80
BENNER, WAYNE & DIANA	113-021	326400	\$2,807.04
BENNER, YVETTE & DEVIN	220-010	122000	\$1,049.20
BETHEL, RYAN H & STEPHANIE	125-008	253900	\$2,183.54
BETTERLEY, RICHARD & JOAN	215-011	746900	\$6,423.34
BILLIG, MICHAEL S & WOLF, HEIDI	102-009-001	477100	\$4,103.06
BJB REALTY, LLC	104-011	898300	\$7,725.38
BLACK, SHERRI	113-011	112600	\$968.36
BLACKLER, LUCILLE L.	216-027	74400	\$639.84
BLAKE, CECELIA L	214-066	197100	\$1,641.88
BLAKE, D FREDRICK & INGALLS, DIANE	104-018	760700	\$6,461.88
BLASIUS, DOUGLAS M	110-025	219700	\$1,889.42
BLASIUS, SARAH	118-021	153900	\$1,323.54
BLASIUS, SARAH	118-023	23000	\$197.80
BLASIUS, SARAH	118-022	24000	\$206.40
BOCH, KATHERINE W	124-002	695700	\$5,983.02
BOGGS, LELAND E. LL & VARLIE R.	214-028	135200	\$1,162.72

Owner's Name	Map/Lot	Net Assessment	Tax
BOGGS, VALERIE R., & LELANDE II TRUSTEE	110-018	64500	\$554.70
BOGGS, VALERIE R., & BOGGS, LELANDE II TRUSTEE	203-007	86000	\$739.60
BOISVERT, CHRISTINE M & RICHARD A.	125-010	400	\$3.44
BOISVERT, RICHARD A	125-015	851000	\$7,318.60
BOLEN, JAMES & BERTHA B.	110-075	32000	\$275.20
BOLEN, JAMES & BERTHA B.	110-076	253400	\$2,099.38
BONNIE DAVIS, TRUSTEE	225-003-2	57000	\$490.20
BOOTH, HENRY H., TRUSTEE	118-050	920700	\$7,918.02
BOWDEN, LEWIS	214-039	155900	\$1,340.74
BOWE, DANIEL & MACKENZIE	215-012	90200	\$775.72
BOWEN, LOUISE & JAMES	109-010	260400	\$2,169.38
BOWER FAMILY LLC	216-012	287000	\$2,468.20
BOWER FAMILY LLC	216-013	89900	\$773.14
BOWER, NICHOLAS LASH	107-013	57000	\$490.20
BOWMAN, WYATT S & RACHEL L.	214-021	339500	\$2,919.70
BRACKETT, WILLIAM & RYAN BRACKETT, MARIE	214-004	536800	\$4,616.48
BRADFORD LEGACY, LLC	206-013	293700	\$2,525.82
BRAGAN, ROBERT & EVELYN	110-024	98700	\$749.38
BRAMHALL, CURTIS A	110-027-001	104600	\$899.56
BRAMHALL, PAUL & JOYCE	110-006	105900	\$910.74
BRAMHALL, PHILIP & SUSAN	205-005-2	2200	\$18.92
BRAMHALL, PHILIP, II & SUSAN L.	214-067	232900	\$2,002.94
BRAMHALL, VERNA M	110-022	24400	\$209.84
BRAMHALL, VERNA M	110-027	184300	\$1,539.38
BRAMHALL, VERNA M. & BRAMHALL, SCOTT & PHILIP & SIMMONS, SUSAN; BRAMHALL, SCOTT & PHILIP & SIMMONS, SUSAN	110-058	300200	\$2,581.72
BRAMHALLS LOBSTER WHARF, INC	114-002	472500	\$4,063.50
BRANN, CHRISTINE & RAYMOND A III	212-003	129300	\$1,111.98
BRANN, RAYMOND W & BRANN, BONNIE L.	211-014	159600	\$1,294.38
BRAZIER, DARRELL K & AMY SUE	214-045	92500	\$795.50
BRIGGS, CHARLES & CELIA E.	113-046	551500	\$4,742.90
BROMAN, GUNILLA, TRUSTEE	112-021	964000	\$8,290.40
BROOKSIDE CEMETERY C/O WENDALL A. REED, TRUSTEE	203-011	0	\$-
BROWER, DAVID C & MACDONALD, MARGARET BOWER, DAVID L & SUE & MACDONALD, MARGARET	110-078	593000	\$5,099.80
BROWN, CHESTER A & VICTORIA	208-002	83100	\$714.66
BROWN, DONNA L	203-016	111000	\$954.60
BROWN, EDWARD C, III & NORMA J. TRUSTEES	214-035	250500	\$2,154.30
BROWN, EDWARD C, III & NORMA J. TRUSTEES	214-034	700	\$6.02
BROWN, HARRY & GORDON, CARRIE	216-035	238400	\$2,050.24
BROWN, HARRY & GORDON, CARRIE	216-036-001	102800	\$884.08

Owner's Name	Map/Lot	Net Assessment	Tax
BROWN, JILL S	104-029	190300	\$1,636.58
BROWNEE, JANA & JOHNSON, HANNAH	103-016	442200	\$3,802.92
BUDLONG, KRISTEN	110-004	203500	\$1,750.10
BUERMANN, PETER; DEVICES OF JENNIFER B. BUERMANN	213-051	528600	\$4,545.96
BULKELEY, PETER E., JR.	101-011	215300	\$1,851.58
BURKE, CULLEN & SENK, JULIE	113-038	226300	\$1,946.18
BURNS, CHAD	212-019-1	28000	\$240.80
BURNS, DONNA; DEVICES	212-019	230000	\$1,978.00
BURNS, DOROTHY	213-055	74600	\$596.88
BURNS, RICHARD & PATRICIA	117-011	875700	\$7,448.13
BURNS, RICHARD & PATRICIA	116-011	13600	\$116.96
BURNS, RICHARD & PATRICIA	225-003-1	57100	\$491.06
BURNS, RICHARD & PATRICIA	103-009	169900	\$1,461.14
BURNS, STEPHEN H & JOANNE R.	107-011	435100	\$3,741.86
BYRNE, THOMAS M & ROCK, DONNA	219-010	79700	\$685.42
CABANAS, PAMELA A & CABANAS, ELIAS J.	210-019	55900	\$480.74
CABANAS, PAMELA A & CABANAS, ELIAS J.	212-006	177900	\$1,419.38
CADY, SAMUEL L	122-036	265200	\$2,280.72
CAHALANE, DANIEL J & CHRISTINE	121-001	530700	\$4,564.02
CAMP BAYBERRY, LLC	125-021	622100	\$5,350.06
CAMPBELL, DANIEL E	203-019-001	194000	\$1,668.40
CAMPBELL, DARLENE & FREDERICK	203-019	251600	\$2,163.76
CAMPBELL, DAVID E JR & KRISTINA L.	213-011	273000	\$2,347.80
CAMPBELL, DAVID E SR & TONI L.	213-011-1	215700	\$1,816.88
CAPN AMS PARTNERSHIP	120-002	1727400	\$14,855.64
CAPN AMS PARTNERSHIP	120-001	185800	\$1,597.88
CARLSON, AUDRA & PHILLIP C.	102-003	341400	\$2,936.04
CARLSON, ERIC T	115-001	951200	\$8,180.32
CARLSON, GILBERT & ELAINE TRUSTEE	119-001-6	143200	\$1,231.52
CARLSON, GLENN T & SUMNER T. CARLSON TRUST	119-001-3	148900	\$1,280.54
CARLSON, MELINDA P	101-008	120300	\$1,034.58
CARLSON, ROBERT & LINDA P.	213-020	286600	\$2,464.76
CARR, FRANK K & KATHLEEN A.	211-031	881900	\$6,156.88
CARSWELL, DEREK	211-024	4500	\$38.70
CARTER, LANNY R & CLEO	109-043	173800	\$1,443.13
CARTER, LANNY R & CARTER, CLEO	216-029	236100	\$2,030.46
CARTER, MICHAEL R & FRAZEE, MARY A	211-034	95800	\$823.88
CARTER, P SCOTT	214-001	70900	\$609.74
CARTER, PRESTON SCOTT JR. & TONYA JEAN	214-054	264000	\$2,270.40
CASE, WILLIAM A & LYNN H J	125-019	1092500	\$9,395.50
CASE, WILLIAM A & LYNN H J	125-005	506500	\$4,355.90
CASSIDAY, DANIEL R & JACQUELINE	101-015	62600	\$538.36
CASSIDAY, DANIEL R & JACQUELINE	101-001	207100	\$1,781.06
CEGLOWSKI, MACIEJ & CEGLOWSKA, J.	118-088	214700	\$1,781.88
CEGLOWSKI, MACIEJ & CEGLOWSKA, J.	118-091	35300	\$303.58

Owner's Name	Map/Lot	Net Assessment	Tax
CENTRAL MAINE POWER COMPANY	VARIOUS	2860200	\$24,597.72
CHAFFEE, CHRISTOPHER G & JULIE A.	203-006	374800	\$3,223.28
CHAMBERLIN, ALAN & ESTHER	110-092	175400	\$1,508.44
CHAMBERLIN, ESTHER; TRUSTEE & EHLE, CAROL	113-026	142300	\$1,223.78
CHAMBERS, DANIEL W & MARQUITA F	110-017	178900	\$1,538.54
CHANCE, ZOE B.; TRUSTEE & MIKA K.	220-002	273600	\$2,352.96
CHAPMAN, WILLIAM J & HOWARTH, LAURIE	216-020	373300	\$3,210.38
CHRIST, JAMES:HEIRS OF	201-001-001	91900	\$790.34
CHRIST, JON A.	201-005	7200	\$61.92
CHRIST, JON A.	201-001	370400	\$3,185.44
CICONE, CARL & PILOTE, WILLIAM	103-018	299100	\$2,501.88
CLAPP, NATHANIEL B & HESTER C	113-051	615000	\$5,289.00
CLAPP, NATHANIEL B & HESTER C TRUSTEE	113-050	641100	\$5,513.46
CLARK, LOREN C. & CHERYL W.	118-092	575500	\$4,949.30
CLAYWELL, KAREN I	110-083	214000	\$1,766.88
CLEARY, CHRISTOPHER	123-001	1487800	\$12,795.08
CLEAVES, GEORGE, JR.	113-015	30400	\$261.44
CLEAVES, PATRICIA E	113-016	121400	\$1,044.04
CLEMENS, JANE F	219-011	594500	\$5,112.70
CLUFF, SUSAN D	113-052	868600	\$7,453.75
COBB, STEPHEN A. & REBECCA C. ET. AL.			
COBB, JOSHUA & BURNS, JENNIFER S.	104-025	514800	\$4,316.88
COHN, ELLIS & COHN, CATHERINE	215-010	415800	\$3,575.88
COLANDUNO, THEODORE J & MARIANNE B.	110-016	151600	\$1,303.76
COLBURN, CAROL M	110-049	150100	\$1,290.86
COLETTI, ERNEST A	110-013	244600	\$2,103.56
CONK, GEORGE & ARMBRUSTER, MARILYN J.	210-063	152200	\$1,308.92
CONNELLY, JAMES W., III	104-006	109700	\$943.42
CONRON, JANE D	116-005	709100	\$6,098.26
COOK, DARYL W & TANYA T.	103-020	260700	\$2,242.02
COOK, GLEN & PICKERING-COOK, NINA	121-009	1135500	\$9,765.30
COOK, RODNEY L & THERESA	106-002	888500	\$7,563.13
COOMBS, JOAN	118-099	85200	\$732.72
COONEY, MICHAEL & BRIDGETT, MARGOT	110-041	551800	\$4,675.63
COOPER, MOLLY E. & MAYORGA, GEORGE T.	210-050	685800	\$5,897.88
COPP, VIRGINIA & COPP, DAVID	210-001	125500	\$1,079.30
CORMIER, KATHLEEN & ZACHARY	211-021	161100	\$1,385.46
CORNETT, ELAINE L	108-001	536200	\$4,611.32
CORNETT, ELAINE L	111-012	189400	\$1,628.84
CORNETT, ELAINE LANG	111-014	55200	\$474.72
COTTON, JUDITH M	109-009	79500	\$683.70
COWAN, JULIE A & STEVEN B.	109-006	146800	\$1,262.48
COX, BEATRICE I.; TRUSTEE	111-026	2613600	\$22,476.96

Owner's Name	Map/Lot	Net Assessment	Tax
CRABTREE, ELIZABETH	201-004	54700	\$470.42
CRABTREE, ELIZABETH	203-023	68100	\$585.66
CRANBERRY ISLAND	214-042-001	69400	\$596.84
CRANDALL, ROBERT W.; TRUSTEE	118-033	474300	\$4,078.98
CROWLEY, MICHAEL J & DIANE L	101-006	343000	\$2,949.80
CUNNINGHAM, STEVEN & ANNETTE	206-012	379100	\$3,260.26
CURTIS, RICHARD J	206-003	291400	\$2,506.04
CURTIS, RICHARD J	118-015	123500	\$1,062.10
CUSHMAN, LAURINDA	113-047	633900	\$5,451.54
CUSHMAN, SHERMAN L & ALICE D.	109-038	96600	\$830.76
CUTTS, JOSEPH W	216-011	525100	\$4,515.86
DAHL, DAVID K & KATHRYN K.	106-003	692100	\$5,952.06
DAHLBERG, CRAIG & CLAIRE	118-002	107600	\$925.36
DAHLBERG, CRAIG S., & CLAIRE S.	121-006	803200	\$6,907.52
DAMAS, SIMEON & ROBIN K	111-020	631300	\$5,429.18
DASILVA, JOE F & LUISA T	213-057	206100	\$1,772.46
DAVIES, DOROTHY	113-032	179900	\$1,547.14
DAVIS POINT IMPROVEMENT ASSC.	122-033	21400	\$184.04
DAVIS, BLAINE & VIOLA	101-007	227100	\$1,953.06
DAVIS, BONNIE J., TRUSTEE, DAVIS, LAURESTON E.	118-078	720700	\$6,198.02
DAVIS, BRADFORD J & MARCIA A	118-081	240500	\$2,068.30
DAVIS, BRADFORD J.	118-080	559000	\$4,807.40
DAVIS, BRADFORD J & MARCIA A	113-010	185100	\$1,591.86
DAVIS, DANIEL B & JEAN A	214-006	197200	\$1,695.92
DAWSON, GEOFFERY & MARGARET	113-060	84300	\$724.98
DAWSON, GEOFFERY & MARGARET	113-042-1	33700	\$289.82
DAWSON, GEOFFERY & MARGARET	113-065	960000	\$8,256.00
DEAL, DEBORAH L., TRUSTEE	111-009	595600	\$5,122.16
DEANE, PAUL A & SARAH	109-021	293900	\$2,527.54
DEANE, WILLIAM & CAROL	103-001	205000	\$1,763.00
DEEMS, DAVID & MAURA	210-012	565200	\$4,860.72
DEEMS, DAVID & MAURA	210-015	75800	\$651.88
DELANO COVE CORPORATION	214-008	9700	\$83.42
DELANO COVE CORPORATION	213-004	899000	\$7,731.40
DELANO, ANDREW	214-027	144000	\$1,238.40
DELANO, CHRISTOPHER L.	210-035	175800	\$1,511.88
DELANO, DUSTIN	111-015	260900	\$2,243.74
DELANO, JENNIFER M & BONARRIGO, ANDREW	213-018	339400	\$2,918.84
DELANO, KENDALL JR & VIGUE, DUANE	110-044	127600	\$1,097.36
DELANO, KENDALL N & ROBERTA	214-025	144800	\$1,166.88
DELANO, KENDALL N., JR.	110-015	113100	\$972.66
DELANO, SCOTT W	214-024	108600	\$933.96
DELANO, WAYNE & DELANO, DUSTIN	211-012	165800	\$1,425.88
DELANO, WAYNE & DELANO, DUSTIN	211-006	43100	\$370.66
DELANO, WAYNE	211-011	30900	\$265.74
DELANO, WAYNE	211-004	292200	\$2,512.92
DELANO, WAYNE C. & DELANO, DUSTIN W.	211-008	50600	\$435.16

Owner's Name	Map/Lot	Net Assessment	Tax
DESCHAMPS, LAURIE A & CONDON, WILLIAM E.	125-006	7500	\$64.50
DEVINE, EMILY E	219-016	437000	\$3,758.20
DICKERMAN-NELSON JUDITH	210-041	141700	\$1,218.62
DICKEY, WILLIAM & SUSAN	113-001	187100	\$1,609.06
DINSMORE, ELIZABETH	111-011	110900	\$875.63
DOMBEK, LISA A.	117-002	245400	\$2,025.63
DOUCETTE, THOMAS J & DEBORAH A	203-020	173100	\$1,488.66
DOWNING, ROSAMUND	125-014	216700	\$1,863.62
DOWNING, ROSAMUND	125-011	900	\$7.74
DOWNING, ROSAMUND	121-014	687100	\$5,909.06
DUBOIS, SIDNEY	110-053	130500	\$1,122.30
DUCKETT, ELIZABETH	222-002-2	65400	\$562.44
DUCKETT, ELIZABETH	222-003-2	83100	\$714.66
DUGGAN, DEBRA M.; TRUSTEE	210-057	385100	\$3,311.86
DUHAMEL, PAULA & DANIEL	109-039	175200	\$1,506.72
DUNBAR, VANESSA C. & MICHAEL K.	101-004	228400	\$1,964.24
DUNIPACE, CLAIRE	219-006-002	198500	\$1,707.10
DUNIPACE, KENNETH R.; TRUSTEE & ANN JONES TRUSTEE	122-016	241700	\$2,078.62
DUNIPACE, STEPHEN & DEE	219-006	274000	\$2,356.40
DZIADOSZ, JUDITH M.; TRUSTEE	113-056	216900	\$1,865.34
DZIADOSZ, JUDITH M.; TRUSTEE	113-056-001	41200	\$354.32
EBY LANE, LLC	215-002	893900	\$7,687.54
EDGERTON, BRUCE	104-019	403400	\$3,469.24
EDGERTON, BRUCE	104-020	67500	\$580.50
EDWARDS, PHOEBE G (LE)	117-017	674200	\$5,798.12
EDWARDS, R. KEMERER; TRUSTEE	117-016	172400	\$1,482.64
EGAN, PATRICIA	124-005	694300	\$5,970.98
EGGERS, ANNE O	113-033	97000	\$755.63
EHLE, JONATHAN & CAROL	113-014	140600	\$1,209.16
EHLE, STEPHEN T. & RACHEL T.	107-002	170200	\$1,463.72
EHLE, WESLEY J & MELISSA A.	113-049-1	311800	\$2,681.48
ELLENBERGER, NANCY W & MATTHEW J.	122-014	497300	\$4,276.78
ELLIS, HELEN L	210-059	238300	\$2,049.38
EMERSON, JACOB W & KAREN E.	210-011	311000	\$2,674.60
EMERSON, TERRY W & ELAINE P	210-013	41400	\$356.04
EMERSON, TERRY W & ELAINE P	210-014	246700	\$2,121.62
ENGEL, JEREMY & GALLO, SHILANNA	118-009	654800	\$5,631.28
ENGELHART, ANNE E & MICHAEL J	220-003	342300	\$2,943.78
ESCHLE, JACQUELINE M & JOHN	108-014	613300	\$5,274.38
ESCHLE, JACQUELINE M & JOHN	108-015	178400	\$1,534.24
ETHERIDGE, JOAN B & KENNETH E	110-079	212400	\$1,826.64
EVANGELOS, JEFFREY P & YORK HAROLYN	211-033	225200	\$1,891.88
EVANS, SUE D. & LEWIS, SARAH E; CO TRUSTEES	121-013	907500	\$7,804.50
EXPLORERSVILLE, LLC	219-003	333100	\$2,864.66
FAGAN, PAUL M. & BETTY KAY	213-047	599400	\$5,154.84
FAIRPOINT COMMUNICATION	109-035-1	38500	\$331.10

Owner's Name	Map/Lot	Net Assessment	Tax
FALCO, PATRICK A	116-006	733000	\$6,303.80
FAULKINGHAM, DONALD & JANET	214-032	85400	\$734.44
FENTON, NANCY & WAYNE	220-012	447900	\$3,851.94
FEYL, RALF E	110-026	207700	\$1,786.22
FH BENNER, LLC	118-097	165200	\$1,420.72
FICKETT, DANIEL & DIANE	203-008	167600	\$1,441.36
FILIPPI, ANN	125-012	509900	\$4,385.14
FINCH, KATHERINE & SANTEE	104-021	203100	\$1,746.66
FIRING, SHIRLEY B & LARY, SHERRY L.	113-025	191700	\$1,648.62
FISH, TYLER R	110-020	137200	\$1,179.92
FISHER, MARY PATRICIA	219-005	495300	\$4,259.58
FISHERMENS HERITAGE	122-026	624200	\$5,368.12
FLAGIELLO, MICHAEL & MACKIE, HEATHER	127-017	1329400	\$11,432.84
FLOOD, DAVID W & JULEE T	120-005	950200	\$8,171.72
FLOOD, JOHN W.; TRUSTEE	120-004	851000	\$7,266.88
FLOOD, TIMOTHY	120-002-001	39800	\$342.28
FLOREY, PETER GEORG	214-005	61000	\$524.60
FOOTE, JOHN H & RUPERT, KRISTEN	126-017	50900	\$437.74
FORE, JENNIFER CAMERON	104-001	337400	\$2,901.64
FOSTER, SARAH K.	117-020	805800	\$6,929.88
FOSTER, SARAH K.	116-009	590400	\$5,077.44
FOSTER, WALTER & CAROLYN	116-008	635000	\$5,461.00
FOSTER, WALTER & CAROLYN	117-021	527200	\$4,533.92
FOWLES, ROSEMARY & BRUCE	112-009	389400	\$3,348.84
FOWLES, ROSEMARY	112-024	184100	\$1,583.26
FRANSON, CARL J & PATRICIA M	118-029	1000	\$8.60
FRANSON, CARL J & PATRICIA M	219-002	290000	\$2,494.00
FREELAND, JAMES K. & DEBORAH J.	118-056	303200	\$2,607.52
FREITAS, SUZANNE	118-018	86000	\$739.60
FRIENDSHIP FARM, LLC	216-032	1574700	\$13,542.42
FRIENDSHIP FIRE DEPARTMENT	118-027	0	\$-
FRIENDSHIP FIRE DEPARTMENT	210-003	0	\$-
FRIENDSHIP FIRE DEPARTMENT	110-055	0	\$-
FRIENDSHIP LOBSTER REALTY CO-OP	118-068	785000	\$6,751.00
FRIENDSHIP MUSEUM INCORPORTAED	109-004	0	\$-
FRIENDSHIP MUSEUM, INC.	110-029-001	0	\$-
FRIENDSHIP TOWN DUMP	204-001	0	\$-
FRIENDSHIP TOWN LANDING	215-008	0	\$-
FRIENDSHIP TOWN LANDING	102-010	0	\$-
FRIENDSHIP TOWN LANDING	126-004	0	\$-
FRIENDSHIP TOWN LANDING & BEACH	125-026	0	\$-
FRIENDSHIP TRIO	114-001	260300	\$2,238.58
FRIENDSHIP TRIO, L.P.	114-014	2020100	\$17,372.86
FRIENDSHIP TRIO, L.P.	114-011	514000	\$4,420.40
FRIENDSHIP TRIO, L.P.	114-014-1	721800	\$6,207.48
FRIENDSHIP UNITED METHODIST CHURCH	110-029	0	\$-
FRIENDSHIP UNITED METHODIST CHURCH	110-028	0	\$-

Owner's Name	Map/Lot	Net Assessment	Tax
FRIENDSHIP, TOWN OF			
FIRE DEPT. BUILDING	110-057	0	\$-
FRIENDSHIP, TOWN OF	213-038	0	\$-
FRIENDSHIP, TOWN OF	118-042	0	\$-
FRIENDSHIP, TOWN OF	109-022	0	\$-
FRIENDSHIP, TOWN OF	112-022	0	\$-
FRIENDSHIP, TOWN OF	118-028	0	\$-
FRIENDSHIP, TOWN OF	110-056	0	\$-
FRIENDSHIP, TOWN OF	216-017	0	\$-
FRIENDSHIP, TOWN OF	107-018	0	\$-
FRIENDSHIP, TOWN OF	203-028	0	\$-
FRIENDSHIP, TOWN OF	119-002	0	\$-
FRIENDSHIP, TOWN OF	110-050	0	\$-
FRIENDSHIP, TOWN OF	110-063	0	\$-
FRIENDSHIP, TOWN OF	118-098	0	\$-
FRIENDSHIP, TOWN OF	118-080-001	0	\$-
FRIENDSHIP, TOWN OF	121-007-1	0	\$-
FRIENDSHIP'S PROMISE,	101-009	436300	\$3,752.18
FRIOU, CHARLES & ODETTE	216-001	481900	\$4,144.34
FRIOU, CHARLES; & ODETTE; TRUSTEE	219-013	101100	\$869.46
FRIOU, KENNETH A. SR. TRUSTEE &			
FRIOU, GEORGE D. TRUSTEE	219-012	337500	\$2,902.50
FROST, RICHARD W & LOIS C	111-001	632200	\$5,436.92
FROST, RICHARD W.; TRUSTEE	114-009	926000	\$7,963.60
FULCHER, JOHN W & TEASHA L	111-006	356100	\$3,062.46
GAGNON, EDWARD C & MARGARET W	113-040	25000	\$215.00
GAGNON, EDWARD C & MARGARET W &			
COOKMAN, DAVID S.	113-039	311600	\$2,643.13
GAHAGAN, JOSHUA R & REBECCA	214-068	218400	\$1,878.24
GAMAGE, THERESA M. &			
MILLAY, STEPHANIE	214-040	160600	\$1,381.16
GAPOSCHKIN, ANNE	211-028	478300	\$4,113.38
GARRINGER, SEAN & KATHERINE	121-009-003	1103800	\$9,492.68
GEBHARDT, PAUL & JESSICA	113-064	189200	\$1,627.12
GEBHARDT, PAUL & JESSICA	113-063	60300	\$518.58
GELBARD, ROBERT S & ALENE H	108-010	175600	\$1,510.16
GELBARD, ROBERT S & ALENE H	108-009	578200	\$4,972.52
GENTHNER, BROOKE L.	110-070	30700	\$264.02
GENTHNER, BROOKE L.	110-072	214300	\$1,842.98
GENTHNER, BROOKE L.	210-018-001	86300	\$742.18
GENTHNER, LEROY, JR. &	214-009	172700	\$1,485.22
GENTHNER, PHILIP &			
GENTHNER, MELINDA	214-013	139800	\$1,202.28
GENTHNER, PHILIP R	214-012	305100	\$2,623.86
GENTHNER, RODNEY & JOANNE	210-018	169800	\$1,460.28
GENTHNER, RODNEY R. II	208-018	200200	\$1,721.72
GENTHNER, STEVEN E	211-017	232000	\$1,995.20
GENTHNER, STEVEN E & MONICA E.	201-001-002	69200	\$595.12
GEORGE S. SIGEL & LANETTE J. WELLS	104-027	433700	\$3,729.82
GIBSON, MARSHAL D. &			
KAZANJIAN, ANNE C, TRUSTEE	118-089	352900	\$3,034.94

Owner's Name	Map/Lot	Net Assessment	Tax
GIGAHOMES REAL ESTATE	214-033	178900	\$1,538.54
GILBERT, VERA E	214-011	83300	\$716.38
GILCHREST, GABRIEL	210-055	225800	\$1,941.88
GILCHREST, GABRIEL	210-054	123400	\$1,061.24
GILCHREST, WILLIAM	205-005-1	2200	\$18.92
GLEASON, DOUGLAS & GLEASON, DAVID	121-016	381700	\$3,282.62
GLESSNER, IAN	208-020	153000	\$1,315.80
GLESSNER, JOHN III & GRACE, NICHOLAS	221-002	1800	\$15.48
GLESSNER, JOHN III & GRACE, NICHOLAS	221-001	1868800	\$16,071.68
GODBNEY, JAMES A. & GODBNEY, MAXWELL I	104-004	54800	\$471.28
GODDARD, DIANE E	109-040	100	\$0.86
GOK, TIMUR; TRUSTEE	112-026	55800	\$479.88
GOK, TIMUR; TRUSTEE	112-007	567400	\$4,879.64
GOLDEN, JOSEPH M., JR. & IONE, M.	103-014	233400	\$2,007.24
GOODE, ALEXANDER GEORGE NELSON	213-054	155000	\$1,333.00
GOODE, ALEXANDER GEORGE NELSON	213-045	15300	\$131.58
GOODMAN, JON	210-046	391500	\$3,366.90
GOODWILL, KAREN P.	104-014	559200	\$4,721.88
GOOLD, DAVID G R & JUDITH A	104-028	569200	\$4,895.12
GOOSE RIVER II, LLC.	212-013	219900	\$1,891.14
GORDON, VIRGINIA C.; TRUSTEE	122-015	383000	\$3,293.80
GOULD, ROBERT & ROBERTA L. TRSUTEE	113-027	38400	\$330.24
GOULD, ROBERT & GOULD, ROBERTA L. TRSUTEE	110-082	40600	\$349.16
GRAFFEO, RICHARD	211-005	32700	\$281.22
GRAHAM, DREW A & MAGDON, IRENE E	110-089	194300	\$1,670.98
GRANT, EUGENE & ELAINE	113-017	176600	\$1,449.38
GRAY, LLOYD J., SR.	206-004	90100	\$695.63
GRAY, MARJORIE J	208-008	402900	\$3,373.13
GRAY, NORMAN Z	208-008-1	166100	\$1,428.46
GREELEY, DOUGLAS E & CAROL A	113-020	256100	\$2,202.46
GREEN GABLES FRIENDSHIP, LLC	127-003	463600	\$3,986.96
GREINER ELIZABETH A & HAROLD D.	113-005-002	73400	\$631.24
GRIFFIN, KEVIN PETER	110-085	261700	\$2,250.62
GRIMM, GLORIA M.	121-008	978600	\$8,358.13
GUNN, LISA	215-009	360600	\$3,101.16
GUNN, LISA	215-006	70600	\$607.16
GUNN, LISA A G	215-005	239600	\$2,060.56
GUPTILL, FRANK E III & DAWN	214-009-002	266600	\$2,292.76
GUPTILL, FRANK IV	210-004-001	168600	\$1,449.96
GWINNELL, PHILIP W	113-012	179800	\$1,546.28
HALL, ELAINE D & JAMES L	110-090	257100	\$2,211.06
HALL, JONATHAN T	217-006	389500	\$3,349.70
HAMMER, JESSE C & KATHLEEN L.	210-004-002	545600	\$4,692.16
HANKS, INGA E & MARK F	213-026	500300	\$4,302.58
HANNA, MICHAEL & AUDREY M	109-025	141600	\$1,217.76
HARBOR HOUSE LLC	118-111	509800	\$4,384.28
HARBOR HOUSE LLC	118-105	395700	\$3,403.02
HARBOR ISLAND LLC	225-001	547200	\$4,705.92
HARBOR MASTER HOME AND	117-013	844100	\$7,259.26
HARBOR MASTER HOME AND	117-014	589300	\$5,067.98

Owner's Name	Map/Lot	Net Assessment	Tax
HARDING, CYNTHIA	210-002	170800	\$1,468.88
HARRIMAN, DANA R & CARROLL S.	213-034	463100	\$3,982.66
HARRINGTON, EUGENE JR & KIMBERLY M.	214-046	330000	\$2,838.00
HARRINGTON, EUGENE JR & KIMBERLY M.	219-017	358700	\$3,084.82
HARRINGTON, EUGENE JR & KIMBERLY M.	214-047	56900	\$489.34
HARRINGTON, RUSSELL	105-001	106800	\$813.13
HARRINGTON, RUSSELL N	117-012	283000	\$2,433.80
HARRINGTON, TRAVIS	209-001	21700	\$186.62
HARRINGTON, TRAVIS E	101-003	292900	\$2,518.94
HARRINGTON, TRAVIS E	210-004	120300	\$1,034.58
HARRINGTON, TRAVIS E & CHELSEA R	101-003-001	422400	\$3,632.64
HARRISON, WILLIAM A & PHYLLIS A	118-017	140900	\$1,211.74
HARRISON, WILLIAM A & PHYLLIS A	118-085	157700	\$1,356.22
HARRISON, WILLIAM A & PHYLLIS A	118-024	4900	\$42.14
HARTNETT HOLDINGS LLC	125-025	504400	\$4,337.84
HARVESTER FISHERIES, INC	117-015	647400	\$5,567.64
HATCHET COVE ASSOCIATION	118-041	44600	\$383.56
HAVENER LANDING, LLC	113-066	23500	\$202.10
HAVENER, ANDREW & CECILY	113-049-001	602100	\$5,178.06
HAVENER, ANDREW & CECILY	219-015	202700	\$1,743.22
HAVENER, CECILY K	113-049-002	416700	\$3,583.62
HAVENER, GREGORY & PATRICIA	113-004	615400	\$5,258.13
HAVENER, GREGORY	112-028	162600	\$1,398.36
HAVENER, JAMES M & KATHRYN L	113-005-003	27600	\$237.36
HAVENER, MARK & MELODY	109-015	180500	\$1,552.30
HAVENER, MARK	210-052	43000	\$369.80
HAVENER, PATRICIA	210-053	120400	\$1,035.44
HAVENER, PATRICIA J., ET AL	113-003	800	\$6.88
HAVENER, PATRICIA J., ET AL	113-005	40900	\$351.74
HAVENER, PATRICIA J., ET AL	222-002-1	65400	\$562.44
HAVENER, PATRICIA J., ET AL	222-003-1	84300	\$724.98
HAVENER, WAYNE & KAY	112-029	26500	\$227.90
HAVENER, WAYNE & KAY	112-002	435100	\$3,741.86
HAWTHORN, RICHARD G.	116-004	241200	\$2,074.32
HAYES, TROY D	210-005	123100	\$1,058.66
HEARN, J WOODROW & ELIZABETH ANNE C	118-077	248100	\$2,133.66
HEMAMI, VIRGINIA L. TRUSTEE	125-009	100	\$0.86
HEMAMI, VIRGINIA L. TRUSTEE	125-016	804200	\$6,916.12
HENDERSON, D MICHAEL & MARTHA L	113-028	608900	\$5,236.54
HENDRICKSON, BRENDA H	203-026	210500	\$1,761.88
HENDRICKSON, ESTHER M	203-025	256100	\$2,202.46
HENRY, JOSEPH M & TAMMERA L	105-002	203400	\$1,749.24
HENSEL, STEPHEN T	102-011	43700	\$375.82
HENSEL, STEPHEN T.; TRUSTEE	102-009	358800	\$3,085.68
HENSEL, STEPHEN T.; TRUSTEE	102-008-001	54400	\$467.84
HEREFORD, JOHN M	118-058	79400	\$682.84
HICKCOX, MATTHEW & MELANIE	112-013	456100	\$3,922.46
HICKORY, JULIE K & KENNEDY, DAVID	118-061	163500	\$1,406.10
HICKORY, JULIE K & KENNEDY, DAVID	122-038	76000	\$653.60
HILL, ALAN T & LESLIE S	106-004	706300	\$6,074.18

Owner's Name	Map/Lot	Net Assessment	Tax
HILL, DIANNE L & NORMAN A	112-023	549600	\$4,726.56
HILL, IVAN A & PAULETTE	112-010	636300	\$3,871.88
HILL, NORMAN A & DIANNE L	112-011	52000	\$447.20
HILTON, MICHAEL L & EDITH HOPE	216-025	158900	\$1,366.54
HOBBS, JACK C	118-066	532400	\$4,578.64
HOFFSES, MICHAEL & KAREN L	203-003	180200	\$1,549.72
HOLBROOK, JAMES R & JANE M	108-003	238400	\$2,050.24
HOLLAENDER, GRACE M & KIM	104-024	1569500	\$13,497.70
HOLLAND, MIA F & STEPHEN JF	102-006	516000	\$4,437.60
HOLLAND, MIA F & STEWART, ALAN	102-002	72100	\$620.06
HOLLAND, MIA F & STEPHEN JF	102-002-1	54100	\$465.26
HOLMES, AMY	110-046	141600	\$1,217.76
HOLYOAK, LIAM & KRISTEN MARIE	214-030	256200	\$2,203.32
HOLZWARTH, LISA & SCHILLER, EVAN	105-012	1099900	\$9,459.14
HOMON, JOHN H & KATHLEEN	104-008	627600	\$5,309.38
HOONHOUT, JOHN F & ZHANER, BEVERLY R	210-056	240200	\$1,986.88
HOVELL, DAVID, JR.	125-017	325900	\$2,802.74
HOWARD, DAPHNE & ROBERT M	114-006	1238800	\$10,653.68
HOWLAND, MICHAEL J. & WARD, HANNAH C	118-007	164200	\$1,412.12
HUCKABEE, DAVID C & MARGARET C	126-011	1165100	\$10,019.86
HUFF, PETER D & LORI B	104-002	431400	\$3,710.04
HUNT, PAMELA	107-010	275300	\$2,291.88
HUPPER, ELVIN D & CHRISTINE R	210-023	218000	\$1,824.38
HUPPER, ELVIN D	210-028	69400	\$596.84
HURD, JEFFREY M	114-003	552100	\$4,748.06
JAHNKE, LIGA V	216-037	82500	\$709.50
JAHNKE, LIGA V	118-106	660200	\$3,125.00
JAHNKE, LIGA V	216-038	77200	\$663.92
JAHNKE, WILLIAM A & VELTA O	104-013	408300	\$3,511.38
JAKE BARBOUR INC,	204-003	66400	\$571.04
JAKE BARBOUR INC,	203-029	23300	\$200.38
JAKE BARBOUR INC,	204-002	59200	\$509.12
JAKE BARBOUR, INC,	204-005	32400	\$278.64
JAKE BARBOUR, INC.	204-004	77000	\$662.20
JAKE BARBOUR, INC.	203-034	48000	\$412.80
JAMES, DAVIDSON R & PATRICIA, BROWN A	105-007	323600	\$2,782.96
JAMESON, MICHAEL A & DONNA LEE	113-002	676700	\$5,819.62
JENKINS, JAMIE & BETHANY	109-007-1	20000	\$172.00
JENNINGS, JAMES	210-026	292700	\$2,517.22
JENNINGS, LARRY D & ALVIS, J ANN	110-002	203500	\$1,750.10
JESSEMAN, NEAL A & ELLEN	125-002	380500	\$3,272.30
JESSEMAN, NEAL A & ELLEN	127-007	800	\$6.88
JEWELL, SHANE AUGUSTUS & GENTHNER, ALEXA JADE	214-026	264800	\$2,277.28
JOHANSON, ERIC G. & JENNIFER M.	111-017	191100	\$1,643.46
JOHNSON, DOUGLAS & GREELEY, AMANDA	215-001	1505300	\$12,945.58

Owner's Name	Map/Lot	Net Assessment	Tax
JOHNSON, GUY E III	203-021	218400	\$1,878.24
JOHNSON, IV, FRANK L. & JESSIE K.	210-021	197200	\$1,695.92
JONES, CATHERINE E & DICKSON, ERIC W	118-011	930100	\$7,998.86
JONES, HELEN E.; TRUSTEE	219-008	356100	\$3,062.46
JONES, JILL S., ET. AL	118-040	105100	\$903.86
JONES, RICHARD H., & DERBY, SHARON J.	122-012	562400	\$4,836.64
JONES, SUSAN DANA & LEVINE, HOWARD LEE TRUSTEE	118-034	215800	\$1,855.88
JOST-COQ, SUZANNE NOEL & BRUNS, EVAN C	214-037	318700	\$2,740.82
JOY, JOSEPH F & LINDA J	112-027	60800	\$522.88
JOY, JOSEPH F & LINDA J	112-006	689500	\$5,929.70
K & H LOBSTER, INC.	214-050	350300	\$3,012.58
KAHORA, EDWARD P & PAMELA G	110-003	325000	\$2,713.13
KALER, CAROLYN	110-094	202800	\$1,744.08
KAMINSKY, EDWIN K. & KAREN TRUSTEE	104-003	55000	\$473.00
KAPP, CECILY KAHN	121-015	521600	\$4,485.76
KAPP, CECILY KAHN	121-017	489400	\$4,208.84
KAPP, DAVID & KAHN, CECILY	121-011	455200	\$3,914.72
KEARNEY, KATHERINE	127-005	268000	\$2,304.80
KELLEY, ROSEMARY S	110-067	142600	\$1,226.36
KELLEY, ROSEMARY SUE	110-088	125100	\$1,075.86
KENERSON, LAUREY	217-018-1	93600	\$804.96
KENNEDY, TY J. & CY M., & BO E.	213-022	142900	\$1,228.94
KENT, DAVID L	103-008	154800	\$1,331.28
KENT, II, WILLIAM J. & ODETTE S.	118-016	44000	\$378.40
KERDOCK, JENNIFER LYNCH & KENNETH JAY	127-019	471500	\$4,054.90
KILLOUGH, JEAN D.; TRUSTEE	217-004	259500	\$2,231.70
KILLOUGH, JEAN D.; TRUSTEE	217-007	55100	\$473.86
KIPLINGER, KATHRYN	216-034	280100	\$2,408.86
KIRSHNER, ROBERT & LOADER, ELEANOR	113-029	595900	\$5,124.74
KLEINKNECHT, MAUREEN; TRUSTEE	213-049	608600	\$5,233.96
KLINE, JACK; & CAROLYN, TRUSTEE	107-019	1220500	\$10,496.30
KLINE, JAMES; B.E. KLINE; K.A. DAHL TRUSTEE	118-072	537600	\$4,623.36
KNOWLES, THEO WANDA K	208-001	136300	\$1,093.13
KOHLER, RANDALL G & SUZANNE M	104-007	282200	\$2,351.88
KONISKY, RAYMOND A & KAREN A	215-007	453900	\$3,903.54
KOSHAK, ROBIN M	212-005	31400	\$270.04
L.W.G. LOBSTER	118-067	468400	\$4,028.24
LABRIE, HENRY G. III & MARTINE	211-001	3485400	\$29,974.44
LAINE, TIMOTHY & BALLARD, ROBIN TRUSTEE	214-003	289300	\$2,487.98
LAKE-GREENFIELD, MARTHA	109-003	217500	\$1,870.50
LAMARCHE, DANIEL M ET	124-011	219200	\$1,885.12

Owner's Name	Map/Lot	Net Assessment	Tax
LAMBERT, ARDEN	118-063	292100	\$2,512.06
LAMBERT, ARDEN	118-035	70600	\$607.16
LAMBERT, VICTORIA & THEODORE J	118-079	425600	\$3,660.16
LAMBERT, VICTORIA & THEODORE J	118-036	24900	\$214.14
LANE, DANIEL R.;	220-005	268900	\$2,312.54
LANE, GILBERT F. JR	110-097	267500	\$2,300.50
LANGLAIS, JEFFERY T & AMY R	113-005-004	38800	\$333.68
LARSON, WILLIS A.; TRUSTEE	111-003	629200	\$5,411.12
LARY, ROBERT N	110-059	187300	\$1,533.13
LASH, AARON J & HILT-LASH, ALELIA M	206-002	97600	\$839.36
LASH, AARON J & HILT-LASH, ALELIA M	212-014	205900	\$1,770.74
LASH, ANTHONY D SR	107-020	55300	\$475.58
LASH, CYNTHIA	110-010	145600	\$1,252.16
LASH, HOWARD & LOIS	110-093	150500	\$1,294.30
LASH, IRVING R. & LASH, NEIL W TRUSTEE	112-023-1	299800	\$2,578.28
LASH, ISAAC	107-017	147500	\$1,268.50
LASH, ISAAC J	210-007	84600	\$727.56
LASH, ISAAC J	113-049	553900	\$4,763.54
LASH, ISAAC J	113-046-001	324500	\$2,790.70
LASH, JOHN F & SARA J	110-042	252400	\$2,170.64
LASH, MARILYN	113-045	186200	\$1,601.32
LASH, NELSON A	110-091	260400	\$2,164.38
LASH, PHILIP & LASH, JANICE	211-023	163600	\$1,326.88
LASH, RICHARD D	118-031	116500	\$1,001.90
LASH, SAMUEL R	110-038	14000	\$120.40
LASH, SEAN C	105-006	246300	\$2,118.18
LASH, STEPHEN	114-004	713600	\$6,136.96
LASH, STEPHEN P & LORRAINE E	114-005	873700	\$7,513.82
LASH, VIOLA	110-045	209300	\$1,799.98
LASH, WESLEY D	110-005	49200	\$423.12
LAURIE CARLSON TAYLOR; TRUSTEE	119-001-4	106300	\$914.18
LAURIE CARLSON TAYLOR; TRUSTEE	119-001-5	26400	\$227.04
LAWRY, CLINTON C III & RANDALL A ET AL	117-019	953500	\$8,200.10
LAWTON, BRUCE J; JOAN H & DAVID N	110-062	200200	\$1,721.72
LEE, ASHLEY & JACOB L	211-027	729100	\$6,270.26
LEE, JASON A & CRYSTAL A	118-110	105100	\$903.86
LEE, JOSHUA ISAAC	212-012	271800	\$2,337.48
LEE, RANDALL C. & LAURIE A., MCCOLLETT, KURT & AMY	220-007	276900	\$2,381.34
LEE, RANDALL C., II & LAURIE A.	212-008	52700	\$453.22
LEE, RANDALL C., II & LAURIE A.	212-009	305500	\$2,627.30
LEE, RANDALL C., II & LAURIE A.	220-006-1	87300	\$750.78
LEHMAN, JAMES O & NANCY L	110-073	23700	\$203.82
LEHMAN, JAMES O & NANCY L	110-084	236800	\$1,959.38
LEVINE, ROBERT & TAGGERSELL, VILEAN	118-064	460500	\$3,960.30
LEWIS, MARJORIE, TRUSTEE	120-009	543500	\$4,674.10
LEWIS, MARTHA	103-006	161900	\$1,392.34

Owner's Name	Map/Lot	Net Assessment	Tax
LEWIS, MARTHA	101-016	2600	\$22.36
LEWIS, MARTHA	103-007	94400	\$811.84
LI, JAMES & NEWBY, KIM; SNYDER, ERIC & BRANCO, MIA	220-013	105400	\$906.44
LI, JAMES & NEWBY, KIM; SNYDER, ERIC & BRANCO, MIA	220-001	462400	\$3,976.64
LICHTMAN, JOHN R & JACQUELYN GEORGE	213-001	3700	\$31.82
LICHTMAN, JOHN R & JACQUELYN GEORGE	213-002	1019800	\$8,709.38
LINATSAS, ELIZABETH J.; TRUSTEE	217-011	198400	\$1,706.24
LINDBERG, KENNETH	212-021	238700	\$2,052.82
LINDSEY, TAMMY J	110-102	70700	\$608.02
LITTERER, MARIE,	216-010	387000	\$3,328.20
LOG CABIN DOCK	122-023-1	16400	\$141.04
LOIZANCE, JEAN YVES D & SHARON W	211-032	190300	\$1,636.58
LONERGAN, JOANN E & MARTIN P	104-032	255900	\$2,200.74
LOVELL, LORI G & MICHAEL	208-019	353900	\$3,043.54
LOWTHER, JEREMY & ANGELA	112-014	294100	\$2,529.26
LOZIER, KAREN	216-021	308900	\$2,656.54
LOZIER, KAREN & SCOTT	118-082	253300	\$2,178.38
LUSARDI, CLAIRE C	104-017	167400	\$1,439.64
LUX, GAYLE E.; TRUSTEE	111-002	708000	\$6,088.80
MACE, HEIDI J & MARK K	113-062	246400	\$2,119.04
MACEWEN, N SCOTT & CYNTHIA H	104-016	383000	\$3,293.80
MACFARLANE, JOHN	112-008	506500	\$4,355.90
MACFARLANE, JOHN & LEIGH ANN	112-025	7500	\$64.50
MACFARLANE, JON R	214-053	185800	\$1,597.88
MACFEE, WILLIAM F SR & MARY C	210-061	786900	\$6,767.34
MACILVAINE, JOSEPH C.;	112-020	1492700	\$12,837.22
MACILVAINE, JOSEPH C.;	112-020-1	24100	\$207.26
MACKIE, HEATHER F	126-018	27300	\$234.78
MACKIE, HEATHER F	127-018	424200	\$3,648.12
MACKIE, HEATHER F	126-001	787900	\$6,775.94
MACLEOD, KENNETH H & KATHLEEN A	103-005	201300	\$1,659.38
MADSON, DAVID & KING, NANCY	118-102	232200	\$1,996.92
MAINE COAST HERITAGE TRUST	219-024	0	\$-
MAINE COAST HERITAGE TRUST	222-004	0	\$-
MAINE COAST HERITAGE TRUST	219-001	0	\$-
MAINE RSA #1, LLC	110-057-001	483400	\$4,157.24
MANNISTO, RYAN & JENNIFER	213-010	172700	\$1,485.22
MAPLE COVE, LLC	120-014	60200	\$517.72
MAPLE COVE, LLC	120-011	348000	\$2,992.80
MAPLE COVE, LLC	120-012	300	\$2.58
MAPLE COVE, LLC	121-005	599800	\$5,158.28
MARC A, CRAIG & WENDY E. HIGGINS	103-019	272700	\$2,345.22
MARGRAF, SUSAN B	124-004	670100	\$5,762.86
MARKHAM, JOHN J.E. & READ, ELIZABETH; TRUSTEE	126-010	979100	\$8,420.26
MARTIN POINT TRUST TA CORP	126-015	50900	\$437.74

Owner's Name	Map/Lot	Net Assessment	Tax
MARTIN POINT TRUST TA CORP	124-010	412800	\$3,550.08
MARTIN POINT TRUST TA CORP	127-010	400	\$3.44
MARTIN POINT TRUST TA CORP	124-013	900	\$7.74
MARTIN, IVY R & EDWARDS, LAURA M	109-001	310300	\$2,668.58
MARTIN, KYLE & SONJA	214-051	124100	\$1,067.26
MARTIN, LAURA A. & WARD, MATTHEW M	106-001	638400	\$5,490.24
MARTINS POINT IMPROVEMENT ASSN.	125-013	45500	\$391.30
MARTINS POINT IMPROVEMENT ASSN.	125-007	99400	\$854.84
MASONIC HALL	110-061	0	\$-
MASTRONARDI, RICHARD & SUSAN M	213-029	427900	\$3,679.94
MATSON, TRACY LYNN & WILLIAM R	203-015	194800	\$1,675.28
MAXCY, KELLY J & DAVID S	208-007	45000	\$387.00
MAY, WALTER E & NANCY B	118-055	341900	\$2,940.34
MAYO, RAY A IV & ELAIN E	126-019	137500	\$1,182.50
MCALISTER, RICHARD W & CERYL L	211-030	686800	\$5,906.48
MCCARTHY, STEPHEN J	213-005	850000	\$7,310.00
MCCOLLETT, KURT & AMY	110-009	159800	\$1,374.28
MCCOLLETT, KURT & AMY	110-011	170200	\$1,463.72
MCCRAW, JR., RICHARD J. & CHERYL D	118-012	31200	\$268.32
MCCUNE, PHILIP S & CHRISTOPHER G	122-001	301400	\$2,592.04
MCCUNE, PHILIP S. & MCCUNE, CHRISTOPHER	122-031	1300	\$11.18
MCCUNE, PHILIP S. & MCCUNE, CHRISTOPHER	122-032	312800	\$2,690.08
MCKUSIC, DAIGAN A. & CAILLER, LEANN D.	203-010	245100	\$2,107.86
MCLAUGHLIN, SABRINA & TIMOTHY	110-034	216900	\$1,865.34
MCLELLAN, EDWARD C & ANITA H.	216-016	260300	\$2,238.58
MCLELLAN, EDWARD C & ANITA H.	216-015	531300	\$4,569.18
MCNAMARA, KEVIN S & SHAWNA L.	110-030-001	173400	\$1,491.24
MEDOMAK VALLEY LAND	124-012	0	\$-
MEDOMAK VALLEY LAND	216-006	0	\$-
MEDUNCOOK LLC	113-035	203900	\$1,753.54
MELBY, CHRISTIAN L & WELLS, ELIZABETH M	118-049	1159600	\$9,972.56
MELROSE, SALLY E.	102-008	531200	\$4,568.32
MERRICK, FRANK G & SALLY W	213-003	889600	\$7,581.88
MERRIL, FLOYD	118-005	59700	\$513.42
MERRILL, MARY EDGE	120-013	347600	\$2,908.13
MESSMER, CHARLES; TRUSTEE	211-029	790000	\$6,794.00
METHODIST CHURCH	110-065	162600	\$1,398.36
MEYER, LYNN	113-061	156600	\$1,346.76
MEYN, JOHN E. & KAREN L. TRUSTEE	210-030	579400	\$4,894.38
MICUE, BONNIE DAVIS	225-003-6	33300	\$286.38
MID-COAST AUDUBON SOCIETY	212-029	0	\$-
MID-COAST AUDUBON SOCIETY	212-028	0	\$-
MILLER, DAVID T & ANNELLE B.	107-004	411600	\$3,539.76
MINDER, JOHN & WILLIAM	214-010	222200	\$1,910.92
MINDER, WILLIAM, III	213-028	296300	\$2,548.18
MINDER, WILLIAM, III	213-036	299600	\$2,576.56

Owner's Name	Map/Lot	Net Assessment	Tax
MISIASZEK, STEVEN & SANDEFUR, LINDA	118-074	68000	\$584.80
MONTELBANO, JOHN E.; TRUSTEE	214-036	243900	\$2,097.54
MOONEY, WILLIAM A SR & BARBARA M.	109-016	192200	\$1,652.92
MOORADIAN, ALICIA Q & CALDER, MILTON R	118-109	378800	\$3,257.68
MOORE, REBECCA	118-054	82700	\$711.22
MOORE, REBECCA A.; TRUSTEE	118-053	182300	\$1,567.78
MOORE, REBECCA A.; TRUSTEE	118-052	665100	\$5,719.86
MOREAU, DALE & ROBYN	101-017	308800	\$2,591.88
MORIN, DARYL C. W.; & ROGER H. TRUSTEE	112-035	540400	\$4,647.44
MORRISSETTE, SETH A	225-003-003	57900	\$497.94
MORRISSETTE, KATHY	225-003-5	19200	\$165.12
MORRISSETTE, SETH A. & NICOLE J.	101-014	139900	\$1,203.14
MOTYKA, VICTOR & VANESSA	104-030	419100	\$3,539.38
MURNANE, LESLIE & MARK	116-003	1017500	\$8,750.50
MURPHY, JESSICA Y	110-035	172500	\$1,483.50
MURPHY, JONATHAN & JULIE H.	118-086	225800	\$1,941.88
MURPHY, JONATHAN LUKE	118-108	112700	\$969.22
MURPHY, JONATHAN LUKE & CASSIE L.	118-107	129200	\$1,111.12
MURPHY, JONATHAN P & JULIE H.	113-059	233400	\$2,007.24
MURPHY, PETER & DEBORA R.	213-052	184400	\$1,515.63
MURPHY, SHAWN P & PATRICIA	114-013	389500	\$3,349.70
MUSCONGUS BAY WEST, LLC	127-004	403600	\$3,470.96
MUSCONGUS BAY WEST, LLC	127-009	300	\$2.58
MYERS, ROBERT CARL & ORTEGA, LOURDES PAOLA MORA	110-043	292300	\$2,513.78
MYERS, WINSLOW F. & ALLEN C., MYERS, THOMAS & FELICITY	226-001	16200	\$139.32
NALBANDIAN, SARAH R	206-005-1	53300	\$458.38
NASH, MARY M & ROBERT C	113-052-001	55600	\$478.16
NASH, MARY M & ROBERT C	113-042	360700	\$3,102.02
NATIONAL AUDUBON SOCIETY	225-002	13300	\$114.38
NEAL, KELLY A & JO-ANN E.	110-077	53200	\$457.52
NEAL, LARRY & CYNTHIA	214-059	225900	\$1,942.74
NEAL, SYLVIA	113-013	10600	\$91.16
NEDELTSCHIEFF, OLGA	118-010	515500	\$4,433.30
NELSON, RICHARD & NANCY	118-087	283000	\$2,358.15
NEUBIG, DAVID	105-003	23600	\$202.96
NEUBIG, DAVID J	105-010-002	121900	\$1,048.34
NEUBIG, DAVID J & RENEE L	107-012	205200	\$1,764.72
NEUBIG, DWAYNE M	105-010-001	121900	\$1,048.34
NEUBIG, DWAYNE M & RACHELLE	105-010	271200	\$2,332.32
NIMICK, DANIEL S., TRUSTEE	213-024	706400	\$6,075.04
NORMAN, DAVID T BRIAUNA M.	104-015	589100	\$5,066.26
NORMY, LLC	110-012	86100	\$740.46
NYSTROM, BARBARA	110-101	91600	\$787.76
NYSTROM, BARBARA	113-031	153500	\$1,320.10

Owner's Name	Map/Lot	Net Assessment	Tax
OCEANWARD ESTATES	104-010	33800	\$290.68
OLD VILLAGE CEMETERY ASSOC.	109-024	0	\$-
OLREAD, ROSEMARY	118-083	309600	\$2,662.56
OLSEN, BRENT & CRANE, AIMEE	109-017	180800	\$1,554.88
OLSEN, BRENT & CRANE, AIMEE	109-018	34500	\$296.70
OLSEN, LINWOOD	107-008	130700	\$1,025.63
OLSEN, RYAN	214-071	72600	\$624.36
OLSON, MELISSA F & GLIDDEN, REBECCA L	208-016	193000	\$1,659.80
ORFF, LEWIS K.	208-010	30800	\$264.88
ORMES, DENNIS G	108-006	939300	\$8,077.98
ORNE, MICHAEL	214-043-1	24800	\$213.28
ORNE, MICHAEL & DALE M	214-041	73300	\$630.38
PALERMINO, DAVID	110-019	58700	\$504.82
PARADIS, ALAN D.	105-004	174400	\$1,499.84
PARKER, COLLEEN M	109-020	224100	\$1,927.26
PARKER, COLLEEN M,	213-009	181100	\$1,557.46
PARKER, ORIN	203-007-1	18100	\$155.66
PARSONS, M.H. & SONS	113-018	188700	\$1,622.82
PARTRIDGE, RONALD E	118-026	256900	\$2,209.34
PEASLEE, GREGORY A	210-029	88400	\$760.24
PELLETT, ALLEN B	125-018	576600	\$4,958.76
PENNIMAN, CLAYTON A & CHRIS E	101-005	131500	\$1,130.90
PERET, DAWN M.	105-009	141800	\$1,219.48
PERFETTO, MARSHALL L & DANILLE M	214-007	418800	\$3,601.68
PERFETTO, WILLIAM L. & TERRY TRUSTEE	210-066	460200	\$3,957.72
PERLS, TOM & SMOOT, LESLIE	118-045	1165400	\$10,022.44
PETROULIS, PAUL & TERRI L	216-030	165500	\$1,423.30
PETROULIS, TERRI L, & PAUL M.	216-031	346800	\$2,982.48
PETRUCELLI, CHRISTINE & MOULTON, JOHN L	104-031	451700	\$3,884.62
PICKERING, JOHN & EMILY	126-006	832300	\$7,157.78
PICKERING, JOHN II & TIMOTHY JR	127-011	396100	\$3,406.46
PICKERING, JOHN II& EMILY TIMOTHY JR	127-012	819200	\$7,045.12
PICKERING, TIMOTHY & PICK ,WENDY	127-013	708100	\$6,089.66
PICKETT, DONALD & REED, CURTIS E	210-027	374500	\$3,220.70
PIER HOLDINGS, LLC	118-093	2536800	\$21,816.48
PIERCE, MARK W. & COOMBS, KRISTIN K	125-023	1038800	\$8,933.68
PIETRZYKOWSKI, CHRISTOPHER & JAIME	208-024	656000	\$5,641.60
PILAMA CORP.	210-020	125800	\$1,081.88
PILAMA CORP.	205-004	19100	\$164.26
PILAMA CORP.	205-011	83800	\$720.68
PILAMA CORP.	209-007	36700	\$315.62
PILAMA CORP.	209-003-2	6900	\$59.34
PILAMA CORP.	205-002	27500	\$236.50
PILAMA CORP.	205-006	226200	\$1,945.32
PILAMA CORP.	207-005	36300	\$312.18
PILAMA CORP.	207-004	32400	\$278.64
PILAMA CORP.	207-003	13300	\$114.38

Owner's Name	Map/Lot	Net Assessment	Tax
PILAMA CORP.	209-005	25300	\$217.58
PILAMA CORP.	205-008	9500	\$81.70
PILAMA CORP.	205-009	18100	\$155.66
PILAMA CORP.	205-003	12000	\$103.20
PILAMA CORP.	207-003-1	11300	\$97.18
PILAMA CORP.	207-007	9300	\$79.98
PILAMA CORP.	208-003	715500	\$6,153.30
PILAMA CORP.	207-008	26800	\$230.48
PILAMA CORP.	207-009	11700	\$100.62
PILAMA CORP.	205-010	9200	\$79.12
PILAMA CORP.	207-006	95400	\$820.44
PILAMA CORP.	209-004	15500	\$133.30
PILAMA CORP.	207-010	4500	\$38.70
PINKHAM, SEAN S	108-017	175000	\$1,505.00
PITCHER, KARL & LISA	110-014	296300	\$2,548.18
PITCHER, MARILYN	210-010	207100	\$1,781.06
PITCHER, MARILYN	208-009	58800	\$505.68
POOLE, ANNE M & ROBERT	213-032	770800	\$6,628.88
POOLE, ANNE M	113-019	376600	\$3,238.76
POOLE, JEROME & SUSAN F	215-014	844800	\$7,265.28
POOLE, JEROME & SUSAN F	215-014-1	53100	\$456.66
POTHIN, GEOFFREY W & DELIA, CHRISTINA	210-034	143100	\$1,230.66
POTHIN, GEOFFREY W	210-025	188800	\$1,623.68
POWELL, ANGELA M & GREGORY A	212-011	98100	\$843.66
POWELL, DUFF	212-016	113600	\$976.96
POWELL, DUFF & POWELL, RICKY L.	213-043	93800	\$806.68
POWELL, MARLENE	212-018	77300	\$664.78
POWELL, RICKY	211-013	93400	\$803.24
POWELL, TOBY	212-010	176400	\$1,517.04
POWELL, TOBY	212-017	68000	\$584.80
PRATT, JAMES R	216-008	534700	\$4,598.42
PRATT, JAMES R	216-003	565700	\$4,865.02
PRATT, PHILIP C II & KARIN M	125-027	38500	\$331.10
PRATT, PHILIP C II & KARIN M	122-028	414500	\$3,405.63
PRATT, PHILIP C II & KARIN M	122-024	403300	\$3,468.38
PRESCOTT, ELIZABETH & HARLAND ET AL, OVERLOCK, JUSTIN	118-013	40500	\$348.30
PUGH, REBECCA ANNE & KATRINA BREWSTER & ALEXANDER PUGH IV	122-030	250300	\$2,152.58
PUGH, REBECCA ANNE & KATRINA BREWSTER & ALEXANDER PUGH IV	122-017	347600	\$2,989.36
PUGLISI, JILL LEIGH & SHEWOKIS, BRYAN ROBERT	206-005	383200	\$3,295.52
PUTNAM, HARRY A. & ANN D.	124-001	686000	\$5,899.60
RALEIGH, JOHN S. III & SARAH L. TRUSTEE	103-015	239000	\$2,055.40
RASMUSSEN, JOANNE	214-052	56900	\$489.34

Owner's Name	Map/Lot	Net Assessment	Tax
RASMUSSEN, LETHA I.	118-075	175100	\$1,505.86
RASMUSSEN, ROBERT A.	118-019	166100	\$1,428.46
RASMUSSEN, ROBERT A. & RASMUSSEN, PETER TRUSTEE	216-009	498400	\$4,286.24
READ, KATHRYN D	109-037	253700	\$2,181.82
READ, KATHRYN D.	109-036	30700	\$264.02
READ, MOLLY	103-017	305500	\$2,627.30
REED, ANNETTE L	118-025	134500	\$1,156.70
REED, BRIAN S & ROBIN M	215-018	459300	\$3,949.98
REED, BRIAN S & ROBIN M	203-013	41900	\$360.34
REED, DANIEL L	109-029	65900	\$566.74
REED, DILLON C	215-018-001	228000	\$1,960.80
REED, ETHAN D.	210-058	125600	\$1,080.16
REED, JOSHUA A & COURTNEY N	210-043-001	248200	\$2,134.52
REED, KIMBERLY M.	210-043-002	61600	\$529.76
REED, MALCOM J & CHRISTINE H	104-009	310300	\$2,668.58
REED, MARK P & CYNTHIA E	110-008	33800	\$290.68
REED, MARK P & CYNTHIA E	109-027	215300	\$1,778.13
REED, MARK P & CYNTHIA E	109-026	29800	\$256.28
REED, MARK P	109-028	37900	\$325.94
REED, NEAL & LINDA	203-012	171000	\$1,470.60
REED, NEAL K.; ET AL	203-009	240300	\$2,066.58
REED, PHILIP A & EVELYN N	109-030	14500	\$124.70
REED, ROBIN M	214-049	101200	\$870.32
REED, SHERRIE L	210-040	144900	\$1,246.14
REED, SHERRIE L	219-010-2	72500	\$623.50
REED, WADE & REED, MARK P.	109-034	244000	\$2,098.40
REED, WADE	109-032	77100	\$663.06
REED, WADE & SHERRIE	109-033	215700	\$1,855.02
REED, WADE & SHERRIE L	210-043	261400	\$2,248.04
REICHENBACH, DAVID L. & NANCY TRUSTEE	104-012	942300	\$8,103.78
RETTIGER, JOHN & KELLY	112-036	628400	\$5,404.24
REYNOLDS, PHILIP	212-005-1	0	\$-
RIBEIRO, JUDITH & GEYER, JANET P.	126-014	667400	\$5,739.64
RICH, LYDIA & JOHUA	105-008	189300	\$1,627.98
RICHARDS, JAMES	203-031	110300	\$948.58
RICHARDS, JAMES L	111-023	150800	\$1,296.88
RICHARDS, JAMES L	111-005	566800	\$4,874.48
RICHARDS, JAMES L	111-004-2	5900	\$50.74
RICHARDS, JAMES L & BRAZIER, AMY	111-004	81500	\$700.90
RICHARDSON, AUDREY & REBECCA	112-015	180500	\$1,552.30
RICHARDSON, FRANCES E	110-068	48200	\$414.52
RICHARDSON, FRANCES E	110-069	220600	\$1,824.38
RICHARDSON, FRED L. & EVE TRUSTEE	112-016-1	24500	\$210.70
RICHARDSON, FRED L. & EVE TRUSTEE	112-016	1223800	\$10,524.68
RICHARDSON, KEVIN	205-001	85100	\$731.86
RICHARDSON, RALPH S	122-009	703100	\$6,046.66
RIGHT LOCATION, LLC	118-076	505800	\$4,349.88
RIORDAN, LISA M. & WEBSTER, KELLY	118-001	380800	\$3,274.88

Owner's Name	Map/Lot	Net Assessment	Tax
ROAD SIDE CEMETERY	214-072	0	\$-
ROBERTS, ARTHUR R	116-013	306500	\$2,561.88
ROBERTS, ARTHUR R	216-019	145500	\$1,251.30
ROBERTS, ARTHUR R	116-012	211300	\$1,817.18
ROBERTS, ARTHUR R	215-019	60100	\$516.86
ROBERTS, ARTHUR R	112-032	54600	\$469.56
ROBERTS, NATHAN C & JESSICA L	215-019-1	256000	\$2,201.60
ROBERTS, SARAH W. & DEVICES OF ROBERT, ARTHUR R.	117-008	26500	\$227.90
ROBERTS, SARAH W. & DEVICES OF ROBERT, ARTHUR R.	117-005	304500	\$2,618.70
ROBINSON, BRIAN & BONNIE	210-008	158000	\$1,358.80
ROBINSON, DAVIN & DIANE	210-042	534600	\$4,526.88
ROBINSON, JERRAD	213-017	321100	\$2,761.46
ROBINSON, LURA & CARTER TRUSTEES, ROBINSON, TONYA J.	214-014	164000	\$1,410.40
ROBINSON, TIMOTHY & ANGELA M	211-020	132700	\$1,141.22
ROBINSON, TIMOTHY S.,II & KELSEY M	110-032	122700	\$1,055.22
ROGERS, PENNY L & MARK S	212-018-1	74900	\$644.14
ROGGENTHIEN, DONNA Y, CUSTODIAN	124-006	741800	\$6,379.48
ROSCOE, SARAH E. & WEAVER, BENJAMIN M	210-032	365300	\$3,141.58
ROSS, STEPHANIE	211-025	136100	\$1,170.46
ROURKE, WILLIAM & ANNE	117-006	416400	\$3,489.38
ROURKE, WILLIAM N	205-007	102900	\$884.94
ROURKE, WILLIAM & ANNE	117-009	50200	\$431.72
RUPERT, KRISTEN & KEATING, KAREN R & RUPERT, DAVID C TRUSTEE	126-005	490800	\$4,220.88
RUSSELL, LEOLA	214-009-001	0	\$-
RUTLEDGE, WILLIAM D. & FRANKIE JO TRUSTEE	127-015	1242500	\$10,685.50
RUYBAL, DEREK W	214-056	54500	\$468.70
SAD #40 SCHOOLHOUSE	110-066	0	\$-
SAD #40 SCHOOLHOUSE	110-051	0	\$-
SAGAN, MARC; HEIRS OF CUTSHALL, HARRIET S	101-002	63600	\$546.96
SALIGAN, ARDEN	118-048	428800	\$3,687.68
SALIGMAN, ARDEN W	118-046	1155500	\$9,937.30
SAMPLE INVESTMENTS , LLC	213-046	401000	\$3,448.60
SAMPSON, PATIENCE S & STAFFORD, ROBERT E	114-010	517800	\$4,453.08
SAMUELS, CAROL A. & PAUL E TRUSTEE	110-074	246300	\$2,118.18
SANDBLOM, JOHN & DINSMORE, ALISON C	111-019	175300	\$1,507.58
SANDBLOM, RICHARD & JOY	118-020	196400	\$1,611.88
SARAH R. DOOLEY	213-023-001	583200	\$5,015.52
SAVASTANO, KEVIN & ZULETA, SULMAR	210-062	289700	\$2,491.42
SAYNER, DANIEL K. & MACALASTER, ELIZABETH TRUSTEE	125-022	616600	\$5,302.76

Owner's Name	Map/Lot	Net Assessment	Tax
SCALES, CHRISTOPHER G & SUSAN M	102-007	394700	\$3,394.42
SCHACHTERLE, MELISSA; TRUSTEE	102-001	358100	\$3,079.66
SCHILKE, KAREN & ROBERT	213-050	418100	\$3,595.66
SCHNEIDER, JAMES C & DENISE TRUSTEE	217-016	308200	\$2,650.52
SCOTT MAINE, LLC	122-018	366800	\$3,154.48
SCOTT, JAMES ELLIOTT	122-019-1	125000	\$1,075.00
SCOTT, JOSEPH N	118-057	83200	\$715.52
SCOTT, THOMAS F	118-059	137200	\$1,179.92
SCOTT, THOMAS F	118-065	55800	\$479.88
SCOTT, THOMAS F.	118-062	72400	\$622.64
SCOTT, THOMAS F.	118-060	250900	\$2,157.74
SEASIDE LODGE IN FRIENDSHIP, LLC	111-025	1111600	\$9,559.76
SEASIDE LODGE IN FRIENDSHIP, LLC	111-025-1	303900	\$2,613.54
SECOR, DANIEL T & MARY C	111-016	209000	\$1,797.40
SHAUGHNESSY, WM J & EILEEN K	124-003	1120900	\$9,639.74
SHELDON, PAUL B & PATRICE M	222-001	350700	\$3,016.02
SHERWOOD, ROBERT E. & MARILYN A TRUSTEE	213-053	155500	\$1,337.30
SHORTELL, JAMES R. & CAROL J. TRUSTEE	108-008	492900	\$4,238.94
SHOTT, ROBIN A	113-009	262900	\$2,260.94
SIAS, CAROL ANNE	213-016	144200	\$1,160.63
SIAS, CAROL ANNE	213-021	16600	\$142.76
SIMMON, GREGORY W & AMY L	214-070	302800	\$2,604.08
SIMMONS, ALAN L	212-022	147100	\$1,265.06
SIMMONS, ANDREW & ELIZABETH M	108-005	389600	\$3,350.56
SIMMONS, ANDREW	118-006	62000	\$533.20
SIMMONS, BERTHA M	118-090	86000	\$739.60
SIMMONS, BRADLEY L	118-101	270500	\$2,326.30
SIMMONS, BRADLEY L	113-008	142800	\$1,146.88
SIMMONS, BRADLEY L	118-100	85800	\$737.88
SIMMONS, BRADLEY L. & ROBERT M JR. & MICHELLE A	118-096-002	210400	\$1,809.44
SIMMONS, CARL	109-008	169800	\$1,460.28
SIMMONS, CARL	216-028	121100	\$1,041.46
SIMMONS, CHRISTOPHER	213-008	68700	\$590.82
SIMMONS, CONLEY B & SARAH K	110-048	163000	\$1,401.80
SIMMONS, DARREN J & SUSAN B	110-054-1	0	\$-
SIMMONS, DONALD W	118-073	703700	\$6,051.82
SIMMONS, DONALD W	118-073	330800	\$2,844.88
SIMMONS, DOROTHY	118-096-001	423400	\$3,641.24
SIMMONS, DOROTHY & ALMA STREAM ROSE	113-007	178700	\$1,463.13
SIMMONS, DOROTHY & WANDA & WINCHENBACH, DEBRA & JOHNSON, RUTH	219-021	256000	\$2,201.60
SIMMONS, DOUGLAS P & SHERYL R	110-047	130900	\$1,125.74
SIMMONS, GILBERT A & SHARON A	213-030	516200	\$4,439.32
SIMMONS, GILBERT A & SHARON A	213-019	176500	\$1,517.90

Owner's Name	Map/Lot	Net Assessment	Tax
SIMMONS, GORDEN E. & BARBARA L (LE), SIMMONS, DARREN J (RN)	110-054	148700	\$1,184.38
SIMMONS, GREGORY A & STACY E	210-009	299500	\$2,575.70
SIMMONS, GREGORY W & AMY L.	214-057-001	42000	\$361.20
SIMMONS, HEIDI S.	210-045	661800	\$5,691.48
SIMMONS, JASON A & CYNTHIA D	112-012	230300	\$1,980.58
SIMMONS, JASON G & BROOKE L	213-031	410300	\$3,528.58
SIMMONS, JEROMY D & RAMONA	214-063	356100	\$3,062.46
SIMMONS, JEROMY D & RAMONA	216-036	740300	\$6,366.58
SIMMONS, JEROMY D & RAMONA	216-024	309800	\$2,664.28
SIMMONS, JEROMY D & RAMONA	214-061	40600	\$349.16
SIMMONS, JEROMY D & RAMONA	118-095	236900	\$2,037.34
SIMMONS, JEROMY D	118-100-001	73900	\$635.54
SIMMONS, KEITH A	118-096-003	178400	\$1,534.24
SIMMONS, KEITH A	118-084	97800	\$841.08
SIMMONS, KEITH A JR & HEATHER M	219-020	780300	\$6,710.58
SIMMONS, KEITH A JR & HEATHER M	211-022	435700	\$3,747.02
SIMMONS, MELVIN MURTEL	116-010	59600	\$512.56
SIMMONS, PRISCILLA J. & OVERLOCK, JUSTIN	118-008	557000	\$4,790.20
SIMMONS, ROBERT M JR & MICHELLE A	213-007	294400	\$2,531.84
SIMMONS, ROBERT M JR & MICHELLE A	216-018	231000	\$1,986.60
SIMMONS, ROBT.M. & MARY J	212-002	165700	\$1,346.88
SIMMONS, RONALD & WANDA	107-014	544000	\$4,608.13
SIMMONS, RONALD	118-094	3800	\$32.68
SIMMONS, RONALD SCOTT	214-064	79600	\$684.56
SIMMONS, RONALD SCOTT	214-065	300100	\$2,580.86
SIMMONS, RYAN	101-013	232400	\$1,998.64
SIMMONS, THEODORE & BEATRICE (LE) RUPPERT, TRISHA J	103-010	156400	\$1,345.04
SIMMONS, THOMAS G & SUZANNE L	109-005	195000	\$1,598.13
SIMMONS, VIRGIL SUSAN	206-010	315100	\$2,635.63
SIMMONS, VIRGIL SUSAN	206-011	59600	\$512.56
SIMMS, MARY ELIZABETH	127-001	402400	\$3,460.64
SISTAS, LLC	126-012	726100	\$6,244.46
SMALE, MARY V & KENNETH	214-017	203200	\$1,660.63
SMITH, IAN H. & EMILY J.	103-002	262900	\$2,260.94
SMITH, LAUREL F	104-005	302100	\$2,536.88
SMITH, MELISSA T & HAYES, DARREN J	214-002	256200	\$2,203.32
SMITH, RONALD	208-011	310400	\$2,669.44
SMITH, RONALD	206-001	39500	\$339.70
SMITH, TIMOTHY R & DONNA JT	117-003	450700	\$3,876.02
SOUERS, DAVID A. & LINDA D.	217-002	620400	\$5,335.44
SOUERS, DAVID A. & LINDA D.	118-103	383900	\$3,301.54
SOUZA, ROLAND E. & HOSINGTON, JOAN	214-015	273300	\$2,350.38
SPEAR, ANDREA N	110-080	509700	\$4,383.42
SPEAR, EDEN	112-030	27400	\$235.64
SPEAR, EDEN	112-031	102100	\$878.06
SPEAR, EDEN	112-001	182700	\$1,571.22
SPEAR, EDSON S & PATRICIA D	113-058	249700	\$2,070.63

Owner's Name	Map/Lot	Net Assessment	Tax
SPEAR, EDEN S.	219-019	276600	\$2,378.76
SPENCER, CLAYTON W. & RED, ROBIN K.	103-012	470000	\$4,042.00
SPENCER, CRAIG W. & EMILY A.	112-003	333400	\$2,867.24
SPOONER, JAMIE & MAYES, CAROLYN A	118-047	991200	\$8,524.32
SPOONER, JANA L. & DANIEL F.	109-007	77300	\$664.78
SPUNT, ERIC S, & SPUNT, KATHRYN K.	117-018	693200	\$5,961.52
SPUNT, ERIC S, & SPUNT, KATHRYN K.	117-016-1	185800	\$1,597.88
STAGG, PETER W	126-008	530100	\$4,558.86
STALLMAN, BARRON E & BETTY A	118-043	1010200	\$8,687.72
STANCILL, REGINA C & TERRY D	116-001	1672500	\$14,383.50
STATE OF MAINE	219-009	0	\$-
STATE OF MAINE	219-007	0	\$-
STATE OF MAINE	219-004	0	\$-
STATE OF MAINE	219-006-1	0	\$-
STEGER, HELMUT J & MARY L	203-017	125400	\$1,078.44
STENCAVAGE, ROBERT W. TRUSTEE & JAMES, KATHIE TRUSTEE	213-048	397300	\$3,416.78
STEVENSON, KAREN C	107-009	154200	\$1,326.12
STILL POINT FRIENDSHIP LLC	215-017	80900	\$695.74
STILL POINT FRIENDSHIP LLC	215-003-1	43600	\$374.96
STILL POINT FRIENDSHIP LLC	215-003	1669600	\$14,358.56
STORER, ALFRED & MARY K	215-014-3	39200	\$337.12
STORER, LEVITT A	124-026-1	68000	\$584.80
STORER, MARY K	215-013	266800	\$2,294.48
STORER, ALFRED & MARY K.	215-014-2	424200	\$3,648.12
STRICKLAND, SCOTT R; TRUSTEE	127-014	724800	\$6,233.28
STUEVE, JASON & HOWLEY, CHARLOTTE A	110-023	564400	\$4,853.84
SUNSET COTTAGE RENTALS, LLC	210-016	174400	\$1,499.84
SWENSON, DAVID D & JANICE B, TRUSTEE	213-039	621200	\$5,342.32
SWICKHEIMER, GERALD	210-064	328800	\$2,827.68
SZWEC, JEANNE & BERNARD & WIEGLEB, KAREN	105-011	236900	\$2,037.34
TAGUE, BRENDEN M & LINDA M	203-005	140100	\$1,204.86
TANNER, BRUCE A & LALIA	117-007	342500	\$2,945.50
TAYLOR, LAURIE C, CUMLER, HOLLY C & RAYMOND BETSY C. TRUSTEES	119-001-2	135500	\$1,165.30
TAYLOR, LAURIE C, CUMLER, HOLLY C & RAYMOND BETSY C, TRUSTEES	119-001-1	413900	\$3,559.54
TENERIELLO, JEAN	210-036	187700	\$1,614.22
TEPPER, EDITH S & TEPPER, BARRY TRUSTEE	101-012	206600	\$1,776.76
THE FRANKLIN LIGHT PRESERVATION	227-001-1	0	\$-
THE HAMPTONS LLC	219-022	478000	\$4,110.80
THE LOBSTER CONSERVANCY	216-007	0	\$-
THE LOBSTER CONSERVANCY	216-007-1	28500	\$245.10
THIBODEAU, ADAM C	113-057	196600	\$1,690.76
THIBODEAU, NATHAN & HEIDI A	113-055	159500	\$1,371.70
THIBODEAU, THERON C & IRENE S	112-005	589700	\$5,071.42

Owner's Name	Map/Lot	Net Assessment	Tax
THIBODEAU, THERON C & IRENE S	109-013	283000	\$2,433.80
THIS THYME AROUND, LLC	215-016	556800	\$4,788.48
THISSELL, RICHARD & SIGRUN	121-007	909700	\$7,733.13
THOBURN, CHRISTINA W	122-023	354900	\$3,052.14
THOMPSON TRUST PROPERTIES, LLC	120-003	739100	\$6,356.26
THOMPSON TRUST PROPERTIES, LLC	116-002	452000	\$3,887.20
THOMPSON, ARTHUR	216-036-002	98600	\$847.96
THOMPSON, ARTHUR E & DONNA M	219-010-001	74100	\$637.26
THOMPSON, ARTHUR E & DONNA M	212-026	336700	\$2,895.62
THOMPSON, HALEY & OLSEN, RYAN	214-058	142000	\$1,221.20
THOMPSON, HENRY D	118-003	106200	\$833.13
THOMPSON, SAMANTHA	102-004	180500	\$1,552.30
THOMPSON, STEVE, JR	110-099	46700	\$401.62
THOMPSON, STEVEN D, JR	110-100	187700	\$1,614.22
THOMPSON, TIMOTHY T, II	110-071	202700	\$1,743.22
THOMPSON, TIMOTHY T	109-011	166000	\$1,427.60
THOMPSON, TIMOTHY T.	212-025	120200	\$1,033.72
THOMPSON, TIMOTHY T.	212-023	272800	\$2,346.08
THOMPSON, TIMOTHY TROY	109-011-001	98200	\$844.52
TIME WARNER, LLC	UNDESIGNATED-1426400		\$3,667.04
TODD, DOUGLAS M. & MARCIA MATSON TODD TRUSTEE	124-009	1776600	\$15,278.76
TOLMAN, DAVID E II	111-007	256000	\$2,201.60
TOMPKINS, WILLIAM L. JR, DAVID N. TOPMKINS, ELIZABETH MORRISON	122-020	388800	\$3,343.68
TONER, FRANK	210-031	304000	\$2,614.40
TOPAZ, KIMBERLY	113-041	198500	\$1,707.10
TORAASON, C.M. JR. & E.V. TRUSTEE	121-003	851300	\$7,321.18
TOWN OF FRIENDSHIP	110-064	0	\$-
TREBBE, KARRIE C & PETER B	118-070	207200	\$1,781.92
TREBBE, KARRIE C & PETER B	118-069	32600	\$280.36
TREBBE, KARRIE C & PETER B	113-005-001	661500	\$5,688.90
TRIGILIO, MICHAEL J	217-018	2102500	\$18,081.50
TRIGILIO, MICHAEL J, TRUSTEE	217-008	54700	\$470.42
TRIGILIO, MICHAEL J, TRUSTEE	217-017	73400	\$631.24
TRIGILIO, MICHAEL J, TRUSTEE	217-005	50200	\$431.72 S
TRIGILIO, MICHAEL J	217-009	72800	\$626.08
TRIGILIO, MICHAEL J,	217-015	262900	\$2,260.94
TRIGILIO, MICHAEL J.	217-012	359300	\$3,089.98
TSARFATY, VERED	213-023	807700	\$6,946.22
TSARFATY, VERED;	214-031	49700	\$427.42
TSARFATY, VERED;	213-006	49400	\$424.84
TUCKER, JAMES W	104-022	115500	\$993.30
TUOHY, WILLIAM J & NEPTIN, CATHERINE J	210-006	163100	\$1,402.66
TURCOTTE, PAUL	110-081	393800	\$3,386.68
TURGEON, SARAH, TRUSTEE	126-013	830400	\$7,141.44
TURNER, DALE R. & ELAIN E. NEIMI, SHARON BLACK	201-002	47400	\$407.64

Owner's Name	Map/Lot	Net Assessment	Tax
TURNER, MARIE J & MATTHEW G	212-007	173600	\$1,492.96
TURNER, RICHARD JR.	210-038	238600	\$2,051.96
U.S. GOVERNMENT: U.S.C.G. REAL PROP	227-001	0	\$-
ULTRON, LLC	126-002	966100	\$8,308.46
VALAITIS, JOHN & SUSAN	203-018	20900	\$179.74
VALAITIS, SUSAN F & JOHN	203-024	21800	\$187.48
VANDERPLOEG, ELIZABETH & DOUGLAS A.	118-051	999700	\$8,597.42
VARRONE, KEVIN J & MCCARTHY, PATRICIA MF	117-004	359500	\$3,091.70
VARRONE, KEVIN J & MCCARTHY, PATRICIA MF	117-010	26500	\$227.90
VICKERS, MICHAEL W	213-056	68200	\$586.52
VISTAMONT, LLC	113-048	222400	\$1,912.64
VOSMUS, MARY, DEVISES OF	103-003	89400	\$768.84
VOSMUS, THOMAS; HEIRS OF	103-011	234500	\$2,016.70
VOSS, PATRICIA Z	215-015	903300	\$7,768.38
VOSS, PATRICIA Z.	215-015-1	41800	\$359.48
VRANICAR, JILL & ROBIN & MARK ET AL, MULLAN, SUSAN & SEMONES, JUDY	127-016	933900	\$8,031.54
WADLOW, THOMAS S., JR. & DOROTHY H. TRUSTEES	213-037	24100	\$207.26
WADSWORTH, ROBIN A & RICHARD	203-001	182900	\$1,572.94
WAITE, CURTIS W	214-055	146800	\$1,262.48
WAKEMAN, PETER	125-003	349800	\$3,008.28
WALES, ROBERT Q	122-035	61100	\$525.46
WALKER, LAURIE M	210-022	209900	\$1,805.14
WALLACE, DANA P	112-019	214600	\$1,773.13
WALLACE, DAVID & CYNTHIA	110-039	48500	\$417.10
WALLACE, DAVID & CYNTHIA	110-040	128300	\$1,023.13
WALLACE, ERNEST J	126-016	320700	\$2,758.02
WALLACE, ERNEST J	225-003-4-2	13600	\$116.96
WALLACE, HARLAN L	125-020	541300	\$4,584.38
WALLACE, KATHLEEN	225-003-4-1	26200	\$225.32
WALLACE, KELLY K	208-012	74200	\$638.12
WALLACE, KIMBERLY	210-033	222200	\$1,910.92
WALLACE, LARRY W & JANE M	219-014	269500	\$2,317.70
WALLACE, LARRY W & JANE M	208-013	354100	\$2,970.63
WALLACE, LARRY W	118-071	242700	\$2,087.22
WALLACE, MARK	216-033	258800	\$2,225.68
WALLACE, MARK G	110-021	280200	\$2,409.72
WALLACE, MELVIN B & HENRY L	107-007	108000	\$928.80
WALLACE, PAMELA M	110-098	192100	\$1,652.06
WALLACE, PAMELA M	113-034	24000	\$206.40
WALLS, RAYMOND	109-035	120100	\$1,032.86
WARD, HAROLD H., III, TRUSTEE	217-003	348700	\$2,998.82
WATERS, SANDRA N.; TRUSTEE	122-013	840400	\$7,227.44
WATKINS, JOHN; TRUSTEE	219-018	390100	\$3,354.86
WATSON, CAROL B., MCOWAN B. GAY, TRUSTEE	125-004	508400	\$4,372.24

Owner's Name	Map/Lot	Net Assessment	Tax
WATSON, CHRIS A & HADASSAH T.	110-037	255200	\$2,194.72
WEAVER, JAMES D & MARY S.	113-024	127100	\$1,093.06
WEAVER, JESSE J	105-005	144600	\$1,243.56
WEEKS, AIMEE E	110-060	158200	\$1,360.52
WEEKS, KRISTEN M	113-054	181100	\$1,557.46
WEEKS, KRISTEN M	225-003-4-3	15800	\$135.88
WEISBERG, JOHN H., UNDERWOOD, MARYLOUISE, UNDERWOOD, M. STRAVOLA S	217-010	308400	\$2,652.24
WEISS, TYSON M	210-049	486800	\$4,186.48
WEISS, TYSON M	111-013	147600	\$1,269.36
WELLS, DORIS M	118-004	148300	\$1,275.38
WERREN, WILLIAM C	103-004	430500	\$3,702.30
WESCOTT, DEBORAH	213-012	74400	\$639.84
WESCOTT, IRVING G & DEBORAH G	213-025	337000	\$2,898.20
WESSEL, JOEL	203-004	160100	\$1,376.86
WEST, NATHANIEL & KYRA	103-013	462300	\$3,884.38
WHARF ASSOCIATES	122-039	29700	\$255.42
WHITE, ELIZABETH W & REGINALD S	125-024	858300	\$7,381.38
WHITTAKER, JUSTICE	214-020	131100	\$1,127.46
WILLIAMS, REBECCA & EVERETT	212-024	321200	\$2,762.32
WILLIAMS, STEPHEN & KESSLER, KATHERINE	213-002-1	549500	\$4,725.70
WILLIAMSON, ARLENE C.; TRUSTEE	110-077-001	414900	\$3,568.14
WILLIAMSON, ELIZABETH	120-007	471500	\$4,054.90
WILLIAMSON, ELIZABETH L	120-006	932600	\$8,020.36
WILLIAMSON, LUCIA	110-052	36300	\$312.18
WILSHIRE, JOSHUA L. & RICHARD T. JR	211-018	185100	\$1,591.86
WILSHIRE, RICHARD T JR	114-008	129900	\$1,117.14
WILSON, CALVIN L.,JR. & NORA JEANNE	210-017	271600	\$2,335.76
WILSON, DAVID H. JR & KATHERINE C.	110-086	220100	\$1,892.86
WINCHENBACH, GORDON K & PATRICIA L	109-002	484000	\$4,162.40
WINCHENBACH, SCOTT C & ELIZABETH	109-014	157300	\$1,352.78
WINCHENBACH, THOMAS F	203-030	159500	\$1,371.70
WINSLOW, BRENDA E & DANA A	208-004	278500	\$2,395.10
WINSLOW, BRENDA E & DANA A	220-006	261600	\$2,249.76
WOLFENDEN, SARAH B & BRIGGS, JOS	120-010	229300	\$1,971.98
WOOD, ANGELA; THOMPSON, JAMES & ARP, KAREN E., JONES, KEITH T. & MORRIS E.	122-019	153000	\$1,315.80
WOOD, ANGELA; THOMPSON, JAMES & ARP, KAREN E., JONES, KEITH T. & MORRIS E.	125-028	117400	\$1,009.64
WOODS, ALBERT J & WILSON, PATIRICA J	109-041	214300	\$1,842.98
WOODS, BRIAN H & NANCY P	216-014	268700	\$2,310.82
WOODS, BRIAN H & NANCY P	109-042	199300	\$1,713.98
WOODSIDE, RICHARD L. & ELAINE H.	211-026	363600	\$3,126.96
WOTTON, BLAKE & IRMA	212-004	165700	\$1,350.63
WOTTON, BLAKE M & IRMA P	220-014	226400	\$1,947.04
WOTTON, CRAIG & ELIZABETH	220-008	407600	\$3,505.36

Owner's Name	Map/Lot	Net Assessment	Tax
WOTTON, CRAIG & ELIZABETH	206-014	314300	\$2,608.13
WOTTON, IRMA A	220-004	337200	\$2,899.92
WOTTON, JAMES	220-009	246400	\$2,119.04
WOTTON, JAMES P & HOPE R	214-042	343600	\$2,954.96
WOTTON, JAMES P & HOPE R	214-044	356800	\$3,068.48
WOTTON, JASON	110-096-001	25000	\$215.00
WOTTON, LANCE L	214-043	148500	\$1,218.13
WOTTON, MARK E	110-087	123600	\$1,062.96
WOTTON, MARK E	110-096	23800	\$204.68
WRIGHT, DAWN E	213-035	22500	\$193.50
WYMAN, LEITA M & MICHAEL	203-002	167100	\$1,358.13
YAMBOR, ROBERT J & SUSAN	208-005	206200	\$1,715.66
YATTAW, ERIC J	101-010	193500	\$1,664.10
YATTAW, KEITH I	109-019	136700	\$1,175.62
YOUNG, CALVIN M	108-007	357800	\$3,077.08
YOUNG, F. BRADFORD & MANGES, JANETTE LEE	111-027	64600	\$555.56
YOUNG, F. BRADFORD & MANGES, JANETTE LEE	114-007	479600	\$4,124.56
YOUNG, RANDY A	118-014	237500	\$2,042.50
ZABORSKI, ERIK C	110-001	220500	\$1,896.30
ZAHN, PAUL E. & TERRI J TRUSTEE	111-008	147100	\$1,265.06
ZAPPONE, DON D.	211-021-1	133700	\$1,149.82
ZEITLIN, ROBERT & JUDITH F	124-008	1693800	\$14,566.68
ZEN-MOON LLC	203-029-1	55600	\$478.16
ZIENTARA, GARY	118-030	99300	\$853.98
ZUBER, WILLIAM, ROBERT R., TRUSTEES & ANDREW R., TRUSTEE	210-060	321600	\$2,765.76



Outstanding Balance By Period Tax Year 2023

Acct.	Name	Year	Orig. Tax	Amt. Due
436	AMBROSE, EDITH	2023	\$2,590.32	\$2,566.37
295	ARMSTRONG, JEFFREY B	2023	\$1,259.90	\$3.43
1282	BARROS, ANTONIO	2023	\$310.46	\$299.90
831	BEAUCAGE, EMILE	2023	\$1,569.50	\$1,569.50
896	BEAUCAGE, EMILE	2023	\$202.10	\$202.10
1184	BENNER, ARNOLD L	2023	\$1,579.82	\$1,579.82
589	BENNER, NORMAN, II & DAWN	2023	\$620.63	\$620.63
597	BENNER, RYAN	2023	\$681.12	\$681.12
597	BENNER, RYAN	2023	\$281.22	\$281.22
1230	BOWDEN, LEWIS	2023	\$1,340.74	\$1,340.74
425	BROWN, EDWARD C, III & NORMA J., TRUSTEES	2023	\$6.02	\$6.02
1144	BROWN, EDWARD C, III & NORMA J., TRUSTEES	2023	\$2,154.30	\$2,142.66
1285	CAMPBELL, DANIEL E	2023	\$1,668.40	\$1,668.39
1340	CAMPBELL, DARLENE	2023	\$2,163.76	\$2,163.76
1298	CHANCE, ZOE B.; TRUSTEE	2023	\$2,352.96	\$2,352.96
1428	CHRIST, JAMES:HEIRS OF	2023	\$790.34	\$790.34
585	CHRIST, JON A.	2023	\$3,185.44	\$3,185.44
911	CHRIST, JON A.	2023	\$61.92	\$61.92
311	CONNELLY, JAMES W., III	2023	\$943.42	\$943.42
184	COOMBS, JOAN	2023	\$732.72	\$732.72
760	DEEMS, DAVID	2023	\$4,860.72	\$3,360.72
947	DELANO, KENDALL JR	2023	\$1,097.36	\$1,097.36
262	DELANO, KENDALL N., JR.	2023	\$972.66	\$972.66
1431	EHLE, WESLEY J	2023	\$2,681.48	\$2,080.34
923	ELLIS, HELEN L	2023	\$2,049.38	\$2,049.38
659	EMERSON, TERRY W	2023	\$356.04	\$356.04
836	EMERSON, TERRY W	2023	\$2,121.62	\$2,121.62
1066	GAMAGE, THERESA M	2023	\$1,381.16	\$958.55
292	GENTHNER, LEROY, JR. & MARY	2023	\$1,485.22	\$1,485.22
83	GENTHNER, RODNEY R. II	2023	\$1,721.72	\$1,721.72
409	GENTHNER, STEVEN E	2023	\$1,995.20	\$1,995.20
1413	GENTHNER, STEVEN E	2023	\$595.12	\$595.12
5	GIGAHOMES REAL ESTATE	2023	\$1,538.54	\$1,535.83
192	GILCHREST, GABRIEL	2023	\$1,061.24	\$1,061.24
1138	GILCHREST, WILLIAM W., DEVISEES OF	2023	\$18.92	\$0.50
726	GLESSNER, IAN	2023	\$1,315.80	\$1,315.80
1129	GOODE, ALEXANDER GEORGE NELSON	2023	\$131.58	\$131.14
1130	GOODE, ALEXANDER GEORGE NELSON	2023	\$1,333.00	\$1,330.00
474	GRIFFIN, KEVIN PETER	2023	\$2,250.62	\$2,250.62
1185	HANKS, INGA E	2023	\$4,302.58	\$4,302.58
766	HAVENER, MARK	2023	\$369.80	\$369.80
1198	HAVENER, MARK	2023	\$1,552.30	\$1,552.30
194	HAVENER, PATRICIA	2023	\$1,035.44	\$1,035.44

Acct.	Name	Year	Orig. Tax	Amt. Due
159	HEARN, J WOODROW	2023	\$2,133.66	\$2,130.75
1309	HENRY, JOSEPH M	2023	\$1,749.24	\$1,749.24
150	HILL, ALAN T	2023	\$6,074.18	\$17.72
1121	HOVELL, DAVID, JR.	2023	\$2,802.74	\$2,802.07
1367	JENKINS, JAMIE	2023	\$172.00	\$172.00
485	LASH, MARILYN	2023	\$1,601.32	\$1,601.32
656	LICHTMAN, JOHN R	2023	\$8,709.38	\$2,241.20
243	LINDSEY, TAMMY J	2023	\$608.02	\$608.02
723	LUX, GAYLE E.; TRUSTEE	2023	\$6,088.80	\$0.80
353	MARTIN, KYLE	2023	\$1,067.26	\$1,067.26
762	MAXCY, KELLY J	2023	\$387.00	\$387.00
926	MCLELLAN, EDWARD C	2023	\$4,569.18	\$4,564.73
1250	MCLELLAN, EDWARD C	2023	\$2,238.58	\$2,236.36
535	MERRIL, FLOYD	2023	\$513.42	\$513.42
684	MOONEY, WILLIAM ASR	2023	\$1,652.92	\$1,652.92
669	NYSTROM, BARBARA	2023	\$1,320.10	\$1,320.10
743	NYSTROM, BARBARA	2023	\$787.76	\$787.76
673	ORNE, MICHAEL	2023	\$630.38	\$630.38
1047	ORNE, MICHAEL	2023	\$213.28	\$147.06
357	PALERMINO, DAVID	2023	\$504.82	\$504.82
222	PARADIS, ALAN D.	2023	\$1,499.84	\$1,499.84
402	PARTRIDGE, RONALD E	2023	\$2,209.34	\$2,209.34
575	PERLS, TOM	2023	\$10,022.44	\$10,022.44
511	PIER HOLDINGS, LLC	2023	\$21,816.48	\$21,816.48
45	PILAMA CORP.	2023	\$315.62	\$315.62
111	PILAMA CORP.	2023	\$312.18	\$312.18
136	PILAMA CORP.	2023	\$236.50	\$164.98
137	PILAMA CORP.	2023	\$1,945.32	\$1,591.86
171	PILAMA CORP.	2023	\$278.64	\$278.64
185	PILAMA CORP.	2023	\$59.34	\$59.34
272	PILAMA CORP.	2023	\$1,081.88	\$1,081.88
347	PILAMA CORP.	2023	\$164.26	\$109.22
558	PILAMA CORP.	2023	\$720.68	\$629.52
631	PILAMA CORP.	2023	\$103.20	\$72.24
641	PILAMA CORP.	2023	\$97.18	\$97.18
694	PILAMA CORP.	2023	\$81.70	\$55.90
695	PILAMA CORP.	2023	\$155.66	\$107.50
709	PILAMA CORP.	2023	\$217.58	\$151.36
852	PILAMA CORP.	2023	\$114.38	\$79.12
999	PILAMA CORP.	2023	\$79.98	\$55.04
1092	PILAMA CORP.	2023	\$230.48	\$159.10
1093	PILAMA CORP.	2023	\$100.62	\$68.80
1112	PILAMA CORP.	2023	\$6,153.30	\$992.87
1159	PILAMA CORP.	2023	\$79.12	\$54.18
1182	PILAMA CORP.	2023	\$820.44	\$709.50
1275	PILAMA CORP.	2023	\$133.30	\$133.30
1347	PILAMA CORP.	2023	\$38.70	\$38.70
1167	POOLE, JEROME	2023	\$7,265.28	\$7,265.28
1171	POWELL, MARLENE	2023	\$664.78	\$664.78
53	RASMUSSEN, LETHA I.	2023	\$1,505.86	\$1,505.86
698	READ, KATHRYN D.	2023	\$264.02	\$264.02
1212	REED, BRIAN S	2023	\$3,949.98	\$2,352.56

Acct.	Name	Year	Orig. Tax	Amt. Due
661	REED, DANIEL L	2023	\$566.74	\$566.74
496	REED, WADE G	2023	\$2,248.04	\$2,248.04
1012	RICHARDS, JAMES	2023	\$948.58	\$948.58
1131	ROBINSON, TIMOTHY	2023	\$1,141.22	\$741.22
820	ROGGENTHIAN, DONNA Y, AS CUSTODIAN	2023	\$6,379.48	\$27.29
1031	ROSS, STEPHANIE	2023	\$1,170.46	\$1,170.46
31	SIMMONS, BERTHA M	2023	\$739.60	\$739.60
890	SIMMONS, CHRISTOPHER	2023	\$590.82	\$590.82
35	SIMMONS, CONLEY B	2023	\$1,401.80	\$1,401.80
1186	SIMMONS, KEITH A	2023	\$841.08	\$341.08
718	SOUZA, ROLAND E.	2023	\$2,350.38	\$2,350.38
702	TSARFATY, VERED	2023	\$6,946.22	\$6,946.22
755	TSARFATY, VERED; TRUSTEE	2023	\$427.42	\$427.42
818	TSARFATY, VERED; TRUSTEE	2023	\$424.84	\$424.84
257	TUCKER, JAMES W	2023	\$993.30	\$972.48
866	WEAVER, JESSE J	2023	\$1,243.56	\$1,243.56
1421	WILLIAMS, STEPHEN	2023	\$4,725.70	\$4,724.78
1166	WILSON, DAVID H. JR	2023	\$1,892.86	\$1,892.86
1382	WOTTON, JASON	2023	\$215.00	\$215.00
1234	WOTTON, MARK E	2023	\$204.68	\$204.68
536	WYMAN, LEITA M	2023	\$1,358.13	\$1,358.13
574	ZAHN, PAUL E. & TERRI J.; TRUSTEE	2023	\$1,265.06	\$1,265.06
			\$205,339.68	\$167,726.24

Non Zero Balance Year 2022

Acct.	Name	Orig. Tax	Amt. Due
831	BEAUCAGE, EMILE	1,767.23	1,836.61
896	BEAUCAGE, EMILE	272.08	280.62
239	BURNS, CHAD	387.44	400.68
1340	CAMPBELL, DARLENE	2,312.27	2,403.83
1309	HENRY, JOSEPH M	1,762.05	1,820.66
353	MARTIN, KYLE	819.92	851.80
673	ORNE, MICHAEL	720.56	498.14
1047	ORNE, MICHAEL	283.75	292.77
357	PALERMINO, DAVID	686.86	712.28
402	PARTRIDGE, RONALD E	2,357.64	2,451.05
698	READ, KATHRYN D.	335.59	346.72
661	REED, DANIEL L	651.86	675.86
1031	ROSS, STEPHANIE	1,277.92	1,327.39
890	SIMMONS, CHRISTOPHER	676.49	645.49
866	WEAVER, JESSE J	1,329.83	1,381.42
1382	WOTTON, JASON	386.15	374.22
1234	WOTTON, MARK E	274.67	283.32
574	ZAHN, PAUL E. & TERRI J.; TRUSTEE	1,375.13	1,428.56
		<u>17,677.44</u>	18,011.42

Select Board Report

It was a quiet year for the Town of Friendship but here is a bit of what has been done.

The Town voted to purchase a new back hoe for the Highway Department and the Road Commissioner and his crew have been putting it to good use. They work diligently before and after storms, tending to the trees and debris to make our Town safer for us all. Thank you Highway Department!

Friendship Day was yet again a success even though the crowd was smaller than usual. Although there will be some changes, we WILL be having Friendship Day this year so keep an eye out for information. The date and agenda is to be determined but meetings are in the works.

We have been attending to the Town properties and working on maintenance. As most of you may have noticed, the Fire Pond by the Hahn Community Center has been worked on this year. Dunbar Tree Service cut down 5 trees that were dead and the Highway Department cleared the area by the fence, put a new gate in and put crushed stone down. It looks great along with the freshly paved parking lot. Take a drive by and see how it looks!



Left to right: Hope Wotton, Elizabeth Dismore, Arthur “Bubba” Thompson Jr.

Our annual Holiday Night of Lights this year went off with a “bang” and was a great time for friends and families with a perfect ending of fireworks, thank you Selectmen Thompson for the great show! And thank you to everyone who participated in making this new Town event so awesome! We truly enjoyed the whole festivity, the beautiful tree and NOEL star on the roof, the carols, the fire pits and the hot cocoa made for a wonderful start to the Holiday Season.

Respectfully submitted,
Town of Friendship Select Board:
ELIZABETH DINSMORE
ARTHUR “BUBBA”
THOMPSON JR.
HOPE WOTTON



WILBUR MORSE
FRIENDSHIP, MAINE

Selectmen's Financial Report

The Selectmen's financial report includes what was raised and expended from each account. It also includes the persons who received payment from an account. The report concludes with the information on under expended, over expended and carryovers.

Please refer to other parts of the Town Report for information on Trusts, payment of taxes, etc. Finally in the Auditor's portion of the book, a report from the selectmen entitled Management Discussion and Analysis from the year ending December 31, 2023 is included.



**Expense Summary Report — ALL Departments
Ending on December 31, 2023**

Account	Budget	Debits	Credits	Unexpended Balance	Percent Spent
10 - GENERAL GOVERNMENT	259,445.00				
11 - Incidentals	12,000.00	7,404.74	-	4,595.26	85.39
12 - Office Salaries	159,525.00	148,580.97	334.75	11,278.78	61.71
13 - Town Report	4,200.00	3,697.00	-	503.00	92.93
14 - Town Meeting/Meetings	2,500.00	1,840.63	-	659.37	88.02
15 - Payroll Taxes	35,000.00	21,400.59	29.73	13,629.14	73.63
16 - Assessors	36,220.00	36,556.37	550.00	213.63	61.06
17 - MMA	3,000.00	2,971.00	-	29.00	99.41
18 - Contingency	7,000.00	-	-	7,000.00	99.03
20 - PROTECTION	219,080.00				
21 - Waldoboro Ambulance	106,610.35	90,770.32	19,899.30	35,739.29	66.48
22 - Fire Department	75,750.00	75,496.62	-	253.38	99.67
23 - Street Lights	8,000.00	6,402.74	-	1,597.26	80.03
24 - Insurance	30,000.00	38,881.00	-	(8,881.00)	129.6
25 - Harbormaster/wharf	12,500.00	9,271.09	-	3,228.91	74.17
26 - Emergency Management	5,211.00	2,141.29	-	3,069.71	41.09
27 - Animal Control	5,100.00	4,988.76	-	111.24	97.82
28 - Code Enforcement	21,230.00	20,542.83	-	687.17	96.76
29 - Shellfish Ordinance	34,303.52	14,897.68	10,000.20	29,406.06	14.28
30 - HIGHWAYS	320,710.00				
30 - Road Comm. Salary	45,500.00	45,500.00	-	-	100
31 - Common Roads	61,710.00	39,029.68	-	22,680.32	63.25
32 - Snow Removal	113,500.00	111,490.04	58.83	2,068.79	98.18
33 - Resurfacing Roads	215,484.00	199,599.08	-	15,884.92	92.63
40 - BUILDINGS	101,850.00				
41 - Hahn Community Center	16,200.00	16,065.47	1,150.00	1,284.53	92.07

continued next page

42 - Town Office	37,150.00	33,018.06	54.00	4,185.40	88.73
43 - Public Library	23,500.00	19,623.70	-	3,876.30	83.51
44 - Town Maintenance	57,815.27	27,265.50	-	30,549.77	47.16
50 - HEALTH/SANITATION/SOCIAL	127,448.00				
51 - Solid waste/Transfer	90,000.00	94,597.00	-	(4,597.00)	105.11
52 - Septic Dump	2,500.00	2,300.00	-	200.00	92
53 - General Assistance	1,000.00	-	-	1,000.00	0
54 - Social Service	23,948.00	23,994.49	-	(46.49)	100.19
55 - Recreation Department	6,068.42	150.00	-	5,918.42	2.47
56 - Recreation Ball Field	2,500.00	1,561.21	-	938.79	62.45
57 - Veterans Memorial	5,123.08	134.96	-	4,988.12	2.63
58 - Friendship Day	13,170.00	14,762.15	-	(1,592.15)	112.09
59 - Cemeteries	1,760.00	-	-	1,760.00	0
60 - COMMUNITY DEVELOPMENT	6,250.00				
61 - Planning Board	4,900.00	3,130.82	42.88	1,812.06	63.02
62 - Mid Coast Planning Commission	600.00	-	-	600.00	0
63 - Conservation Committee	750.00	316.59	-	433.41	42.21
64 - Comprehensive Plan	4,201.58	-	-	4,201.58	0
70 - DEBT SERVICE	94,013.00				
70 - Debt Service	94,013.00	-	-	-	-
80 - OTHER	2,712,024.00				
81 - SAD #40	2,337,837.00	2,337,837.04	-	-	0
82 - County Tax	370,487.00	370,487.00	-	-	0
84 - Plumbing Permits	-	3,067.50	-	(3,067.50)	0
85 - Taxes	-	16,424.11	1,411.26	(15,012.85)	0
86 - Legal Defense	16,903.83	1,090.00	-	15,183.83	6.45
87 - Landfill Maintenance	1,200.00	800.00	-	400.00	66.67
88 - Stormy Riders Snowmobile	-	-	681.86	681.86	0
90 - OTHER MISC/WARRANTS	27,054.00				
92 - Misc Warrant Articles	-	187,432.40	92,000.00	(95,432.40)	0
95 - Selectmen Emergency	27,054.00	-	-	27,054.00	0
FINAL TOTALS	4,133,025.10	4,035,520.97	126,213.00	223,716.90	

Carry Overs - 2024

Legal	\$14,430.83
Property maintenance	\$30,549.77
Comprehensive planning	\$4,210.58
Ambulance	\$35,739.29
Clam Ordinance	\$29,406.06
Overboard discharge grant	\$140.00
Friendship day start up	\$6,500.00
Harbor parking lot	\$453.00
Veteran's memorial	\$4,988.12
EMA shelter	\$3,711.00
Recreation	\$5,918.42
Cemeteries	\$1,760.00
Town garage water	\$3,425.64
Town landing	\$1,904.14
Surveys	\$5,000.00
Sidewalks	<u>\$1,100.00</u>
Total	\$149,236.85
Donation Checking Accounts	
School lunch donation fund	\$3,020.91
Friendship families in need donation account	\$24,299.92
Heating oil donation fund	<u>\$20,901.31</u>
Total	\$48,222.14
Capital Accounts	
Wharf Replacement	\$85,552.96
Capital Improvement	\$33,949.93
Vehicle Replacement	\$86,594.99
Local Road Assistance	\$34,046.68
Hahn Community Center	\$7,887.09
Library Expansion	<u>\$80,926.84</u>
Total	\$330,902.30
Town Acceptance	
State Revenue Sharing	\$129,961.81
Local Road Assistance	\$17,756.00
Homestead Exemption	<u>\$77,129.00</u>
Total	\$224,846.81

2023**Town Office Payroll**

Hope Wotton	\$3,708.00
Arthur "Bubba" Thompson Jr.	\$3,785.25
Elizabeth Dinsmore	\$3939.75
Kathleen MacLeod	\$53,000.00
Jessica Tainter Murphy	\$49,920.00
Hannah Eaton	\$1,402.50
Karen Stevenson	\$2,317.60

Assessors

Victor Motyka	\$8,099.00
Pamela Cabanas	\$6,826.00
John Homon	\$8,983.50

Fireman Payroll for 2022

Kevin Benner (Chief)	\$7,000.00
Alex Benner (Lieutenant)	\$3,400.00
Curtis Bramhall (Lieutenant)	\$3,200.00
Timothy Robinson	\$1,300.00
Robert Lary	\$100.00
Ryan Benner	\$1,400.00
Brady Simmons	\$2,000.00
Douglas Blasius	\$450.00
Nate Roberts	\$1,100.00
Ian Smith	\$400.00

Emergency Management Director

Philip Bramhall	\$1,500.00
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Animal Control

William Bachelder	\$843.99
Sarah Sawyer	\$2,531.97

Code Enforcement Officer

David Studer	\$17,304.00
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Shellfish Warden

Reggie Walker-salary	\$14,850.24
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Road Commissioner

Stewart Harrington	\$45,500.00
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Highway Department

Raymond Morrisette	\$5,780.00
Philip Bramhall	\$5,800.00
Myron Overlock	\$8,465.00
Ryan Benner	\$15,820.00
Nathan Roberts	\$7,440.00

Ehle, Wesley & Melissa**Map/Lot 113-049-1**

Reason: Assessor errors in transfer of property from Lash. Buildings had been omitted and property miscoded.

Building, Old value: \$0	New value: \$163,200
Land, Old value: \$311,800	New value: \$78,700
Abatement: \$601.14	

Friendship Farm LLC**Map/Lot 216-032**

Reason: Acreage incorrect. Corrected to 15.97 acres

Building, Old value: \$1,038,700	New value: \$1,038,700
Land, Old value: \$536,000	Land, New value: \$479,800
Abatement: \$483.52	

Goodwill, Karen**Map/Lot 104-014**

Reason: Building value reduced by assessor post committed valuation. Tax amount had been stabilized for 2023 at \$4,721.88

Building, Old value: \$288,700	New value: \$194,100
Land, Old value: \$295,500	Land, New value: \$295,500
Abatement: \$511.32	

Lash, Isaac J.**Map/Lot 113-049**

Reason: Building erroneously attributed to this parcel and should have been deleted upon split to Ehle.

Building, Old value: \$164,100	New value: \$0
Land, Old value: \$389,800	New value: \$389,800
Abatement: \$1,411.26	

Mackie, Heather**Map/Lot 127-018**

Reason: Parcel 127-018 had been combined into 126-001 for tax purposes. A supplemental tax bill has been issued to account 1245.

Building, Old value: \$0	New value: \$0
Land, Old value: \$424,200	New value: \$0
Abatement: \$3,648.12	

Neal, Sylvia**Map/Lot 113-013**

Reason: Account 470 should have been deleted from the 2023 commitment due to sale.

Building, Old value: \$0	New value: \$0
Land, Old value: \$10,600	New value: \$0
Abatement: \$91.16	

Orne, Michael**Map/Lot 214-043-1**

Reason: Building value had been erroneously increased.

Building, old value: \$24,800	New value: \$17,100
Land, old value: \$0	New value: \$0
Abatement: \$66.22	

Pilama Corp.**Map/Lot 207-006**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$94,400	New value: \$82,500
Abatement: \$110.94	

Pilama Corp.**Map/Lot 205-004**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$19,100	New value: \$12,700
Abatement: \$55.04	

Pilama Corp.**Map/Lot 205-002**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$27,500	New value: \$19,300
Abatement: \$71.52	

Pilama Corp.**Map/Lot 205-011**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0 New value: \$0

Land, Old value: \$83,800 New value: \$73,200

Abatement: \$91.16

Pilama Corp.**Map/Lot 205-008**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0 New value: \$0

Land, Old value: \$12,000 New value: \$8,400

Abatement: \$25.80

Pilama Corp.**Map/Lot 205-009**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0 New value: \$0

Land, Old value: \$18,100 New value: \$12,500

Abatement: \$48.16

Pilama Corp.**Map/Lot 205-005**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0 New value: \$0

Land, Old value: \$25,300 New value: \$17,600

Abatement: \$66.22

Pilama Corp.**Map/Lot 207-003**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0 New value: \$0

Land, Old value: \$13,300 New value: \$9,200

Abatement: \$35.26

Pilama Corp.**Map/Lot 207-007**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$9,300	New value: \$6,400
Abatement: \$24.94	

Pilama Corp.**Map/Lot 207-008**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$26,800	New value: \$18,500
Abatement: \$71.38	

Pilama Corp.**Map/Lot 207-009**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$11,700	New value: \$8,000
Abatement: \$31.82	

Pilama Corp.**Map/Lot 205-003**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$12,000	New value: \$8,400
Abatement: \$30.96	

Pilama Corp.**Map/Lot 205-010**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$9,200	New value: \$6,300
Abatement: \$24.94	

Pilama Corp.**Map/Lot 205-006**

Reason: Tree growth value per acre had been erroneously increased during revaluation by the town assessors.

Building, Old value: \$0	New value: \$0
Land, Old value: \$226,200	New value: \$185,100
Abatement: \$353.46	

Richards, James L.**Map/Lot 111-023**

Reason: Two Sheds had been removed from property previous to April 1, 2022.

Building, Old value: \$25,600	New value: \$15,400
Land, Old value: \$125,200	New value: \$125,200
Abatement: \$87.72	

Richards, James L.**Map/Lot 111-023**

Reason: Two Sheds had been removed from property previous to April 1, 2022.

Building, Old value: \$25,600	New value: \$15,400
Land, Old value: \$125,200	New value: \$125,200
Abatement: \$87.72	

Richards, James L.**Map/Lot 111-004-2**

Reason: All buildings had been removed from property previous to April 1, 2022.

Building, Old value: \$30,900	New value: \$0
Land, Old value: \$0	New value: \$0
Abatement: \$265.74	

Wallace, Harlan L.**Map/Lot 126-015-01**

Reason: Land value reduced due to lack of access

Building, Old value: \$0	New value: \$0
Land, Old value: \$25,000	New value: \$17,500
Abatement: \$64.50	

Weeks, Kristen**Map/Lot 225-003-4-3**

Reason: Buildings are on another account

Building, Old value: \$5,000 New value: \$0Land, Old value: \$10,800 New value: \$10,800

Abatement: \$43.00

White, Elizabeth & Reginald**Map/Lot 124-024**

Reason: A calculation error was discovered resulting in an incorrect land value.

Building, Old value: \$214,900 New value: \$214,900Land, Old value: \$883,300 New value: \$785,500

Abatement: \$841.08

Yambor, Robert J.**Map/Lot 208-005**

Reason: Building value lowered due to previously unrecognized deterioration in barn.

Building, Old value: \$116,400 New value: \$79,300Land, Old value: \$120,800 New value: \$120,800

Abatement: \$319.60

Supplemental Tax Bills for tax year 2023

Advent Church Parsonage

Account # 1268 Map/Lot 110-033(1)

Reason: One acre LOT had not been included in the assessed value of Act 1268, 20 Bradford Point Road.

Amount of value: \$72,500

Amount of taxes: \$623.50

Allen, Jamie S.**Account #481 Map/Lot 203-014**

Reason: Act 481 was omitted from the 2023 town wide valuation increase by assessor's error.

Amount of value: \$21,800

Amount of taxes: \$187.48

Benner, Ryan**Account #597 Map/Lot 214-029**

Reason: Account 594 was erroneously omitted from the town wide valuation increase of 45%.

Amount of value: \$32,700

Amount of taxes: \$281.22

Mackie, Heather**Account #1199 Map/Lot 127-017**

Reason: The land value on Act. 1199 was erroneously omitted from the town wide valuation increase of 45%.

Amount of value: \$129,100

Amount of taxes: \$1,110.26

Mackie, Heather**Account #1245 Map/Lot 126-001**

Reason: Acreage from Act. 808 were added to Act 1245 for tax purposes.

Amount of value: \$124,800

Amount of taxes: \$1,073.28

Roberts, Sarah W. Devises of; & Roberts, Arthur R.; Pers Rep**Account #806 Map/Lot 117-005**

Reason: Account 806 was erroneously omitted from the town wide valuation increase of 45%.

Amount of value: \$126,500

Amount of taxes: \$1,087.90

Wallace, Harlan L.**Account #1432 Map/Lot 126-015-1**

Reason: This one acre split had not been recorded in the original tax assessment.

Amount of value: \$25,400

Amount of taxes: \$218.44

Whittaker, Justice**Account #986 Map/Lot 214-020**

Reason: Act. 986 was erroneously omitted from the town wide valuation increase of 45%.

Amount of value: \$58,900

Amount of taxes: \$490.80

Zuber, William R.; Trustee& Zuber, Robert R. & Andrew, F.; Trustees**Account #269 Map/Lot 210.060**

Reason: Act. 269 was erroneously omitted from the town wide valuation increase of 45%.

Amount of value: \$144,000

Amount of taxes: \$1,238.40

Treasurer Trust Funds

East Friendship

Jameson-Bradford	\$3141.65
Abram Conant	\$98.99
George C. Conant	\$53.37
Niemi Lot	\$684.86
William & Olive Orne	\$984.78
Matilda Wuori	<u>\$704.52</u>
Subtotal:	\$5,668.17

Lawry Cemetery

A. Winchenpaw & J. Webb	<u>\$1,469.77</u>
Subtotal:	\$1,469.77

Old Village

Horatio Brown Lot	\$3,643.47
Ervan & Josephine Burns	\$431.14
James R. Burns	\$78.83
Martha E. Creamer	\$3,149.05
Elijah Davis	\$901.27
Zebulon Davis	\$77.03
Frank Hall	\$588.26
Eda J. Lowry	\$1,706.91
Clement V. Luce	\$0.00
James Parsons	\$2,060.46
Wilbur A. Morse	\$2,927.37
Leslie & Emery D. Morton	\$1,415.98
Lew Wallace	\$5,829.33
Margaret Morton	\$610.07
Herbert Simmons	\$591.81
Alton Thompson	\$589.58
Ray Winchenpaw	<u>\$1,149.31</u>
Subtotal:	\$25,749.87

Harbor Cemetery

Walter & Ella Anderson	\$547.82
Ernest Beckett	\$401.25
Wm & Genie Bramhall	\$181.53
Edward & Annie Bramhall	\$179.48
Bernard Brow	\$328.57
Almon & Florence Burns	\$289.30
Elbridge Burns	\$400.05
Ernest & Georga Burns	\$401.26
James E. Burns	\$486.00
Leslie Burns	\$401.26
Orrin Burns	\$1,302.11
Charles Carter	\$254.77
Elroy & Ethel Carter	\$485.82
Lauriston & Lois Davis	\$2,705.74
Nelson & Lettie Collamore	\$229.22
Silas Davis	\$254.77
Lauriston Davis	\$254.75
George Eaton	\$254.78
William Eaton	\$254.79
Blanche Fullerton	\$474.55
Hall-Brown Lot	\$3,891.76
Hugh McKean	\$547.82
Frank & Leora Miller	\$254.76
Hattie Morse	\$2,312.15
Winona Olson	\$328.03
Crosby Prior	\$474.55
Elmer & Bernice Prior	\$254.75
Sidney & Clara Prior	\$254.75
Eliz & Clement Rhinehart	\$474.55
Robinson & Napler Lots	\$1,206.95
Julia Rubenstein	\$401.24
Mertland Simmons	\$866.86
Owen & Paul Simmons Lots	\$840.59
Randall Simmons	\$1,343.39
Fred Stanley	\$1,792.96
Rodney Thompson	\$1,426.73
Archie Wallace	\$254.76
Sumner Whitney	\$1,792.96
Eldridge Wincapaw	\$2,721.96

continued next page

Fessended Wincapaw	\$1,303.77
Wesley Wincapaw	\$73.76
Francis Winchenbaugh	\$547.82
Edmund & Beulah Wotton	\$254.76
Frank Wotton	\$328.03
Peter & Debora Murphy	\$268.18
J. Wotton & H. Parsons	<u>\$2,114.67</u>
Subtotal:	\$35,110.25

Friendship “New” Harbor Cemetery

Norman & Marjorie Grey	\$6,431.59
Alice & Lew Partridge	\$327.64
James Collard & Karen Kaler- Plot	\$324.12
James Collard & Karen Kaler-perpetual care	\$1,296.52
Gerald Allen, Debra Feltis & Roger Feltis	\$1,310.59
Philip Hogan	\$541.67
Gary & Shelia Delano	\$1,150.69
Ruth S. Johnson Family Plots	\$3,149.15
Nancy & Richard Nelson	\$1,142.58
Gordon & Barbara Simmons	\$269.31
Heidi Simmons-perpetual care	\$494.18
Ronald Weeks-perpetual care	<u>\$494.18</u>
Subtotal:	\$16,932.22

Long Island

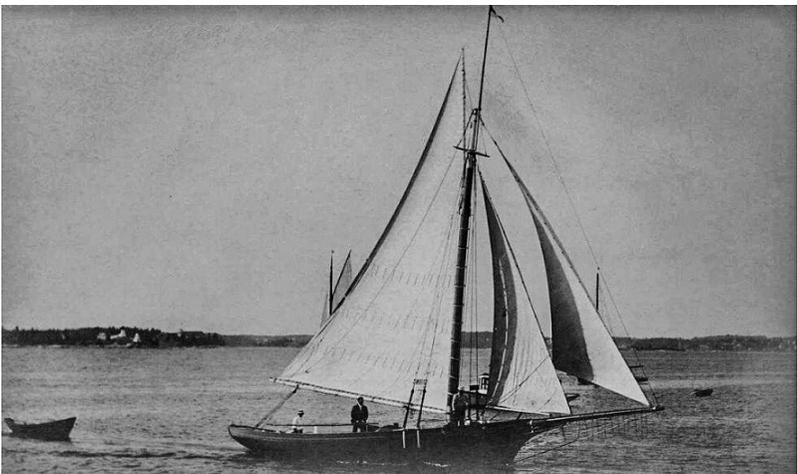
Moe Berber	\$144.20
Maude S. Shea	\$5,617.33
George Simmons	\$976.04
James Simmons	<u>\$526.92</u>
Subtotal:	\$7,264.49

Roadside

M. Lawry & A. Barbour	\$1,019.14
Leonard Condon	\$1,217.69
Randall J. Condon	\$861.16
William Condon	\$0.00
Adams D. Lawry	\$1,979.04
Cemetery Lots	\$1,078.81
Ellis Lawry	\$8,594.52
Elbridge Wotton	<u>\$885.93</u>
Subtotal:	\$15,636.29

Non-Cemetery Funds

Hahn Center	\$997.22
Library Expansion	\$0.00
Local Road Asst.	\$0.00
Water District	\$172,104.75
Waldoboro Transfer Station	\$0.00
Wharf Replacement Fund	\$0.00
Capital Improvement/Vanguard Prime	\$0.00
Vehicle Replacement	\$0.00
Subtotal:	\$173,101.97



Vital Records

The fees for Vital Records are

Marriage License - \$40.00

Birth, Death and Marriage 1st Certified - \$15.00

Certified after the 1st - \$6.00

Town Clerk Licenses and Registrations 2023 Dogs Requiring Licensing

All dogs must be licensed when they reach 6 months or older. Police dogs and guide dogs for the blind or deaf must be licensed but are exempt from the license and recording fees.

All dogs must be licensed by February 1st of each year unless the dog is less than 6 months of age. If the dog is 6 months or more, or a person becomes the owner or keeper of a dog aged 6 months or more after October 15th of any year, then they may wait to license the following year. If the dog is 6 months or more, or a person becomes the owner or keeper before October 15th of any year, they have 10 days to license their dog.

Note: A dog must be licensed whether the dog goes outside or not. Licensing is a disease control (i.e. rabies) mechanism and in the best interest of the public at large.

State Mandated Fees:	2023
Male or Female	\$11.00
Spayed or Neutered	\$6.00
Kennel (every 1-10 dogs)	\$40.00
Late Fee (after January 31, per dog)	\$25.00

Rabies certificates and spaying/neutering certificates are required at time of licensing. The Town's record should show if the dog is up to date.

Inland Fisheries and Wildlife

Hunting/Fishing License and Recreational Vehicles

We now do all transactions for Inland Fisheries and Wildlife through their MOSES program. Some improvements are: no longer issuing temporary boat stickers; your registration/license is part of the system the moment the transaction takes place and being able to access your information through any MOSES agent. Having the ME number or serial number is necessary for re-registering. One advantage for licensing is being able to add to your license throughout the year and still carry one license, and if you purchase a license not in our office, having access to proof of a previous license issued to an individual. Our bill is now monthly, not by warrant, and includes everything from recreational vehicles, sales tax and hunting/fishing licenses.

Code Enforcement Officer

The regular office hours for the Code Enforcement Officer are 9am to 3 pm on Thursdays. Exceptions are made for CEO/LPI training sessions and holidays which occur on Thursdays. I usually attend Planning Board meetings and meet with Selectmen as needed. Inspections are by appointment. I do make myself available for site visits to help resolve any issues or questions you may have. See contact information below. It is better to seek my opinion or permission, rather than forgiveness for some unintended violation.

While most matters are routine, recent storms have created issues with clean up, especially in the Shoreland. Our Shoreland ordinance requires consultation with the CEO when removing hazard or damaged trees, especially in the first 75 feet of the shore. The rules require that tree canopies and vegetation be maintained. So if you remove them they may have to be replaced, perhaps with smaller vegetation.

Anyone who is renting their property for short term rental (less than 30 days) will need use approval from the Planning Board, unless you are a full-time resident on the property.

Many projects in the shoreland zone are regulated by the state and need their permission, too. I am always available for consultation, if you are planning any project. I appreciate the cooperation of many to resolve any problems that occur.

Plumbing Permits issued:

Septic 14, Internal 9, Total 23

Building/ Shore land and Use permits issued:

CEO 17, Planning Board 10, Total 27

Respectfully submitted,
DAVID STUDER, CEO/LPI

Office: 207-832-8224 Home: 207-845-2352 Cell: 207-323-1368
e-mail home: irenic@fairpoint.net office: ceofriendship@roadrunner.com

Planning Board

The Friendship Planning Board meets regularly on the second Monday of the month at 7:00 p.m. at the Friendship Town Office.

Copies of ordinances including standards of operation, sedimentation control, and application forms for building permits, landscaping, road building, subdivisions, establishing a business or other changes of use or existing businesses or creating an apartment are available from the Town Clerk. Assistance is also available from the Code Officer.

Reviewing current ordinances will be an important project for the coming year, especially since the Shoreland Zoning Ordinance has been significantly amended recently. Also see the CEO report.

Another issue that has been reviewed by the Planning Board is the permitting of property for rent, such as Air B&B vacation rental. The existing land use ordinance does not require a permit for some types of rentals. However, any B&B rental where the property is **not the principal residence of the owner** is considered an Inn, Lodge, or Motel use, and needs Planning Board approval. Camping site rentals also need approval from the CEO or Planning Board. Currently no new residential uses such as short term rentals are allowed uses in the Marine Activities and Commercial Fishing zones.

In 2023 the Planning Board reviewed 10 projects, including 5 wharf and/or shoreland stabilization projects, 8 dwellings, 1 camp site. The combined total with the CEO approvals are 27, which is a decrease of 16 over last year.

Respectfully submitted,
DOUGLAS BLASIUS, Chair
RIT ROBERTS
SHERRIE REED
MARILYN LASH
THERON THIBODEAU
PHILIP PRATT
LOREN CLARK

Friendship Fire Department

The fire department has continued to shrink in its membership, anyone that is interested please contact the fire department or one of its members. Junior members are allowed at age 16. We truly need the community's help to boost membership. With our current membership there are times when all are working and we have no one available to respond. I know it can be time-consuming but the skills learned and the satisfaction you get from assisting the community cannot be found elsewhere.

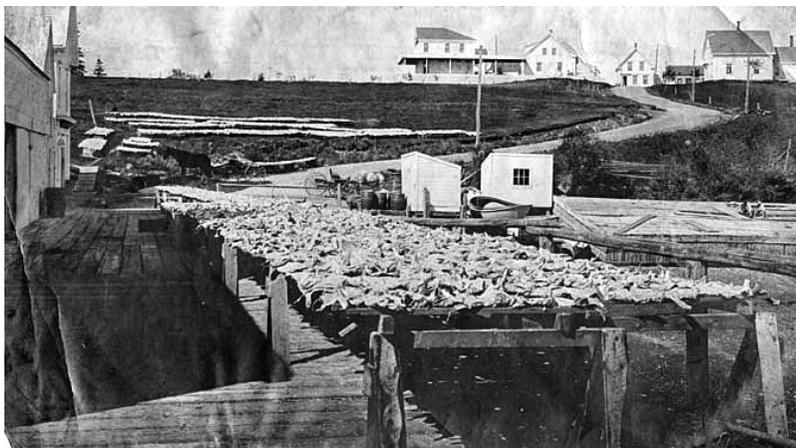
In recent storms, you saw cones placed where there were un-safe conditions. Please do not run over these cones, they are placed there for our community's protection. No line, whether it's power or something else, should ever be touched. Power is able to travel long distances in many circumstances; staying away from any lines keeps everyone safe.

Remember all open burns require a permit. They are now able to be obtained online for free at: maine.gov/burnpermit or the town office.

We would like to thank all the wharves for their lobster donations on Friendship Day as well as everyone else for their support of the fire station. Knowing we have the community behind us is truly appreciated!

Remember if you need the fire department for anything call 911 first. It is the quickest way to get us there.

Respectfully submitted,
KEVIN BENNER



The Friendship Ambulance Auxiliary Foundation (FAAF)

The FAAF was pleased to support many excellent programs in 2023, including:

- Organizing a free first aid and CPR course in June. We had many residents attend and learn vital skills from our friends at Waldoboro EMS.
- Providing financial support for continued EMS coverage for Friendship.
- Co-sponsoring September's annual free Friendship flu vaccine and health clinic. Please see Dr. Li's Health Officer report for details on this successful event.
- Donating a rolling food cart to our community Friendship-Cushing Food Pantry.
- Organizing a supply of opioid overdose kits (NARCAN®) in the town's public AED cases.
- Supplying Friendship seniors with free medical alert button systems.
- Maintaining a small supply of medical equipment for loan. These include a wheelchair, knee scooter, crutches, walker, shower chair, pulse oximeter, touchless thermometer, and bedside commode. Contact us by email (info@healthyfriendship.org) if you want to borrow equipment. The service is free of charge.
- Pursuing programs for bringing mental health services to Friendship. Be reminded that anyone experiencing difficulties may dial 988 for support with a mental health crisis.

The mission of the Friendship Ambulance Auxiliary Foundation is to provide services that improve and support the health of our town. Please contact us if you have an idea for us to pursue. We may be reached by email at info@healthyinfo.org, through the town office, or through our mailing address at PO Box 103, Friendship, ME 04547. Our website is www.healthyfriendship.org.

Originally started as the Women's Ambulance Auxiliary in 1942, the Auxiliary has provided support for Friendship's residents for the past eight decades. In 2006, the organization underwent the arduous process of applying for and receiving nonprofit IRS 501(c)3 status and was formally renamed the Friendship Ambulance Auxiliary Foundation.

Our funding comes solely from your private donations. All of the programs sponsored by the FAAF have a direct impact on our community. To join in these efforts, consider making a donation to the FAAF. You also can leave a legacy by naming the FAAF in your will with the amount you wish to donate. The FAAF would like to acknowledge the dozens of people who in 2023 generously donated in memory of our good friend Arnold Benner.

Respectfully submitted,
TONI CAMPBELL
CECILY HAVENER
PAM KAHORA
KIM NEWBY
RIT ROBERTS
FAAF trustees



Emergency Medical Service

To: the Citizens of Friendship;

Good day Friendship, I am yet again honored to provide you with this report as the Chief of Waldoboro EMS. The Waldoboro EMS department is grateful and proud to have the honor of serving the beautiful coastal community of Friendship, Maine.

In the year 2023 Waldoboro EMS responded to 121 calls for service in Friendship. This was up a total of five calls for service in the year 2022, again staying true to the averages in the last several years.

Waldoboro EMS continues to work incredibly closely with the Friendship Selectboard to ensure EMS coverage for your town. Waldoboro has entered an interlocal agreement with Jefferson and Friendship. This allows a good working relationship between our towns and allows for seamless communication between our selectboards, me, and the Town of Friendship.

We continue to have advanced life support equipment stored in the Friendship Fire Department so that our responders who live in Friendship can provide excellent first response care prior to arrival of a Waldoboro ambulance. We currently have four people who are active on our EMS roster who reside in Friendship: One Paramedic, Two Advanced EMTs and an EMT. These individuals respond quickly in Friendship when available and called upon and are highly equipped to initiate patient care. A special thanks to our Friendship staff members for their dedication to service within their community.

I completed a full round of AED checks in Friendship in the early fall of 2023, so those life-saving devices are ready to go as needed and are located in the following areas.

- Fishermen's Heritage
- Benner's Wharf (next to Town Wharf)
- Friendship Town Office
 - Flood's Cove
 - Advent Church
- Davis Point Loop (2)
- Bramhall's Wharf

On Father's Day we held hands-only CPR, First-Aid, Stop the Bleed, Narcan and AED training at the Hahn Center. It was a great success. A special thanks to Sara Lash for her help with arranging the use of the Hahn Center, the Friendship Ambulance Auxiliary Association, the Waldoboro EMS employees who helped conduct the training, and most importantly the citizens who attended the training so that they could be better prepared in an emergency. Stay tuned for more opportunities like this one, in Friendship, in the future.

Dr. James Li continues in his role as the Waldoboro EMS Medical Director. We are grateful to have him. He is a wealth of knowledge and a true asset to this department and The Town of Friendship where he also serves as the Local Health Officer. Dr. Li likes to interact with the community and discuss the Waldoboro EMS operations. Tune into his submission to the town report as I suspect it will offer some good insight into potential public health related issues and offer guidance for such.

Our current roster includes:

15 - Paramedics

9 - Advanced EMTs

7 - EMTs

3 - Ambulance Operators

We staff two ambulances 24 hours a day, 365 days per year here at the Waldoboro EMS station at the Waldoboro municipal building.

We continue to work incredibly closely with Chief Kevin Benner and the Friendship Fire Department. We could not do what we do without them. We plan to continue working closely with FFD to provide excellent service to the Town of Friendship.

Thank you for your continued support of Waldoboro EMS. I look forward to many years of serving in this role and being a part of your community. I am in the office Monday through Thursday 8 am to 6 pm and the door is always open, feel free to stop in and ask any questions anytime. Be well and stay safe!

Respectfully submitted,
DEREK BOOKER, Chief
Waldoboro EMS

Emergency Management

Wow what a year of wind storms. The storms started with the May Day storm and then Hurricane Lee in September, two storms in December and two in January of 2024. While some storms had minimal damage to our town's properties, others had extensive damages to town properties and to many private properties on the mainland and island properties as well. While the ocean rises in temperature and air temps also rise this will introduce more storms with powerful wind and higher waves. Unfortunately with such storms will bring more damage. The experts say that we should start the mitigation process to ease the damage to our properties because of more frequent powerful storms are on the horizon.

The town's emergency shelter managers and I held a meeting of the volunteers to reconnect and to update our list of volunteers. At our meeting we had two guests: one from the Sheriff's Department and the other from Waldoboro EMS, so we could address issues and concerns in their response to the shelter if needed. We have been pretty lucky that with all the storms we haven't had to open the shelter. I am always in touch with the shelter managers when impending weather is on its way. The shelter management compiles a list of volunteers and has them on standby in the event that we may have to open the shelter. When the shelter is open, there will be signs in front of the Hahn Community Center and at the intersection of Routes 97 and 220 also on the radio and on the Knox County EMA website along with 211 website. You can also call me Philip Bramhall at 207-592-9361 or the town office at 207-832-7644.

If anyone should have a question or concern in a time of uncertainty give a call and I will see if I can find an answer or solution for you.

PHILIP BRAMHALL,
Emergency Management Director
207-592-9361

Road Commissioner

First, I would like to thank you for electing me as your Road Commissioner. I really enjoy working with the people of Friendship and the Select Board. Thank you also for voting to get a new backhoe. It was greatly needed as the old one was almost twenty years old and in need of a lot of repairs. The new backhoe is a great addition to our fleet!

I would also like to thank my crew Ryan Benner, Myron Overlock and Nate Roberts for doing a great job in taking care of our roads and equipment. You guys do an OUTSTANDING job!

Last year we paved part of Forest Lake Road, Davis Point Loop and Bradford Point Road plus all of Trunnel Lane, Shipyard Road and the Hahn Center Parking lot and walkway. Some of the projects for 2024 will be paving some roads, ditching, replacing culverts and cleaning up dead trees and debris that are on the road sides.

We will be doing our annual Road Side Cleanup April 20, 2024 so please mark your calendars! In years past we have had a huge turnout and are able to clean up our Town in no time at all!



As always, I have an open door policy. So if you have any questions, concerns or ideas please feel free to stop in, e-mail, text or call anytime. Cell 207-380-7857, office 207-832-6059, email friendshiptg@aol.com.

Thank you,
STEWART HARRINGTON,
Road Commissioner

Health Clinic

UPCOMING 2024 ANNUAL FREE TOWN HEALTH CLINIC.

**Mark your calendars now for Saturday, September 14, 2024
at the town hall from 8:00 am until 12:30 pm.**

Free town health clinic. Friendship had another successful and well-attended free town health clinic in September even though we had to postpone the clinic for a week due to Hurricane Lee. Many thanks to the five volunteers – Kim Newby, Jackie Eschle, Carrie Gordon, Cecily Havener, and Donna Sutphin – who helped me administer flu vaccines and provide free blood testing to town residents. For new residents to Friendship, this clinic is held once yearly to provide health screenings and flu shots at no cost to anyone associated with Friendship. It is scheduled in September so both summer and year-round residents can participate. Services provided are worth several hundred dollars per person, so it is a pretty good deal all around. I am immensely grateful to both the town and the Friendship Ambulance Auxiliary Foundation for providing the funding needed to purchase our supplies each year.





RECORD MAINE TICKBORNE DISEASES IN 2023

Maine continues to see a record-breaking burden of human tickborne disease. As of this writing in December 2023, Maine CDC recorded 2,706 cases of Lyme disease, 738 cases of anaplasmosis, 173 cases of babesiosis, 12 cases of hard tick relapsing fever, and five cases of Powassan. The number of Lyme cases was an all-time record for Maine. Maine also had five reported cases of alpha-gal syndrome (which causes a severe allergy to red meat) and two cases of ehrlichiosis, both of which are considered travel-related conditions in Maine. Lyme and other tickborne diseases do drop off in winter, but not completely. Ticks still bite humans whenever temperatures are above freezing. Thus, anyone who spends time outdoors, even on warmer winter days, is at risk of tick bites and subsequent tickborne illness. The Maine CDC asks physicians to consider testing anyone with a fever of unknown origin for tickborne diseases.

FREE or REDUCED COST HEALTH SERVICES: knoxclinic.org

I want to let everyone know about the Knox County Clinic, a relatively unknown free medical clinic that serves Friendship. Appointments are available once a week (Wednesday evenings) for medical care, dental services, and counseling. Despite being sometimes housed in the same building, this is not the same entity as the fee-based Pen Bay Walk-In Clinic. The Knox Clinic has been around for many years and has a very good reputation. So, if you need medical, dental, or counseling care and cannot afford it, this is a good option. Their phone number is 301-6996.

DIRECTORY of SERVICES: *211maine.org*

Along the same lines, this site is a good place to search for low-cost non-medical services such as housing, food, clothing, mental health, substance abuse, housing, and aging. Enter “Friendship” and choose it in the dropdown list on the page to see services that are nearest to town.

NUTRITION EDUCATION: *hannaford.com/health-wellness/dietitians/*

Hannaford grocery added a new service that provides on-line and some in-person courses by dietitians to help participants improve their nutrition.

In an age when a large number of Americans are unhealthy, good nutrition is key to improving and maintaining good health. To that end, we are fortunate to live in an area surrounded by small local farms that produce a diverse supply of vegetables, fruits, and meats. Wallace’s Market in town also gets credit for expanding their options to include many wonderful and healthy foods. Many of us also grow our own.

This year, 2024, will be my 20th year serving you as your town health officer. It has been an honor and pleasure for me to do so. I wish all who read this good health and good cheer.

Respectfully,
JAMES LI, MD



Friendship/Cushing Food Pantry

After a little more than a year, the Friendship-Cushing Food Pantry's new location has been a great benefit to all of the residents of both communities.

The decision to be open on both Wednesday and Saturday was scheduled as a trial and although it was convenient for some, the Board decided due to the location and the daylight saving hour change in the late fall that it would close on Wednesday and open for an hour later on Saturday morning from 9:00am to 12:00pm, with approximately 20 families coming in on Saturday morning.

We are again grateful for the donation of fresh fruits and vegetables from our local gardens as well as the monetary donations that help keep our pantry shelves and freezers stocked and available every week when we open!

Once again we would like to thank the Advent Christian Church for providing every family a turkey for Thanksgiving, and along with the donation of potatoes and other vegetables, we were able to provide many families with all the ingredients for a complete Thanksgiving dinner.

We said goodbye to Charlotte Gulezian as a Board member and would like to thank her for all the many years she has been a part of the Food Pantry. We are grateful that she will continue to be a Saturday morning volunteer, and we welcome Tom Nichols from Cushing as a new Board member. Our Board now has a good representation from both communities.

Our volunteers are the best! We always encourage anyone who has not had the opportunity to see our new Food Pantry to come by and see it. We always welcome visitors and anyone who has the interest to be a volunteer.

Respectfully submitted,
KAREN GOODWILL
RICH MOODY
WAX BRACKETT
ED KAHORA
TERI JUDSON
PAT NORBERG
KATHY MACLEOD

Harbormaster

Thank you for the opportunity to serve as Harbormaster. I took over for Butch in June and since then have issued 5 mooring permits, kept the Town Wharf clear of traps and gear, floats and boats, unless fishermen are working on their boats and need to stay tied up. I have also been managing the much needed parking in our Town. I have kept the parking lot clear at Harbor Cemetery as best that I could. PLEASE PARK AT HARBOR CEMETERY LOT IF YOU ARE GOING TO AN ISLAND OVERNIGHT and keep the parking for the fishermen closer to the wharves. It would be greatly appreciated! We are aware that our seawall is in need of repair and will be fixed as soon as we can. It took a pretty big hit with the big storms we just had in January of 2024. We hope this coming year is a great year with less damaging storms! If you have any questions or concerns please reach out.

Respectfully submitted,
SCOTT DELANO, Harbormaster
Cell number 207-242-8790



Shellfish Committee

Our shoreline clean-up done by Commercial and Recreational Clam License holders on Town Roadside Clean-up Day was a great success this year! It keeps our oceans clean and we plan on doing the same in 2024.

We are having issues with oysters filtering the water. They filter the water 100 times more than clams and by doing this they are eating all the food in the water that the clams would be eating. The clams won't reproduce from the seed and spore that was put down in 2018 and 2019 if there isn't enough food for them. The Shellfish Committee will be getting together to discuss what can be done to remedy this situation, as other towns have already dealt with this situation.

Thank you.

Respectfully submitted,
SCOTT DELANO,
Shellfish Committee Chair



Brent Olsen taking the trash to the dump from the shore line clean-up done in April, 2023.

Animal Control Officer

2023 season has come to an end! The year started out slow but during summer I was super busy. (I was warned this was the way) LOTS of barn/feral cats were caught, brought to the shelter, spayed or neutered and returned back to their colonies! Skunks seemed to be the hot tickets this fall; I caught over 15 I think? The year had brought many skunks, hawks, dogs, cats & raccoons! The town's people have been super helpful and supportive for the most part, which is nice! My only concern and hope for 2024 is I catch a few of the feral mom cats around Lash's Boat Yard. There seems to be a large colony of feral cats that are having kittens and leaving them up and down that road! A lot of which reside at the boat yard! The good news is the shelter will spay/neuter & get them up to date with rabies and they can be released back to the colony!

Aside from that, most captures have been easy and successful! Hoping the new year is the same!

I'll be sure to post a flyer at the town office for any upcoming free or reduced fee rabies clinics for anyone needing to update their animals!

Respectfully submitted,
SARAH SAWYER



Friendship Public Library

This past year offered several opportunities for the Friendship Public Library to serve the children of our town. We held story times for the Sunshine Nursery School students. During the summer vacation, Cullen Burke gave a three-session reading of stories from Brian Jacques' Redwall books, which was very well-attended. The fourth graders from Friendship Village School used the library's resources to study people from Friendship's history and each student learned about an individual and then portrayed them during a walk to those people's homes. Twenty-three children participated in our summer reading challenge. The library staff went to FVS in December, for the 250th anniversary of the Boston Tea Party, and taught the fifth-grade students about how Captain Robert Jameson, his brother Charles Jameson, and Eleazer Gay from Friendship (then Meduncook Plantation) participated in the historic event. The library also serves the homeschooling families in our area. Please let us know how we can help you with educational resources.

We continue to work on our plans for an addition to the library building. Donations by check can be made payable to "Town of Friendship" with "Library Expansion" in the memo line. Donations of securities can also be accepted. Please consider how you can help with this important project.

We have two computers, a fax machine, and a printer available for the public to use. Wifi is available 24/7 in the area outside of the library. To connect to it please select FPL GUEST from the list of available networks. It is not password protected.

We constantly add new books to our collection, and this means that we are continuously weeding out books. The library cellar is full of great books looking for new homes. These are free, but we always appreciate monetary donations for them. Our website is *friendshiplibrary.me* with links to our collection and to the Cloud Library where you can download e-books and audio books. We also offer Kanopy video streaming service to our residents. Contact the library for login info.

If we are closed or closing early on a snowy day, it will be posted on the library's Facebook page. You do not need a Facebook account to see our page.

Thank you to Wallace's Market for allowing us to use them as our "book drop." Thanks, also, to all who have volunteered during the past year to help us better serve our community. The library is open from October to May on Wednesday, 2 to 7 p.m. and Saturday, 9 a.m. to noon. From June through September, we are open Monday, 6 to 8 p.m., Wednesday, 2 to 8 p.m., Friday 1 to 4 p.m., and Saturday, 9 a.m. to noon. For more information, call (207) 832-5332 or email friendshippubliclibrary@gmail.com. Thank you for your continued support!

Respectfully submitted,
CELIA BRIGGS, Librarian



Library Treasurer

December 31, 2023

Balance on hand January 1, 2022		\$5,695.00
Income		
Maine Community Fund	4,060.00	
Donations	2,157.00	
Dividends	693.00	
Books sold	45.00	
Interest	2.00	
	6,957.00	6,957.00
Expenses		
Books	4,865.00	
Magazines	280.00	
Supplies	235.00	
Box Rent	170.00	
Printing	612.00	
Summer Reading Program	385.00	
Kanopy Streaming	270.00	
Misc.	198.00	
	7,015.00	7,015.00
Balance on hand December 31, 2023		<u>\$5,637.00</u>
Maine Community Fund	98,484.00	
Bonds and savings - One fund was withdrawn and placed with the library expansion fund	9,531.00	



Recreation Committee

Amanda Lash and Sarah Sawyer did an excellent job coaching basketball! We also had several parents help with the older kids.

Next year, Annie will coach the Kindergarteners, Amanda will be back to coach the 1st-3rd graders, and Jason will coach the 4th-6th graders. As always, if you are interested in coaching, let us know. We would love your help!

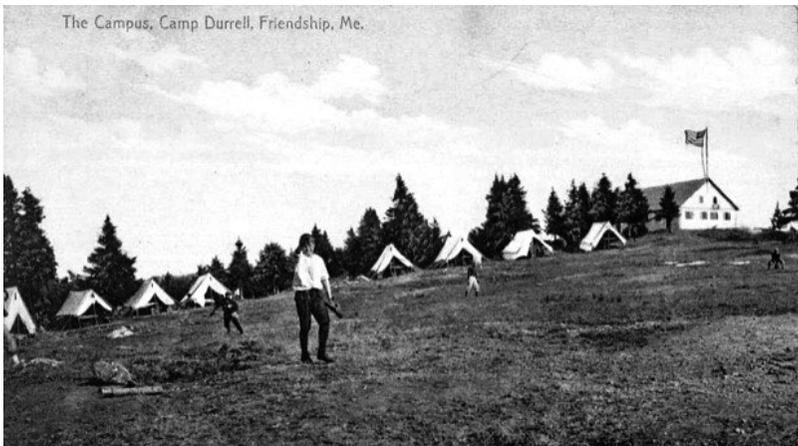
This year, we also got a new secretary, Tahereh Coq-Bruns. She will be helping with flyers and reports going forward and we are excited to have her on our team!

As many of you know, after over a decade of service to the Friendship Recreation Department, Wanda Benner retired, and we want to thank her for dedicating her time to our program. We also want to thank Sara Lash for all her work at the Hanh Center!

In 2024 we look forward to introducing several new programs, including spring and summer 5K and 1 Mile training programs. We also look forward to supporting Friendship Village School in the 2024 Winter Games!

If there are other activities you would like to see, or sports you are interested in coaching, please let us know.

Thanks for a great year!



Friendship Museum

With the help of our members and volunteers, we had a busy year at the Museum. High points of the summer were two lectures and video presentations by Irv and Neil Lash about the history of the Lash Brothers boat yard. Both lectures played to overflow audiences at the Museum Annex. A big hit with our visitors were special displays at the schoolhouse and the town office about the history of Friendship schools. Margaret Gagnon and Susan Cluff put much time and effort into researching the history, finding photographs and artifacts, and setting up the displays. Former Friendship school students and visiting teachers from around the country enjoyed the look back at the history of education in Friendship and its many one-room schoolhouses.

Our two buildings continue to demand a lot of attention. Work continues in the on-going project to renovate the Museum Annex. Additional replacement windows will be installed in the coming year and trim work will be completed in the large front room. We are also faced with a big financial challenge: We will be replacing the failing roof on the schoolhouse. That work will be done by a roofing contractor. We also look forward to the day when our finances will allow us to reshingle the outer wall of the Annex facing the Methodist Church parking lot. Eventually, we will install cases and shelving in the Annex to display our collection.

We encourage volunteers to join us in fulfilling our mission. Our volunteer docents keep the Museum open during the summer season. The more volunteers we can recruit, the more days we can keep the Museum open and we would very much like to open the Annex on a regular basis. Those who can help with our Annex project are always welcome. As always, we appreciate donations of additional historic artifacts related to Friendship and its people.

With the community's support, we can keep up the work of preserving and interpreting the history of Friendship. We encourage everyone to come by and see what we have to offer.

ROBERT NASH,
Museum Board President

Hahn Community Center

Hello Friendship Community! The Hahn Community Center has been quite busy in 2023.

Pickleball seems to be one of the biggest events being held currently, followed by pickup basketball. The committee has met a few times this past year and has decided to have the gym and entryway repainted. This will begin when things tend to slow down there in the spring and people move their recreational activities outdoors. Some may have noticed the water fountain has been replaced and installed with a brand new filtered water bottle filling station. We also received a donation of a "new to us" refrigerator.

Listed are all the community events that have taken place:

Autism Craft Fair:	1
Lighting of the Christmas Tree/ Cookie decorating to follow:	1
Exercise Group:	19
Pick-up Basketball/practice:	86
Friendship Day Celebration/Auction:	1
Homeowners Association Meeting:	1
Cemetery Meeting:	1
Friendship Boat Race Meeting:	2
Christmas Party:	2
Birthday Party:	18
Celebration of Life:	8
Benefit Dinner:	2
Cornhole:	39
Pickleball:	169
Retirement Party:	1
Youth Group:	41
Baby Shower:	2
Photoshoot:	1
Artist Talk with Pam Cabanas:	1
CPR training for the public:	1
Private cookie party:	1
Private Family Thanksgiving Dinner:	1
Hahn Committee Meeting:	2

Anniversary Party:	1
Graduation Party:	1
EMA training/meeting:	2

Thank you all for a great year! Can't wait to see what 2024 has in store for this building.

For all your scheduling inquiries, please text 207-542-9114 between the hours of 9am to 7pm. Thank you!

Respectfully submitted,
SARA LASH



Friendship Pie Contest

We had a warm and sunny day to enjoy the pie baking contest under the tent in front of the Hahn Center. Thank you to all the bakers who entered the 2023 contest and to the enthusiastic audience. We had another record-breaking crowd to watch the presentation and judging of the pies and to enjoy pie-by-the-slice once the contest was completed.



Since our first pie baking contest in 2012, over 126 pies have been judged, from blueberry to zucchini apple; from peanut butter mousse to key lime. Our Friendship bakers have offered us a wide variety of interesting and tasty entries.

In 2023, there were 10 double-crust fruit pie entries. These were sampled and judged by Jess Murphy, Gabe Gilchrist and James Li. We also had 6 cream pie entries. These were judged by Bubba Thompson, Stewart Harrington and Margaret Gagnon. Thank you to our excellent judges! We had several returning judges and a few new judges this year.

This is the first time in our pie contest history that a blueberry pie did not qualify for one of the top spots. In fact, we had several novel entries and that gave the judges much to consider and evaluate. Raspberry Linzer, chocolate strawberry, potato pumpkin, butterscotch, and chocolate are a few of the unique flavors the judges had the privilege of tasting.

Using our time-tested scoring sheets, the judges carefully rated each pie on appearance, filling, crust, taste and overall impression. These are the results of the 2023 contest:

Awards	Two-crust Fruit Pie	Cream / Other Pie
First Prize	Kimberly Stevens Raspberry Cream with Crumb Crust	Samuel Cooney Sour Cherry with Lattice Crust
Second Prize	Mimi Baker French Strawberry	Mark Pierce Green Rhubarb with Lattice Crust
Third Prize	Marie Brackett Chocolate Bomb	Toni Thayer Peaches & Cream

Every winning baker received a prize medal and basket of thoughtful gifts. The top prize winner in each category also received a stylish customized sash and was given the opportunity to wear the sash and ride in the designated pie contest car in the Friendship Day parade.

For our prizes, we encourage local donations of items for our prize baskets. Gift certificates, local products and small gift items all would be appreciated so we can give our prize-winning bakers something special. Please contact us if you have ideas for prizes!

As always, Kathy MacLeod is the force behind the contest and ensures that judging is fair and unbiased and that everything runs smoothly. This year Kathy was assisted by Patience Sampson during the day of the contest. Kathy is setting up a “recipe box” program so that we have a way to collect the great pie recipes used by Friendship bakers. Kathy has recipe cards in the town office so please be sure to fill one out! We also will have them handy at this year’s contest so please have your secret family pie recipe ready to share.

Join us for the 2024 annual pie baking contest!

Respectfully submitted,
KIM NEWBY



Friendship Day

Friendship Day started with a beautiful sunrise in the early morning hours of Saturday July 29th, 2023. We celebrated the 10th anniversary of the Friendship Pie Contest on the Friday night before. The crowds for the pie contest continue to get larger every year with an energetic audience. This year we had a total of 16 pies being judged with the first place double crust being awarded to Kimberly Stevens with a raspberry cream with crumb crust. The cream pie category was won by Samuel Cooney with a sour cherry with a lattice crust. The outpouring of participation is always appreciated; this is such an enjoyable way to start out Friendship Day festivities. This year Deb Armstrong put in her time to gather the prizes for the winning baskets, collecting items from the crafters in town and other gifts to show our appreciation for the pie baker efforts. Patience Sampson helped the evening of the pie judging to cut and distribute pie pieces which is always a hectic time. Thank you Deb & Patience, it takes many of us to make these events look seamless. Thank you Kim & James for 10 years of working on this event and your continued emceeing of the pie contest, it's been such a learning process but so enjoyable.

Our road race began bright and early with a full field of walkers and runners on the early morning streets. Thank you to Annie & Jason, Brenda Baird & Evan Bruns the road race team for keeping the runners safe and producing a race that runners will come from miles around to attend. Thank you Alex Benner for your donations of lobsters (also for always answering your phone when I call for donations) for the road race winners. As the runners were preparing for their race the blueberry pancake breakfast was filling up with early risers looking to get a head start on their Friendship Day.

The bake sale table was full of pies, rum cakes, specialty cookies and the best baked goods from many homes in town. In the past we have also had on our tables fresh garden vegetable donated from the local gardeners in town. These have sold very quickly and always a fan favorite. Donations are always appreciated and needed to continue this worthwhile portion of Friendship Day. The thank you goes out to Toni Campbell and her committee Barbara Armstrong, Pam Kahora, Betsy White & Diane Blake who make the calls for baked goods and work tirelessly on that day. These ladies start early and only finish when the last baked goods are sold. Thank you for all you do to make this event so special.

The craft tables were full of handcrafted & unique items that can be found only at our Friendship Day event. Hope Wotton & Charity Benner deserve a huge “Thank you” for their years of organizing the crafters in to their perfect selling spots, maintaining the crafters and closing down after a productive day, thank you Hope & Charity.

This year’s parade theme was “Friendship, Beach Days” which gave the parade participants a chance to bring their beach balls, bathing suits & umbrellas for a fun-filled warm beach day. The Friendship Day parade has been managed by Wanda Benner for years along with help from the William & Eileen Shaughnessy. Wanda spends additional time attending other parades passing out cards inviting parade participants to come to our Friendship Day parade. This effort provides us with a large parade every Friendship Day. Thank you Wanda for everything you have helped with over the years, it has made Friendship Day parade so much better. Clawed the Lobster and Slugger the Sea Dogs mascot always make the parade special. A thank you goes out to Wax Brackett for his time spent making Clawed part of the Friendship Day Festivities.

Our Grand Marshalls this year included three men who have each made significant improvements in our Town of Friendship. Earl Bachelder, Rit Roberts & John Homon have included holding positions as Selectmen, Assessor, members or heads of many committees in our Town. The Hahn committee, Friendship Auxiliary Ambulance Foundation, Recreational committee, Highway committee, managing the Friendship Day road race, Friendship Day, etc. Each of these men has also donated many hours of anonymous service in many different areas of the town, always to the betterment of its citizens. It is with deep gratitude that we publicly thank them for their service to our Town.

Our Friendship firemen served up their famous Friendship Lobster Rolls for lunch along with other lunch time specialties. Those Firemen lobster rolls are one of my food favorites on this special weekend, they never disappoint. Thank you firemen for your years of luncheon specials.

The Friendship Day auction began at 1:00pm with Bill Michaud, our amazing auctioneer, at the lead of our auction. This year the Hahn Center was full to the brim with quality items along with silent auction items. Bill has a standing group of regulars who help him lift or carry items for better viewing. We thank all the ‘Lifters’ helping on this hot sweaty day, the amount of brute strength it takes to move in large pieces of furniture then move them out of the way takes a small army. This group of volunteers are so needed and greatly appreciated. There is an additional group of volunteers who gather, promote, and organize item weeks before the auction even begins.

As Joel would call them “The Smart Ladies” this past year Jessica Tainter-Murphy spent hours designing the silent auction sheets along with gathering items for both the silent and live auctions while attending weekly meetings to keep everyone on track. The team of Mary Genthner, Pat Winchenbach, Briauna Norman, Deb Armstrong, Nancy Woods and Claire Roberts kept the auctions filled with quality items and organized. Our bidder cards have been handed out to incoming attendees for years by Liz Dinsmore, Faye Bragan is usually there to help. There are many volunteers that contribute to the auction and if I have in error missed someone please accept my apology but everyone is needed and appreciated.

The Friendship Day BBQ was delicious as always, having the BBQ smoke drifting over the area can entice anyone’s appetite. All the tickets were sold and the food was given to ticket holders before the patter of rain started. Once again a big thank you to Wanda Benner, Heidi Thibodeau, Hillary & Gerald Swickenheimer for their help with putting the meals together, it’s always team effort.

The beautiful day started to take a turn thankfully after all the main events were over except for the fireworks over the harbor. The decision to set off the fireworks does not happen on the spur of the moment, it’s a decision reviewing the weather pattern for days in advance. Setting up the fireworks canister begins on the morning of the event and the option at that point is set them off either way at the discretion of the Fireworks Company. Between moments of wind and rain the fireworks were set off over the harbor, it was still a beautiful display and a great ending to another Friendship Day.



Friendship Lobster Boat Races

The Friendship Lobster Boat Races were originally started to bring the community together to raise funds for the town's ambulance service. For over 13 years this was a very successful fundraising event, under the leadership of Wesley A Lash Sr. Friendship Lobster Boat Races were not held in 2014.

A new committee of volunteers was formed in 2015 with these goals: to provide boat racers and spectators with the best race course (with many participating lobster boats from all along the coast of Maine), to promote our sponsors who donated money and prizes to the race, and to provide scholarship funds for Friendship's graduating seniors through The Friendship Memorial Scholarship Fund.

Over the last 9 years, this committee has donated \$35,800 to The Friendship Memorial Scholarship Fund:

2015	-	\$1,100
2016	-	\$1,200
2017	-	\$2,500
2018	-	\$2,500
2019	-	\$2,500
2020	-	\$5,000
2021	-	\$7,500
2022	-	\$5,000
2023	-	\$8,500

Starting in 2016, we have been holding a T-shirt design contest with our Friendship Village 6th grader residents. The winning designer gets his/her design on the back of our T shirts. All designs are displayed at the town office in May and online for all to vote! This idea has been a big hit with the town's people, parents, family members, and ESPECIALLY the students. We have had votes come in from all over the world, Texas, Kentucky, Florida, California, and even Budapest, Hungary, Italy and Ireland! Our Friendship Village 6th grade resident's T-shirt design contest winner this year was Oliver Simmons!!

Friendship's Lobster Boat Races were held on Sunday, July 23rd under the committee's filed approved safety plans and guidelines. It was a beautiful, sunny day. Spectators were excited for the day!

The committee members all did their part to pull this off this year. Scheduled meetings were the way for most members to communicate throughout the project. Chip Jahnke for years has coordinated with Jeff's

Marine of Thomaston, on the annual donation of the outboard motor for the raffle.

There were 29 state boat races along with two local additions. Race winners were awarded trophies and prizes in the 1st, 2nd, and 3rd place. The committee was pleased that our sponsors had continued their support with the 31 races with over \$16,000 of donated prizes and money in sponsorships!

Lobster boat registration started at 8:00 a.m. on Sunday, July 23rd. Coffee, donuts, and breakfast sandwiches were available at the Town Wharf from 8:30 - 10:30 a.m. Races started at 10:30 a.m. and continued until 2:30 p.m. Starting at 10:30 a.m., food concessions started offering Hamburgers, Hot Dogs, Lobster Rolls and Crab Rolls. T-shirts, caps, sweatshirts, raffle tickets, and new this year, a 50/50 raffle, were on sale starting at 8:30 a.m. on the Town Wharf, Wallace Lobster Wharf, and Fisherman's Heritage Wharf.

Raffle tickets for a Yamaha 4 stroke outboard motor, donated by Jeff's Marine of Thomaston, has helped to support the Friendship Memorial Scholarship Fund. The drawing for the outboard was held Thursday Aug. 2nd and the winner was Peter Trebbe!!!

The greater community has continued to be a huge help with this amazing event. The committee has appreciated everybody's support and teamwork to meet our scholarship goals and helping with setup and teardown. We want to thank all our volunteers, residents and their families, individuals, corporate and business sponsors, supporters, and contributors for their donations, (cash, prizes, food items, supplies, etc.) and all the racers and fans.

If you have any ideas, suggestions, questions, or interest in volunteering, sponsorships or participating on the committee, please contact us by mail, phone, or email at friendshiplobsterboatraces@gmail.com or Friendship Lobster Boat Race Committee, P.O. Box 273, Friendship, Maine 04547.

Respectfully submitted by,
 HEIDI THIBODEAU,
 on behalf of the
 Lobster Boat Race Committee:
 CHIP JAHNKE
 KEITH SIMMONS
 ROBIN REED
 AMBER WOTTON
 WAX BRACKETT
 HEIDI THIBODEAU
 DARCIE WALLACE-DELANO
 PHILIP GENTHNER JR.

RULES GOVERNED BY THE MAINE LOBSTER BOAT RACING ASSOCIATION

Friendship Night of Lights

“When we remember a special Christmas, it is not the presents that made it special, but the laughter, the feeling of love, and the togetherness of friends and family that made that Christmas special.” - Catherine Pulsifer



Last year's turnout blew us away! So it was no surprise when Thanksgiving was nearing that the town chatter commenced about will there be a "Night of Lights?" Well, you guessed it, of course! We knew our hopes of this becoming something that people look forward to had come true. And there was no way we weren't going to do it. The tree was set and decorated, and floats were claiming their spots! Some old faces and new faces, even horses for the very first time in Friendship Parade history. Santa was delivered by boat again and cocoa and s'mores were served. The night's forecast was wicked cold but this year we decided to add in some fire pits which turned out to be a hit. The kids had an opportunity to write letters to the North Pole, talk with Santa, make Christmas cookies and decorate an ornament for their very own Christmas trees. We gathered around the Town Tree and started the countdown. The tree and star were



lit, and the carolers began to sing. Boom, Fireworks! A True Hallmark ending. Not only did we raise double the food for our local food pantry, but we reached the number one goal: bringing this town together with cheer. Seeing people rave and post pictures with their friends and family is the best feeling. We hope this tradition carries on for years to come. Can't wait for next year, can you?

MONICA GENTHNER
JESSICA REED





Friendship Memorial Scholarship Fund (FREN)

It is no secret that the FREN has awarded significantly larger scholarships per student and has increased the Fund Balance to support those needs. The Trustees of the FREN want to point out that all this would not be possible without the incredibly generous support of the past and present residents of Friendship, Maine.

THANK YOU EVERYONE for your EXCEPTIONALLY STRONG SUPPORT!!!!

Scholarships: In 2023 the Trustees of the Friendship Memorial Scholarship Fund proudly awarded **\$4,000** each to three high school seniors pursuing a post-secondary education, and **\$2,000** each to seven high school graduates continuing their post-secondary educations, totaling **\$26,000**.

Graduates: (\$4,000 each)

Madilyn Simmons - Southern Maine Community College
Ana Underhill - Southern Maine Community College
Skylah Ward - Kennebec Community College

Continuing Education: (\$2,000 each)

Cameron Bains - University of Maine, Orono
Zackery Benner - University of New England
Madison Clarke - University of Maine, Orono
Shelby Lash - University of Tampa, Tampa, FL
Brooke Powell - Worcester Polytechnic Institute
Jordan Powell - IBEW

These awards are sent by the Maine Community Foundation, 245 Main Street, Ellsworth, ME 04605 to the students' schools FBO (For benefit of) the student in December 2023.

Gifts: In 2023 the FREN received **8 Gifts "In Tribute Of" (ITO):** honoring individuals and families having a special effect on someone's life. **Polly Jones, Elizabeth Winchenpaw, Joyce & Michelle Jameson, James Weaver, Myrna Snider Thomas, Philip Pratt, Ruth & Wayne Havener, Elbert & Connie Pratt.**

Issue of significance:

FRIENDSHIP SLOOP HALF HULL RAFFLE. The Trustees of the FREN want to extend a **huge “Thank You” to Irv Lash!!** His efforts supplying Half Hulls to raffle at the Friendship Day Celebration and Friendship Sloop Races have been key in covering FREN expenses and awarding scholarships.

***FOR MORE INFORMATION** about the Fund, please contact Vice Chairman **John Homon** (207-354-0409, 1148 Oceanward Dr., Friendship, ME 04547, *kwhomon@gmail.com*) or Chairman **Phil Pratt** (207-832-4335, P.O. Box 129, Friendship, Maine 04547, *davisloop100@gmail.com*).

Respectfully,
PHILIP C. PRATT II, Chairman
JOHN HOMON, Vice Chairman
RIT ROBERTS, Secretary
BETTY WOTTON, Treasurer
ALICE BENNER
STEPHEN BURNS
JOANNE BURNS
LIGA JAHNKE
KARIN PRATT
PEGGY SIMMONS
RICHARD LASH
ANNIE HOWLEY
KAREN LOZIER
PETER EVANS
Trustees

The Friendship Davis Point Scholarship Fund

The scholarship committee is proud to report graduates from Friendship were awarded a total of \$3,000.00 this year. We are delighted to share with Friendship students for their continued education.

The following students each received \$1,500.00 for the academic year:

Brooke Powell

Madilyn Simmons

The Friendship Davis Point Scholarship is available to any student who resides in Friendship, Maine and is planning to further their education through academic or vocational training. The scholarship is also available to post graduate students. GPA is not among the criteria.

We aspire to continuously support Friendship young adults in their advanced education. All donations are welcomed and greatly appreciated. Donations can be made to RSU 40, DPIA Scholarship, PO Box 701, Union, Maine 04862. The scholarships are awarded by the guidance/scholarship committee at Medomak Valley High School.

Respectfully submitted,
DEE DUNIPACE



Water Department

In 2023, the water system continued to supply safe water to all members. Both wells continue to be in operation with water levels at 285 to 295 feet about the pumps. The system continues to meet all mandated state quality tests.

The Select Board reviewed the 2024 proposed budget with no objections. This process continues from its inception in the 1980's to the present. At that time, the Select Board created a Board of Trustees to operate the system, independently. Following the discovery of contamination in a very limited area of the village, the State and Federal Government Clean Water Act funded a replacement water source and its maintenance. The Friendship Trustees carefully manage the funds and they continue to provide water without use of taxpayer money. We are the only community doing so.

The Trustees want to thank Water Quality and Compliance for their supervision of the system.

Respectfully submitted,
EDWARD KAHORA, Chairman



Friendship Recycling News

The Cushing-Friendship-Waldoboro Transfer Station (CFWTS) reports that residents are preparing their recyclables well.

The trash haulers, though, want to emphasize that some households are co-mingling all recyclables into one bin. Recycling in our town is **NOT SINGLE STREAM**. Households should pre-sort their recyclables. Your trash haulers cannot take the time to sort your recyclables for you.

REMEMBER: at this time the only plastics accepted at the Transfer Station are HDPE (#2 plastics), RIGID PLASTIC, and GROCERY STORE PLASTIC BAGS



Look on the container's bottom for the chasing arrows recycling symbol containing the identifying #2 HDPE.

#2 Milk Jugs ("natural color" HDPE) plastics should be kept separate from other "colored" #2 HDPE plastics such as laundry or dish detergent jugs

RIGID PLASTIC: buckets, soda crates, plastic toys, plant pots, kiddie pools, truck liners are still being recycled at CFWTS.

CFWTS information: phone 832-7850 or visit CFW Transfer Station's websites

www.waldoboromaine.org/goodsbrochure.pdf

www.waldoboromaine.org/departments/solid_waste/index.php

Please, do your part to continue recycling the items listed below.



COMPOST your vegetable food waste at home or at the CFWTS

IMPORTANT: Friendship is not doing SINGLE STREAMING

Separate your like-items into open, separate bags in your red recycling bin

Thank you, Friendship Residents, for recycling the following items:

- TIN and ALUMINUM: jar lids, clean foil, cans, and other metals
- UPDATE: place Newspapers, Magazines, Mixed Paper and all Books into one open bag
- CORRUGATED CARDBOARD and Brown Paper Bags
- PLASTICS #2 HDPE “natural” and “colors”
- RIGID PLASTICS: buckets, soda crates, toys, pots pools, truck liners
- GLASS: clear, green and blue bottles (not brown) and jars, (no Pyrex or window glass)
- USED MOTOR OIL: deliver to Waste Oil Furnace at Todd Prior’s Garage in Cushing
- PAINT: oil and acrylic. There is no charge for recycling oil or acrylic paint.
- HARD GOODS: appliances, refrigerators, freezers, toasters, dehumidifiers, etc.
- BATTERIES: batteries, car batteries, alkaline batteries, rechargeable batteries, watch and hearing aid batteries, etc.
- NEVER throw lithium-ion batteries into the hopper. THEY ARE A SEVERE FIRE RISK
- UNIVERSAL WASTE: computers, printers, TVs, radios, etc.
- FLUORESCENT and CF bulbs, thermostats, ballast, all other light bulbs
- BULKY WASTE such as couches, chairs, mattresses, rugs, etc.
- CDD construction/demolition debris
- BRUSH, trees smaller than 6” in diameter
- TIRES

Important suggestions from our trash haulers

HOW TO PREPARE WHAT YOU PUT INTO THE RECYCLING BIN

- * **MOST IMPORTANT: Each household is responsible to *pre-sort the recyclables*. Do not *co-mingle* the recyclables. We are *not* single-streaming.**
- * Bag like-items for easy pick-up by the hauler.
Do not seal any bags containing recyclables.
- * #2 plastic must be kept separate.
- * The following items are ***Not Recyclable***: Kitchen plastic wrap, Boat Shrink Wrap, Styrofoam trays nor Foam Peanuts. They must go into the trash.
- * All rinsed metals, tin cans, aluminum can be mixed together.
- * UPDATE: Newspapers/Magazines, Mixed papers, and all Books go into one bag.
- * TETRA PAKS ARE NOT RECYCLED: juice, milk, broth, soup containers should go into the regular trash because their multiple layered construction is too difficult to recycle. So, put TETRA PAKS into the trash.
- * Leave paint in cans; do not seal into bags. CFWTS participates in a state-wide paint recycling program and CFWTS accepts oil and latex paints *without charge*.
- * CFLs or fluorescent light tubes must be protected from breaking.
- * Take used motor oil to be burned in Prior Garage's waste oil furnace in Cushing.

A Note about Recycling in Friendship

We are very grateful for the diligence and effort of our trash haulers.

**Please, help to make their job as time-efficient as possible
by doing your part to PRE-SORT your recyclables.**

Thanks for your effort to recycle in Friendship in 2024.

When everyone participates, everyone in our town benefits!

U.S. Senator

Dear Friends,

Thank you for allowing me to add my congratulations and gratitude for the positive differences each town and city in Maine makes for its people and ultimately for Maine as a whole. When I travel around the state and visit the various regions in Maine, I see firsthand the differences you all make, the focus you put on excellence, and the helping hands you extend to neighbors. I have learned valuable lessons watching your collaborations with each other. They got the State motto right – *Dirigo* – because you all certainly do lead the way and exemplify the best of Maine.

First, it was a true honor to be appointed to the Senate Veterans Affairs Committee this year to help address the challenges facing Maine veterans. We owe our way of life to these brave men and women and share a collective responsibility as a grateful nation to give back to our veterans. That means delivering veterans the benefits they have earned, addressing the veterans' suicide crisis, improving transition-to-civilian-status programs, and ensuring every veteran can access essential services, like affordable housing and behavioral healthcare.

Next, one of the most significant infrastructure projects in Maine history is underway: affordable and universal broadband availability throughout the state. Supported through funding in the bipartisan infrastructure bill, we are now within striking distance of broadband service even in our most rural communities. Additionally, infrastructure improvements in our roads and bridges, water and septic upgrades for our towns and support for our workforce and employers are also in the pipeline. Serious steps are being taken to address the toll from substance abuse and to provide our older neighbors with resources to help them continue to stand strong throughout their golden years. It is my goal here to make sure everyone has access to stable employment opportunities and quality healthcare which is of critical importance to keep our families healthy and happy.

I am thankful for each town in Maine for their commitment to their communities, to their citizens, and to this country. I will do my part to listen to your concerns and work to find useful solutions to the issues you face. My offices throughout Maine remain available to you if you face hurdles with the federal government, whether it be veteran issues, social security problems, student loans, immigration, tax assistance and more. I hope you

will reach out of my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow me the chance to be part of your solutions. Together, I know we can continue to build a stronger, brighter future for our great state.

Maine is known for our grit and resiliency and we are making great strides - something others across the country have noticed. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you - it is a pleasure to know you. Mary and I wish you a happy and safe 2024.

Best Regards,
ANGUS S. KING, JR.,
United States Senator



ARCHIE WALLACE

U.S. Senator

Washington, DC

Dear Friends,

It is an honor to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share an update on issues important to Maine and America.

One of my priorities for 2023 has been to improve the appropriations process in Congress - the way it decides how to spend taxpayer money. I took over as the Vice Chair of the Senate Appropriations Committee last year. Along with Chair Patty Murray, we decided the best change we could make was not to do something new. Instead, it was to do something old - that is, go back to the regular and transparent committee process that we used to have.

Part of restoring this process included holding 50 public Committee hearings, which allowed for input from senators on both sides of the aisle. As a result, for the first time in five years, the Senate Appropriations Committee passed all twelve of its funding bills on time. This was done with strong bipartisan support. In fact, seven of them passed unanimously.

Now, we need to work with the House of Representatives to pass these twelve bills and turn them into laws.

These bills contain funding for a wide range of Maine priorities, including support for the workforce at Bath Iron Works and Portsmouth Naval Shipyard, our lobster industry, infrastructure improvements, affordable housing, biomedical research, veterans, and heating assistance programs like LIHEAP. These bills also contain nearly \$590 million in Congressionally Directed Spending for 231 projects throughout the State of Maine. These projects would help promote job creation, expand access to health care, and improve public safety, infrastructure, and important resources in communities across all 16 counties of our state. I will continue to work to get these bills signed into law in the new year.

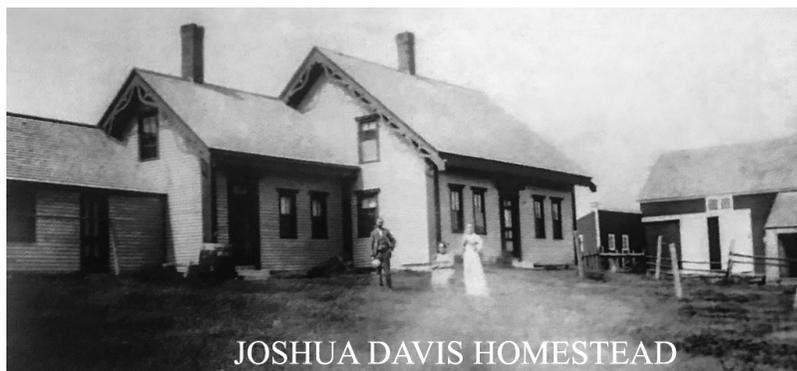
On October 25, the horrific mass shooting in Lewiston claimed the lives of 18 Mainers and injured 13 others. In response, I led Maine's Congressional Delegation in requesting an independent investigation by the U.S. Army Inspector General into the events leading up to the shooting. On December 15, the Under Secretary of the Army wrote to inform me that such an investigation will take place, and the Army Inspector General

has instructed her team to immediately begin preparing to conduct this investigation. While nothing can undo the events of October 25, I will continue to work to understand what happened and what could have been done differently, and to find answers for the victims, survivors, and their families.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,855th consecutive roll call vote.

As we look ahead to 2024, I remain committed to addressing the concerns of Maine families and communities. If you need assistance or wish to share your thoughts, please do not hesitate to reach out to one of my six state offices.

Sincerely,
SUSAN M. COLLINS,
United States Senator



U.S. Representative

I hope this letter finds you well and in good health. It is my honor to serve the people of Maine's First District, and I'm pleased to share some ways that I can support you and your community this year.

I know that navigating many federal agencies and programs can be frustrating. One of my most important roles as a Member of Congress is to assist you if you're having trouble. My office can help to resolve challenges with a wide range of programs, including Social Security, veterans' benefits, passport renewals, and more. If you need help, please reach out to my Portland office at (207) 774-5019 or visit my website at pingree.house.gov/contact.

As you know, communities around Maine have experienced major damage as a result of winter storms and widespread flooding in recent months. These storms have underscored the importance of disaster preparation, particularly as we face the growing impact of climate change. I am working closely with Governor Mills and her administration to ensure that federal assistance is available for both short-term recovery needs and long-term resiliency planning. My staff and I are continually updating my website with new resources and stand ready to answer any questions you may have.

My office can also provide more information about the annual Community Project Funding (CPF) process. Each year, Congress enacts appropriations bills that provide the federal government with the funding it needs to operate. CPFs are a critical tool to directly support local governments and nonprofit organizations through federal appropriations. If you know of a project that might be a good fit, I encourage you to keep in touch as more details about the Fiscal Year 2025 funding process become available, as eligibility requirements and limitations can differ from year to year.

It is always a privilege to hear from you, so don't hesitate to reach out to my office any time that I can be helpful. Please rest assured that I do not take the responsibility of representing you lightly, and as we move into this new year, I will continue fighting for Mainers on the issues that impact us most. Thank you, and I hope to see you in Maine soon.

CHELLIE PINGREE,
Member of Congress

Governor

Dear Maine Resident:

In January, I was privileged to take the Oath of Office to begin my second term as your Governor. I am deeply humbled by the trust the people of Maine have placed in me, and I look forward to continuing to work hard over the next four years to improve the lives and livelihoods of Maine people.

Over the past four years, we have made real progress. We have expanded health care, leading to the largest decline in the uninsured rate of any state in the nation. We fully funded the State's share of public education. We delivered two-years of free community college. We fully restored municipal revenue sharing to five percent. We delivered substantial tax relief, nation-leading inflation relief, and emergency energy relief to help Maine people through difficult times.

Through the Maine Jobs & Recovery Plan, we are strengthening and diversifying our economy. In 2022, our state's gross domestic product – a key measure of economic growth – grew at the 9th fastest rate in the United States. People are moving to Maine at a rate higher than any other New England state, and at one of the highest rates in the nation. We have enacted balanced budgets, and we have built up Maine's "Rainy Day" fund to a record high, preparing our state to continue meeting its commitments in the event of an economic downturn.

While I am proud of the progress we have made, there is more to do, like addressing the housing crisis, the workforce shortage, and the opioid epidemic and strengthening health care, education, and the economy. I know that by working together to tackle these issues head-on, we can improve the lives and livelihoods of Maine people and make Maine the best place to live, work, and raise a family.

Thank you again for the honor to serve you as Governor.

Thank you,
JANET T. MILLS,
Governor

State Representative

Dear Friends and Neighbors,

I am honored by the opportunity to serve as your state representative for District 45 in the Maine House of Representatives for the 131st Legislature. The Second Regular Session of the Legislature got underway on January 3. Legislative committees are expected to debate approximately 635 bills this session.

In order for me to represent you, I encourage you to provide me your thoughts on all the issues that are important to you. Using the legislative homepage: *Legislature.Maine.Gov* you can monitor all legislative proposals being worked on at the State House. From here you can browse bill summaries and roll call votes, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate. You can also access committee hearings via Zoom, where you can observe or testify on a bill

During this Session, I continue to serve on the Joint Standing Committee on Marine Resources. On this panel, we will discuss many issues in regards to marine fisheries management. These matters are crucial to our community and I hope to hear from the fishermen in our community to discuss ways to improve the industry.

Thank you again for the opportunity to serve as your elected representative. If you have an interest in receiving my regular e-newsletter updates, please send along your email address to *Abden.Simmons@legislature.maine.gov* to be added to my distribution list. Also, please never hesitate to call me at 832-6586 to keep me updated on your questions and concerns. It is through your input that I can best represent the interests of our region in the Maine Legislature.

Again, thank you for providing me the honor of serving you in Augusta!

Respectfully,
ABDEN SIMMONS,
State Representative

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Friendship
Friendship, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Friendship, Maine, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Town of Friendship, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Friendship, Maine, as of December 31, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINIONS

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Friendship, Maine, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

RESPONSIBILITIES OF MANAGEMENT FOR THE FINANCIAL STATEMENTS

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Friendship, Maine's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on financial statements.

PO Box 313, Levant, Maine 04456
Phone: (207) 884-6408 Email: maineaudits@gmail.com

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Town of Friendship, Maine's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Town of Friendship, Maine's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

REQUIRED SUPPLEMENTARY INFORMATION

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in net OPEB liability and related ratios, and budgetary comparison schedule, on pages 5-9, 31, and 32 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.

SUPPLEMENTARY INFORMATION

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Friendship, Maine's basic financial statements. The combining nonmajor fund financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor financial statements, schedule of property valuation, assessments, and appropriations, schedule of taxes receivable and schedule of departmental operations are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Maine Municipal Audit Services, PA

Levant, Maine
January 20, 2024

Town of Friendship Management's Discussion and Analysis Fiscal Year ending December 31, 2023

Management of the Town of Friendship offers this management's discussion and analysis report that will provide information that should be used in conjunction with the outside audit report for year ending December 31, 2023.

Overview of the Financial Statements:

The discussion and analysis report is intended to serve as an introductory to the full audit report. The audit report consists of three components: government-wide financial statements; fund financial statements, and the notes to the financial statements. This report is intended to explain some of these financial statements in a concise and non-financial terminology.

Government-wide Financial Statements:

The government-wide financial statements present the financial picture of the Town as a whole and are designed to provide readers with a long-term overview of the Town's finances, in a manner similar to the private sector. They include a Statement of Net Position, which shows information on all the Town's assets, deferred outflows of resources, liabilities, deferred inflows of resources with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating. The Statement of Activities presents information showing how the Town's net position changed during the year. All changes in net position are reported as soon as the underlying event occurs, regardless of when cash is received or disbursed. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future periods.

Governmental Activities – The Town's basic functions are reported here which include general government, public health and sanitation, public safety, public works, debt service, and culture and recreation. Property taxes, intergovernmental revenues, permits and fees, and state and federal grants finance most of these activities.

Business-Type Activities - The Town charges a fee to customers to help it cover all or most of the cost of certain services it provides. The Water Fund is a business-type activity of the Town.

The government wide financial statements can be found on pages 10-11 of this report.

Fund Financial Statements:

The fund financial statements provide more detailed information about the Town's funds, focusing on its most significant or major funds, rather than the Town as a whole. A fund is a group of related accounts that is used to maintain control and accountability over resources that have been segregated for specific activities. The Town's funds are divided into two fund categories: governmental and fiduciary.

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

Governmental Funds (*Statements 3 and 4*) – Most of the Town's basic functions are reported in the governmental funds, which focus on near-term inflows and outflows of spendable resources and balances remaining at year end that are available for spending. These funds use the modified accrual basis of accounting, which measures cash and other financial assets that can readily be converted to cash. The governmental fund statements are designed to show a short-term view of the Town's general government operations and the services it provides. The differences between the governmental activities as reported in the government-wide financial statements and the fund financial statements are itemized in reconciliations to the fund financial statements.

Proprietary Funds (*Statements 5, 6, and 7*) – When the Town charges customers for the services it provides – whether to outside customers or to other units of the Town – these services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the Town's enterprise funds (a component of proprietary funds) are the same as the business-type activities we report in the government-wide statements but provide more detail and additional information, such as cash flows for proprietary funds.

The fund financial statements can be found on pages 12-17 of this report.

Notes to the Financial Statements:

The notes provide the reader with additional information about the Town that will help understand the financial data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 18-30 of this report.

Required Supplementary Information

The basic financial statements and accompanying notes are followed by a section of required supplementary information. This section includes a budgetary comparison schedule of the Town's General Fund. This section also includes the OPEB schedules required by GASB Statement # 75. Required supplementary information can be found on pages 31-32 of this report.

In addition to the required elements, we have included a section with a combining balance sheet (non-major funds), a combining statement of revenues, expenditures, and changes in fund balances (non-major funds), a schedule of property valuation, assessment, and appropriations, a schedule of taxes receivable, and a schedule of departmental operations for additional analysis. The supplementary schedules can be found on pages 33-38 of this report.

Financial Highlights:

Net position – The assets and deferred outflows of resources of the town exceeded its liabilities and deferred inflows of resources at the period ending December 31, 2023 by \$5,166,424 – this is referred to as “Net Position”. Of that amount, \$3,262,520 was considered

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

unrestricted net position. Unrestricted net position represents the amount available to be used to meet the Town's ongoing financial obligations.

The Town's net position increased by \$64,261, which can be seen on Statement 2 of the financial statements.

Fund balance – The Town's governmental funds reported on a current financial resources basis, had a combined ending fund balances of \$2,961,219 a decrease of \$(14,801) from the prior year.

The total unassigned fund balance for the general fund was \$2,354,163, which represents 56% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 36% of the Town's net position is its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges, etc), less any related outstanding debt used to acquire those assets. The Town uses these assets to provide services to the community; these capital assets are not available for future spending. While the Town's investment in the capital assets is reported net of the related debt, it is important to note that the resources required to repay this debt must be provided from other sources, since the capital assets themselves are not liquid assets.

	Governmental Activities	
	12/31/2023	12/31/2022
Current Assets	\$ 3,110,248	\$ 3,302,348
Capital Assets	2,038,577	1,974,823
Total Assets	5,148,825	5,277,171
<i>Deferred Outflows of Resources</i>	205	1,704
Total Assets & Deferred Outflows of Resources	\$ 5,149,030	\$ 5,278,875
Current Liabilities	\$ 104,983	\$ 120,346
Other Liabilities	46,692	33,778
Net OPEB Obligations	14,261	14,893
Total Liabilities	165,936	169,017
Property Taxes Collected in Advance	1,586	1,322
Related to OPEB	8,517	6,373
Total Deferred Inflows of Resources	10,103	7,695
NET POSITION:		
Net Investment in Capital Assets	1,887,720	1,824,594
Unrestricted	3,085,271	3,277,568
Total Net Position	4,972,991	5,102,162
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,149,030	\$ 5,278,875

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

Approximately 88% of the Town's total revenue was made up by taxes – property and excise, approximately 5% was from State revenues and grants, and approximately 7% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	12/31/2023	12/31/2022
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 46,510	\$ 44,678
Operating Grants and Contributions	228,252	278,733
<i>General Revenues:</i>		
Taxes	3,553,740	3,509,918
Other revenues	201,040	227,126
TOTAL REVENUES	4,029,542	4,060,455
Expenses:		
General government	226,188	194,299
Protection	247,685	197,963
Public works	225,748	174,509
Health and sanitation	97,697	83,402
Health and welfare	38,434	26,104
Buildings	95,919	86,922
Community development	3,405	4,592
Education	2,337,837	2,135,173
County tax	370,487	331,347
Unclassified	320,923	308,866
Interest expense	3,149	4,982
TOTAL EXPENSES	3,967,471	3,548,158
<i>Changes in Net Position</i>	65,871	512,297
Beginning Net Position	4,907,120	4,394,823
Ending Net Position	\$ 4,972,991	\$ 4,907,120

Financial Analysis of the Fund Financial Statements:

The focus of the Town's governmental funds is to provide information on near-term inflows, outflows and balances of resources available for spending. This information is useful in assessing the Town's financing requirements. In particular, the unassigned fund balance may serve as a benchmark of a government's net resources for spending at the end of the year.

At the end of the year, the Town's governmental funds reported a combined ending fund balance of \$2,961,219, a decrease of \$(14,801) from the prior year. Approximately 79% of the

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2023**

total is the Town's unassigned fund balance. The remainder is reserved to indicate that it is not available for spending due to being committed to liquidate contracts and commitments of the prior year, or for a variety of other purposes.

Differences between the original budget and the final amended budget include budget appropriations carried over from the prior year and other revenues collected during the fiscal year.

Actual revenues and other financing sources were more than the budgetary estimated by approximately \$181 thousand. This was primarily due to actual excise taxes and other revenues in excess of anticipated amounts.

Actual expenditures were below final budgeted estimates by approximately \$523 thousand.

For further detail, a budget to actual comparison for the General Fund can be found on Schedule A, page 32 of the financial statements.

Capital Assets:

The Town's investment in capital assets for the governmental activities is \$4,531,359, net of accumulated depreciation of \$2,492,782, giving a net book value of \$2,038,577. Additions to capital assets for the year include; safety equipment for the fire department, a John Deere backhoe loader, and paving projects.

The Town's capital asset activity for the year can be found in the footnotes on page 25 of this report.

Long-Term Debt:

At year end, the Town had \$150,857 of total debt outstanding. The outstanding debt is made up of general obligation debt backed by the full faith and credit of the Town.

The Town's long-term debt activity for the year can be found in the footnotes on page 27 of this report.

Contacting the Town's Management:

This financial report is designed to provide a general overview of the Town's finances for all interested parties. If you have any questions about this report or need additional financial information, contact the Town Office at 6 Harbor Road, Friendship, Maine.

Town of Friendship, Maine
Statement of Net Position
December 31, 2023

Statement 1

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 2,808,528	\$ 1,995	\$ 2,810,523
Investments	110,136	172,105	282,241
Accounts receivable	8,302	3,149	11,452
Taxes receivable	167,444	-	167,444
Tax liens receivable	15,838	-	15,838
<i>Total current assets</i>	<u>3,110,248</u>	<u>177,249</u>	<u>3,287,497</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	2,038,577	16,184	2,054,761
<i>Total non-current assets</i>	<u>2,038,577</u>	<u>16,184</u>	<u>2,054,761</u>
<i>Deferred outflows of resources:</i>			
OPEB related outflows	205	-	205
<i>Total deferred outflows of resources</i>	<u>205</u>	<u>-</u>	<u>205</u>
TOTAL ASSETS	<u>\$ 5,149,030</u>	<u>\$ 193,433</u>	<u>\$ 5,342,463</u>
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 818	\$ -	\$ 818
Current portion of notes payable	104,165	-	104,165
<i>Total current liabilities</i>	<u>104,983</u>	<u>-</u>	<u>104,983</u>
<i>Non-current liabilities:</i>			
Notes payable	46,692	-	46,692
OPEB liabilities	14,261	-	14,261
<i>Total non-current liabilities</i>	<u>60,953</u>	<u>-</u>	<u>60,953</u>
TOTAL LIABILITIES	165,936	-	165,936
DEFERRED INFLOWS OF RESOURCES:			
Taxes collected in advance	1,586	-	1,586
OPEB related inflows	8,517	-	8,517
TOTAL DEFERRED INFLOWS OF RESOURCES	10,103	-	10,103
NET POSITION:			
Net invested in capital assets	1,887,720	16,184	1,903,904
Unrestricted	3,085,271	177,249	3,262,520
TOTAL NET POSITION	<u>4,972,991</u>	<u>193,433</u>	<u>5,166,424</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 5,149,030</u>	<u>\$ 193,433</u>	<u>\$ 5,342,463</u>

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Activities
For the Year Ended December 31, 2023

	Program Revenues				Net (Expense) revenue and Changes in Net Position	
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental		Total
				Governmental Activities	Business-type Activities	
Governmental activities:						
General government	\$ 226,188	\$ 46,510	\$ -	\$ (179,678)	\$ -	(179,678)
Protection	247,685	-	-	(247,685)	-	(247,685)
Public works	225,748	-	17,756	(207,992)	-	(207,992)
Health and sanitation	97,697	-	-	(97,697)	-	(97,697)
Health and welfare	38,434	-	-	(38,434)	-	(38,434)
Buildings	95,919	-	-	(95,919)	-	(95,919)
Community development	3,405	-	-	(3,405)	-	(3,405)
Education	2,337,837	-	-	(2,337,837)	-	(2,337,837)
County tax	370,487	-	-	(370,487)	-	(370,487)
Unclassified	73,913	-	752	(73,161)	-	(73,161)
Interest expense	3,149	-	-	(3,149)	-	(3,149)
Depreciation	247,010	-	-	(247,010)	-	(247,010)
<i>Total governmental activities</i>	<i>3,967,471</i>	<i>46,510</i>	<i>18,508</i>	<i>(3,902,453)</i>	<i>-</i>	<i>(3,902,453)</i>
Business Type Activities:						
Water	22,781	10,629	-	-	(12,152)	(12,152)
<i>Total business-type activities</i>	<i>22,781</i>	<i>10,629</i>	<i>-</i>	<i>-</i>	<i>(12,152)</i>	<i>(12,152)</i>
Total Primary Government	\$ 3,990,253	\$ 57,139	\$ 18,508	(3,902,453)	(12,152)	(3,914,605)
General revenues:						
Property taxes, levied for general purposes				3,215,342	-	3,215,342
Excise taxes				338,398	-	338,398
Interest and lien fees				11,212	-	11,212
Licenses and permits				12,363	-	12,363
Grants and contributions not restricted to specific programs:						
Homestead exemption				77,129	-	77,129
State revenue sharing				129,692	-	129,692
Other state funds				2,923	-	2,923
Unrestricted investment earnings				86,332	4,022	90,354
Unrealized loss on investments				6,751	11,196	17,946
Investment fees				(603)	(875)	(1,478)
Transfers				3,800	(3,800)	-
Miscellaneous				84,985	-	84,985
<i>Total general revenues and transfers</i>				<i>3,968,324</i>	<i>10,542</i>	<i>3,978,866</i>
Changes in net position						
				65,871	(1,610)	64,261
NET POSITION - BEGINNING				4,907,120	195,043	5,102,163
NET POSITION - ENDING				\$ 4,972,991	\$ 193,433	\$ 5,166,424

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Balance Sheet
Governmental Funds
December 31, 2023

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,558,553	\$ 249,975	\$ 2,808,528
Investments	-	110,136	110,136
Accounts receivable	8,302	-	8,302
Taxes receivable, net	167,444	-	167,444
Tax liens receivable	15,838	-	15,838
TOTAL ASSETS	\$ 2,750,137	\$ 360,111	\$ 3,110,248
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 818	\$ -	\$ 818
<i>Total liabilities</i>	818	-	818
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	1,586	-	1,586
Uncollected property taxes	146,625	-	146,625
<i>Total deferred inflows of resources</i>	148,211	-	148,211
<i>Fund balances:</i>			
Non-spendable	-	40,142	40,142
Assigned - see footnotes	315,941	250,973	566,914
Unassigned	2,285,166	68,996	2,354,163
<i>Total fund balances</i>	2,601,107	360,111	2,961,219
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,750,137	\$ 360,111	
<i>Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:</i>			
Depreciable and non-depreciable capital assets as reported in Smt. 1			2,038,577
Long-term liabilities, including bonds payable, as reported on Smt. 1			(150,857)
Deferred property taxes not reported on Smt. 1			146,625
Deferred outflows of resources - OPEB related expenditures			205
Deferred inflows of resources - OPEB related inflows			(8,517)
OPEB liabilities			(14,261)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	4,972,991

Town of Friendship, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

Statement 4

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 3,211,897	\$ -	\$ 3,211,897
Excise taxes	338,398	-	338,398
<i>Intergovernmental revenue:</i>			
State revenue sharing	129,692	-	129,692
Homestead reimbursements	77,129	-	77,129
Local road assistance	-	17,756	17,756
Other	3,675	-	3,675
Investment income	75,310	11,022	86,332
Interest and charges on liens	11,212	-	11,212
Charges for services	46,510	-	46,510
Licenses and permits	12,363	-	12,363
Other revenue	84,985	-	84,985
<i>Total revenues</i>	<u>3,991,172</u>	<u>28,778</u>	<u>4,019,950</u>
EXPENDITURES:			
General government	223,177	-	223,177
Protection	263,392	-	263,392
Public works	537,916	-	537,916
Health and sanitation	97,697	-	97,697
Health and welfare	38,434	-	38,434
Buildings	95,919	-	95,919
Community development	3,405	-	3,405
Education	2,337,837	-	2,337,837
County tax	370,487	-	370,487
Debt service	94,521	-	94,521
Unclassified	73,913	603	74,516
<i>Total expenditures</i>	<u>4,136,698</u>	<u>603</u>	<u>4,137,301</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	(145,526)	28,175	(117,351)
OTHER FINANCING SOURCES (USES):			
Operating transfers in	53,800	43,042	96,842
Operating transfers (out)	(46,042)	(47,000)	(93,042)
Unrealized loss on investments	-	6,751	6,751
Proceeds from issuance of long-term debt	92,000	-	92,000
<i>Total other financing sources (uses)</i>	<u>99,758</u>	<u>2,792</u>	<u>102,551</u>
<i>Net change in fund balances</i>	(45,768)	30,967	(14,801)
FUND BALANCES - BEGINNING	<u>2,646,875</u>	<u>329,144</u>	<u>2,976,019</u>
FUND BALANCES - ENDING	<u>\$ 2,601,107</u>	<u>\$ 360,111</u>	<u>\$ 2,961,219</u>

The accompanying notes are an integral part of this statement.

**Statement 4
(Continued)**

**Town of Friendship, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2023**

Net change in fund balances - total governmental funds (Stmnt. 4)	\$	(14,801)
<i>Amounts reported for governmental activities in the statement of activities (Stmnt. 2) are different due to the following items:</i>		
Depreciation expense recorded on statement of activities, yet not required to be recorded as expenditures on governmental funds		(247,010)
Revenues in the Statement of Activities (Stmnt. 2) that do not provide current financial resources are not reported as revenues in the funds. More specifically, this amount represents the change in deferred property taxes.		3,445
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. More specifically, this represents the net amount of principal reduction in debt service made during the fiscal year.		91,372
Issuance of long-term debt recognized as revenue on fund statements (Stmnt. 4), yet not considered revenue on the government wide statements (Stmnt. 2)		(92,000)
Capital outlays expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)		350,109
Disposals of capital assets net of depreciation recognized as a loss on the Statement of activities, yet not recognized for purposes of the Governmental Funds report		(22,234)
OPFB expenses under GASB #75 are not reported in the governmental fund statements		(3,011)
Changes in net position of governmental activities (see Statement 2)	\$	65,871

The accompanying notes are an integral part of this statement.

**Town of Friendship, Maine
Statement of Net Position
Proprietary Funds
December 31, 2023**

	Business-type activities
	Enterprise Funds
	<i>Water</i>
ASSETS:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 1,995
Investments	172,105
Accounts receivable, net	3,149
<i>Total current assets</i>	177,249
 <i>Non-current assets:</i>	
<i>Capital assets:</i>	
Property, plant, and equipment	408,752
Less accumulated depreciation	(392,569)
<i>Total non-current assets</i>	16,184
 TOTAL ASSETS	 \$ 193,433
 NET POSITION:	
Invested in capital assets, net of related debt	\$ 16,184
Unrestricted	177,249
<i>TOTAL NET POSITION</i>	193,433
 TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	 \$ 193,433

The accompanying notes are an integral part of this statement.

Statement 6

Town of Friendship, Maine
 Statement of Activities
 Proprietary Funds
 For the year ended December 31, 2023

	Business-type activities Enterprise Funds
	Water
<i>Operating revenues:</i>	
Charges for services	10,629
<i>Total operating revenues</i>	<u>10,629</u>
<i>Operating expenses:</i>	
Administrative office expense	1,800
Committee stipends	825
Outside services	12,229
Equipment repairs and maintenance	625
Depreciation	928
Utilities	6,374
<i>Total operating expenses</i>	<u>22,781</u>
<i>Operating income (loss)</i>	(12,152)
<i>Non-operating revenues (expenses):</i>	
Investment income	4,022
Unrealized (loss) on investments	11,196
Investment fee expense	(875)
Transfer to General Fund	(3,800)
<i>Total non-operating revenues (expenses)</i>	<u>10,542</u>
<i>Net income (loss)</i>	(1,610)
NET POSITION - BEGINNING	195,043
NET POSITION - ENDING	\$ 193,433

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Cash Flows
Proprietary Funds
For the year ended December 31, 2023

	Business-type activities	
	Enterprise Funds	
	Water	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$	11,461
Payments to suppliers		(21,853)
<i>Net cash provided (used) by operating activities</i>		<i>(10,392)</i>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of capital assets		-
<i>Net cash provided (used) in investing activities</i>		<i>-</i>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES		
Transfer from investment account		15,500
Transfer to general fund		(3,800)
Interest earned		85
<i>Net cash provided (used) in non-capital financing activities</i>		<i>11,785</i>
<i>Net increase (decrease) in cash and cash equivalents</i>		<i>1,394</i>
CASH AND CASH EQUIVALENTS - BEGINNING		601
CASH AND CASH EQUIVALENTS - ENDING	\$	1,995
 <i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	(12,152)
Adjustments to reconcile operating income to net cash provided (used) in operating activities:		
Depreciation expense		928
<i>Change in net assets and liabilities:</i>		
Accounts receivable		832
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	(10,392)

The accompanying notes are an integral part of this statement.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Town of Friendship, Maine (the Town) was incorporated on February 25, 1807. The Town operates under a select board – town meeting form of government, and is incorporated under the laws of the State of Maine.

The accounting policies of the Town conform to U.S. generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

GASB Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments*, and its amendments, established new financial reporting requirements for governments and caused the Town to restructure much of the information presented in the past. The more significant of the government’s accounting policies are described below.

The financial statements include those of the various departments governed by the Select Board and other officials with financial responsibility. The Town has no other separate organizational units, which meet criteria for inclusion in the financial statements as defined by GASB.

B. Basis of Presentation

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 either governmental or business-type.

Government-Wide Financial Statements

The Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities and reports information on all of the non-fiduciary activities of the Town as a whole.

The Statement of Net Position presents the financial condition of the governmental and business-type (if applicable) activities of the Town at year end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Town’s governmental and business-type (if applicable) activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants, and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Town. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the Town.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

The Town has elected not to allocate indirect costs among programs. Program revenues include 1) charges to customers for services and 2) grants and contributions that are restricted to meeting operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported as general revenues.

Fund Financial Statements

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the Government-wide financial statements. The focus of governmental and proprietary fund financial statements is on major funds. Major individual governmental funds and major individual proprietary funds are reported as separate columns in the fund financial statements, with non-major funds being aggregated and displayed in a single column. The General Fund is always a major fund.

Because of the basis of accounting and reporting differences, summary reconciliations to the Government-wide financial statements are presented at the end of each applicable fund financial statement.

C. Fund Accounting

The Town uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. The Town employs the use of three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Types

Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources, is reported as fund balance. The following are the Town's major funds:

General Fund – The 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.

Capital projects fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities. Capital outlays financed from the issuance of debt are accounted for in the capital projects fund.

Permanent Fund – This fund is used to account for financial resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the governmental programs. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Proprietary Fund Type

Water Fund – The water fund is an enterprise fund used to account for the activities related to the operations of the Town’s water system. Enterprise funds are used to account for operations for which a fee is charged to external users for goods or services and the established fees and charges are based on a pricing policy designed to recover similar costs.

D. Measurement Focus

Government-Wide Financial Statements:

The government-wide financial statements are prepared using the economic resources measurement focus. All assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the Town are included on the Statement of Net Position.

Fund Financial Statements

All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

The fiduciary funds are reported using the economic resources measurement focus.

E. Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements, proprietary and fiduciary funds are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the Town, available means expected to be received within sixty days of year end.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Non-exchange transactions, in which the Town receives value without directly giving equal value in return, include property taxes, grants, entitlements and donations. On an accrual basis, revenue from property taxes is recognized in the year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted; matching requirements, in which the Town must provide local resources to be used for a specified purpose; and expenditure requirements, in which the resources are provided to the Town on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year end: property taxes, charges for services, and interest on investments.

Licenses and permits and miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received.

Grants and entitlements received before the eligibility requirements are met are recorded as advances from grantors. On governmental fund financial statements, property taxes receivable that will not be collected within the available period have been reported as deferred inflows of resources.

Expenses/Expenditures

On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization are not recognized in governmental funds.

F. Budgets and Budgetary Accounting

Formal budgetary accounting is employed as a management control for the general fund only. Annual operating budgets are adopted each fiscal year by the registered voters of the Town at their annual Town meeting. Budgets are established in accordance with generally accepted accounting principles. Budgetary control is exercised by department heads, town administration and the Select Board. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Select Board or required by law.

G. Assets, Liabilities, Fund Equity, Revenue, Expenditures and Expenses

Cash and Cash Equivalents

Cash and cash equivalents include currency on hand, demand deposits with financial institutions, and other accounts with an original maturity of three months or less when purchased. Investments are recorded at fair market value.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Interfund Receivables and Payables

Short-term advances between funds are accounted for in the appropriate interfund receivable and payable accounts.

Compensated Absences

Vacation and sick pay benefits are substantially non-vesting and are not material. Therefore, no liability has been recorded in the financial statements for the year ended December 31, 2023.

Capital Assets and Depreciation

Capital assets, which include property, plant, equipment and infrastructure assets (roads, bridges, sidewalks and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Town as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical costs or estimated historical cost if purchased or constructed. Donated capital assets are recorded at their acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-40
Infrastructure	40
Machinery and Equipment	10-20
Vehicles	10-20

Net Position and Fund Balances

Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows of resources. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances on any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the Town or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Unrestricted net position is the residual amount of the assets, deferred outflows of resources, liabilities and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

The Town's policy is to first apply restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In the Fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. These designations are categorized as follows:

Non-spendable – Funds that are not in spendable form, such as funds that are legally required to be maintained in tact (corpus of a permanent fund).

Restricted – Funds that are restricted for use by an external party, constitutional provision, or enabling legislation.

Committed – Funds that can only be used for specific purposes pursuant to constraints imposed by formal action of the governing body.

Assigned – Funds intended to be used for specific purposes set by the Select Board.

Unassigned – Funds available for any purpose.

When an expenditure is incurred for which both restricted and unrestricted fund balances are available, the Town considers restricted funds to have been spent first.

When expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications can be used, committed amounts should be reduced first, followed by assigned amounts and then unassigned amounts.

Deferred Revenue

Deferred revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenue arises when resources are received by the Town before the Town has legal claim to them. In subsequent periods, when both revenue recognition criteria are met or when the Town has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 26, 2023, on the assessed value listed as of April 1, 2023, for all real and personal property located in the Town. Payment of taxes was due November 30, 2023 with interest at 7% on all tax bills unpaid as of the due date.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay, and amounted to \$52,453 for the year ended December 31, 2023.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

Risk Management

The Town pays insurance premiums to certain agencies to cover risks that may occur in normal operations. The Town purchases employee fidelity bond coverage. There have been no significant reductions in insurance coverage from the prior year. No settlements of claims have exceeded insurance coverage in the current year.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Estimates are used to determine depreciation expense. Actual results could differ from those estimates.

2. DEPOSITS AND INVESTMENTS

Typically, the Town invests funds in checking accounts, savings accounts, certificates of deposit, and U.S. government obligations (through an investment group owned by a financial institution). From time to time the Town's deposits and investments may be subject to risks, such as the following:

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town's deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At December 31, 2023, cash deposits had a carrying value of \$2,810,523, all of which was covered by FDIC or collateralized.

Interest Rate Risk – The Town does not currently have a deposit policy for interest rate risk.

Credit Risk – The Town does not have a formal policy regarding credit risk. Maine statutes authorize the Town to invest in obligations of the U.S. Treasury, and U.S. Agencies and certain bonds, securities and real assets.

Custodial Credit Risk – Investments – the risk that, in the event of failure of the counterparty, the Town will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Town does not have an investment policy. None of the Town's investments were subject to custodial credit risk.

At December 31, 2023, the Town's investment balances were as follows:

Certificates of Deposit at The First, NA	\$ 282,241
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**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

2. DEPOSITS AND INVESTMENTS (CONTINUED)

The Town categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All investments held by the Town are Level 1 inputs.

3. CAPITAL ASSETS

Governmental activities:	Balance 1/1/23	Additions	Deletions	Balance 12/31/23
<i>Non-depreciated:</i>				
Land	\$ 167,077	\$ -	\$ -	\$ 167,077
Infrastructure	1,803,262	192,402	-	1,995,664
Buildings	726,345	-	-	726,345
Equipment & vehicles	1,578,855	157,707	(94,289)	1,642,273
<i>Total capital assets being depreciated</i>	4,108,462	350,109	(94,289)	4,364,282
<i>Less accumulated depreciation</i>				
Infrastructure	(1,087,273)	(123,420)	-	(1,210,693)
Buildings	(325,162)	(21,159)	-	(346,321)
Equipment & vehicles	(905,393)	(102,431)	72,055	(935,768)
<i>Total accumulated depreciation</i>	(2,317,828)	(247,010)	72,055	(2,492,782)
Governmental activities capital assets, net	\$ 1,957,711	\$ 103,099	\$ (22,234)	\$ 2,038,577

Depreciation expense has not been charged as a direct expense for any department of the Town.

Business-type activities:	Balance 1/1/23	Additions	Deletions	Balance 12/31/23
<i>Capital assets not being depreciated:</i>				
Land	\$ 3,800	\$ -	\$ -	\$ 3,800
<i>Capital assets being depreciated:</i>				
Property, plant & equip.	404,952	-	-	404,952
<i>Total capital assets</i>	408,752	-	-	408,752
<i>Less accumulated depreciation</i>				
Property, plant & equip.	(391,640)	(928)	-	(392,568)
<i>Total accumulated depreciation</i>	(391,640)	(928)	-	(392,568)
<i>Total capital assets, net</i>	17,112	(928)	-	16,184
Business-type activities capital assets, net	\$ 17,112	\$ (928)	\$ -	\$ 16,184

4. CONTINGENCIES

There may be various claims and suits pending against the Town, which arise in the normal course of the Town's activities. According to Town management, there are no matters that would result in adverse losses, claims, or assessments against the Town through the date of the audit report.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

5. SUBSEQUENT EVENTS

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

6. INTERFUND BALANCES AND TRANSFERS

	General Fund	<i>Transfer from:</i>		Totals
		Capital Project Fund – Vehicle replacement	Water Fund	
<i>Transfer to:</i>				
Capital project fund - Vehicle replacement	\$ 30,942	\$ -	\$ -	\$ 30,942
Capital project fund – Town wharf	10,000	-	-	10,000
Capital project fund – Hahn community center	2,100	-	-	2,100
General fund	-	50,000	3,800	53,800
	<u>\$ 43,042</u>	<u>\$ 50,000</u>	<u>\$ 3,800</u>	<u>\$ 96,842</u>

7. FUND BALANCES***Non-spendable***

Cemetery trust endowments **\$ 40,142**

Assigned:

Legal	\$ 15,814
Property maintenance	30,550
Comprehensive planning	4,201
Ambulance	35,739
Ballfield	939
Clam ordinance	29,406
Overboard discharge grant	140
Harbor parking lot	453
Resurfacing town roads	15,885
Veteran's memorial	4,988
EMA shelter	3,070
Recreation	5,918
Cemeteries	1,760
Town garage water	3,426
Town landing	1,904
Heating oil donation fund	20,901
Surveys	4,445
Sidewalks	1,100
Select board emergency	27,054
School lunch donation fund	3,021
Friendship families in need donation account	24,300
Library expansion project	80,927
Capital improvements	33,950
Local road assistance	34,047
Vehicle replacement	88,539
Hahn community center	8,884
Town wharf replacement	<u>85,553</u>
Total	<u>\$ 566,914</u>

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

8. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2023, was as follows:

Description	Balance 1/1/2023	Additions	(Reductions)	Balance 12/31/2023	Due within one year
Notes payable – direct borrowings	\$ 150,229	\$ 92,000	\$ (91,372)	\$ 150,857	\$ 104,165
Total	\$ 150,229	\$ 92,000	\$ (91,372)	\$ 150,857	\$ 104,165

Payments on bonds payable, notes payable and capital leases of the governmental activities are paid out of the General Fund.

Notes Payable – Direct Borrowings

Notes payable at December 31, 2023 are comprised of the following:

	Interest Rate	Maturity Date	Balance at 12/31/2023	Collateral Pledged
Governmental Activities:				
The First, NA – Fire truck	2.21%	10/2024	\$ 58,857	N/A
The First, NA – Town landing	5.48%	04/2025	<u>92,000</u>	N/A
Total governmental activities			<u>\$ 150,857</u>	

Notes payable from direct borrowings included provisions that in the event the Town defaults on the note for any reason, the holder may demand immediate payment of all principal and accrued unpaid interest.

Debt service requirements to retire the general obligation notes payable outstanding for governmental activities at December 31, 2023 are as follows:

Year ending December 31,	Governmental Activities		
	Principal	Interest	Total
2024	\$ 104,165	\$ 5,300	\$ 109,465
2025	46,692	2,594	49,286
Total	<u>\$ 150,857</u>	<u>\$ 7,894</u>	<u>\$ 158,751</u>

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

9. OPEB OBLIGATIONS

Plan Description

The Town provides health insurance to its employees through Maine Municipal Employees Health Trust (MMEHT). The Town does not provide postemployment or postretirement health benefits, but it is subject to an implicit benefit for its members in MMEHT.

Accounting Policies

The impact of experience gains or losses and assumption changes on the Total OPEB Liability (TOL) are recognized in the OPEB expense over the average expected remaining life of all active and inactive members of the Plan. As of the beginning of the measurement period, this average was 7 years.

The table below shows changes in the change in Net OPEB Liability during the 2023 measurement year:

	Net OPEB Liability (a)	<i>Increase (Decrease)</i> Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2022 (Reporting 12/31/2022)	\$ 14,893	\$ -	\$ 14,893
Changes for the year:			
Service cost	949	-	949
Interest	326	-	326
Differences between expected and actual experience	-	-	-
Changes of assumptions	(1,832)	-	(1,832)
Contributions – employer	-	75	(75)
Benefit payments	(175)	(75)	-
Net changes	(632)	-	(632)
Balances 1/1/2023 (Reporting 12/31/2023)	\$ 14,261	\$ -	\$ 14,261

The table below summarizes the current balances of deferred outflows and deferred inflows of resources along with the net recognition over the next 5 years, and thereafter:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 5,963
Changes in assumptions	-	2,554
Contributions subsequent to measurement date	205	-
Total	\$ 205	\$ 8,517

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended December 31:

2024	(2,728)
2025	(2,319)
2026	200
2027	34
Thereafter	35

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

9. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2023, the plan membership data is comprised of 2 active member with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2023

Discount rates: 3.72% per annum for year end 2023 reporting
2.06% per annum for year end 2022 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 7.90% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Pre-Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Medical – Initial trend of 4.80% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Medicare Drug – Initial trend of 8.15% applied in FYE 2022 grading over 20 years to 4.55% per annum.

Administrative and claims expense – 3% per annum.

Future Plan Changes

It is assumed that the current plan and cost-sharing structure remains in place for all future years.

Demographic Assumptions:

Retiree continuation: Retirees who are current Medicare participants – 100%
Retirees who are Pre-medicare, active participants – 75%
Spouses who are Pre-medicare, spouse is active participant – 50%

Rate of mortality: Based on 112.1% and 118.5% of the 2010 Public Plan General Benefits-Weighted Healthy Retiree Mortality Table, respectively, for males and females. The proposed rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95, and further grading down to 0.00% at age 115, along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those include in the published MP-2020 scale. As prescribed by the Trust, mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2021.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

9. OPEB OBLIGATIONS (CONTINUED)

Marriage assumptions: A husband is assumed to be 3-years older than his wife.

Assumed rate of retirement:

For employees hired prior to July 1, 2014
Age 55-58 – 5%
Age 59-64 – 20%
Age 65-69 - 25%
Age 70+ - 100%
For employees hired after July 1, 2014
Age 55-63 – 5%
Age 64-69 – 20%
Age 70+ - 100%

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 3.72% based on a measurement date of January 1, 2023. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

The following table shows how the net OPEB liability as of December 31, 2023 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.72%.

1% Decrease	Current Rate	1% Increase
1.06%	2.06%	3.06%
\$ 16,417	\$ 14,261	\$ 12,480

Changes in the healthcare trend affect the measurement of the TOL. Lower healthcare trend rates produce a lower TOL and higher healthcare trend rates produce a higher TOL. The table below shows the sensitivity of the TOL to the healthcare trend rates.

1% Decrease	Healthcare Trend Rates	1% Increase
\$ 12,316	\$ 14,261	\$ 16,642

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 13.6%. A 1% increase in the healthcare trend rate increases the NOL by approximately 16.7%.

Town of Friendship, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios
Postretirement Employee Healthcare Plan
For the Year Ended December 31, 2023

	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability						
Service cost (BOY)	\$ 949	\$ 374	\$ 311	\$ 623	\$ 701	\$ -
Interest (includes interest on service cost)	326	304	351	1,004	869	-
Changes in benefit terms	-	-	-	(259)	-	-
Differences between expected and actual experience	-	(81)	-	(14,732)	-	22,045
Changes of assumptions	(1,832)	320	834	2,136	(2,058)	2,618
Benefit payments, including refunds of member contributions	(75)	(18)	(17)	(220)	(212)	-
Net change in total OPEB liability	\$ (632)	\$ 899	\$ 1,479	\$ (11,448)	\$ (700)	\$ 24,663
Total OPEB liability - beginning	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663	\$ -
Total OPEB liability - ending	\$ 14,261	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663
Plan fiduciary net position						
Contributions - employer	75	18	17	220	212	-
Contributions - member	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(75)	(18)	(17)	(220)	(212)	-
Administrative expense	-	-	-	-	-	-
Net change in plan fiduciary net position	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - beginning	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net OPEB liability - ending	\$ 14,261	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Covered employee payroll	\$ 63,200	\$ 63,200	\$ 38,451	\$ 38,451	\$ 76,902	\$ 76,902
Net OPEB liability as a percentage of covered employee payroll	17.10%	17.90%	36.40%	32.50%	31.20%	32.10%

Town of Friendship, Maine
 Budgetary Comparison Schedule
 General Fund
 For the Year Ended December 31, 2023

	Budgeted Amounts		Actual Amounts	Variance with
	Original	Final		Final Budget- Positive (negative)
REVENUES:				
Property taxes	\$ 3,224,044	\$ 3,224,044	\$ 3,211,897	\$ (12,147)
Excise taxes	300,000	300,000	338,398	38,398
<i>Intergovernmental revenue:</i>				
State revenue sharing	129,861	129,861	129,692	(169)
Homestead reimbursement	51,868	51,868	77,129	25,261
Other	-	1,232	3,675	2,444
Investment income	-	4,341	75,310	70,969
Interest and charges on liens	-	-	11,212	11,212
Charges for services	-	18,204	46,510	28,306
Licenses and permits	-	10,000	12,363	2,363
Other revenues	-	70,775	84,985	14,210
<i>Total revenues</i>	<i>3,705,773</i>	<i>3,810,324</i>	<i>3,991,172</i>	<i>180,847</i>
EXPENDITURES:				
General government	288,999	303,953	223,177	80,776
Protection	219,080	328,604	263,392	65,212
Public works	320,710	583,076	537,916	45,160
Health and sanitation	93,700	93,700	97,697	(3,997)
Health and welfare	24,948	60,289	38,434	21,855
Buildings	101,850	135,815	95,919	39,896
Community development	6,250	10,452	3,405	7,047
Debt service	94,013	94,013	94,521	(508)
Education	2,478,044	2,478,044	2,337,837	140,207
County tax	370,487	370,487	370,487	-
Unclassified	10,000	201,116	73,913	127,203
<i>Total expenditures</i>	<i>4,008,081</i>	<i>4,659,548</i>	<i>4,136,698</i>	<i>522,850</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>(302,308)</i>	<i>(849,224)</i>	<i>(145,526)</i>	<i>(342,003)</i>
OTHER FINANCING SOURCES (USES):				
Operating transfers in	1,992	51,992	53,800	1,808
Operating transfers (out)	(20,000)	(38,998)	(46,042)	(7,044)
Proceeds from issuance of long-term debt	-	92,000	92,000	-
<i>Total other financing sources</i>	<i>(18,008)</i>	<i>104,994</i>	<i>99,758</i>	<i>(5,236)</i>
<i>Net changes in fund balances</i>			(45,768)	
FUND BALANCES - BEGINNING			2,646,875	
FUND BALANCES - ENDING			\$ 2,601,107	

Town of Friendship, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2023

	<i>Capital Project Funds</i>	<i>Permanent Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:			
Cash and cash equivalents	\$ 249,975	\$ -	\$ 249,975
Investments	997	109,139	110,136
TOTAL ASSETS	\$ 250,973	\$ 109,139	\$ 360,111
LIABILITIES AND FUND BALANCE:			
<i>Fund Balance: (see footnotes)</i>			
Non-spendable	\$ -	\$ 40,142	\$ 40,142
Assigned	250,973	-	250,973
Unassigned	-	68,996	68,996
<i>Total fund balance</i>	<u>250,973</u>	<u>109,139</u>	<u>360,111</u>
TOTAL LIABILITIES AND FUND BALANCES	\$ 250,973	\$ 109,139	\$ 360,111

Town of Friendship, Maine
Combining Statement of Revenue, Expenditures, and Changes in Fund Balances
All Other Non-Major Governmental Funds
For the Year Ended December 31, 2023

	<i>Capital Project Funds</i>	<i>Permanent Funds</i>	<i>Total Non-major Governmental Funds</i>
REVENUES:			
Intergovernmental revenues - LRAP	\$ 17,756	\$ -	\$ 17,756
Investment income	8,704	2,318	11,022
<i>Total revenues</i>	<u>26,460</u>	<u>2,318</u>	<u>28,778</u>
EXPENDITURES:			
Investment fees	3	600	603
<i>Total expenditures</i>	<u>3</u>	<u>600</u>	<u>603</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>26,457</u>	<u>1,718</u>	<u>28,175</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Unrealized (loss) on investments	34	6,716	6,751
Transfers in	43,042	-	43,042
Transfers out	(50,000)	3,000	(47,000)
<i>Total other financing sources (uses)</i>	<u>(6,924)</u>	<u>9,716</u>	<u>2,792</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>19,533</u>	<u>11,434</u>	<u>30,967</u>
FUND BALANCE - BEGINNING OF YEAR	<u>231,440</u>	<u>97,704</u>	<u>329,144</u>
FUND BALANCE - END OF YEAR	<u>\$ 250,973</u>	<u>\$ 109,139</u>	<u>\$ 360,111</u>

Schedule D

Town of Friendship, Maine
Schedule of Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended December 31, 2023

<i>Assessed Valuation:</i>	
Real estate valuation	\$ <u>374,888,800</u>
<i>Total valuation</i>	<u>374,888,800</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$8.60 per thousand	<u>3,224,044</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	3,224,044
Estimated revenues	854,498
Budgeted transfers in (net)	<u>(18,008)</u>
Appropriations per original budget	<u>4,060,534</u>
<i>Overlay</i>	<u>(52,453)</u>
TOTAL APPROPRIATIONS	\$ <u><u>4,008,081</u></u>

Schedule E

Town of Friendship, Maine
Schedule of Taxes Receivable
General Fund
December 31, 2023

<i>Taxes receivable:</i>	
	\$ <u>167,444</u>
	\$ 167,444
 <i>Tax liens receivable:</i>	
2022	<u>15,838</u>
	<u>15,838</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE	\$ <u><u>183,282</u></u>

TOWN OF FRIENDSHIP

Schedule F

Town of Friendship, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2023

	Balance 1/1/2023	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Officers' salaries	-	159,525	-	159,525	148,246	-	11,279
Incidentals	-	15,000	-	15,000	10,376	-	4,624
Town meetings- elections	-	2,500	-	2,500	1,841	-	659
Town report	-	4,200	-	4,200	3,697	-	503
Board of tax assessors	-	36,220	550	36,770	36,536	-	234
Payroll taxes	-	35,000	-	35,000	21,371	-	13,629
Legal	14,404	3,750	-	18,154	1,050	-	15,814
Police Board emergency	-	37,050	-	37,050	-	-	27,054
Contingency	-	7,000	-	7,000	-	7,000	-
<i>Total</i>	14,404	288,999	550	303,953	223,177	37,908	42,868
PROTECTION							
Clam ordinance	34,304	-	10,000	44,304	14,898	-	29,406
Fire department	41,610	75,750	-	126,510	90,770	-	35,739
Ambulance	-	8,000	-	8,000	6,403	-	1,597
Streetlights	-	30,000	-	30,000	38,881	-	(8,881)
Insurance	-	11,500	-	11,500	20,253	-	8,667
Code enforcement	-	12,500	-	12,500	11,500	-	1,000
Fire department	-	1,500	-	1,500	1,500	-	-
Emergency management	3,711	1,500	-	5,211	2,141	-	3,070
Animal welfare	-	5,100	-	5,100	4,989	-	111
<i>Total</i>	79,625	219,080	29,899	328,604	263,392	(3,003)	68,215
PUBLIC WORKS							
Road commissioner	-	45,500	-	45,500	45,500	-	-
Summer roads	-	61,710	-	61,710	39,030	-	22,680
Winter roads	-	113,500	-	113,500	111,431	-	2,069
Town garage water	3,782	-	-	3,782	356	-	3,426
Town truck 201B	1,944	-	(1,944)	-	-	-	-
Sidewalks	1,100	-	-	1,100	-	-	1,100
Backhoe purchase	-	100,000	142,000	242,000	142,000	-	100,000
Resurfacing town roads	115,484	-	-	115,484	199,959	-	15,885
<i>Total</i>	122,310	320,710	140,056	583,076	537,916	24,749	20,411
HEALTH AND SANITATION							
Solid waste management	-	90,000	-	90,000	94,597	-	(4,597)
Landfill closing	-	1,200	-	1,200	800	-	400
Septic dump site	-	2,500	-	2,500	2,300	-	200
<i>Total</i>	-	93,700	-	93,700	97,697	-	(3,997)

Schedule F

Town of Friendship, Maine
 Schedule of Departmental Operations
 For the Year Ended December 31, 2023

	Balance 1/1/2023	Appropriations	Additional Appropriations	Total Available	Expenditures	Balances	
						Lapsed	Carried
HEALTH AND WELFARE							
General assistance	-	1,000	-	1,000	-	1,000	-
Charitable organizations	-	23,948	-	23,948	23,994	(46)	-
Heating donation account	17,164	-	18,177	35,341	14,439	-	20,901
<i>Total</i>	17,164	24,948	18,177	60,289	38,434	954	20,901
BUILDINGS							
Hahn community center	-	16,200	1,150	17,350	16,065	1,285	-
Friendship town office	-	37,150	-	37,150	32,965	4,185	-
Town property maintenance	32,815	25,000	-	57,815	27,266	-	30,550
Public library	-	23,500	-	23,500	19,624	3,876	-
<i>Total</i>	32,815	101,850	1,150	135,815	95,919	9,346	30,550
COMMUNITY DEVELOPMENT							
Planning board	-	4,900	-	4,900	3,088	1,812	-
Midcoast planning commission	-	600	-	600	-	600	-
Conservation committee	-	750	-	750	317	433	-
Comprehensive plan	4,202	-	-	4,202	-	-	4,202
<i>Total</i>	4,202	6,250	-	10,452	3,405	2,845	4,202
DEPT SERVICE	-	94,013	-	94,013	94,521	(508)	-
EDUCATION	-	2,478,044	-	2,478,044	2,337,837	140,207	-
COUNTY TAX & DISPATCHING	-	370,487	-	370,487	370,487	-	-

continued next page...

Schedule F

Town of Friendship, Maine
 Schedule of Departmental Operations
 For the Year Ended December 31, 2023

	Balance 1/1/2023	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
UNCLASSIFIED							
Recreation committee	6,068	-	-	6,068	150	-	5,918
Snowmobile	-	-	682	682	682	-	-
Ballfield	-	2,500	-	2,500	1,361	-	939
Veteran's memorial	5,123	-	-	5,123	135	-	4,988
Cemeteries	1,760	-	-	1,760	-	-	1,760
Harbor parking lot	453	-	-	453	-	-	453
Friendship day celebration	5,670	7,500	-	13,170	14,762	(1,592)	-
Town landings	1,904	-	-	1,904	-	-	1,904
Overboard discharge grant	140	-	140	140	-	-	140
Friendship families in need donation account	28,772	-	15,511	44,282	19,983	-	24,300
School lunch donation account	2,903	-	118	3,021	-	-	3,021
ARPA	35,827	-	258	36,085	36,085	-	-
Library expansion project	59,773	-	21,154	80,927	-	-	80,927
Surveys	5,000	-	-	5,000	555	-	4,445
<i>Total</i>	153,394	10,000	37,722	201,116	73,913	(1,592)	128,795
TOTAL EXPENDITURES	\$ 423,913	\$ 4,008,081	\$ 227,554	\$ 4,659,548	\$ 4,136,698	\$ 206,909	\$ 315,941

Budget — Salaries/Payroll

Clerk/Tax Collector/Register of Voters	40 hrs. wk.	\$49,920.00
Treasurer/Deputy Clerk, Tax Collector	40 hrs. wk.	\$52,000.00
Deputy Clerk		\$3,720.10
First Selectmen		\$4,017.00
Selectmen		\$3,708.00
Selectmen		\$3,708.00
Code Enforcement		\$17,304.00
Shellfish Warden		\$14,850.24
Animal Control Officer		\$3,375.96
Harbor Master		\$7,426.32
Emergency Management		\$1,500.00
Health Officer		\$600.00
Assessors Agent		\$3,060.00
Assessors Wages		\$17,033.00
Assessors 1st		\$2,400.00
Assessors 2nd		\$2,000.00
Assessors 3rd		\$2,000.00
Librarian		\$8,401.67
Librarian Assistant		\$4,519.13
Librarian Custodian		\$900.00
Road Commissioner		\$45,000.00
Hwy. Dept Winter Wage		\$17,195.00
Hwy. Dept Summer Wage		\$7,510.00
Janitor Town Office		\$2,021.40
Hahn Coordinator/Janitor		\$6,500.00
Moderator		\$410.00
Ballot Clerks		\$1,241.00
Planning Board		\$1,295.00
Firemen's Payroll		\$20,350.00

Town of Friendship Secret Ballot Election and Town Meeting Warrant March 18th and March 19th, 2024

To Margret Gagnon, a citizen of the Town of Friendship,

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Friendship, in the County of Knox, qualified by law to vote in town affairs, to meet at the Friendship Town Office, in said town on Monday the 18th day of March, 2024 A.D. at 10 o'clock in the forenoon, then and there to act upon **Article 1** and by secret ballot on **Articles 2-6**, the polling hours therefore to be from 10 o'clock in the forenoon until 7 o'clock in the evening.

And to notify and warn said inhabitants to meet at the Hahn Community Center in said town on Tuesday, the 19th day of March, 2024 A.D. at 6:00 o'clock in the evening, then and there to act on **Articles 7 through 26** as set out below, to wit:

Article 1. To elect a Moderator to preside at said meeting.

Article 2. To elect all necessary Town Officers by secret ballot.

Article 3. "Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on days other than Sunday?"

Put to vote by petition for Jameson Point Lobster Company

Article 4. "Shall this municipality authorize the State to issue licenses for the sale of liquor to be consumed on the premises of licensed establishments on Sundays?"

Put to vote by petition for Jameson Point Lobster Company

Article 5. "To see if the Town will vote to raise and appropriate \$7,500 for Fireworks which will be set off over the harbor on an evening in July, date to be determined.

Put to vote by a request letter from a resident.

Article 6. “Shall the Town vote to raise **\$10,000** to donate towards the Maine Lobsterman’s Association legal defense fund?” This will help support the ongoing efforts to combat the National Marine Fisheries Services effort to implement a 90% “risk reduction” plan on Maine Lobster Fishermen.
Put to vote by request letter from Maine Lobsterman’s Association.

**Financial Statement
Town of Friendship**

1. Total Town Indebtedness	
A. Bonds outstanding and unpaid	
Fire Truck Payment	\$58,867.09
Backhoe Payment	\$45,308.49
B. Bonds authorized and unissued	
	\$0.00
C. Bonds to be issued if	
this question is approved	\$0.00
Total	\$104,175.58

2. Validity

The validity of the bonds and of the voters’ ratification of the bonds may not be affected by any errors in the above estimates. If the actual amount of the total debt service for the bond issue varies from the estimate, the ratification by the electors is nevertheless conclusive and the validity of the bond issue is not affected by reason of the variance.

Kathleen Ann MacLeod
Treasurer, Town of Friendship

A. GENERAL GOVERNMENT

Article 7. To see if the Town will vote to raise and appropriate the following:

1. Incidentals	\$12,000.00
2. Office Salaries	
a. Clerk	\$54,080.00
b. Treasurer	\$53,560.00
c. Hourly (Deputy Clerk)	\$5,200.00
d. Selectmen	\$11,776.00
e. Insurance for Employees	\$41,172.00
3. Town Reports	\$4,200.00
4. Town Meetings-Elections	\$3,200.00

continued next page

5. Social Security, Medicare, State Withholding, Unemployment Tax	\$35,000.00
6. Board of Tax Assessors	\$46,000.00
7. Maine Municipal Association	\$3,200.00
8. Contingency	\$7,000.00
	<u>\$276,388.00</u>

*Office salaries will be \$165,788.00 raising \$163,288.00 and \$2,500.00 provided by the Friendship Water Department.

B. PROTECTION

Article 8. To see if the Town will vote to raise and appropriate the following:

1. Ambulance	\$115,000.00
2. Fire Department	\$75,750.00
3. Street Lights	\$8,000.00
4. Insurance	\$35,000.00
5. Harbor Master salary and budget	\$13,500.00
6. Emergency Management	\$4,620.00**
7. Animal Control budget	\$6,850.00***
8. Code Enforcement budget	\$22,000.00
9. County Communications	\$47,834.00
10. Clam Ordinance	\$0.00 ****
	<u>\$328,554.00</u>

(*) Ambulance funding will be raising \$115,000.00 and \$35,739.29 from carryover. In 2023 \$16,349.26 was added to the fund from Friendship Day and \$3,550 added from donations to the Ambulance fund bringing the account to \$150,739.29.

(**) Director paid \$1,500 and applying for grants to cover 50% to 100% of budget. The EMA Shelter Account has \$2,211.00 as a carry over.

(***) Animal Control budget is \$6,850.00 with \$100.00 taken from Animal Welfare

(****) Budget is from license fees, clam fines and \$29,406.06 in carry-overs.

C. HIGHWAYS

Article 9. To see if the Town will vote to raise and appropriate the following:

1. Road Commissioner (salary)	\$48,230.00
2. Summer Budget	\$61,710.00
3. Winter Budget	\$125,000.00
4. Resurface Town Roads	<u>\$100,000.00*</u>
	\$334,940.00

(*) Resurfacing Town Roads fund account would total \$149,931.60 raising \$50,000.00, allocating \$50,000.00 from excise tax and taking \$34,046.68 from Local Road Assistance and a carry-over of \$15,884.92.

D. BUILDINGS

Article 10. To see if the Town will vote to raise and appropriate the following:

1. Hahn Community Center	\$18,500.00*
2. Town Maintenance	\$20,000.00**
3. Public Library	\$24,000.00
4. Friendship Town Office	<u>\$37,150.00</u>
	\$99,650.00

* Total for Hahn is \$18,500.00 (\$1,150.00 coming from the rental of the facility)

**Total for Town Maintenance is \$50,874.15 (\$30,874.15 from carry over and raising \$20,000.00).

E. HEALTH, SANITATION AND SOCIAL SERVICES

Article 11. To see if the Town will vote to raise and appropriate the following:

1. Solid Waste Management	\$132,000.00
2. Septic Dump Site	\$2,500.00
3. Landfill Maintenance	\$1,200.00
4. Welfare (General Assistance)	\$1,000.00
5. Penquis CCA Program	\$818.00
6. Spectrum Generations	\$658.35
7. LifeFlight	\$571.00
8. Health Officer	\$600.00
9. Health Clinic	\$3,700.00
10. School Board Stipend	\$1,200.00

continued next page

11. Food Pantry	\$1,000.00
12. Care of Cemeteries	0.00 *
13. Veterans Memorial	0.00 **
14. Veteran Grave Reimbursement	\$3,600.00
15. Red Cross	\$350.00
16. Town Holiday	\$1,000.00
17. Maine Public TV	\$100.00
18. Healthy Kids	\$500.00
19. Mobius	\$800.00
20. Snowmobile Club	0.00***
21. Friendship Celebration Start up	0.00****
22. Recreation Department	0.00*****
23. Recreation Ball Field	\$3,000.00
24. Waldoboro Little League	\$500.00
	<u>\$155,097.35</u>

(*) Total of \$1,760.00 from carryover.

(**) Total of \$4,988.12 from carryover.

(***) Total of \$681.86 from carryover.

(****) Total \$6,500.00 taken from carryover from Friendship Day.

(*****) \$5,918.42 from carryover.

F. COMMUNITY DEVELOPMENT

Article 12. To see if the Town will vote to raise and appropriate the following:

1. Planning Board Expense	\$7,000.00
2. Mid-Coast Planning Commission	\$600.00
3. Conservation Committee	\$750.00
4. Comprehensive plan for water availability	0.00*
	<u>\$8,350.00</u>

(*) Comprehensive Plan carryover is \$4,210.58.

G. DEBT SERVICE

Article 13. To see if the Town will vote to raise and appropriate the following:

1. Tax Anticipation Notes	\$100.00
2. Backhoe Loan Payment	\$45,308.49
3. Fire Truck Loan Payment	\$58,867.09
	<u>\$104,275.58</u>

Article 14. To see if the town will vote to authorize the Selectmen and Treasurer on behalf of the town to accept all funds from the Maine State Legislature and any gifts, real estate and other funds including Trust Funds that may be given or left to the town, grants, insurance refunds, reimbursements or other funds received by the town and apply these funds to the accounts the Selectmen deem appropriate or are required by state law.

Article 15. To see if the Town will vote to appropriate from the following accounts the combined sum of **\$456,820.81** to be applied to reduce the 2024 year Tax Rate. The Board of Selectmen recommends the following sources:

1. Excise Taxes	\$250,000.00
2. State Revenue Sharing	\$129,691.81
3. Homestead Exemption	\$77,129.00
4. Undesignated	\$0.00
Total	\$456,820.81

Article 16. To see if the Town will vote to increase the property tax levy limit of **\$505,206.80** established for the Town by State Law, in the event the municipal budget that is approved results in a property tax commitment that is higher than this limit.

Article 17. To see if the Town will vote to authorize the Selectmen to borrow temporarily in anticipation of taxes and make and sign its promissory notes therefore.

Article 18. To see if the Town will authorize the Selectmen to dispose of tax-acquired property in any manner which the Selectmen deem to be in the best interests of the Town.

Article 19. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category , and 5/12 of the Winter Budget category, of the 2024 annual budget during the period from January 1, 2025 to the 2025 annual meeting.

Article 20. To see if the Town will vote to charge an annual rate of 7% interest on unpaid taxes **AFTER NOVEMBER 30, 2024** (Title 36, Sec. 505).

Article 21. To see if the Town will let Town Clerk and Deputy Town Clerk accept Tax money for upcoming years. To see if the Town will let the Town Clerk apply overpayments on tax bills of less than \$50.00 as a prepayment to next year's tax bill.

Article 22. To see if the Town will vote to approve the expenditure of funds out of the Undesignated Reserve to pay tax abatements.

Article 23. To see if the Town will vote set the interest rate to be paid by the Town on abated taxes at 4% for fiscal year 2024.

Article 24. To see if the Town will raise and appropriate the sum of **\$10,000.00** to the Town Vehicle Replacement Fund and to see if in addition the Town will appropriate the 1/2 of the Cellular Tower Payment (\$17,153.82) into the Vehicle Replacement Fund and 1/2 (\$17,153.82) into the Selectmen Emergency Fund , (the current Vehicle Replacement Fund is \$86,594.99 bringing it to a total of \$113,748.81) . The 1/2 Cellular Tower Payment from the Selectmen Emergency fund that isn't used at the end of 2024 will be put into the Vehicle Replacement Fund.

Article 25. To see if the Town will raise and appropriate the sum of **\$10,000.00** to the Town Wharf Repair Fund. (the current fund is \$85,552.96 for a total of \$95,552.96)

Article 26. To see if the Town will authorize the Selectmen to appropriate and expend up to \$10,000.00 from unappropriated surplus as they deem advisable to meet unanticipated expenses and emergencies that occur during fiscal year 2024.

Warrant articles	\$17,500.00
General	\$1,277,254.93
Total	\$1,294,754.93

To Reduce Taxes	\$456,820.81
Total to Raise	\$837,934.12

Given under our hands this 31 day of January, A.D. 2024

The Selectmen

ELIZABETH DINSMORE



HOPE WOTTON



ARTHUR THOMPSON, JR



Index

Animal Control Officer	83
Board of Assessors	12
Budget — Salaries/Payroll	150
Christmas Dinner/Tree Lighting	98
Code Enforcement Officer	68
Davis Point Scholarship	102
Dedication's	3
Emergency Management	75
Emergency Medical Service	73
Friendship Ambulance Auxiliary Foundation	71
Friendship Day	93
Friendship Fire Department	70
Friendship Lobster Boat Races	96
Friendship Memorial Scholarship Fund (FREN)	100
Friendship Museum	88
Friendship Pie Contest	91
Friendship Recycling News	104
Friendship/Cushing Food Pantry	80
Governor	112
Hahn Center	89
Health Clinic	77

Index

Independent Auditor's Report.....	114
Library.....	84
Library Treasurer	86
List of Taxpayers.....	15
Outstanding Taxes.....	44
Planning Board.....	69
Recreation Committee/Department	87
Road Commissioner.....	76
Selectmen's Financial Report	49
Selectmen's Report	47
Shellfish Committee.....	82
State Representative.....	113
Town Clerk.....	66
Town Meeting Warrant	151
Town Office Hours.....	7
Town Officers	8
Treasurer	62
U.S. Representative.....	111
U.S. Senators.....	107
Water Department	103