

Annual Report

of the

Municipal Officers

of the

Town of Friendship

Maine

**For the Year Ending
December 31, 2025**



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Dedications



Arthur Ritner "Rit" Roberts

Arthur Ritner "Rit" Roberts was born in Washington D.C. on September 22, 1946, to Everett and Sarah Roberts. From the day he was born he's been known as "Rit". Though he grew up in McLean, Virginia, his heart has always been in Friendship. He spent his summers here with his Aunt Betty and Uncle Al Roberts, who bought and sold seafood from the two wharves that are now Heritage Lobster Co-Op and LWG Lobster.

Rit, his first wife, Beverly, and their oldest son Stephen made Friendship their permanent home in 1972. He began working at Friendship Plumbing and Heating, where he became a master electrician, master plumber, and a master oil burner technician under the careful tutelage of his friend and mentor, Sherm Baird. He spent 20 years fixing plumbing and electrical issues for the residents of Friendship and the surrounding towns. He then spent another 20 years working for Maritime Energy in Rockland.

Rit has always been adventurous. He was an avid kayaker for many years, frequently paddling alone to Monhegan (against the advice of his family!). Once, when the family was taking a road trip to Vermont, Rit

decided he would ride his bike and meet them at the destination. He made it in two days, pedaling roughly 280 miles and sleeping on the side of the road at night. Along with bicycles and kayaks, Rit has always loved motorcycles. He frequently took day trips up to Campobello Island for a quick lunch. He was a proud member of the Patriot Guard, the motorcycle group that honors fallen military heroes at their funeral services. In 2016 at age 70, Rit and his friend Wayne rode their Harleys from Friendship to Fairbanks, Alaska, and back in 23 days. They logged 10,000 miles, riding an average of 450 miles every day, rain or shine. They had attempted the same trip the year before with friends Ivan and Richard but only made it halfway.

Within a few months of moving to Friendship, Rit joined the Fire Department, where he remained active until the 1990s. Many stories have been told over the years of the tomfoolery that went on between his “fire brothers” like Al Simmons, Wesley Lash, Roger and Paul Bramhall, Earl Bachelder, Lance Wotton, Robie Wile and many others. Though they liked having fun, they were always there for their friends and neighbors when they were in need. He volunteered at Friendship Day, where he started and served as the director of the Long and Short Haul foot races in the mid-1990s. He shared the honor of being Grand Marshal in the parade with Earl Bachelder and John Homon in 2023. He also served in the Ambulance Auxiliary Foundation, was the secretary of the Memorial Scholarship Fund, served on the Planning Board for 13 years, is a member of the Masons, and has quietly volunteered countless hours helping friends, neighbors, and the Friendship community.



Arthur “Bubba” Thompson

Arthur “Bubba” Thompson is what a small town like Friendship would consider a pillar of the community. Bubba has been supportive and active in the Town of Friendship activities before he was ever part of the government in our community. Bubba has quietly looked out for the citizens within the Town of Friendship his whole life. He was raised with his large family within the Town of Friendship growing up taking a skiff at a young age back and forth to Friendship Long Island and the mainland for supplies and school. His father was the Lobster Pound keeper for many years on Friendship Long Island where Bubba and his siblings grew up. He was raised on the water, feeling more comfortable on the islands and in the woods than anywhere else. As Bubba grew up, marriage to Donna was part of the plan for his future. Then his beloved daughters, Bethany & Hannah, eventually came along with grandchildren. Bubba has always been a family man, a devoted husband, father and grandfather.

Bubba's service to the Town that he loves officially started in 1997 with his first election as a Selectman, this would continue for a total of 8 terms or a whopping 24 years. Between those years Bubba also served as the Friendship Harbor Master for a few years, he served on the Planning Board before becoming a selectman, and while a selectman served on many committees including the Hahn, Highway, & the water department.

One of Bubba's biggest accomplishments occurred in 2006 when SAD #40 made a change in how the Towns were being charged as the cost sharing agreement was changed. The effort was a process of over a year's worth of work with Jeff Evangelos and Bubba traveling to Augusta working through the Legislative process to help restore the 50/50 cost sharing agreement with SAD #40. Most trips to discuss the situation with the legislature also included Bubba Thompson bringing some kind of candy as he said, "to sweeten them up". It worked and the change was corrected back to the original values saving the Town more than \$30,000 that first year on the SAD #40 tax bill.

Bubba was also a large part of the building of the new Town office during 2005 with our moving in the Winter of 2006. It's the vision for the future of our Town that Bubba Thompson has always kept in mind over his years of service.

Beyond his elected duties, on more than one occasion Bubba has helped the town and its residents in ways big and small. He has given or found firewood for someone in need. He has been known to "hear" about someone in town without propane and deliver at any time of the day or night. Delivering pizzas to the Highway committee to keep them in food during difficult snowstorms. Bubba was instrumental in bringing the Food pantry back to Friendship after many years in a different location. We have all benefited from his help at most Town benefit dinners, bidding on pies or auction items for the benefit of the family needs. He is notorious for bidding at the annual Friendship Day auction, sometimes coming home with many unique items.

Bubba Thompson also is the individual who, with the help of his crew, permanently installed the historic star on the top of the Hahn Community building to be lit with Christmas lights every holiday season. When one of those lights goes out, he is the person climbing up on the building to put in a new bulb, in any weather. These special improvements to the Town establish a community that most people never get to experience in today's world. For the great pride he takes in our community and for always trying to make Friendship better, it is with great pleasure that we give gratitude and deepest appreciation to Bubba Thompson. Thank you for your years of service.

Town Office Hours

Monday: 9 a.m. to 3 p.m.

Tuesday: 11 a.m. to 6 p.m.

Wednesday: 12 p.m. to 3 p.m.

Thursday: 9 a.m. to 3 p.m.

Friday: 9 a.m. to 12 p.m.

Closed on federal and state holidays

Office Phone 832-7644 Office Fax 832-0646

Code Enforcement

Office Hours on:

Monday: 9 a.m. to 12 p.m.

Thursday: 9 a.m. to 12 p.m.

Call to make an appointment if an inspection is needed

Assessors

Assessors - Victor Motoyka, Pamela Cabanas, John Homon

Assessors Office Hours on:

Thursday: 9 a.m. to 12 p.m.

Board Meetings

Selectboard - 2nd & 4th Monday: 6 p.m. @ Town Office

Planning Board - 2nd Thursday: 6 p.m. @ Town Office

Assessors - 1st Wednesday: 5 p.m. @ Town Office

Elections

Town Meeting - 3rd Monday/March: 10 a.m. - 6 p.m. @ Town Office

Town Meeting - 3rd Tuesday/ March: 6:00 p.m. @ Hahn Center

State/MSAD #40 - 2nd Tuesday in June: 8 a.m. - 8 p.m. @ Town Office

State/November - 1st Tuesday in November: 8 a.m. - 8 p.m. @ Town Office

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

Town Officers

Selectboard

Hope Wotton '28
Arthur "Bubba" Thompson Jr. '26
Randall "Bubba" Lee '27

Assessors

Frank Guptill III '28
Pamela Cabanas '26
John Homon '27

Assessor Agent

RCS Assessment

District Representatives to SAD #40

Tim McLaughlin '27
Elizabeth Vanderploeg '27

Treasurer

Kathleen MacLeod

General Assistance Administrator

Kathleen MacLeod

Town Clerk/Tax Collector

Cullen Burke '26
Kathleen MacLeod (Deputy)

Registrar of Voters

Cullen Burke
Kathleen MacLeod (Deputy)

911 Coordinator

Cullen Burke
David Studer

Fire Chief

Kevin Benner

Road Commissioner
Stewart Harrington '26

Director of Emergency Management
Philip Bramhall

Code Enforcement Officer/LPI
Ashley Lee
David Studer

Board of Assessment Review
Knox County Assessment Review Board

Harbormaster
Scott Delano

Harbor Committee
William Chapman
Scott Delano (Harbormaster)
Wayne Delano
Eugene Harrington
James Wotton
Lance Wotton
Arthur Thompson Jr. (Selectman)

Planning Board
Rex Benner
Douglas Blasius (Chairman)
Lauren Clark
Crystal Lee
Sherrie Reed
Rit Roberts
Brooke Simmons

Health Officer
Dr. James Li

Animal Control Officer
Sarah Sawyer

Shellfish Conservation Committee

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

Shellfish Warden

Reggie Walker

Library Trustees

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

Librarian	Assistant Librarian
Celia Brigg	Cleo Carter

Recreation Committee

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

Transfer Station Committee/Recycling

William (Wax) Brackett (Citizen)

Water Department Board

Edward Kahora (Chairman)
Bob Lary
Kathleen MacLeod (Treasurer)
Raymond Morrisette
Water Quality & Compliance Services, INC (Operations)

Hahn Community Center Committee

Earl Bachelder (Chairman)
Brenda Baird
Wanda Benner
Sara Lash (Facility Manager)
Kathleen MacLeod
Hope Wotton (Select Board)

Highway Committee

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

Drivers

William Bachelder
Ryan Benner
Raymond Morrissette
Myron Overlock
Nate Roberts

Budget Committee

Robert Armstrong III
Doug Vanderploeg

State Legislators

State Representative

Abden S. Simmons

House District 45

Email:

Abden.Simmons@legislature.maine.gov

Capitol Address:

House Minority Office, Room 332

2 State House Station

Augusta, Maine 04333-0002

Telephone:

207-287-1400 (Voice)

207-287-4469 (TTY)

1-800-423-2900 (Message Center)

State Senator

Anne “Pinny” Beebe-Center

District 12

Website:

www.mainesenate.org

Email:

anne.beebe-center@legislature.maine.gov

Capitol Address:

Maine Senate

3 State House Station

Augusta, Maine 04333-0003

Telephone:

207-287-1515 (Augusta)

Fax:

207-287-1585

Message Service:

1-800-423-6900

Board of Assessors

2025 has continued to be a challenge for the Board of Assessors. Complex decisions had to be made regarding land values in specific areas of town where inflated sales have warranted our consideration.

New construction in town has of course added to the combined value of the town, and has served to keep the mil rate in check. However, increases in the town budget, the county budget, and the school budget have negated those gains.

Unfortunately, value has been lost due to fire damage. In 2025 one house was completely destroyed by fire and as 2026 begins we have lost yet another. The board is saddened for the personal losses sustained by our residents.

The Board continues to thank Victor Motyka for his invaluable advice and assistance.

Our first-year elected assessor, Frank Guptill, has found his footing on the board and has proved himself as a valuable member in many ways! Thank you, Frank!

The Assessors have hired a new agent this year. Josh Berry! We are looking forward to working closely with Josh in the coming year as the Board strives for equity and accuracy and compliance with state regulations and reporting.

Please take note:

- 1) The assessors are reviewing all OPEN SPACE applications, noticing many are seriously outdated! If you have purchased, inherited, or put into trust a property with land enrolled in the Open Space Program please come in to fill out an updated application. Letters requesting compliance are being sent out, please respond or call the assessor's office for an appointment.
- 2) Tax Bills are issued toward the end of July. If you have issues with your bill or valuations, please bring your questions to the board in a timely manner! This year several taxpayers waited to the end of November and early December to come in. Taxpayers can be better served when we are aware of issues in August or September at the latest.
- 3) Please be aware 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, as well as damage to infrastructure due to weather related incidents.

- 4) **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.
- 5) **Deceased Parties:** Again 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 contact the assessors if you need assistance in these matters.

- 6) **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 will be updated accordingly.
- 7) **The State of Maine** continues to offer two programs to aid seniors regarding their property tax burden. Please check out these programs on *Maine.gov*.

State Property Tax Deferral Program and Property Tax Fairness Credit

NOTICE TO PROPERTY OWNERS – Please be aware an assessor will be inspecting your developed property for the purpose of updating our records on a rolling basis – usually every four years.

Active building permits are inspected annually for updates on construction progress as of April 1 of each year.

Accounts are reviewed for accuracy on a continual basis.

APPOINTMENTS can be made for inspections or consultations, if necessary, by calling the assessor's office at (207) 832-5709

Property Tax Exemptions –

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 2025, the Homestead Exemption will reduce the assessed value of your primary residence by a dollar amount determined by the State of Maine for any given year. 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 program 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 of 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.

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 – 5 PM

Office hours – Thursdays, 9 – 12 AM

Phone – (207) 832-5709

Email – assessors@friendship.maine.gov

The Board of Assessors,
PAM CABANAS
JOHN HOMAN
FRANK GUPTILL

List of Taxpayers 2025

Acct #	Name	Map/Lot	Total Value	Tax Amount
380		219-008	516,400	4,441.04
601		213-001	3,700	31.82
830		122-022	455,000	3,913.00
1167		215-014	799,200	6,873.12
1167		215-014	45,600	392.16
1451				0.00
1377	112 CRANBERRY LLC	220-007	276,900	2,381.34
1219	112 CRANBERRY, LLC.	220-006-1	87,300	750.78
918	421 MARTIN POINT LLC	125-001	356,400	3,065.04
540	421 MARTIN POINT LLC	127-008	600	5.16
527	ACHORN, JONATHAN R	113-036	204,400	1,564.34
649	ACHORN, ROBERT C	213-027	651,500	5,409.40
566	ACKLEY, BARBARA L	212-015	280,300	2,217.08
207	ADAMS , PETER R.	127-006	419,700	3,609.42
935	ADVENT CHRISTIAN CHURCH	110-033	1,300,100	0.00
943	ADVENT CHRISTIAN CHURCH	107-006	24,700	0.00
529	ADVENT CHURCH PARSONAGE	110-031	221,000	1,900.60
1268	ADVENT CHURCH PARSONAGE	110-033(1)	286,400	2,291.04
1418	AFONSO, DAVID P.	217-018-2	343,900	2,957.54
1044	AHLEMEYER, ELLEN	214-062	201,500	1,539.40
685	ALEXANDER, SUSAN	127-002	533,900	4,398.04
1258	ALLEN, GERALD	203-032-1	12,000	103.20
476	ALLEN, GERALD; FELTIS, DEBORAH	203-032	180,300	1,357.08
481	ALLEN, JAMIE S	203-014	105,300	905.58
419	ALWAYS WRIGHT, LLC	125-015	851,000	7,318.60
436	AMBROSE, EDITH	122-029	301,200	2,590.32
1222	AMES, BENJAMIN	109-031-1	21,100	0.00
133	AMES, MAYNARD	109-031	56,200	483.32
1021	ANDERSON, VIRGIL	110-095	235,400	1,784.50
14	ANDREOZZI, LEONARD C.	210-047	10,300	88.58
868	ARMSTRONG, ALEXANDRA V.; TRUSTEE	118-044	1,229,700	10,575.42
1128	ARMSTRONG, AMY B	118-037	574,200	4,744.62
1128	ARMSTRONG, AMY B	118-037	128,000	1,100.80
67	ARMSTRONG, BARBARA C	122-008	1,423,500	12,048.60
67	ARMSTRONG, BARBARA C	122-008	94,100	809.26
291	ARMSTRONG, BARBARA C	121-018	15,300	131.58
544	ARMSTRONG, BARBARA C.	122-007	13,400	115.24
556	ARMSTRONG, EDITH	122-003	887,200	7,629.92
1254	ARMSTRONG, ELIZABETH C.	121-009-002	858,100	7,379.66
295	ARMSTRONG, JEFFREY B	122-037	146,500	1,259.90
142	ARMSTRONG, JONATHAN	122-002	107,500	924.50
141	ARMSTRONG, JONATHAN, TRUSTEE	122-004	698,200	6,004.52

TOWN OF FRIENDSHIP

17

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1099	ARMSTRONG, PETER C	122-034	317,500	2,537.00
1051	ARMSTRONG, RICHARD C	118-038	96,700	831.62
594	ARMSTRONG, RICHARD C	118-039	84,800	729.28
465	ARMSTRONG, RICHARD C	118-058	79,400	682.84
593	ARMSTRONG, RICHARD C., TRUSTEE	122-021	504,200	4,336.12
593	ARMSTRONG, RICHARD C., TRUSTEE	122-021	136,800	1,176.48
716	ARMSTRONG, W. SCOTT & BETTY LOU, TRUSTEES	118-104	664,300	5,712.98
979	ARMSTRONG, WILLIAM	109-044	5,500	47.30
244	ARMSTRONG, WILLIAM	109-045	179,300	1,348.48
983	ARONS, ELLIOT J	112-017	563,700	4,847.82
1398	ARONS, RACHEL B	112-017-001	49,200	423.12
1034	BACHELDER, DENIS	209-002	11,300	97.18
904	BACHELDER, EARL N	107-015	297,900	2,368.44
41	BACHELDER, EARL N	007-016	38,800	333.68
1164	BACHELDER, EARL N	210-024	217,600	1,871.36
778	BACHELDER, WILLIAM W	211-015	51,600	443.76
587	BADGEWICK, JOHN	214-038	184,400	1,585.84
667	BAIRD, BRENDA	213-014	223,500	1,728.60
438	BAIRD, BRENDA	213-015	43,200	371.52
982	BAIRD, IAN	110-030	238,900	1,861.04
1436	BAIRD, LAUREN	110-030-2	246,400	2,119.04
1180	BAIRD, MARY LOUISE, TRUSTEE	213-041	389,300	3,154.48
1010	BAIRD, MARY LOUISE; TRUSTEE	213-042	373,400	3,211.24
845	BAIRD, MARY LOUISE; TRUSTEE	213-040	165,400	1,422.44
770	BAKER DEAN, LLC	120-015	277,700	2,388.22
733	BAKER, GEORGE W. ET AL	216-002	514,100	4,421.26
733	BAKER, GEORGE W. ET AL	216-002	17,500	150.50
75	BAKER, GEORGE W. ET AL	216-004	159,500	1,371.70
1376	BALLOU, WM. C. & TUCKER, JAMES W.	104-023	156,300	1,344.18
1300	BALSER, ANDREW	113-044-001	207,800	1,593.58
23	BALSER, ANDREW	113-030	243,600	1,901.46
246	BARBOUR, JOHN E	206-006	6,300	54.18
780	BARBOUR, JOHN E	206-008	38,100	327.66
611	BARBOUR, JOHN E	206-007	7,200	61.92
1154	BARBOUR, JOHN E	206-009	16,500	141.90
208	BARI, JUSTIN D	210-021	243,800	1,903.18
388	BARLOW, ELEANOR P	111-022	620,600	5,143.66
388	BARLOW, ELEANOR P	111-022	132,700	1,141.22
48	BARLOW, ELEANOR POE	111-024	326,600	2,808.76
255	BARNARD, JEREMY	122-005	894,500	7,692.70
255	BARNARD, JEREMY	122-005	223,200	1,919.52
925	BARRETT, WAYNE F	104-033	176,700	1,519.62
27	BARTER, ALWILDA	208-006	161,200	1,192.82
951	BARTER, ASHANTI I	107-005	197,400	1,697.64
1181	BARTER, CHARLES A	208-017	240,900	1,878.24
378	BARTHULI, MARDA J.	210-048	8,700	74.82

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
378	BARTHULI, MARDA J.	210-048	1,131,700	9,539.12
1085	BARTLETT, J. PIKE, JR.	208-022	56,800	488.48
874	BARTLETT, JOHN PIKE JR	209-006	9,100	78.26
1452	BARTLETT, PIKE JR.	208-021-2	254,300	2,186.98
691	BASSON, KATHRYN	122-010	676,200	5,815.32
210	BEAL, KATHLYN A	211-019	135,400	970.94
38	BEARCE, VIRGINIA CARLSON, TRUSTEE	119-001-4	106,300	914.18
831	BEAUCAGE, EMILE	212-020	168,100	1,252.16
896	BEAUCAGE, EMILE	212-027	23,500	202.10
831	BEAUCAGE, EMILE	212-020	54,900	472.14
332	BEDARD, STEVEN A	211-016	201,400	1,732.04
340	BEEBE, CHRISTOPHER	213-044	30,500	262.30
680	BEEBE, CHRISTOPHER	211-002	1,036,700	8,915.62
447	BEEBE, SUSAN A.	216-026	474,600	4,081.56
1157	BEECHNUT, LLC	121-004	1,034,000	8,892.40
1157	BEECHNUT, LLC	121-004	90,100	774.86
747	BELK, KRISTIN A	109-041	241,500	2,076.90
87	BELLHOUSE, DOROTHY E	122-027	332,100	2,856.06
724	BENNER, ALEXANDER BE	214-057	203,900	1,753.54
497	BENNER, ALICE H PERS REP	113-022	200,000	1,526.50
1184	BENNER, ARNOLD L	208-015	208,700	1,601.32
1329	BENNER, CHAD W	118-097-1	217,000	1,866.20
428	BENNER, COREY WAYNE	113-021	270,800	2,328.88
428	BENNER, COREY WAYNE	113-021	88,200	758.52
758	BENNER, DAVID E	111-010	202,500	1,548.00
1098	BENNER, DAVID E	207-002	26,300	226.18
130	BENNER, GARY	214-023	81,000	696.60
964	BENNER, KEVIN W	214-016	220,200	1,700.22
1445	BENNER, LUCAS R.	214-023-1	225,500	1,939.30
112	BENNER, MARCUS O	110-036	316,500	2,528.40
508	BENNER, MARTIN O	207-001	2,700	23.22
589	BENNER, NORMAN, II & DAWN	214-019	102,500	688.00
284	BENNER, RALPH (HEIRS)	209-003-1	9,500	81.70
433	BENNER, REX	203-033	367,900	2,970.44
906	BENNER, REX W	122-025	490,900	4,221.74
597	BENNER, RYAN	214-029	111,900	962.34
72	BENNER, SHIRLEY	220-011	161,900	1,392.34
1266	BENNER, SYDNI E.	203-033-001	277,000	2,188.70
605	BENNER, TOBY S	113-023	244,400	1,908.34
1386	BENNER, WANDA	203-020-1	232,900	1,809.44
407	BENNER, YVETTE	220-010	122,000	1,049.20
1133	BERCOVITZ, RONALD JAMES	110-090	285,900	2,458.74
776	BETHEL, RYAN H	125-008	290,000	2,494.00
94	BETTERLEY, RICHARD	215-011	751,300	6,267.68
1056	BJB REALTY, LLC	104-011	926,000	7,963.60
975	BLACK, SHERRI	113-011	138,200	995.02
1165	BLACKLER, LUCILLE L.	216-027	74,400	639.84

TOWN OF FRIENDSHIP

19

Acct #	Name	Map/Lot	Total Value	Tax Amount
707	BLACKLER, LUCILLE, S.	216-028	96,500	829.90
54	BLAKE, CECELIA L	214-066	222,100	1,716.56
305	BLASIUS, DOUGLAS M	121-002	360,800	3,102.88
838	BLASIUS, DOUGLAS M	110-025	251,400	1,968.54
52	BLASIUS, DOUGLAS M.	116-009	590,400	5,077.44
1	BLASIUS, SARAH	118-022	27,600	237.36
98	BLASIUS, SARAH	118-023	26,400	227.04
1022	BLASIUS, SARAH	118-021	182,500	1,569.50
717	BOCH, KATHERINE W.; TRUSTEE	124-002	697,400	5,997.64
592	BOGGS, VALERIE R., TRUSTEE	110-018	72,100	620.06
555	BOGGS, VALERIE R., TRUSTEE	203-007	86,000	739.60
526	BOLEN, JAMES	110-076	322,500	2,580.00
415	BOLEN, JAMES	110-075	32,000	275.20
791	BONNIE DAVIS, TRUSTEE	225-003-2	35,400	304.44
791	BONNIE DAVIS, TRUSTEE	225-003-2	21,600	185.76
772	BOOTH, HENRY H., TRUSTEE	118-050	926,500	7,967.90
1230	BOWDEN, LEWIS	214-039	155,900	1,340.74
392	BOWEN, LOUISE	109-010	312,700	2,495.72
430	BOWER FAMILY LLC	216-013	305,800	2,629.88
29	BOWER, NICHOLAS LASH	107-013	57,000	490.20
683	BOWMAN, WYATT S	214-021	364,500	2,941.20
1015	BRACKETT, WILLIAM RYAN	214-004	566,400	4,677.54
1142	BRADFORD J. DAVIS	118-080	559,000	4,807.40
609	BRADFORD LEGACY, LLC	206-013	293,700	2,525.82
700	BRAGAN, ROBERT	110-024	138,200	948.58
666	BRAMHALL, CURTIS A	110-027-001	134,300	961.48
570	BRAMHALL, PAUL	110-006	130,900	932.24
886	BRAMHALL, PHILIP	205-005-2	2,200	18.92
416	BRAMHALL, PHILIP, II & SUSAN L	214-067	269,300	2,122.48
204	BRAMHALL, VERNA M	110-022	24,400	209.84
822	BRAMHALL, VERNA M	110-027	213,200	1,640.02
278	BRAMHALL, VERNA M. ET AL	110-058	294,400	2,531.84
729	BRAMHALLS LOBSTER WHARF, INC.	114-002	487,700	4,194.22
910	BRANN RAYMOND 11	211-014	184,600	1,394.06
824	BRANN, CHRISTINE	212-003	154,300	1,133.48
457	BRAZIER, DARRELL K	214-045	117,500	817.00
1446	BRIDDICK, SHANNON M.	105-006-1	54,900	472.14
1190	BRIGGS, CHARLES	113-046	535,700	4,413.52
1190	BRIGGS, CHARLES	113-046	63,600	546.96
500	BROMAN, GUNILLA, TRUSTEE	112-021	927,100	7,779.56
500	BROMAN, GUNILLA, TRUSTEE	112-021	61,900	532.34
710	BROOKS PROPERTIES LLC	208-021-1	55,300	475.58
1076	BROOKS, MARK	208-021	684,400	5,885.84

Acct #	Name	Map/Lot	Total Value	Tax Amount
1369	BROOKSIDE CEMETARY	203-011	9,900	0.00
533	BROWER, DAVID C & MACDONALD, MARGARET	110-078	615,800	5,295.88
1105	BROWN, CHESTER A	208-002	108,100	736.16
510	BROWN, DONNA L	203-016	136,000	976.10
425	BROWN, EDWARD C, III & NORMA J.; TRUSTEES	214-034	700	6.02
1144	BROWN, EDWARD C, III & NORMA J.; TRUSTEES	214-035	250,500	2,154.30
588	BROWN, HARRY	216-035	238,400	2,050.24
1357	BROWN, HARRY	216-036-001	102,800	884.08
810	BROWN, JILL S	104-029	190,300	1,636.58
1187	BROWN, RANDALL S	211-018	185,100	1,591.86
375	BROWNLEE, JANA	103-016	557,300	4,599.28
1127	BUDLONG, KRISTEN	110-004	203,500	1,556.60
286	BUERMANN, JENNIFER B.	213-051	528,600	4,545.96
228	BULKELEY, PETER E., JR.	101-011	240,300	1,873.08
36	BURKE, CULLEN	113-038	226,300	1,752.68
396	BURNS, DOROTHY	213-055	99,600	663.06
532	BURNS, RICHARD	117-011	906,700	7,557.68
154	BURNS, RICHARD	116-011	13,600	116.96
861	BURNS, RICHARD	103-009	172,300	1,481.78
1196	BURNS, RICHARD	225-003-1	40,700	350.02
1196	BURNS, RICHARD	225-003-1	19,000	163.40
175	BURNS, STEPHEN H	107-011	460,100	3,763.36
1379	BURTON, JESSE	103-012	585,100	5,031.86
446	CABANAS, PAMELA A	212-006	202,900	1,551.44
987	CABANAS, PAMELA A	210-019	55,900	480.74
68	CADY, SAMUEL L	122-036	285,200	2,452.72
1124	CAHALANE, DANIEL J	121-001	530,700	4,370.52
550	CAMP BAYBERRY, LLC	125-021	564,300	4,852.98
550	CAMP BAYBERRY, LLC	125-021	57,800	497.08
1285	CAMPBELL, DANIEL E	203-019-001	219,000	1,689.90
805	CAMPBELL, DAVID E JR	213-011	273,000	2,347.80
1397	CAMPBELL, DAVID E SR	213-011-1	245,700	1,919.52
506	CAPN AMS PARTNERSHIP	120-002	256,100	2,202.46
506	CAPN AMS PARTNERSHIP	120-002	1,144,800	9,845.28
506	CAPN AMS PARTNERSHIP	120-002	26,400	227.04
506	CAPN AMS PARTNERSHIP	120-002	72,000	619.20
506	CAPN AMS PARTNERSHIP	120-002	98,500	847.10
506	CAPN AMS PARTNERSHIP	120-002	37,900	325.94
506	CAPN AMS PARTNERSHIP	120-002	41,300	355.18
506	CAPN AMS PARTNERSHIP	120-002	50,400	433.44
346	CAPN AMS PARTNERSHIP	120-001	185,800	1,597.88
293	CARLSON, AUDRA	102-003	341,400	2,936.04
1316	CARLSON, ERIC T	115-001	1,098,500	9,447.10
1316	CARLSON, ERIC T	115-001	633,100	5,444.66
454	CARLSON, GLENN T,	119-001-3	148,900	1,280.54
603	CARLSON, MELINDA P	101-008	120,300	1,034.58
1141	CARLSON, ROBERT	213-020	286,600	2,464.76
319	CARR, FRANK K	211-031	916,300	7,640.24

TOWN OF FRIENDSHIP

21

Acct #	Name	Map/Lot	Total Value	Tax Amount
995	CARSWELL, DEREK	211-024	4,500	38.70
782	CARTER, BRADY	203-025	283,700	2,439.82
312	CARTER, LANNY R	109-043	202,200	1,545.42
146	CARTER, LANNY R	216-029	236,100	2,030.46
252	CARTER, MICHAEL R	211-034	95,800	823.88
1380	CARTER, P SCOTT	214-001	70,900	609.74
170	CARTER, PRESTON SCOTT JR.AND TONYA JEAN	214-054	337,800	2,711.58
50	CASE, WILLIAM A	125-019	1,117,500	9,417.00
834	CASE, WILLIAM A	125-005	506,500	4,355.90
290	CASSIDAY, DANIEL R	101-015	62,600	538.36
623	CASSIDAY, JACQUELINE	101-001	209,500	1,801.70
572	CEGLOWSKI, MACIEJ	118-088	239,900	1,869.64
1096	CENTRAL MAINE POWER COMPANY	UNDESIGNATED	3,053,500	26,260.10
1132	CHAFFEE, CHRISTOPHER G	203-006	399,800	3,244.78
178	CHAMBERLIN, ALAN	110-092	178,100	1,531.66
308	CHAMBERLIN, ESTHER ; TRUSTEE	113-026	142,300	1,223.78
394	CHAMBERS, DANIEL W	110-017	203,900	1,560.04
1252	CHAPMAN, WILLIAM J	216-020	373,300	3,210.38
132	CHARLES, DOUGLAS	215-012	90,200	775.72
911	CHRIST, JON A.	201-005	7,200	61.92
585	CHRIST, JON A.	201-001	368,300	3,167.38
585	CHRIST, JON A.	201-001	9,200	79.12
997	CHRISTIES HOUSE LLC	118-079	425,600	3,660.16
571	CICONE, CARL	103-018	341,600	2,744.26
490	CLAPP, NATHANIEL B	113-051	615,100	5,289.86
514	CLAPP, NATHANIEL B. ; TRUSTEE	113-050	641,100	5,513.46
212	CLARK, LOREN C.	118-092	575,500	4,949.30
913	CLAYWELL, KAREN I	110-083	239,900	1,869.64
1089	CLEARY, CHRISTOPHER	123-001	1,241,400	10,676.04
1089	CLEARY, CHRISTOPHER	123-001	88,400	760.24
1089	CLEARY, CHRISTOPHER	123-001	158,000	1,358.80
43	CLEAVES, GEORGE, JR.	113-015	32,700	281.22
155	CLEAVES, PATRICIA E	113-016	146,900	1,069.84
914	CLEMENS, JANE F	219-011	594,500	5,112.70
821	CLUFF, SUSAN D	113-052	868,600	7,469.96
591	COBB, STEPHEN A. & REBECCA C. ET. AL.	104-025	550,200	4,538.22
966	COHN, ELLIS	215-010	415,800	3,575.88
1018	COLANDUNO, THEODORE J	110-016	151,600	1,303.76
66	COLBURN, CAROL M	110-049	150,100	1,290.86
864	COLETTI, ERNIE	110-012	122,200	1,050.92
65	CONK, GEORGE	210-063	152,200	1,308.92
1319	CONRON, JANE D	116-005	748,000	6,432.80
1005	COOK, DARYL W	103-020	279,000	2,399.40
127	COOK, GLEN	121-009	1,135,500	9,765.30
267	COOK, RODNEY L	106-002	922,100	7,690.12
184	COOMBS, KRISTEN, PERS REP	118-099	85,200	732.72

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
523	COONEY, MICHAEL	110-041	576,800	4,766.98
1058	COOPER, MOLLY E.	210-050	693,500	5,964.10
20	COPP, VIRGINIA	210-001	142,200	1,029.42
259	CORMIER, KATHLEEN	211-021	161,100	1,385.46
264	CORNETT, ELAINE L	108-001	536,200	4,611.32
989	CORNETT, ELAINE L	111-012	189,400	1,628.84
28	CORNETT, ELAINE LANG	111-014	55,200	474.72
959	COTTON, JUDITH M	109-009	79,500	683.70
33	COWAN, JULIE A	109-006	171,800	1,283.98
580	COX, BEATRICE I.; TRUSTEE	111-026	1,786,100	15,360.46
580	COX, BEATRICE I.; TRUSTEE	111-026	557,700	4,796.22
580	COX, BEATRICE I.; TRUSTEE	111-026	196,500	1,689.90
580	COX, BEATRICE I.; TRUSTEE	111-026	93,000	799.80
936	CRABTREE, ELIZABETH	201-004	76,100	654.46
6	CRABTREE, ELIZABETH	203-023	63,100	542.66
1277	Cranberry Island Lobster Co. Inc.	214-042-001	69,400	596.84
298	CRANDALL, ROBERT W.; TRUSTEE	118-033	5,900	50.74
298	CRANDALL, ROBERT W.; TRUSTEE	118-033	474,300	4,078.98
71	CROCKER, ANGELA G; TRUSTEE	121-016	381,700	3,282.62
348	CUNNINGHAM, STEVEN	206-012	407,600	3,311.86
387	CURTIS, RICHARD J	206-003	291,400	2,506.04
690	CURTIS, RICHARD J	118-015	123,100	1,058.66
917	CUSHMAN, LAURINDA	113-047	658,900	5,473.04
615	CUSHMAN, SHERMAN L	109-038	121,600	852.26
714	CUTTS, JOSEPH W	216-011	528,600	4,545.96
386	DAHL, DAVID K	106-003	693,100	5,960.66
188	DAHLBERG, CRAIG	118-002	107,600	925.36
161	DAHLBERG, CRAIG S., & CLAIRE S.	121-006	828,200	6,929.02
1104	DAMAS, SIMEON	111-020	639,800	5,502.28
922	DASILVA, JOE F	213-057	231,100	1,793.96
1009	DAVIDSON, EMILY ABIGAIL	219-003	333,100	2,864.66
1400	DAVIDSON, JAMES R	105-007	438,700	3,772.82
96	DAVIS POINT IMPROVEMENT ASSOC.	122-033	21,400	184.04
351	DAVIS, BLAINE	101-007	252,100	1,974.56
384	DAVIS, BONNIE J., TRUSTEE	118-078	673,400	5,791.24
384	DAVIS, BONNIE J., TRUSTEE	118-078	47,300	406.78
211	DAVIS, BRADFORD J	118-081	240,500	2,068.30
652	DAVIS, BRADFORD J.	113-010	185,100	1,591.86
524	DAVIS, DANIEL B	214-006	226,900	1,757.84
737	DAWSON, GEOFFERY	113-060	84,300	724.98

Acct #	Name	Map/Lot	Total Value	Tax Amount
1425	DAWSON, GEOFFERY	113-042-1	33,700	289.82
1370	DAWSON, GEOFFERY	113-065	1,022,800	8,796.08
513	DEAL, DEBORAH L., TRUSTEE	111-009	626,500	5,194.40
614	DEANE, PAUL A	109-021	293,900	2,527.54
647	DEANE, WILLIAM	103-001	230,000	1,784.50
760	DEEMS, DAVID	210-012	599,500	5,155.70
1388	DEEMS, DAVID	210-015	75,800	651.88
781	DELANO COVE CORPORATION	214-008	9,700	83.42
61	DELANO COVE CORPORATION	213-004	895,900	7,704.74
494	DELANO, ANDREW	214-027	144,000	1,238.40
671	Delano, Christopher L.	210-035	200,800	1,533.38
547	DELANO, JENNIFER M	213-018	318,600	2,739.96
547	DELANO, JENNIFER M	213-018	236,300	2,032.18
947	DELANO, KENDALL JR	110-044	168,600	1,449.96
491	DELANO, KENDALL N	214-025	169,800	1,266.78
262	DELANO, KENDALL N., JR.	110-015	153,900	1,130.04
761	DELANO, SCOTT W	214-024	173,000	1,294.30
955	DELANO, WAYNE	211-004	355,300	2,862.08
93	DELANO, WAYNE	211-006	43,100	370.66
90	DELANO, WAYNE	211-012	135,100	1,161.86
1013	DEMANDER, ERIC	118-083	309,600	2,662.56
1152	DESCHAMPS, LAURIE A	125-006	7,500	64.50
841	DEVINE, EMILY E	219-016	437,000	3,758.20
1008	DICKERMAN-NELSON JUDITH A.	210-041	141,700	1,218.62
1143	DINSMORE, ELIZABETH	111-011	138,100	994.16
866	DISMUKES, DANIEL	105-005	144,600	1,243.56
1447	DISMUKES, DANIEL	105-006-2	53,300	458.38
1448	DISMUKES, DANIEL	105 -006-3	53,400	459.24
1453	DISMUKES, DANIEL	105-006-3		0.00
1163	DOMBEK, LISA A.	117-002	254,500	1,995.20
174	DOUCETTE, THOMAS J	203-020	173,100	1,488.66
148	DOWNING, ROSAMUND	125-014	216,700	1,863.62
314	DOWNING, ROSAMUND	125-011	900	7.74
581	DOWNING, ROSAMUND	121-014	702,800	6,044.08
236	DRANITZKE, ELIZABETH ALOE	126-019	141,800	1,219.48
895	DUBOIS, SIDNEY	110-053	155,500	1,143.80
648	DUCKETT, ELIZABETH	222-003-2	84,300	724.98
1175	DUCKETT, ELIZABETH	222-002-2	38,200	328.52
1175	DUCKETT, ELIZABETH	222-002-2	27,200	233.92
839	DUGGAN, DEBRA M.; TRUSTEE	210-057	385,100	3,311.86
763	DUNBAR, VANESSA C.	101-004	228,400	1,964.24
616	DUNIPACE, STEPHEN	219-006	274,000	2,356.40
1114	DUNIPACE, STEVEN	122-016	241,700	2,078.62
1273	DUNIPACE, TATIANA CLAIRE	219-006-002	198,500	1,707.10

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1014	DWORSKY, CYRUS	226-001	18,100	155.66
117	DZIADOSZ, STEPHEN ; TRUSTEE	113-056	219,100	1,884.26
1255	DZIADOSZ, STEPHEN; TRUSTEE	113-056-001	41,200	354.32
1140	EBY LANE, LLC	215-002	1,042,700	8,967.22
858	ECOVE LLC.	219-005	497,400	4,277.64
795	EDGERTON, BRUCE	104-020	67,500	580.50
1072	EDGERTON, BRUCE	104-019	403,400	3,469.24
201	EDWARDS, PHOEBE G (LE)	117-017	641,100	5,513.46
201	EDWARDS, PHOEBE G (LE)	117-017	48,200	414.52
1350	EDWARDS, R. KEMERER; TRUSTEE	117-016	172,400	1,482.64
965	EGAN, PATRICIA	124-005	694,300	5,970.98
980	EHLE, JONATHAN	113-014	170,400	1,271.94
156	EHLE, STEPHEN T.	107-002	170,200	1,463.72
1431	EHLE, WESLEY J	113-049-3	241,400	1,882.54
470	EHLE, JONATHAN	113-013	10,600	91.16
688	ELLENBERGER, NANCY W	122-014	517,200	4,447.92
923	ELLIS, HELEN L	210-059	41,500	356.90
923	ELLIS, HELEN L	210-059	221,800	1,713.98
833	EMERSON, JACOB W	210-011	248,800	2,139.68
833	EMERSON, JACOB W	210-011	311,000	2,674.60
836	EMERSON, TERRY W	210-014	195,500	1,487.80
836	EMERSON, TERRY W	210-014	76,200	655.32
659	EMERSON, TERRY W	210-013	41,400	356.04
545	ENGEL, JEREMY	118-009	664,300	5,712.98
193	ENGELHART, ANNE E	220-003	342,300	2,943.78
301	ESCHLE, JACQUELINE M	108-014	630,900	5,232.24
1195	ESCHLE, JACQUELINE M	108-015	178,400	1,534.24
629	ETHERIDGE, JOAN B	110-079	213,200	1,833.52
138	EVANGELOS, JEFFREY P	211-033	250,200	1,958.22
968	EVANS, SUE D.; CO-TRUSTEE	121-013	908,100	7,809.66
1050	FAGAN, PAUL M.	213-047	690,200	5,935.72
1223	FAIRPOINT COMMUNICATION	109-035-1	38,500	331.10
366	FALCO, PATRICK A	116-006	733,000	6,303.80
759	FAULKINGHAM, DONALD	214-032	91,400	592.54
759	FAULKINGHAM, DONALD	214-032	19,000	163.40
125	FENTON, NANCY MORAN ; TRUSTEE	220-012	447,900	3,851.94
200	FEYL, RALF E	110-026	232,700	1,807.72
894	FH BENNER, LLC	118-097	165,200	1,420.72
562	FILIPPI, ANN	125-012	516,700	4,443.62
435	FINCH, KATHERINE	104-021	203,100	1,746.66
756	FINK, STEPHEN	110-011	208,200	1,790.52
256	FISH, TYLER R	110-020	162,200	1,201.42
732	FISHERMENS HERITAGE LOBSTER REALTY CO-OP	122-026	619,300	5,325.98

TOWN OF FRIENDSHIP

25

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
732	FISHERMENS HERITAGE LOBSTER REALTY CO-OP	122-026	4,900	42.14
358	FLANAGAN, LUKE ; PERS REP	112-024	184,100	1,583.26
365	FLOOD, JOHN W. ; TRUSTEE	120-004	876,000	7,340.10
440	FLOOD, TIMOTHY	120-005	950,200	8,171.72
1290	FLOOD, TIMOTHY	120-002-001	39,800	342.28
646	FLOREY, PETER GEORG	214-005	61,000	524.60
374	FOOTE, JOHN H	126-017	50,900	437.74
372	FORE, JENNIFER CAMERON	104-001	362,400	2,923.14
703	FOSTER, CAROLYN	116-008	622,000	5,155.70
703	FOSTER, CAROLYN	116-008	46,200	397.32
826	FOSTER, CAROLYN	117-021	527,200	4,533.92
464	FOSTER, SARAH K.	117-020	805,800	6,929.88
47	FOWLES, ROSEMARY	112-009	389,400	3,348.84
1261	FRANSON, CARL J	118-029	1,000	8.60
1263	FRANSON, CARL J	219-002	290,000	2,494.00
1189	FRECHETTE, CALEB S	203-008	204,900	1,715.70
1006	FREELAND, JAMES K.	118-056	304,300	2,616.98
145	FREITAS, SUZANNE	118-018	111,000	761.10
1069	FRIENDSHIP FARM, LLC	216-032	1,553,000	13,355.80
664	FRIENDSHIP FIRE DEPARTMENT	118-027	19,600	0.00
333	FRIENDSHIP FIRE DEPARTMENT	210-003	14,300	0.00
334	FRIENDSHIP FIRE DEPARTMENT	110-055	20,600	0.00
727	FRIENDSHIP LOBSTER REALTY CO-OP	118-068	785,000	6,751.00
187	FRIENDSHIP MUSEUM INCORPORATED	109-004	51,000	0.00
827	FRIENDSHIP MUSEUM, INC.	110-029-001	109,300	0.00
482	FRIENDSHIP MUSKETEERS LLC	210-025	188,800	1,623.68
482	FRIENDSHIP MUSKETEERS LLC	210-025	83,900	721.54
1083	FRIENDSHIP TOWN DUMP	204-001	88,100	0.00
1067	FRIENDSHIP TOWN LANDING	215-008	105,700	0.00
676	FRIENDSHIP TOWN LANDING	102-010	76,000	0.00
361	FRIENDSHIP TOWN LANDING	126-004	74,700	0.00
360	FRIENDSHIP TOWN LANDING & BEACH	125-026	95,400	0.00
620	FRIENDSHIP TRIO	114-001	260,300	2,238.58
413	FRIENDSHIP TRIO, L.P.	114-012	18,600	159.96
304	FRIENDSHIP TRIO, L.P.	114-014	1,161,700	9,990.62
179	FRIENDSHIP TRIO, L.P.	114-011	529,400	4,552.84
179	FRIENDSHIP TRIO, L.P.	114-011	7,100	61.06
1390	FRIENDSHIP TRIO, L.P.	114-014-1	113,100	972.66

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
304	FRIENDSHIP TRIO, L.P.	114-014	911,500	7,838.90
1390	FRIENDSHIP TRIO, L.P.	114-014-1	668,600	5,749.96
223	FRIENDSHIP UNITED METHODIST CHURCH	110-028	313,900	0.00
1317	FRIENDSHIP UNITED METHODIST CHURCH	110-029	26,000	0.00
832	FRIENDSHIP, TOWN OF	203-028	21,900	0.00
842	FRIENDSHIP, TOWN OF	119-002	46,500	0.00
752	FRIENDSHIP, TOWN OF	110-050	116,000	0.00
1153	FRIENDSHIP, TOWN OF	110-063	206,500	0.00
969	FRIENDSHIP, TOWN OF	118-098	335,500	0.00
186	FRIENDSHIP, TOWN OF	110-057	264,000	0.00
167	FRIENDSHIP, TOWN OF	213-038	110,200	0.00
124	FRIENDSHIP, TOWN OF	118-042	81,200	0.00
82	FRIENDSHIP, TOWN OF	112-022	316,500	0.00
95	FRIENDSHIP, TOWN OF	109-022	111,400	0.00
60	FRIENDSHIP, TOWN OF	118-028	35,200	0.00
359	FRIENDSHIP, TOWN OF	110-056	468,000	0.00
444	FRIENDSHIP, TOWN OF	216-017	165,700	0.00
518	FRIENDSHIP, TOWN OF	107-018	438,700	0.00
1378	FRIENDSHIP, TOWN OF	121-007-1	72,900	0.00
1231	FRIENDSHIP, TOWN OF	118-080-001	126,300	0.00
432	FRIENDSHIP'S PROMISE, LLC	101-009	436,300	3,752.18
708	FRIOU, CHARLES	216-001	481,900	4,144.34
750	FRIOU, CHARLES; TRUSTEE	219-013	101,100	869.46
519	FRIOU, KENNETH A. SR. TRUSTEE	219-012	337,500	2,902.50
803	FROST, RICHARD W	111-001	632,200	5,436.92
584	FROST, RICHARD W.; TRUSTEE	114-009	899,300	7,733.98
584	FROST, RICHARD W.; TRUSTEE	114-009	27,700	238.22
1174	FRUMKIN, PETER J	215-015	903,600	7,770.96
1023	FULCHER, JOHN W	111-006	360,300	3,098.58
287	GAGNON MARGARET W.	113-039	369,400	2,936.90
658	GAGNON, MARGARET W.	113-040	25,000	215.00
696	GAHAGAN, JOSHUA R	214-068	243,400	1,899.74
1066	GAMAGE, THERESA M	214-040	185,600	1,402.66
406	GAPOSCHKIN, ANNE	211-028	478,300	4,113.38
1257	GARRINGER, SEAN	121-009-003	1,196,900	10,293.34
15	GAWOR, JESSICA LOUISE & BOUISSEY, JENNIFER CLARK	101-006	380,400	3,271.44
135	GEBHARDT, PAUL	113-063	60,300	518.58
331	GEBHARDT, PAUL	113-064	198,800	1,709.68
499	GELBARD, ROBERT S	108-009	586,700	5,045.62
88	GELBARD, ROBERT S	108-010	175,600	1,510.16
217	GENTHNER, BROOKE L.	110-070	30,700	264.02
654	GENTHNER, BROOKE L.	110-072	214,300	1,842.98
1422	GENTHNER, BROOKE L.	210-018-001	87,600	753.36

TOWN OF FRIENDSHIP

27

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
292	GENTHNER, LEROY, JR. & MARY	214-009	197,700	1,506.72
395	GENTHNER, PHILIP	214-013	164,800	1,223.78
1176	GENTHNER, PHILIP R	214-012	305,100	2,623.86
915	GENTHNER, RODNEY	210-018	194,800	1,481.78
83	GENTHNER, RODNEY R. II	208-018	200,200	1,721.72
409	GENTHNER, STEVEN E	211-017	232,000	1,995.20
1413	GENTHNER, STEVEN E	201-001-001	296,500	2,549.90
461	GIBSON, MARSHAL D. ;TRUSTEE	118-089	352,900	3,034.94
5	GIGAHOMES REAL ESTATE	214-033	178,900	1,538.54
1191	GILBERT, VERA E	214-011	108,300	737.88
192	GILCHREST, GABRIEL	210-054	123,400	1,061.24
873	GILCHREST, GABRIEL	210-055	225,800	1,941.88
1138	GILCHREST, WILLIAM W., DEVISEES OF	205-005-1	2,200	18.92
726	GLESSNER, IAN	208-020	153,000	1,315.80
889	GLESSNER, JOHN 3RD, & GRACE, NICHOLAS	221-002	1,800	15.48
316	GLESSNER, JOHN J. III ; TRUSTEE	221-001	1,868,800	16,071.68
329	GODBEY, JAMES A.	104-004	230,500	1,982.30
417	GOK, TIMUR; TRUSTEE	112-026	55,800	479.88
42	GOK, TIMUR; TRUSTEE	112-007	592,400	4,901.14
942	GOLDEN, JOSEPH M., JR. & IONE M.	103-014	233,400	2,007.24
1129	GOODE, ALEXANDER GEORGE NELSON	213-045	15,300	131.58
1130	GOODE, ALEXANDER GEORGE NELSON	213-054	155,000	1,333.00
786	GOODMAN, JON	210-046	391,500	3,366.90
463	GOOLD, DAVID G R	104-028	596,900	5,133.34
455	GOOSE RIVER II , LLC.	212-013	219,900	1,891.14
55	GORDON, VIRGINIA C.; TRUSTEE	122-015	383,000	3,293.80
993	GOULD, ROBERT ; TRUSTEE	113-027	38,400	330.24
1003	GOULD, ROBERT; TRUSTEE	110-082	45,200	388.72
912	GRAFFEO, RICHARD	211-005	32,700	281.22
741	GRAHAM, DREW A	110-089	194,300	1,670.98
996	GRANT, EUGENE	113-017	223,200	1,679.58
241	GRAY, LLOYD J., SR.	206-004	115,100	796.36
165	GREELEY, DOUGLAS E	113-020	264,500	2,274.70
627	GREEN GABLES FRIENDSHIP, LLC c/o COLLIN ARMSTRONG	127-003	463,600	3,986.96
1306	GREINER ELIZABETH A	113-005-002	616,800	5,304.48
78	GRIMM, GLORIA M. , TRUSTEE	121-008	1,003,600	8,437.46
638	GUNN, LISA	215-006	71,900	618.34
869	GUNN, LISA	215-009	360,600	3,101.16
837	GUNN, LISA A G	215-005	264,600	2,082.06

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
309	GUPTILL, FRANK E III	214-009-002	300,800	2,393.38
1419	GUPTILL, FRANK IV	210-004-001	513,900	4,419.54
139	GWINNELL, PHILIP W	113-012	195,600	1,488.66
573	HALL, JONATHAN T	217-006	389,500	3,349.70
1420	HAMMER, JESSE C	210-004-002	566,200	4,675.82
1185	HANKS, INGA E	213-026	500,300	4,302.58
768	HANNA, MICHAEL	109-025	150,700	1,102.52
612	HARBOR HOUSE LLC	118-111	511,900	4,402.34
1346	HARBOR HOUSE LLC	118-105	395,700	3,403.02
653	HARBOR ISLAND LLC	225-001	547,200	4,705.92
289	HARBOR MASTER HOME AND COTTAGE, LLC	117-013	872,700	7,505.22
1249	HARBOR MASTER HOME AND COTTAGE, LLC	117-014	589,300	5,067.98
289	HARBOR MASTER HOME AND COTTAGE, LLC	117-013	9,800	84.28
901	HARDING, CYNTHIA	210-002	195,800	1,490.38
835	HARRIMAN, DANA R	213-034	463,100	3,982.66
971	HARRINGTON, EUGENE JR	214-046	355,000	2,859.50
382	HARRINGTON, EUGENE JR	219-017	358,700	3,084.82
434	HARRINGTON, KIMBERLY M	214-047	56,900	489.34
578	HARRINGTON, RUSSELL	105-001	137,800	945.14
483	HARRINGTON, TRAVIS	209-001	21,700	186.62
924	HARRINGTON, TRAVIS E	101-003	295,500	2,541.30
1081	HARRINGTON, TRAVIS E	210-004	104,500	898.70
1403	HARRINGTON, TRAVIS E	101-003-001	462,600	3,784.86
1026	HARRISON, WILLIAM A	118-017	66,200	569.32
1026	HARRISON, WILLIAM A	118-017	66,100	568.46
561	HARRISON, WILLIAM A	118-024	4,900	42.14
692	HARRISON, WILLIAM A.	118-085	187,000	1,414.70
1106	HARTNETT HOLDINGS LLC	125-025	505,600	4,348.16
1111	HARVESTER FISHERIES, INC.	117-015	647,400	5,567.64
897	HARWARD-GRANT, KRISTIN K	210-034	168,100	1,445.66
183	HATCHET COVE ASSOCIATION	118-041	44,600	383.56
1331	HAVENER LANDING, LLC	113-066	23,500	202.10
1391	HAVENER, ANDREW	113-049-001	628,500	5,211.60
24	HAVENER, CECILY	219-015	202,700	1,743.22
1116	HAVENER, CECILY	113-041	198,900	1,710.54
1354	HAVENER, CECILY K	113-049-002	442,200	3,802.92
1000	HAVENER, GREGORY	112-028	147,100	1,265.06
530	HAVENER, GREGORY	113-004	640,400	5,313.94
1312	HAVENER, JAMES M	113-005-003	27,600	237.36
1198	HAVENER, MARK	109-015	205,500	1,573.80
766	HAVENER, MARK	210-052	43,000	369.80
194	HAVENER, PATRICIA	210-053	152,000	1,067.26
57	HAVENER, PATRICIA J., ET AL	113-003	500	4.30
58	HAVENER, PATRICIA J., ET AL	113-005	37,800	325.08

TOWN OF FRIENDSHIP

29

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1226	HAVENER, PATRICIA J., ET AL	222-002-1	38,200	328.52
1226	HAVENER, PATRICIA J., ET AL	222-002-1	27,200	233.92
1227	HAVENER, PATRICIA J., ET AL	222-003-1	84,300	724.98
672	HAVENER, WAYNE	112-029	26,500	227.90
1320	HAWTHORN, RICHARD G.	116-004	236,400	2,033.04
37	HAYES, TROY D	210-005	148,100	1,080.16
159	HEARN, J WOODROW	118-077	248,100	2,133.66
1097	HEMAMI, VIRGINIA L. TRUSTEE	125-009	100	0.86
495	HEMANI, VIRGINIA L. TRUSTEE	125-016	804,200	6,916.12
1042	HENDERSON, D MICHAEL	113-028	556,700	4,787.62
1042	HENDERSON, D MICHAEL	113-028	107,200	921.92
542	HENDRICKSON, BRENDA H	203-026	234,900	1,826.64
1309	HENRY, JOSEPH M	105-002	229,300	1,778.48
1237	HENSEL, STEPHEN T	102-011	48,600	417.96
1055	HENSEL, STEPHEN T.; TRUSTEE	102-009	392,700	3,183.72
1276	HENSEL, STEPHEN T.; TRUSTEE	102-008-001	56,500	485.90
774	HICKCOX, MATTHEW	112-013	460,900	3,963.74
920	HICKORY, JULIE K	118-061	173,100	1,488.66
102	HICKORY, JULIE K	122-038	76,000	653.60
150	HILL, ALAN T	106-004	718,900	6,182.54
933	HILL, DIANNE L	112-023	600,100	4,967.36
771	HILL, IVAN A	112-010	505,200	4,104.78
771	HILL, IVAN A	112-010	175,900	1,512.74
1241	HILL, NORMAN A	112-011	52,000	447.20
735	HILTON, MICHAEL L	216-025	158,900	1,366.54
21	HOBBS, JACK C	118-066	456,100	3,922.46
21	HOBBS, JACK C	118-066	76,300	656.18
939	HOFFSES, MICHAEL	203-003	205,200	1,571.22
907	HOFFSES, MICHAEL W	208-016	193,000	1,659.80
749	HOGE, HILARY	213-049	614,400	5,283.84
981	HOLBROOK, JAMES R	108-003	267,200	2,104.42
369	HOLLAENDER, GRACE M	104-024	1,673,500	14,392.10
376	HOLLAND, MIA F	102-006	536,000	4,609.60
1090	HOLLAND, MIA F	102-002	72,100	620.06
1335	HOLLAND, MIA F	102-002-1	54,100	465.26
1168	HOLMES, AMY	110-046	166,600	1,239.26
429	HOLZWARTH, LISA	105-012	1,099,900	9,459.14
69	HOMON, JOHN H	104-008	658,600	5,424.02
412	HOONHOUT, JOHN F	210-056	275,200	2,173.22
811	HOWARD, DAPHNE	114-006	1,238,800	10,653.68
811	HOWARD, DAPHNE	114-006	22,700	195.22
668	HOWLAND, MICHAEL J.	118-007	182,400	1,568.64
336	HUCKABEE, DAVID C	126-011	1,114,800	9,587.28
336	HUCKABEE, DAVID C	126-011	50,300	432.58
91	HUFF, PETER D	104-002	457,600	3,741.86
856	HUNT, PAMELA	107-010	317,300	2,535.28

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
794	HUPPER, ELVIN D	210-023	243,900	1,904.04
198	HUPPER, ELVIN D	210-028	69,400	596.84
784	HURD, JEFFREY M	114-003	552,100	4,748.06
234	INGALLS-BLAKE, DIANE	104-018	843,800	7,016.74
126	JAHNKE, LIGA V	216-037	82,500	709.50
297	JAHNKE, LIGA V	216-038	77,200	663.92
363	JAHNKE, LIGA V	118-106	362,100	2,920.56
363	JAHNKE, LIGA V	118-106	69,200	595.12
363	JAHNKE, LIGA V	118-106	253,900	2,183.54
282	JAKE BARBOUR INC,	204-002	59,200	509.12
877	JAKE BARBOUR INC,	204-003	99,800	858.28
1197	JAKE BARBOUR INC,	203-029	23,300	200.38
742	JAKE BARBOUR, INC,	204-005	32,400	278.64
1087	JAKE BARBOUR, INC.	204-004	140,200	1,205.72
214	JAKE BARBOUR, INC.	203-034	48,000	412.80
427	JAMESON, MICHAEL A	113-002	704,600	6,059.56
260	JD SCHNEIDER PROPERTUUES, LLC	217-016	305,300	2,625.58
1367	JENKINS, JAMIE	109-007-1	30,600	263.16
957	JENNINGS, JAMES	210-026	292,700	2,517.22
467	JENNINGS, LARRY D	110-002	203,500	1,750.10
976	JESSEMAN, LINDA	127-007	800	6.88
1004	JESSEMAN, LINDA, TRUSTEE	125-002	380,500	3,272.30
1126	JEWELL, SHANE AUGUSTUS	214-026-1	270,700	2,134.52
1156	JOHANSON, ERIC G.	111-017	191,100	1,643.46
977	JOHNSON, BLAKE	117-012	433,800	3,730.68
1366	JOHNSON, DOUGLAS	215-001	1,276,300	10,976.18
1366	JOHNSON, DOUGLAS	215-001	256,100	2,202.46
1019	JOHNSON, GUY E III	203-021	218,400	1,878.24
1123	JONES, CATHERINE E	118-011	945,400	8,130.44
441	JONES, JILL S., ET. AL.	118-040	105,100	903.86
320	JONES, RICHARD H., & DERBY, SHARON J.	122-012	464,100	3,991.26
320	JONES, RICHARD H., & DERBY, SHARON J.	122-012	98,300	845.38
507	JONES, SUSAN DANA; TRUSTEE	118-034	345,400	2,970.44
1007	JOST-COQ, SUZANNE NOEL	214-037	319,200	2,745.12
515	JOY, JOSEPH F	112-027	60,800	522.88
258	JOY, JOSEPH F	112-006	558,000	4,605.30
258	JOY, JOSEPH F	112-006	160,700	1,382.02
99	K & H LOBSTER, INC.	214-050	363,600	3,126.96
352	KAHORA, EDWARD P	110-003	350,000	2,816.50
265	KAMINSKI, EDWIN K. ;TRUSTEE	104-003	55,000	473.00
898	KAPP, CECILY KAHN	121-015	521,600	4,485.76
843	KAPP, CICALY KAHN	121-017	489,400	4,208.84
462	KAPP, DAVID	121-011	480,200	3,936.22
25	KEARNEY, KATHERINE	127-005	268,000	2,304.80

TOWN OF FRIENDSHIP

31

Acct #	Name	Map/Lot	Total Value	Tax Amount
825	KELLEY, ROSEMARY S	110-067	168,000	1,251.30
128	KELLEY, ROSEMARY SUE	110-088	123,700	1,063.82
1078	KELLOGG, ELIZABETH	111-015	260,900	2,050.24
1407	KENERSON, LAUREY	217-018-1	96,600	830.76
948	KENNEDY, TY J. & CY M. & BO E.	213-022	142,900	1,228.94
1100	KENT, DAVID L	103-008	188,300	1,425.88
238	KENT, II, WILLIAM J. & ODETTE S.	118-016	52,400	450.64
273	KERDOCK, JENNIFER LYNCH	127-019	471,500	4,054.90
151	KILLOUGH, JEAN D.; TRUSTEE	217-004	293,000	2,519.80
1281	KILLOUGH, JEAN D.; TRUSTEE	217-007	55,100	473.86
892	KING, GARY	113-054	222,200	1,910.92
963	KIPLINGER, KATHRYN	216-034	280,100	2,408.86
1122	KIRSHNER, ROBERT P	113-029	595,900	5,124.74
232	KLINE, JAMES; TRUSTEE	118-072	537,600	4,623.36
370	KLINE, JENNIE AND SARAH	107-019	1,226,900	10,551.34
893	KNOWLES, THEO WANDA K	208-001	161,300	1,193.68
248	KOHLER, RANDALL G	104-007	328,300	2,629.88
665	KONISKY, RAYMOND A	215-007	457,400	3,933.64
945	KOSHAK, ROBIN M	212-005	31,400	270.04
865	KRUPA 11, LLC	110-013	294,800	2,535.28
679	L.W.G. LOBSTER	118-067	470,800	4,048.88
229	LABRIE, HENRY G. III	211-001	2,860,900	24,603.74
229	LABRIE, HENRY G. III	211-001	657,100	5,651.06
408	LAINÉ, TIMOTHY; TRUSTEE	214-003	289,300	2,487.98
534	LAKE-GREENFIELD, MARTHA	109-003	222,200	1,910.92
274	LAMARCHE, DANIEL M ET AL.	124-011	219,200	1,885.12
640	LAMBERT, ARDEN	118-063	297,700	2,560.22
967	LAMBERT, ARDEN	118-035	70,600	607.16
657	LAMBERT, VICTORIA	118-036	24,900	214.14
475	LANE, DANIEL R.; TRUSTEE	220-005	182,600	1,570.36
475	LANE, DANIEL R.; TRUSTEE	220-005	87,100	749.06
624	LANE, GILBERT F. JR	110-097	267,500	2,300.50
1313	LANGLAIS, JEFFERY T	113-005-004	38,800	333.68
618	LARSON, WILLIS A.; TRUSTEE	111-003	60,600	521.16
618	LARSON, WILLIS A.; TRUSTEE	111-003	587,500	5,052.50
478	LARY, ROBERT N	110-059	224,100	1,733.76
216	LASH, AARON J	206-002	97,600	839.36
621	LASH, AARON J	212-014	230,900	1,792.24
1406	LASH, ANTHONY D SR	107-020	87,200	749.92
121	LASH, HOWARD	110-093	175,500	1,315.80

Acct #	Name	Map/Lot	Total Value	Tax Amount
1394	LASH, IRVING R.; TRUSTEE	112-023-1	299,800	2,578.28
817	LASH, ISAAC	107-017	154,200	1,326.12
76	LASH, ISAAC J	113-049	331,800	2,853.48
177	LASH, ISAAC J	210-007	84,600	727.56
1280	LASH, ISAAC J	113-046-001	324,500	2,790.70
22	LASH, JOHN F	110-042	277,400	2,192.14
485	LASH, MARILYN	113-045	211,200	1,622.82
919	LASH, NELSON A	110-091	285,400	2,260.94
712	LASH, PHILIP	211-023	188,600	1,428.46
342	LASH, RICHARD D	118-031	141,400	1,022.54
501	LASH, SAMUEL R	110-038	14,000	120.40
715	LASH, STEPHEN	114-004	713,600	6,136.96
245	LASH, STEPHEN P	114-005	868,800	7,278.18
245	LASH, STEPHEN P	114-005	43,800	376.68
554	LASH, VIOLA	110-045	234,300	1,821.48
231	LASH, WESLEY D	110-005	49,200	423.12
807	LASH, WESLEY, PERS REP	110-010	170,600	1,273.66
1120	LAURIE CARLSON TAYLOR; TRUSTEE	119-001-5	26,400	227.04
816	LAWRY, CLINTON C III & RANDALL A. ET AL	117-019	953,500	8,200.10
487	LAWTON, JOAN H	110-062	200,500	1,724.30
410	LEE, ASHLEY	211-027	664,300	5,519.48
410	LEE, ASHLEY	211-027	89,800	772.28
1115	LEE, JASON A	118-110	131,400	936.54
888	LEE, JENNIFER A.	216-022	375,800	3,231.88
974	LEE, JENNIFER A.	216-023	22,200	190.92
608	LEE, JOSHUA ISAAC	212-012	271,800	2,337.48
8	LEE, RANDALL C., II & LAURIE A.	212-008	52,700	453.22
18	LEE, RANDALL C., II & LAURIE A.	212-009	330,500	2,648.80
1341	LEHMAN, JAMES O	110-073	23,700	203.82
1136	LEHMAN, NANCY L	110-084	269,400	2,123.34
345	LELAND E. BOGGS, II LIVING TRUST, DATED MAY 5, 2005	214-028	135,200	1,162.72
1440	LEVIN, CARTER E.	121-009-001	442,300	3,803.78
884	LEWIS, MARJORIE, TRUSTEE	120-009	543,500	4,674.10
350	LEWIS, MARTHA	101-016	2,600	22.36
157	LEWIS, MARTHA	103-006	162,500	1,397.50
1247	LEWIS, MARTHA	103-007	94,400	811.84
226	LI, JAMES AND NEWBY, KIM	220-013	105,400	906.44
576	LI, JAMES AND NEWBY, KIM	220-001	487,400	3,998.14
656	LICHTMAN, JOHN R	213-002	1,044,100	8,785.76
930	LINATSAS, ELIZABETH J.; TRUSTEE	217-011	200,100	1,720.86

TOWN OF FRIENDSHIP

33

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1298	LINCOLN AUDUBON SOCIETY INC	220-002	273,600	2,352.96
934	LINDBERG, KENNETH	212-021	263,800	2,075.18
448	LINDSAY, ADAM D	117-001	566,800	4,874.48
243	LINDSEY, TAMMY J	110-102	73,800	634.68
1137	LITTERER, MARIE, DEVISSES OF	216-010	387,000	3,328.20
1334	LOG CABIN DOCK ASSOCIATION	122-023-1	16,400	141.04
1193	LOIZANCE, JEAN YVES D	211-032	190,300	1,636.58
379	LONERGAN, JOANN E	104-032	275,300	2,367.58
459	LOVE, GRAHAM	210-030	633,200	5,445.52
70	LOVELL, LORI G	208-019	353,900	3,043.54
1162	LOWTHER, JEREMY	112-014	318,700	2,547.32
854	LOZIER, KAREN	118-082	313,300	2,500.88
1173	LOZIER, KAREN	216-021	309,000	2,657.40
854	LOZIER, KAREN	118-082	182,700	1,571.22
723	LUX, GAYLE E.; TRUSTEE	111-002	708,000	6,088.80
1011	MACE, HEIDI J	113-062	246,400	2,119.04
85	MACEWEN, NORMAN SCOTT; TRUSTEE	104-016	403,300	3,468.38
567	MACFARLANE, JOHN	112-008	506,500	4,355.90
682	MACFARLANE, JOHN	112-025	7,500	64.50
972	MACFARLANE, JON R	214-053	211,200	1,622.82
941	MACFEE, WILLIAM F SR	210-061	811,900	6,788.84
568	MACILVAINE, JOSEPH C.; TRUSTEE	112-020	1,255,000	10,599.50
568	MACILVAINE, JOSEPH C.; TRUSTEE	112-020	319,600	2,748.56
411	MACILVAINE, JOSEPH C.; TRUSTEE	112-020-1	24,500	210.70
149	MACKIE, HEATHER F	126-018	27,300	234.78
1245	MACKIE, HEATHER F	126-001	902,700	7,763.22
1199	MACKIE, HEATHER F.	127-017	1,441,200	12,394.32
1199	MACKIE, HEATHER F.	127-017	17,300	148.78
337	MACLEOD, KENNETH H	103-005	228,500	1,771.60
973	MADSON, DAVID	118-102	235,100	2,021.86
1027	MAINE COAST HERITAGE TRUST	219-024	282,000	0.00
632	MAINE COAST HERITAGE TRUST	222-004	189,200	0.00
355	MAINE COAST HERITAGE TRUST	219-001	1,110,900	0.00
1332	MAINE RSA #1, LLC	110-057-001	483,400	4,157.24
110	MANNISTO, RYAN	213-010	197,700	1,506.72
172	MAPLE COVE, LLC	120-014	60,200	517.72
213	MAPLE COVE, LLC	120-011	349,400	3,004.84
522	MAPLE COVE, LLC	120-012	300	2.58
860	MAPLE COVE, LLC	121-005	599,800	5,158.28
97	MARC A, CRAIG	103-019	317,600	2,537.86
1095	MARGRAF, SUSAN B	124-004	674,000	5,796.40

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1052	MARKHAM, JOHN J.E.; TRUSTEE	126-010	1,022,000	8,789.20
1052	MARKHAM, JOHN J.E.; TRUSTEE	126-010	5,900	50.74
1121	MARTIN POINT COMMUNITY GARDEN, LLC	125-017	268,300	2,307.38
215	MARTIN POINT TRUST TA CORP	126-015	50,900	437.74
247	MARTIN POINT TRUST TA CORP	124-010	418,700	3,600.82
1161	MARTIN POINT TRUST TA CORP.	127-010	400	3.44
814	MARTIN POINT TRUST TA CORP.	124-013	900	7.74
978	MARTIN, IVY R	109-001	341,600	2,744.26
353	MARTIN, KYLE	214-051	176,900	1,327.84
815	MARTIN, LAURA A.	106-001	578,700	4,976.82
815	MARTIN, LAURA A.	106-001	96,100	826.46
900	MARTINS POINT IMPROVEMENT ASSN.	125-013	45,500	391.30
472	MARTINS POINT IMPROVEMENT ASSN.	125-007	99,400	854.84
549	MASONIC HALL	110-061	212,800	0.00
168	MASTRONARDI, RICHARD	213-029	427,900	3,679.94
721	MATSON, TRACY LYNN	203-015	219,800	1,696.78
762	MAXCY, KELLY J	208-007	70,000	408.50
1032	MAY, WALTER E	118-055	341,900	2,940.34
899	MCADAMS, ALEXANDRA	113-025	220,500	1,896.30
697	MCALISTER, RICHARD W	211-030	698,600	5,768.02
199	MCCARTHY, STEPHEN J	213-005	850,000	7,310.00
129	MCCOLLETT, AMY	214-007	338,100	2,714.16
129	MCCOLLETT, AMY	214-007	106,600	916.76
80	MCCOLLETT, KURT	110-009	159,800	1,374.28
876	MCCRAW, CHERYL D	113-001	212,100	1,824.06
158	MCCRAW, JR., RICHARD J.	118-012	31,200	268.32
701	MCCUNE, PHILIP S	122-001	721,900	6,208.34
1270	MCCUNE, PHILIP S. & CHRISTOPHER	122-031	1,300	11.18
313	MCCUNE, PHILIP S. & CHRISTOPHER G. &	122-032	312,800	2,690.08
79	MCKUSIC, DAIGAN A.	203-010	278,000	2,197.30
681	MCLAUGHLIN, SABRINA	110-034	241,900	1,886.84
926	MCLELLAN, EDWARD C	216-015	531,300	4,569.18
1250	MCLELLAN, EDWARD C	216-016	260,300	2,238.58
122	MCNAMARA, KEVIN S	110-030-001	173,400	1,491.24
634	MCOWAN, KIM AND SCOTT	125-004	525,100	4,515.86
16	MEDOMAK VALLEY LAND TRUST	216-006	245,400	0.00
235	MEDOMAK VALLEY LAND TRUST	124-012	55,100	0.00
1102	MEDUNCOOK LLC	113-035	210,000	1,806.00
389	MELBY, CHRISTIAN L	118-049	1,035,400	8,904.44

TOWN OF FRIENDSHIP

35

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
389	MELBY, CHRISTIAN L	118-049	130,100	1,118.86
310	MELROSE, SALLY E.	102-008	531,200	4,568.32
535	MERRIL, FLOYD	118-005	59,700	513.42
418	MERRILL, MARY EDGE	120-013	377,900	3,056.44
1169	MESSMER, CHARLES; TRUSTEE	211-029	790,000	6,794.00
131	MEYER, LYNN	113-061	156,600	1,346.76
1265	MICUE, BONNIE DAVIS	225-003-6	40,600	349.16
1170	MID-COAST AUDUBON SOCIETY	212-029	125,100	0.00
1001	MID-COAST AUDUBON SOCIETY	212-028	23,900	0.00
1444	MIGUEL, ARIAS	203-029-2		0.00
471	MILLER, DAVID T	107-004	19,200	165.12
471	MILLER, DAVID T	107-004	447,700	3,656.72
325	MINDER, WILLIAM, III	213-036	299,600	2,576.56
1075	MINDER, WILLIAM, III	213-028	296,300	2,548.18
867	MISTASZEK, STEVEN,& SANDEFUR, LINDA	118-074	68,000	584.80
823	MONTELBANO, JOHN E.; TRUSTEE	214-036	244,100	2,099.26
684	MOONEY, WILLIAM ASR	109-016	228,900	1,775.04
1061	MOORADIAN, ALICIA Q	118-109	380,900	3,275.74
1063	MOORE, REBECCA	118-054	82,700	711.22
662	MOORE, REBECCA A.; TRUSTEE	118-053	182,300	1,567.78
663	MOORE, REBECCA A.; TRUSTEE	118-052	685,700	5,897.02
663	MOORE, REBECCA A.; TRUSTEE	118-052	119,600	1,028.56
538	MOREAU, DALE	101-017	333,800	2,677.18
604	MORIN, DARYL C. W.; TRUSTEE	112-035	549,000	4,721.40
622	MORRISSETTE, SETH A	225-003-003	38,300	329.38
622	MORRISSETTE, SETH A	225-003-003	19,600	168.56
792	MORRISSETTE, KATHY	225-003-5	19,200	165.12
180	MORRISSETTE, SETH A.;	101-014	164,900	1,224.64
863	MORSE ISLAND SOUTH, LLC	217-018	1,918,800	16,501.68
863	MORSE ISLAND SOUTH, LLC	217-018	169,200	1,455.12
3	MORSE, DANIEL E	212-019	218,600	1,879.96
421	MOTYKA, VICTOR	104-030	445,700	3,639.52
249	MUCHA, ROBERT MICHAEL JR	104-017	205,400	1,766.44
1065	MURNANE, LESLIE	116-003	1,024,600	8,811.56
44	MURPHY, DEBORA R	213-052	217,000	1,672.70
242	MURPHY, JESSICA Y	110-035	197,500	1,505.00
790	MURPHY, JONATHAN	118-086	251,500	1,969.40
1094	MURPHY, JONATHAN LUKE	118-108	122,800	1,056.08
49	MURPHY, JONATHAN LUKE	118-107	149,400	1,284.84
403	MURPHY, JONATHAN P	113-059	233,400	2,007.24
579	MURPHY, SHAWN P	114-013	386,500	3,323.90

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
486	MUSCONGUS BAY WEST, LLC	127-004	403,600	3,470.96
1385	MUSCONGUS BAY WEST, LLC	127-009	300	2.58
474	MYERES, ANNE L.	110-085	267,800	2,303.08
119	MYERS, ROBERT CARL	110-043	292,300	2,513.78
1256	NALBANDIAN, SARAH R	206-005-1	53,300	458.38
1315	NASH, MARY M	113-052-001	55,600	478.16
147	NASH, ROBERT C	113-042	402,600	3,268.86
902	NATIONAL AUDUBON SOCIETY	225-002	13,300	114.38
34	NEAL, KELLY A	110-077	375,600	3,036.66
738	NEAL, LARRY	214-059	254,000	1,990.90
799	NEDELTSCHIEFF, OLGA	118-010	515,500	4,433.30
9	NELSON, RICHARD	118-087	311,600	2,486.26
520	NEUBIG, DAVID	105-003	23,600	202.96
181	NEUBIG, DAVID J	105-010-002	185,700	1,597.02
1308	NEUBIG, DAVID J	107-012	233,500	1,814.60
509	NEUBIG, DWAYNE M	105-010	5,900	50.74
12	NEUBIG, DWAYNE M	105-010-001	185,700	1,597.02
509	NEUBIG, DWAYNE M	105-010	329,200	2,637.62
1151	NEUMAN, KELLEY K.	118-064	533,400	4,587.24
958	NIMICK, DANIEL S. ; TRUSTEE	213-024	654,100	5,431.76
958	NIMICK, DANIEL S. ; TRUSTEE	213-024	256,200	2,203.32
456	NORMAN, DAVID T	104-015	622,900	5,163.44
583	NORRIE, SCOTT W	104-013	650,200	5,591.72
669	NYSTROM, BARBARA	113-031	184,500	1,346.76
743	NYSTROM, BARBARA	110-101	91,600	787.76
285	OCEANWARD ESTATES HOMEOWNERS	104-010	33,800	290.68
1232	OLD VILLAGE CEMETERY ASSOC.	109-024	16,400	0.00
1155	OLSEN, BRENT	109-017	225,500	1,745.80
1054	OLSEN, BRENT L	214-052	62,900	540.94
307	OLSEN, BRENT L	109-018	47,100	405.06
399	OLSEN, LINWOOD	107-008	164,300	1,173.04
276	OLSEN, OLSEN, RYAN	214-071	72,600	624.36
81	O'MEARA, ELIZBETH M.	104-026	219,800	1,890.28
804	ORFF, LEWIS K.	208-010	1,800	15.48
1047	ORNE, MICHAEL	214-043-1	17,300	0.00
548	OVERLOCK, JUSTIN	118-008	582,000	4,811.70
357	PALERMINO, DAVID	110-019	58,700	504.82
222	PARADIS, ALAN D.	105-004	184,400	1,585.84
484	PARKER, COLLEEN M	109-020	232,500	1,999.50
163	PARKER, COLLEEN M,	213-009	181,100	1,557.46
890	PARKER, COLLEEN, M	213-008	53,800	462.68
1260	PARKER, ORIN	203-007-1	26,300	226.18
872	PARSONS, M.H. & SONS	113-018	189,800	1,632.28
402	PARTRIDGE, RONALD E	118-026	257,900	2,217.94
306	PEASLEE, GREGORY A	210-029	88,400	760.24
773	PELLETT, ALLEN B	125-018	576,600	4,958.76

TOWN OF FRIENDSHIP

37

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
753	PENNIMAN, CLAYTON A	101-005	131,500	1,130.90
202	PERET, DAWN M.	105-009	256,000	2,201.60
903	PERFETTO, WILLIAM L. ; TRUSTEE	210-066	421,900	3,434.84
903	PERFETTO, WILLIAM L. ; TRUSTEE	210-066	63,300	544.38
575	PERLS, TOM	118-045	1,243,200	10,691.52
575	PERLS, TOM	118-045	109,800	944.28
13	PETROULIS, PAUL	216-030	165,500	1,423.30
796	PETROULIS, TERRI L, AND PAUL M.	216-031	326,900	2,811.34
796	PETROULIS, TERRI L, AND PAUL M.	216-031	29,500	253.70
196	PETRUCELLI, CHRISTINE	104-031	446,100	3,836.46
401	PICKERING, JOHN	126-006	829,600	7,134.56
401	PICKERING, JOHN	126-006	2,700	23.22
985	PICKERING, JOHN II	127-011	396,100	3,406.46
739	PICKERING, JOHN, II&EMILY&TIMOTHY , JR	127-012	819,200	7,045.12
705	PICKERING, TIMOTHY	127-013	708,100	6,089.66
862	PICKETT, DONALD	210-027	374,500	3,220.70
511	PIER HOLDINGS, LLC	118-093	1,439,700	12,381.42
511	PIER HOLDINGS, LLC	118-093	1,097,100	9,435.06
19	PIERCE, MARK W.	125-023	975,600	8,390.16
19	PIERCE, MARK W.	125-023	88,400	760.24
294	PIETRZYKOWSKI, CHRISTOPHER	208-024	671,200	5,772.32
1145	PIETRZYKOWSKI, CHRISTOPHER	208-008	371,900	3,198.34
1159	PILAMA CORP.	205-010	5,800	49.88
1112	PILAMA CORP.	208-003	715,500	6,153.30
1092	PILAMA CORP.	207-008	17,300	148.78
1093	PILAMA CORP.	207-009	7,400	63.64
999	PILAMA CORP.	207-007	5,900	50.74
852	PILAMA CORP.	207-003	8,800	75.68
709	PILAMA CORP.	209-005	16,200	139.32
694	PILAMA CORP.	205-008	6,000	51.60
695	PILAMA CORP.	205-009	11,700	100.62
631	PILAMA CORP.	205-003	7,700	66.22
272	PILAMA CORP.	210-020	126,700	1,089.62
171	PILAMA CORP.	207-004	32,400	278.64
185	PILAMA CORP.	209-003-2	6,900	59.34
45	PILAMA CORP.	209-007	36,700	315.62
111	PILAMA CORP.	207-005	36,300	312.18
136	PILAMA CORP.	205-002	17,800	153.08
137	PILAMA CORP.	205-006	179,000	1,539.40
558	PILAMA CORP.	205-011	71,700	616.62
347	PILAMA CORP.	205-004	11,600	99.76
1347	PILAMA CORP.	207-010	4,500	38.70
1182	PILAMA CORP.	207-006	80,600	693.16
1275	PILAMA CORP.	209-004	15,500	133.30
318	PILLSBURY, SUSAN S	104-014	610,300	5,248.58

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
450	PINKHAM, SEAN S	108-017	175,000	1,505.00
1139	PITCHER, KARL	110-014	215,500	1,659.80
1139	PITCHER, KARL	110-014	105,800	909.88
543	PITCHER, MARILYN	210-010	232,100	1,802.56
62	PITCHER, MARILYN	208-009	58,800	505.68
86	POOLE, ANNE M	213-032	770,800	6,628.88
390	POOLE, ANNE M	113-019	376,600	3,238.76
1408	POOLE, JEROME	215-014-1	53,100	456.66
311	POTHIN, GEOFFREY W	104-006	109,700	943.42
883	POTHIN, GEOFFREY W	208-023	26,600	228.76
687	POWELL, ANGELA M	212-011	97,700	840.22
809	POWELL, DUFF	212-016	113,600	976.96
205	POWELL, DUFF	213-043	93,800	806.68
1171	POWELL, MARLENE	212-018	102,300	879.78
704	POWELL, RICKY	211-013	117,000	812.70
846	POWELL, TOBY	212-010	201,400	1,538.54
1077	POWELL, TOBY	212-017	49,200	423.12
875	PRATT, JAMES R	216-003	590,700	4,886.52
961	PRATT, JAMES R	216-008	531,900	4,574.34
160	PRATT, PHILIP C II	125-027	38,500	331.10
17	PRATT, PHILIP C II	122-028	449,600	3,673.06
437	PRATT, PHILIP C II	122-024	403,300	3,468.38
546	PRESCOTT, ELIZABETH & HARLAND ET AL	118-013	42,000	361.20
1117	PRICKETT, GLENN T	108-006	939,300	8,077.98
1192	PUGH, REBECCA ANNE, PUGH, KATRINA BREWSTER	122-030	253,200	2,177.52
651	PUGH, REBECCA ANNE & PUGH KATRINA BREWSTER &	122-017	347,600	2,989.36
480	PUGLISI, JILL LEIGH	206-005	405,300	3,292.08
480	PUGLISI, JILL LEIGH	206-005	22,700	195.22
929	PUTNAM, HARRY A.	124-001	1,458,700	12,544.82
539	RALEIGH, JOHN S. III ; TRUSTEE	103-015	238,700	2,052.82
53	RASMUSSEN, LETHA I.	118-075	171,200	1,472.32
675	RASMUSSEN, ROBERT A.	118-019	166,100	1,428.46
793	RASMUSSEN, ROBERT A.	214-010	222,200	1,910.92
670	RASMUSSEN, ROBERT A. ; TRUSTEE	216-009	498,600	4,287.96
953	READ, KATHRYN D	109-037	278,700	2,203.32
698	READ, KATHRYN D.	109-036	30,700	264.02
1017	READ, MOLLY	103-017	367,700	2,968.72
748	REED, ANNETTE L	118-025	160,400	1,185.94
335	REED, BRIAN S	203-013	41,900	360.34
1212	REED, BRIAN S	215-018	484,300	3,971.48
661	REED, DANIEL L	109-029	71,500	614.90
577	REED, DILLON C	203-009	229,300	1,971.98
1360	REED, DILLON C	215-018-001	262,800	2,260.08
882	REED, ETHAN D.	210-058	130,100	1,118.86
1375	REED, JOSHUA A	210-043-001	248,200	2,134.52
1405	REED, KIMBERLY M.	210-043-002	61,600	529.76

TOWN OF FRIENDSHIP

39

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
850	REED, MALCOM J	104-009	341,300	2,695.24
767	REED, MARK P	110-008	33,800	290.68
719	REED, MARK P	109-027	239,600	1,867.06
324	REED, MARK P	109-026	29,800	256.28
426	REED, MARK P	109-028	37,900	325.94
1057	REED, NEAL	203-012	196,000	1,492.10
197	REED, PHILIP A	109-030	14,500	124.70
339	REED, ROBIN M	214-049	101,200	870.32
40	REED, SHERRIE L	210-040	169,900	1,267.64
1353	REED, SHERRIE L	219-010-2	73,200	629.52
227	REED, WADE	109-034	244,000	2,098.40
451	REED, WADE	109-032	69,200	595.12
998	REED, WADE	109-033	240,800	1,877.38
496	REED, WADE G	210-043	53,300	458.38
100	REICHENBACH, DAVID L.; TRUSTEE	104-012	942,300	8,103.78
279	RETTIGER, JOHN	112-036	628,900	5,408.54
449	RIBEIRO, JUDITH	126-014	667,800	5,743.08
1109	RICH, LYDIA	105-008	196,000	1,685.60
1012	RICHARDS, JAMES	203-031	110,300	755.08
1148	RICHARDS, JAMES L	111-023	110,600	951.16
613	RICHARDS, JAMES L	111-005	566,800	4,874.48
191	RICHARDS, JAMES L	111-004	87,300	750.78
4	RICHARDSON, AUDREY	112-015	243,400	2,093.24
557	RICHARDSON, FRANCES E	110-068	48,200	414.52
1048	RICHARDSON, FRANCES E	110-069	246,600	1,927.26
1134	RICHARDSON, FRED L. ; TRUSTEE	112-016-1	24,500	210.70
699	RICHARDSON, FRED L. TRUSTEE	112-016	959,100	8,248.26
699	RICHARDSON, FRED L. TRUSTEE	112-016	267,200	2,297.92
699	RICHARDSON, FRED L. TRUSTEE	112-016	254,800	2,191.28
74	RICHARDSON, KEVIN	205-001	85,100	731.86
1029	RICHARDSON, RALPH S	122-009	703,100	6,046.66
489	RIGHT LOCATION, LLC	118-076	505,800	4,349.88
678	RIORDAN, LISA M.	118-001	380,800	3,274.88
1337	ROAD SIDE CEMETERY	214-072	77,300	0.00
1244	ROBERTS, ARTHUR R	116-013	331,500	2,657.40
1046	ROBERTS, ARTHUR R	216-019	122,100	1,050.06
458	ROBERTS, ARTHUR R	215-019	60,100	516.86
505	ROBERTS, ARTHUR R	116-012	220,300	1,894.58
89	ROBERTS, ARTHUR R	112-032	152,100	1,308.06
806	ROBERTS, ARTHUR R	117-005	431,000	3,706.60
1326	ROBERTS, NATHAN C	215-019-1	281,000	2,223.10
1179	ROBERTS, SARAH W. ; DEVISES OF	117-008	39,800	342.28
857	ROBINSON, BRIAN	210-008	3,600	30.96
857	ROBINSON, BRIAN	210-008	179,400	1,349.34
829	ROBINSON, DAVIN	210-042	593,300	4,908.88
633	ROBINSON, JERRAD	213-017	392,900	3,185.44

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
590	ROBINSON, LURA & CARTER.; TRUSTEES	214-014	189,000	1,431.90
1131	ROBINSON, TIMOTHY	211-020	157,700	1,162.72
195	ROBINSON, TIMOTHY S., II	110-032	151,400	1,108.54
32	ROGERS, PENNY L	212-018-1	95,300	626.08
32	ROGERS, PENNY L	212-018-1	18,100	155.66
820	ROGGENTHIEN, DONNA Y, AS CUSTODIAN	124-006	747,700	6,430.22
322	ROITMAN, ALEXANDER	213-003	915,100	7,869.86
1033	ROSCOE, SARAH E.	210-032	365,300	3,141.58
1031	ROSS, STEPHANIE	211-025	136,400	1,173.04
643	ROURKE, WILLIAM	117-006	447,400	3,607.70
813	ROURKE, WILLIAM N	205-007	102,900	884.94
381	ROURKE, WILLIAM N	117-009	50,400	433.44
140	RUPERT, KRISTEN & KEATING, KAREN R. &	126-005	490,800	4,220.88
1211	RUSSELL, LEOLA	214-009-001	28,300	243.38
266	RUTLEDGE, WILLIAM D.; TRUSTEE	127-015	1,242,500	10,685.50
764	RUYBAL, DEREK W	214-056	83,800	527.18
296	SAD #40 SCHOOLHOUSE	110-066	29,600	0.00
123	SAD #40 SCHOOLHOUSE	110-051	1,691,200	0.00
630	SAGAN, MARC; HEIRS OF	101-002	65,200	560.72
769	SALIGAN, ARDEN	118-048	428,800	3,687.68
134	SALIGMAN, ARDEN W	118-046	1,167,700	10,042.22
757	SAMPLE INVESTMENTS, LLC	213-046	401,000	3,448.60
270	SAMPSON, PATIENCE S	114-010	401,300	3,451.18
270	SAMPSON, PATIENCE S	114-010	158,200	1,360.52
442	SAMUELS, CAROL A.; :TRUSTEE	110-074	302,500	2,408.00
469	SANDBLOM, JOHN	111-019	175,300	1,507.58
880	SANDBLOM, RICHARD	118-020	221,800	1,713.98
1288	SARAH R. DOOLEY	213-023-001	596,300	5,128.18
1020	SAVASTANO, KEVIN	210-062	289,700	2,491.42
635	SAYNER, DANIEL K.; TRUSTEE	125-022	647,600	5,329.42
1389	SBN LLC	208-008-1	164,300	1,412.98
391	SCALES, CHRISTOPHER G	102-007	481,700	4,142.62
190	SCHACHTERLE, MELISSA; TRUSTEE	102-001	386,200	3,321.32
7	SCHENCK, ANNE	118-032	241,700	2,078.62
674	SCHILKE, KAREN	213-050	443,100	3,617.16
956	SCHWARTZ, KATE PATRICIA	125-010	400	3.44
984	SCOGLAND, STEPHANIE	112-002	460,100	3,956.86
73	SCOTT FRIENDSHIP MAINE, LLC	122-018	366,800	3,154.48
1344	SCOTT, JAMES ELLIOTT	122-019-1	154,000	1,324.40
1074	SCOTT, JOSEPH N	118-057	83,200	715.52
26	SCOTT, THOMAS F	118-059	155,200	1,334.72
525	SCOTT, THOMAS F	118-065	55,800	479.88

TOWN OF FRIENDSHIP

41

Acct #	Name	Map/Lot	Total Value	Tax Amount
1064	SCOTT, THOMAS F.	118-062	72,400	622.64
689	SCOTT, THOMAS F.	118-060	272,800	2,346.08
992	SEASIDE LODGE IN FRIENDSHIP LLC	111-025	1,111,600	9,559.76
1402	SEASIDE LODGE IN FRIENDSHIP, LLC	111-025-1	303,900	2,613.54
891	SECOR, DANIEL T	111-016	209,300	1,799.98
644	SHAUGHNESSY, WM J	124-003	1,126,500	9,687.90
422	SHELDON, PAUL B	222-001	350,200	3,011.72
871	SHERWOOD, ROBERT E.; TRUSTEE	213-053	155,500	1,337.30
950	SHORTELL, JAMES R. ; TRUSTEE	108-008	494,300	4,250.98
1086	SHOTT, ROBIN A	113-009	289,300	2,487.98
341	SIAS, CAROL ANNE	213-021	16,600	142.76
283	SIAS, CAROL ANNE	213-016	169,200	1,261.62
493	SIGEL, GEORGE S,	104-027	443,700	3,622.32
625	SIMMON, GREGORY W	214-070	303,900	2,613.54
218	SIMMONS, ALAN L	212-022	172,500	1,290.00
559	SIMMONS, ANDREW	108-005	394,200	3,390.12
819	SIMMONS, ANDREW	118-006	87,500	559.00
103	SIMMONS, BARBARA L. (LE)	110-054	190,700	1,400.08
31	SIMMONS, BERTHA M	118-090	86,000	739.60
108	SIMMONS, BRADLEY L	113-008	167,800	1,249.58
230	SIMMONS, BRADLEY L	118-101	267,900	2,303.94
1206	SIMMONS, BRADLEY L	118-100	85,800	737.88
887	SIMMONS, BRADLEY L. &	118-096-002	325,300	2,797.58
35	SIMMONS, CONLEY B	110-048	194,800	1,481.78
565	SIMMONS, DARREN J	110-054-1	34,500	103.20
1043	SIMMONS, DONALD W	118-073	741,600	6,184.26
1423	SIMMONS, DONALD W	118-073	355,800	3,059.88
105	SIMMONS, DOROTHY	118-096-001	423,400	3,641.24
1049	SIMMONS, DOROTHY & SIMMONS, ALMA	113-007	203,700	1,558.32
221	SIMMONS, DOROTHY & WANDA, &	219-021	256,000	2,201.60
169	SIMMONS, DOUGLAS P	110-047	156,800	1,154.98
1149	SIMMONS, GILBERT A	213-030	554,600	4,576.06
706	SIMMONS, GILBERT A	213-019	176,500	1,517.90
1443	SIMMONS, GILBERT A	109-008-1	59,400	510.84
1216	SIMMONS, GREGORY A	210-009	324,500	2,597.20
1401	SIMMONS, GREGORY W	214-057-001	42,000	361.20
1030	SIMMONS, HEIDI S.	210-045	661,800	5,691.48
1240	SIMMONS, JASON A	112-012	255,300	2,002.08
466	SIMMONS, JASON G	213-031	410,300	3,528.58
517	SIMMONS, JEREMY D	214-063	381,900	3,090.84
344	SIMMONS, JEREMY D	216-036	706,800	6,078.48
206	SIMMONS, JEREMY D	214-061	40,600	349.16
224	SIMMONS, JEREMY D	216-024	283,900	2,441.54
940	SIMMONS, JEREMY D	118-095	236,900	2,037.34
720	SIMMONS, JEROMY D	219-010	79,700	685.42
288	SIMMONS, JEROMY D	118-100-001	73,900	635.54

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
354	SIMMONS, KEITH A	118-096-003	178,400	1,534.24
1186	SIMMONS, KEITH A	118-084	122,800	862.58
473	SIMMONS, KEITH A JR	211-022	460,700	3,768.52
1147	SIMMONS, KEITH A JR	219-020	780,300	6,710.58
1441	SIMMONS, KIMBERLY L	214-019-1	181,900	1,564.34
503	SIMMONS, LYDIA	110-065	163,400	1,405.24
802	SIMMONS, MELVIN	116-010	59,600	512.56
564	SIMMONS, ROBERT M JR	213-007	320,400	2,561.94
1203	SIMMONS, ROBERT M JR & MICHELLE A &	216-018	231,000	1,986.60
1172	SIMMONS, ROBT.M.	212-002	190,700	1,446.52
728	SIMMONS, RONALD	107-014	569,000	4,699.90
1307	SIMMONS, RONALD	118-094	3,800	32.68
946	SIMMONS, RONALD SCOTT	214-064	104,600	706.06
373	SIMMONS, RONALD SCOTT	214-065	300,100	2,580.86
261	SIMMONS, RYAN	101-013	232,400	1,998.64
626	SIMMONS, THEODORE & BEATRICE, (LE)	103-010	195,700	1,489.52
1188	SIMMONS, THOMAS G	109-005	237,000	1,844.70
1214	SIMMONS, VIRGIL	206-010	340,100	2,731.36
595	SIMMONS, VIRGIL	206-011	59,600	512.56
1119	SIMMS, MARY ELIZABETH	127-001	402,400	3,267.14
182	SISTAS, LLC	126-012	726,100	6,244.46
189	SMALE, MARY V	214-017	235,600	1,786.22
143	SMITH, DONNA JT	117-003	476,300	3,902.68
1213	SMITH, IAN H.	103-002	264,200	2,272.12
798	SMITH, LAUREL F	104-005	328,000	2,627.30
1070	SMITH, MELISSA T	214-002	275,700	2,371.02
251	SMITH, RONALD	208-011	341,400	2,696.10
275	SMITH, RONALD	206-001	39,500	339.70
356	SOUERS, DAVID A.	118-103	408,900	3,323.04
321	SOUERS, DAVID A.	217-002	510,300	4,388.58
321	SOUERS, DAVID A.	217-002	49,600	426.56
321	SOUERS, DAVID A.	217-002	61,300	527.18
1282	SOUSA, JOSEPH E	210-039	36,100	310.46
718	SOUZA, ROLAND E.	214-015	273,300	2,350.38
938	SPEAR, ANDREA N	110-080	509,700	4,383.42
885	SPEAR, EDEN	112-031	102,100	878.06
870	SPEAR, EDEN	112-030	20,900	179.74
368	SPEAR, EDEN	112-001	182,700	1,571.22
722	SPEAR, EDSON S	113-058	274,800	2,169.78
740	SPEAR, EDEN S.	219-019	276,600	2,378.76
423	Spencer, Craig W.	112-003	334,800	2,879.28
317	SPOONER, JAMIE	118-047	1,008,600	8,673.96
1364	SPOONER, JANA L.	109-007	77,300	664.78
1349	SPUNT, ERIC S,	117-018	711,600	6,119.76
318421	SPUNT, ERIC S.	117-016-1	185,800	1,597.88
1084	STAGG, PETER W	126-008	530,100	4,558.86
908	STALLMAN, BARRON E	118-043	1,010,200	8,687.72
1158	STANCILL, REGINA C	116-001	1,281,600	11,021.76
1158	STANCILL, REGINA C	116-001	399,200	3,433.12
1437	STAPLES, ALEXANDER	208-008-2	207,700	1,786.22

TOWN OF FRIENDSHIP

43

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1272	STATE OF MAINE	219-006-1	181,100	0.00
725	STATE OF MAINE	219-007	81,300	0.00
751	STATE OF MAINE	219-009	646,200	0.00
106	STATE OF MAINE	219-004	158,400	0.00
1242	STEGER, MARY L	203-017	160,000	1,182.50
330	STENCAGE, ROBERT W.; TRUSTEE	213-048	472,600	4,064.36
405	STEVENSON, KAREN C	107-009	156,900	1,155.84
736	STILL POINT FRIENDSHIP LLC	109-008	205,200	1,764.72
994	STILL POINT FRIENDSHIP LLC	215-017	80,900	695.74
1429	STILL POINT FRIENDSHIP LLC	215-003-1	43,600	374.96
300	STILL POINT FRIENDSHIP, LLC	215-003	1,504,600	12,939.56
300	STILL POINT FRIENDSHIP, LLC	215-003	797,800	6,861.08
1410	STORER, ALFRED	215-014-3	39,200	337.12
1430	STORER, LEVITT A	214-026	98,600	847.96
166	STORER, MARY K	215-013	267,800	2,303.08
1409	STORER, ALFRED	215-014-2	424,200	3,648.12
162	STRICKLAND, SCOTT R; TRUSTEE	127-014	724,800	6,233.28
1082	STUEVE, JASON	110-023	489,600	4,210.56
1082	STUEVE, JASON	110-023	74,800	643.28
1110	SUNSET COTTAGE RENTALS, LLC.	105-006	279,100	2,400.26
153	SUNSET COTTAGE RENTALS, LLC.	210-016	174,400	1,499.84
879	SWENSON, DAVID D.; TRUSTEE	213-039	621,200	5,342.32
516	SWICKHEIMER, GERALD	210-064	328,800	2,827.68
1059	SZWEC, JEANNE & BERNARD & WIEGLEB, KAREN	105-011	264,000	2,076.90
1041	TAGUE, BRENDEN M.	203-005	141,600	1,217.76
754	TANNER, BRUCE A	117-007	368,400	2,974.74
404	TAYLOR, LAURIE C; CO-TRUSTEE	119-001-2	135,500	1,165.30
219	TAYLOR, LAURIE CARLSON	119-001-1	413,900	3,559.54
1038	TAYLOR, LAURIE CARLSON	119-001-6	143,200	1,231.52
445	TENERIELLO, JEAN	210-036	215,900	1,663.24
152	TEPPER, EDITH S.; TRUSTEE	101-012	207,700	1,786.22
1286	THE FRANKLIN LIGHT PRESERVATION TR	227-001-1	7,800	0.00
642	THE HAMPTONS LLC	219-022	20,400	175.44
642	THE HAMPTONS LLC	219-022	437,500	3,762.50
1107	THE LOBSTER CONSERVANCY	216-007	764,900	0.00

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1239	THE LOBSTER CONSERVANCY	216-007-1	32,200	276.92
1166	THE QUIRIE 2007 REVOCABLE TRUST DATED MAY 18, 2007	110-086	222,100	1,670.12
502	THIBAULT, LOR T.	113-032	185,800	1,597.88
881	THIBODEAU, ADAM C	113-057	236,500	1,840.40
645	THIBODEAU, NATHAN	113-055	186,700	1,412.12
650	THIBODEAU, THERON C	112-005	545,700	4,453.08
650	THIBODEAU, THERON C	112-005	78,800	677.68
377	THIBODEAU, THERON C	109-013	283,000	2,433.80
610	THIS THYME AROUND, LLC	215-016	559,600	4,812.56
686	THISSELL, RICHARD	121-007	939,600	7,840.62
1088	THOBURN, CHRISTINA W.	122-023	354,900	3,052.14
878	THOMPSON TRUST PROPERTIES, LLC	120-003	739,100	6,356.26
788	THOMPSON TRUST PROPERTIES, LLC.	116-002	448,700	3,858.82
1372	THOMPSON, ARTHUR	216-036-002	98,600	847.96
1318	THOMPSON, ARTHUR E., JR. & DONNA M.	219-010-001	73,700	633.82
859	THOMPSON, ARTHUR E., JR. & DONNA M.	212-026	57,100	491.06
859	THOMPSON, ARTHUR E., JR. & DONNA M.	212-026	304,600	2,426.06
909	THOMPSON, BRENDA G., PERS REP	110-094	234,100	1,773.32
1091	THOMPSON, HALEY	214-058	181,200	1,364.82
326	THOMPSON, HENRY D	118-003	131,200	1,128.32
116	THOMPSON, SAMANTHA	102-004	206,300	1,774.18
51	THOMPSON, STEVE JR	110-099	46,700	401.62
439	THOMPSON, STEVEN D, JR. & BRENDA L	110-100	308,600	2,460.46
443	THOMPSON, TIMOTHY T II	110-071	202,700	1,503.28
1146	THOMPSON, TIMOTHY T.	109-011	166,000	1,427.60
711	THOMPSON, TIMOTHY T.	212-023	299,800	2,384.78
1284	THOMPSON, TIMOTHY TROY	109-011-001	108,600	933.96
1238	TIME WARNER, LLC	UNDESIGNATED-1	426,400	3,667.04
932	TODD, DOUGLAS M, TRUSTEE	124-009	1,795,000	15,437.00
844	TOLMAN, DAVID E II	111-007	281,000	2,223.10
268	TOMPKINS, KEITH W	122-020	370,000	3,182.00
268	TOMPKINS, KEITH W	122-020	33,500	288.10
970	TONER, FRANK	210-031	304,000	2,614.40
954	TORAASON, C.M. JR., TRUSTEE	121-003	866,100	7,448.46
765	TOWN OF FRIENDSHIP	110-064	334,500	0.00
237	TREBBE, KARRIE C	118-069	32,600	280.36
220	TREBBE, KARRIE C	118-070	232,200	1,996.92
1305	TREBBE, KARRIE C	113-005-001	661,500	5,448.96

TOWN OF FRIENDSHIP

45

Acct #	Name	Map/Lot	Total Value	Tax Amount
303	TRIGILIO, MICHAEL J, TRUSTEE	217-005	50,200	431.72
397	TRIGILIO, MICHAEL J, TRUSTEE	217-009	72,800	626.08
398	TRIGILIO, MICHAEL J, TRUSTEE	217-015	281,000	2,416.60
787	TRIGILIO, MICHAEL J, TRUSTEE	217-008	54,700	470.42
1125	TRIGILIO, MICHAEL J, TRUSTEE	217-017	73,400	631.24
927	TRIGILIO, MICHAEL J.	217-012	359,300	3,089.98
702	TSARFATY, VERED	213-023	807,700	6,946.22
257	TUCKER, JAMES W	104-022	115,500	993.30
504	TUOHY, WILLIAM J	210-006	189,700	1,437.92
504	TUOHY, WILLIAM J	210-006	4,100	35.26
414	TURCOTTE, PAUL	110-081	397,100	3,415.06
1340	TURECKY, FILIP	203-019	251,600	2,163.76
988	TURGEON, SARAH, TRUSTEE	126-013	661,200	5,686.32
988	TURGEON, SARAH, TRUSTEE	126-013	169,200	1,455.12
1108	TURKE, PHILIP	113-033	129,300	1,111.98
745	TURNER, DALE R.; & ELAIN E. NEIMI	201-002	47,400	407.64
327	TURNER, MARIE J	212-007	198,600	1,514.46
280	TURNER, RICHARD JR.	210-038	238,600	2,051.96
302	TYSON, JACK	214-030	257,000	2,210.20
107	U.S. GOVERNMENT:U.S.C.G.RE AL PROP	227-001	450,200	0.00
225	ULTRON, LLC	126-002	966,100	8,308.46
1068	VALAITIS, JOHN	203-018	20,900	179.74
315	VALAITIS, SUSAN F	203-024	21,800	187.48
1073	VANDERPLOEG, ELIZABETH S	118-051	999,700	8,597.42
1073	VANDERPLOEG, ELIZABETH S	118-051	9,500	81.70
1194	VARRONE, KEVIN J	117-004	366,500	3,151.90
1037	VARRONE, KEVIN J, & McCARTHY, PATRICIA M. F.	117-010	26,500	227.90
755	VERRECCHIA, JOEL	214-031	49,700	427.42
818	VERRECCHIA, JOEL	213-006	49,400	424.84
991	VICKERS, MICHAEL W	213-056	93,200	608.02
92	VISTAMONT, LLC	113-048	230,500	1,982.30
582	VOSMUS, MARY, DEVISES OF	103-003	89,400	768.84
113	VOSMUS, THOMAS; HEIRS OF	103-011	239,200	2,057.12
1411	VOSS, PATRICIA Z.	215-015-1	54,100	465.26
338	VRANICAR, JILL & ROBIN & MARK, ET AL	127-016	848,100	7,293.66
338	VRANICAR, JILL & ROBIN & MARK, ET AL	127-016	85,800	737.88

Acct #	Name	Map/Lot	Total Value	Tax Amount
203	WADLOW, THOMAS S., JR. & DOROTHY H., TRUSTEES	213-037	24,100	207.26
855	WADSWORTH, ROBIN A	203-001	207,900	1,594.44
253	WAITE, CURTIS W	214-055	183,900	1,388.04
104	WAKEMAN, PETER	125-003	355,700	3,059.02
960	WALES, ROBERT Q	122-035	61,100	525.46
783	WALKER, LAURIE M	210-022	234,900	1,826.64
637	WALLACE, DANA P	112-019	239,600	1,867.06
371	WALLACE, DAVID	110-039	178,600	1,342.46
1414	WALLACE, ERNEST J	225-003-4-2	7,800	67.08
1414	WALLACE, ERNEST J	225-003-4-2	5,800	49.88
1365	WALLACE, ERNEST J	126-016	361,800	2,917.98
851	WALLACE, KATHLEEN	225-003-4-1	4,000	34.40
1432	WALLACE, KATHLEEN	126-015-1	17,500	150.50
660	WALLACE, KATHLEEN	125-020	574,000	4,742.90
851	WALLACE, KATHLEEN	225-003-4-1	22,200	190.92
250	WALLACE, KELLY K	208-012	99,200	659.62
176	WALLACE, KELLY, TRUSTEE	208-013	369,200	3,175.12
990	WALLACE, KIMBERLY	210-033	247,200	1,932.42
789	WALLACE, LARRY W	219-014	257,800	2,217.08
349	WALLACE, LARRY W	118-071	242,700	2,087.22
636	WALLACE, MARK	216-033	258,800	2,225.68
598	WALLACE, MARK G	110-021	280,200	2,409.72
2	WALLACE, MELVIN B	107-007	139,000	1,195.40
1028	WALLACE, PAMELA M	110-098	219,900	1,697.64
1221	WALLACE, PAMELA M	113-034	24,000	206.40
560	WALLS, RAYMOND	109-035	120,100	1,032.86
1118	WARD, HAROLD H., III, TRUSTEE	217-003	348,700	2,998.82
693	WATERS, SANDRA N.; TRUSTEE	122-013	696,700	5,991.62
693	WATERS, SANDRA N.; TRUSTEE	122-013	143,700	1,235.82
343	WATKINS, JOHN; TRUSTEE	219-018	390,100	3,354.86
1251	WATSON, CHRIS A	110-037	280,200	2,216.22
424	WEAVER, JAMES D	113-024	135,700	1,167.02
240	WEEKS, AIMEE E	110-060	242,000	1,887.70
1415	WEEKS, KRISTEN M	225-003-4-3	11,800	101.48
1415	WEEKS, KRISTEN M	225-003-4-3	4,000	34.40
77	WEISBERG, JOHN H. & UNDERWOOD, MARYLOUISE	217-010	308,400	2,652.24
63	WEISS, TYSON M	210-049	488,400	4,200.24
639	WEISS, TYSON M	111-013	154,800	1,331.28
10	WELLS, DORIS M	118-004	173,300	1,296.88
1071	WERREN, WILLIAM C	103-004	391,800	3,175.98
849	WESCOTT, DEBORAH	213-012	74,400	639.84
655	WESCOTT, DEBORAH G	213-025	344,900	2,966.14
628	WESSEL, JOEL	203-004	185,100	1,398.36
801	WEST, NATHANIEL	103-013	543,700	4,482.32
1040	WHARF ASSOCIATES	122-039	29,700	255.42

TOWN OF FRIENDSHIP

47

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
1450	WHIDDYGIN LLC	103-013-1	331,600	2,851.76
1135	WHITE, ELIZABETH W	125-024	785,500	6,561.80
477	WHITE, ROBIN A.	109-039	250,600	2,155.16
986	WHITTAKER, JUSTICE	214-020	190,000	1,440.50
840	WILLIAMS, NORA N	212-025	129,300	1,111.98
479	WILLIAMS, REBECCA	212-024	239,700	1,867.92
479	WILLIAMS, REBECCA	212-024	106,500	915.90
1421	WILLIAMS, STEPHEN	213-002-1	549,500	4,725.70
1314	WILLIAMSON, ARLENE C.; TRUSTEE	110-077-001	415,800	3,575.88
552	WILLIAMSON, ELIZABETH L	120-006	933,100	8,024.66
1045	WILLIAMSON, LUCIA	110-052	36,300	312.18
1035	WILSHIRE, RICHARD T JR	114-008	133,000	1,143.80
39	WILSON, CALVIN L., JR. AND NORA JEANNE	210-017	302,600	2,408.86
1439	WINCHENBACH, CHARLES GORDEN	109-002-1	55,500	477.30
673	WINCHENBACH, CHLOE	214-041	40,700	350.02
713	WINCHENBACH, GORDON K	109-002	575,800	4,758.38
271	WINCHENBACH, SCOTT C	109-014	182,300	1,374.28
164	WINCHENBACH, THOMAS F	203-030	187,100	1,415.56
328	WINSLOW, BRENDA E	208-004	303,500	2,416.60
1150	WINSLOW, BRENDA E	220-006	261,600	2,249.76
1304	WOLF, HEIDI	102-009-001	484,000	4,162.40
541	WOLFENDEN, SARAH B	120-010	237,300	2,040.78
551	WOOD, ANGELA; THOMPSON, JAMES S. & ARP, KAREN E.	122-019	154,000	1,324.40
1053	WOOD, ANGELA; THOMPSON, JAMES S. & ARP, KAREN E.	125-028	117,400	1,009.64
1016	WOODS, BRIAN H	109-042	226,900	1,757.84
734	WOODS, BRIAN H	216-014	268,700	2,310.82
277	WOODS, BRIAN H	210-037	125,700	1,081.02
323	WOODSIDE, RICHARD L.	211-026	394,900	3,156.20
785	WOTTON, BLAKE	212-004	190,700	1,446.52
1435	WOTTON, BLAKE	220-004	390,000	3,354.00
853	WOTTON, BLAKE M	220-014	226,800	1,950.48
607	WOTTON, CRAIG	220-008	366,000	3,147.60
118	WOTTON, CRAIG	206-014	345,300	2,729.64
800	WOTTON, JAMES	220-009	248,100	2,133.66
921	WOTTON, JAMES P	214-042	368,600	2,976.46
233	WOTTON, JAMES P.	214-044	356,800	3,068.48
1382	WOTTON, JASON	110-096-001	36,200	311.32
962	WOTTON, LANCE L	214-043	173,500	1,298.60
931	WOTTON, MARK E	110-087	148,600	1,084.46
1234	WOTTON, MARK E	110-096	23,800	204.68
606	WRIGHT, DAWN E	213-035	22,500	193.50
536	WYMAN, LEITA M	203-002	192,100	1,458.56
952	YAMBOR, ROBERT J	208-005	200,100	1,480.92
46	YATTAW, ERIC J	101-010	193,500	1,664.10

<u>Acct #</u>	<u>Name</u>	<u>Map/Lot</u>	<u>Total Value</u>	<u>Tax Amount</u>
120	YATTAW, KEITH I	109-019	136,700	1,175.62
531	YOUNG, CALVIN M	108-007	360,800	3,102.88
1079	YOUNG, F. BRADFORD &	111-027	64,600	555.56
1160	YOUNG, F. BRADFORD &	114-007	479,600	4,124.56
596	YOUNG, RANDY A	118-014	238,000	2,046.80
56	ZABORSKI, ERIK C	110-001	221,500	1,904.90
574	ZAHN, PAUL E. & TERRI J.; TRUSTEE	111-008	157,400	1,353.64
1399	ZAPPONE, DON D.	211-021-1	133,700	1,149.82
281	ZEITLIN, JUDITH F	124-008	1,479,600	12,531.06
281	ZEITLIN, JUDITH F	124-008	261,600	2,249.76
1417	ZEN-MOON LLC	203-029-1	57,100	491.06
812	ZIENTARA, GARY	118-030	107,900	927.94
269	ZUBER, WILLIAM R.; TRUSTEE	210-060	465,600	4,004.16

Outstanding Balance By Period Tax Year 2025

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1442	R	2025	857.95	0.00	857.95
14	R ANDREOZZI, LEONARD C.	2025	107.64	0.00	107.64
587	R BADGEWICK, JOHN	2025	1,926.98	495.88	1,431.10
75	R BAKER, GEORGE W. ET AL	2025	1,666.78	1,666.46	0.32
733	R BAKER, GEORGE W. ET AL	2025	5,555.22	5,554.14	1.08
208	R BARI, JUSTIN D	2025	2,312.59	312.59	2,000.00
27	R BARTER, ALWILDA	2025	1,449.42	0.00	1,449.42
831	R BEAUCAGE, EMILE	2025	2,095.23	0.00	2,095.23
896	R BEAUCAGE, EMILE	2025	245.58	0.00	245.58
747	R BELK, KRISTIN A	2025	2,523.67	0.00	2,523.67
1184	R BENNER, ARNOLD L	2025	1,945.79	1,000.00	945.79
130	R BENNER, GARY	2025	846.45	588.45	258.00
597	R BENNER, RYAN	2025	1,169.36	0.00	1,169.36
415	R BOLEN, JAMES	2025	334.40	0.00	334.40
526	R BOLEN, JAMES	2025	3,135.00	0.00	3,135.00
1230	R BOWDEN, LEWIS	2025	1,629.16	0.00	1,629.16
570	R BRAMHALL, PAUL	2025	1,132.78	0.00	1,132.78
204	R BRAMHALL, VERNA M	2025	254.98	1.35	253.63
278	R BRAMHALL, VERNA M. ET AL	2025	3,076.48	1,776.00	1,300.48
588	R BROWN, HARRY	2025	2,491.28	2,492.28	-1.00
995	R CARSWELL, DEREK	2025	47.03	0.00	47.03
572	R CEGLOWSKI, MACIEJ	2025	2,271.83	0.00	2,271.83
1132	R CHAFFEE, CHRISTOPHER G	2025	3,942.79	1,165.27	2,777.52
585	R CHRIST, JON A.	2025	3,944.87	896.62	3,048.25
188	R DAHLBERG, CRAIG	2025	1,124.42	1,118.08	6.34
161	R DAHLBERG, CRAIG S., & CLAIRE S.	2025	8,419.56	8,372.08	47.48
761	R DELANO, SCOTT W	2025	1,572.73	0.00	1,572.73
923	R ELLIS, HELEN L	2025	2,516.36	0.00	2,516.36
759	R FAULKINGHAM, DONALD	2025	918.56	918.78	-0.22
519	R FRIOU, KENNETH A. SR. TRUSTEE	2025	3,526.87	3,563.00	-36.13
292	R GENTHNER, LEROY, JR. & MARY	2025	1,830.84	1,830.80	0.04
83	R GENTHNER, RODNEY R. II	2025	2,092.09	0.00	2,092.09
409	R GENTHNER, STEVEN E	2025	2,424.40	424.40	2,000.00
5	R GIGAHOMES REAL ESTATE	2025	1,869.51	0.00	1,869.51
192	R GILCHREST, GABRIEL	2025	1,289.53	0.00	1,289.53
627	R GREEN GABLES FRIENDSHIP, LLC c/o COLLIN ARMSTRONG	2025	4,844.62	0.00	4,844.62
474	R GRIFFIN, KEVIN PETER	2025	2,798.51	0.00	2,798.51
1419	R GUPTILL, FRANK IV	2025	5,370.25	0.00	5,370.25
768	R HANNA, MICHAEL	2025	1,339.69	0.00	1,339.69
835	R HARRIMAN, DANA R	2025	4,839.39	0.00	4,839.39
766	R HAVENER, MARK	2025	449.35	0.00	449.35
1198	R HAVENER, MARK	2025	1,912.35	653.49	1,258.86
194	R HAVENER, PATRICIA	2025	1,296.84	0.00	1,296.84
57	R HAVENER, PATRICIA J., ET AL	2025	5.23	6.54	-1.31
159	R HEARN, J WOODROW	2025	2,592.65	0.00	2,592.65
1309	R HENRY, JOSEPH M	2025	2,161.06	0.00	2,161.06

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
784	R HURD, JEFFREY M	2025	5,769.45	0.00	5,769.45
1367	R JENKINS, JAMIE	2025	319.77	0.00	319.77
1366	R JOHNSON, DOUGLAS	2025	16,013.58	0.00	16,013.58
76	R LASH, ISAAC J	2025	3,467.31	0.00	3,467.31
485	R LASH, MARILYN	2025	1,971.92	0.00	1,971.92
807	R LASH, WESLEY, PERS REP	2025	1,547.65	0.00	1,547.65
353	R MARTIN, KYLE	2025	1,613.48	0.00	1,613.48
762	R MAXCY, KELLY J	2025	496.37	0.00	496.37
926	R MCLELLAN, EDWARD C	2025	5,552.09	0.00	5,552.09
1250	R MCLELLAN, EDWARD C	2025	2,720.14	5.52	2,714.62
535	R MERRIL, FLOYD	2025	623.87	0.00	623.87
684	R MOONEY, WILLIAM ASR	2025	2,156.88	0.00	2,156.88
119	R MYERS, ROBERT CARL	2025	3,054.54	0.00	3,054.54
181	R NEUBIG, DAVID J	2025	1,940.56	2,034.14	-93.58
804	R ORFF, LEWIS K.	2025	18.81	0.00	18.81
804	R ORFF, LEWIS K.	2025	672.98	0.00	672.98
402	R PARTRIDGE, RONALD E	2025	2,695.06	0.00	2,695.06
1450	R PEPIN, DAVID C	2025	3,465.22	0.00	3,465.22
1408	R POOLE, JEROME	2025	554.90	0.00	554.90
809	R POWELL, DUFF	2025	1,187.12	449.09	738.03
1171	R POWELL, MARLENE	2025	1,069.03	0.00	1,069.03
1192	R PUGH, REBECCA ANNE, PUGH, KATRINA BREWSTER	2025	2,645.94	0.00	2,645.94
651	R PUGH, REBECCA ANNE & PUGH KATRINA BREWSTER &	2025	3,632.42	0.00	3,632.42
953	R READ, KATHRYN D	2025	2,677.29	0.00	2,677.29
698	R READ, KATHRYN D.	2025	320.82	0.00	320.82
496	R REED, WADE G	2025	556.99	0.00	556.99
1131	R ROBINSON, TIMOTHY	2025	1,412.84	795.33	617.51
1031	R ROSS, STEPHANIE	2025	1,425.38	0.00	1,425.38
1211	R RUSSELL, LEOLA	2025	295.73	0.00	295.73
7	R SCHENCK, ANNE	2025	2,525.77	2,523.67	2.10
73	R SCOTT MAINE, LLC	2025	3,833.06	0.00	3,833.06
1074	R SCOTT, JOSEPH N	2025	869.44	0.00	869.44
218	R SIMMONS, ALAN L	2025	1,567.50	0.00	1,567.50
31	R SIMMONS, BERTHA M	2025	898.70	0.00	898.70
1186	R SIMMONS, KEITH A	2025	1,048.14	488.18	559.96
1441	R SIMMONS, KIMBERLY L	2025	1,900.85	2,393.05	-492.20
718	R SOUZA, ROLAND E.	2025	2,855.98	0.00	2,855.98
1158	R STANCILL, REGINA C	2025	17,564.36	17,564.00	0.36
878	R THOMPSON TRUST PROPERTIES, LLC	2025	7,723.59	7,724.09	-0.50
326	R THOMPSON, HENRY D	2025	1,371.04	995.73	375.31
116	R THOMPSON, SAMANTHA	2025	2,155.84	0.00	2,155.84
702	R TSARFATY, VERED	2025	8,440.47	8,514.87	-74.40
755	R VERRECCHIA, JOEL	2025	519.37	529.00	-9.63
818	R VERRECCHIA, JOEL	2025	516.23	526.42	-10.19
1411	R VOSS, PATRICIA Z.	2025	565.34	0.00	565.34
1071	R WERREN, WILLIAM C	2025	3,859.18	3,959.18	-100.00

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1382 R	WOTTON, JASON	2025	378.29	0.00	378.29
1234 R	WOTTON, MARK E	2025	248.71	10.45	238.26
536 R	WYMAN, LEITA M	2025	1,772.32	0.00	1,772.32
952 R	YAMBOR, ROBERT J	2025	1,799.49	281.46	1,518.03
Total for 96 Bills:		95 Accounts	232,449.88	81,630.39	150,819.49

Payment Summary

Type	Principal	Interest	Costs	Total
A - Abatement	492.20	0.00	0.00	492.20
C - Correction	-3,467.31	0.00	0.00	-3,467.31
P - Payment	82,884.36	0.00	0.00	82,884.36
Y - Prepayment	1,721.14	0.00	0.00	1,721.14
Total	81,630.39	0.00	0.00	81,630.39

Non Lien Summary

2025-1	95	150,146.51
2025-2	1	672.98
Total	96	150,819.49

No Bills

0.00 0.00 0.00

Payment Summary

Type	Principal	Interest	Costs	Total
Total	0.00	0.00	0.00	0.00

Lien Summary

Total	0	0.00
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Total for 96 Bills: 232,449.88 81,630.39 150,819.49

Select Board Report

2025 ... Another year “in the books.” They seem to go by quicker with each passing one. This year seemed to come with a lot of trying to make changes and get things accomplished with a lot of hitting walls and timelines that kept it from happening. It’s hard to sum up everything that we cover on a regular basis, but I can’t imagine how we would function without Kathy and Cullen keeping track of everything! If you haven’t met Sabrina McLaughlin in the office yet, I hope you get to soon, her positive outlook ALL the time is inspiring.

One project that we had hoped to start this past year that hasn’t happened yet is the replacement of the Town Wharf. As a lot of you know all federally funded grants were suspended last year. We did reapply when they became available again, and once again have been approved for this. This has been sent from the Appropriations Committee to the USDA (one step further than the last time around). Cullen has also been working with MidCoast Council of Governments to apply for grants that may help pay for some of the work that the federal grant will not cover. There are a lot of players, and a lot of waiting on each of the players, that at times seems very frustrating and counterproductive but we do hope to see movement on this project this year!

I am sure you will read in the library report about their fundraising success this past year toward the library expansion! We did put a new septic system in for the building this year and they hope to get the expansion project moving forward to construction in 2026.

Robert (Bob) Armstrong has been instrumental in the fundraising efforts for both the Town Wharf and the Library Expansion. Thank you!

The School Board got TWO new members this year. Tim McLaughlin and Betsy Vanderploeg. We thank you for your willingness to participate in this process! I don’t think a lot of people recognize the time this position takes. We thank Brooke Simmons and Angie Robinson for the many years of service they put into the position.

The BALL FIELD ... Have you seen it? A BIG thank you to Andy Balsler, Philip Genthner and their families. It is a joy to have a group of people so committed to the success of this activity and property itself! The memories they are making for the children of Friendship and the surrounding community will be unforgettable.

We always want to express our gratitude to all the people who volunteer to help our community in whatever way they are able. Without them there would be no “fun” activities/parties for any of us to attend! We welcome anyone who would like to volunteer! If you have time and are interested in playing a part, please reach out and we could help you determine what might be a good fit for you. This could range from helping with elections, the recreation department, the food pantry, Friendship Day or participating on one of our boards.

We wish you a safe and happy 2026!

Selectmen's Financial Report

The Selectboard'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, tax payments, etc. Also, in the Auditor's portion of the Town Report, you can find a section titled Management Discussion and Analysis for the year ending December 31, 2025.

Expense Summary Report

ALL Departments
ALL Months

Account	Budget Net	- C U R R M O N T H - Debits	Credits	YTD Net	Unexpended Balance	Percent Spent
10 - GENERAL GOVT	305,676.00	259,299.72	2,768.45	256,531.27	49,144.73	83.92
11 - INCIDENTALS	12,000.00	5,415.00	0.00	5,415.00	6,585.00	45.13
12 - OFFICE SAL	190,876.00	178,503.43	0.00	178,503.43	12,372.57	93.52
13 - TOWN REPORTS	5,000.00	3,828.00	0.00	3,828.00	1,172.00	76.56
14 - TOWN MTGS	3,200.00	1,775.68	0.00	1,775.68	1,424.32	55.49
15 - PAYROLL TAX	35,000.00	27,287.49	316.45	26,971.04	8,028.96	77.06
16 - ASSESSORS	48,900.00	39,550.12	2,452.00	37,098.12	11,801.88	75.87
17 - MMA	3,700.00	3,270.00	0.00	3,270.00	430.00	88.38
18 - CONTINGENCY	7,000.00	0.00	0.00	0.00	7,000.00	0.00
42 - TOWN OFFICE	0.00	-330.00	0.00	-330.00	330.00	----
20 - PROTECTION	444,270.00	362,076.52	1,100.00	360,976.52	83,293.48	81.25
21 - AMBULANCE	232,921.00	186,032.92	1,100.00	184,932.92	47,988.08	79.40
22 - FIRE DEPT	75,750.00	75,177.73	0.00	75,177.73	572.27	99.24
23 - STREET LIGHT	8,000.00	5,885.64	0.00	5,885.64	2,114.36	73.57
24 - INSURANCE	35,000.00	36,064.40	0.00	36,064.40	-1,064.40	103.04
25 - HARBORMASTER	13,500.00	9,242.63	0.00	9,242.63	4,257.37	68.46
26 - EMERG MNGMNT	4,120.00	1,802.22	0.00	1,802.22	2,317.78	43.74
27 - ANIMAL CNTRL	8,400.00	8,087.68	0.00	8,087.68	312.32	96.28
28 - CODE ENFORCE	36,300.00	29,555.82	0.00	29,555.82	6,744.18	81.42
29 - SHELLFISH	30,279.00	10,227.48	0.00	10,227.48	20,051.52	33.78

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Unexpended Balance	Percent Spent
30 - HIGHWAYS	348,640.00	265,508.82	2,272.13	263,236.69	85,403.31	75.50
30 - HIGHWAY	53,690.00	55,564.23	1,874.23	53,690.00	0.00	100.00
31 - COMMON RDS	61,710.00	61,584.54	0.00	61,584.54	125.46	99.80
32 - SNOW REMOVAL	137,500.00	97,860.05	397.90	97,462.15	40,037.85	70.88
33 - RESURFACING	95,740.00	50,500.00	0.00	50,500.00	45,240.00	52.75
40 - BUILDINGS	131,040.00	115,116.90	0.00	115,116.90	15,923.10	87.85
41 - HAHN CENTER	20,500.00	19,471.03	0.00	19,471.03	1,028.97	94.98
42 - TOWN OFFICE	37,150.00	36,522.64	0.00	36,522.64	627.36	98.31
43 - LIBRARY	25,000.00	22,750.84	0.00	22,750.84	2,249.16	91.00
44 - TOWN MAINT	48,390.00	36,372.39	0.00	36,372.39	12,017.61	75.17
50 - HEALTH/SAN	209,522.00	213,959.67	40,909.23	173,050.44	36,471.56	82.59
51 - SOLID WASTE	150,000.00	151,506.00	0.00	151,506.00	-1,506.00	101.00
52 - SEPTIC DUMP	2,500.00	2,300.00	0.00	2,300.00	200.00	92.00
53 - GENERAL ASST	1,000.00	0.00	0.00	0.00	1,000.00	0.00
54 - SOCIAL SERV	26,750.00	25,845.55	0.00	25,845.55	904.45	96.62
55 - RECREATION	5,446.00	1,234.88	0.00	1,234.88	4,211.12	22.67
56 - BALL FIELD	7,522.00	20,075.65	25,805.82	-5,730.17	13,252.17	-76.18
57 - VETERANS MEM	4,832.00	197.96	0.00	197.96	4,634.04	4.10
58 - FRIENDSHIP D	8,277.00	12,799.63	15,103.41	-2,303.78	10,580.78	-27.83
59 - CEMETERIES	3,195.00	0.00	0.00	0.00	3,195.00	0.00
60 - COMMUNITY	24,335.00	6,239.96	0.00	6,239.96	18,095.04	25.64
61 - PLANNING BD	11,635.00	6,239.96	0.00	6,239.96	5,395.04	53.63
62 - MID COAST PC	600.00	0.00	0.00	0.00	600.00	0.00
63 - CONSERVATION	750.00	0.00	0.00	0.00	750.00	0.00
64 - COMP PLAN	11,210.00	0.00	0.00	0.00	11,210.00	0.00
65 - STATE GRANT	140.00	0.00	0.00	0.00	140.00	0.00

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Unexpended Balance	Percent Spent
70 - DEBT SERVICE	94,506.00	49,247.32	0.00	49,247.32	45,258.68	52.11
70 - DEBT SERVICE	91,386.00	49,247.32	0.00	49,247.32	42,138.68	53.89
71 - EMA SHELTER	3,120.00	0.00	0.00	0.00	3,120.00	0.00
80 - OTHER	3,446,024.00	3,400,552.61	0.00	3,400,552.61	45,471.39	98.68
81 - SAD #40	2,902,572.00	2,848,098.96	0.00	2,848,098.96	54,473.04	98.12
82 - COUNTY TAX	527,019.00	527,019.00	0.00	527,019.00	0.00	100.00
84 - PLUMBING PRM	0.00	4,280.00	0.00	4,280.00	-4,280.00	----
85 - TAXES	0.00	20,154.65	0.00	20,154.65	-20,154.65	----
86 - LEGAL DEFENS	14,431.00	0.00	0.00	0.00	14,431.00	0.00
87 - LANDFILL	1,400.00	1,000.00	0.00	1,000.00	400.00	71.43
88 - STORMY RIDER	602.00	0.00	0.00	0.00	602.00	0.00
90 - MISC/WARRANT	58,262.00	330.00	0.00	330.00	57,932.00	0.57
92 - MISC WARRANT	8,068.00	330.00	0.00	330.00	7,738.00	4.09
95 - SELECTMEN EM	50,194.00	0.00	0.00	0.00	50,194.00	0.00
95 - WEBSITE OPS	5,000.00	4,559.40	0.00	4,559.40	440.60	91.19
97 - WEBSITE OPS	5,000.00	4,559.40	0.00	4,559.40	440.60	91.19
Final Totals	5,067,275.00	4,676,890.92	47,049.81	4,629,841.11	437,433.89	91.37

Treasurer Trust Funds

East Friendship	
Subtotal:	\$6,493.62
Lawry Cemetery	
Subtotal:	\$1,683.81
Old Village	
Subtotal:	\$28,847.03
Harbor Cemetery	
Subtotal:	\$41,417.13
Friendship “New” Harbor Cemetery	
Subtotal:	\$19,674.73
Long Island	
Subtotal:	\$8,322.43
Roadside	
Subtotal:	\$15,798.44

Town Clerk

For the Year Ending December 31, 2025

“For without friends no one would choose to live, though he had all other goods...” Aristotle opens his eighth book of *Nicomachean Ethics* by unraveling the meaning of the word *philia*, ancient Greek for friendship. He says there are three types of friendship: one of utility, one of pleasure, and one of goodness, all in their own way important. The friendship of utility is when the parties involved help each other and provide care or services. This type is often seen in groups where help and assistance are the major needs. The friendship of pleasure is the silly, frivolous time spent with a companion. Full of laughter but with no aim or purpose. The friendship of goodness is the marriage of the two and an evolution into something more. A building upon, or enriching of, the nature of those involved. A fuller, brighter version of life is the end result of that evolution. The friendship of goodness is the type in which you’d “give the shirt off your back,” buy the person behind you in line coffee, or simply shovel a walkway, not for the thank you but because there is need. The friendship of goodness is one of constant laughter and hijinks, one in which with enough time together a fully articulated language, known only between those in the friendship, becomes realized. A friendship of goodness makes all parties better simply for being in it. In the year and a half that I’ve had the pleasure to act as your town clerk I have had the realization that our Friendship is the latter of the three.

Thank you,
CULLEN BURKE

Vital Statistics

Number of Births:	10
Number of Marriages:	10
Deaths Recorded:	13

Deaths

Armstrong, Peter Creighton	08/10/2025
Balser, Michael Anthony	04/30/2025
Bolen, James V.	05/19/2025
Cleaves, George Morse Jr.	09/29/2025
Flood, John Wilfred	09/08/2025
Gagnon, Edward Clarence	03/20/2025
Harding, Cheryl Anne	03/28/2025
Lash, Nelson A.	05/13/2025
Orne, Dale Marie	07/15/2025
Poland, Benjamin Levi	01/26/2025
Sevon, Jonathan James	06/02/2025
Smale, Kenneth Jr.	10/28/2025
Zeitlin, Robert N.	06/06/2025

Vital Records Fees

Marriage License:	\$40.00
Birth, Death, Marriage 1st Certified:	\$15.00
Certified Copies:	\$6.00

Town Clerk Licenses and Registrations 2025
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:	2024
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 from 2025 for the Code Enforcement Officer are Thursday 9am to 3pm. Starting March 23, 2026 the office hours will change to every Monday and Thursday 9am to 12pm. If an exception for training or travel comes up, the Town website will be updated. Please reach out with any new project and questions for information on Town Ordinances and permits required.

The bigger challenge this year was updating the Town Ordinance to reflect concerns from people in town. Voters were given three updates to vote on. The addition to add a Campsite Ordinance and update the CEO's approval responsibilities in the Land Use Ordinance passed the vote. If you have a camper, please consult with us on campsite rules. An addition for Short-Term Rentals in the Land Use Ordinance was not passed.

Due to the big storms last year we issued a lot of Erosion Control and Shoreland Stabilization permits.

2025 Plumbing permits issued:

Septic	17
Internal	16
Total	33

2025 Building/Land Use/Shoreland permits issued:

CEO	22
Planning Board	9
Total	32

Respectfully submitted,
 Office: 207-832-8224
 DAVID STUDER and ASHEY LEE
 Email: ceo-lpi@friendship.maine.gov
 Friendship CEO/LPI

“After Town meeting in March, Ashley Lee will take over as the Code Enforcement Officer. I have confidence in her abilities and work. I am retiring after 16 years as the Code Officer for Friendship. I will be available for consulting if needed. Over the years I have appreciated the support of

all the office staff and Selectmen and enjoyed working with the Friendship people and environment. One of the best things we accomplished was the Comprehensive Plan in 2017 where as a community we expressed what we liked about Friendship and how we wanted the Town to be. In the next 2 years the Town will again write a new Comprehensive Plan for the Town. I encourage all citizens of Friendship to participate.”

DAVID STUDER

Planning Board

The Friendship Planning Board meets on the second Thursday of the month at 6pm at the Friendship Town Office.

Copies of ordinances and regulations including standards of operation, sedimentation control, application forms for building permits, road building, curb cuts to town roads, subdivisions, changes of use on a property, and expansions of buildings are available from the Town Clerk. Assistance from the Code Enforcement Officer is available with forms and procedures for Planning Board approval of permits and land use activities.

The Planning Board is preparing for an updated Comprehensive Plan which is due by 2027, as required by the State every 10 years. The Planning Board will be asking for input from property owners on these issues.

In 2025 the Planning Board reviewed and approved projects including 1 wharf, shore stabilization projects and dwelling units. 32 total permits; 22 approved by the CEO and 9 approved by the Planning Board.

We wish to acknowledge and thank Rit Roberts for his many years of service on the Board and also thank Crystal Lee for her service.

Respectfully submitted,
DOUGLAS BLASIUS, Chair
SHERRIE REED
PHILIP PRATT
LOREN CLARK
REX BENNER
BROOKE SIMMONS

Friendship Fire Department

It has been a busy year for the fire department. There have been more accidents, more fires, more calls in general, which puts more strain on our volunteers. In a time where getting volunteers is hard, we are fortunate to have two young volunteers who are going through Fire 1 and Fire 2 which takes six months of their personal time and dedication.

One of the town's fire trucks is over 30 years old and needs replacing. A second one is over 25 years old. We'd like to replace two trucks with one. With the increasing price of trucks, it will be expensive. With the department going from four to three trucks, it will be less expensive in overall maintenance and equipment long term. There is currently a three year wait time for new trucks, so the purchasing process should be started immediately.

I'd like to personally thank all our volunteers for their time and dedication this year.

We all give thanks to our community for their continued support.

The Friendship Ambulance Auxiliary Foundation (FAAF)

The FAAF is the direct descendant of the Women's Auxiliary of the Friendship Fire Department, established during World War II. The FAAF's original mission was to maintain the town's ambulance services. Now that the town has contracted with Waldoboro EMS, we look to provide services that more generally improve and support the health of Friendship residents.

Our funding comes solely from private donations. We are not a government organization. The FAAF does not receive money from Friendship Day activities or town funds. Last year, we spent over \$13,000 on programs that directly assist Friendship's residents. Through your donations, our goal is to expand the services and programs we offer to town residents.

These are programs the FAAF organized and funded in 2025:

- **First Aid Training.** The FAAF organized a comprehensive first aid, CPR and AED training class taught by Waldoboro EMS. The class was held in March and was well received. The FAAF is pleased to work with Waldoboro EMS to offer more free and low-cost training classes for our residents.
- **COVID-19 Test Kits.** The FAAF donated test kits to the Town Office, free for residents.
- **Friendship Annual Health Clinic.** Run by Friendship's health officer Dr. James Li and several volunteers, this is a popular and well-attended event. The FAAF is proud to help underwrite the costs for the clinic's shots and supplies so that any Friendship resident is able to get a flu shot as well as comprehensive blood sugar and cholesterol testing free of charge. Please see the health officer's report for details of the clinic held on September 20 last year.
- **Medical Alert Systems.** The FAAF has developed a program with service providers to offer free and reduced cost medical alert buttons to elderly or infirm Friendship residents.
- **Ambulance Transports.** When there is a gap between what insurance will pay and what is owed, we may be able to offer assistance. Please contact us or the Town Office for details.

- **Food Pantry Support.** The FAAF has allocated a fund to purchase basic provisions and food items used at the Friendship-Cushing Food Pantry throughout the year.
- **AEDs in Town.** An AED is a portable, life-saving device that analyzes a person's heart rhythm and delivers an electric shock to restore a normal heartbeat in cases of cardiac arrest. The FAAF has funded the purchase, installation and upkeep of AEDs throughout the town. Most recently, the AED cabinets have been upgraded to include not only the AED device, but also NARCAN and Stop the Bleed kits.
- **New Resource Directory.** The FAAF has developed a resource directory to bring together details on local services that support the community, including health resources, support programs, senior services, housing assistance, education programs and other relevant services available. Look for a copy of the free directory at the Town Office and other locations in town.

Funded solely through your donations, FAAF programs have a direct impact on our community.

We ask for your support through a tax-deductible donation to the FAAF. Also, with a single line added to your will naming the FAAF and the amount you wish to leave, you can make a lasting impact in our town.

Our email address is info@healthyfriendship.org; website is www.healthyfriendship.org; and mailing address is P.O. Box 103, Friendship, ME 04547. Please send us your suggestions for programs to support in 2026!

Respectfully submitted,
BARBARA ARMSTRONG
TONI CAMPBELL
CARRIE GORDON
CECILY HAVENER
PAM KAHORA
KIM NEWBY
FAAF trustees

Emergency Medical Service

Residents of Friendship,

I am honored to present this report to you on the activities of our department over the last year. In 2025 we responded to 124 calls for service in Friendship; this remains consistent within a few calls with the trends of the last few years. Our service responded to 1,766 calls for service in the calendar year 2025. This is an approximate five calls for service per day average.

Waldoboro EMS remains committed to serving our communities at the highest level. We continue to staff two Paramedic-level ambulances 24 hours a day at our station in Waldoboro. This staffing model allows us to provide immediate response day or night at the highest level. We take pride in providing prompt, effective, compassionate patient care.

This past summer we had a road closure in Waldoboro on the Friendship Road; this closure effectively cut off the main artery of travel that we would use to respond to Friendship. In an attempt to ensure there was no lapse in the response that we promise to your community, we placed an ambulance at the Friendship Fire Station for the duration of the closure (approximately 6 days). That ambulance was staffed primarily by licensed providers who are employed by Waldoboro EMS and reside in Friendship. Those crew members stepped up hugely to ensure Friendship was covered at the same levels that it would've been if the road was not closed. A special thank you to those crew members and the remainder of our team for understanding the importance of this coverage and filling in voids to make sure it happened. Your Friendship residents who work for Waldoboro EMS worked quite literally around the clock that week. We take this very seriously and we are proud to serve Friendship. Thank you to Chief Kevin Benner and the Friendship Fire Department for allowing us to use their space for that week and for moving their own apparatus to make it happen. We continue to work closely with the Friendship Fire Department.

We placed a new ambulance in service in July. This addition rounded out our transition to all "Type 1" ambulances. Our entire fleet now has four-wheel drive to enhance our response capabilities in inclement

weather. Our entire fleet now has Styker Powerload and Power Stretcher systems. This is huge for employee safety and patient care. This addition was much needed, as the unit it replaced was aging and becoming difficult to maintain. This fleet in its current state will last us a long time and will allow us to keep overall maintenance costs at bay.

We have a current roster of 18 Paramedics, 5 Advanced EMTs, 6 EMTs and 2 Licensed Ambulance Operators. We have several employees in classes to upgrade their licenses, and should all finish in 2026. This number of staff allows us to ensure our employees are able to take time off to ensure they are at their very best when it comes to work, and allows us to provide this ample 24-hour a day two-ambulance staffing model.

We continue to prioritize training within this department to ensure the highest level of competence and knowledge. We work closely with our Medical Director Dr. James Li, who would want me to report that our AED program is still running strong in Friendship, and we have several AEDs about the town; they have Narcan with them and many have “Stop the Bleed” kits as well. These kits are checked regularly to ensure their readiness.

We look forward to serving your beautiful town and its visitors for many years to come.

Respectfully submitted,
DEREK BOOKER, Chief

Emergency Management

Friendship has been fortunate enough these past few months with the lack of weather-associated incidents. But unfortunately we have had a couple of house fires. At one of the house fires, Emergency Management called our Knox County office and had a Porta-Potty trailered to the scene because of the long duration of the fire. Knox County Emergency Management has emergency equipment available to towns upon request. They have four-wheelers, lighting, signs, barricades, cones, and other such equipment.

We have had the shelter managers on stand-by a few times throughout the past years for storms, in case of prolonged power outages throughout the town. Thankfully we didn't have to activate the opening of the shelter. But when we do activate the opening of the shelter, there will be notifications over the TV and Radio, signs in front of the Library, and the Hahn Community Center, where the Emergency Shelter is located. You may also find shelter information on the Maine 211 website for the whole state of Maine. You can call the town office at (207) 832-7644 or Philip Bramhall at (207) 592-9361 to see if the shelter is open.

Stay safe and if I may help you with anything related to Emergency Management please give me a call and I can direct you to the proper department or organization per your request.

Thank you for letting me serve you as your Emergency Management Director.

PHILIP BRAMHALL

Road Commissioner

If you like snow, well this seems to be your year. It seems we are getting more snow than average, but I am sure we could use some more.

We have been very busy at the highway department and the guys have been doing an amazing job working together to make sure our roads are safe and our equipment is well maintained. I would like to thank Ryan Benner, Myron Overlock, and Nate Roberts for their commitment and level of hard work they have been doing. You guys have done a fantastic job. Thank you. I would also like to thank the Select Board and the Town Office employees for all of their help, advice, and guidance. You guys and gals have been very supportive in any and all aspects of keeping the highway department running smoothly. Thank you. It really means a lot.

Roadside clean-up is going to be different this year. We will be doing it the whole month of April. It is so hard to pick a day in April that's not raining. You can stop by the garage anytime and pick up some trash bags and clean the roadside at your convenience. Text, call, or email me as to where it is and we will come pick it up, or you can drop it off at the town garage. I appreciate all of your help in keeping our town looking great and clean. It gives us all a sense of pride knowing this is our town and we are proud of it. As always, if you have a concern, question, or complaint, you can stop by or call, text, or email any time. (Cell) 207-380-7857, (Office) 207-832-6059, (Email) *friendshiptg@aol.com*.

Thank you,
STEWART HARRINGTON

Health Clinic

UPCOMING 2026 ANNUAL FREE TOWN HEALTH CLINIC
Mark your calendars now for Saturday, September 19, 2026
at the town hall from 8:00 a.m. until 12:30 p.m.



Free town health clinic. For all residents of Friendship, our clinic is held once yearly to provide health screenings and flu shots at no cost for 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. Over the past two decades, it has also helped provide many of you with early warning of health issues, especially high cholesterol, pre-diabetes and high blood pressure. I thank both the town and the Friendship Ambulance Auxiliary Foundation for providing the funding needed to purchase our medicines and testing supplies each year.

In September 2025, we held another well-attended free health clinic at the town office. Immense thanks are due to our six volunteers – Kim Newby, Jackie Eschle, Lorraine Lash, Carol Samuels, Cecily Havener and Marie Brackett – who helped me administer flu vaccines, provide free blood testing to town residents and offer delightful home-baked snacks to all participants. I also appreciated having two volunteers, Bruce

and Kim, attend from the Coastal Recovery Community Center (www.rocklandrecovery.org), providing concrete information about addiction treatment and distributing free medical supplies including Narcan, drug disposal and wound care kits.

2025 was also the second year I was able to procure and offer the extra potent “senior” version of the flu vaccine. (This version costs about twice as much as the traditional flu shot but stimulates the immune system more forcefully, giving seniors a bit more protection, which was a good thing for the more-severe-than-usual 2025 influenza season.) In total, about two-thirds of the shots administered (out of a total of 130), were this senior version. I will have it for 2026 clinic as well.

AED updated with both Stop the Bleed and Narcan kits. Friendship now has nine public automated external defibrillators (AEDs) mounted in outdoor spaces for use by anyone during a cardiac emergency. The locations are mapped on the attached diagram. In list form, they are placed at (1) Wallace’s Market, (2) the Hahn Center, (3) the Town Wharf, (4) Bramhall’s Wharf, (5) the Fishermen’s Heritage Co-op, (6) Davis Point Road tennis court, (7) Heron Lane tennis court, (8) Martin’s Point Community Center, and (9) Flood’s Cove.

Note that the two AEDs at the tennis courts (6 and 7) are removed for the winter. Also, an additional AED is located inside the Advent Church.

As a reminder, you need not have special training to use an AED. If you are involved in helping someone who has lost consciousness from a possible cardiac condition, simply push the “ON” button on any of the AEDs and follow the voice prompts that will guide you through what to do. Though the machine is space-age in its technology, operating it is incredibly simple and it often is the single most important medical device for saving someone from certain death during a heart attack.

The outdoor AED cabinets also contain Narcan for use by anyone during an overdose emergency, still one of the most common types of emergencies our ambulance medics attend to.

Thanks to a grant from the Friendship Ambulance Auxiliary Foundation in June, we also stocked all AED cabinets in Friendship with “Stop the Bleed” kits. (The one at Fishermen’s Heritage Lobster Co-op is kept in the co-op office since it didn’t fit in the cabinet.) These kits are for treating severe bleeding emergencies and include a tourniquet and clot-enhancing gauze.

State of Maine’s healthcare systems. Over the past few years and especially heading into 2026, I want to share some disheartening changes happening across Maine’s hospital systems and what they are likely to

mean for us here in Friendship and the Midcoast region.

Across Maine, hospitals are suffering from unprecedented financial and staffing strain. Several hospitals have already closed or sharply reduced services, and others are openly struggling to stay afloat. Northern Light Inland Hospital in Waterville closed the year I write this (2025), removing one more full-service hospital from central Maine. About half of Maine's rural hospitals are now considered financially at risk. Even when hospitals remain open, many have been forced to eliminate inpatient beds, close departments, or convert to limited-service models that mainly provide emergency or urgent care.

One of the most visible losses for rural communities has been maternity care. Over the last decade, about 40% of Maine hospital birthing units have closed, including Waldo's birthing center, which closed in 2025. Low birth numbers, high staffing costs and difficulty recruiting obstetrical staff are the main reasons these units are closing, even though the need still feels very real to families.

Emergency care has also changed. Maine now has only two trauma centers in the entire state, one in Portland and one in Bangor. Central Maine Medical Center in Lewiston gave up its trauma designation this year, stating it was too expensive to maintain. While emergency rooms will still treat serious injuries, the most critically injured patients may need to be transported longer distances or flown by helicopter. For rural towns like ours, this can mean longer response times, longer ambulance trips and fewer ambulances available locally while crews are tied up on extended transports.

These changes are happening now for several reasons. Hospitals are losing money on nearly every MaineCare and Medicare patient they treat. Insurance payments often do not cover the true cost of care and delays in reimbursement worsen the problem. At the same time, hospitals are dealing with staffing shortages that began during COVID and never fully resolved. Doctors and nurses are harder to recruit, especially in rural areas and wages have risen sharply. The combined effect is that many hospitals are being forced to make painful cuts just to survive.

For rural residents, the practical effects are easy to imagine. In 2026, many of us will have to travel farther for surgery, childbirth, specialty care and sometimes emergency treatment. Winter weather and long distances add real risk and stress. Ambulance services may be stretched thinner, and families may find themselves driving loved ones long distances for routine hospital-based care that used to be closer to home.

Access to primary care is not improving and in many places is getting worse. Maine already has several primary care deserts, areas with too few providers and long travel times. Some clinics have closed, and most local practices are full and not accepting new patients. While nurse practitioners, physician assistants and telemedicine fill some of the gaps, they are not a substitute for good local primary care doctors. Unless there is a major shift in funding or workforce development, I expect access to primary care in rural Maine to worsen over the next few years.

I am not writing this to alarm anyone but to be realistic. Knowing the landscape helps us plan ahead, support our local emergency services and use preventive care whenever possible. With all of these challenges, I encourage us all to remain resilient.

In this, my 22nd year of serving you as Friendship's health officer, I will continue to do everything I can to help keep us all healthy and safe.

Respectfully submitted,
JAMES LI, MD

Friendship/Cushing Food Pantry

"Many hands make light work." This age-old adage characterizes The Friendship-Cushing Food Pantry perfectly. Since its beginnings in 1987 and each year following, our pantry has grown and adapted to the times to best meet the needs of our community. This year the FCFP has, despite a reduction in federal funding and other sources, continued to serve our community in innovative ways. The pantry's success relies on our many volunteers, local businesses, community organizations, schools and churches and individuals, who together have provided services, goods and monetary donations to keep our little pantry going in these times of rising costs and uncertainties.

Our volunteers are the engine of the organization. It all starts with a behind-the-scenes crew who order food, fill out paperwork, make out schedules, pick up food from various organizations and businesses and unload pallets of orders from delivery trucks. It then moves on to those who give their time and talents each week to welcome and serve our clients, stock shelves, and maintain the building and its grounds.

Our broader community, which includes the Cushing and Friendship village schools and neighborhood organizations, have organized food drives that have provided valuable shelf-stable items. The Medomak High School and individual donors have provided generous monetary donations that helped purchase perishables from local businesses like Wallace's Market, Hannaford, and Walmart. The Friendship Ambulance Auxiliary Association, again this past year, gave a monetary grant to provide paper towels, toilet paper and coffee throughout the whole year.

Then there are the many individuals who have a special niche in the overall operation: the patron whose love of animals generously supports our pantry's families dogs and cats with pet food (and then some), the prison bakery and the delivery people who provide us with fresh bread, rolls and cookies that arrive still warm to the touch, and the lady who stops by to bring boxes of jams and jellies from her church, as well as so many others who arrive with boxes and bags of donated goods to inquire, "Could you use this?" We are certainly fortunate to be part of a thoughtful and caring community.

Last, but certainly not least, the many gardeners who put their love and time into tending the earth, have generously donated fresh produce throughout the summer and fall. This year, there was a notable increase in these donations, for which we are grateful. We thank The Friendship Garden Club as well as the many individuals and farmers who gifted us with the bounty of their labor. In the end, our little pantry, like the Engine who said it could, keeps chugging along.

Harbormaster

Thank you for your trust and support in allowing me to serve as harbormaster for our great town! Please keep parking at the town wharf to a minimum, up the hill we have parking at the Harbor Cemetery parking lot. If you are going out to the islands for an extended period of time, please contact the Town Office and myself beforehand. The town is in the process of pursuing a new Town Wharf to replace the old one, please be patient once construction begins as this will take an extended amount of time. No date has been set, there will be plenty of warning ahead of construction for alternate plans to be made. A big thank you to all the fishermen and residents for working with me on the various situations that pop up throughout the year. Everyone is really good about working together and trying their best to make things better for our harbor and community.

Thank you,
SCOTT DELANO, Harbormaster

Animal Control Officer

2025 was the year of feral cats... and carcasses. I tackled my 2025 goal of trying to trap as many ferals as I could, spay/neuter and get them up to date with shots, and release them back to their colonies... and I did just that! I think just in the cemetery loop alone, I trapped roughly 15 cats and got them spayed/neutered and up to date on vaccines. I also helped a few people with getting their animals spayed/neutered. I don't advertise that I do this, but if it helps keep the population down, it's worth it.

We had a few missing dogs, but they were all found. We also had a stray dog that no one was claiming, and I almost just let her stay with me, but she was eventually claimed.

This year also had a lot of animal carcasses I removed off of peoples' property... one had 40K maggots on it, that was fun!

I've also been helping out some of the townspeople with flea and tick treatments this winter, again not stuff I advertise, but it feels awesome that people feel comfortable enough to reach out for that kind of help.

For 2026, I'm staying in the feral cat fight, which will truly never end, sadly, but I feel I made a small dent in this year. Hoping to continue the good ACO fight in 2026, I think going on year 3? So exciting!

Thank You,
SARAH SAWYER

Shellfish Committee

The 2025 shellfish season was not great as the clams were nowhere to be found. A lack of natural seeding led to a very tough year for our harvesters but we have high hopes for 2026. A new set of natural seed has come in which should make this season, and even 2027, more fruitful and the hard, cold winter we are having should help even more. In the past the more ice and the colder the temperatures, the better the clamming the next year. We hope that holds true in 2026.

Thank you,
SCOTT DELANO, Chairman

Midcoast Conservancy

Dear community members and friends:

The mission of Midcoast Conservancy is to protect and restore vital lands and waters on a scale that matters, and for the benefit of those in the communities we serve throughout the midcoast region by our focus on conservation, restoration, education, and providing meaningful connections to nature. Our service area comprises 24 towns, three watersheds, and over 16,000 acres of conserved land, including 55 preserves and nearly 100 miles of trails.

As Midcoast Conservancy looks to the future, it is vital that we understand challenges and seek opportunities, and this year we completed a Strategic Plan with five significant areas of focus around which our work is centered: Land Conservation, Land Stewardship, Water Quality Protection and Ecosystem Health, Connecting People to Nature, and Organizational Excellence and Sustainability.

In Friendship this year, Midcoast Conservancy worked to do the following:

- Maintain a public hiking trail
- Monitor water quality data in the Medomak Estuary
- Held the 2nd annual State of the Medomak event, aimed at educating and connecting people to this local watershed

The Town of Friendship is a vital partner for the work we do and we are grateful for the opportunity to work together for a public benefit. Many of our members and volunteers come from Friendship and we invite everyone to join us! Learn more at midcoastconservancy.org. Feel free to call or email me or our staff anytime.

Respectfully submitted,
STEPHANIE HANNER,
Co-Executive Director

Friendship Public Library

Exciting things are happening at the Friendship Public Library! We began the summer with a party at the library to bring awareness to the planned library addition. We are extremely grateful for the efforts of Bob Armstrong and the Friends of the Friendship Library for helping us raise the remainder of the needed funds. Our goal was met and exceeded! We greatly appreciate the generosity of everyone, both summer- and year-round residents, who donated to make the vision possible. We are indebted to all who volunteered, canvassed their neighborhoods, put together raffle baskets, participated with sales of food and artisan items, bought lawn signs, and purchased bricks. Thanks to Patience Sampson and Brenda Hendrickson for organizing the brick sales. Thanks to Gary Baird for constructing a scale model of the library and addition so that our patrons could visualize the project. The model is on display at the library. It is impossible to name everyone who helped throughout the year and I would be sure to leave out the names of the many who contributed, but please know that you are all appreciated!

The past year provided several opportunities for the Friendship Public Library to serve the children of our town. The fourth graders from Friendship Village School used the library's resources to study people from Friendship's history. During the 2025-2026 school year, a class from grades kindergarten through 4th walked to the library every week for a story. This program encourages the students to read independently and to utilize the library. Last winter we held four sessions of Cabin Fever Storytime for preschoolers and their families. The library also serves the homeschooling families in our area. Please let us know how we can help you with educational resources. We had 20 children participate in our summer reading challenge. We also hosted two craft classes led by Jean Bragan.

We have two computers 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.

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 continuing to allow us to use them as our "book drop." 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, 2025

Balance on hand January 1, 2025		\$5,273.00
Income		
Maine Community Fund	4,200.00	
Donations	620.00	
Dividends	384.00	
Interest	2.00	
		5,206.00
Expenses		
Books	2,587.00	
Magazines	387.00	
Supply	174.00	
Box Rent	188.00	
Summer Reading Program	370.00	
Kanopy Streaming	198.00	
Misc.	53.00	
June Kick-Off	797.00	
		4,754.00
Balance on hand December 31, 2025		\$5,275.00
Maine Community Fund	112,021.00	
Bonds and Savings	9,705.00	

This report does not reflect donations to the library expansion which are held by the town.

Respectfully submitted,
ELAINE EMERSON,
Treasurer

Recreation Committee

This year, the Friendship Rec Department offered Writing Workshops, High-Intensity Family Fitness Classes, and a Wednesday Night Fun Run.

The Writing Workshop Series, *Stories from Friendship, Maine*, explored the role of place and how it functions in our writing - how the town we grew up in defines us, and why where we live matters. Participants worked with local editors and received spiral-bound copies of their writing, and the opportunity to publish their work in several local newspapers.

In our High Intensity Fitness classes, led by Samantha Taylor (strength training) and Annie Howley (cardiovascular endurance), we focused on the importance of short bursts of maximum effort exercise combined with steady-state cardio and circuit training. Workouts involved rapid compound movements designed to engage multiple muscle groups while burning calories, maximizing fat loss, and enhancing aerobic and anaerobic endurance to reduce body fat, heart rate, and blood pressure while improving insulin sensitivity and increasing cognitive function.

On Wednesdays, we built on our cardiovascular endurance with a weekly Fun Run, warming up together before breaking into small groups based on pace and distance - a program that will begin again in the spring (2026) as we prepare for our annual Friendship Day 5K.

We are also proud to announce that in February (2026) Friendship Youth Basketball will host a weekly Co-ed Scrimmage League, and in March the department will have its first ever Matter of Balance Class - where participants will learn about the importance of exercise in preventing falls and practice exercises to improve strength, coordination, and balance.

In addition to the programs mentioned above, a pledge-based free-throw competition will be held at the Hahn Center during March Madness to raise money for the playground fund at Friendship Village School. We're also looking to grow our program while getting involved in some community-based outreach programs, so if there are other activities you would like to see, or sports you are interested in coaching, please let us know.

Thanks for another great year!
FRIENDSHIP RECREATION
DEPARTMENT

Friendship Museum

Visitors to the museum throughout the summer and fall arrived from many faraway places. And, equally important, many were local. Early in the summer, displays in the cases received a good thorough cleaning and review of the provenance of some of the artifacts. The Annex was crowded with visitors during Friendship Days Weekend. We hoped to recruit new volunteers so that the Annex could be opened to the public throughout the summer. That wish wasn't fulfilled, but we will reach out again in the coming year.

Renovation on the two new first floor rooms at the Annex is moving slowly forward. The museum received a grant from the Maine Community Foundation, which provided additional funding to the dues and donations of our members and friends of the museum. Our volunteers have completed tasks that don't require technical expertise. But, there have been some delays waiting for the availability of contractors who have the expertise needed. We expect these rooms to be complete when we open this summer.

We have received two new exciting donations for display at the Annex. First, two models; a "dragger" and a "trawler" (built by Albert Simmons around 1990). These are beautifully constructed in great detail. The second item is a full scale pipe organ which was built on the midcoast and played by notable local organists. The organ was shipped to the museum from the donor in California because of his fond memories of Friendship.

The coming year will be exciting as we complete the construction at the Annex and open both buildings to summer programs. Please consider joining us in some way as a guest, volunteer, docent, or member of our board. All are welcome.

BILL ARMSTRONG,
Board President

Hahn Community Center

Hello Friendship Community!

The Hahn Community Center continues to stay busy with some of the same activities we regularly see here but new events have popped up as well. Pickleball seems to still be one of the biggest events being held currently, followed by pickup basketball and then indoor cornhole.

The Hahn Center Kitchen has begun some renovations. There are plans in place to paint the cabinets and replace the doors which will give the room a fresh look when all updates are complete.

Listed are all the community events that have taken place:

Autism Craft Fair.....	1
Lighting of the Christmas Tree/Cookie Decorating	1
Exercise Group	11
Pick-up Basketball/Practice	51
Friendship Day Celebration/Auction.....	1
Friendship Boat Race Meeting	5
Christmas Parties	4
Birthday Parties.....	12
Celebration of Life.....	3
Benefit Dinner.....	2
Cornhole.....	68
Pickleball	176
Youth Group	76
Baby Shower.....	5
Hahn Committee Meeting.....	2
Polar Dip Fundraiser for Medomak High School Senior Class....	1
Lobster Boat Race/T-shirt Contest/Pizza Party	1
Haunted House.....	1
Friendship Rec. Department Meeting.....	2
Little League Meeting.....	2

Kids Klub Event..... 1
MVHS Softball Dinner Fundraiser 1
Graduation Parties.....2
Cemetery Meeting..... 1
Homeschool Co-op9
Rec. Department Events36
Little League Indoor Baseball Practice..... 1

Thank you all for a great year! Can't wait to see what 2026 has in store for this building. For all your scheduling inquiries, please text 207-542-9114 between the hours of 9am to 6pm.

Thank you!

Friendship Pie Contest

The 2025 Friendship Pie Contest was held under the tent at the Hahn Center on July 18 at 5pm.

Over 60 enthusiastic and hungry audience members gathered to watch as our judges sampled both double crust fruit and single crust cream/meringue pastries.

Our MC was Kim Stevens, cookbook author and former first prize double crust winner. She did a wonderful job of introducing each pie to both the judges and the assembled crowd.

Judges for the contest were Bubba Lee, Stewart Harrington, Bill Armstrong, Bob Stafford, Cullen Burke, and Robin White.

Seven double crust pies vied for a place on the podium but only three would take home the bragging rights! The winners of the double crust category were:

Awards	Double Crust Pie
First Prize	Emily Taylor , Multi Fruit/Berry Pie
Second Prize	Sam Cooney , Tart Cherry Pie
Third Prize	Heidi Thibodeau , Peach Pie

Eight single crust pies competed for the top honors. The winners were:

Awards	Single Crust Pie
First Prize	Aaron Thibodeau , Coconut Cream
Second Prize	Pat Havener , S'mores Pie
Third Prize	Sam Cooney , Coconut Key Lime

All winners were awarded a lovely arrangement of summer flowers donated by the Friendship Garden Club.

After the awards ceremony participants, judges and audience members enjoyed a piece of pie of their choice. Donations were happily received and added to the money raised during Friendship Day.

The date for the 2026 Friendship Pie Contest is Friday, July 7 at 5pm, at the Hahn Center. It's time to start making plans to either enter, attend, or both!

Submitted by,
DEB ARMSTRONG
PATIENCE SAMPSON

Friendship Day

The 42nd Annual Friendship Day started Friday, July 18th with the 12th Annual Pie Baking Contest Day followed by a full day of favorite events on Saturday July 19th.

Friendship Day is our annual fundraiser to help offset the cost of our Town's ambulance services bill. We are proud to announce the 42nd Annual Friendship Day raised a little over \$23,000 toward our town's ambulance services. Thank you to everyone for all the support and donations!

Leading up to the event, it had rained every weekend for a few months, so we were excited to see the sun out on Saturday. The event saw lower attendance in 2025 and we hope to see a larger crowd for the 43rd Annual Friendship Day taking place July 17-18, 2026.

The fan favorite 5K Long Haul and 1 mile Family Fun Run started the day! Thank you to Annie and Jason, owners of the Bird Nest B&B, for heading up a great run.

5K Winners:

Nathan: 18:39

Kelsie C.: 23:59

1 Mile Fun Run First to Finish:

Odessa S.

Liv B.

Orry B.

The Bake Sale, organized by Toni Campbell and Barb Armstrong, is also a crowd favorite and they always open early. Runners and set up crews loved being able to grab a coffee and pastry to get the day started. Thank you to all the bakers who donated so many amazing items including whole pies, cakes, whoopie pies, muffins, scones, cookies, fudge, cupcakes and more.

The "Young and Old" parade was ushered in by our Grand Marshall, Phil Pratt leading the way, along with Clawed the Lobster. Thank you Wanda Benner for organizing the parade and all the parade participants.

The Kid's Area at the school was rocking and rolling with bounce houses, fast pitch, snow cones, and cotton candy. Horse and carriage rides provided transportation between the school and Hahn center making the day more special.

Silent and Live Auctions were held inside the Hahn Center where even ice cream couldn't keep us cool. Thank you for all the donations and for making the auctions our largest fundraiser. Thank you to Bill for volunteering to be our auctioneer and all the volunteers who helped keep the live auction moving. A special thank you to everyone who donated items for the auction to include a 14ft boat complete with outboard and trailer.

A huge thank you to our Committee Members, Volunteers, Sponsors and Community for making Friendship Day special.

THANK YOU TO OUR 2025 SPONSORS

First National Bank, Tony Lash Excavation, Moody's Diner,
Friendship Trap Company, RE/MAX Realty Jaret & Cohn,
Gray's Heating Oil, Maritime Energy, Shelley's Flowers & Gifts,
Birds Nest B&B, F/V KELSIE MARIE, FV ANNA LEAH,
Poland Spring, Wallace's Market, Buldoc Correctional Facility,
Delano's Seafood Market, Jameson Point Lobster Co.,
Dunbar Tree Service, Friendship Oysters, Chef Robin White,
Pooley Realty, RZR Hardware

Friendship Lobster Boat Races

The Friendship Lobster Boat Races started in 1999 to bring the community together and to raise funds for the town's ambulance service.

For over 4 years this was a very successful fundraising event under the leadership of Wesley A. Lash Sr. (Note: Friendship Lobster Boat Races were not held in 2014).

Now part of the Maine Lobster Boat Race Association's annual races, a new committee of volunteers was formed in 2015. Our goal is to provide boat racers and spectators with the best race course, attracting many participating lobster boats from all along the coast of Maine.

The Friendship Lobster Boat Races are the sixth race of the Maine Lobster Boat Racing season. This annual event is organized by the Friendship Lobster Boat Race Committee and would not be possible without our race sponsors, along with prize and food donations. Proceeds of the event are donated to the Friendship Memorial Scholarship Fund and we were able to donate \$9,000 from the 2025 races.

Lobster boat registration started at 8:00am. Coffee, donuts, and breakfast sandwiches were available at the Town Wharf from 8:30-10:00am. We had 37 entrants this year for the races, only 2 down from the previous year. Races started at 10:00am and continued until 12:00pm and beating the storm that was about come in that day. Starting at 10:30am food concessions offered hamburgers, hot dogs, lobster rolls and crab rolls. T-shirts, caps, sweatshirts, raffle tickets, and a 50/50 raffle. All were all on sale starting at 8:30am at the Town Wharf and Wallace Lobster Wharf.

Before the races started there was a dedication for Chip Jahnke, a past member and pivotal part of the Friendship Lobster Boat Race Committee. Chip was a key member in the early years of Committee; making it what it is today with his tireless hard work, taking meticulous notes, keeping all sponsors cataloged, and being the holder of the outboard motor tickets. He made an impact on all of us on the committee and hole that can never be filled.

We had 31 races with a combination of unique races of all different classes put together, making it that much more interesting! The fastest Friendship boat race winner this year was Taylor Nicole (29.3 mph) captained by Frank Guptill. The 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 races with over \$15,000 in sponsorships and prize donations. In 2015, we donated \$1,100 and in 2025 we made a donation of \$9,000. Over the last ten years, this committee has donated \$51,800 to the Friendship Memorial Scholarship Fund, providing scholarship funds for Friendship's graduating seniors.

Starting in 2016, we've been holding a T-shirt design contest with our Friendship Village School 6th grade residents. The designs are voted on by the community near and far, and the winning design is placed on the back of our T-shirts. Our T-shirt design contest winner for 2025 was Chloe Ehle, and runner up was Gabby Perfetto. Raffle ticket sales for a Yamaha 15HP outboard motor, donated by Jeff's Marine of Thomaston, went directly to support the Friendship Memorial Scholarship Fund. The drawing for the outboard was held August 7th and the winner was Scott Simmons!

The greater community has continued to be a huge help with their support 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, sponsorship or participating on the committee, please contact us by mail, phone, or email at friendshiplobsterboatraces@gmail.com. Mailing address below. Thank you.

Respectfully submitted,
 TRACY SEYMOUR on behalf of
 2025 Friendship Lobster Boat Race
 Committee:
 KEITH SIMMONS
 KARRIE TREBEE
 AMBER WOTTON
 WAX BRACKETT
 GARY AUGUST
 HEIDI THIBODEAU
 DARCIÉ WALLACE-DELANO
 PHILLIP GENTHNER JR.

Friendship Lobster Boat Race Committee
 P.O. Box 73

Friendship, Maine 04547

RULES GOVERNED BY THE MAINE LOBSTER BOAT RACING ASSOCIATION



Friendship Memorial Scholarship Fund (FREN)

Scholarship dollar award increases of the fund per student have been matched again in 2025!!!! The Trustees of the Fund 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 2025 the Trustees of the Friendship Memorial Scholarship Fund proudly awarded \$4,000 each to four high school seniors pursuing post-secondary educations, and \$2,000 each of three high school graduates continuing post-secondary educations.

High School Seniors: (\$4,000 each)

Donald Havener - Easter Maine Community College
Austin Lash - Kennebec Valley Community College
Paige Mosher - University of Maine, Presque Isle Campus
Avery Simmons - Southern Maine Community College

Continuing Education: (\$2,000 each)

Brooke Powell - Worcester Polytechnic Institute
Emma Roberts - Liberty University (online)
Nathan Roberts - University of Maine, Brunswick Campus

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 2025.

Gifts: In 2025 the FMSF received 12 Gifts "In Tribute Of" (ITO), honoring individuals and families having a special effect on someone's life.

Friendship Day Raffle Table: We want to give Steven Hensel a huge "Thank You" for donating hand carved birds he created to the raffle this year!!!! The raffle was very successful!!!!

Steven is a local Friendship artist. At a very young age he started wood carving. A TV was not allowed in his parents' house. This left Steven with almost limitless options for entertainment.

He built "things" played musical instruments, and read books. There was an article in a "Field and Stream" magazine about decoy carving, and he was "off & running"! His decoy carving branched out to assorted other subjects, including other birds such as hawks, herons, hummingbirds and more. **Again - THANK YOU STEVEN!!!!**

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

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

The fund was created in 1967 by the Friendship Sloop Society for the benefit of young people of the Town of Friendship. The Friendship Memorial Scholarship Fund is a Component Fund of the Maine Community Foundation, 245 Main Street, Ellsworth, Maine 04605

Water Department

The Friendship Water System continues to provide clean and safe water to members. State mandated tests and Friendship-initiated local testing of homes, businesses and schools also provided continued satisfactory results. Three new members joined the Water Board, Jon, Jason and Ronald. On February 3, 2025, a serious incident was presented to the Board. During an extended period of subzero temperatures, the water meter in a vacant, unseated property froze, burst and flooded the building's basement. The water flow monitoring equipment at the pump house which is inspected weekly by the system operator, revealed a very high flow rate. Immediately the technicians began a search to determine where the leak was located. A physical search was begun. Kathy MacLeod began a phone search of all members of the system. Eventually the leak was located. A valve outside the building needed to be found and turned off. Once located, the turnoff valve was evacuated through the frozen ground with the Town Garage equipment and with the assistance of town garage and fire department staff. At the pump house, both pumps were running continuously to maintain pressure in the system. Eventually both pumps failed and replacement was made with a minimum of down time. All of the costs for pumps, excavation and labor were covered by the Water Department. No Town resources, except for use of a town backhoe were needed in the emergency. The Board of Trustees wishes to thank the Friendship Road Dept., Water Quality and Compliance, Friendship Fire Dept., Friendship Town Hall staff and volunteers who worked hard to solve this problem as quickly as possible. The 2026 Budget was recommended to the selectmen for review at the Friendship Town Budget meeting. No objections were noted. The Trustees want to thank Water Quality & Compliance, the system operator for their supervision of the pumping and filtration system equipment and water quality during the year.

Respectfully submitted,
ED KAHORA, Chair
BOB LARY, Trustee
SKIP MORRISSETTE, Trustee
JON CRANE, Trustee
JASON STEUVE, Trustee
RONALD BERCORITZ, Trustee
HOPE WOTTON, Trustee, Selectperson
KATHY MACLEOD, Town Treasurer
Water Quality & Compliance Service Inc., Operator

Friendship Recycling News

The Select Boards of Waldoboro, Friendship, and Cushing, thank all permitted users for their efforts to recycle, whether they go to the Transfer Station themselves, or use the services of the waste haulers licensed to collect solid waste in the three towns. Recycling at home, at school, or in your place of business helps to keep your transfer station budget under your control.

RECYCLABLES

CARDBOARD: Corrugated cardboard is double-sided with a zigzag center. Boxes must be clean, flattened, and put into the roller bin across from the trash hopper. Non-corrugated Cardboard, like shoe boxes, goes into the MIXED PAPER bin.

MIXED PAPER: Shoe boxes, cereal boxes, egg cartons (clean and crushed), junk mail, plain and windowed envelopes, Dixie Cups, paper bags, computer paper, paper towel rolls, colored paper, and phone book covers. This bin is NOT for plastic, carbon paper, foil, glitter paper, ribbon or cardboard.

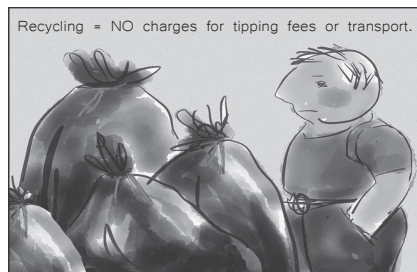
NEWSPAPERS AND MAGAZINES: Go into the same bin as mixed paper. Newspapers must be loose, no strings, bags, or ties. Recycle magazines, advertisements, flyers, and phone books in this bin. This bin is also for paperbacks and for books with hard covers removed.

PLASTICS #2: Look on the container for the number within the recycling symbol. Please rinse containers clean and place in bins labeled for the following categories:

- #2 HDPE colored and solid white containers
- #2 HDPE Natural (such as milk jugs)

We do not accept 1, 3, 4, 5, 6 or 7 plastics. They go into the hopper/compactor.

RIGID PLASTICS: We also accept “rigid” plastics without the numbers 1 through 7 on them.



These plastics bend, but do not break easily. Children's toys belong to this category of plastics.

TIN AND ALUMINUM CANS: Please rinse cans clean. Recycle metal lids from glass jars, clean aluminum foil, and clean aluminum pie plates.



GLASS: Please rinse glass clean, remove lids and rings. Recycle clear, green and blue jars into appropriate bins. NOT for window panes, Pyrex, or lightbulbs. ASK ATTENDANT where to place lightbulbs.

We also accept the following:

METALS: including iron, steel, aluminum, brass, and other metal items, such as pots, pans, silverware, metal chairs, bicycles, metal signs, and lawn mowers (drained of oil and gas). Place items as directed.

BRUSH AND TREES: tree stumps not accepted.

DEMOLITION DEBRIS: including plain, painted, or stained plywood, pressure-treated wood, OSB, lumber, sheetrock, blueboard, wallboard, tarpaper and other underlayment, asphalt shingles, bricks, cement blocks, wooden and plastic pallets, and wooden furniture. Place items as directed.

APPLIANCES: Place stoves, refrigerators, and other appliances as directed.

MATTRESSES: Place mattresses, carpets, rugs, and upholstered furniture as directed.

LATEX/OIL-BASED PAINTS: place as directed.

TIRES: Remove rims from all tires.

BATTERIES: Place batteries for cars, motorcycles, boats, farm and garden equipment, and rechargeable batteries as directed.

MOTOR OIL: Place diesel oil, engine oil, transmission oil, and antifreeze as directed.

UNIVERSAL AND ELECTRONIC WASTE: Place TVs, computers, radios, telephones, cellphones, other electronic gadgets, and batteries for small appliances, as directed.

COMPOSTABLE ORGANICS: The Transfer Station is now accepting grass, leaves, and compostable food scraps, except for meat, bones, and dairy. See the Waldoboro Town Office or Transfer Station to ask about our home composting bins and join our composting program.

PRESCRIPTION MEDICINES: Remove from container and mix with garbage or cat-litter, or deliver meds to the Waldoboro Police Department. NEVER flush medicines down the toilet!

ASK ATTENDANT where to place miscellaneous items such as wires, cables, and propane tanks.

WHATEVER IS LEFT: Bagged trash not listed above goes into the compactor (hopper).

CATEGORIES OF UNACCEPTABLE WASTE: Hazardous materials; truckloads of tires; dead animals; commercial shellfish waste; junk vehicles and parts; electric car batteries; car equipment motors and frames; septage; asbestos shingles, siding, and flooring; asphalt paving and concrete.

Why Recycle?

Recycling keeps your tax dollars
from going up in smoke



**Each Truckload of garbage costs us
about \$3000 to transport and tip**

Recycling Is Required

The Transfer Station Operator will charge Transfer Station users who do not recycle a fee of \$.06 per pound of uncompacted waste, \$.60 per 13g kitchen trash bag, and \$1.20 per 30g trash bag.

Only vehicles with Transfer Station stickers allowed. The stickers are available at the Transfer Station.

Our recyclables are collected and shipped to Lincoln County Recycling AT NO COST TO US.

Transfer Station FEE SCHEDULE for other items

Antifreeze (Gallon)	\$1.75
Appliances	
• Without refrigerant (each).....	\$3.00
• With refrigerant (each).....	\$10.00
Construction Debris	\$0.12
Light Ballasts (each)	Free
Mattress/Box Springs/etc. (each)	\$20.00
Oil (Gallon)	\$0.50
Paint	
• Latex and Oil-Based paints.....	Free
Do not combine Latex and Oil-Based paint. (Automotive Paint, Marine Paint, and Paint Thinners are not accepted.)	
Televisions / CRTs (each).....	\$5.00
Tires	
• Automobile	\$3.00
• Truck.....	\$20.00
• Tractor.....	\$75.00
Brush (per pound).....	\$0.03
Clean Wood and CDD	minimum charge of \$5.00 or \$0.12/lb

Tuesday - Friday 10AM to 3:45PM

Saturday 8:30AM to 3:45PM

Closed Sunday and Monday

Contact us at 832-7850

U.S. Senator's Report

Washington, DC

Dear Friends,

With each year we have a new opportunity to recognize our shared achievements and offer up our time and energy to support one another when challenges arise. I am grateful to the towns across Maine for their dedication to their communities, their residents, and our state. Working together has always been our strength, and the past year proved that once again we are stronger when we work together.

However, it is difficult to recall a year more challenging than the one we just experienced – a year that required a steady focus on our founding principles and shared values. For these reasons, I spent hours on the Senate Floor reminding my colleagues—and many of you back home—about the vision our founders demonstrated when they laid the blueprint for the American experiment. A cornerstone in their understanding was a duty to civic engagement and community. I often refer to Maine as a big town with long roads, and in my travels throughout our state, I am reassured by the grassroots participation in our civic process and the neighborly feel that makes Maine unique.

My legislative priorities remain largely the same: supporting Maine veterans, small businesses, and our heritage industries like agriculture, forest products and the marine economy. Additionally, I am grateful to have an exceptional team across Maine ready to assist you with issues involving the federal government. Whether you are facing challenges related to veterans' services, Social Security, the IRS, passports or other matters, I encourage you to reach out to our offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford. We are here to help and welcome the opportunity to work on your behalf.

Together, I am confident we can continue building a stronger and more prosperous future for our state and nation. Thank you for being one of the many reasons Maine is such a special place. It is truly an honor to serve you and to know you. Mary and I wish you a happy, healthy, and safe 2026.

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

U.S. Senator

Washington, DC

Dear Friends,

It is an honor to serve the people of Maine, and I welcome this opportunity to update you on the work that has taken place in the Senate over the past year. My staff and I have addressed numerous issues affecting our state, and I would like to share some of the progress that we have made.

Since my *Social Security Fairness Act* was signed into law in January 2025, the law has been fully implemented and restored earned retirement benefits to 2.8 million Americans. More than 25,000 Mainers have seen their monthly benefits increase and have been issued more than \$184.5 million in retroactive payments. I am proud that this legislation has improved the lives of many retired firefighters, teachers, police officers, and other public employees and their spouses.

I was honored to become the first Maine Senator in nearly a century to lead the Appropriations Committee. Since I took this role last January, Congress enacted full-year appropriations bills before December for the first time since 2018. These bipartisan bills included full-year funding for Military Construction and the Department of Veterans Affairs, the US Department of Agriculture, and the Food and Drug Administration. At my request, these bills included nearly \$35 million in Congressionally Directed Spending (CDS) for local projects across Maine that will improve fire stations and emergency services, update municipal buildings, and support upgraded facilities at the Maine National Guard and Portsmouth Naval Shipyard (PNSY) in Kittery. This funding builds on the nearly \$1.1 billion in CDS I have secured since 2021 for worthy projects that benefit local communities and nonprofits across 16 counties. As Chair, I remain committed to working to better ensure that federal spending and investments produce real results for the people of Maine.

I have also led other important legislative efforts this year that address problems many Mainers face. This includes bills that expand federal efforts to combat Lyme disease and other tick-borne illnesses and improve access to early testing for Alzheimer's disease. Provisions I authored to strengthen prevention, treatment, and recovery services for those struggling with substance use disorders and mental illness were included in the *SUPPORT for Patients and Communities Reauthorization Act* that was recently

signed into law. An amendment I authored in this year's *National Defense Authorization Act* will increase apprenticeship opportunities at public shipyards like PNSY. That bill also includes more than \$400 million to support critical infrastructure improvements at PNSY and a well-deserved 3.8 percent pay raise for all our nation's service members.

In addition to advancing legislation, I worked to ensure that federal commitments to Maine were maintained and, when necessary, restored. I secured a seasonal employee exemption for Acadia National Park from the Administration's federal hiring freeze and from closure during the recent government shutdown. I protected local programs like Maine Sea Grant and global initiatives like the President's Emergency Plan for AIDS Relief (PEPFAR) from harmful funding cuts. I led the effort to resume enrollment at Maine Job Corps centers and fought for full funding for Maine's public schools this school year. I preserved funding for the University of Maine System and secured the restoration of funding to the Passamaquoddy Tribe at Pleasant Point and the Penobscot Nation. I protected low-income Mainers' access to key programs like LIHEAP and SNAP. Although I voted against the *One Big Beautiful Bill Act* due to my opposition to Medicaid cuts, I helped secure \$50 billion to support rural health providers through the legislation's Rural Health Transformation Program. Maine has been awarded \$190 million in the first year of this five-year grant program.

Throughout my Senate service, I have never missed a roll-call vote and have cast more than 9,850 consecutive votes—reflecting the Maine work ethic I bring to Washington. My continued ranking as most bipartisan Senator from the Lugar Center and Georgetown University is a testament to Maine's tradition of working with cooperation and respect.

My highest priority as a Senator is to ensure that the State of Maine's needs are met. If ever I can be of assistance to you, please contact one of my state offices or visit my website at collins.senate.gov.

Sincerely,
SUSAN M. COLLINS,
United States Senator

U.S. Representative

Dear Friends,

As we turn the page to 2026, I want to extend my sincerest well wishes to your entire community—and to share an update on some of my recent work in Washington. My team and I remain wholeheartedly committed to serving the people of Maine’s First District with integrity, responsiveness, compassion, and an unwavering belief in the potential of our great state.

Over the past year, I have proudly sponsored and cosponsored several bills focused on improving the lives and livelihoods of my constituents. I worked to strengthen Maine’s fishing and coastal communities through legislation that supports sustainable harvests, helps fishing families adapt to changing ocean conditions, and provides credit access to small businesses tied to the industry. I am leading efforts to protect our communities from PFAS contamination through proposals that fund testing, compensate affected farmers, and support remediation research. I continue to support lowering prescription-drug costs for seniors and protecting access to health care for Maine families—including by defending programs that provide coverage and financial relief.

This year has not been without its challenges. From fighting to protect food assistance to pushing back on the Administration’s efforts to roll back climate action, my Democratic colleagues and I have been going to bat for our constituents every day.

As ever, my team and I are ready to assist however we can—whether you have questions about Social Security or Medicare, need help with another federal issue, or just want to share your thoughts and perspectives. Please don’t hesitate to reach out to my Portland office at (207) 774-5019, or by visiting pingree.house.gov/contact. We’re also happy to provide information related to Congress’s annual Community Project Funding process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to pingree.house.gov/communityprojectfunding.

It is my honor to represent you in the U.S. Congress—and to fight for the people and communities that make Maine such a special place to live.

Sincerely,
CHELLIE PINGREE,
Member of Congress

Governor

Dear Friends:

It has been the greatest honor of my life to serve as your governor for the past seven years. We have faced many challenges together, from confronting a global pandemic, to healing from a horrific tragedy in Lewiston, to rebuilding from unprecedented storms that damaged homes and businesses across the state. But we have done so with the strength, courage, and kindness that is at the essence of Maine people, the same community spirit that will sustain us in the years to come.

Our towns and cities are the essence of community and the foundation of our democracy. In my last year as governor, I will push to continue fully funding revenue-sharing and public schools so those costs are not added to the property tax bills. We will continue to make record investments in housing to bring down the cost of home ownership. We will continue to deliver tax relief to working people and lift the burden of student debt off the shoulders of younger people to encourage them to stay here, pay taxes here, and invest in our state.

I fundamentally believe that our strongest asset is you — the people of Maine — which is why my Administration's approach has always been, and will always be, to make this state the best place in the nation to live, work, and raise a family.

With gratitude,
JANET T. MILLS,
Governor

State Representative

Dear Friends and Neighbors,

I am honored by the opportunity to continue serving as your State Representative for District 45 in the Maine House of Representatives during the Second Session of the 132nd Legislature. In order for me to represent you as effectively as possible, I encourage you to share your thoughts and perspectives on the issues that are important to you and your family.

Using the legislative homepage at: legislature.maine.gov, you can follow all legislative proposals being worked on at the State House. From there, you may review 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. Committee hearings are also accessible via Zoom, allowing you to observe or provide testimony on legislation.

During the Second Session of the 132nd Legislature, I will continue to serve on the Marine Resources Committee. This committee plays a vital role in overseeing Maine's coastal and marine resources, including fisheries, aquaculture, and the working waterfronts that are central to our state's economy and heritage. I am committed to supporting sustainable fisheries and policies that protect both our marine environment and the livelihoods of those who depend on it, and I look forward to continuing this important work on your behalf while hearing your thoughts as we move forward.

If you would like to be added to my email list to receive updates and important information on State programs and services, you can do so by emailing me directly with your request at Abden.Simmons@legislature.maine.gov.

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, business-type activities, and the aggregate remaining fund information of Town of Friendship, Maine, as of and for the year ended December 31, 2025, 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, business-type activities, and the aggregate remaining fund information of the Town of Friendship, Maine, as of December 31, 2025, 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.

Levant, Maine
January 26, 2026

Town of Friendship Management's Discussion and Analysis Fiscal Year ending December 31, 2025

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, 2025.

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, 2025**

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, 2025 by \$5,360,660 – this is referred to as "Net Position". Of that amount, \$3,666,889 was considered

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2025**

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 \$240,153, 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 \$3,536,083 an increase of \$428,115 from the prior year.

The total unassigned fund balance for the general fund was \$2,365,948, which represents 49% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 32% 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	
	12/31/2025	12/31/2024
Current Assets	\$ 3,689,587	\$ 3,275,502
Capital Assets	1,693,771	1,922,841
Total Assets	5,383,358	5,198,343
<i>Deferred Outflows of Resources</i>	4,271	4,952
Total Assets & Deferred Outflows of Resources	\$ 5,387,629	\$ 5,203,295
Current Liabilities	\$ 1,666	\$ 60,341
Other Liabilities	-	-
Net OPEB Obligations	23,434	20,356
Total Liabilities	25,100	80,697
Property Taxes Collected in Advance	695	738
Related to OPEB	1,174	1,353
Total Deferred Inflows of Resources	1,869	2,091
NET POSITION:		
Net Investment in Capital Assets	1,693,771	1,876,205
Unrestricted	3,666,889	3,244,301
Total Net Position	5,360,660	5,120,506
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,387,629	\$ 5,203,295

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2025**

Approximately 83% of the Town's total revenue was made up by taxes – property and excise, approximately 5% was from State revenues and grants, and approximately 12% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	12/31/2025	12/31/2024
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 47,522	\$ 47,728
Operating Grants and Contributions	242,834	196,340
<i>General Revenues:</i>		
Taxes	4,407,352	4,051,826
Other revenues	600,067	208,827
TOTAL REVENUES	5,297,775	4,504,720
Expenses:		
General government	265,000	242,980
Protection	362,077	214,412
Public works	247,842	203,196
Health and sanitation	154,806	127,810
Health and welfare	26,815	25,376
Buildings	115,117	100,932
Community development	6,240	4,805
Education	2,848,099	2,635,835
County tax	527,019	446,497
Unclassified	501,995	350,062
Interest expense	2,612	5,300
TOTAL EXPENSES	5,057,622	4,357,205
Changes in Net Position		
Beginning Net Position	240,153	147,516
Ending Net Position	5,120,507	4,972,991
	\$ 5,360,660	\$ 5,120,507

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 \$3,536,083, an increase of \$428,115 from the prior year. Approximately 67% of the

**Town of Friendship
Management's Discussion and Analysis
Fiscal Year ending December 31, 2025**

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 \$443 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 \$777 thousand. This is due to the use of carry forward balances.

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 \$4,714,530, net of accumulated depreciation of \$3,020,759, giving a net book value of \$1,693,771. Additions to capital assets for the year include; library septic and truck parts.

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 no outstanding long-term debt.

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.

Statement 1

Town of Friendship, Maine
Statement of Net Position
December 31, 2025

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 3,377,279	\$ 848	\$ 3,378,127
Investments	123,379	144,744	268,123
Accounts receivable	-	3,336	3,336
Lien receivable	-	12,637	12,637
Taxes receivable	173,025	-	173,025
Tax liens receivable	15,904	-	15,904
<i>Total current assets</i>	<u>3,689,587</u>	<u>161,565</u>	<u>3,851,152</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	1,693,771	14,327	1,708,098
<i>Total non-current assets</i>	<u>1,693,771</u>	<u>14,327</u>	<u>1,708,098</u>
<i>Deferred outflows of resources:</i>			
OPEB related outflows	4,271	-	4,271
<i>Total deferred outflows of resources</i>	<u>4,271</u>	<u>-</u>	<u>4,271</u>
TOTAL ASSETS	\$ 5,387,629	\$ 175,892	\$ 5,563,521
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 1,666	\$ -	\$ 1,666
Current portion of notes payable	-	-	-
<i>Total current liabilities</i>	<u>1,666</u>	<u>-</u>	<u>1,666</u>
<i>Non-current liabilities:</i>			
OPEB liabilities	23,434	-	23,434
<i>Total non-current liabilities</i>	<u>23,434</u>	<u>-</u>	<u>23,434</u>
TOTAL LIABILITIES	25,100	-	25,100
DEFERRED INFLOWS OF RESOURCES:			
Taxes collected in advance	695	-	695
OPEB related inflows	1,174	-	1,174
TOTAL DEFERRED INFLOWS OF RESOURCES	1,869	-	1,869
NET POSITION:			
Net invested in capital assets	1,693,771	14,327	1,708,098
Unrestricted	3,666,889	161,565	3,828,454
TOTAL NET POSITION	5,360,660	175,892	5,536,552
TOTAL LIABILITIES AND NET POSITION	\$ 5,387,629	\$ 175,892	\$ 5,563,521

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Activities
For the Year Ended December 31, 2025

	Program Revenues			Net (Expense) revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government		Total
				Governmental Activities	Business-type Activities	
Governmental activities:						
General government	\$ 265,000	\$ 47,522	\$ -	\$ (217,478)	\$ -	(217,478)
Protection	362,077	-	-	(362,077)	-	(362,077)
Public works	247,842	-	29,420	(218,422)	-	(218,422)
Health and sanitation	154,806	-	-	(154,806)	-	(154,806)
Health and welfare	26,815	-	-	(26,815)	-	(26,815)
Buildings	115,117	-	-	(115,117)	-	(115,117)
Community development	6,240	-	-	(6,240)	-	(6,240)
Education	2,848,099	-	-	(2,848,099)	-	(2,848,099)
County tax	527,019	-	-	(527,019)	-	(527,019)
Unclassified	241,196	-	-	(241,196)	-	(241,196)
Interest expense	2,612	-	-	(2,612)	-	(2,612)
Depreciation	260,799	-	-	(260,799)	-	(260,799)
Total governmental activities	5,057,622	47,522	29,420	(4,980,680)	-	(4,980,680)
Business Type Activities:						
Water	49,112	9,742	-	-	(39,370)	(39,370)
Total business-type activities	49,112	9,742	-	-	(39,370)	(39,370)
Total Primary Government	\$ 5,106,734	\$ 57,264	\$ 29,420	(4,980,680)	(39,370)	(5,020,050)
General revenues:						
Property taxes, levied for general purposes				4,068,807	-	4,068,807
Excise taxes				338,545	-	338,545
Interest and lien fees				9,509	-	9,509
Licenses and permits				12,404	-	12,404
Grants and contributions not restricted to specific programs:						
Homestead exemption				62,043	-	62,043
State revenue sharing				146,546	-	146,546
Other state funds				4,825	-	4,825
Unrestricted investment earnings				83,924	10,311	94,235
Unrealized loss on investments				686	579	1,265
Investment fees				-	(761)	(761)
Transfers				3,800	(3,800)	-
Miscellaneous				489,744	22,806	512,550
Total general revenues and transfers				5,220,833	29,135	5,249,968
Changes in net position				240,153	(10,235)	229,918
NET POSITION - BEGINNING				5,120,507	186,127	5,306,634
NET POSITION - ENDING				\$ 5,360,660	\$ 175,892	\$ 5,536,552

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Balance Sheet
Governmental Funds
December 31, 2025

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 3,093,068	\$ 284,211	\$ 3,377,279
Investments	-	123,379	123,379
Interfund receivable	-	210,000	210,000
Taxes receivable, net	173,025	-	173,025
Tax liens receivable	15,904	-	15,904
TOTAL ASSETS	\$ 3,281,997	\$ 617,590	\$ 3,899,587
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
<i>Liabilities:</i>			
Accounts payable	\$ 1,666	\$ -	\$ 1,666
Interfund payable	210,000	-	210,000
<i>Total liabilities</i>	<i>211,666</i>	<i>-</i>	<i>211,666</i>
<i>Deferred inflows of resources:</i>			
Taxes collected in advance	695	-	695
Uncollected property taxes	151,143	-	151,143
<i>Total deferred inflows of resources</i>	<i>151,838</i>	<i>-</i>	<i>151,838</i>
<i>Fund balances:</i>			
Non-spendable	-	40,142	40,142
Assigned - see footnotes	552,545	495,353	1,047,898
Unassigned	2,365,948	82,095	2,448,043
<i>Total fund balances</i>	<i>2,918,493</i>	<i>617,590</i>	<i>3,536,083</i>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 3,281,997	\$ 617,590	
<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 on Smt. 1			1,693,771
Long-term liabilities, including bonds payable, as reported on Smt. 1			-
Deferred property taxes not reported on Smt. 1			151,143
Deferred outflows of resources - OPEB related expenditures			4,271
Deferred inflows of resources - OPEB related inflows			(11,174)
OPEB liabilities			(23,434)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	5,360,660

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2025

Statement 4

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 4,070,754	\$ -	\$ 4,070,754
Excise taxes	338,545	-	338,545
<i>Intergovernmental revenue:</i>			
State revenue sharing	146,546	-	146,546
Homestead reimbursements	62,043	-	62,043
Local road assistance	29,420	-	29,420
Other	4,825	-	4,825
Investment income	66,383	17,541	83,924
Interest and charges on liens	9,509	-	9,509
Charges for services	47,522	-	47,522
Licenses and permits	12,404	-	12,404
Other revenue	489,744	-	489,744
<i>Total revenues</i>	<u>5,277,695</u>	<u>17,541</u>	<u>5,295,236</u>
EXPENDITURES:			
General government	261,420	-	261,420
Protection	362,077	-	362,077
Public works	263,237	-	263,237
Health and sanitation	154,806	-	154,806
Health and welfare	26,815	-	26,815
Buildings	115,117	-	115,117
Community development	6,240	-	6,240
Education	2,848,099	-	2,848,099
County tax	527,019	-	527,019
Debt service	49,247	-	49,247
Unclassified	233,957	23,573	257,530
<i>Total expenditures</i>	<u>4,848,034</u>	<u>23,573</u>	<u>4,871,607</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	429,661	(6,032)	423,629
OTHER FINANCING SOURCES (USES):			
Operating transfers in	3,800	272,904	276,704
Operating transfers (out)	(272,904)	-	(272,904)
Unrealized loss on investments	-	686	686
<i>Total other financing sources (uses)</i>	<u>(269,104)</u>	<u>273,590</u>	<u>4,486</u>
<i>Net change in fund balances</i>	160,557	267,558	428,115
FUND BALANCES - BEGINNING	<u>2,757,936</u>	<u>350,032</u>	<u>3,107,968</u>
FUND BALANCES - ENDING	<u>\$ 2,918,493</u>	<u>\$ 617,590</u>	<u>\$ 3,536,083</u>

The accompanying notes are an integral part of this statement.

continued next page

**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, 2025**

Net change in fund balances - total governmental funds (Stmnt. 4)	\$	428,115
<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		(260,799)
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.		(1,947)
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.		46,635
Issuance of long-term debt recognized as revenue on fund statements (Stmnt. 4), yet not considered revenue on the government wide statements (Stmnt. 2)		-
Capital outlays, expensed on the Governmental Funds report (Stmnt. 4), yet not considered an expense for the purposes of Statement of Activities (Stmnt. 2)		31,729
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		-
OPEB expenses under GASB #75 are not reported in the governmental fund statements		(3,580)
Changes in net position of governmental activities (see Statement 2)	\$	240,153

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Net Position
Proprietary Funds
December 31, 2025

		Business-type activities
		Enterprise Funds
		<u><i>Water</i></u>
ASSETS:		
<i>Current assets:</i>		
Cash and cash equivalents	\$	848
Investments		144,744
Accounts receivable, net		3,336
Lien receivable		12,637
<i>Total current assets</i>		<u>161,565</u>
<i>Non-current assets:</i>		
<i>Capital assets:</i>		
Property, plant, and equipment		408,752
Less accumulated depreciation		<u>(394,425)</u>
<i>Total non-current assets</i>		<u>14,327</u>
TOTAL ASSETS	\$	<u>175,892</u>
NET POSITION:		
Invested in capital assets, net of related debt	\$	14,327
Unrestricted		161,565
<i>TOTAL NET POSITION</i>		<u>175,892</u>
TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	\$	<u>175,892</u>

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
 Statement of Activities
 Proprietary Funds
 For the year ended December 31, 2025

	Business-type activities Enterprise Funds
	Water
<i>Operating revenues:</i>	
Charges for services	9,742
<i>Total operating revenues</i>	9,742
<i>Operating expenses:</i>	
Administrative office expense	3,250
Committee stipends	500
Outside services	10,742
Equipment repairs and maintenance	27,324
Depreciation	928
Utilities	6,368
<i>Total operating expenses</i>	49,112
<i>Operating income (loss)</i>	(39,370)
<i>Non-operating revenues (expenses):</i>	
Investment income	10,311
Gain (loss) on investment	579
Investment fee expense	(761)
Reimbursement from water leak repairs	22,806
Transfer to General Fund	(3,800)
<i>Total non-operating revenues (expenses)</i>	29,135
<i>Net income (loss)</i>	(10,235)
NET POSITION - BEGINNING	186,127
NET POSITION - ENDING	\$ 175,892

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, 2025

	Business-type activities	
	Enterprise Funds	
	Water	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$	10,873
Receipts from other sources		10,169
Payments to suppliers		(48,184)
<i>Net cash provided (used) by operating activities</i>		<i>(27,142)</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		29,251
Transfer to general fund		(3,800)
Interest earned		151
<i>Net cash provided (used) in non-capital financing activities</i>		<i>25,602</i>
<i>Net increase (decrease) in cash and cash equivalents</i>		<i>(1,540)</i>
CASH AND CASH EQUIVALENTS - BEGINNING		2,387
CASH AND CASH EQUIVALENTS - ENDING	\$	847
<i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	(39,370)
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		11,300
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	(27,142)

The accompanying notes are an integral part of this statement.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

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, 2025**

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, 2025**

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, 2025**

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, 2025**

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, 2025.

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, 2025**

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.

Uncollected Revenue

Uncollected revenue arises when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. Uncollected 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 uncollected revenue is removed from the balance sheet and revenue is recognized.

Property Taxes

Property taxes for the current year were committed on July 28, 2025, on the assessed value listed as of April 1, 2025, for all real and personal property located in the Town. Payment of taxes was due November 30, 2025 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 \$35,032 for the year ended December 31, 2025.

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, 2025**

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 uncollected 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, 2025, cash deposits had a carrying value of \$3,378,127, 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, 2025, the Town's investment balances were as follows:

Certificates of Deposit at The First, NA	\$ 268,123
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**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

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 1/1/25	Additions	Deletions	Balance 12/31/25
<i>Non-depreciated:</i>				
Land	\$ 167,077	\$ -	\$ -	\$ 167,077
Infrastructure	2,139,001	-	-	2,139,001
Buildings & land improvements	734,450	16,334	-	750,784
Equipment & vehicles	1,642,273	15,395	-	1,657,668
<i>Total capital assets being depreciated</i>	4,515,724	31,729	-	4,547,453
<i>Less accumulated depreciation</i>				
Infrastructure	(1,353,470)	(132,230)	-	(1,485,700)
Buildings	(368,291)	(23,059)	-	(391,350)
Equipment & vehicles	(1,038,199)	(105,510)	-	(1,143,709)
<i>Total accumulated depreciation</i>	(2,759,960)	(260,799)	-	(3,020,759)
Governmental activities capital assets, net	\$ 1,922,841	\$ (229,070)	\$ -	\$ 1,693,771

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

Business-type activities:	Balance 1/1/25	Additions	Deletions	Balance 12/31/25
<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.	(393,496)	(928)	-	(394,424)
<i>Total accumulated depreciation</i>	(393,496)	(928)	-	(394,424)
<i>Total capital assets, net</i>	15,256	(928)	-	14,328
Business-type activities capital assets, net	\$ 15,256	\$ (928)	\$ -	\$ 14,328

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, 2025**

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	Water Fund	Totals
<i>Transfer to:</i>			
Capital project fund -	\$ 62,904	\$ -	\$ 62,904
Vehicle replacement			
Capital project fund – Town wharf	210,000	-	210,000
General fund	-	3,800	3,800
	<u>\$ 272,904</u>	<u>\$ 3,800</u>	<u>\$ 276,704</u>

7. FUND BALANCES

<i>Non-spendable</i>		<u>\$ 40,142</u>
Cemetery trust endowments		
<i>Assigned:</i>		
Legal		\$ 14,431
Property maintenance		12,018
Comprehensive planning		11,210
Ambulance		47,988
Clam ordinance		20,052
Overboard discharge grant		140
Friendship Day		10,581
Harbor parking lot		453
Resurfacing town roads		45,240
Veteran's memorial		4,634
Recreation		4,211
Cemeteries		3,195
Town garage water		3,426
Town landing		1,904
Heating oil donation fund		12,218
Surveys		1,185
Sidewalks		1,100
Select board emergency		50,194
School lunch donation fund		3,274
Friendship families in need donation account		10,178
Library expansion project		294,913
Capital improvements		9,720
Local road assistance		19,324
Vehicle replacement		186,185
Hahn community center		9,690
Town wharf replacement		270,434
Total		<u>\$ 1,047,898</u>

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

8. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2025, was as follows:

Description	Balance 1/1/2025	Additions	(Reductions)	Balance 12/31/2025	Due within one year
Notes payable – direct borrowings	\$ 46,635	\$ -	\$ (46,635)	\$ -	\$ -
Total	\$ 46,635	\$ -	\$ (46,635)	\$ -	\$ -

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

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.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

9. OPEB OBLIGATIONS (CONTINUED)

The table below shows changes in the change in Net OPEB Liability during the 2025 measurement year:

	Net OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2024 (Reporting 12/31/2024)	\$ 20,356	\$ -	\$ 20,356
Changes for the year:			
Service cost	2,784	-	2,784
Interest	749	-	749
Differences between expected and actual experience	-	-	-
Changes of assumptions	(111)	-	(111)
Contributions – employer	-	344	(344)
Benefit payments	(344)	(344)	-
Net changes	3,078	-	3,078
Balances 1/1/2025 (Reporting 12/31/2025)	\$ 23,434	\$ -	\$ 23,434

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	\$ 93	\$ 33
Changes in assumptions	3,593	1,141
Contributions subsequent to measurement date	585	-
Total	\$ 4,271	\$ 1,174

\$585 reported as deferred outflows related to OPEB resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2026. Other amounts reported as deferred inflows and outflows will be recognized as OPEB expense as follows:

Year ended December 31:	
2026	466
2027	466
2028	467
2029	434
2030	694
Thereafter	(15)

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025**

9. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2025, the plan membership data is comprised of 3 active member with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2025

Discount rates: 4.08% per annum for year end 2025 reporting
3.26% per annum for year end 2024 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 8.40% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 16.13% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 1.90% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 9.63% applied in FYE 2024 grading over 20 years to 3.81% 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, 2025**

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 4.08% based on a measurement date of January 1, 2025. 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, 2025 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 4.08%.

1% Decrease	Current Rate	1% Increase
3.08%	4.08%	5.08%
\$ 26,996	\$ 23,434	\$ 20,478

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
\$ 20,092	\$ 23,434	\$ 27,551

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 14.3%. A 1% increase in the healthcare trend rate increases the NOL by approximately 17.6%.

Town of Friendship, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios
Postretirement Employee Healthcare Plan
For the Year Ended December 31, 2025

	FYE 2025	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability								
Service cost (BOY)	\$ 2,784	\$ 774	\$ 949	\$ 374	\$ 311	\$ 623	\$ 701	\$ -
Interest (includes interest on service cost)	749	556	326	304	351	1,004	869	-
Changes in benefit terms	-	-	-	-	-	(259)	-	-
Differences between expected and actual experience	-	129	-	(81)	-	(14,732)	-	22,045
Changes of assumptions	(111)	4,841	(1,832)	320	834	2,136	(2,058)	2,618
Benefit payments, including refunds of member contributions	(344)	(205)	(75)	(18)	(17)	(220)	(212)	-
Net change in total OPEB liability	\$ 3,078	\$ 6,095	\$ (632)	\$ 899	\$ 1,479	\$ (11,448)	\$ (700)	\$ 24,663
Total OPEB liability - beginning	\$ 20,356	\$ 14,261	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663	\$ -
Total OPEB liability - ending	\$ 23,434	\$ 20,356	\$ 14,261	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663
Plan fiduciary net position								
Contributions - employer	344	205	75	18	17	220	212	-
Contributions - member	-	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(344)	(205)	(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	\$ 18,492	\$ 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%	0.00%	0.00%
Covered employee payroll	\$ 147,420	\$ 147,420	\$ 83,200	\$ 83,200	\$ 38,451	\$ 38,451	\$ 76,902	\$ 76,902
Net OPEB liability as a percentage of covered employee payroll	15.90%	13.80%	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, 2025

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 4,079,803	\$ 4,079,803	\$ 4,070,754	\$ (9,049)
Excise taxes	100,000	100,000	338,545	238,545
<i>Intergovernmental revenue:</i>				
State revenue sharing	127,509	127,509	146,546	19,037
Homestead reimbursement	60,168	60,168	62,043	1,875
LRAP	-	18,623	29,420	10,797
Other	-	-	4,825	4,825
Investment income	-	126	66,383	66,257
Interest and charges on liens	-	-	9,509	9,509
Charges for services	-	17,635	47,522	29,887
Licenses and permits	-	-	12,404	12,404
Other revenues	-	430,593	489,744	59,151
<i>Total revenues</i>	<u>4,367,480</u>	<u>4,834,457</u>	<u>5,277,695</u>	<u>443,238</u>
EXPENDITURES:				
General government	320,676	371,775	261,420	110,355
Protection	299,070	446,434	362,077	84,357
Public works	302,900	353,166	263,237	89,929
Health and sanitation	153,900	155,406	154,806	600
Health and welfare	14,150	41,563	26,815	14,748
Buildings	101,838	130,228	115,117	15,111
Community development	19,985	24,195	6,240	17,955
Debt service	91,386	91,386	49,247	42,139
Education	2,902,572	2,902,572	2,848,099	54,473
County tax	527,019	527,019	527,019	-
Unclassified	22,882	581,548	233,957	347,591
<i>Total expenditures</i>	<u>4,756,378</u>	<u>5,625,292</u>	<u>4,848,034</u>	<u>777,258</u>
<i>Excess (deficiency) of revenues over (under) expenditures</i>			<u>429,661</u>	
OTHER FINANCING SOURCES (USES):				
Operating transfers in	2,500	2,500	3,800	1,300
Operating transfers (out)	(220,000)	(220,000)	(272,904)	(52,904)
<i>Total other financing sources</i>	<u>(217,500)</u>	<u>(217,500)</u>	<u>(269,104)</u>	<u>(51,604)</u>
<i>Net changes in fund balances</i>			160,557	
FUND BALANCES - BEGINNING			<u>2,757,936</u>	
FUND BALANCES - ENDING			<u>\$ 2,918,493</u>	

Town of Friendship, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2025

	<i>Capital Project Funds</i>	<i>Permanent Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:			
Cash and cash equivalents	\$ 284,211	\$ -	\$ 284,211
Investments	1,142	122,237	123,379
Interfund receivable	210,000	-	210,000
TOTAL ASSETS	\$ 495,353	\$ 122,237	\$ 617,590
LIABILITIES AND FUND BALANCE:			
<i>Fund Balance: (see footnotes)</i>			
Non-spendable	\$ -	\$ 40,142	\$ 40,142
Assigned	495,353	-	495,353
Unassigned	-	82,095	82,095
<i>Total fund balance</i>	495,353	122,237	617,590
TOTAL LIABILITIES AND FUND BALANCES	\$ 495,353	\$ 122,237	\$ 617,590

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, 2025

	<i>Capital Project Funds</i>	<i>Permanent Funds</i>	<i>Total Non-major Governmental Funds</i>
REVENUES:			
Investment income	\$ 9,483	\$ 8,058	\$ 17,541
<i>Total revenues</i>	<u>9,483</u>	<u>8,058</u>	<u>17,541</u>
EXPENDITURES:			
Investment fees	4	591	595
Wharf replacement expenditures	22,328	-	22,328
Cemetery expenditures	-	650	650
<i>Total expenditures</i>	<u>22,332</u>	<u>1,241</u>	<u>23,573</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(12,849)</u>	<u>6,817</u>	<u>(6,032)</u>
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Unrealized (loss) on investments	44	642	686
Transfers in	272,904	-	272,904
Transfers out	-	-	-
<i>Total other financing sources (uses)</i>	<u>272,948</u>	<u>642</u>	<u>273,590</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>260,099</u>	<u>7,459</u>	<u>267,558</u>
FUND BALANCE - BEGINNING OF YEAR	<u>235,254</u>	<u>114,778</u>	<u>350,032</u>
FUND BALANCE - END OF YEAR	<u>\$ 495,353</u>	<u>\$ 122,237</u>	<u>\$ 617,590</u>

Schedule D

Town of Friendship, Maine
Schedule of Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended December 31, 2025

<i>Assessed Valuation:</i>	
Real estate valuation	\$ <u>390,411,800</u>
<i>Total valuation</i>	<u>390,411,800</u>
 <i>Tax Commitment:</i>	
Tax assessment at \$10.45 per thousand	<u>4,079,803</u>
 <i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	4,079,803
Estimated revenues	287,677
Appropriated from unassigned fund balance	641,430
Budgeted transfers in (net)	<u>(217,500)</u>
Appropriations per original budget	<u>4,791,410</u>
<i>Overlay</i>	<u>(35,032)</u>
TOTAL APPROPRIATIONS	\$ <u>4,756,378</u>

Schedule E

Town of Friendship, Maine
Schedule of Taxes Receivable
General Fund
December 31, 2025

<i>Taxes receivable:</i>	
	\$ <u>173,025</u>
	\$ 173,025
 <i>Tax liens receivable:</i>	
2024	<u>15,904</u>
	<u>15,904</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE	\$ <u>188,929</u>

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

Schedule F

	Balance 1/1/2025	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Officers' salaries	\$ -	\$ 190,876	\$ -	\$ 190,876	\$ 178,503	\$ -	\$ 12,373
Incidentals	-	12,000	-	12,000	5,415	-	6,585
Town meetings - elections	-	3,200	-	3,200	1,776	-	1,424
Town report	-	5,000	-	5,000	3,828	-	1,172
Dues	-	3,700	-	3,700	3,270	-	430
Website	-	5,000	-	5,000	4,559	-	441
Board of tax assessors	-	48,900	-	48,900	37,098	-	11,802
Payroll taxes	-	35,000	-	35,000	26,971	-	8,029
Legal	14,431	-	14,431	14,431	-	-	14,431
Select Board emergency	22,559	10,000	17,685	50,194	-	-	50,194
Contingency	-	7,000	(3,526)	3,474	-	-	3,474
<i>Total</i>	36,990	320,676	14,109	371,775	261,420	45,730	64,625
PROTECTION							
Clam ordinance	30,279	75,750	-	30,279	10,227	-	20,052
Fire department	-	118,000	-	75,178	186,083	-	47,988
Amulance	98,174	8,000	17,847	234,021	8,000	-	226,021
Town fireflits	-	36,000	-	36,084	36,084	-	-
Insurance	-	36,300	1,064	36,300	29,556	-	6,744
Code enforcement	-	13,500	-	13,500	9,243	-	4,257
Harbor master	-	4,120	-	4,120	1,802	-	2,318
Emergency management	-	8,400	-	8,400	8,088	-	312
Animal welfare	-	-	-	-	-	-	-
<i>Total</i>	128,453	299,070	18,911	446,434	362,077	16,317	68,040
PUBLIC WORKS							
Backfill/ditcher	-	53,690	-	53,690	53,690	-	-
Summer roads	-	61,710	-	61,710	61,585	125	-
Winter roads	-	137,500	-	137,500	97,462	-	40,038
Town garage water	3,426	-	-	3,426	-	-	3,426
Sidewalks	1,100	-	-	1,100	-	-	1,100
Resurfacing town roads	27,117	50,000	18,623	95,740	50,500	-	45,240
<i>Total</i>	31,643	302,900	18,623	353,166	263,237	40,163	49,766
HEALTH AND SANITATION							
Solid waste management	-	150,000	1,506	151,506	151,506	-	-
Landfill closing	-	1,400	-	1,400	1,000	400	-
Septic dump site	-	2,500	-	2,500	2,300	200	-
<i>Total</i>	-	153,900	1,506	155,406	154,806	600	-

continued next page

Town of Friendship, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2025

Schedule F

	Balance 1/1/2025	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
HEALTH AND WELFARE							
General assistance	-	1,000	-	1,000	-	1,000	-
Charitable organizations	-	13,150	-	13,150	11,620	1,530	-
Heating donation account	16,870	-	10,543	27,413	15,195	-	12,218
<i>Total</i>	16,870	14,150	10,543	41,563	26,815	2,530	12,218
BUILDINGS							
Hehn community center	-	19,688	-	19,688	19,471	217	-
Friendship town office	-	37,150	-	37,150	36,523	627	-
Town property maintenance	28,390	20,000	-	48,390	36,372	-	12,018
Public library	-	25,000	-	25,000	22,751	2,249	-
<i>Total</i>	28,390	101,838	-	130,228	115,117	3,093	12,018
COMMUNITY DEVELOPMENT							
Planning board	-	11,635	-	11,635	6,240	5,395	-
Midcoast planning commission	-	600	-	600	-	600	-
Conservation committee	-	750	-	750	-	750	-
Comprehensive plan	4,210	7,000	-	11,210	-	-	11,210
<i>Total</i>	4,210	19,985	-	24,195	6,240	6,745	11,210
DEBT SERVICE							
	-	91,386	-	91,386	49,247	42,139	-
EDUCATION							
	-	2,902,572	-	2,902,572	2,848,099	54,473	-
COUNTY TAX & DISPATCHING							
	-	527,019	-	527,019	527,019	-	-

continued next page

Schedule F

Town of Friendship, Maine
 Schedule of Departmental Operations
 For the Year Ended December 31, 2025

	Balance 1/1/2025	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
UNCLASSIFIED							
Recreation committee	5,446	-	-	5,446	1,235	-	4,211
Ball field	-	7,522	39,603	47,125	33,872	13,253	-
Veteran's memorial	4,832	-	-	4,832	198	-	4,634
Cemeteries	1,435	1,760	-	3,195	-	-	3,195
Handicapped parking lot	453	-	-	453	-	-	453
Friendship day celebration	8,277	-	15,103	23,380	12,799	-	10,581
Town landings	1,904	-	-	1,904	-	-	1,904
Overboard discharge grant	140	-	-	140	-	-	140
Friendship families in need donation account	18,881	-	7,672	26,553	16,375	-	10,178
School lunch donation account	3,148	-	126	3,274	-	-	3,274
Library expansion project	110,010	-	339,825	449,835	154,922	-	294,913
Maine Lobsterman Association legal fund	-	10,000	-	10,000	10,000	-	-
Veteran's graves	-	3,600	626	4,226	4,226	-	-
Town wharf mowing	-	-	-	-	330	(330)	-
Surveys	1,185	-	-	1,185	-	-	1,185
Total	155,711	22,882	402,955	581,548	233,957	12,923	334,668
TOTAL EXPENDITURES	\$ 402,267	\$ 4,756,378	\$ 466,647	\$ 5,625,292	\$ 4,848,084	\$ 224,713	\$ 552,546

Town of Friendship

Secret Ballot Election and Town Meeting Warrant

March 16th and March 17th, 2026

To Margaret 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 16th day of March, 2026 A.D. at 10 o'clock in the forenoon, then and there to act upon **Article 1** and by secret ballot on **Articles 2-4**, the polling hours therefore to be from 10 o'clock in the forenoon until 6 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 17th day of March 2026 A.D. at 6:00 o'clock in the evening, then and there to act on **Articles 5-24** 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. To see if the Town will take the following actions concerning replacement of the Town Wharf:

(a) authorize the select board to accept and enter into a grant agreement with the federal CDS26 in the amount of \$975,000 to replace the Town Wharf;

(b) authorize the Selectboard to borrow a principal amount of up to \$150,000 on such terms as they deem in the best interests of the Town as additional local matching funds for the project; and

(c) authorize the board to procure any legal, construction, engineering or other necessary services, and to execute any documents and agreements necessary to accomplish said wharf replacement project.

(Note: This article supplements and updates the action taken under article 3 at the March 17, 2025 town meeting)

Article 4. “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.

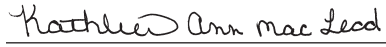
**Financial Statement
Town of Friendship**

1. Total Town Indebtedness

A. Bonds outstanding and unpaid	\$0.00
B. Bonds authorized and unissued	\$0.00
C. Bonds to be issued if Article 3 is approved	<u>\$150,000.00</u>
Total	\$150,000.00

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.


 Treasurer, Town of Friendship

Given under our hands this 9th day of February, A.D. 2026

The Selectboard,
 HOPE WOTTON
 RANDALL LEE, II
 ARTHUR THOMPSON, JR.

A. GENERAL GOVERNMENT

Article 5. To see if the Town will vote to raise and appropriate the following:

1. Incidentals	\$12,000.00
2. Office Salaries *	
a. Clerk	\$62,130.00
b. Treasurer	\$59,630.00
c. Hourly (Deputy Clerk)	\$19,800.00
d. Selectmen	\$11,776.00
e. Insurance for Employees	\$51,000.00
3. Town Reports	\$5,000.00
4. Town Meetings-Elections	\$3,200.00
5. Social Security, Medicare, State Withholding, Unemployment Tax	\$35,000.00
6. Board of Tax Assessors	\$48,900.00
7. Maine Municipal Association	\$3,700.00
8. Contingency	\$7,000.00
9. Technology/Software	\$5,000.00
	\$324,136.00

*Office salaries will be \$206,936 - raising \$204,436 and \$2,500.00 provided by the Friendship Water Department to be paid towards the Treasurer salary.

B. PROTECTION

Article 6. To see if the Town will vote to raise and appropriate the following:

1. Ambulance	\$131,518.00 *
2. Fire Department	\$82,750.00
3. Streetlights	\$8,000.00
4. Insurance	\$40,000.00
5. Harbor Master Salary and Budget	\$13,500.00
6. Emergency Management	\$4,120.00
7. Animal Control budget	\$9,000.00
8. Code Enforcement budget	\$36,300.00
9. Clam Ordinance/Shellfish	\$0.00 ***
	\$325,188.00

(*) Ambulance funding will be raising \$131,518. \$20,000.00 was added to the fund from Friendship Day bringing the account to \$151,518.00.

(***)The Clam Ordinance/shellfish budget is from license fees and clam fines. The carryover balance is \$20,052.00.

C. HIGHWAYS

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

1. Road Commissioner (salary)	\$56,420.00
2. Summer Budget	\$61,700.00
3. Winter Budget	\$148,300.00
4. Resurface Town Roads	<u>\$50,000.00 *</u>
	\$316,420.00

(*)Resurfacing Town Roads account would total \$124,669. Raising **\$50,000.00** taking \$29,429 from Local Road Assistance and a carryover of \$45,240.

D. BUILDINGS

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

1. Hahn Community Center	\$24,000.00
2. Town Maintenance	\$30,000.00 *
3. Public Library	\$30,000.00
4. Friendship Town Office	<u>\$37,150.00</u>
	\$121,150.00

*Total for Town Maintenance is \$42,017. Raising \$30,000.00 and \$12,017.00 from carryover.

E. HEALTH, SANITATION AND SOCIAL SERVICES

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

1. Solid Waste Management	\$175,000.00
2. Septic Dump Site	\$2,500.00
3. Landfill Maintenance	\$1,400.00
4. Welfare (General Assistance)	\$1,000.00
5. Penquis CCA Program	\$818.00
6. Spectrum Generations	\$760.00
7. Life Flight	\$571.00
8. Health Officer	\$600.00
9. Health Clinic	\$5,500.00
10. School Board Stipend	\$2,000.00
11. Food Pantry	\$1,500.00
12. Care of Cemeteries	\$1,760.00 *
13. Veterans Memorial	\$0.00 **

continued next page

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. New Hope Midcoast	\$945.00
21. Snowmobile Club	\$0.00 ***
22. Friendship Day	\$0.00 ****
23. Recreation Department	\$0.00 *****
24. Recreation Ball Field	\$7,500.00 *****
25. Waldoboro Little League	\$500.00
	<u>\$208,704.00</u>

(*)Total of \$4,955. Raising \$1,760 and \$3,195 from carryover.

(**)Total of \$4,634 from carryover.

(***)Total of \$602.00 from carryover.

(****)Total \$8,277.00 from carryover.

(*****)Total \$3,446.00 from carryover.

(*****)Total \$20,752. Raising \$7,500 and a carryover of \$13,252.

F. COMMUNITY DEVELOPMENT

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

1. Planning Board Expense	\$11,635.00
2. Mid-Coast Planning Commission	\$600.00
3. Conservation Committee	\$500.00
4. Comprehensive Plan	\$7,000.00 *
	<u>\$19,735.00</u>

(*)Comprehensive Plan total will be \$18,210.00. Raising \$7,000.00 and a carryover of \$11,210.00.

G. DEBT SERVICE

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

1. Tax Anticipation Notes	\$100.00
2. Wharf Loan Payment	\$54,561.08
	<u>\$54,661.08</u>

(*)Contingent on article 3 passing by secret ballot on March 16, 2026.

Article 12. 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 13. To see if the Town will vote to appropriate from the following accounts the combined sum of \$408,587 to be applied to reduce the 2026 year Tax Rate. The Board of Selectmen recommends the following sources:

1. Excise Taxes	\$200,000.00
2. State Revenue Sharing	\$146,544.00
3. Homestead Exemption	\$62,043.00
Total	\$408,587.00

Article 14. 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 15. 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 16. 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 17. 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 2026 annual budget during the period from January 1, 2027, to the 2027 annual meeting.

Article 18. To see if the Town will vote to charge an annual rate of 7% interest on unpaid taxes **AFTER NOVEMBER 30, 2026** (Title 36, Sec. 505).

Article 19. To see if the Town will let the 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 prepayment to next year's tax bill.

Article 20. To see if the Town will vote to approve the expenditure of funds out of the Undesignated Reserve to pay tax abatements.

Article 21. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 4% for fiscal year 2026.

Article 22. To see if the Town will raise and appropriate the sum of \$25,000.00 to the Town Vehicle Replacement Fund, and to see if in addition the Town will appropriate 1/2 of the Cellular Tower Payment into the Vehicle Replacement Fund (\$17,635.00, approx.). The current Vehicle Replacement Fund is \$186,185.

Article 23. To see if the Town will raise and appropriate the sum of \$10,000.00 to the Town Wharf Repair/Replacement Fund. (the current fund is \$270,603 for a total of \$280,603)

Article 24. To see if the Town will authorize the Selectmen to appropriate and expend up to \$10,000.00 from unappropriated surplus, and 1/2 the Cell Tower Payments (\$17,365.00, approx.) into the Selectmen Emergency Fund to meet unanticipated expenses and emergencies that occur during fiscal year 2026.

Any remaining balance of the Cellular Tower Payments appropriated to the Selectmen Emergency fund that isn't used at the end of 2026 will be put into the Vehicle Replacement Fund.

Warrant articles	\$10,000.00
General	<u>\$1,404,994.00</u>
Total	\$1,414,994.00
To Reduce Taxes	<u>\$408,587.00</u>
Total to Raise	\$1,006,407.00

Index

Animal Control Officer	80
Board of Assessors	13
Code Enforcement Officer	62
Dedications	3
Emergency Management.....	70
Emergency Medical Service	68
Friendship Ambulance Auxiliary Foundation	66
Friendship Day	91
Friendship Fire Department	65
Friendship Lobster Boat Races	93
Friendship Memorial Scholarship Fund (FREN).....	95
Friendship Museum	87
Friendship Pie Contest	90
Friendship Recycling News	98
Friendship/Cushing Food Pantry	77
Governor	106
Hahn Center	88
Harbormaster.....	79
Health Clinic	72
Independent Auditor’s Report.....	108

Index

Library.....	83
Library Treasurer	85
List of Taxpayers.....	16
Outstanding Taxes.....	49
Midcoast Conservancy.....	82
Planning Board.....	64
Recreation Committee/Department	86
Road Commissioner.....	71
Selectmen’s Financial Report	54
Selectmen’s Report	52
Shellfish Committee.....	81
State Representative.....	107
Town Clerk.....	59
Town Meeting Warrant	144
Town Office Hours.....	7
Town Officers	8
Treasurer	58
U.S. Representative.....	105
U.S. Senators.....	102
Water Department	97