

2024 Annual Report of the Town Officials



Friendship, Maine

Important Phone Numbers

Buildings

Town Office fax 832-0646
Assessors..... 832-5709
Town Garage 832-6059
Fire Department 832-4857
Library..... 832-5332
Code Enforce/Planning 832-8224

Hahn Center

Sara Lash..... 542-9114 c

Animal Control

Sarah Sawyer 380-5865 c

Shellfish Warden

Reggie Walker..... 701-1008 c

Harbor Master

Scott Delano..... 242-8790

Fire Department..... 832-4857

Chief Kevin Benner 542-1522 c

Town Garage **832-6059**

Road Commissioner

Stewart Harrington..... 380-7857 c

Of Interest

SAD #40

Friendship School 832-5057
Medomak MS..... 832-5028
Medomak HS 832-5389
District Office 785-2277

Friendship Post Office 832-7558

Waldoboro Transfer Station 832-7850

(Closed Sun & Mon / Open 8 A.M. to 3:45 P.M.)

Selectmen/Town Office 832-7644
832-0646 f

Randall “Bubba” Lee 542-6888 c

Arthur “Bubba” Thompson..... 557-1456 c

Hope Wotton 542-3168 c

Treasurer

Kathy Macleod..... 832-7644

Town Clerk

Cullen Burke 832-7644

Code Enforcement/LPI..... 832-8224

David Studer 845-2352 h
323-1368 c

Emergency Management

Phillip Bramhall..... 832-4212
592-4200 c

Social Services

General Assistance 832-7644

Dept. of Human Services 596-4200

Penquis CCAP..... 1-800-215-4942
(LIHEAP, Food Stamps...)

Friendship/Cushing Food Pantry

Karen Goodwill..... 354-0669

New Hope Midcoast 1-800-522-3304

Mid-Coast Mental Health 594-6714

Recycling Committee

Randall “Bubba” Lee 542-6888 c

William “Wax” Bracket 390-0572 c

Annual Report

of the

Municipal Officers

of the

Town of Friendship

Maine

**For the Year Ending
December 31, 2024**



Lincoln County Publishing Co.
Newcastle / Damariscotta, Me.

Dedications



Kay (Davis) Havener

Kay moved to Friendship with her parents and siblings in 1941 and put her roots down here, marrying and raising her family in Friendship. She had been a part of the Friendship community for more than 80 years, having worked for Winnie Lash and Lash Brothers Boatyard for 57 years and while she worked there, she also worked part time at the Friendship Post Office, starting at the Post Office on Martin Point Road in the mid 60s. She attended the Friendship Advent Christian Church teaching Sunday School, playing the piano for various singing groups and holding offices for the church and its mission society. Her volunteering went beyond the church; she volunteered to work at the polls for most elections; cooking for the Friendship Ambulance Auxiliary fairs and benefits; and cooking for many church and benefit suppers over the years.

Kay loved to travel, having gone to Australia, New Zealand, Hawaii, Scotland and most of the US States. On their way to Australia in 1994, they happened to spend a couple of nights at her aunt's home in Torrance, CA where she and Wayne experienced the Northridge earthquake (6.7) while there.

She loved history and also volunteered at Henry Knox's home, Montpelier, in Thomaston, Maine. Never being idle for long, she knitted in her off time, knitting mittens for her own children and grandchildren, children in her Sunday School classes, and for many children in town.

Even though she was married to a lobsterman and many in her family were and are lobstermen, not once did Kay ever touch or cook a lobster – though she loved to eat them.



Kathy MacLeod

Kathy started her involvement with the town in 1999 after moving here with her family from Arizona. A career equestrian, she worked with some of the highest award winning horses in the southwest for over 20 years. While on the quest for a quiet life and the perfect place to raise her children, she came to the coast of Maine and found Friendship.

Most recognized in her position as our town treasurer, she's the smiling face at the town office that reminds you *which paperwork you forgot to bring to register your car for the 3rd year in a row*, but that only scratches the surface of her role in our community over the past 25 years.

The involvement Kathy has had with our town's various charities is unmatched by any. Think of a charity event, foundation, or fundraiser that's taken place in Friendship and there's a 99% chance Kathy had a large role in its planning and success.

Kathy has over two decades of dedication to the Friendship/Cushing Food Pantry, she's helped feed hundreds of families over the years. She has held crucial roles on the Friendship Day committee, making our town's biggest celebration a very special day for so many. She has played a key role in starting and operating many projects that have helped the townspeople on a personal level as well, including Friendship Families In Need and our Heating Oil Fund - both aimed to help those struggling.

To see Kathy's dedication and impact, look for her the next time you attend an event in Friendship. You'll find her at every benefit supper, every craft sale, every bake sale, and every Friendship Day - but you'll never see her sitting in the crowd with everyone else. Look for her in the kitchen at a benefit supper and you'll see Kathy dishing out the food to 100s of people. On Friendship Day you'll find her getting events set up and orchestrating vendors at 4am before the festivities begin. And see who shows up on a random Tuesday night when the Food Pantry is helping a family just get through the week.

Friendship is nothing more than a town on a map. People like Kathy are what make it our home and a special place for so many.

Loving mother. A cherished friend. A priceless soul to have in your corner. The town of Friendship is forever grateful for her continuing dedication to our community and the honor to call her one of our own for the past 25 years.



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

Code Officer and LPI - David Studer

Office Hours on Thursday: 9 a.m. to 3 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

Moderator

Dana Dow (Town Meeting/Elections)

Selectmen

Hope Wotton '25

Arthur "Bubba" Thompson Jr. '26

Randall "Bubba" Lee '27

Assessors

Victor Motyka '25

Pamela Cabanas '26

John Homon '27

Assessor Agent

Murphy Appraisal

District Representatives to SAD #40

Brooke Simmons '25 Joseph Henry '27

Treasurer

Kathleen MacLeod

General Assistance Administrator

Kathleen MacLeod

Town Clerk/Tax Collector

Cullen Burke '26

Appointed by Selectboard to finish the 2024-2026 term

Kathleen MacLeod (Deputy)

Registrar of Voters

Cullen Burke

Appointed by Selectboard to finish the 2024-2026 term

Kathleen MacLeod (Deputy)

911 Coordinators

David Studer Cullen Burke

Fire Chief

Kevin Benner

Road Commissioner

Stewart Harrington '26

Director of Emergency Management

Philip Bramhall

Code Enforcement Officer/LPI

David Studer

Board of Assessment Review

Knox County Assessment Review Board

Harbormaster

Scott Delano

Harbor Committee

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

Planning Board

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

Board of Appeals

Edward Kahora (Chairman)
Gunilla Broman Robert Stafford

Health Officer

Dr. James Li

Animal Control Officer

Sarah Sawyer

Shellfish Conservation Committee

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

Shellfish Warden

Reggie Walker

Library Trustees

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

Librarian

Celia Briggs

Assistant Librarian

Cleo Carter

Recreation Committee

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

Transfer Station Committee/Recycling

Randall “Bubba” Lee, ‘27 (Select Board) William (Wax) Brackett

Water Department Board

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

Hahn Community Center Committee

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

Highway Committee

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

Highway Department

Stewart Baird (Road Commissioner)

Drivers

Myron Overlock Ryan Benner Nate Roberts

Budget Committee

Peter Armstrong Robert Armstrong III

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

2024 has continued to present multiple challenges to the Board of Assessors.

As the town grows and changes, so grows the job of the town assessors. Fluctuating property values and construction costs, increases in school budget, county budget as well as town expenditures all figure into the growing complexity facing this office.

We would like to thank Victor Motyka for his many years of dedication to the office of assessor. Victor will be retiring as an elected member of the board this year, but thankfully, has agreed to serve the board in an advisory capacity. His knowledge and experience will be invaluable to ensure a smooth transition.

The board looks forward to welcoming a new assessor on board! Thank you to a new generation willing to serve the community with fresh eyes and a fresh approach to a challenging job !

The assessors have reviewed 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.

Please take note:

If you have questions regarding your coming 2025 assessment or tax billing, please contact the assessors as soon as possible upon receiving your tax bill. The sooner we can resolve your issues the better.

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.

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

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

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

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

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.

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 \$25,000. 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 your intention to renew your application to the program, withdraw from the program, or transfer your 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.

The State of Maine continues to offer two programs to aid seniors repay their property taxes, please check out these programs on maine.gov.
State Property Tax Deferral Program and Property Tax Fairness Credit.

Purchasing a parcel of land or existing home in Friendship?

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

Again the assessors thank you for your continued cooperation.

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

Office hours – Thursdays, 9 – 12am

(207) 832-5709

assessors@friendship.maine.gov

The Board of Assessors,
VICTOR MOTYKA
PAM CABANAS
JOHN HOMAN

Town of Friendship

List of Taxpayers 2024

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
213-001		LICHTMAN, JACQUELYN GEORGE	601	3,700	35.89
220-007	112 CRANBERRY LLC		1377	276,900	2,685.93
220-006-1	112 CRANBERRY, LLC.	LEE, LAURIE A	1219	87,300	846.81
127-006	421 MARTIN POINT, LLC		207	419,700	4,071.09
113-036	ACHORN, JONATHAN R		527	179,400	1,740.18
213-027	ACHORN, ROBERT C		649	626,500	6,077.05
212-015	ACKLEY, BARBARA L		566	255,300	2,476.41
127-008	ADAMS, CAROL J (DEVISEES)	ADAMS, PETERR., TRUSTEE	540	600	5.82
110-033	ADVENT CHRISTIAN CHURCH		935	0	0.00
107-006	ADVENT CHRISTIAN CHURCH		943	0	0.00
110-031	ADVENT CHURCH PARSONAGE		529	220,700	2,140.79
110-033(1)	ADVENT CHURCH PARSONAGE		1268	174,000	1,687.80
217-018-2	AFONSO, DAVID P.	AFONSO, TARA	1418	343,900	3,335.83
216-022	AHLEMEYER, ELLEN	GENTHNER, GENTHNER, RAMONA	888	375,800	3,645.26
216-023	AHLEMEYER, ELLEN	GENTHNER, GENTHNER, RAMONA	974	22,200	215.34
214-062	AHLEMEYER, ELLEN		1044	176,500	1,712.05
127-002	ALEXANDER, SUSAN		685	508,900	4,936.33
203-032-1	ALLEN, GERALD	FELTIS, FELTIS, DEBORAH	1258	12,000	116.40
203-032	ALLEN, GERALD; FELTIS, DEBORAH		476	155,300	1,506.41
203-014	ALLEN, JAMIE S		481	105,300	1,021.41
122-029	AMBROSE, EDITH		436	301,200	2,921.64
109-031-1	AMES, BENJAMIN		1222	0	0.00
109-031	AMES, MAYNARD	AMES, BENJAMIN	133	56,200	545.14
110-095	ANDERSON, VIRGIL	ANDERSON, VARNA	1021	203,700	1,975.89
210-047	ANDREOZZI, LEONARD C.	BARTHULL, MARD A J.	14	10,400	100.88
210-048	ANDREOZZI, LEONARD C.	BARTHULL, MARD A J.	378	1,140,400	11,061.88
118-044	ARMSTRONG, ALEXANDRA V.; TRUSTEE	ARMSTRONG, THEODORE C.; TRUSTEE	868	1,229,700	11,928.09
118-037	ARMSTRONG, AMY B		1128	637,500	6,183.75
121-018	ARMSTRONG, BARBARA C	ARMSTRONG, ROBERT W III; TRUSTEE	291	15,300	148.41
122-008	ARMSTRONG, BARBARA C		67	1,401,200	13,591.64
122-003	ARMSTRONG, EDITH		556	887,200	8,605.84
121-009-002	ARMSTRONG, ELIZABETH C.		1254	867,000	8,323.57
122-037	ARMSTRONG, JEFFREY B	ARMSTRONG, NANCY M	295	146,500	1,421.05
122-002	ARMSTRONG, JONATHAN		142	107,500	1,042.75
122-004	ARMSTRONG, JONATHAN, TRUSTEE		141	695,300	6,744.41
122-034	ARMSTRONG, PETER C	ARMSTRONG, LAUREN S	1099	252,500	2,449.25

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
118-038	ARMSTRONG, RICHARD C	ARMSTRONG, REBECCA A MOORE	1051	96,700	937.99
118-039	ARMSTRONG, RICHARD C	ARMSTRONG, REBECCA A MOORE	594	84,800	822.56
118-058	ARMSTRONG, RICHARD C		465	79,400	770.18
122-021	ARMSTRONG, RICHARD C., TRUSTEE		593	526,200	5,104.14
122-007	ARMSTRONG, ROBERT W., JR & SUZANNE B		544	13,400	129.98
118-104	ARMSTRONG, W. SCOTT & BETTY LOU, TRUSTEES	ARMSTRONG REV. TRUST MARCH 3, 2015	716	664,300	6,443.71
109-045	ARMSTRONG, WILLIAM	ARMSTRONG, DEBORAH	244	152,000	1,474.40
112-017	ARONS, ELLIOT J	BLYE, ELLEN R	983	563,700	5,467.89
112-017-00 1	ARONS, RACHEL B	ARONS, EMILY B	1398	49,200	477.24
209-002	BACHELDER, DENIS	BACHELDER, CHERYL L	1034	11,300	109.61
107-015	BACHELDER, EARL N	BACHELDER, JANICE B	904	272,900	2,647.13
210-024	BACHELDER, EARL N	BACHELDER, JANICE B. & MALONEY, RYAN D.	1164	217,600	2,110.72
211-015	BACHELDER, WILLIAM W		778	51,600	500.52
214-038	BADGEWICK, JOHN	BADGEWICK, EILEEN	587	184,400	1,788.68
213-014	BAIRD, BRENDA		667	198,500	1,925.45
213-015	BAIRD, BRENDA		438	43,200	419.04
110-030	BAIRD, IAN		982	213,900	2,074.83
110-030-2	BAIRD, LAUREN		1436	246,400	2,390.08
213-041	BAIRD, MARY LOUISE, TRUSTEE	TIMBER POINT REVOCABLE TRUST, 1992	1180	364,300	3,533.71
213-042	BAIRD, MARY LOUISE; TRUSTEE	TIMBERPOINT REVOCABLE TRUST, 1992	1010	373,400	3,621.98
213-040	BAIRD, MARY LOUISE; TRUSTEE	TIMBER POINT REVOCABLE TRUST, 1992	845	165,400	1,604.38
120-015	BAKER DEAN, LLC		770	287,900	2,792.63
216-002	BAKER, GEORGE W. ET AL		733	531,600	5,156.52
216-004	BAKER, GEORGE W. ET AL		75	159,500	1,547.15
104-023	BALLOU, WM. C. & TUCKER, JAMES W.	BALLOU, SWIM & MASARACCHIA	1376	156,300	1,516.11
113-044-00 1	BALSER, ANDREW	PINKHAM, CASSIE A	1300	170,300	1,651.91
113-030	BALSER, MICHAEL	BALSER, KAREN	23	214,200	2,077.74
206-006	BARBOUR, JOHN E		246	6,300	61.11
206-008	BARBOUR, JOHN E		780	38,100	369.57
206-007	BARBOUR, JOHN E		611	7,200	69.84
206-009	BARBOUR, JOHN E		1154	16,500	160.05
117-001	BARBOUR, KEVIN M., TRUSTEE	WATTS, LAURA B., TRUSTEE	448	566,800	5,497.96
210-021	BARI, JUSTIN D	BARI, MERIDETH J	208	200,400	1,943.88
111-022	BARLOW, ELEANOR P		388	748,200	7,257.54
111-024	BARLOW, ELEANOR POE		48	326,600	3,168.02
122-005	BARNARD, JEREMY		255	1,117,700	10,841.69
104-026	BARRETT, WAYNE F	BARRETT, SALLY E	81	219,100	2,125.27

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
104-033	BARRETT, WAYNE F	BARRETT, SALLY E	925	151,700	1,471.49
210-039	BARROS, ANTONIO	BARROS, NELIA	1282	36,100	350.17
208-006	BARTER, ALWILDA		27	136,200	1,321.14
107-005	BARTER, ASHANTI I	BARTER, CHANDLER W	951	188,700	1,830.39
208-017	BARTER, CHARLES A	BARTER, LORI J	1181	208,400	2,021.48
121-002	BARTER, GUY E,		305	362,700	3,518.19
208-021-1	BARTLETT, J PIKE		710	55,300	536.41
208-022	BARTLETT, J. PIKE, JR.		1085	58,600	568.42
208-021	BARTLETT, J. PIKE, JR.		1076	686,200	6,656.14
209-006	BARTLETT, JOHN PIKE JR		874	9,100	88.27
122-010	BASSON, KATHRYN		691	676,200	6,559.14
211-019	BEAL, KATHLYN A		210	110,400	1,070.88
212-020	BEAUCAGE, EMILE	BEAUCAGE, LORI	831	182,500	1,770.25
212-027	BEAUCAGE, EMILE	BEAUCAGE, LORI	896	23,500	227.95
211-016	BEDARD, STEVEN A	BEDARD, JANE E	332	201,400	1,953.58
213-044	BEEBE, CHRISTOPHER		340	30,500	295.85
211-002	BEEBE, CHRISTOPHER		680	1,036,700	10,055.99
216-026	BEEBE, SUSAN A. PERS REP		447	474,600	4,603.62
121-004	BEECHNUT, LLC		1157	1,116,900	10,833.93
109-041	BELK, KRISTIN A		747	238,200	2,310.54
122-027	BELLHOUSE, DOROTHY E		87	318,600	3,090.42
214-057	BENNER, ALEXANDER BE		724	203,900	1,977.83
113-022	BENNER, ARNOLD H	BENNER, ALICE H PERS REP	497	175,000	1,697.50
208-015	BENNER, ARNOLD L	BENNER, DOROTHY	1184	183,700	1,781.89
207-002	BENNER, DAVID E	BENNER, ROBERTA CHERYL	1098	26,300	255.11
111-010	BENNER, DAVID E	BENNER, ROBERTA CHERYL	758	177,500	1,721.75
118-097-1	BENNER, DEREK J	BENNER, REBECCA J	1329	217,000	2,104.90
214-016	BENNER, KEVIN W		964	195,200	1,893.44
214-023	BENNER, LUCAS R.	SMERDON, LINDSAY E.	130	257,800	2,500.66
110-036	BENNER, MARCUS O	BENNER, EVA LH	112	291,200	2,824.64
207-001	BENNER, MARTIN O		508	2,700	26.19
214-019	BENNER, NORMAN, II & DAWN		589	78,400	760.48
209-003-1	BENNER, RALPH (HEIRS)		284	9,500	92.15
203-033	BENNER, REX	BENNER, MEREDITH	433	342,900	3,326.13
122-025	BENNER, REX W	BENNER, MEREDITH A	906	560,300	5,434.91
214-029	BENNER, RYAN		597	111,900	1,085.43
220-011	BENNER, SHIRLEY		72	161,900	1,570.43
203-033-001	BENNER, SYDNI E.	HAYES, CHASE P.	1266	289,100	2,804.27
113-023	BENNER, TOBY S		605	219,400	2,128.18
203-020-1	BENNER, WANDA		1386	209,100	2,028.27
113-021	BENNER, WAYNE	BENNER, DIANA	428	326,400	3,166.08
220-010	BENNER, YVETTE	BENNER, DEVIN	407	122,000	1,183.40
110-090	BERCOVITZ, RONALD JAMES		1133	283,400	2,748.98
125-008	BETHEL, RYAN H	BETHEL, STEPHANIE M	776	271,600	2,634.52

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
215-011	BETTERLEY, RICHARD	BETTERLEY, JOAN	94	746,900	7,244.93
102-009-001	BILLIG, MICHAEL S	SCHUTZ, WAYNE A	1304	484,000	4,694.80
104-011	BJB REALTY, LLC		1056	926,000	8,982.20
113-011	BLACK, SHERRI		975	113,200	1,098.04
216-027	BLACKLER, LUCILLE L.		1165	74,400	721.68
109-008	BLACKLER, LUCILLE, PERS REP	SIMMONS, GILBERT, PERS REP	736	192,000	1,862.40
216-028	BLACKLER, LUCILLE, PERS REP	SIMMONS, GILBERT, PERS REP	707	96,500	936.05
214-066	BLAKE, CECELIA L		54	197,100	1,911.87
104-018	BLAKE, D FREDRICK	INGALLS, INGALLS, DIANE	234	807,300	7,830.81
110-025	BLASIOUS, DOUGLAS M		838	219,700	2,131.09
118-021	BLASIOUS, SARAH		1022	153,900	1,492.83
118-023	BLASIOUS, SARAH		98	23,000	223.10
118-022	BLASIOUS, SARAH		1	24,000	232.80
124-002	BOCH, KATHERINE W.; TRUSTEE	HUBBARD, MARGARET W.; TRUSTEE	717	697,400	6,764.78
110-018	BOGGS, VALERIE R., TRUSTEE	BOGGS, LELANDE., II, TRUSTEE	592	72,100	699.37
203-007	BOGGS, VALERIE R., TRUSTEE	BOGGS, LELAND E, II, TRUSTEE	555	86,000	834.20
125-015	BOISVERT, RICHARD A		419	851,000	8,254.70
110-075	BOLEN, JAMES	BOLEN, BERTHA B	415	32,000	310.40
110-076	BOLEN, JAMES	BOLEN, BERTHA B	526	273,600	2,653.92
225-003-2	BONNIE DAVIS, TRUSTEE	THE ISLAND TRUST	791	57,000	552.90
118-050	BOOTH, HENRY H., TRUSTEE	HENRY H. BOOTH REVOC. TRUST 2003	772	920,700	8,930.79
214-039	BOWDEN, LEWIS		1230	155,900	1,512.23
215-012	BOWE, DANIEL	BOWE, MACKENZIE	132	90,200	874.94
109-010	BOWEN, LOUISE	BOWEN, JAMES	392	265,900	2,579.23
216-012	BOWER FAMILY LLC	C/O NORMAN, HANSON & DETROY, LLC	521	287,000	2,783.90
216-013	BOWER FAMILY LLC	C/O NORMAN, HANSON & DETROY, LLC	430	305,800	2,966.26
107-013	BOWER, NICHOLAS LASH		29	57,000	552.90
214-021	BOWMAN, WYATT S	BOWMAN, RACHEL L	683	339,500	3,293.15
214-004	BRACKETT, WILLIAM RYAN	BRACKETT, MARIE	1015	534,500	5,184.65
118-080	BRADFORD J. DAVIS		1142	559,000	5,422.30
206-013	BRADFORD LEGACY, LLC		609	293,700	2,848.89
110-024	BRAGAN, ROBERT	BRAGAN, EVELYN	700	107,200	1,039.84
110-027-001	BRAMHALL, CURTIS A		666	104,600	1,014.62
110-006	BRAMHALL, PAUL	BRAMHALL, JOYCE	570	105,900	1,027.23
205-005-2	BRAMHALL, PHILIP	BRAMHALL, SUSAN	886	2,200	21.34
214-067	BRAMHALL, PHILIP, II & SUSAN L		416	244,300	2,369.71
110-022	BRAMHALL, VERNA M		204	24,400	236.68
110-027	BRAMHALL, VERNA M		822	184,300	1,787.71

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
110-058	BRAMHALL, VERNA M. ET AL	BRAMHALL, SCOTT & PHILIP & SIMMONS, SUSAN	278	300,200	2,911.94
114-002	BRAMHALLS LOBSTER WHARF, INC.		729	487,700	4,730.69
212-003	BRANN, CHRISTINE	BRANN, RAYMOND A III	824	129,300	1,254.21
211-014	BRANN, RAYMOND W	BRANN, BONNIE L	910	159,600	1,548.12
214-045	BRAZIER, DARRELL K	BRAZIER, AMY SUE	457	92,500	897.25
113-046	BRIGGS, CHARLES	BRIGGS, CELIA E	1190	551,500	5,349.55
112-021	BROMAN, GUNILLA, TRUSTEE	THE GUNILLA BROMAN LIVING TRUST	500	964,000	9,350.80
203-011	BROOKSIDE CEMETARY		1369	0	0.00
110-078	BROWER, DAVID C & MACDONALD, MARGARET	BROWER, DAVID L & SUE ANN STEELE	533	600,200	5,821.94
208-002	BROWN, CHESTER A	BROWN, VICTORIA M	1105	83,100	806.07
203-016	BROWN, DONNA L		510	111,000	1,076.70
214-035	BROWN, EDWARD C, III & NORMA J.; TRUSTEES	BROWN FAMILY LIVING TRUST JULY 27, 2013	1144	250,500	2,429.85
214-034	BROWN, EDWARD C, III & NORMA J.; TRUSTEES	BROWN FAMILY LIVING TRUST JULY 27, 2013	425	700	6.79
216-035	BROWN, HARRY	GORDON, CARRIE	588	238,400	2,312.48
216-036-001	BROWN, HARRY	GORDON, CARRIE	1357	102,800	997.16
104-029	BROWN, JILL S		810	190,300	1,845.91
103-016	BROWNLIE, JANA	JOHNSON, HANNAH	375	503,800	4,886.86
110-004	BUDLONG, KRISTEN		1127	203,500	1,973.95
213-051	BUERMANN, PETER; DEVISES OF	BUERMANN, JENNIFER B	286	528,600	5,127.42
101-011	BULKELEY, PETER E., JR.		228	215,300	2,088.41
113-038	BURKE, CULLEN	SENK, JULIE	36	226,300	2,195.11
212-019-1	BURNS, CHAD		239	0	0.00
213-055	BURNS, DOROTHY		396	74,600	723.62
117-011	BURNS, RICHARD	BURNS, PATRICIA	532	875,700	8,494.29
116-011	BURNS, RICHARD	BURNS, PATRICIA	154	13,600	131.92
103-009	BURNS, RICHARD	BURNS, PATRICIA	861	169,300	1,642.21
225-003-1	BURNS, RICHARD	BURNS, PATRICIA	1196	59,700	579.09
107-011	BURNS, STEPHEN H	BURNS, JOANNE R	175	435,100	4,220.47
212-006	CABANAS, PAMELA A	CABANAS, ELIAS J.	446	177,900	1,725.63
210-019	CABANAS, PAMELA A	CABANAS, ELIAS J.	987	55,900	542.23
122-036	CADY, SAMUEL L		68	265,200	2,572.44
121-001	CAHALANE, DANIEL J	CAHALANE, CHRISTINE	1124	530,700	5,147.79
125-021	CAMP BAYBERRY, LLC		550	622,100	6,034.37
203-019-001	CAMPBELL, DANIEL E		1285	194,000	1,881.80
203-019	CAMPBELL, DARLENE	CAMPBELL, FREDERICK	1340	251,600	2,440.52
213-011	CAMPBELL, DAVID E JR	CAMPBELL, KRISTINA L	805	273,000	2,648.10
213-011-1	CAMPBELL, DAVID E SR	CAMPBELL, TONI L	1397	215,700	2,092.29
120-002	CAPN AMS PARTNERSHIP		506	1,727,400	16,755.78
120-001	CAPN AMS PARTNERSHIP		346	185,800	1,802.26
102-003	CARLSON, AUDRA	CARLSON, PHILLIP C.	293	341,400	3,311.58

TOWN OF FRIENDSHIP

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Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
115-001	CARLSON, ERIC T		1316	1,731,600	16,796.52
119-001-6	CARLSON, GILBERT; TRUSTEE	CARLSON, ELAINE O.	1038	143,200	1,389.04
119-001-3	CARLSON, GLENN T,		454	148,900	1,444.33
101-008	CARLSON, MELINDA P		603	120,300	1,166.91
213-020	CARLSON, ROBERT	CARLSON, LINDA P	1141	286,600	2,780.02
211-031	CARR, FRANK K	CARR, KATHLEEN A	319	885,300	8,587.41
211-024	CARSWELL, DEREK		995	4,500	43.65
109-043	CARTER, LANNY R	CARTER, CLEO	312	173,800	1,685.86
216-029	CARTER, LANNY R	CARTER, CLEO	146	236,100	2,290.17
211-034	CARTER, MICHAEL R	FRAZEE, MARY A	252	95,800	929.26
214-001	CARTER, P SCOTT		1380	70,900	687.73
214-054	CARTER, PRESTON SCOTT JR.AND TONYA JEAN		170	312,800	3,034.16
125-019	CASE, WILLIAM A	CASE, LYNN H J	50	1,092,500	10,597.25
125-005	CASE, WILLIAM A	CASE, LYNN H J	834	506,500	4,913.05
101-015	CASSIDAY, DANIEL R	CASSIDAY, JACQUELINE	290	62,600	607.22
101-001	CASSIDAY, JACQUELINE	CASSIDAY, DANIEL	623	209,500	2,032.15
118-088	CEGLOWSKI, MACIEJ	CEGLOWSKA, CEGLOWSKA, J.	572	214,700	2,082.59
118-091	CEGLOWSKI, MACIEJ	CEGLOWSKA, CEGLOWSKA, J.	916	1,400	13.58
UNDESIGN ATED	CENTRAL MAINE POWER COMPANY		1096	3,053,500	29,618.95
203-006	CHAFFEE, CHRISTOPHER G	CHAFFEE, JULIE A	1132	374,800	3,635.56
110-092	CHAMBERLIN, ALAN	CHAMBERLIN, ESTHER	178	175,400	1,701.38
113-026	CHAMBERLIN, ESTHER ; TRUSTEE	EHLE, CAROL; TRUSTEE	308	142,300	1,380.31
110-017	CHAMBERS, DANIEL W	CHAMBERS, MARQUITA F	394	178,900	1,735.33
220-002	CHANCE, ZOE B. ;TRUSTEE	CHANCE, MIKA K. ;TRUSTEE	1298	273,600	2,653.92
216-020	CHAPMAN, WILLIAM J	HOWARTH, HOWARTH, LAURIE	1252	373,300	3,621.01
201-001-00 1	CHRIST, JAMES:HEIRS OF		1428	91,900	891.43
201-005	CHRIST, JON A.		911	7,200	69.84
201-001	CHRIST, JON A.		585	370,400	3,592.88
103-018	CICONE, CARL	PILOTE, WILLIAM H	571	300,300	2,912.91
113-051	CLAPP, NATHANIEL B	CLAPP, HESTER C	490	615,000	5,965.50
113-050	CLAPP, NATHANIEL B. ; TRUSTEE	CLAPP, HESTER C.; TRUSTEE	514	641,100	6,218.67
118-092	CLARK, LOREN C.	CLARK, CHERYL W	212	575,500	5,582.35
110-083	CLAYWELL, KAREN I		913	214,000	2,075.80
123-001	CLEARY, CHRISTOPHER		1089	1,487,800	14,431.66
113-015	CLEAVES, GEORGE, JR.		43	30,400	294.88
113-016	CLEAVES, PATRICIA E		155	121,400	1,177.58
219-011	CLEMENS, JANE F		914	594,500	5,766.65
113-052	CLUFF, SUSAN D		821	868,600	8,425.42
104-025	COBB, STEPHEN A. & REBECCA C. ET. AL.	COBB, JOSHUA & BURNS, JENNIFER S.	591	514,800	4,993.56

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
215-010	COHN, ELLIS	COHN, CATHERINE	966	415,800	4,033.26
110-016	COLANDUNO, THEODORE J	COLANDUNO, MARIANNE B	1018	151,600	1,470.52
110-049	COLBURN, CAROL M		66	150,100	1,455.97
110-013	COLETTI, ERNEST A		865	244,600	2,372.62
210-063	CONK, GEORGE	ARMBRUSTER, MARILYN J	65	152,200	1,476.34
104-006	CONNELLY, JAMES W., III		311	109,700	1,064.09
116-005	CONRON, JANE D		1319	748,000	7,255.60
103-020	COOK, DARYL W	COOK, TANYA T	1005	279,000	2,706.30
121-009	COOK, GLEN	PICKERING-COOK, NINA	127	1,135,500	11,014.35
106-002	COOK, RODNEY L	COOK, THERESA A	267	888,500	8,618.45
118-099	COOMBS, JOAN		184	85,200	826.44
110-041	COONEY, MICHAEL	BRIDGETT, BRIDGETT, MARGOT	523	551,800	5,352.46
210-050	COOPER, MOLLY E.	MAYORGA, GEORGE T.	1058	685,800	6,652.26
210-001	COPP, VIRGINIA	COPP, DAVID	20	117,200	1,136.84
211-021	CORMIER, KATHLEEN	BERNARD, ZACHARY	259	161,100	1,562.67
108-001	CORNETT, ELAINE L		264	536,200	5,201.14
111-012	CORNETT, ELAINE L		989	189,400	1,837.18
111-014	CORNETT, ELAINE LANG		28	55,200	535.44
109-009	COTTON, JUDITH M		959	79,500	771.15
109-006	COWAN, JULIE A	COWAN, STEVEN B	33	146,800	1,423.96
111-026	COX, BEATRICE I.; TRUSTEE		580	2,633,300	25,543.01
201-004	CRABTREE, ELIZABETH		936	79,000	766.30
203-023	CRABTREE, ELIZABETH		6	63,700	617.89
214-042-00 1	Cranberry Island Lobster Co. Inc.		1277	69,400	673.18
118-033	CRANDALL, ROBERT W.; TRUSTEE	ROBERT W. CRANDALL REVOCABLE TRUST	298	474,300	4,600.71
206-012	CUNNINGHAM, STEVEN	CUNNINGHAM, ANNETTE	348	407,600	3,953.72
206-003	CURTIS, RICHARD J		387	291,400	2,826.58
118-015	CURTIS, RICHARD J		690	123,500	1,197.95
113-047	CUSHMAN, LAURINDA		917	633,900	6,148.83
109-038	CUSHMAN, SHERMAN L	CUSHMAN, ALICE D	615	96,600	937.02
216-011	CUTTS, JOSEPH W		714	525,100	5,093.47
106-003	DAHL, DAVID K	DAHL, KATHRYN K	386	692,100	6,713.37
118-002	DAHLBERG, CRAIG	DAHLBERG, CLAIRE	188	107,600	1,043.72
121-006	DAHLBERG, CRAIG S.,& CLAIRE S.		161	803,200	7,791.04
111-020	DAMAS, SIMEON	DAMAS, ROBIN K	1104	631,300	6,123.61
213-057	DASILVA, JOE F	DASILVA, LUISA T	922	206,100	1,999.17
122-033	DAVIS POINT IMPROVEMENT ASSOC.		96	21,400	207.58
101-007	DAVIS, BLAINE	DAVIS, VIOLA	351	227,100	2,202.87
118-078	DAVIS, BONNIE J., TRUSTEE	DAVIS, LAURESTON E.	384	720,700	6,990.79
118-081	DAVIS, BRADFORD J	DAVIS, MARCIA A	211	240,500	2,332.85
113-010	DAVIS, BRADFORD J.	DAVIS, MARCIA A.	652	185,100	1,795.47
214-006	DAVIS, DANIEL B	DAVIS, JEAN A	524	201,900	1,958.43
113-060	DAWSON, GEOFFERY	DAWSON. MARGARET	737	84,300	817.71
113-065	DAWSON, GEOFFERY	DAWSON, MARGARET	1370	1,022,800	9,921.16

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
113-042-1	DAWSON, GEOFFERY	DAWSON, MARGARET	1425	33,700	326.89
111-009	DEAL, DEBORAH L., TRUSTEE	DEBORAH DEAL REALTY TRUST	513	595,600	5,777.32
109-021	DEANE, PAUL A	DEANE, SARAH	614	293,900	2,850.83
103-001	DEANE, WILLIAM	DEANE, CAROL	647	205,000	1,988.50
210-012	DEEMS, DAVID	DEEMS, MAURA	760	599,500	5,815.15
210-015	DEEMS, DAVID	DEEMS, MAURA	1388	75,800	735.26
213-004	DELANO COVE CORPORATION		61	895,400	8,685.38
214-008	DELANO COVE CORPORATION		781	9,700	94.09
214-027	DELANO, ANDREW		494	144,000	1,396.80
210-035	Delano, Christopher L.		671	175,800	1,705.26
213-018	DELANO, JENNIFER M	BONARRIGO, ANDREW	547	554,900	5,382.53
110-044	DELANO, KENDALL JR	VIGUE, DUANE	947	158,100	1,533.57
214-025	DELANO, KENDALL N	DELANO, ROBERTA	491	144,800	1,404.56
110-015	DELANO, KENDALL N., JR.		262	113,100	1,097.07
214-024	DELANO, SCOTT W		761	196,300	1,904.11
211-004	DELANO, WAYNE		955	292,200	2,834.34
211-011	DELANO, WAYNE		512	30,900	299.73
211-006	DELANO, WAYNE	DELANO, DUSTIN	93	43,100	418.07
211-012	DELANO, WAYNE	DELANO, DUSTIN	90	116,900	1,133.93
211-008	DELANO, WAYNE C.	DELANO, DUSTIN W.	619	50,600	490.82
125-006	DESCHAMPS, LAURIE A	CONDON, WILLIAM E.	1152	7,500	72.75
219-016	DEVINE, EMILY E		841	437,000	4,238.90
210-041	DICKERMAN-NELSON JUDITH A.		1008	141,700	1,374.49
113-001	DICKEY, WILLIAM	DICKEY, SUSAN	876	187,100	1,814.87
111-011	DINSMORE, ELIZABETH		1143	109,000	1,057.30
117-002	DOMBEK, LISA A.		1163	245,400	2,380.38
203-020	DOUCETTE, THOMAS J	DOUCETTE, DEBORAH A	174	173,100	1,679.07
125-014	DOWNING, ROSAMUND		148	216,700	2,101.99
125-011	DOWNING, ROSAMUND		314	900	8.73
121-014	DOWNING, ROSAMUND		581	702,800	6,817.16
110-053	DUBOIS, SIDNEY		895	130,500	1,265.85
222-002-2	DUCKETT, ELIZABETH		1175	65,400	634.38
222-003-2	DUCKETT, ELIZABETH		648	84,300	817.71
210-057	DUGGAN, DEBRA M.; TRUSTEE	WEST KNOLL WILDLIFE CONSERVATION TRUST	839	385,100	3,735.47
101-004	DUNBAR, VANESSA C.	DUNBAR, MICHAEL K.	763	228,400	2,215.48
219-006	DUNIPACE, STEPHEN	DUNIPACE, DEE	616	274,000	2,657.80
122-016	DUNIPACE, STEVEN	DUNIPACE, DEE	1114	241,700	2,344.49
219-006-002	DUNIPACE, TATIANA CLAIRE		1273	198,500	1,925.45
113-056-001	DZIADOSZ, JUDITH M.; TRUSTEE		1255	41,200	399.64
113-056	DZIADOSZ, JUDITH M.; TRUSTEE		117	219,100	2,125.27
215-002	EBY LANE, LLC		1140	1,042,700	10,114.19
219-005	ECOVE LLC.		858	497,400	4,824.78

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
104-020	EDGERTON, BRUCE		795	67,500	654.75
104-019	EDGERTON, BRUCE		1072	403,400	3,912.98
117-017	EDWARDS, PHOEBE G (LE)		201	674,200	6,539.74
117-016	EDWARDS, R. KEMERER; TRUSTEE		1350	172,400	1,672.28
124-005	EGAN, PATRICIA		965	694,300	6,734.71
113-014	EHLE, JONATHAN	EHLE, CAROL	980	140,600	1,363.82
107-002	EHLE, STEPHEN T.	EHLE, RACHEL T.	156	170,200	1,650.94
113-049-3	EHLE, WESLEY J	EHLE, MELISSA A	1431	216,400	2,099.08
122-014	ELLENBERGER, NANCY W	ELLENBERGER, MATTHEW J	688	517,200	5,016.84
210-059	ELLIS, HELEN L		923	238,300	2,311.51
210-011	EMERSON, JACOB W	EMERSON, KAREN E	833	311,000	3,016.70
210-014	EMERSON, TERRY W	EMERSON, ELAINE P	836	246,700	2,392.99
210-013	EMERSON, TERRY W	EMERSON, ELAINE P	659	41,400	401.58
118-009	ENGEL, JEREMY	GALLO, SHILANNA	545	654,800	6,351.56
220-003	ENGELHART, ANNE E	ENGELHART, MICHAEL J	193	342,300	3,320.31
108-014	ESCHLE, JACQUELINE M	ESCHLE, JOHN	301	630,900	6,119.73
108-015	ESCHLE, JACQUELINE M	ESCHLE, JOHN	1195	178,400	1,730.48
110-079	ETHERIDGE, JOAN B	ETHERIDGE, KENNETH E	629	212,400	2,060.28
211-033	EVANGELOS, JEFFREY P	YORK, YORK, HAROLYN	138	225,200	2,184.44
121-013	EVANS, SUE D.; CO-TRUSTEE	LEWIS, SARAH E.; CO-TRUSTEE	968	908,100	8,808.57
219-003	EXPLORERSVILLE, LLC		1009	333,100	3,231.07
213-047	FAGAN, PAUL M.	FAGAN, BETTY KAY	1050	599,400	5,814.18
109-035-1	FAIRPOINT COMMUNICATION		1223	38,500	373.45
116-006	FALCO, PATRICK A		366	733,000	7,110.10
214-032	FAULKINGHAM, DONALD	FAULKINGHAM, JANET	759	85,400	828.38
220-012	FENTON, NANCY	FENTON, WAYNE	125	447,900	4,344.63
110-026	FEYL, RALF E		200	207,700	2,014.69
118-097	FH BENNER, LLC		894	165,200	1,602.44
203-008	FICKETT, DANIEL	FICKETT, DIANE	1189	173,900	1,686.83
125-012	FILIPPI, ANN		562	516,700	5,011.99
104-021	FINCH, KATHERINE	DIBBLE, SANTEE	435	203,100	1,970.07
113-025	FIRING, SHIRLEY B	LARY, SHERRY L	899	215,700	2,092.29
110-020	FISH, TYLER R		256	137,200	1,330.84
122-026	FISHERMENS HERITAGE LOBSTER REALTY CO-OP		732	624,200	6,054.74
120-004	FLOOD, JOHN W.; TRUSTEE		365	851,000	8,254.70
120-005	FLOOD, TIMOTHY	FLOOD, JULEE T	440	950,200	9,216.94
120-002-001	FLOOD, TIMOTHY		1290	39,800	386.06
214-005	FLOREY, PETER GEORG		646	61,000	591.70
126-017	FOOTE, JOHN H	RUPERT, RUPERT, KRISTEN	374	50,900	493.73
104-001	FORE, JENNIFER CAMERON		372	337,400	3,272.78
117-020	FOSTER, SARAH K.		464	805,800	7,816.26
116-009	FOSTER, SARAH K.		52	590,400	5,726.88
116-008	FOSTER, WALTER	FOSTER, CAROLYN	703	635,000	6,159.50
117-021	FOSTER, WALTER	FOSTER, CAROLYN	826	527,200	5,113.84

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
112-009	FOWLES, ROSEMARY	FOWLES, BRUCE	47	389,400	3,777.18
112-024	FOWLES, ROSEMARY		358	184,100	1,785.77
219-002	FRANSON, CARL J	FRANSON, PATRICIA M	1263	290,000	2,813.00
118-029	FRANSON, CARL J	FRANSON, PATRICIA M	1261	1,000	9.70
118-056	FREELAND, JAMES K.	FREELAND, DEBORAH J.	1006	303,200	2,941.04
118-018	FREITAS, SUZANNE		145	86,000	834.20
216-032	FRIENDSHIP FARM, LLC		1069	1,518,500	14,729.45
118-027	FRIENDSHIP FIRE DEPARTMENT		664	0	0.00
210-003	FRIENDSHIP FIRE DEPARTMENT		333	0	0.00
110-055	FRIENDSHIP FIRE DEPARTMENT		334	0	0.00
118-068	FRIENDSHIP LOBSTER REALTY CO-OP		727	785,000	7,614.50
109-004	FRIENDSHIP MUSEUM INCORPORATED		187	0	0.00
110-029-00 1	FRIENDSHIP MUSEUM, INC.		827	0	0.00
204-001	FRIENDSHIP TOWN DUMP		1083	0	0.00
215-008	FRIENDSHIP TOWN LANDING		1067	0	0.00
102-010	FRIENDSHIP TOWN LANDING		676	0	0.00
126-004	FRIENDSHIP TOWN LANDING		361	0	0.00
125-026	FRIENDSHIP TOWN LANDING & BEACH		360	0	0.00
114-001	FRIENDSHIP TRIO		620	260,300	2,524.91
114-014	FRIENDSHIP TRIO, L.P.		304	2,020,100	19,594.97
114-011	FRIENDSHIP TRIO, L.P.		179	514,000	4,985.80
114-014-1	FRIENDSHIP TRIO, L.P.		1390	721,800	7,001.46
110-029	FRIENDSHIP UNITED METHODIST CHURCH		1317	0	0.00
110-028	FRIENDSHIP UNITED METHODIST CHURCH		223	0	0.00
110-057	FRIENDSHIP, TOWN OF	FIRE DEPARTMENT BUILDING	186	0	0.00
213-038	FRIENDSHIP, TOWN OF		167	0	0.00
118-042	FRIENDSHIP, TOWN OF		124	0	0.00
112-022	FRIENDSHIP, TOWN OF		82	0	0.00
109-022	FRIENDSHIP, TOWN OF		95	0	0.00
118-028	FRIENDSHIP, TOWN OF		60	0	0.00
110-056	FRIENDSHIP, TOWN OF		359	0	0.00
216-017	FRIENDSHIP, TOWN OF		444	0	0.00
107-018	FRIENDSHIP, TOWN OF		518	0	0.00
203-028	FRIENDSHIP, TOWN OF		832	0	0.00
119-002	FRIENDSHIP, TOWN OF		842	0	0.00
110-050	FRIENDSHIP, TOWN OF		752	0	0.00
110-063	FRIENDSHIP, TOWN OF		1153	0	0.00
118-098	FRIENDSHIP, TOWN OF		969	0	0.00
121-007-1	FRIENDSHIP, TOWN OF		1378	0	0.00

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
118-080-00 1	FRIENDSHIP, TOWN OF		1231	0	0.00
101-009	FRIENDSHIP'S PROMISE, LLC		432	436,300	4,232.11
216-001	FRIOU, CHARLES	FRIOU, ODETTE	708	481,900	4,674.43
219-013	FRIOU, CHARLES; TRUSTEE	FRIOU, ODETTE; TRUSTEE	750	101,100	980.67
219-012	FRIOU, KENNETH A. SR. TRUSTEE	FRIOU, GEORGE D.TRUSTEE	519	337,500	3,273.75
111-001	FROST, RICHARD W	FROST, LOIS C	803	632,200	6,132.34
114-009	FROST, RICHARD W.; TRUSTEE		584	927,000	8,991.90
111-006	FULCHER, JOHN W	FULCHER, TEASHA L	1023	359,400	3,486.18
113-040	GAGNON, EDWARD C	GAGNON, MARGARET W	658	25,000	242.50
113-039	GAGNON, EDWARD C. & MARGARET W. &	COOKMAN DAVID S.	287	311,600	3,022.52
214-068	GAHAGAN, JOSHUA R	GAHAGAN, REBECCA	696	218,400	2,118.48
214-040	GAMAGE, THERESA M	MILLAY, MILLAY, STEPHANIE	1066	160,600	1,557.82
211-028	GAPOSCHKIN, ANNE		406	478,300	4,639.51
121-009-00 3	GARRINGER, SEAN	GARRINGER, KATHERINE	1257	1,196,900	11,609.93
101-006	GAWOR, JESSICA LOUISE & BOUISSEY, JENNIFER CLARK	CLARK, ROWLAND V. & GWENDOLYN C. (L.E.)	15	374,000	3,627.80
113-063	GEBHARDT, PAUL	GEBHARDT, JESSICA	135	60,300	584.91
113-064	GEBHARDT, PAUL	GEBHARDT, JESSICA	331	198,800	1,928.36
108-009	GELBARD, ROBERT S	GELBARD, ALENE H	499	586,700	5,690.99
108-010	GELBARD, ROBERT S	GELBARD, ALENE H	88	175,600	1,703.32
110-070	GENTHNER, BROOKE L.		217	30,700	297.79
110-072	GENTHNER, BROOKE L.		654	214,300	2,078.71
210-018-00 1	GENTHNER, BROOKE L.		1422	87,600	849.72
214-009	GENTHNER, LEROY, JR. & MARY		292	172,700	1,675.19
214-013	GENTHNER, PHILIP	GENTHNER, MELINDA K	395	139,800	1,356.06
214-012	GENTHNER, PHILIP R		1176	305,100	2,959.47
210-018	GENTHNER, RODNEY	GENTHNER, JOANNE	915	169,800	1,647.06
208-018	GENTHNER, RODNEY R. II		83	200,200	1,941.94
211-017	GENTHNER, STEVEN E		409	232,000	2,250.40
201-001-00 2	GENTHNER, STEVEN E	GENTHNER, MONICA E	1413	69,200	671.24
104-027	GEORGE S. SIGEL	LANETTE J. WELLS	493	433,700	4,206.89
118-089	GIBSON, MARSHAL D. ;TRUSTEE	KAZANJIAN, ANNE C.; TRUSTEE	461	352,900	3,423.13
214-033	GIGAHOMES REAL ESTATE		5	178,900	1,735.33
214-011	GILBERT, VERA E		1191	83,300	808.01
210-055	GILCHREST, GABRIEL		873	225,800	2,190.26
210-054	GILCHREST, GABRIEL		192	123,400	1,196.98
205-005-1	GILCHREST, WILLIAM W.,DEWISEES OF		1138	2,200	21.34
121-016	GLEASON, DOUGLAS	GLEASON, DAVID	71	381,700	3,702.49

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
208-020	GLESSNER, IAN		726	153,000	1,484.10
221-002	GLESSNER, JOHN 3RD,&GRACE,NICHOLAS		889	1,800	17.46
221-001	GLESSNER, JOHN J. III ; TRUSTEE	GRACE, NICHOLAS, A.; TRUSTEE	316	1,868,800	18,127.36
104-004	GODBEY, JAMES A.	GODBEY; TRUSTEE, MAXWELL I	329	230,500	2,235.85
109-040	GODDARD, DIANE E		1183	100	0.97
112-026	GOK, TIMUR; TRUSTEE		417	55,800	541.26
112-007	GOK, TIMUR; TRUSTEE		42	567,400	5,503.78
103-014	GOLDEN, JOSEPH M.,JR. & IONE M.		942	233,400	2,263.98
213-045	GOODE, ALEXANDER GEORGE NELSON		1129	15,300	148.41
213-054	GOODE, ALEXANDER GEORGE NELSON		1130	155,000	1,503.50
210-046	GOODMAN, JON		786	391,500	3,797.55
104-014	GOODWILL,KAREN P.		318	579,500	5,621.15
104-028	GOOLD, DAVID G R	GOOLD, JUDITH A	463	569,200	5,521.24
212-013	GOOSE RIVER II , LLC.		455	219,900	2,133.03
122-015	GORDON, VIRGINIA C.; TRUSTEE		55	383,000	3,715.10
113-027	GOULD, ROBERT ; TRUSTEE	GOULD, ROBERTA L.; TRUSTEE	993	38,400	372.48
110-082	GOULD, ROBERT; TRUSTEE	GOULD, ROBERTA L.;TRUSTEE	1003	40,600	393.82
211-005	GRAFFEO, RICHARD		912	32,700	317.19
110-089	GRAHAM, DREW A	MAGDON, IRENE E	741	194,300	1,884.71
113-017	GRANT, EUGENE	GRANT, ELAINE	996	176,600	1,713.02
206-004	GRAY, LLOYD J., SR.		241	90,100	873.97
208-008	GRAY, MARJORIE J		1145	408,800	3,965.36
208-008-1	GRAY, NORMAN Z		1389	164,300	1,593.71
113-020	GREELEY, DOUGLAS E	GREELEY, CAROL A	165	256,100	2,484.17
127-003	GREEN GABLES FRIENDSHIP, LLC c/o COLLIN ARMSTRONG		627	463,600	4,496.92
125-001	GREGOR, JULIE ANN	ADAMS, PETER R. & CHERYL L ADAMS	918	356,400	3,457.08
113-005-00 2	GREINER ELIZABETH A	GREINER, HAROLD D	1306	432,800	4,198.16
110-085	GRIFFIN, KEVIN PETER		474	267,800	2,597.66
121-008	GRIMM, GLORIA M. ,TRUSTEE		78	978,600	9,492.42
215-006	GUNN, LISA		638	71,900	697.43
215-009	GUNN, LISA		869	360,600	3,497.82
215-005	GUNN, LISA A G		837	239,600	2,324.12
214-009-00 2	GUPTILL, FRANK E III	GUPTILL, DAWN	309	275,800	2,675.26
210-004-00 1	GUPTILL, FRANK IV		1419	168,600	1,635.42
113-012	GWINNELL, PHILIP W		139	179,800	1,744.06
217-006	HALL, JONATHAN T		573	389,500	3,778.15

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
210-004-00 2	HAMMER, JESSE C	HAMMER, KATHLEEN L	1420	545,600	5,292.32
213-026	HANKS, INGA E	HANKS, MARK F	1185	500,300	4,852.91
109-025	HANNA, MICHAEL	HANNA, AUDREY M	768	120,100	1,164.97
118-111	HARBOR HOUSE LLC		612	509,800	4,945.06
118-105	HARBOR HOUSE LLC		1346	395,700	3,838.29
225-001	HARBOR ISLAND LLC		653	547,200	5,307.84
117-013	HARBOR MASTER HOME AND COTTAGE, LLC		289	882,500	8,560.25
117-014	HARBOR MASTER HOME AND COTTAGE, LLC		1249	589,300	5,716.21
210-002	HARDING, CYNTHIA		901	170,800	1,656.76
213-034	HARRIMAN, DANA R	HARRIMAN, CARROLL S	835	463,100	4,492.07
214-046	HARRINGTON, EUGENE JR	HARRINGTON, KIMBERLY M	971	330,000	3,201.00
219-017	HARRINGTON, EUGENE JR	HARRINGTON, KIMBERLY M	382	358,700	3,479.39
214-047	HARRINGTON, KIMBERLY M	HARRINGTON, EUGENE JR	434	56,900	551.93
105-001	HARRINGTON, RUSSELL		578	98,000	950.60
117-012	HARRINGTON, RUSSELL N		977	283,000	2,745.10
209-001	HARRINGTON, TRAVIS		483	21,700	210.49
101-003	HARRINGTON, TRAVIS E		924	295,500	2,866.35
210-004	HARRINGTON, TRAVIS E		1081	107,100	1,038.87
101-003-00 1	HARRINGTON, TRAVIS E	HARRINGTON, CHELSEA R	1403	437,600	4,244.72
118-085	HARRISON, PHYLLIS A		692	162,000	1,571.40
118-017	HARRISON, WILLIAM A	HARRISON, PHYLLIS A	1026	140,900	1,366.73
118-024	HARRISON, WILLIAM A	HARRISON, PHYLLIS A	561	4,900	47.53
125-025	HARTNETT HOLDINGS LLC	C/O LYNN BOOTH	1106	505,600	4,904.32
117-015	HARVESTER FISHERIES, INC.		1111	647,400	6,279.78
118-041	HATCHET COVE ASSOCIATION		183	44,600	432.62
113-066	HAVENER LANDING, LLC		1331	23,500	227.95
113-049-00 1	HAVENER, ANDREW	HAVENER, CECILY	1391	602,100	5,840.37
219-015	HAVENER, CECILY	HAVENER, ANDREW	24	202,700	1,966.19
113-049-00 2	HAVENER, CECILY K		1354	442,200	4,289.34
112-028	HAVENER, GREGORY		1000	162,600	1,577.22
113-004	HAVENER, GREGORY	HAVENER, PATRICIA	530	615,400	5,969.38
113-005-00 3	HAVENER, JAMES M	HAVENER, KATHRYN L	1312	27,600	267.72
109-015	HAVENER, MARK	HAVENER, MELODY	1198	180,500	1,750.85
210-052	HAVENER, MARK		766	43,000	417.10
210-053	HAVENER, PATRICIA		194	120,400	1,167.88
113-003	HAVENER, PATRICIA J., ET AL		57	500	4.85
113-005	HAVENER, PATRICIA J., ET AL		58	378,900	3,675.33
222-002-1	HAVENER, PATRICIA J., ET AL		1226	65,400	634.38
222-003-1	HAVENER, PATRICIA J., ET AL		1227	84,300	817.71

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
112-029	HAVENER, WAYNE	HAVENER, KAY	672	26,500	257.05
112-002	HAVENER, WAYNE	HAVENER, KAY	984	435,100	4,220.47
116-004	HAWTHORN, RICHARD G.		1320	236,400	2,293.08
210-005	HAYES, TROY D		37	123,100	1,194.07
118-077	HEARN, J WOODROW	HEARN, ELIZABETH ANNE C	159	248,100	2,406.57
125-009	HEMANI, VIRGINIA L. TRUSTEE		1097	100	0.97
125-016	HEMANI, VIRGINIA L. TRUSTEE		495	804,200	7,800.74
113-028	HENDERSON, D MICHAEL	HENDERSON, MARTHA L	1042	608,900	5,906.33
203-026	HENDRICKSON, BRENDA H		542	210,700	2,043.79
203-025	HENDRICKSON, ESTHER M		782	260,800	2,529.76
105-002	HENRY, JOSEPH M	HENRY, TAMMERA L	1309	203,400	1,972.98
102-011	HENSEL, STEPHEN T		1237	48,600	471.42
102-009	HENSEL, STEPHEN T.; TRUSTEE		1055	358,800	3,480.36
102-008-001	HENSEL, STEPHEN T.; TRUSTEE		1276	56,500	548.05
112-013	HICKCOX, MATTHEW	HICKCOX, MELANIE	774	457,400	4,436.78
118-061	HICKORY, JULIE K	KENNEDY, DAVID	920	163,500	1,585.95
122-038	HICKORY, JULIE K	KENNEDY, DAVID	102	76,000	737.20
106-004	HILL, ALAN T	HILL, LESLIE S	150	718,900	6,973.33
112-023	HILL, DIANNE L	HILL, NORMAN A	933	575,100	5,578.47
112-010	HILL, IVAN A	HILL, PAULETTE	771	650,100	6,305.97
112-011	HILL, NORMAN A	HILL, DIANNE L	1241	52,000	504.40
216-025	HILTON, MICHAEL L	HILTON, EDITH HOPE	735	158,900	1,541.33
118-066	HOBBS, JACK C		21	532,400	5,164.28
203-003	HOFFSES, MICHAEL	HOFFSES, KAREN L	939	180,200	1,747.94
108-003	HOLBROOK, JAMES R	HOLBROOK, JANE M	981	238,400	2,312.48
104-024	HOLLAENDER, GRACE M	HOLLAENDER, KIM	369	1,569,500	15,224.15
104-024	HOLLAENDER, GRACE M	HOLLAENDER, KIM	369	1,569,500	1,008.80
102-002-1	HOLLAND, MIA F	HOLLAND, STEPHEN JF	1335	54,100	524.77
102-006	HOLLAND, MIA F	HOLLAND, STEPHEN JF	376	536,000	5,199.20
102-002	HOLLAND, MIA F	STEWART, ALAN	1090	72,100	699.37
104-031	HOLLANDER, KIM		196	458,800	4,450.36
110-046	HOLMES, AMY		1168	141,600	1,373.52
214-030	HOLYOAK, LIAM	HOLYOAK, KRISTEN MARIE	302	257,000	2,492.90
105-012	HOLZWARTH, LISA	SCHILLER, EVAN	429	1,099,900	10,669.03
104-008	HOMON, JOHN H	HOMON, KATHLEEN	69	627,600	6,087.72
210-056	HOONHOUT, JOHN F	ZAHNER, BEVERLY R	412	250,200	2,426.94
114-006	HOWARD, DAPHNE	HOWARD, ROBERT M	811	1,261,500	12,236.55
118-007	HOWLAND, MICHAEL J.	WARD, HANNAH C.	668	164,200	1,592.74
126-011	HUCKABEE, DAVID C	HUCKABEE, MARGARET C	336	1,165,100	11,301.47
104-002	HUFF, PETER D	HUFF, LORI B	91	432,600	4,196.22
107-010	HUNT, PAMELA		856	278,200	2,698.54
210-023	HUPPER, ELVIN D	HUPPER, CHRISTINE R	794	218,000	2,114.60
210-028	HUPPER, ELVIN D		198	69,400	673.18
114-003	HURD, JEFFREY M		784	552,100	5,355.37

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
212-020-1 NL	JACKSON, ROY		1345	0	0.00
216-037	JAHNKE, LIGA V		126	82,500	800.25
118-106	JAHNKE, LIGA V		363	660,200	6,403.94
216-038	JAHNKE, LIGA V		297	77,200	748.84
104-013	JAHNKE, WILLIAM A	JAHNKE, VELTA O	583	650,200	6,306.94
204-003	JAKE BARBOUR INC,		877	66,400	644.08
204-002	JAKE BARBOUR INC,		282	59,200	574.24
203-029	JAKE BARBOUR INC,		1197	23,300	226.01
204-005	JAKE BARBOUR, INC,		742	32,400	314.28
204-004	JAKE BARBOUR, INC.		1087	77,000	746.90
203-034	JAKE BARBOUR, INC.		214	48,000	465.60
105-007	JAMES, DAVIDSON R	PATRICIA, BROWN A	1400	323,600	3,138.92
113-002	JAMESON, MICHAEL A	JAMESON, DONNA LEE	427	704,600	6,834.62
109-007-1	JENKINS, JAMIE	JENKINS, BETHANY	1367	27,900	270.63
210-026	JENNINGS, JAMES		957	292,700	2,839.19
110-002	JENNINGS, LARRY D	ALVIS, J ANN	467	203,500	1,973.95
127-007	JESSEMAN, NEAL A	JESSEMAN, ELLEN	976	800	7.76
125-002	JESSEMAN, NEAL A	JESSEMAN, ELLEN	1004	380,500	3,690.85
214-026	JEWELL, SHANE AUGUSTUS	GENTHNER, ALEXA JADE	1126	264,800	2,568.56
111-017	JOHANSON, ERIC G.	JOHANSON, JENNIFER M.	1156	191,100	1,853.67
215-001	JOHNSON, DOUGLAS	GREELEY, AMANDA	1366	1,532,700	14,867.19
203-021	JOHNSON, GUY E III		1019	218,400	2,118.48
118-011	JONES, CATHERINE E	DICKSON, ERIC W	1123	930,100	9,021.97
122-022	JONES, HELEN E.; TRUSTEE		830	455,000	4,413.50
219-008	JONES, HELEN E.; TRUSTEE		380	516,400	5,009.08
118-040	JONES, JILL S., ET. AL.		441	105,100	1,019.47
122-012	JONES, RICHARD H., & DERBY, SHARON J.		320	562,400	5,455.28
118-034	JONES, SUSAN DANA; TRUSTEE	LEVINE, HOWARD LEE; TRUSTEE	507	258,900	2,511.33
214-037	JOST-COQ, SUZANNE NOEL	BRUNS, EVAN C.	1007	319,200	3,096.24
112-027	JOY, JOSEPH F	JOY, LINDA J	515	60,800	589.76
112-006	JOY, JOSEPH F	JOY, LINDA J	258	693,700	6,728.89
214-050	K & H LOBSTER, INC.		99	353,100	3,425.07
110-003	KAHORA, EDWARD P	KAHORA, PAMELA G	352	325,000	3,152.50
104-003	KAMINSKY, EDWIN K. ;TRUSTEE	KAMINSKY, KAREN;TRUSTEE	265	55,000	533.50
121-015	KAPP, CECILY KAHN		898	521,600	5,059.52
121-017	KAPP, CICI LY KAHN		843	489,400	4,747.18
121-011	KAPP, DAVID	KAHN, CECILY	462	455,200	4,415.44
127-005	KEARNEY, KATHERINE		25	268,000	2,599.60
110-067	KELLEY, ROSEMARY S		825	143,000	1,387.10
110-088	KELLEY, ROSEMARY SUE	KELLEY, ROSEMARY SUE	128	124,000	1,202.80
111-015	KELLOGG, ELIZABETH		1078	260,900	2,530.73
217-018-1	KENERSON, LAUREY		1407	96,600	937.02
213-022	KENNEDY, TY J. & CY M. & BO E.		948	142,900	1,386.13
103-008	KENT, DAVID L		1100	154,800	1,501.56

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
118-016	KENT, II, WILLIAM J. & ODETTE S.		238	44,000	426.80
127-019	KERDOCK, JENNIFER LYNCH	KERDOCK, KENNETH JAY	273	471,500	4,573.55
217-004	KILLOUGH, JEAN D.; TRUSTEE		151	259,500	2,517.15
217-007	KILLOUGH, JEAN D.; TRUSTEE		1281	55,100	534.47
113-054	KING, GARY		892	206,100	1,999.17
216-034	KIPLINGER, KATHRYN		963	280,100	2,716.97
113-029	KIRSHNER, ROBERT	LOADER, LOADER, ELEANOR	1122	595,900	5,780.23
107-019	KLINE, JACK; TRUSTEE	KLINE, CAROLYN; TRUSTEE	370	1,226,900	11,900.93
118-072	KLINE, JAMES; TRUSTEE	B.E. KLINE; TRUSTEE & K.A. DAHL; TRUSTEE	232	537,600	5,214.72
208-001	KNOWLES, THEO WANDA K		893	136,300	1,322.11
104-007	KOHLER, RANDALL G	KOHLER, SUZANNE M	248	303,300	2,942.01
215-007	KONISKY, RAYMOND A	KONISKY, KAREN A	665	457,400	4,436.78
212-005	KOSHAK, ROBIN M		945	31,400	304.58
118-067	L.W.G. LOBSTER		679	469,900	4,558.03
211-001	LABRIE, HENRY G. III	LABRIE, MARTINE	229	3,485,400	33,808.38
214-003	LAINE, TIMOTHY; TRUSTEE	BALLARD, ROBIN;TRUSTEE	408	289,300	2,806.21
109-003	LAKE-GREENFIELD, MARTHA		534	222,200	2,155.34
124-011	LAMARCHE, DANIEL M ET AL.		274	219,200	2,126.24
118-063	LAMBERT, ARDEN		640	292,100	2,833.37
118-035	LAMBERT, ARDEN		967	70,600	684.82
118-079	LAMBERT, VICTORIA	LAMBERT, THEODORE J	997	425,600	4,128.32
118-036	LAMBERT, VICTORIA	LAMBERT, ARDEN	657	24,900	241.53
220-005	LANE, DANIEL R.; TRUSTEE	STREET, LORNA M.;TRUSTEE	475	269,700	2,616.09
110-097	LANE, GILBERT F. JR		624	267,500	2,594.75
113-005-00 4	LANGLAIS, JEFFERY T	LANGLAIS, AMY R	1313	38,800	376.36
111-003	LARSON, WILLIS A.; TRUSTEE	LARSON, GERTRUDE G.;TRUSTEE	618	629,300	6,104.21
110-059	LARY, ROBERT N		478	187,300	1,816.81
206-002	LASH, AARON J	LASH, HILT-LASH ALELIA M	216	97,600	946.72
212-014	LASH, AARON J	LASH, ALELIA HILT-LASH	621	205,900	1,997.23
107-020	LASH, ANTHONY D SR		1406	87,200	845.84
110-010	LASH, CYNTHIA		807	145,600	1,412.32
110-093	LASH, HOWARD	LASH, LOIS	121	150,500	1,459.85
112-023-1	LASH, IRVING R.;TRUSTEE	LASH, NEIL W.; TRUSTEE	1394	299,800	2,908.06
107-017	LASH, ISAAC		817	147,500	1,430.75
209-008	LASH, ISAAC J		928	10,100	97.97
210-007	LASH, ISAAC J		177	84,600	820.62
113-049	LASH, ISAAC J		76	331,800	3,218.46
210-007-1	LASH, ISAAC J		1351	5,300	51.41

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
113-046-00 1	LASH, ISAAC J		1280	324,500	3,147.65
110-042	LASH, JOHN F	LASH, SARA J	22	252,400	2,448.28
113-045	LASH, MARILYN		485	186,200	1,806.14
110-091	LASH, NELSON A		919	260,400	2,525.88
211-023	LASH, PHILIP	LASH, JANICE	712	163,600	1,586.92
118-031	LASH, RICHARD D		342	116,500	1,130.05
110-038	LASH, SAMUEL R		501	14,000	135.80
105-006	LASH, SEAN C		1110	246,300	2,389.11
114-004	LASH, STEPHEN		715	713,600	6,921.92
114-005	LASH, STEPHEN P	LASH, LORRAINE E	245	873,700	8,474.89
110-045	LASH, VIOLA		554	209,300	2,030.21
110-005	LASH, WESLEY D		231	49,200	477.24
119-001-4	LAURIE CARLSON TAYLOR; TRUSTEE	GARRISON ISLAND TRUST	38	106,300	1,031.11
119-001-5	LAURIE CARLSON TAYLOR; TRUSTEE	GARRISON ISLAND TRUST	1120	26,400	256.08
117-019	LAWRY, CLINTON C III & RANDALL A. ET AL		816	953,500	9,248.95
110-062	LAWTON, JOAN H	LAWTON, DAVID N	487	200,200	1,941.94
211-027	LEE, ASHLEY	LEE, JACOB L	410	729,100	7,072.27
118-110	LEE, JASON A	LEE, CRYSTAL A	1115	105,100	1,019.47
212-012	LEE, JOSHUA ISAAC		608	271,800	2,636.46
212-008	LEE, RANDALL C., II & LAURIE A.		8	52,700	511.19
212-009	LEE, RANDALL C.,II & LAURIE A.		18	305,500	2,963.35
110-073	LEHMAN, JAMES O	LEHMAN, NANCY L	1341	23,700	229.89
110-084	LEHMAN, NANCY L	LEHMAN, JAMES O	1136	236,800	2,296.96
214-028	LELAND E. BOGGS, II LIVING TRUST, DATED MAY 5, 2005	VALERIE R. BOGGS LIVING TRUST, DATED MAY 5, 2005	345	135,200	1,311.44
121-009-00 2	LEVIN, CARTER E.		1254	867,000	8,409.90
121-009-00 3	LEVIN, CARTER E.		1440	0	4,203.00
120-009	LEWIS, MARJORIE, TRUSTEE		884	543,500	5,271.95
101-016	LEWIS, MARTHA		350	2,600	25.22
103-006	LEWIS, MARTHA		157	161,900	1,570.43
103-007	LEWIS, MARTHA		1247	94,400	915.68
220-013	LI, JAMES AND NEWBY, KIM	SNYDER, ERIC & BRANCO, MIA	226	105,400	1,022.38
220-001	LI, JAMES AND NEWBY, KIM	SNYDER, ERIC & BRANCO, MIA	576	462,400	4,485.28
213-002	LICHTMAN, JOHN R	LICHTMAN, JACQUELYN GEORGE	656	1,019,100	9,885.27
217-011	LINATSAS, ELIZABETH J.; TRUSTEE		930	200,100	1,940.97
212-021	LINDBERG, KENNETH		934	238,800	2,316.36
110-102	LINDSEY, TAMMY J		243	70,700	685.79

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
216-010	LITTERER, MARIE, DEVISSSES OF		1137	387,000	3,753.90
122-023-1	LOG CABIN DOCK ASSOCIATION		1334	16,400	159.08
211-032	LOIZANCE, JEAN YVES D	LOIZANCE, SHARON W	1193	190,300	1,845.91
104-032	LONERGAN, JOANN E	LONERGAN, MARTIN P	379	267,800	2,597.66
208-019	LOVELL, LORI G	LOVELL, MICHAEL	70	353,900	3,432.83
112-014	LOWTHER, JEREMY	LOWTHER, ANGELA	1162	294,100	2,852.77
216-021	LOZIER, KAREN		1173	309,000	2,997.30
118-082	LOZIER, KAREN	LOZIER, SCOTT	854	339,200	3,290.24
104-017	LUSARDI, CLAIRE C		249	205,400	1,992.38
111-002	LUX, GAYLE E.; TRUSTEE		723	708,000	6,867.60
113-062	MACE, HEIDI J	MACE, MARK K	1011	246,400	2,390.08
104-016	MACEWEN, N SCOTT	MACEWEN, CYNTHIA H	85	403,300	3,912.01
112-008	MACFARLANE, JOHN		567	506,500	4,913.05
112-025	MACFARLANE, JOHN	MACFARLANE, LEIGH ANN	682	7,500	72.75
214-053	MACFARLANE, JON R		972	186,200	1,806.14
210-061	MACFEE, WILLIAM F SR	MACFEE, MARY C,	941	786,900	7,632.93
112-020	MACILVAINE, JOSEPH C.; TRUSTEE		568	1,549,600	15,031.12
112-020-1	MACILVAINE, JOSEPH C.; TRUSTEE		411	27,300	264.81
126-018	MACKIE, HEATHER F		149	27,300	264.81
127-018	MACKIE, HEATHER F		808	424,200	4,114.74
126-001	MACKIE, HEATHER F		1245	902,700	8,756.19
127-017	MACKIE, HEATHER F.		1199	1,458,500	14,147.45
103-005	MACLEOD, KENNETH H	MACLEOD, KATHLEEN A	337	200,100	1,940.97
118-102	MADSON, DAVID	KING, NANCY	973	235,100	2,280.47
219-024	MAINE COAST HERITAGE TRUST		1027	0	0.00
222-004	MAINE COAST HERITAGE TRUST		632	0	0.00
219-001	MAINE COAST HERITAGE TRUST		355	0	0.00
110-057-001	MAINE RSA #1, LLC		1332	483,400	4,688.98
213-010	MANNISTO, RYAN	MANNISTO, JENNIFER	110	172,700	1,675.19
120-014	MAPLE COVE, LLC		172	60,200	583.94
120-011	MAPLE COVE, LLC		213	348,000	3,375.60
120-012	MAPLE COVE, LLC		522	300	2.91
121-005	MAPLE COVE, LLC		860	599,800	5,818.06
103-019	MARC A, CRAIG	WENDY E. HIGGINS	97	292,600	2,838.22
124-004	MARGRAF, SUSAN B		1095	674,000	6,537.80
126-010	MARKHAM, JOHN J.E.; TRUSTEE	READ, ELIZABETH; TRUSTEE	1052	985,000	9,554.50
125-017	MARTIN POINT COMMUNITY GARDEN, LLC		1121	268,300	2,602.51
126-015	MARTIN POINT TRUST TA CORP		215	50,900	493.73

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
124-010	MARTIN POINT TRUST TA CORP		247	418,700	4,061.39
127-010	MARTIN POINT TRUST TA CORP.		1161	400	3.88
124-013	MARTIN POINT TRUST TA CORP.		814	900	8.73
109-001	MARTIN, IVY R	EDWARDS, LAURA M	978	310,300	3,009.91
214-051	MARTIN, KYLE	MARTIN, SONJA	353	151,900	1,473.43
106-001	MARTIN, LAURA A.	WARD, MATTHEW M	815	667,700	6,476.69
125-013	MARTINS POINT IMPROVEMENT ASSN.		900	45,500	441.35
125-007	MARTINS POINT IMPROVEMENT ASSN.		472	99,400	964.18
110-061	MASONIC HALL		549	0	0.00
213-029	MASTRONARDI, RICHARD	MASTRONARDI, SUSAN M	168	427,900	4,150.63
203-015	MATSON, TRACY LYNN	MATSON, WILLIAM R	721	194,800	1,889.56
208-007	MAXCY, KELLY J	MAXCY, DAVID S	762	45,000	436.50
118-055	MAY, WALTER E	MAY, NANCY B	1032	341,900	3,316.43
126-019	MAYO, RAY A IV	MAYO, ELAIN E.	236	141,800	1,375.46
211-030	MCALISTER, RICHARD W	MCALISTER, CERYL L	697	686,800	6,661.96
213-005	MCCARTHY, STEPHEN J		199	850,000	8,245.00
214-007	MCCOLLETT, AMY	MCCOLLETT, KURT	129	419,700	4,071.09
110-009	MCCOLLETT, KURT	MCCOLLETT, AMY	80	159,800	1,550.06
110-011	MCCOLLETT, KURT	MCCOLLETT, AMY	756	195,200	1,893.44
118-012	MCCRAW, JR., RICHARD J.	MCCRAW, CHERYL D	158	31,200	302.64
122-001	MCCUNE, PHILIP S	MCCUNE, CHRISTOPHER G	701	557,300	5,405.81
122-031	MCCUNE, PHILIP S. & CHRISTOPHER	MCCUNE, PHILIP S	1270	1,300	12.61
122-032	MCCUNE, PHILIP S. & CHRISTOPHER G. &	LAWRENCE, PAMELA	313	312,800	3,034.16
203-010	MCKUSIC, DAIGAN A.	CAILLER, LEANN D	79	262,500	2,546.25
110-034	MCLAUGHLIN, SABRINA	MCLAUGHLIN, TIMOTHY	681	216,900	2,103.93
216-016	MCLELLAN, EDWARD C	MCLELLAN, ANITA H	1250	260,300	2,524.91
216-015	MCLELLAN, EDWARD C	MCLELLAN, ANITA H	926	531,300	5,153.61
110-030-00 1	MCNAMARA, KEVIN S	MCNAMARA, SHAWNA L	122	173,400	1,681.98
124-012	MEDOMAK VALLEY LAND TRUST		235	0	0.00
216-006	MEDOMAK VALLEY LAND TRUST		16	0	0.00
113-035	MEDUNCOOK LLC		1102	203,900	1,977.83
118-049	MELBY, CHRISTIAN L	WELLS, ELIZABETH M	389	1,159,600	11,248.12
102-008	MELROSE, SALLY E.		310	531,200	5,152.64
118-005	MERRILL, FLOYD		535	59,700	579.09
120-013	MERRILL, MARY EDGE		418	347,700	3,372.69
211-029	MESSMER, CHARLES; TRUSTEE		1169	790,000	7,663.00
110-065	METHODIST CHURCH PARSONAGE		503	163,400	1,584.98

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
113-061	MEYER, LYNN		131	156,600	1,519.02
210-030	MEYN, JOHN E.; TRUSTEE	MEYN, KAREN L.; TRUSTEE	459	633,200	6,142.04
225-003-6	MICUE, BONNIE DAVIS		1265	40,600	393.82
212-029	MID-COAST AUDUBON SOCIETY		1170	0	0.00
212-028	MID-COAST AUDUBON SOCIETY		1001	0	0.00
113-033	MILAN, JOHN	MILAN, SARAH	1108	122,000	1,183.40
107-004	MILLER, DAVID T	MILLER, ANNELLE B	471	438,000	4,248.60
214-010	MINDER, JOHN	MINDER, WILLIAM	793	222,200	2,155.34
213-028	MINDER, WILLIAM, III		1075	296,300	2,874.11
213-036	MINDER, WILLIAM, III		325	299,600	2,906.12
118-074	MISIASZEK, STEVEN,& SANDEFUR, LINDA		867	68,000	659.60
214-036	MONTELBANO, JOHN E.; TRUSTEE		823	244,100	2,367.77
109-016	MOONEY, WILLIAM ASR	MOONEY, BARBARA M	684	192,200	1,864.34
118-109	MOORADIAN, ALICIA Q	CALDER, MILTON R	1061	380,900	3,694.73
118-054	MOORE, REBECCA		1063	82,700	802.19
118-053	MOORE, REBECCA A.; TRUSTEE		662	182,300	1,768.31
118-052	MOORE, REBECCA A.; TRUSTEE		663	726,500	7,047.05
101-017	MOREAU, DALE	MOREAU, ROBYN	538	308,800	2,995.36
112-035	MORIN, DARYL C. W.; TRUSTEE	MORIN, ROGER H.; TRUSTEE	604	540,400	5,241.88
225-003-00 3	MORRISSETTE, SETH A		622	57,900	561.63
225-003-5	MORRISSETTE, KATHY		792	19,200	186.24
101-014	MORRISSETTE, SETH A.;	MORRISSETTE, NICOLE J.	180	139,900	1,357.03
217-018	MORSE ISLAND SOUTH, LLC		863	2,088,000	20,253.60
212-019	MORSE, DANIEL E		3	218,600	2,120.42
104-030	MOTYKA, VICTOR	MOTYKA, VANESSA	421	420,700	4,080.79
116-003	MURNANE, LESLIE	MURNANE, MARK	1065	1,024,600	9,938.62
110-035	MURPHY, JESSICA Y		242	172,500	1,673.25
118-086	MURPHY, JONATHAN	MURPHY, JULIE H	790	226,500	2,197.05
118-108	MURPHY, JONATHAN LUKE		1094	112,700	1,093.19
118-107	MURPHY, JONATHAN LUKE	MYERS, CASSIE L.	49	149,400	1,449.18
113-059	MURPHY, JONATHAN P	MURPHY, JULIE H	403	233,400	2,263.98
213-052	MURPHY, PETER	MURPHY, DEBORA R	44	192,000	1,862.40
114-013	MURPHY, SHAWN P	MURPHY, PATRICIA	579	389,500	3,778.15
127-004	MUSCONGUS BAY WEST, LLC		486	403,600	3,914.92
127-009	MUSCONGUS BAY WEST, LLC		1385	300	2.91
110-043	MYERS, ROBERT CARL	ORTEGA, LOURDES PAOLA MORA	119	292,300	2,835.31
226-001	MYERS, WINSLOW F. & ALLEN C	MYERS, THOMAS & FELICITY	1014	16,200	157.14
206-005-1	NALBANDIAN, SARAH R		1256	53,300	517.01

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
113-052-00 1	NASH, MARY M	NASH, ROBERT C	1315	55,600	539.32
113-042	NASH, ROBERT C	NASH, MARY M	147	372,200	3,610.34
225-002	NATIONAL AUDUBON SOCIETY		902	13,300	129.01
110-077	NEAL, KELLY A	NEAL, JO-ANN E	34	264,300	2,563.71
214-059	NEAL, LARRY	NEAL, CYNTHIA	738	229,000	2,221.30
113-013	NEAL, SYLVIA		470	10,600	102.82
118-010	NEDELTSCHIEFF, OLGA		799	515,500	5,000.35
118-087	NELSON, RICHARD	NELSON, NANCY	9	286,600	2,780.02
105-003	NEUBIG, DAVID		520	23,600	228.92
105-010-00 2	NEUBIG, DAVID J		181	121,900	1,182.43
107-012	NEUBIG, DAVID J	NEUBIG, RENEE L	1308	205,200	1,990.44
105-010-00 1	NEUBIG, DWAYNE M		12	121,900	1,182.43
105-010	NEUBIG, DWAYNE M	NEUBIG, RACHELLE	509	271,900	2,637.43
118-064	NEUMAN, KELLEY K.	NEUMAN, MATTHEW R.	1151	531,700	5,157.49
213-049	NICHOLS, PAUL DAVID JR	HEWITT-NICHOLS, CARRIE SUE	749	614,400	5,959.68
213-024	NIMICK, DANIEL S. ; TRUSTEE	NIMICK, GAIL E.; TRUSTEE	958	885,300	8,587.41
104-015	NORMAN, DAVID T	NORMAN, BRIAUNA M	456	597,900	5,799.63
110-012	NORMY, LLC		864	86,100	835.17
110-101	NYSTROM, BARBARA		743	91,600	888.52
113-031	NYSTROM, BARBARA		669	153,500	1,488.95
104-010	OCEANWARD ESTATES HOMEOWNERS		285	33,800	327.86
109-024	OLD VILLAGE CEMETERY ASSOC.		1232	0	0.00
118-083	OLREAD, ROSEMARY		1013	309,600	3,003.12
109-017	OLSEN, BRENT	CRANE, CRANE, AIMEE	1155	180,800	1,753.76
214-052	OLSEN, BRENT L	OLSEN, AIMEE L.	1054	60,300	584.91
109-018	OLSEN, BRENT L	CRANE, CRANE, AIMEE	307	34,500	334.65
107-008	OLSEN, LINWOOD	OLSEN, BRENDA	399	132,300	1,283.31
214-071	OLSEN, OLSEN, RYAN		276	72,600	704.22
208-016	OLSON, MELISSA F	GLIDDEN, REBECCA L	907	193,000	1,872.10
208-010	ORFF, LEWIS K.		804	30,800	298.76
214-041	ORNE, MICHAEL	ORNE, DALE M	673	40,700	394.79
214-043-1	ORNE, MICHAEL		1047	0	0.00
110-019	PALERMINO, DAVID	MURACA, DAVID OERS REP	357	58,700	569.39
105-004	PARADIS, ALAN D.		222	176,400	1,711.08
109-020	PARKER, COLLEEN M		484	232,500	2,255.25
213-009	PARKER, COLLEEN M,		163	181,100	1,756.67
203-007-1	PARKER, ORIN		1260	26,300	255.11
113-018	PARSONS, M.H. & SONS		872	189,500	1,838.15
118-026	PARTRIDGE, RONALD E		402	257,900	2,501.63
210-029	PEASLEE, GREGORY A		306	88,400	857.48
125-018	PELLETT, ALLEN B		773	576,600	5,593.02

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
101-005	PENNIMAN, CLAYTON A	PENNIMAN, CHRIS E	753	131,500	1,275.55
105-009	PERET, DAWN M.		202	141,800	1,375.46
210-066	PERFETTO, WILLIAM L. ; TRUSTEE	PERFETTO, TERRY L.;TRUSTEE	903	460,200	4,463.94
118-045	PERLS, TOM	SMOOT, LESLIE	575	1,165,400	11,304.38
216-030	PETROULIS, PAUL	PETROULIS, TERRI L	13	165,500	1,605.35
216-031	PETROULIS, TERRI L, AND PAUL M.		796	356,400	3,457.08
126-006	PICKERING, JOHN	PICKERING, EMILY	401	832,300	8,073.31
127-011	PICKERING, JOHN II	TIMOTHY, TIMOTHY, JR.	985	396,100	3,842.17
127-012	PICKERING, JOHN,II&EMILY&TIMOTHY,JR		739	819,200	7,946.24
127-013	PICKERING, TIMOTHY	PICK, PICK, WENDY	705	708,100	6,868.57
210-027	PICKETT, DONALD	REED, CURTIS E	862	374,500	3,632.65
118-093	PIER HOLDINGS, LLC		511	2,536,800	24,606.96
125-023	PIERCE, MARK W.	COOMBS, KRISTIN K	19	1,038,800	10,076.36
208-024	PIETRZYKOWSKI, CHRISTOPHER	PEITRZYKOWSKI, JAIME	294	656,000	6,363.20
210-020	PILAMA CORP.		272	125,800	1,220.26
205-004	PILAMA CORP.		347	12,900	125.13
205-011	PILAMA CORP.		558	73,700	714.89
209-007	PILAMA CORP.		45	36,700	355.99
207-004	PILAMA CORP.		171	32,400	314.28
207-005	PILAMA CORP.		111	36,300	352.11
205-002	PILAMA CORP.		136	19,600	190.12
205-006	PILAMA CORP.		137	186,800	1,811.96
209-003-2	PILAMA CORP.		185	6,900	66.93
207-003	PILAMA CORP.		852	9,400	91.18
209-005	PILAMA CORP.		709	17,900	173.63
205-008	PILAMA CORP.		694	6,600	64.02
205-009	PILAMA CORP.		695	12,700	123.19
205-003	PILAMA CORP.		631	8,500	82.45
207-007	PILAMA CORP.		999	6,500	63.05
207-008	PILAMA CORP.		1092	18,800	182.36
207-009	PILAMA CORP.		1093	8,200	79.54
208-003	PILAMA CORP.		1112	715,500	6,940.35
205-010	PILAMA CORP.		1159	6,400	62.08
207-006	PILAMA CORP.		1182	83,100	806.07
209-004	PILAMA CORP.		1275	15,500	150.35
207-010	PILAMA CORP.		1347	4,500	43.65
108-017	PINKHAM, SEAN S		450	175,000	1,697.50
110-014	PITCHER, KARL	PITCHER, LISA	1139	296,300	2,874.11
210-010	PITCHER, MARILYN		543	207,100	2,008.87
208-009	PITCHER, MARILYN		62	58,800	570.36
213-032	POOLE, ANNE M	POOLE, ROBERT	86	770,800	7,476.76
113-019	POOLE, ANNE M		390	376,600	3,653.02
215-014	POOLE, JEROME	POOLE, SUSAN F	1167	844,800	8,194.56
215-014-1	POOLE, JEROME	POOLE, SUSAN F.	1408	53,100	515.07
210-034	POTHIN, GEOFFREY W	DELIA, DELIA, CHRISTINA	897	143,100	1,388.07

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
210-025	POTHIN, GEOFFREY W		482	188,800	1,831.36
212-011	POWELL, ANGELA M	POWELL, GREGORY A	687	98,100	951.57
212-016	POWELL, DUFF		809	113,600	1,101.92
213-043	POWELL, DUFF	POWELL, RICKY L	205	93,800	909.86
212-018	POWELL, MARLENE		1171	77,300	749.81
211-013	POWELL, RICKY		704	95,100	922.47
212-010	POWELL, TOBY		846	176,400	1,711.08
212-017	POWELL, TOBY		1077	68,000	659.60
216-008	PRATT, JAMES R		961	534,700	5,186.59
216-003	PRATT, JAMES R		875	565,700	5,487.29
125-027	PRATT, PHILIP C II	PRATT, KARIN M	160	38,500	373.45
122-028	PRATT, PHILIP C II	PRATT, KARIN M	17	423,600	4,108.92
122-024	PRATT, PHILIP C II	PRATT, KARIN M	437	403,300	3,912.01
118-013	PRESCOTT, ELIZABETH & HARLAND ET AL	OVERLOCK, JUSTIN	546	42,000	407.40
108-006	PRICKETT, GLENN T		1117	939,300	9,111.21
122-030	PUGH, REBECCA ANNE, PUGH, KATRINA BREWSTER	ALEXANDER PUGH IV	1192	250,300	2,427.91
122-017	PUGH, REBECCA ANNE & PUGH KATRINA BREWSTER &	PUGH, ALEXANDER L IV	651	347,600	3,371.72
206-005	PUGLISI, JILL LEIGH	SHEWOKIS, BRYAN ROBERT	480	403,000	3,909.10
124-001	PUTNAM, HARRY A.	PUTNAM, ANN D.	929	1,195,100	11,592.47
103-015	RALEIGH, JOHN S. III ; TRUSTEE	RALEIGH, SARAH L.; TRUSTEE	539	238,700	2,315.39
118-075	RASMUSSEN, LETHA I.		53	171,200	1,660.64
118-019	RASMUSSEN, ROBERT A.		675	166,100	1,611.17
216-009	RASMUSSEN, ROBERT A. ; TRUSTEE	RASMUSSEN, PETER C.; TRUSTEE	670	498,600	4,836.42
109-037	READ, KATHRYN D		953	253,700	2,460.89
109-036	READ, KATHRYN D.		698	30,700	297.79
103-017	READ, MOLLY		1017	325,300	3,155.41
118-025	REED, ANNETTE L		748	135,400	1,313.38
203-013	REED, BRIAN S	REED, ROBIN M	335	41,900	406.43
215-018	REED, BRIAN S	REED, ROBIN M	1212	459,300	4,455.21
109-029	REED, DANIEL L		661	65,900	639.23
215-018-00	REED, DILLON C 1		1360	228,000	2,211.60
210-058	REED, ETHAN D.		882	130,100	1,261.97
210-043-00	REED, JOSHUA A 1	REED, COURTNEY N	1375	248,200	2,407.54
210-043-00	REED, KIMBERLY M. 2		1405	61,600	597.52
104-009	REED, MALCOM J	REED, CHRISTINE H	850	310,300	3,009.91
110-008	REED, MARK P	REED, CYNTHIA E	767	33,800	327.86
109-027	REED, MARK P	REED, CYNTHIA E	719	214,600	2,081.62
109-026	REED, MARK P	REED, CYNTHIA E	324	29,800	289.06
109-028	REED, MARK P		426	37,900	367.63
203-012	REED, NEAL	REED, LINDA	1057	171,000	1,658.70
203-009	REED, NEAL K.; ET AL		577	252,800	2,452.16

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
109-030	REED, PHILIP A	REED, EVELYN N	197	14,500	140.65
214-049	REED, ROBIN M		339	101,200	981.64
210-040	REED, SHERRIE L		40	144,900	1,405.53
219-010-2	REED, SHERRIE L		1353	72,500	703.25
109-034	REED, WADE	REED, MARK P	227	244,000	2,366.80
109-032	REED, WADE		451	69,200	671.24
109-033	REED, WADE	REED, SHERRIE	998	215,800	2,093.26
210-043	REED, WADE G	REED, SHERRIE L	496	261,400	2,535.58
104-012	REICHENBACH, DAVID L.; TRUSTEE	REICHENBACH, NANCYL L.; TRUSTEE	100	942,300	9,140.31
112-036	RETTIGER, JOHN	RETTIGER, KELLY	279	628,400	6,095.48
212-005-1	REYNOLDS, PHILIP		64	0	0.00
126-014	RIBEIRO, JUDITH	GEYER, JANET P.	449	667,800	6,477.66
105-008	RICH, LYDIA	RICH, JOHUA	1109	189,300	1,836.21
203-031	RICHARDS, JAMES		1012	110,300	1,069.91
111-023	RICHARDS, JAMES L		1148	110,600	1,072.82
111-005	RICHARDS, JAMES L		613	566,800	5,497.96
111-004-2	RICHARDS, JAMES L		400	0	0.00
111-004	RICHARDS, JAMES L	BRAZIER, AMY	191	81,500	790.55
112-015	RICHARDSON, AUDREY	RICHARDSON, REBECCA	4	155,200	1,505.44
110-068	RICHARDSON, FRANCES E		557	48,200	467.54
110-069	RICHARDSON, FRANCES E		1048	221,600	2,149.52
112-016-1	RICHARDSON, FRED L. ; TRUSTEE	RICHARDSON , EVE R. ; TRUSTEE	1134	24,500	237.65
112-016	RICHARDSON, FRED L. TRUSTEE	RICHARDSON, EVE R. ; TRUSTEE	699	1,380,800	13,393.76
205-001	RICHARDSON, KEVIN		74	85,100	825.47
122-009	RICHARDSON, RALPH S		1029	703,100	6,820.07
109-023	RICHARDSON, RUTH A		569	27,100	262.87
118-076	RIGHT LOCATION, LLC	..	489	505,800	4,906.26
118-001	RIORDAN, LISA M.	WEBSTER, KELLY	678	380,800	3,693.76
214-072	ROAD SIDE CEMETERY		1337	0	0.00
116-013	ROBERTS, ARTHUR R		1244	306,500	2,973.05
216-019	ROBERTS, ARTHUR R		1046	145,500	1,411.35
215-019	ROBERTS, ARTHUR R		458	60,100	582.97
116-012	ROBERTS, ARTHUR R		505	211,300	2,049.61
112-032	ROBERTS, ARTHUR R		89	64,100	621.77
215-019-1	ROBERTS, NATHAN C	ROBERTS, JESSICA L	1326	256,000	2,483.20
117-005	ROBERTS, SARAH W. ; DEVISES OF	ROBERTS, ARTHUR R. ; PERS REP	806	431,000	4,180.70
210-008	ROBINSON, BRIAN	ROBINSON, BONNIE	857	158,000	1,532.60
210-042	ROBINSON, DAVIN	ROBINSON, DIANE	829	535,300	5,192.41
213-017	ROBINSON, JERRAD	ROBINSON, RENEE JOYCE ROMEL	633	392,900	3,811.13
214-014	ROBINSON, LURA & CARTER. ; TRUSTEES	ROBINSON, TONYA, J. ; TRUSTEE	590	164,000	1,590.80
211-020	ROBINSON, TIMOTHY	ROBINSON, ANGELA M	1131	132,700	1,287.19
110-032	ROBINSON, TIMOTHY S., II	ROBINSON, KELSEY M.	195	126,400	1,226.08
212-018-1	ROGERS, PENNY L	ROGERS, MARK S	32	74,900	726.53

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
124-006	ROGGENTHIEN, DONNA Y,AS CUSTODIAN		820	747,700	7,252.69
213-003	ROITMAN, ALEXANDER	WRIGHT, LESLIE	322	890,100	8,633.97
210-032	ROSCOE, SARAH E.	WEAVER, BENJAMIN M.	1033	365,300	3,543.41
211-025	ROSS, STEPHANIE		1031	136,400	1,323.08
117-006	ROURKE, WILLIAM	ROURKE, ANNE B	643	416,400	4,039.08
205-007	ROURKE, WILLIAM N		813	102,900	998.13
117-009	ROURKE, WILLIAM N	ROURKE, ANNE B	381	50,200	486.94
126-005	RUPERT, KRISTEN & KEATING, KAREN R. &	RUPERT, DAVID C.; TRUSTEE	140	490,800	4,760.76
214-009-00 1	RUSSELL, LEOLA		1211	6,800	65.96
127-015	RUTLEDGE, WILLIAM D.; TRUSTEE	RUTLEDGE, FRANKIE JO; TRUSTEE	266	1,242,500	12,052.25
214-056	RUYBAL, DEREK W		764	58,800	570.36
110-066	SAD #40 SCHOOLHOUSE		296	0	0.00
110-051	SAD #40 SCHOOLHOUSE		123	0	0.00
101-002	SAGAN, MARC; HEIRS OF	CUTSHALL, HARRIET S.; PERS REP	630	64,800	628.56
118-048	SALIGAN, ARDEN		769	428,800	4,159.36
118-046	SALIGMAN, ARDEN W		134	1,161,800	11,269.46
213-046	SAMPLE INVESTMENTS , LLC		757	401,000	3,889.70
114-010	SAMPSON, PATIENCE S	STAFFORD, ROBERT E	270	517,800	5,022.66
110-074	SAMUELS, CAROL A.; :TRUSTEE	SAMUELS, PAUL E.; TRUSTEE	442	277,500	2,691.75
111-019	SANDBLOM, JOHN	DINSMORE, ALISON C	469	175,300	1,700.41
118-020	SANDBLOM, RICHARD	SANDBLOM, JOY	880	196,800	1,908.96
213-023-00 1	SARAH R. DOOLEY		1288	596,300	5,784.11
210-062	SAVASTANO, KEVIN	ZULETA, ZULETA, SULMAR	1020	289,700	2,810.09
125-022	SAYNER, DANIEL K.; TRUSTEE	MACALASTER , ELIZABETH G.; TRUSTEE	635	616,600	5,981.02
102-007	SCALES, CHRISTOPHER G	SCALES, SUSAN M	391	481,700	4,672.49
102-001	SCHACHTERLE, MELISSA; TRUSTEE		190	386,200	3,746.14
118-032	SCHENCK, ANNE		7	232,100	2,251.37
213-050	SCHILKE, KAREN	SCHILKE, ROBERT	674	418,100	4,055.57
217-016	SCHNEIDER, JAMES C TRUSTEE	SCHNEIDER, DENISE P TRUSTEE	260	308,200	2,989.54
125-010	SCHWARTZ, KATE PATRICIA		956	400	3.88
122-018	SCOTT MAINE, LLC		73	366,800	3,557.96
122-019-1	SCOTT, JAMES ELLIOTT		1344	125,000	1,212.50
118-057	SCOTT, JOSEPH N		1074	83,200	807.04
118-059	SCOTT, THOMAS F		26	137,800	1,336.66
118-065	SCOTT, THOMAS F		525	55,800	541.26
118-062	SCOTT, THOMAS F.		1064	72,400	702.28
118-060	SCOTT, THOMAS F.		689	251,600	2,440.52
111-025	SEASIDE LODGE IN FRIENDSHIP LLC		992	1,111,600	10,782.52

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
111-025-1	SEASIDE LODGE IN FRIENDSHIP, LLC		1402	303,900	2,947.83
111-016	SECOR, DANIEL T	SECOR, MARY C	891	209,300	2,030.21
124-003	SHAUGHNESSY, WM J	SHAUGHNESSY, EILEEN K	644	1,126,500	10,927.05
222-001	SHELDON, PAUL B	SHELDON, PATRICE M	422	351,100	3,405.67
213-053	SHERWOOD, ROBERT E.; TRUSTEE	SHEWOOD, MARILYN A.; TRUSTEE	871	155,500	1,508.35
108-008	SHORTELL, JAMES R. ; TRUSTEE	SHORTELL, CAROL J.; TRUSTEE	950	494,300	4,794.71
113-009	SHOTT, ROBIN A		1086	262,900	2,550.13
213-016	SIAS, CAROL ANNE		283	144,200	1,398.74
213-021	SIAS, CAROL ANNE		341	16,600	161.02
214-070	SIMMON, GREGORY W	SIMMONS, AMY L	625	303,900	2,947.83
212-022	SIMMONS, ALAN L		218	147,500	1,430.75
108-005	SIMMONS, ANDREW	SIMMONS, ELIZABETH M	559	394,200	3,823.74
118-006	SIMMONS, ANDREW		819	62,100	602.37
118-090	SIMMONS, BERTHA M		31	86,000	834.20
118-101	SIMMONS, BRADLEY L		230	267,900	2,598.63
113-008	SIMMONS, BRADLEY L		108	142,800	1,385.16
118-100	SIMMONS, BRADLEY L		1206	85,800	832.26
118-096-00 2	SIMMONS, BRADLEY L. &	SIMMONS, ROBERT M. JR & MICHELLE A.	887	325,300	3,155.41
213-008	SIMMONS, CHRISTOPHER		890	68,700	666.39
110-048	SIMMONS, CONLEY B	SIMMONS, SARAH K	35	169,800	1,647.06
110-054-1	SIMMONS, DARREN J	SIMMONS, SUSAN B	565	6,800	65.96
118-073	SIMMONS, DONALD W		1043	703,700	6,825.89
118-073	SIMMONS, DONALD W		1423	355,800	3,451.26
118-096-00 1	SIMMONS, DOROTHY		105	423,400	4,106.98
113-007	SIMMONS, DOROTHY & SIMMONS, ALMA	STREAM, ROSE	1049	178,700	1,733.39
219-021	SIMMONS, DOROTHY & WANDA, &	WINCHENBACH, DEBRA & JOHNSON, RUTH	221	256,000	2,483.20
110-047	SIMMONS, DOUGLAS P	SIMMONS, SHERYL R	169	130,900	1,269.73
213-030	SIMMONS, GILBERT A	SIMMONS, SHARON A	1149	516,200	5,007.14
213-019	SIMMONS, GILBERT A	SIMMONS, SHARON A	706	176,500	1,712.05
110-054	SIMMONS, GORDEN E. & BARBARA L. (LE)	SIMMONS, DARREN J (RI)	103	159,700	1,549.09
210-009	SIMMONS, GREGORY A	SIMMONS, STACY E	1216	299,500	2,905.15
214-057-00 1	SIMMONS, GREGORY W	SIMMONS, AMY L.	1401	42,000	407.40
210-045	SIMMONS, HEIDI S.		1030	661,800	6,419.46
112-012	SIMMONS, JASON A	SIMMONS, CYNTHIA D	1240	230,300	2,233.91
213-031	SIMMONS, JASON G	SIMMONS, BROOKE L	466	410,300	3,979.91
214-063	SIMMONS, JEREMY D	SIMMONS, RAMONA A	517	356,900	3,461.93
216-036	SIMMONS, JEREMY D	SIMMONS, RAMONA A	344	740,300	7,180.91
216-024	SIMMONS, JEREMY D	SIMMONS, RAMONA A	224	283,900	2,753.83
214-061	SIMMONS, JEREMY D	SIMMONS, RAMONA A	206	40,600	393.82
118-095	SIMMONS, JEREMY D		940	236,900	2,297.93
219-010	SIMMONS, JEROMY D	SIMMONS, RAMONA A	720	79,700	773.09

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
118-100-00 1	SIMMONS, JEREMY D		288	73,900	716.83
118-096-00 3	SIMMONS, KEITH A		354	178,400	1,730.48
118-084	SIMMONS, KEITH A		1186	97,800	948.66
219-020	SIMMONS, KEITH A JR	SIMMONS, HEATHER M	1147	780,300	7,568.91
211-022	SIMMONS, KEITH A JR	SIMMONS, HEATHER M	473	435,700	4,226.29
116-010	SIMMONS, MELVIN	SIMMONS, MURTEL	802	59,600	578.12
118-008	SIMMONS, PRISCILLA J.	OVERLOCK, JUSTIN	548	557,000	5,402.90
213-007	SIMMONS, ROBERT M JR	SIMMONS, MICHELLE A	564	295,400	2,865.38
216-018	SIMMONS, ROBERT M JR& MICHELLE A &	KOSHAK, ROBIN M	1203	231,000	2,240.70
212-002	SIMMONS, ROBT.M.	SIMMONS, MARY J	1172	165,700	1,607.29
107-014	SIMMONS, RONALD	SIMMONS, WANDA	728	544,000	5,276.80
118-094	SIMMONS, RONALD		1307	3,800	36.86
214-064	SIMMONS, RONALD SCOTT		946	79,600	772.12
214-065	SIMMONS, RONALD SCOTT		373	300,100	2,910.97
101-013	SIMMONS, RYAN		261	232,400	2,254.28
103-010	SIMMONS, THEODORE & BEATRICE, (LE)	RUPPERT, TRISHA J	626	166,800	1,617.96
109-005	SIMMONS, THOMAS G	SIMMONS, SUZANNE L	1188	206,100	1,999.17
206-011	SIMMONS, VIRGIL	SIMMONS, SUSAN M	595	59,600	578.12
206-010	SIMMONS, VIRGIL	SIMMONS, SUSAN	1214	315,100	3,056.47
127-001	SIMMS, MARY ELIZABETH		1119	377,400	3,660.78
126-012	SISTAS, LLC		182	726,100	7,043.17
214-017	SMALE, MARY V	SMALE, KENNETH	189	204,600	1,984.62
103-002	SMITH, IAN H.	SMITH, EMILY J.	1213	260,800	2,529.76
104-005	SMITH, LAUREL F		798	302,100	2,930.37
214-002	SMITH, MELISSA T	HAYES, DARREN J	1070	275,700	2,674.29
208-011	SMITH, RONALD		251	310,400	3,010.88
206-001	SMITH, RONALD		275	39,500	383.15
117-003	SMITH, TIMOTHY R	SMITH, DONNA JT	143	451,300	4,377.61
217-002	SOUERS, DAVID A.	SOUERS, LINDA D.	321	621,200	6,025.64
118-103	SOUERS, DAVID A.	SOUERS , LINDA D.	356	383,900	3,723.83
214-015	SOUZA, ROLAND E.		718	273,300	2,651.01
110-080	SPEAR, ANDREA N		938	509,700	4,944.09
112-031	SPEAR, EDEN		885	102,100	990.37
112-030	SPEAR, EDEN		870	20,900	202.73
112-001	SPEAR, EDEN		368	182,700	1,772.19
113-058	SPEAR, EDSON S	SPEAR, PATRICIA D	722	249,800	2,423.06
219-019	SPEAR, EDEN S.		740	276,600	2,683.02
103-012	SPENCER, CLAYTON W.	READ, ROBIN K.	1379	471,400	4,572.58
112-003	Spencer, Craig W.	Spencer, Emily A.	423	334,800	3,247.56
118-047	SPOONER, JAMIE	MAYES, CAROLYN A	317	991,900	9,621.43
109-007	SPOONER, JANA L.	SPOONER, DANIEL F.	1364	77,300	749.81
117-018	SPUNT, ERIC S.	SPUNT, KATHRYN K.	1349	693,200	6,724.04
117-016-1	SPUNT, ERIC S.	SPUNT, KATHRYN K.	31842 1	185,800	1,802.26
126-008	STAGG, PETER W	KAMO, NORIKO	1084	530,100	5,141.97

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
118-043	STALLMAN, BARRON E	STALLMAN, BETTY A	908	1,010,200	9,798.94
116-001	STANCILL, REGINA C	STANCILL, TERRY D	1158	1,672,700	16,225.19
208-008-2	STAPLES, ALEXANDER	STAPLES, HEATHER	1437	52,900	513.13
219-006-1	STATE OF MAINE	DEPT OF INLAND FISHERIES AND WILDLIFE	1272	0	0.00
219-007	STATE OF MAINE		725	0	0.00
219-009	STATE OF MAINE		751	0	0.00
219-004	STATE OF MAINE		106	0	0.00
203-017	STEGER, HELMUT J	STEGER, MARY L	1242	135,000	1,309.50
213-048	STENCAVAGE, ROBERT W.; TRUSTEE	JAMES, KATHIE; TRUSTEE	330	397,300	3,853.81
107-009	STEVENSON, KAREN C		405	131,600	1,276.52
215-017	STILL POINT FRIENDSHIP LLC		994	80,900	784.73
215-003-1	STILL POINT FRIENDSHIP LLC		1429	43,600	422.92
215-003	STILL POINT FRIENDSHIP, LLC		300	2,647,200	25,677.84
215-014-3	STORER, ALFRED	STORER, MARY K	1410	39,200	380.24
124-026-1	STORER, LEVITT A		1430	98,600	956.42
215-013	STORER, MARY K		166	267,800	2,597.66
215-014-2	STORER, ALFRED	STORER, MARY K.	1409	424,200	4,114.74
127-014	STRICKLAND, SCOTT R; TRUSTEE		162	724,800	7,030.56
110-023	STUEVE, JASON	HOWLEY, CHARLOTTE A	1082	564,400	5,474.68
210-016	SUNSET COTTAGE RENTALS, LLC.		153	174,400	1,691.68
213-039	SWENSON, DAVID D.; TRUSTEE	SWENSON, JANICE B.; TRUSTEE	879	621,200	6,025.64
210-064	SWICKHEIMER, GERALD		516	328,800	3,189.36
105-011	SZWEC, JEANNE & BERNARD & WIEGLEB, KAREN		1059	239,000	2,318.30
203-005	TAGUE, BRENDEN M.	TAGUE, LINDA M.	1041	141,600	1,373.52
117-007	TANNER, BRUCE A	TANNER, LALIA	754	343,400	3,330.98
119-001-2	TAYLOR, LAURIE C; CO-TRUSTEE	CUMLER, HOLLY C. & RAYMOND, BETSY C.; TRUSTEES	404	135,500	1,314.35
119-001-1	TAYLOR, LAURIE CARLSON	CUMLER, HOLLY CARLSON & RAYMOND, BETSY CARLSON	219	413,900	4,014.83
210-036	TENERIELLO, JEAN		445	190,900	1,851.73
101-012	TEPPER, EDITH S.; TRUSTEE	TEPPER, BARRY ; TRUSTEE	152	206,600	2,004.02
227-001-1	THE FRANKLIN LIGHT PRESERVATION TR		1286	0	0.00
219-022	THE HAMPTONS LLC		642	458,200	4,444.54
125-004	THE KRISTIN MCOWAN SPECIAL NEEDS TRUST		634	508,400	4,931.48
216-007	THE LOBSTER CONSERVANCY		1107	0	0.00
216-007-1	THE LOBSTER CONSERVANCY		1239	32,200	312.34
110-086	THE QUIRIE 2007 REVOCABLE TRUST DATED MAY 18, 2007		1166	220,100	2,134.97

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
113-032	THIBAUT, LOR T.		502	179,900	1,745.03
113-057	THIBODEAU, ADAM C		881	211,500	2,051.55
113-055	THIBODEAU, NATHAN	THIBODEAU, HEIDI A	645	161,700	1,568.49
112-005	THIBODEAU, THERON C	THIBODEAU, IRENE S	650	593,500	5,756.95
109-013	THIBODEAU, THERON C	THIBODEAU, IRENE S	377	283,000	2,745.10
215-016	THIS THYME AROUND, LLC		610	559,600	5,428.12
121-007	THISSELL, RICHARD	THISSELL, SIGRUN	686	908,600	8,813.42
122-023	THOBURN, CHRISTINA W.		1088	354,900	3,442.53
120-003	THOMPSON TRUST PROPERTIES, LLC		878	739,100	7,169.27
116-002	THOMPSON TRUST PROPERTIES, LLC.	THOMPSON, CHARLES & SARAH; & JOHN E.	788	311,900	3,025.43
216-036-00 2	THOMPSON, ARTHUR		1372	98,600	956.42
219-010-00 1	THOMPSON, ARTHUR E., JR. & DONNA M.		1318	74,100	718.77
212-026	THOMPSON, ARTHUR E., JR. & DONNA M.		859	336,700	3,265.99
110-094	THOMPSON, BRENDA G.. PERS REP		909	203,100	1,970.07
214-058	THOMPSON, HALEY	OLSEN, OLSEN, RYAN	1091	156,200	1,515.14
118-003	THOMPSON, HENRY D		326	106,200	1,030.14
102-004	THOMPSON, SAMANTHA		116	206,300	2,001.11
110-099	THOMPSON, STEVE JR		51	46,700	452.99
110-100	THOMPSON, STEVEN D,JR. & BRENDA L		439	187,700	1,820.69
110-071	THOMPSON, TIMOTHY T II		443	171,700	1,665.49
109-011	THOMPSON, TIMOTHY T.		1146	166,000	1,610.20
212-023	THOMPSON, TIMOTHY T.		711	272,800	2,646.16
109-011-00 1	THOMPSON, TIMOTHY TROY		1284	108,600	1,053.42
UNDESIGN ATED-1	TIME WARNER, LLC		1238	426,400	4,136.08
124-009	TODD, DOUGLAS M, TRUSTEE		932	1,795,000	17,411.50
111-007	TOLMAN, DAVID E II		844	256,000	2,483.20
122-020	TOMPKINS,WILLIAM L.,JR,DAVID N		268	388,800	3,771.36
210-031	TONER, FRANK		970	304,000	2,948.80
113-041	TOPAZ, KIMBERLY		1116	198,900	1,929.33
121-003	TORAASON, C.M. JR.; TRUSTEE	TORAASON, E.V.; TRUSTEE	954	851,300	8,257.61
110-064	TOWN OF FRIENDSHIP		765	0	0.00
118-070	TREBBE, KARRIE C	TREBBE, PETER B	220	232,200	2,252.34
118-069	TREBBE, KARRIE C	TREBBE, PETER B	237	32,600	316.22
113-005-00 1	TREBBE, KARRIE C	TREBBE, PETER B	1305	630,500	6,115.85
217-005	TRIGILIO, MICHAEL J, TRUSTEE	TRIGILIO REALTY TRUST	303	50,200	486.94
217-009	TRIGILIO, MICHAEL J, TRUSTEE	TRIGILIO REALTY TRUST	397	72,800	706.16

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
217-015	TRIGILIO, MICHAEL J, TRUSTEE	TRIGILIO REALTY TRUST	398	267,100	2,590.87
217-008	TRIGILIO, MICHAEL J, TRUSTEE	TRIGILIO REALTY TRUST	787	54,700	530.59
217-017	TRIGILIO, MICHAEL J, TRUSTEE	TRIGILIO REALTY TRUST	1125	73,400	711.98
217-012	TRIGILIO, MICHAEL J.		927	359,300	3,485.21
213-023	TSARFATY, VERED		702	807,700	7,834.69
213-006	TSARFATY, VERED; TRUSTEE	JOEL VERRECCHIA FRIENDSHIP TRUST 2/25/2011	818	49,400	479.18
214-031	TSARFATY, VERED; TRUSTEE	JOEL VERRECCHIA FRIENDSHIP TRUST 2/25/2011	755	49,700	482.09
104-022	TUCKER, JAMES W		257	115,500	1,120.35
210-006	TUOHY, WILLIAM J	NEPTIN, CATHERINE J	504	166,100	1,611.17
110-081	TURCOTTE, PAUL	MOTYKA, ELIZABETH	414	393,800	3,819.86
126-013	TURGEON, SARAH, TRUSTEE		988	830,400	8,054.88
201-002	TURNER, DALE R.; & ELAIN E. NEIMI	SHARON A. BLACK	745	47,400	459.78
212-007	TURNER, MARIE J	TURNER, MATTHEW G	327	173,600	1,683.92
210-038	TURNER, RICHARD JR.		280	238,600	2,314.42
227-001	U.S. GOVERNMENT:U.S.C.G.REAL PROP		107	0	0.00
126-002	ULTRON, LLC		225	966,100	9,371.17
203-018	VALAITIS, JOHN	VALAITIS, SUSAN	1068	20,900	202.73
203-024	VALAITIS, SUSAN F	VALAITIS, JOHN	315	21,800	211.46
118-051	VANDERPLOEG, ELIZABETH S	VANDERPLOEG, DOUGLAS A.	1073	999,700	9,697.09
117-004	VARRONE, KEVIN J	McCARTHY, PATRICIA MF	1194	363,700	3,527.89
117-010	VARRONE, KEVIN J, & McCARTHY, PATRICIA M. F.		1037	26,500	257.05
213-056	VICKERS, MICHAEL W		991	68,200	661.54
113-048	VISTAMONT, LLC		92	222,400	2,157.28
103-003	VOSMUS, MARY, DEVISES OF	PEASLEE, BARBARA & VOSMUS, CRAIG; PERS REPS	582	89,400	867.18
103-011	VOSMUS, THOMAS; HEIRS OF	PEASLEE, BARBARA & VOSMUS, CRAIG; PERS REPS	113	234,500	2,274.65
215-015	VOSS, PATRICIA Z		1174	903,600	8,764.92
215-015-1	VOSS, PATRICIA Z.		1411	41,800	405.46
215-015-1	VOSS, PATRICIA Z.		1411	41,800	308.22
127-016	VRANICAR, JILL & ROBIN & MARK, ET AL	MULLAN, SUSAN & SEMONES, JUDY	338	933,900	9,058.83
213-037	WADLOW, THOMAS S., JR. & DOROTHY H., TRUSTEES		203	24,100	233.77
203-001	WADSWORTH, ROBIN A	WADSWORTH, RICHARD	855	182,900	1,774.13
214-055	WAITE, CURTIS W		253	158,900	1,541.33
125-003	WAKEMAN, PETER		104	355,700	3,450.29

Map Lot	Owner	Second Owner	Account	RE Billable	Original Tax
122-035	WALE, ROBERT Q		960	61,100	592.67
210-022	WALKER, LAURIE M		783	209,900	2,036.03
112-019	WALLACE, DANA P		637	214,600	2,081.62
110-039	WALLACE, DAVID	WALLACE, CYNTHIA	828	48,500	470.45
110-040	WALLACE, DAVID	WALLACE, CYNTHIA	371	128,300	1,244.51
110-040	WALLACE, DAVID	WALLACE, CYNTHIA	371	128,300	278.58
126-016	WALLACE, ERNEST J		1365	336,800	3,266.96
225-003-4-2	WALLACE, ERNEST J		1414	13,600	131.92
126-015-1	WALLACE, HARLAN L		1432	17,500	169.75
125-020	WALLACE, HARLAN L		660	549,000	5,325.30
225-003-4-1	WALLACE, KATHLEEN		851	26,200	254.14
208-012	WALLACE, KELLY K		250	74,200	719.74
208-013	WALLACE, KELLY, TRUSTEE		176	354,100	3,434.77
210-033	WALLACE, KIMBERLY		990	222,200	2,155.34
219-014	WALLACE, LARRY W	WALLACE, JANE M	789	270,500	2,623.85
118-071	WALLACE, LARRY W		349	242,700	2,354.19
216-033	WALLACE, MARK		636	258,800	2,510.36
110-021	WALLACE, MARK G		598	280,200	2,717.94
107-007	WALLACE, MELVIN B	WALLACE, HENRY L	2	108,000	1,047.60
110-098	WALLACE, PAMELA M		1028	192,100	1,863.37
113-034	WALLACE, PAMELA M		1221	24,000	232.80
109-035	WALLS, RAYMOND		560	120,100	1,164.97
217-003	WARD, HAROLD H., III, TRUSTEE		1118	392,200	3,804.34
122-013	WATERS, SANDRA N.; TRUSTEE	S.N. WATERS REV. TRUST AGRMENT 08/12/2015	693	840,400	8,151.88
219-018	WATKINS, JOHN; TRUSTEE	FRIENDSHIP TRUST	343	390,100	3,783.97
110-037	WATSON, CHRIS A	WATSON, HADASSAH T	1251	255,200	2,475.44
113-024	WEAVER, JAMES D	WEAVER, MARY S	424	127,100	1,232.87
105-005	WEAVER, JESSE J		866	144,600	1,402.62
110-060	WEEKS, AIMEE E		240	158,200	1,534.54
225-003-4-3	WEEKS, KRISTEN M		1415	15,800	153.26
217-010	WEISBERG, JOHN H. & UNDERWOOD, MARYLOUISE	UNDERWOOD M.; STAVOLA, S.	77	308,400	2,991.48
210-049	WEISS, TYSON M		63	486,800	4,721.96
111-013	WEISS, TYSON M		639	147,600	1,431.72
118-004	WELLS, DORIS M	HEINE, ERIC D	10	148,300	1,438.51
103-004	WERREN, WILLIAM C		1071	448,500	4,350.45
213-012	WESCOTT, DEBORAH		849	74,400	721.68
213-025	WESCOTT, IRVING G	WESCOTT, DEBORAH G	655	344,900	3,345.53
203-004	WESSEL, JOEL		628	160,100	1,552.97
103-013	WEST, NATHANIEL	WEST, KYRA	801	469,100	4,550.27
122-039	WHARF ASSOCIATES		1040	29,700	288.09
125-024	WHITE, ELIZABETH W	WHITE, REGINALD S	1135	760,500	7,376.85
109-039	WHITE, ROBIN A.	SUTTON, ANDREA B.	477	250,200	2,426.94
214-020	WHITTAKER, JUSTICE		986	190,000	1,843.00
212-025	WILLIAMS, NORA N		840	129,300	1,254.21

Map Lot	Owner	Second Owner	Acc- ount	RE Billable	Original Tax
212-024	WILLIAMS, REBECCA	WILLIAMS, EVERETT	479	321,200	3,115.64
213-002-1	WILLIAMS, STEPHEN	KESSLER, KATHERINE	1421	549,500	5,330.15
110-077-00 1	WILLIAMSON, ARLENE C.; TRUSTEE		1314	415,800	4,033.26
120-007	WILLIAMSON, ELIZABETH		254	471,500	4,573.55
120-006	WILLIAMSON, ELIZABETH L		552	933,100	9,051.07
110-052	WILLIAMSON, LUCIA		1045	36,300	352.11
211-018	WILSHIRE, JOSHUA L.	WILSHIRE, RICHARD T. JR	1187	185,100	1,795.47
114-008	WILSHIRE, RICHARD T JR	WILSHIRE, TERRY L.	1035	129,900	1,260.03
210-017	WILSON, CALVIN L.,JR. AND NORA JEANNE		39	277,600	2,692.72
109-002-1	WINCHENBACH, CHARLES GORDEN		1439	55,500	538.35
109-002	WINCHENBACH, GORDON K	WINCHENBACH, PATRICIA L	713	550,800	5,342.76
109-014	WINCHENBACH, SCOTT C	WINCHENBACH, ELIZABETH	271	157,300	1,525.81
203-030	WINCHENBACH, THOMAS F		164	162,100	1,572.37
208-004	WINSLOW, BRENDA E	WINSLOW, DANA A	328	278,500	2,701.45
220-006	WINSLOW, BRENDA E	WINSLOW, DANA A	1150	261,600	2,537.52
120-010	WOLFENDEN, SARAH B	BRIGGS, JOS	541	229,300	2,224.21
122-019	WOOD, ANGELA; THOMPSON, JAMES S. & ARP, KAREN E.	JONES, KEITH T. & MORRIS E.	551	153,000	1,484.10
125-028	WOOD, ANGELA; THOMPSON, JAMES S. & ARP, KAREN E.	JONES, KEITH T. & MORRIS E.	1053	117,400	1,138.78
109-042	WOODS, BRIAN H	WOODS, NANCY P	1016	201,900	1,958.43
216-014	WOODS, BRIAN H	WOODS, NANCY P	734	268,700	2,606.39
210-037	WOODS, BRIAN H		277	125,700	1,219.29
211-026	WOODSIDE, RICHARD L. & ELAINE; TRUSTEE	WOODSIDE, ELAINE H.; TRUSTEE	323	363,600	3,526.92
212-004	WOTTON, BLAKE	WOTTON, IRMA	785	165,700	1,607.29
220-004	WOTTON, BLAKE	WOTTON, IRMA P	1435	534,300	5,182.71
220-014	WOTTON, BLAKE M	WOTTON, IRMA P	853	226,800	2,199.96
220-008	WOTTON, CRAIG	WOTTON, ELIZABETH	607	366,000	3,550.20
206-014	WOTTON, CRAIG	WOTTON, ELIZABETH	118	314,300	3,048.71
220-009	WOTTON, JAMES		800	248,100	2,406.57
214-042	WOTTON, JAMES P	WOTTON, HOPE R	921	343,600	3,332.92
214-044	WOTTON, JAMES P.	WOTTON, HOPE R.	233	356,800	3,460.96
110-096-00 1	WOTTON, JASON		1382	36,200	351.14
214-043	WOTTON, LANCE L		962	148,500	1,440.45
110-087	WOTTON, MARK E		931	123,600	1,198.92
110-096	WOTTON, MARK E		1234	23,800	230.86
213-035	WRIGHT, DAWN E		606	22,500	218.25
203-002	WYMAN, LEITA M	WYMAN, MICHAEL	536	167,100	1,620.87
208-005	YAMBOR, ROBERT J	YAMBOR, SUSAN	952	169,100	1,640.27
101-010	YATTAW, ERIC J		46	193,500	1,876.95
109-019	YATTAW, KEITH I		120	136,700	1,325.99
108-007	YOUNG, CALVIN M		531	360,800	3,499.76

Map Lot	Owner	Second Owner	Acc-ount	RE Billable	Original Tax
111-027	YOUNG, F. BRADFORD &	MANGES, JANETTE LEE	1079	64,600	626.62
114-007	YOUNG, F. BRADFORD &	MANGES, JANETTE LEE	1160	479,600	4,652.12
118-014	YOUNG, RANDY A		596	237,500	2,303.75
110-001	ZABORSKI, ERIK C	EHRINGER, CANDACE R	56	220,500	2,138.85
111-008	ZAHN, PAUL E. & TERRI J.; TRUSTEE	ZAHN, TERRI J.; TRUSTEE	574	147,100	1,426.87
211-021-1	ZAPPONE, DON D.		1399	133,700	1,296.89
124-008	ZEITLIN, ROBERT	ZEITLIN, JUDITH F	281	1,716,200	16,647.14
203-029-1	ZEN-MOON LLC		1417	58,000	562.60
118-030	ZIENTARA, GARY		812	99,300	963.21
210-060	ZUBER, WILLIAM R.; TRUSTEE	ZUBER, ROBERT R. AND ANDREW F.; TRUSTEES	269	465,600	4,516.32

3,736,888.08



Outstanding Balance By Period Tax Year 2024

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1254	R ARMSTRONG, ELIZABETH C.	2024	8,323.57	6,761.24	1,562.33
295	R ARMSTRONG, JEFFREY B	2024	1,421.05	0.00	1,421.05
1376	R BALLOU, WM. C. & TUCKER, JAMES W.	2024	1,516.11	0.00	1,516.11
208	R BARI, JUSTIN D	2024	1,943.88	922.92	1,020.96
1282	R BARROS, ANTONIO	2024	350.17	0.00	350.17
27	R BARTER, ALWILDA	2024	1,321.14	0.00	1,321.14
831	R BEAUCAGE, EMILE	2024	1,770.25	0.00	1,770.25
896	R BEAUCAGE, EMILE	2024	227.95	0.00	227.95
1184	R BENNER, ARNOLD L	2024	1,781.89	0.00	1,781.89
589	R BENNER, NORMAN, II & DAWN	2024	760.48	498.37	262.11
597	R BENNER, RYAN	2024	1,085.43	0.00	1,085.43
1230	R BOWDEN, LEWIS	2024	1,512.23	0.00	1,512.23
521	R BOWER FAMILY LLC	2024	2,783.90	0.00	2,783.90
204	R BRAMHALL, VERNA M	2024	236.68	0.00	236.68
822	R BRAMHALL, VERNA M	2024	1,787.71	1,000.00	787.71
278	R BRAMHALL, VERNA M. ET AL	2024	2,911.94	1,000.00	1,911.94
425	R BROWN, EDWARD C, III & NORMA J.; TRUSTEES	2024	6.79	0.00	6.79
1144	R BROWN, EDWARD C, III & NORMA J.; TRUSTEES	2024	2,429.85	139.80	2,290.05
375	R BROWNLEE, JANA	2024	4,886.86	0.00	4,886.86
1285	R CAMPBELL, DANIEL E	2024	1,881.80	0.01	1,881.79
916	R CEGLOWSKI, MACIEJ	2024	13.58	0.00	13.58
1132	R CHAFFEE, CHRISTOPHER G	2024	3,635.56	992.22	2,643.34
1428	R CHRIST, JAMES:HEIRS OF	2024	891.43	0.00	891.43
585	R CHRIST, JON A.	2024	3,592.88	988.06	2,604.82
911	R CHRIST, JON A.	2024	69.84	69.80	0.04
1319	R CONRON, JANE D	2024	7,255.60	7,226.89	28.71
795	R EDGERTON, BRUCE	2024	654.75	0.00	654.75
1072	R EDGERTON, BRUCE	2024	3,912.98	0.00	3,912.98
923	R ELLIS, HELEN L	2024	2,311.51	1.59	2,309.92
833	R EMERSON, JACOB W	2024	3,016.70	0.00	3,016.70
1261	R FRANSON, CARL J	2024	9.70	0.00	9.70
292	R GENTHNER, LEROY, JR. & MARY	2024	1,675.19	0.00	1,675.19
1176	R GENTHNER, PHILIP R	2024	2,959.47	0.00	2,959.47
83	R GENTHNER, RODNEY R. II	2024	1,941.94	0.00	1,941.94
409	R GENTHNER, STEVEN E	2024	2,250.40	0.00	2,250.40
5	R GIGAHOMES REAL ESTATE	2024	1,735.33	33.71	1,701.62
192	R GILCHREST, GABRIEL	2024	1,196.98	0.00	1,196.98
1183	R GODDARD, DIANE E	2024	0.97	0.00	0.97
1129	R GOODE, ALEXANDER GEORGE NELSON	2024	148.41	0.00	148.41
768	R HANNA, MICHAEL	2024	1,164.97	0.00	1,164.97
766	R HAVENER, MARK	2024	417.10	0.00	417.10
1198	R HAVENER, MARK	2024	1,750.85	970.72	780.13
194	R HAVENER, PATRICIA	2024	1,167.88	0.00	1,167.88
159	R HEARN, J WOODROW	2024	2,406.57	0.00	2,406.57
1309	R HENRY, JOSEPH M	2024	1,972.98	0.00	1,972.98

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1367	R JENKINS, JAMIE	2024	270.63	3.76	266.87
893	R KNOWLES, THEO WANDA K	2024	1,322.11	484.58	837.53
807	R LASH, CYNTHIA	2024	1,412.32	0.00	1,412.32
1351	R LASH, ISAAC J	2024	51.41	0.00	51.41
485	R LASH, MARILYN	2024	1,806.14	0.00	1,806.14
1334	R LOG CABIN DOCK ASSOCIATION	2024	159.08	0.00	159.08
808	R MACKIE, HEATHER F	2024	4,114.74	0.00	4,114.74
353	R MARTIN, KYLE	2024	1,473.43	0.00	1,473.43
762	R MAXCY, KELLY J	2024	436.50	0.00	436.50
701	R MCCUNE, PHILIP S	2024	5,405.81	0.00	5,405.81
1270	R MCCUNE, PHILIP S. & CHRISTOPHER	2024	12.61	0.00	12.61
313	R MCCUNE, PHILIP S. & CHRISTOPHER G. &	2024	3,034.16	0.00	3,034.16
535	R MERRIL, FLOYD	2024	579.09	0.00	579.09
684	R MOONEY, WILLIAM ASR	2024	1,864.34	500.00	1,364.34
864	R NORMY, LLC	2024	835.17	0.00	835.17
804	R ORFF, LEWIS K.	2024	298.76	0.00	298.76
673	R ORNE, MICHAEL	2024	394.79	0.00	394.79
402	R PARTRIDGE, RONALD E	2024	2,501.63	0.00	2,501.63
205	R POWELL, DUFF	2024	909.86	0.00	909.86
809	R POWELL, DUFF	2024	1,101.92	0.00	1,101.92
1171	R POWELL, MARLENE	2024	749.81	0.00	749.81
53	R RASMUSSEN, LETHA I.	2024	1,660.64	391.28	1,269.36
670	R RASMUSSEN, ROBERT A. ; TRUSTEE	2024	4,836.42	0.00	4,836.42
953	R READ, KATHRYN D	2024	2,460.89	0.00	2,460.89
698	R READ, KATHRYN D.	2024	297.79	0.00	297.79
1212	R REED, BRIAN S	2024	4,455.21	615.36	3,839.85
661	R REED, DANIEL L	2024	639.23	0.00	639.23
569	R RICHARDSON, RUTH A	2024	262.87	0.00	262.87
1131	R ROBINSON, TIMOTHY	2024	1,287.19	179.98	1,107.21
1031	R ROSS, STEPHANIE	2024	1,323.08	0.00	1,323.08
1211	R RUSSELL, LEOLA	2024	65.96	0.00	65.96
1074	R SCOTT, JOSEPH N	2024	807.04	0.00	807.04
31	R SIMMONS, BERTHA M	2024	834.20	0.00	834.20
634	R THE KRISTIN MCOWAN SPECIAL NEEDS TRUST	2024	4,931.48	3,698.61	1,232.87
755	R TSARFATY, VERED; TRUSTEE	2024	482.09	3.85	478.24
818	R TSARFATY, VERED; TRUSTEE	2024	479.18	1.49	477.69
257	R TUCKER, JAMES W	2024	1,120.35	922.31	198.04
504	R TUOHY, WILLIAM J	2024	1,611.17	0.00	1,611.17
990	R WALLACE, KIMBERLY	2024	2,155.34	0.00	2,155.34
63	R WEISS, TYSON M	2024	4,721.96	0.00	4,721.96
639	R WEISS, TYSON M	2024	1,431.72	0.00	1,431.72
1382	R WOTTON, JASON	2024	351.14	0.00	351.14
1234	R WOTTON, MARK E	2024	230.86	0.00	230.86
536	R WYMAN, LEITA M	2024	1,620.87	0.00	1,620.87
574	R ZAHN, PAUL E. & TERRI J.; TRUSTEE	2024	1,426.87	0.00	1,426.87
1417	R ZEN-MOON LLC	2024	562.60	0.00	562.60

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
Total for 91 Bills:		91 Accounts	153,883.71	27,406.55	126,477.16

Payment Summary

Type	Principal	Interest	Costs	Total
P - Payment	27,098.90	0.00	0.00	27,098.90
Y - Prepayment	307.65	0.00	0.00	307.65
Total	27,406.55	0.00	0.00	27,406.55

Non Lien Summary

2024-1	90	124,914.83
2024-2	1	1,562.33
Total	91	126,477.16

Non Zero Balance Year 2023

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Amount Due
1282	L BARROS, ANTONIO	2023	373.37	374.40	-1.03
831	L BEAUCAGE, EMILE	2023	1,691.11	579.02	1,112.09
896	L BEAUCAGE, EMILE	2023	271.86	0.35	271.51
597	L BENNER, RYAN	2023	62.47	0.00	62.47
1230	L BOWDEN, LEWIS	2023	1,453.68	1,203.65	250.03
239	L BURNS, CHAD	2022	387.44	-31.68	419.12
1298	L CHANCE, ZOE B.; TRUSTEE	2023	2,504.28	0.00	2,504.28
1428	L CHRIST, JAMES:HEIRS OF	2023	882.41	0.00	882.41
292	L GENTHNER, LEROY, JR. & MARY	2023	1,603.63	1,603.59	0.04
192	L GILCHREST, GABRIEL	2023	97.95	0.00	97.95
1183	L GODDARD, DIANE E	2023	62.99	0.00	62.99
1129	L GOODE, ALEXANDER GEORGE NELSON	2023	198.21	0.00	198.21
766	L HAVENER, MARK	2023	445.92	0.00	445.92
159	L HEARN, J WOODROW	2023	2,273.64	2,245.31	28.33
1309	L HENRY, JOSEPH M	2023	1,877.67	435.72	1,441.95
353	L MARTIN, KYLE	2023	1,169.83	0.00	1,169.83
402	L PARTRIDGE, RONALD E	2023	2,355.21	0.00	2,355.21
698	L READ, KATHRYN D.	2023	248.90	0.00	248.90
661	L REED, DANIEL L	2023	650.33	0.00	650.33
1031	L ROSS, STEPHANIE	2023	1,276.94	0.00	1,276.94
574	L ZAHN, PAUL E. & TERRI J.; TRUSTEE	2022	1,375.13	-31.68	1,406.81
574	L ZAHN, PAUL E. & TERRI J.; TRUSTEE	2023	1,375.13	0.00	1,375.13
Total for 22 Bills:			22,638.10	6,378.68	16,259.42

Lien Summary

2022-1	2	1,825.93
2023-1	19	14,371.02
2023-2	1	62.47
Total	22	16,259.42

Select Board Report

Another year has passed us by and we would like to take this time to thank all the people that volunteer and work for the town. Municipal government isn't for everyone, and at times it is a tricky/stressful/time consuming business. We couldn't do it without you.

It is encouraging to see volunteers willing to take on Friendship Day, the management and maintenance of the ball field, the offerings the recreation department offers for the children in town, and the continued efforts by those that did the Halloween and Christmas events. All of these events help keep us in touch with each other and maintain the community atmosphere a lot of us enjoy.

There have been some challenges this year. It is always hard to navigate subjects that some residents would like the town to pay for/manage and the thought of asking the taxpayers to pay more for services the vast majority of them will never use. How "big" do you want your government to be? The increase in population alone requires more effort on the already few employees/services we do have. In order to provide more services/management of services we would need to hire more people. Which in turn cost more money. You see the predicament we find ourselves in a lot of the time.

If you haven't had a chance to meet our new town clerk, get to know him. We are fortunate that Cullen found his way into our town! Kathy would rather you did not know about her, but this year marked her 25th anniversary with us! There are so many times through the years where she pulled the majority of the weight in keeping our town office functioning in a manner that everyone is accustomed to. Words do not accurately portray how grateful we are for everything she does for us, and for our community as a whole!

Respectively submitted,
FRIENDSHIP SELECT BOARD

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, 2024.

Account	Budget Net	- C U R R M O N T H -		YTD Net	Unexpended		Percent Spent
		Debits	Credits		Balance	Spent	
10 - GENERAL GOVT	276,388.00	244,089.53	28.69	244,060.84	32,327.16	88.30	
11 - INCIDENTALS	12,000.00	11,331.81	0.00	11,331.81	668.19	94.43	
12 - OFFICE SAL	165,788.00	158,905.52	0.00	158,905.52	6,882.48	95.85	
13 - TOWN REPORTS	4,200.00	3,589.00	0.00	3,589.00	611.00	85.45	
14 - TOWN MTGS	3,200.00	2,326.00	0.00	2,326.00	874.00	72.69	
15 - PAYROLL TAX	35,000.00	23,648.96	28.69	23,620.27	11,379.73	67.49	
16 - ASSESSORS	46,000.00	39,624.24	0.00	39,624.24	6,375.76	86.14	
17 - MMA	3,200.00	3,053.00	0.00	3,053.00	147.00	95.41	
18 - CONTINGENCY	7,000.00	1,611.00	0.00	1,611.00	5,389.00	23.01	
20 - PROTECTION	345,865.81	268,732.33	55,389.05	213,343.28	132,522.53	61.68	
21 - AMBULANCE	150,739.29	107,494.10	54,929.05	52,565.05	98,174.24	34.87	
22 - FIRE DEPT	75,750.52	68,655.49	85.00	68,570.49	7,180.03	90.52	
23 - STREET LIGHT	8,000.00	5,789.42	0.00	5,789.42	2,210.58	72.37	
24 - INSURANCE	35,000.00	37,182.52	0.00	37,182.52	-2,182.52	106.24	
25 - HARBORMASTER	13,500.00	9,282.04	0.00	9,282.04	4,217.96	68.76	
26 - EMERG MNGMNT	4,620.00	1,500.00	0.00	1,500.00	3,120.00	32.47	
27 - ANIMAL CNTRL	6,850.00	7,079.72	375.00	6,704.72	145.28	97.88	
28 - CODE ENFORCE	22,000.00	21,338.98	0.00	21,338.98	661.02	97.00	
29 - SHELLFISH	29,406.00	10,410.06	0.00	10,410.06	18,995.94	35.40	
30 - HIGHWAYS	384,861.60	325,745.37	869.72	324,875.65	59,985.95	84.41	
30 - HIGHWAY	48,230.00	48,729.98	0.00	48,729.98	-499.98	101.04	
31 - COMMON RDS	61,700.00	48,498.07	0.00	48,498.07	13,201.93	78.60	
32 - SNOW REMOVAL	125,000.00	105,702.72	869.72	104,833.00	20,167.00	83.87	
33 - RESURFACING	149,931.60	122,814.60	0.00	122,814.60	27,117.00	81.91	

Account	Budget Net	- C U R R Debits	M O N T H - Credits	YTD Net	Unexpended Balance	Percent Spent
40 - BUILDINGS	130,200.00	99,108.02	73.75	99,034.27	31,165.73	76.06
41 - HAHN CENTER	18,500.00	16,147.81	0.00	16,147.81	2,352.19	87.29
42 - TOWN OFFICE	37,150.00	37,400.02	73.75	37,326.27	-176.27	100.47
43 - LIBRARY	24,000.00	23,076.03	0.00	23,076.03	923.97	96.15
44 - TOWN MAINT	50,550.00	22,484.16	0.00	22,484.16	28,065.84	44.48
50 - HEALTH/SAN	191,002.89	179,127.37	100.00	179,027.37	11,975.52	93.73
51 - SOLID WASTE	132,000.00	124,710.00	0.00	124,710.00	7,290.00	94.48
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	24,897.35	24,247.90	0.00	24,247.90	649.45	97.39
55 - RECREATION	5,918.42	472.56	0.00	472.56	5,445.86	7.98
56 - BALL FIELD	3,939.00	13,013.54	100.00	12,913.54	-8,974.54	327.84
57 - VETERANS MEM	4,988.12	156.02	0.00	156.02	4,832.10	3.13
58 - FRIENDSHIP D	14,000.00	13,902.35	0.00	13,902.35	97.65	99.30
59 - CEMETERIES	1,760.00	325.00	0.00	325.00	1,435.00	18.47
60 - COMMUNITY	12,700.58	4,565.87	0.00	4,565.87	8,134.71	35.95
61 - PLANNING BD	7,000.00	4,397.45	0.00	4,397.45	2,602.55	62.82
62 - MID COAST PC	600.00	0.00	0.00	0.00	600.00	0.00
63 - CONSERVATION	750.00	168.42	0.00	168.42	581.58	22.46
64 - COMP PLAN	4,210.58	0.00	0.00	0.00	4,210.58	0.00
65 - STATE GRANT	140.00	0.00	0.00	0.00	140.00	0.00
70 - DEBT SERVICE	104,275.00	49,285.75	0.00	49,285.75	54,989.25	47.27
70 - DEBT SERVICE	104,275.00	49,285.75	0.00	49,285.75	54,989.25	47.27

Account	Budget		- C U R R M O N T H -		YTD	Unexpended		Percent
	Net		Debits	Credits		Balance	Spent	
80 - OTHER	3,258,252.83		3,108,406.49	0.00	3,107,526.49	150,726.34	95.37	
81 - SAD #40	2,793,626.00		2,635,834.94	0.00	2,635,834.94	157,791.06	94.35	
82 - COUNTY TAX	446,496.00		446,497.00	0.00	446,497.00	-1.00	100.00	
84 - PLUMBING PRM	0.00		5,793.00	0.00	4,913.00	-4,913.00	----	
85 - TAXES	0.00		19,481.55	0.00	19,481.55	-19,481.55	----	
86 - LEGAL DEFENS	16,930.83		0.00	0.00	0.00	16,930.83	0.00	
87 - LANDFILL	1,200.00		800.00	0.00	800.00	400.00	66.67	
90 - MISC/WARRANT	125,503.36		89,960.14	0.00	89,960.14	35,543.22	71.68	
92 - MISC WARRANT	115,503.36		85,464.87	0.00	85,464.87	30,038.49	73.99	
95 - SELECTMEN EM	10,000.00		4,495.27	0.00	4,495.27	5,504.73	44.95	
Final Totals	4,829,050.07		4,369,020.87	56,461.21	4,311,679.66	517,370.41	89.29	

Carry Overs - 2025

Legal	\$ 14,431
Property maintenance	28,390
Comprehensive planning	4,210
Ambulance	98,174
Clam ordinance	30,279
Overboard discharge grant	140
Friendship Day	8,277
Harbor parking lot	453
Veteran's memorial	4,832
Recreation	5,446
Cemeteries	1,435
Town garage water	3,426
Town landing	1,904
Surveys	1,185
Sidewalks	1,100
Resurfacing town roads	<u>27,117</u>
Total	230,799

Donation Checking Accounts

School lunch donation fund	\$3,148
Heating oil donation fund	16,870
Friendship families in need donation account	<u>18,881</u>
Total	38,899

Capital Accounts

Library expansion project	110,010
Capital improvements	9,291
Local road assistance	18,623
Vehicle replacement	118,164
Hahn community center	9,286
Town wharf replacement	<u>79,889</u>
Total	345,263

Real Estate Abatements List

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
58	HAVENER, PATRICIA J., ET AL						
	2024-1	3,675.33	371.86	2,931.96	0.00	0.00	371.51
		Abatement:		\$3,303.82			
		Address : DIVISEES OF W.S. JAMESON TRUST 31 SUNSET ST. THOMASTON ME 04861					
		Location : N HARBOR CEMETERY LANE					
		Map Lot : 113-005					
272	PILAMA CORP.						
	2024-1	1,220.26	985.97	304.29	-70.00	-70.00	0.00
		Abatement:		\$304.29			
		Address : PO BOX 274 HOWLAND ME 04448					
		Location : CUSHING ROAD					
		Map Lot : 210-020					
828	WALLACE, DAVID WALLACE, CYNTHIA						
	2024-1	470.45	0.00	470.45	0.00	0.00	0.00
		Abatement:		\$470.45			
		Address : 76 BRADFORD POINT ROAD FRIENDSHIP ME 04547					
		Location : BRADFORD POINT ROAD					
		Map Lot : 110-039					
928	ILASH, ISAAC J						
	2024-1	97.97	0.00	97.97	0.00	0.00	0.00
		Abatement:		\$97.97			
		Address : PO BOX 3 FRIENDSHIP ME 04547					
		Location : CUSHING ROAD					
		Map Lot : 209-008					
1118	WARD, HAROLD H., III, TRUSTEE						
	2024-1	3,804.34	3,372.69	431.65	0.00	0.00	0.00
		Abatement:		\$431.65			
		Address : BIJOU REALTY TRUST 13 MELROSE CIRCLE NORTH ROCKLAND ME 04841					
		Location : 3 MORSE ISLAND					
		Map Lot : 217-003					
1254	LEVIN, CARTER E.						
	2024-1	8,409.90	0.00	8,409.90	0.00	0.00	0.00
		Abatement:		\$8,409.90			
		Address : 95 EASTERN PARKWAY, APT. 5A BROOKLYN NY 11238					
		Location : 29 ARMSTRONG LANE					
		Map Lot : 121-009-002					
1298	CHANCE, ZOE B. ;TRUSTEE CHANCE, MIKA K. ;TRUSTEE						
	2024-1	2,653.92	0.00	2,653.92	0.00	0.00	0.00
		Abatement:		\$2,653.92			
		Address : 55 MUMFORD ROAD NEW HAVEN CT 06515					
		Location : CRANBERRY ISLAND					
		Map Lot : 220-002					

Acct	Year	Property Tax Due	Payment Received	Abate - Adjust	Balance Due	Balance Due w/ Interest	Refund Abate
1435	WOTTON, BLAKE WOTTON, IRMA P						
	2024-1	5,182.71	2,542.01	2,640.70	0.00	0.00	0.00
		Abatement:		\$2,640.70			
		Address : 35 TIMBER PT. RD. FRIENDSHIP ME 04547 4213					
		Location : 222 CRANBERRY ISLAND					
		Map Lot : 220-004					
Total for 8 Bills:		25,514.88		17,940.84		-70.00	
	8 Accounts		7,272.53		-70.00		371.51

Payment Summary						
Type	Principal	Interest	Costs	Non Int.	Total	
P - Payment	7,122.26	0.35	0.00	7,122.26	7,122.61	
Y - Prepayment	149.92	0.00	0.00	149.92	149.92	
Subtotal	7,272.18	0.35	0.00	7,272.18	7,272.53	
A - Abatement	18,312.70	0.00	0.00	18,312.70	18,312.70	
I - Interest Charged	0.00	-0.35	0.00	0.00	-0.35	
Total	25,584.88	0.00	0.00	25,584.88	25,584.88	

		Non-Interest Due	Balance Due
2024-1	8	-70.00	-70.00
Total	8	-70.00	-70.00

Supplemental Tax Bills for tax year 2024

Acct	Name ----	Year	Original Tax	Payment / Adjustments	Prin	PLI	Outstanding Interest	Costs	Total
1254 R	ARMSTRONG, ELIZABETH C.	2024	8,323.57	6,734.51	1,562.33	0.00	26.73	0.00	1,589.06
369 R	HOLLAENDER, GRACE M	2024	1,008.80	1,008.80	0.00	0.00	0.00	0.00	0.00
1440 R	LEVIN, CARTER E.	2024	4,203.00	4,203.00	0.00	0.00	0.00	0.00	0.00
1411 R	VOSS, PATRICIA Z.	2024	308.22	308.22	0.00	0.00	0.00	0.00	0.00
371 R	WALLACE, DAVID	2024	278.58	278.58	0.00	0.00	0.00	0.00	0.00
Total for 5 Bills:		5 Accounts	14,122.17	12,533.11	1,562.33	0.00	26.73	0.00	1,589.06
Payment Summary									
Type			Principal	Interest	Costs				Total
I - Interest Charged			0.00	-1.80	0.00				-1.80
P - Payment			12,559.84	1.80	0.00				12,561.64
Total			12,559.84	0.00	0.00				12,559.84
Non Lien Summary									
2024-2	5								1,589.06
Total	5								1,589.06
Total for 5 Bills:			14,122.17	12,533.11	1,562.33	0.00	26.73	0.00	1,589.06

Treasurer Trust Funds

EAST FRIENDSHIP

Jameson-Bradford	\$1,009.48
	\$2,352.20
Abram Conant	\$39.88
	\$66.04
George C. Conant	\$21.26
	\$35.85
Niemi Lot	\$245.66
	\$487.16
William & Olive Orne	\$364.39
	\$689.35
Matilda Wuori	\$246.94
	\$506.92
Sub Total	\$6,065.13

LAWRY CEMETERY

A. Winchenpaw & J. Webb	\$497.12
	\$1,075.59
Sub Total	\$1,572.70

OLD VILLAGE

Horatio Brown Lot	\$3,029.47
	\$869.18
Ervan & Josephine Burns	\$239.24
	\$222.09
James R. Burns	\$69.41
	\$14.95
Martha E. Creamer	\$1,635.44
	\$1,734.17
Elijah Davis	\$478.79
	\$485.60
Zebulon Davis	\$59.78
	\$22.65
Frank Hall	\$275.56
	\$353.90

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Eda J. Lowry	\$779.60
	\$1,047.38
Clement V. Luce	\$0.00
	\$0.00
James Parsons	\$1,016.65
	\$1,188.11
Wilbur A. Morse	\$1,526.07
	\$1,606.28
Leslie & Emery D. Morton	\$690.03
	\$825.11
Lew Wallace	\$3,112.40
	\$3,125.21
Margaret Morton	\$277.00
	\$375.80
Herbert Simmons	\$275.79
	\$357.48
Alton Thompson	\$275.63
	\$355.23
Ray Winchenpaw	\$494.41
	\$732.19
Sub Total	\$27,550.61

HARBOR CEMETERY

Walter & Ella Anderson	\$406.03
	\$180.16
Ernest Beckett	\$303.87
	\$125.48
Wm. & Genie Bramhall	\$150.67
	\$43.57
Edward & Annie Bramhall	\$148.74
	\$43.30
Bernard Brow	\$253.32
	\$98.27
Almon & Florence Burns	\$139.90
	\$169.66
Elbridge Burns	\$302.75
	\$125.32
Ernest & Georgia Burns	\$303.87
	\$125.49
James E. Burns	\$346.83
	\$173.20

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Leslie Burns	\$303.87
	\$125.49
Orrin Burns	\$475.28
	\$918.02
Charles Carter	\$201.74
	\$70.88
Elroy & Ethel Carter	\$227.32
	\$292.52
Lauriston & Lois Davis	\$2,030.08
	\$865.17
Nelson & Lettie Collamore	\$183.14
	\$62.13
Silas Davis	\$201.74
	\$70.88
Lauriston Davis	\$201.74
	\$70.85
George Eaton	\$201.74
	\$70.89
William Eaton	\$201.74
	\$70.90
Blanche Fullerton	\$354.95
	\$152.83
Hall-Brown Lot	\$3,040.18
	\$1,124.15
Hugh McKean	\$406.03
	\$180.15
Frank & Leora Miller	\$201.74
	\$70.87
Hattie Morse	\$1,113.59
	\$1,360.49
Winona Olson	\$252.82
	\$98.18
Crosby Prior	\$354.95
	\$152.83
Elmer & Bernice Prior	\$201.74
	\$70.85
Sidney & Clara Prior	\$201.74
	\$70.85
Eliz & Clement Rhinehart	\$354.95
	\$152.83

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Robinson & Napler Lots	\$865.59
	\$425.89
Julia Rubenstein	\$303.87
	\$125.47
Mertland Simmons	\$395.75
	\$531.82
Owen & Paul Simmons Lots	\$610.25
	\$289.21
Randall Simmons	\$474.99
	\$962.48
Freda Stanley	\$1,274.13
	\$644.41
Rodney Thompson	\$1,018.80
	\$507.85
Archie Wallace	\$201.74
	\$70.87
Sumner Whitney	\$1,274.13
	\$644.41
Eldridge Wincapaw	\$1,332.69
	\$1,579.90
Fessended Wincapaw	\$475.30
	\$919.79
Wesley Wincapaw	\$51.03
	\$27.89
Francis Winchenbaugh	\$406.03
	\$180.15
Edmund & Beulah Wotton	\$201.74
	\$70.87
Frank Wotton	\$252.82
	\$98.18
J. Wotton & H. Parsons	\$958.13
	\$1,304.65
Sub Total	\$38,684.15

FRIENDSHIP "NEW" HARBOR CEMETERY

Norman & Marjorie Grey	\$5,446.02
	\$1,380.43
Alice & Lew Partridge	\$238.97
	\$56.03
James Collard & Karen Kaler - plot	\$242.19
	\$49.05

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James Collard & Karen Kaler - perpetual care	\$1,133.61
	\$198.13
Gerald Allen, Debra Feltis & Roger Feltis	\$1,120.71
	\$226.10
Philip Hogan	\$457.69
	\$66.35
Gary & Sheila Delano	\$1,047.01
	\$128.70
Ruth S. Johnson Family Plots	\$3,186.33
	\$127.79
Peter & Debora Murphy	\$216.58
	\$14.81
Nancy & Richard Nelson	\$1,051.51
	\$115.52
Gordan & Barbara Simmons	\$211.98
	\$20.62
Susan, Darren, & Kristen Simmons	\$688.47
	\$5.43
Heidi Simmons - perpetual care	\$439.54
	\$33.68
Ronald Weeks - perpetual care	\$439.54
	\$33.68
Sub Total	\$18,376.46

LONG ISLAND

Moe Berber	\$109.31
	\$44.99
Maude S. Shea	\$1,378.18
	\$4,632.56
George Simmons	\$481.35
	\$563.04
James Simmons	\$235.18
	\$328.63
Sub Total	\$7,773.26

ROADSIDE

M. Lawry & A. Barbour	\$493.35
	\$350.23
Leonard Condon	\$628.51
	\$427.53

continued next page

Randall J. Condon	\$393.58
	\$280.97
William Condon	(\$99.07)
	(\$147.87)
Adams D. Lawry	\$915.46
	\$955.26
Cemetery Lots	\$1,109.26
	(\$201.82)
Ellis Lawry	\$3,710.96
	\$5,238.55
Elbridge Wotton	\$395.19
	\$305.85
Sub Total	<u>\$14,755.95</u>
Total Cemetery Funds	<u>\$114,778.26</u>



Town Clerk
For the Year Ending December 31, 2024

Number of Births Recorded: 19

Number of Marriages Recorded: 3

Deaths Recorded: 22

Allen, Gerald Robert	08/22/2024
Barbour, Sandra J.	12/02/2024
Blake, Dwight Frederick	12/11/2024
Brown, Patricia Ann	07/23/2024
Chambers, Daniel Wade	12/31/2024
da Silva, Maria Luisa	10/31/2024
Foster, Sarah Katharine	12/07/2024
Harding, Richard Albert Jr.	09/03/2024
Havener, Kay M.	05/11/2024
Hendrickson, Esther Marie	09/28/2024
Jahnke, Leonard P. Jr.	07/27/2024
Lash, Cynthia Ann	06/15/2024
Lash, Howard James	06/11/2024
Littlehale, Robert Leroy	12/04/2024
Markham, John J.E. II	07/12/2024
Murphy, Peter David	06/18/2024
Orne, Michael David	11/22/2024
Seamans, Caroline Elizabeth	03/21/2024
Simmons, Brian	10/06/2024
Thissell, Sigrun B.	11/08/2024
Wallace, Harlan Lloyd	05/16/2024
Zuber, William Henry II	06/19/2024

Vital Records Fees

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

Town Clerk Licenses and Registrations 2024
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 for the Code Enforcement Officer are 9am to 3pm on Thursdays. Exceptions are made for CEO/LPI training and holidays which occur on Thursdays. I attend the Planning Board meetings and meet with the Selectmen as needed. Inspections are by appointment. I make site visits and inspections by appointment. I can visit sites to resolve issues or concerns by counseling with you on procedures. It is better to consult with me before you start a project so that you have permission rather than a fine for an unintended violation.

While most matters are routine, recent storms have created issues with clean up and rebuilding, especially in the Shoreland Zone. Our rules require that you consult with me about any major landscaping or tree cutting, especially in the first 75 feet of the shore.

Most short-term rentals (less than 30 days) will need approval from the Planning Board unless you are a full time resident on the property. Another reason to contact me is that some activities require State approval.

2024 Plumbing permits issued:

Septic	14
Internal	14
Total	28

2024 Building/Land Use/Shoreland Approvals:

CEO	27
Planning Board	17
Total	44

Respectfully submitted,
DAVID STUDER,
Friendship CEO/LPI

Office: 207-832-8224

Home: 207-845-2352

Cell: 207-323-1368

Office email: *ceofriendship@roadrunner.com*

Home email: *irenic@fairpoint.net*

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.

Reviewing current ordinances will be an important project this year. Two issues being studied this year are Use of Campers and Short Term Rentals. The Planning Board is also 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 2024, the Planning Board reviewed and approved 21 projects including 1 wharf, 8 shore stabilization projects and 7 dwelling units. Between the CEO and Planning Board 44 permits were issued, including 14 dwelling units, about a 38% increase from 2023.

We wish to acknowledge and thank Theron Thibodeau and Marilyn Lash for their many years of service on the Board.

Respectfully submitted,
DOUGLAS BLASIOUS, Chair
RIT ROBERTS
SHARRIE REED
PHILIP PRATT
CRYSTAL LEE
LOREN CLARK
REX BENNER
BROOKE SIMMONS

Friendship Fire Department

Another year has come and gone. The department answered approximately 50+ calls of various types. Motor vehicle accidents are still on the rise. Please drive with caution. Speed and driver distraction seem to be a primary cause.

This year we received a \$40,000 grant from the Stephen & Tabitha King Foundation for new and battery operated extrication equipment. This speeds up our time when we need to extract people from vehicles. This equipment is new, and state-of-the-art and all our members have been trained to use it appropriately. A very big thank you goes out to Kelsey Robinson for writing this grant and being the reason, we were awarded it.

It is important to keep our equipment current and up to date. One of our trucks is 30 years old this year and will need to be replaced. The process of ordering and taking delivery of a new truck is up to three years. This is something that will need to be considered in the very near future.

All members continue the mandatory and state training, which can be time-consuming but has to be done. A big thank you to all our members for their time and dedication.

Please remember if you need the fire department for anything dial 911 directly. This is the fastest way to get us to you quickly.

If you are interested in joining the department we meet every Monday night at 6:30 please feel free to join us.

All of us at the Fire Department would like to thank the community for its continued support of what we do.

Respectfully submitted,
KEVIN BENNER, Chief

The Friendship Ambulance Auxiliary Foundation (FAAF)

With 83 years of history, the FAAF is committed to our Friendship community. Originally started as the Women's Ambulance Auxiliary in 1942, the group has provided support for Friendship's residents for the past eight decades.

In 2024, the FAAF was pleased to support the following programs:

- Provided financial support for continued EMS coverage for Friendship.
- Donated COVID-19 at-home tests to the town office, free for residents.
- Co-sponsored September's annual free Friendship flu vaccine and health clinic. Please see Dr. Li's Health Officer report for details on this successful event.
- Donated funds to the Friendship-Cushing Food Pantry for needed supplies and to replace the old flooring.
- Supplied Friendship seniors with free medical alert button systems.
- Pursued programs for bringing mental health services to Friendship. Be reminded that anyone experiencing difficulties may dial 988 for support with a mental health crisis.
- Worked with MaineHealth to identify programs for healthy eating, nutrition and fitness for our residents.

The mission of the Friendship Ambulance Auxiliary Foundation is to provide services for the health of our town. Please send us your ideas for programs! We may be reached by email at info@healthyfriendship.org and through our mailing address at PO Box 103, Friendship, ME 04547. Our website is www.healthyfriendship.org.

Funding for the Foundation comes solely from private donations. All of the programs sponsored by the FAAF have a direct impact on our community. To join in these efforts, consider making a donation to the FAAF. You also can leave a legacy by naming the FAAF in your will with the amount you wish to donate. The Foundation is a 501(c)(3) nonprofit organization and contributions are tax-deductible. All trustees serve the

Foundation as volunteers and administrative costs are low. This means that donations go directly toward the Foundation's many programs for the town. If you are interested in becoming a trustee to help the stewardship of the Foundation, please contact one of us directly.

Respectfully submitted,
Your FAAF trustees —
BARBARA ARMSTRONG
TONI CAMPBELL
CECILY HAVENER
PAM KAHORA
KIM NEWBY
KATHRYN NICOLE



Emergency Medical Service

It's my pleasure to provide this submission for your town report for yet another year serving the beautiful Town Of Friendship. On behalf of Waldoboro EMS, I would like to extend a heartfelt thank you for your continued support of EMS operations. We would not be us without you!

In 2024 we responded to 135 calls for service in Friendship. This is up a total of 14 calls from the previous year. We continue to work closely with the Town of Friendship and your Selectboard to ensure EMS coverage for your town. This working relationship remains the absolute pivotal and most integral part of providing service to Friendship. The inter-local agreement between Friendship, Jefferson and Waldoboro continues to work well and we will continue to work under this umbrella for as long as we can.

In 2024 we replaced an aging ambulance that was beyond its service life; the brand new ambulance has been in service for several months now and is serving this community well. We plan to replace another aging unit with a brand-new ambulance early in the fiscal year of 2026, likely around July or August 2025. This will help us immensely in terms of repair and maintenance costs.

While we do not have an ambulance stored in Friendship, we keep advanced life support equipment, including the addition of a Lifepak 15 cardiac monitor in 2024, in the Friendship Fire Station. This equipment is accessible by our first responders who reside in Friendship and improves life-saving intervention response times dramatically.

We have several AEDs around the Friendship Area that we maintain and check on a regular basis. A full round of checks was completed in October of 2024 and a couple additional AEDs were added to the area within the last year as well. If you have any questions on their locations or want to learn how to use them, please reach out to myself or Local Health Officer James Li. Dr. Li continues to serve as this department's medical director and is a true hero to our team, his wealth of knowledge and understanding is second to none. Tune into his LHO report for what is likely to be some very good information regarding those public health topics.

As I conclude this submission, I would again like to thank you, the citizenry of Friendship and your families and visitors, for the support of this department. A special thank you to our staff members who reside in

Friendship and first respond to calls for service in Friendship. A special thank you to the Friendship Fire Department for the working relationship we have built. To the Selectboard of Friendship for their understanding of the need for a strong EMS and public safety response in Friendship and to the Friendship Ambulance Auxiliary Foundation for their support and for working to provide public health services and education to your beautiful Midcoast town. Speaking of which, stay tuned for future public health training opportunities, vaccine clinics, and more in 2025.

We look forward to providing EMS services and more to Friendship in the coming year and many years after that as well. Waldoboro EMS – “Also Serving Friendship”

May you have a safe, healthy and happy year. Call us if you need us!

With gratitude and
respectfully submitted,
DEREK BOOKER, Chief
Waldoboro EMS



Emergency Management

I am saddened by the passing of Leonard (Chip) Jahnke, a dear friend and a man that cared so much for the town that he gave his all to. Back in 2012, I thought it was time to have an emergency shelter for Friendship residents and visitors. I put a plea out to the residents of the town for volunteers, to which about 15 people came out to see what emergency sheltering was about. Chip, being inquisitive about the sheltering, asked to be a part of the team and took on the shelter management position and was an integral part of our success. Thank you, Liga for sharing such a loving, caring man with us all. Chip is truly missed by us all.

This past year was eventful with the big storms in December of 2023 and the storm of January 2024. The storm brought much damage to many properties throughout the town's waterfront due to high wind and high tides. The January storm had damaged Martin Point Road around Walkers Beach area and the Town Landing Road beside the town wharf. The damages were quite extensive and required the highway department to repair them immediately to prevent any more damages from occurring and they were also unsafe and not passable. The cost for the roads to be repaired was around \$20,000.00. FEMA was notified in January just days after the storm and paperwork was started to recuperate money for the storm damage. Road commissioner Stewart Harrington and myself started the long process of filing documents and many meetings with FEMA personnel meetings consisted of many hours (40 hours) with many different departments of FEMA in order to prove the cost and time for the storm damage repairs. After lots of paperwork and meetings the town was approved to get the reimbursement for damages. The whole process took several months and much intensive time and leg work from the highway department and town office and emergency management. FEMA has now passed everything off to MEMA (Maine Emergency Management Agency). The FEMA reimbursement portion is 75%, MEMA 15% and the town is 10% of cost for the storm repairs.

With the changing of weather and higher tides we have to think about mitigating our properties to be ready for such changes to prevent storm damage. Lets be vigilant when they warn of impending storms. If you have damages that your insurance will not cover for your properties give us a call we may be able to help through FEMA or MEMA if they have funds available for public assistance.

If you have an emergency first call 911, and if you need assistance after that you may call either the town office (832-7644) or me, Philip Bramhall (207-592-9361) Friendship Emergency Management Director. The Friendship Emergency Shelter will be opened to the public when needed due to loss of power for water, warming, charging of devices and other comfort needs. There will be signs and announcements on radio and television of shelter operations and times or call the above mentioned numbers. If any of you are interested in volunteering to help with shelter operations you may contact me and find out more. A shout out to those of you that already give your time volunteering. A special thanks to our shelter management Bob Nash and Brenda Hendrickson for helping when I call.

Stay safe,
PHILIP BRAMHALL,
Emergency Management Director
207-592-9361

Road Commissioner

Ten days into the new year we got hit by high winds and higher than average tides which did a lot of damage to our town, and many towns across Maine.

With one storm on Jan. 10 and another coming on Jan. 13, things had to happen fast. We were tasked with getting a temporary retaining wall at Walkers Beach to keep the road from washing out completely. The crew at the highway dept. came together and got it done. This gave us a little time to get some debris cleaned up around town.

After the second storm hit we were able to go back to Martin Point and build a more suitable retaining wall, also another spot on Martin Point needed some rock added to keep from washing the road out.

Throughout the summer we were able to clear a lot of tree debris along the sides of our roads. We also did some ditching, replacing culverts, paving, painting parking spots at the town office and put in a new catch basin on the town landing road. The whole crew has done a FANTASTIC JOB this year and they all really take pride in what they do, THANK YOU. I would also like to thank the select board for all they do. They work hard for the town and its people. Also Kathy and Cullen thank you for all you do.

This year's 10th ANNUAL ROAD SIDE CLEAN-UP will be held on April 12th. Please join in for a great day of work and fun. I will post more as the date gets closer.

As always, I have an open door policy. If you have any questions, concerns, or ideas please feel free to stop in, email, or call anytime. Cell: 207-380-7857; Office: 207-832-6059; Email: friendshiptg@aol.com.

Thank You,
STEWART HARRINGTON,
Road Commissioner

Health Clinic

UPCOMING 2025 ANNUAL FREE TOWN HEALTH CLINIC.

**Mark your calendars now for Saturday, September 20, 2025
at the town hall from 08:00 am until 12:30 pm.**



Free town health clinic. Friendship had another successful and well-attended town health clinic in September. Many thanks to our four volunteers – Kim Newby, Jackie Eschle, Carrie Gordon, and Cecily Havener – who helped me administer 150 flu vaccines and provide free blood testing to town residents.

This was the first year we were able to procure and offer the extra potent senior version of the flu vaccine, given that this version was far more expensive to obtain than the normal one. However, since all of us are growing older (and better), it made sense to get it. We will offer it for 2025's clinic as well.

For new residents to 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 us with early warning of potential healthy issues, especially high cholesterol, pre-diabetes, and high blood pressure. I am grateful to both the

town and the Friendship Ambulance Auxiliary Foundation for providing the funding needed to purchase our supplies each year.

AED reminder. Friendship has many public automated external defibrillators (AEDs) mounted in outdoor spaces for use by anyone during a cardiac emergency. In 2024, one additional AED was added on the porch of the Martin Point Community Center and the one near the town wharf was moved onto the town wharf itself. Most of the outdoor cabinets that contain these AEDs also have a box with Narcan for use by anyone during an overdose emergency.

Tick illnesses. In 2024, Maine broke another record for the number of new tick-associated illnesses. The Maine CDC reported over three thousand cases of reported Lyme disease, over one thousand cases of anaplasmosis, and several hundred cases of babesiosis. I personally treated several Lyme cases in Friendship and surrounding towns.

If you find a tick embedded in your skin, it is very important to remove the entire tick. This is often difficult if the tick is deep. Since Lyme and other diseases are transmitted by the mouth of the tick, getting the body out does not eliminate the spread of the bacteria since the head parts remain under the skin.

Having removed hundreds of ticks during my career, the best way to remove a tick is to get a firm steady grip on the body using locking forceps or a tick removal tool, then slowly and gently rotating the tick's body a full revolution or two. Pulling alone usually fails because a tick's body will sever itself from its head, leaving the head and mouth parts deeply embedded in the skin. Rotating the tick causes the jaws of the tick to unlock and open slightly, which releases the head and the body together at the same time. Recognizing that tweezers are often the only available instrument in a normal household, I would caution tweezer users that it is quite difficult to rotate a tick's body 360 to 720 degrees (one to two complete rotations) while maintaining a grip on the tick, so practice with some other object before trying it on the tick itself.

To reduce the chance of getting Lyme, anaplasmosis, or babesiosis after removing a tick from the skin, first clean the bite area well with soap and water, then again with alcohol if available. After that, apply an antibiotic ointment to the bite and surrounding skin at least three times daily until the wound has healed. Common antibiotic ointments include double or triple antibiotic, Neosporin, polymyxin B, mupirocin, and bacitracin ointments.

For those with access to a doctor, the long-recommended prophylactic treatment for a tick bite in Maine also includes a single 200 mg dose of the antibiotic doxycycline. This can be easily called in without an in-person



visit to an office. An oft-cited study in the New England Journal of Medicine from 2001 demonstrated that the chances of acquiring Lyme disease were reduced about 90% using this single-dose regimen.

Because of good data over many years, Maine-based physicians are now taught to diagnose Lyme disease presumptively when a patient shows up with an enlarging red rash or fever associated with an actual or suspected tick bite. Blood testing is not required but can be helpful if these findings are not clearly present. A 14- to 21-day treatment with twice-daily

doxycycline is both very effective and very important to reduce long-term problems that can include brain, heart, and joint destruction. Such treatment must be prescribed by a doctor.

Aging residents. As long as I can remember, Friendship has proudly had a good number of independent-living 80- and 90-year-olds. They are an inspiration and help the rest of us aspire to living well into our older years. Whether you help care for one of these residents or are one yourself, I wanted to give some helpful ideas for remaining healthy.

The most important one is taken from my perspective as an emergency physician. Much of my career I worked nights. Inevitably, at some point after midnight, I would get a paramedic radio call about an incoming ambulance with an elderly patient who had fallen while getting up in the middle of the night to go to the bathroom. Most of the cases I recall involved hip, back, or skull fractures, and these patients rarely recovered to the point of being able to return home.

To that end, my main message is this: traumatic injuries from falling at night are a leading cause of death in the elderly. A full 80% of these falls happen in the bathroom. In Friendship and surrounding towns, I have also cared for many patients who have fallen down narrow steep staircases at night while navigating from a second-floor bedroom to a first-floor bathroom. These were invariably difficult and serious cases and will be forever etched in my memory.

Thus, I am passing on a few things I've learned that can greatly reduce injuries and mortality from such falls:

1. If living in a house with upstairs bedrooms and first-floor bathrooms, sleep on the first floor as near the bathroom as possible.
2. Get a bedside commode or urinal and use that at night instead of walking to the bathroom. These are inexpensive and readily available.
3. If sleeping downstairs is not possible, install a chairlift to navigate the stairs at night, and use it.
4. Install motion-activated lights along the path between bedroom and bathroom.
5. Install grab bars in the bathroom, next to the toilet and in the shower.
6. Get and use a shower chair.
7. Get and use an elevated toilet seat.
8. Get a medical alert phone device (provided for free by the Friendship Ambulance Auxiliary Foundation) and keep the help button in the bathroom at night.

Special equipment for the elderly is available at no cost through the Camden Area District Nursing Association (phone: 706-7020). Equipment includes shower chairs, commodes, walkers, canes, and hospital beds.

With warm regards to all and wishes for a healthy 2025,

JAMES LI, MD

Friendship/Cushing Food Pantry

The Friendship/Cushing food pantry has spent 2024 keeping up with the needs within our communities. Our pantry program provides the best quality perishables from our local markets & gardens along with working with Good Shepherd pantry, we continue to provide what is needed. This past summer we were gifted with fresh produce weekly from the Friendship local gardening group. We want to thank everyone from Margaret Gagnon who provided the garden location, to Deb Armstrong, who brought the fresh produce down to the pantry on Saturday morning. This effort from all those who provided fresh garden food is so truly appreciated. We always welcome anyone who has garden “extras” to please stop by and drop them off or they can be dropped off at the Friendship Town Office during regular business hours.

The Friendship/Cushing food pantry has always survived on the many generous donations within the community, of food and monetary donations. The Friendship Ambulance Auxiliary Association this past year gave a monetary grant to provide paper towels, toilet paper and coffee throughout the whole year. Pam & Ed Kahora continued to keep us well stocked monthly with these supplies; these projects are tremendously appreciated. The F.A.A.F. also provided the pantry with the funds to install new flooring in the pantry. The new flooring was needed as we were still working with the sub flooring from when the building was originally built. Thank you once again to the Friendship Ambulance Auxiliary Foundation for all their support throughout 2024. The pantry continues to appreciate and need the donations from the community to maintain the varied staples that we provide to our patrons.

The volunteers that work within this pantry are greatly needed to carry on the daily work to provide quality food for those in need. From those who volunteer on our open-to-the-public Saturday distributions, to those who help us stock our shelves or run our errands, thank you all and you are all appreciated. That being said, there is a place for anyone new who would like to help us continue to build up our Towns food pantry. Please contact someone on our committee if you personally know them or contact us at either Town Office or we can get you information of where we could use the help.

Sincerely your Friendship/Cushing Food Pantry committee:
TERRI JUDSON, Treasurer PAT NORBERG, Secretary
RICH MOODY TOM NICHOLS
ED KAHORA WAX BRACKETT
KATHY MACLEOD

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.

Thank you,
SCOTT DELANO,
Harbormaster



Animal Control Officer

Another crazy year has come to an end! This year has been a busy one! Fewer skunks than usual, lots of owls, raccoons, dogs, cats, nail trims, dewormings, foxes, etc. I don't advertise the nail trims, but I have a lot of dogs in Friendship I have adopted out from the shelter, so I trim their nails and the word got out! It's easier in their own home anyway! I have found that I like to offer a little more than the scope of ACO, as it prevents the older crew from having to travel out for stuff that takes me only a few minutes out of my day. And honestly they are so appreciative it makes it worth it!

I have for sure had some rougher cases this year, the German Shepherd Dog trying to kill the Knox County Sheriff's that I put in my vehicle... the dog fights, some relinquishment of malnourished pups, etc. I love the variety! Again being the dog supervisor over at the shelter really helps in what I can do, bring in, and help!

The cat population has decreased by a large amount. I've trapped many feral females, spayed and got them UTD with shots. The decrease in kittens has been amazing! Hoping to keep on that stretch.

I am hoping to continue with the ferals and have fewer missing/loose dogs; I have recommended tracker collars and Apple Air Tags (cheaper alternative) to prevent this! I think this year people are more aware as we have had some missing pups to start out 2025, which has been a little wake up call for some. Thankfully I have some connections with other ACOs and dog trackers that can assist.

I am hoping I can continue the good ACO fight in Friendship. I love the townspeople, and I know all my frequent flyers and most dogs in town now. When someone calls, I'm like yep, it's this person's dog and can call them right up! Please consider keeping me on my board for the upcoming years!

Thank You!

SARAH SAWYER

Friendship Public Library

The past year provided several opportunities for the Friendship Public Library to serve the children of our town. In February, Susan Bebee read and signed *Chickadee Afloat*, a children's book set on Friendship Long Island, which was written by her late mother, Barbara Beebe. The event was well attended. We held story times for the Sunshine Nursery School and for public school students. The 4th graders from Friendship Village School used the library's resources to study people from Friendship's history. During the 2024-2025 school year a class from grades kindergarten through 4th walk to the library each week for a story. This program encourages the students to read independently and to utilize the library. The library also serves the homeschooling families in our area. Please let us know how we can help you with educational resources. We had 18 children participate in our summer reading challenge.

Plans are moving forward for the addition to the library. The fundraising committee has plans for several events in the upcoming months. Please consider how you can help with this important project. Donations by check can be made payable to "Town of Friendship" with "Library Expansion" in the memo line. Donations of securities can also be accepted.

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

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." Thanks, also, to all who have volunteered during the past year to help us better serve our community. The library is open from October to May on Wednesday, 2 to 7 p.m. and Saturday, 9 a.m. to noon. From June through September, we are open Monday, 6 to 8 p.m.,

Wednesday, 2 to 8 p.m., Friday 1 to 4 p.m., and Saturday, 9 a.m. to noon. For more information, call (207) 832-5332 or e-mail friendshippubliclibrary@gmail.com. Thank you for your continued support!

Respectfully submitted,
CELIA BRIGGS,
Librarian



Library Treasurer
December 31, 2024

Balance on hand January 1, 2024		\$5,637.00
Income		
Maine Community Fund	4,220.00	
Donations	1,320.00	
Dividends	423.00	
Interest	<u>2.00</u>	
		5,965.00
Expenses		
Books	3,975.00	
Magazines	82.00	
Supply	486.00	
Box Rent	186.00	
Printing	687.00	
Friendship Day Parade	154.00	
Summer Reading Program	345.00	
Kanopy Streaming	225.00	
Misc.	<u>189.00</u>	
		6,329.00
Balance on hand December 31, 2024		\$5,273.00
Maine Community Fund	105,436.00	
Bonds and Savings	9,376.00	

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

Respectfully submitted,
ALICE BENNER,
Treasurer

Recreation Committee

This was a year of growth and rebuilding for the Friendship Recreation Department.

Along with youth basketball, we introduced an after-school Open Gym program and made plans for several new activities and fundraisers for next year, including pickleball and gymnastics.

We also welcomed new committee members Briauna Mariah Norman, Rebecca Robinson, and Sara Lash.

In 2025 we will again have spring and summer 5K and 1 Mile training programs. These will start and finish at the Hahn Center. We will also be having a Free Throw Competition in March, so stay tuned for more details!

As always, if there are other activities you would like to see, or sports you are interested in coaching, please let us know. We would love your help!

Thanks for another great year!

FRIENDSHIP RECREATION DEPARTMENT



Friendship Museum

The high wind winter storms of 2024 seriously damaged the roof of the Schoolhouse Museum, resulting in a new roof in the spring. Fortunately, all of our artifacts and displays inside the museum were unaffected during the storms. Visitors were plentiful throughout the summer and early fall; arriving from many states and countries from around the world. The Annex was crowded with visitors during Friendship Day as people came in to enjoy a cool drink of water and view the exhibits and films. Renovations at the Annex did not progress last year since our funds were depleted by the need for the roof replacement at the Schoolhouse. But, we are excited to be moving forward toward the completion of the two remaining first floor rooms in 2025.

One of these rooms will house an exciting gift from the Arnold Benner family, which includes all of the contents from the office and fuel depot of the Evelyn Hall/Gene Brown Wharf on Friendship Harbor. Many residents have shared fond memories of getting fuel and candy, and sharing stories at the wharf over the years. As soon as the room is ready, the office artifacts will be reassembled for public viewing.

We have also received a gift of genealogical materials for a significant number of Friendship families. These materials consist of genealogy charts and collages of family pictures. These will be made available for viewing at the Annex during the summer by appointment. In addition, we would encourage other Friendship families to bring in collections of generations of family members who have lived in Friendship. We will hang these in a common area with this recent gift.

Most of the work at both museum buildings is done by volunteers. Docents open the Schoolhouse Friday thru Sunday in the summer and early fall. We have numerous requests to have the Annex open during the summer and would very much like to make that building open to the public in the coming summer. So, we need more people willing to serve as a docent one day a week from 1 to 4. AND, we need volunteer help to complete renovations that are already begun on the final two display rooms. Anyone interested in volunteering in any capacity should call 207-745-5154. Your help will be greatly appreciated, and you will be helping us to meet our goal of preserving Friendship's historical heritage.

BILL ARMSTRONG,
President, Board of Directors

Hahn Community Center

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 committee has met a few times this past year and has decided in 2025 to update the kitchen faucets, paint the cabinets and hopefully replace the countertops as budget allows. This will begin when things tend to slow down there in the spring and people move their recreational activities outdoors. This past spring Earl Bachelor, Ed Kahora and myself worked diligently to repaint the walls in the entryway, the gymnasium and the table/chair storage area.

Listed are all the community events that have taken place:

Autism Craft Fair: 1

Lighting of the Christmas Tree/Cookie Decorating to follow: 1

Exercise Group: 7

Pick-up Basketball/Practice: 59

Friendship Day Celebration/Auction: 1

Friendship Boat Race Meeting: 6

Christmas Parties: 2

Birthday Parties: 21

Celebration of Life: 3

Benefit Dinner: 1

Cornhole: 72

Pickleball: 160

Youth Group: 67

Baby Shower: 4

Hahn Committee Meeting: 3

EMA Training/Meeting: 1

Polar Dip Fundraiser for Medomak High School Senior Class: 1

Meet and Greet Candidate Night for Town Selectmen: 1

Lobster Boat Race: 1

T-shirt Contest: 1

Pizza Party: 1

Haunted House: 1

Friendship Rec Department Meeting: 3

Little League Meeting: 1

Thank you all for a great year! Can't wait to see what 2025 has in store for this building. For all your scheduling inquiries, please text 207-542-9114 between the hours of 9am to 7pm. Thank you!



Will Rush (right) won the gold medal in the triple jump at the Coast2Coast International Meet in Gold Coast, Australia on Tuesday, July 16. Rush is pictured with USA teammate Stan Stremick (left) who won the silver, and his Coast2Coast jumping coach Nicole Lincoln. (Courtesy photo)

Friendship Pie Contest

There was a boisterous crowd gathered to watch the pie baking contest under the tent in front of the Hahn Center. There were over 60 people, including lots of children, to provide input (mainly oohs and aahs) as the pies were presented to the judges and the crowd.

Since our first pie baking contest in 2012, over 140 pies have been judged. We love having such a variety of pies submitted each year, from the standards to new twists on old favorites.

In 2024, there were six double-crust fruit pie entries. The judges in this category were Stewart Harrington, Bubba Lee and James Li. The pie entries were an apple, apricot cherry, blueberry, peach blueberry, strawberry rhubarb and berry rhubarb. Each pie had its own unique crust, which made for challenging judging.

There were nine cream pie entries. These were judged by Cullen Burke, Gabe Gilcrest and Hope Wotton. The pie entries were innovative and beautiful. They included a colossal banana cream pie, a tangerine pineapple cream pie, a custard peach pie, a key lime pie, a coconut cream pie, a chocolate cream pie as well as a chocolate silk cream pie, a Reese's chocolate peanut butter pie, and a beautiful Walkers Beach blueberry cream pie.

Using our time-tested scoring sheets, the judges carefully rated each pie on appearance, filling, crust, taste and overall impression. These are the results of the 2024 contest:

Awards	Two-crust fruit pie	Cream / other pie
First Prize	Kim Gallagher peach blueberry	Kimberly Stevens Walkers Beach blueberry cream
Second Prize	Samuel Cooney strawberry rhubarb	Barbara Armstrong chocolate cream
Third Prize	Erin Thibodeau classic blueberry	Betty Lou Armstrong banana cream

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





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

The Pie Contest Committee did a fabulous job. There is much work that goes behind the scenes, from collecting entries, gathering the pies, cutting the pies for both the judges and for the pie-by-the-slice sales. Thank you to this great team: Patience Sampson, Deb Armstrong and Mimi Baker.

Patience, Deb and Mimi have won many prizes for their pies in the past and we appreciate their experience in guiding us through the contest. Kathy MacLeod makes sure everyone is in the right place at the right time and keeps things running smoothly.

Plan to join us for the 2025 pie baking contest!

Respectfully submitted,
KIM NEWBY



Friendship Day

Friendship Day almost didn't happen in 2024. Volunteers raised their hand in response to the Town's letter and planning got started on the 41st Annual Friendship Day "Happy Days of Friendship." The decision was made to move the event up one week to avoid conflicts with the Union Fair schedule, previously held the same weekend; and to have the event on the same weekend as the Friendship Lobster Boat Races, which had also taken place in the past. We know word got out too late for people to plan and many who looked forward to the event each year were not able to attend. We hope to see you at the 2025 event.

The Friendship Day Committee voted in November 2024 to hold Friendship Day on the same weekend as the Friendship Lobster Boat Races. In December 2024 we mailed out letters and shared on social media that The 42nd Annual Friendship Day will take place Friday & Saturday July 18 & 19, 2025 followed by the Friendship Lobster Boat Races on Sunday July 20th.

Friendship Day is our annual fundraiser to help offset the cost of our Town's ambulance services bill. We are proud to announce the 41st Annual Friendship Day raised a little over \$15,000 towards our town's ambulance services. Thank you to everyone for all the support.

Friendship Day would not be possible without our volunteers. This year we had 45 volunteers for the event which could be spotted in the crowd with their bright orange t-shirts sponsored by Tony Lash Excavation. A big thank you to all the volunteers.

It was a beautiful summer weekend. The 41st Annual Friendship Day kicked off Friday, July 19th with the 11th Annual Pie Baking Contest. A crowd watched the pies parade by them as the judges waited to sink their fork in. Thank you to everyone who came out to watch the contest and enjoy the pies afterwards. This contest would not be possible without all our volunteers and judges. Big thank you to the Pie Contest Organizers Deb Armstrong and Kim Newby along with Patience Si.

Two-crust Fruit Pie Award Winners:

- 1st Place - Kim Gallagher's Peach Blueberry
- 2nd Place - Samuel Cooney's Strawberry Rhubarb
- 3rd Place - Erin Thibodeau's Classic Blueberry

Cream Pie Award Winners:

- 1st Place - Kimberly Stevens' Walkers Beach Blueberry Cream
- 2nd Place - Barbara Armstrong's Chocolate Cream
- 3rd Place - Betty Lou Armstrong's Banana Cream

CONGRATULATIONS to ALL our WINNERS!!

Saturday, July 20th started with the fan favorite 5K and family fun run on a sunny morning. This year we saw almost twice as many runners than last year. The 1-mile fun run was moved to 8:30 am to keep our runners safer as there was less vehicle traffic. Thank you to Annie and Jason, owners of the Bird Nest B&B, for heading up a great run.

5K Winners:

Henry Horne with a time of 17:58

Mollie Fenn with a time of 20:21

1 Mile Fun Run First to Finish:

Orris Black

Adelende Benner

The Bake Sale, organized by Toni Campbell and Barb Armstrong, yearly another big success and sold out early. Thank you to all the bakers. People came out early to scoop up their favorites they look forward to each year.

Another big change in 2024 was moving the popular kids area back over by the Friendship Village School. The Kids Area was a huge hit along with Andrew Silver and the Silver Circus. A big thank you to Laurie and Jason Lee for making the kids area bigger and better! Looking forward to seeing more and more kids each year.

The “Happy Days of Friendship” Parade was a crowd favorite, with our Grand Marshalls, Dr. Li and Kim Newby, leading the way, along with Clawed the Lobster. Thank you, Wanda Benner, for organizing the parade and all the parade participants.

With the kids area back over by the school, it opened up the Hahn Center and Fire Department grounds for more Vendors, Bake Sale, and Garden Sale space as well as plenty of space for the ever-popular pet show held by Lorraine Lash. Special thank you to Hope Wotton and Charity Benner for a great Craft Fair with a variety of vendors.

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, Wax Brackett, for volunteering to be our auctioneer and all the volunteers who helped keep the live auction moving. Special thanks to Mary Genthner, Pat Winchenbach and Colleen Parker for organizing the auctions.

Before the sun set, people picked up their Chicken BBQ dinners to go. The event sold out early again. Thank you to all the volunteers who packed up and handed out dinners. Special thanks to Kathy MacLeod and Wanda Benner for organizing.

The final event of the day was a spectacular fireworks display over the harbor with the full moon adding to the moment and setting the stage for a great next day at the Friendship Lobster Boat Races.

The committee welcomed new members Karrie and Peter Trebbe, Laurie Lee, Josh Lee, Peter Huff and Cullen.

Several members also departed. Thank you to Liz Dinsmore, Jess Murphy and Nancy Woods for all their years of support to Friendship Day.

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

THANY YOU TO OUR 2024 SPONSORS

First National Bank, Tony Lash Excavation, Moody's Diner,
Friendship Trap, Gray's Heating Oil, Maritime Energy,
Dead River Company, Shelley's Flower & Gifts, Birds Nest B&B,
F/V KELSIE MARIE, FV ANNA LEAH, Poland Spring,
Wallace's Market, Bulldoc Correction, Dorman's Dairy Dream,
Delano Seafood, Jameson Point Lobster Co, Dunbar Tree Service,
Friendship Oysters, Moonlit Hive, Andrea Boff Gallery,
Chef Robin White



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 14 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 \$7,000.00 from the 2024 races.

Lobster boat registration started at 8:00am. Coffee, donuts, and breakfast sandwiches were available at the Town Wharf from 8:30 - 10:30am. Races started at 10:30am and continued until 2:30pm. Starting at 10:30am food concessions offered hamburgers, hot dogs, lobster rolls and crab rolls. T-shirts, caps, sweatshirts, raffle tickets, and back this year was a 50/50 raffle. All were all on sale starting at 8:30am at the Town Wharf and Wallace Lobster Wharf.

We had nine more boats registered this year, for a total of 39 boats. The Reel Catch and the Ellen Louise kicked off the races with a memorial run in honor of Harley Wallace, a past member of the Friendship Lobster Boat Race Committee. Race winners were awarded trophies and prizes in the 1st, 2nd, and 3rd place. The committee was pleased that our sponsors had continued their support with the 31 races with over \$15,000 in sponsorships and prize donations.

In 2015, we donated \$1,100 and in 2024 we made a donation of \$7,000. Over the last nine years, this committee has donated \$42,800 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 2024 was Emma Campbell, and runner up was Alexis Prior.

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 Corey Wallace!

We said farewell to our long time committee member Chip Jahnke in 2024. Chip passed away a week after the races and we are forever grateful for his unfailing support, positivity and steadfast outreach with our sponsors over the years.

The greater community has continued to be a huge help with this amazing event. The committee has appreciated everybody's support and teamwork to meet our scholarship goals and helping with setup and teardown. We want to thank the 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,
KARRIE TREBBE on behalf of
2024 Friendship Lobster Boat Race
Committee:
CHIP JAHNKE
KEITH SIMMONS
TRACY SEYMOUR
AMBER WOTTON
WAX BRACKETT
HEIDI THIBODEAU
DARCIE WALLACE-DELANO
PHILLIP GENTHNER JR.

Friendship Lobster Boat Race Committee
P.O. Box 273

Friendship, Maine 04547

RULES GOVERNED BY THE MAINE LOBSTER BOAT RACING ASSOCIATION



Friendship Memorial Scholarship Fund (FREN)

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

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

Scholarships: In 2024 the Trustees of the Friendship Memorial Scholarship Fund proudly awarded **\$4,000** each to two high school seniors pursuing a post-secondary education, and **\$2,000** each to three high school graduates continuing their post-secondary educations.

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

Natalie Murdoch - University of Maine, Orono - major in Biology with a pre-med focus

Emma Roberts - Liberty University - major in Business

Continuing Education: (\$2,000 each)

Madison Clarke - University of Maine, Orono - major in Art Education

Madison Greenrose - Southern Maine Community College - major in Radiology

Brooke Powell - Worcester Polytechnic Institute, Worcester, MA - major in Mathematical Sciences

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

Gifts: In 2024 the FREN received **16 Gifts totaling \$5,000 "In Tribute Of" (ITO):** honoring individuals and families having a special effect on someone's life.

Issue of significance

FRIENDSHIP SLOOP HALF HULL RAFFLE. In 2024 Irv Lash passed away. Irv was a major supporter of the FREN, especially with the donation of his iconic Friendship Sloop Half Hulls to raise money and awareness of the Fund. We want to thank him for the many years of support. Irv annually supplied Half Hulls he made to be raffled every year at Friendship Day, the Friendship Sloop Society Races in Rockland, and the Chowder Cup Races in Friendship. His good nature, enthusiasm, and occasional direction to the Trustees of the Fund will be missed greatly.

***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, ME 04547, davisloop100@gmail.com)

Respectfully,
PHILIP C. PRATT II, Chairman
JOHN HOMON, Vice Chairman
KAREN LOZIER, Secretary
BETTY WOTTON, Treasurer
ALICE BENNER
STEPHEN BURNS
JOANNE BURNS
KARIN PRATT
RICHARD LASH
ANNIE HOWLEY
PETER EVANS
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 as shown by the satisfactory results of the many state mandated tests. One annual test followed closely by the Trustees is the monitoring test conducted at select homes, businesses and the school. These tests report satisfactory results and provide a benchmark of quality that can be compared over many years.

The ground water level remains at 285 to 295 feet above the pumps and continues to indicate no water supply problems. Pump #2 remains the primary, with pump #1 acting as stand by. Water usage remains about the same as last year.

All of the water quality testing, maintenance, upgrades and system monitoring was paid for by the Water Department. No Town assistance was needed.

The 2025 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 and Compliance, the system operator, for their supervision of the pumping and filtration equipment and water quality during the year.

Respectfully submitted,
ED KAHORA, Chair
BOB LARY, Trustee
SKIP MORRISSETTE, Trustee
HOPE WOTTON, Selectperson
CULLEN BURKE, Town Clerk
KATHY MACLEOD, Town Treasurer
Water Quality and 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.

Recycling = NO charges for tipping fees or transport.



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 anti-freeze 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.

FEE SCHEDULE for other items

Antifreeze (Gallon)	\$1.75
Appliances	
• with refrigerant (each)	\$10.00
** Construction Debris (per lb)	\$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

If residents recycle, no fee will be charges for household trash.

Recycling Is Required

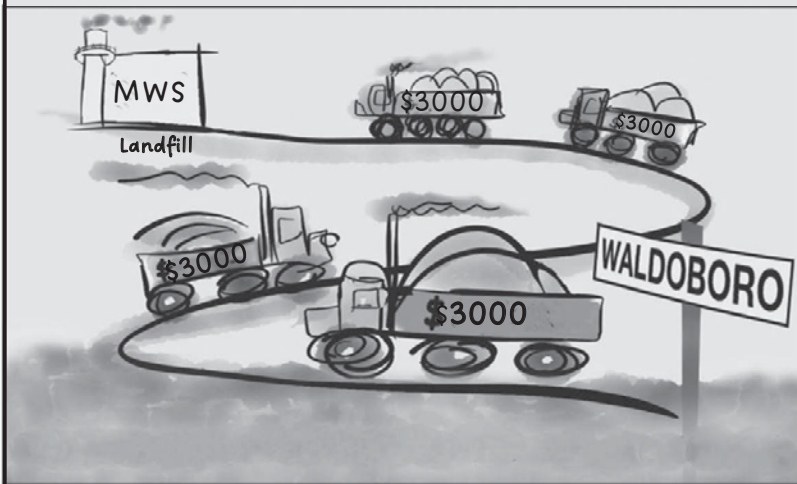
The Transfer Station Operator will charge Transfer Station users who do not recycle a fee of \$.06 per pound of uncompacted waste, \$.60 per 13g kitchen trash bag, and \$1.20 per 30g trash bag.

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.

Why Recycle?

Recycling keeps your tax dollars
from going up in smoke



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

U.S. Senator

Each year comes with renewed hope — to celebrate each other's successes and care for each other in times of need. I am thankful to each town in Maine for their commitment to their communities, to their citizens, and to this country. We always work together to get things done. This past year was no different.

First, it was a true honor to be reelected to the United States Senate for another six-year term. Throughout my travels around the state, I heard many concerns about the cost of living and affordability of housing. Many of you also shared your concerns about access to medical and mental health services. The *Inflation Reduction Act* has been incredible for older people in Maine — Medicare is finally negotiating lower prices for prescription drugs, on top of the \$35 per month cap for insulin that took effect in 2023. We have an opportunity to build on what we have in common and do what Maine people do best; we will continue to help each other and lead through example.

I have also been consistently working to help our veterans. My team has repeatedly been successful in securing long-overdue recognition of military medals for many of Maine's combat veterans and working to resolve issues with claims, travel pay, and access to healthcare and benefits our veterans earned through their selfless service to our country. I have also worked with my Veterans Affairs and Defense partners in Washington to successfully pass a national defense bill that strengthens our national security, takes care of our service members, and supports Maine businesses from Aroostook to York County.

I am also thankful to have such an incredible team across Maine available to you for hurdles you may face with the federal government. Whether it be veteran issues, social security problems, student loans, immigration, IRS and more, please never hesitate to reach out to my offices in Presque Isle, Bangor, Augusta, Portland, or Biddeford and allow us the chance to be part of your solutions.

Together, over the next six years, I know we can continue to build a stronger, brighter future for our great state. Thank you for being one of the reasons Maine is so special; it is not only a pleasure to serve you — it is a pleasure to know you. Mary and I wish you a happy and safe 2025.

ANGUS S. KING, JR.,
United States Senator

U.S. Senator

Washington, DC

It is an honor to represent Maine in the United States Senate, and I welcome this opportunity to share several key accomplishments for our state from the previous year.

As Vice Chair of the Appropriations Committee, I have secured nearly \$580 million for 230 projects across all of Maine's 16 counties to promote job creation, workforce training, and economic development; expand access to health care; support law enforcement; improve public education and infrastructure; and protect our environment. As the new Congress begins, I am honored to be taking the helm of the Committee, the first Mainer to do so in nearly a century, and I remain committed to ensuring that federal spending produces real results for our state and nation.

Maine has the oldest average age in the country, which is why I have long prioritized health-focused legislative efforts. There were more than 1,860 health care bills introduced during the 118th Congress. Only 15 health care bills were signed into law, and I was a lead sponsor of five of them. These bills will enhance care for individuals with Alzheimer's, autism, and substance abuse issues through improved research funding, strengthened public health programs, and increased support for rural first responders.

Another important bill that I coauthored was the *Social Security Fairness Act*. Since 2003, when I led the first-ever Senate hearing on the Windfall Elimination Provision and the Government Pension Offset, I have sought to end these provisions of the *Social Security Act* that unfairly reduce the Social Security benefits that public employees or their spouses have earned. I am pleased to say that with the passage of my bill, the *Social Security Fairness Act*, in December, public sector retirees will now receive the full Social Security benefits they have earned.

When the Maine way of life was under threat, I was certain to defend the interests of our state. I worked to protect Maine's potato farmers when the Department of Agriculture tried to reclassify the potato from a vegetable to a grain. I thwarted efforts to consolidate USPS mail operations at the Hampden postal facility, which would have disrupted mail delivery throughout our state. I sounded the alarm with leaders at the FBI and Departments of State and Treasury on the spate of illicit marijuana growing operations that are destroying properties and providing refuge to foreign criminals in our state.

Following damage to our working waterfronts after last winter's storms, I secured \$15 million to help fishing communities recover. I championed funding to support the Maine Air National Guard base, Bath Iron Works, and Portsmouth Naval Shipyard.

As of last December, I have cast more than 9,100 consecutive votes, continuing my record of never missing a roll-call vote since my Senate service began in 1997. My ranking as the most bipartisan Senator reflects Maine's tradition of working with a spirit of cooperation and respect.

My highest priority as a Senator is to ensure that 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

As we welcome the New Year, I want to extend my sincerest well wishes for 2025: to you, your loved ones, and your community. I'd also like to share an update on what my team and I have been working on - and how we intend to continue serving Maine's First District in the next Congress.

One year ago, our state was reeling from a series of unprecedented winter storms. Thanks to the efforts of local, state, and federal officials, we're starting to rebuild. The Federal Emergency Management Agency and the Small Business Administration approved more than \$10.7 million in federal assistance for Maine households, businesses, and homeowners in the months following the storms. In addition, Maine received a \$69 million grant from the National Oceanic and Atmospheric Administration to support the climate-resilience goals outlined in *Maine Won't Wait*. More help is needed, no doubt, and I will continue to advocate for the support our state deserves. For more information about available resources, go to [Pingree.house.gov/disasterresources](https://pingree.house.gov/disasterresources).

In 2024, \$1.7 billion in federal grant funding came to Maine - encompassing everything from conservation efforts and home-heating assistance to resilient infrastructure and affordable housing. My team was able to secure \$1.4 million in refunds for Maine taxpayers, along with \$639,000 in Social Security benefits. We also helped thousands of constituents file for work permits, veterans benefits, and passports, and wrote countless letters of support on behalf of our constituents.

I'm so proud of what we achieved in 2024, and I'm fully committed to building on those accomplishments in the 119th Congress. As ever, my team and I are ready to assist however we can. 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 (CPF) process, which allows nonprofits and local governments to apply for federal funding for specific projects. For more info, go to [Pingree.house.gov/communityprojectfunding](https://pingree.house.gov/communityprojectfunding).

I'm deeply honored that voters have chosen me to represent them once again in the U.S. Congress. It is a responsibility I will never take lightly - and a privilege I will always cherish.

CHELLIE PINGREE,
Member of Congress

U.S. Representative

I hope this letter finds you well. It's an honor to continue serving as your representative in Congress, and I take the responsibility very seriously. Thank you for the opportunity to share an update on the work I've been doing for the people of the Second Congressional District.

Fisheries: This spring, the Atlantic States Marine Fisheries Commission (ASMFC) announced a gauge increase for lobsters caught in the Gulf of Maine beginning in January 2025. Maine fishermen warned that this decision is founded on incomplete and inaccurate data. Additionally, this gauge increase could put Mainers at a competitive disadvantage to Canadian fishermen with looser regulations. That's why I sent a letter to the ASMFC urging them to delay their decision until they can evaluate data with fishermen, whose proactive stewardship provides invaluable insight. I have also submitted an amendment to this year's funding bill that would block federal funding from being used to implement and enforce a gauge increase. Because of these efforts, the ASFMC made the decision to delay the implementation of this new requirement. I'll always stand with Maine lobstermen against unfair, unnecessary regulations that threaten their livelihoods and industry.

Veterans: The first meeting I attended as an elected official was with a large group of veterans and the former Director of the Maine Bureau of Veterans Services. We discussed a lot, but one issue rose above the rest: how little was being done for Maine veterans who needed treatment for mental health issues or substance use. At the time, there were no in-patient treatment beds in Maine, so veterans had to wait for a bed to open up at an out-of-state facility. Fast forward 10 years, through unending red tape, and I'm delighted to report we just broke ground on a treatment facility at the Togus VA Medical Center in Augusta. This was the direct result of the tireless advocacy of veterans from across our state — this win is theirs.

Postal Service: This spring, the U.S. Postal Service (USPS) announced plans to consolidate and move some processing operations from the Eastern Maine Processing & Distribution Center in Hampden to Scarborough. This would have caused significant mail delivery delays that disproportionately harm rural communities. That's why I introduced the *Timely Mail Delivery and Postal Services Protection Act* which would have halted this planned consolidation across the country. Following these efforts, the USPS

announced they have scrapped their plan entirely. While this is a win for Maine, it is also evidence that we cannot become complacent. That's why I recently introduced the bipartisan *Postmaster General Reform Act*, which would establish term limits for the United States Postal Service's (USPS) Postmaster General and require nominations to be confirmed by the Senate.

Regardless of the year, one of my top priorities is ensuring I'm accessible to you. My staff and I can help navigate federal programs; find resources in Maine; and resolve issues with Medicare, Social Security, the VA, and other federal agencies and programs. We are here to help:

- **Caribou Office:** 7 Hatch Drive, Suite 230, Caribou, ME 04736
Phone: (207) 492-6009
- **Lewiston Office:** 179 Lisbon Street, Lewiston, ME 04240
Phone: (207) 241-6767
- **Bangor Office:** 6 State Street, Suite 101, Bangor, ME 04401
Phone: (207) 249-7400

I wish you a healthy and prosperous year to come.

Respectfully,
JARED GOLDEN,
Member of Congress

Governor

I have always been guided by the belief that to strengthen our state, we have to invest in our greatest asset: the people of Maine. With the support of the Legislature, my Administration has been investing in what people need to succeed, like job training, child care, health care, education, broadband, and housing.

We are seeing results - small businesses are expanding their operations; people are moving here to work and raise their families; and graduates are staying in Maine to pursue rewarding, life-long careers. These are all encouraging signs that are reflected in the strength of our economy. In fact, Maine has one of the best rates of economic growth in the nation.

That's good news, but I know that not everyone is feeling the benefits of our strong economy. The cost of living in Maine, as in much of America, is too high. The price of fuel, the cost of supplies, utilities and labor have driven up expenses for families across the country and impacted the budgets of towns, counties and nearly every state, including Maine.

I want everyone to benefit from the availability of good jobs, a good public education, and good health care in our state. That is why I have put forward a balanced budget proposal that proposes some savings and certain targeted revenue increases to maintain things we all support, like the state paying 55 percent of the cost of education and 5 percent municipal revenue sharing, to keep all these costs from being passed along to property taxpayers.

We have made good progress over the past six years to ensure that every person in Maine can find a good-paying job in a rewarding and stable career; go to the doctor when they feel sick because they have health insurance; and have the peace of mind that their children are safe at home and at school.

I look forward to working with communities and citizens across the state to solve problems, manage our finances, and keep our people healthy and safe.

JANET T. MILLS,
Governor

State Senator

Dear Friends and Neighbors of Friendship,

On December 4th, I was sworn in for another term as your State Senator to represent all of Knox County, except for the towns of Washington and Isle au Haut. I will continue to collaborate with my colleagues to do the best work we can for all Mainers. For the next two years, I will serve as Senate Chair of the Criminal Justice and Public Safety Committee, and I will serve on the State and Local Government Committee.

I have the privilege of serving as the Senate Chair of the Criminal Justice and Public Safety Committee. This legislature, I look forward to continuing discussions about how we talk about criminal justice here in Maine, and looking at legislation to keep Maine a safe place to live, work and raise a family in. I previously worked on the State and Local Government Committee back when I served as a Representative in the House. I look forward to working with my colleagues to improve the functions of state government and pass meaningful legislation that improves the lives of Mainers.

In the coming months, my colleagues and I will tackle a wide range of issues, including the cost of living, child care needs, and critical workforce initiatives. Throughout these discussions, I will keep in mind the needs of Knox county and work to make sure those needs are met.

Remember, if I can ever be a resource to you and your family, or if you need assistance getting in touch with a government agency, please don't hesitate to reach out to my legislative office at 207-287-1515 or email me at *Anne.Beebe-Center@legislature.maine.gov*.

Thank you, it remains a privilege to serve as your State Senator.

Sincerely,
PINNY BEEBE-CENTER,
State Senator, District 12

State Representative

Dear Friends and Neighbors,

I am honored by the opportunity to serve as your state representative for District 45 in the Maine House of Representatives for the 132nd Legislature. In order for me to represent you, I encourage you to provide me your thoughts on all the issues that are important to you. Using the legislative homepage: *Legislature.Maine.Gov* you can monitor all legislative proposals being worked on at the State House. From here you can browse bill summaries and roll call votes, view session and public hearing schedules, listen to committee hearings or watch live streaming video of the House and Senate. You can also access committee hearings via Zoom, where you can observe or testify on a bill.

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

Thank you again for the opportunity to serve as your elected representative. If you have an interest in receiving my regular e-newsletter updates, please send along your email address to *Abden.Simmons@legislature.maine.gov* to be added to my distribution list. Also, please never hesitate to call me at (207) 446-4518 to keep me updated on your questions and concerns. It is through your input that I can best represent the interests of our region in the Maine Legislature.

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

Respectfully,
ABDEN SIMMONS,
State Representative

Maine Municipal Audit Services, PA

Mindy J. Cyr, CPA

Independent Auditors' Report

To the Select Board
Town of Friendship
Friendship, Maine

OPINIONS

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Town of Friendship, Maine, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the Town of Friendship, Maine's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Friendship, Maine, as of December 31, 2024, 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 25, 2025

Town of Friendship Management's Discussion and Analysis Fiscal Year ending December 31, 2024

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, 2024.

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, 2024

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, 2024 by \$5,120,506 – this is referred to as "Net Position". Of that amount, \$3,244,301 was considered

Town of Friendship Management's Discussion and Analysis Fiscal Year ending December 31, 2024

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 \$147,516, 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 \$3,107,968 an increase of \$146,750 from the prior year.

The total unassigned fund balance for the general fund was \$2,430,306, which represents 56% of the total general fund expenditures.

Government Wide Financial Analysis:

Approximately 37% 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	
	12/31/2024	12/31/2023
Current Assets	\$ 3,275,502	\$ 3,110,248
Capital Assets	1,922,841	2,038,577
Total Assets	5,198,343	5,148,825
<i>Deferred Outflows of Resources</i>	4,952	205
Total Assets & Deferred Outflows of Resources	\$ 5,203,295	\$ 5,149,030
Current Liabilities	\$ 60,341	\$ 104,983
Other Liabilities	-	46,692
Net OPEB Obligations	20,356	14,261
Total Liabilities	80,697	165,936
Property Taxes Collected in Advance	738	1,586
Related to OPEB	1,353	8,518
Total Deferred Inflows of Resources	2,091	10,104
NET POSITION:		
Net Investment in Capital Assets	1,876,205	1,887,719
Unrestricted	3,244,301	3,085,271
Total Net Position	5,120,506	4,972,990
Total Liabilities, Deferred Inflows of Resources, and Net Position	\$ 5,203,295	\$ 5,149,030

Town of Friendship
Management’s Discussion and Analysis
Fiscal Year ending December 31, 2024

Approximately 90% of the Town’s total revenue was made up by taxes – property and excise, approximately 4% was from State revenues and grants, and approximately 6% was made up of interest, charges for services, and other miscellaneous revenues.

	Governmental Activities	
	12/31/2024	12/31/2023
Revenues:		
<i>Program Revenues:</i>		
Charges for Services	\$ 47,728	\$ 46,510
Operating Grants and Contributions	196,340	228,252
<i>General Revenues:</i>		
Taxes	4,051,826	3,553,740
Other revenues	208,827	201,040
TOTAL REVENUES	4,504,720	4,029,542
Expenses:		
General government	242,980	226,188
Protection	214,412	247,685
Public works	203,196	225,748
Health and sanitation	127,810	97,697
Health and welfare	25,376	38,434
Buildings	100,932	95,919
Community development	4,805	3,405
Education	2,635,835	2,337,837
County tax	446,497	370,487
Unclassified	350,062	320,923
Interest expense	5,300	3,149
TOTAL EXPENSES	4,357,205	3,967,471
Changes in Net Position	147,516	65,871
Beginning Net Position	4,972,990	4,907,119
Ending Net Position	\$ 5,120,506	\$ 4,972,990

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 \$3,107,968, an increase of \$146,750 from the prior year. Approximately 76% of the

Town of Friendship Management's Discussion and Analysis Fiscal Year ending December 31, 2024

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 \$142 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 \$642 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 \$4,682,801, net of accumulated depreciation of \$2,759,960, giving a net book value of \$1,922,841. Additions to capital assets for the year include; the beginning of the wharf replacement project (surveying costs), a new ballfield fence, and paving projects.

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

Long-Term Debt:

At year end, the Town had \$46,635 of total debt outstanding. The outstanding debt is made up of general obligation debt backed by the full faith and credit of the Town.

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

Contacting the Town's Management:

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

Statement 1

Town of Friendship, Maine
Statement of Net Position
December 31, 2024

	Governmental Activities	Business-Type Activities	Total
ASSETS:			
<i>Current assets:</i>			
Cash and cash equivalents	\$ 2,968,294	\$ 2,387	\$ 2,970,681
Investments	115,845	164,018	279,863
Accounts receivable	-	4,467	4,467
Taxes receivable	174,244	-	174,244
Tax liens receivable	17,119	-	17,119
<i>Total current assets</i>	<u>3,275,502</u>	<u>170,872</u>	<u>3,446,374</u>
<i>Non-current assets:</i>			
Capital assets, net of accumulated depreciation	1,922,841	15,255	1,938,096
<i>Total non-current assets</i>	<u>1,922,841</u>	<u>15,255</u>	<u>1,938,096</u>
<i>Deferred outflows of resources:</i>			
OPEB related outflows	4,952	-	4,952
<i>Total deferred outflows of resources</i>	<u>4,952</u>	<u>-</u>	<u>4,952</u>
TOTAL ASSETS	<u>\$ 5,203,295</u>	<u>\$ 186,127</u>	<u>\$ 5,389,422</u>
LIABILITIES:			
<i>Current liabilities:</i>			
Accounts payable	\$ 13,706	\$ -	\$ 13,706
Current portion of notes payable	46,635	-	46,635
<i>Total current liabilities</i>	<u>60,341</u>	<u>-</u>	<u>60,341</u>
<i>Non-current liabilities:</i>			
OPEB liabilities	20,356	-	20,356
<i>Total non-current liabilities</i>	<u>20,356</u>	<u>-</u>	<u>20,356</u>
TOTAL LIABILITIES	80,697	-	80,697
DEFERRED INFLOWS OF RESOURCES:			
Taxes collected in advance	738	-	738
OPEB related inflows	1,353	-	1,353
TOTAL DEFERRED INFLOWS OF RESOURCES	2,091	-	2,091
NET POSITION:			
Net invested in capital assets	1,876,205	15,255	1,891,460
Unrestricted	3,244,301	170,872	3,415,173
TOTAL NET POSITION	<u>5,120,506</u>	<u>186,127</u>	<u>5,306,634</u>
TOTAL LIABILITIES AND NET POSITION	<u>\$ 5,203,295</u>	<u>\$ 186,127</u>	<u>\$ 5,389,422</u>

The accompanying notes are an integral part of this statement.

Statement 2

Town of Friendship, Maine
Statement of Activities
For the Year Ended December 31, 2024

	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	\$ 242,980	\$ 47,728	\$ -	\$ (195,251)	\$ -	\$ (195,251)
Protection	214,412	-	-	(214,412)	-	(214,412)
Public works	203,196	-	17,984	(185,212)	-	(185,212)
Health and sanitation	127,810	-	-	(127,810)	-	(127,810)
Health and welfare	25,376	-	-	(25,376)	-	(25,376)
Buildings	100,932	-	-	(100,932)	-	(100,932)
Community development	4,805	-	-	(4,805)	-	(4,805)
Education	2,635,835	-	-	(2,635,835)	-	(2,635,835)
County tax	446,497	-	-	(446,497)	-	(446,497)
Unclassified	82,884	-	602	(82,282)	-	(82,282)
Interest expense	5,300	-	-	(5,300)	-	(5,300)
Depreciation	267,178	-	-	(267,178)	-	(267,178)
Total governmental activities	4,357,205	47,728	18,586	(4,290,890)	-	(4,290,890)
Business Type Activities:						
Water	26,092	10,538	-	-	(15,554)	(15,554)
Total business-type activities	26,092	10,538	-	-	(15,554)	(15,554)
Total Primary Government	\$ 4,383,297	\$ 58,266	\$ 18,586	(4,290,890)	(15,554)	(4,306,444)
General revenues:						
Property taxes, levied for general purposes				3,703,553	-	3,703,553
Excise taxes				348,273	-	348,273
Interest and lien fees				9,017	-	9,017
Licenses and permits				16,317	-	16,317
Grants and contributions not restricted to specific programs:						
Homestead exemption				44,241	-	44,241
State revenue sharing				127,510	-	127,510
Other state funds				6,003	-	6,003
Unrestricted investment earnings				102,262	12,916	115,178
Unrealized loss on investments				(349)	-	(349)
Investment fees				-	(867)	(867)
Transfers				3,800	(3,800)	-
Miscellaneous				77,779	-	77,779
Total general revenues and transfers				4,438,406	8,248	4,446,654
Changes in net position				147,516	(7,306)	140,210
NET POSITION - BEGINNING				4,972,990	193,433	5,166,423
NET POSITION - ENDING				\$ 5,120,506	\$ 186,127	\$ 5,306,632

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Balance Sheet
Governmental Funds
December 31, 2024

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
ASSETS			
Cash and cash equivalents	\$ 2,751,743	\$ 216,551	\$ 2,968,294
Investments	-	115,845	115,845
Interfund receivable	-	17,636	17,636
Taxes receivable, net	174,244	-	174,244
Tax liens receivable	17,119	-	17,119
TOTAL ASSETS	\$ 2,943,106	\$ 350,032	\$ 3,293,138
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 13,706	\$ -	\$ 13,706
Interfund payable	17,636	-	17,636
Total liabilities	31,342	-	31,342
Deferred inflows of resources:			
Taxes collected in advance	738	-	738
Uncollected property taxes	153,090	-	153,090
Total deferred inflows of resources	153,828	-	153,828
Fund balances:			
Non-spendable	-	40,142	40,142
Assigned - see footnotes	402,266	235,254	637,520
Unassigned	2,355,670	74,636	2,430,306
Total fund balances	2,757,936	350,032	3,107,968
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 2,943,106	\$ 350,032	
Amounts reported for governmental activities in the statement of net position (Smt. 1) are different because:			
Depreciable and non-depreciable capital assets as reported in Smt. 1			1,922,841
Long-term liabilities, including bonds payable, as reported on Smt. 1			(46,635)
Deferred property taxes not reported on Smt. 1			153,090
Deferred outflows of resources - OPEB related expenditures			4,952
Deferred inflows of resources - OPEB related inflows			(1,353)
OPEB liabilities			(20,356)
NET POSITION OF GOVERNMENTAL ACTIVITIES		\$	5,120,506

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, 2024

Statement 4

	General Fund	Other Non-Major Governmental Funds	Total Governmental Funds
REVENUES:			
Property taxes	\$ 3,697,088	\$ -	\$ 3,697,088
Excise taxes	348,273	-	348,273
<i>Intergovernmental revenue:</i>			
State revenue sharing	127,510	-	127,510
Homestead reimbursements	44,241	-	44,241
Local road assistance	17,984	-	17,984
Other	6,605	-	6,605
Investment income	83,399	18,863	102,262
Interest and charges on liens	9,017	-	9,017
Charges for services	47,728	-	47,728
Licenses and permits	16,317	-	16,317
Other revenue	77,779	-	77,779
<i>Total revenues</i>	<i>4,475,941</i>	<i>18,863</i>	<i>4,494,804</i>
EXPENDITURES:			
General government	248,796	-	248,796
Protection	214,412	-	214,412
Public works	325,533	-	325,533
Health and sanitation	127,810	-	127,810
Health and welfare	25,376	-	25,376
Buildings	100,932	-	100,932
Community development	4,805	-	4,805
Education	2,635,835	-	2,635,835
County tax	446,497	-	446,497
Debt service	109,521	-	109,521
Unclassified	86,786	25,203	111,989
<i>Total expenditures</i>	<i>4,326,303</i>	<i>25,203</i>	<i>4,351,506</i>
<i>Excess (deficiency) of revenues over (under) expenditures</i>	<i>149,638</i>	<i>(6,340)</i>	<i>143,298</i>
OTHER FINANCING SOURCES (USES):			
Operating transfers in	62,810	55,620	118,431
Operating transfers (out)	(55,620)	(59,010)	(114,631)
Unrealized loss on investments	-	(349)	(349)
<i>Total other financing sources (uses)</i>	<i>7,190</i>	<i>(3,739)</i>	<i>3,451</i>
<i>Net change in fund balances</i>	<i>156,829</i>	<i>(10,079)</i>	<i>146,750</i>
FUND BALANCES - BEGINNING	2,601,107	360,111	2,961,219
FUND BALANCES - ENDING	\$ 2,757,936	\$ 350,032	\$ 3,107,968

The accompanying notes are an integral part of this statement.

Statement 4
(Continued)

Town of Friendship, Maine
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2024

Net change in fund balances - total governmental funds (Smt. 4)	\$	146,750
<i>Amounts reported for governmental activities in the statement of activities (Smt. 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		(267,178)
Revenues in the Statement of Activities (Smt. 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.		6,465
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.		104,221
Issuance of long-term debt recognized as revenue on fund statements (Smt. 4), yet not considered revenue on the government wide statements (Smt. 2)		-
Capital outlays expensed on the Governmental Funds report (Smt. 4), yet not considered an expense for the purposes of Statement of Activities (Smt. 2)		151,442
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		5,816
Changes in net position of governmental activities (see Statement 2)	\$	147,516

The accompanying notes are an integral part of this statement.

Town of Friendship, Maine
Statement of Net Position
Proprietary Funds
December 31, 2024

	Business-type activities
	Enterprise Funds
	<u>Water</u>
ASSETS:	
<i>Current assets:</i>	
Cash and cash equivalents	\$ 2,387
Investments	164,018
Accounts receivable, net	<u>4,467</u>
<i>Total current assets</i>	<u>170,872</u>
<i>Non-current assets:</i>	
<i>Capital assets:</i>	
Property, plant, and equipment	408,752
Less accumulated depreciation	<u>(393,497)</u>
<i>Total non-current assets</i>	<u>15,255</u>
TOTAL ASSETS	<u>\$ 186,127</u>
NET POSITION:	
Invested in capital assets, net of related debt	\$ 15,255
Unrestricted	<u>170,872</u>
TOTAL NET POSITION	<u>186,127</u>
TOTAL NET POSITION OF BUSINESS-TYPE ACTIVITIES	<u>\$ 186,127</u>

The accompanying notes are an integral part of this statement.

Statement 6

Town of Friendship, Maine
Statement of Activities
Proprietary Funds
For the year ended December 31, 2024

	Business-type activities	
	Enterprise Funds	Water
<i>Operating revenues:</i>		
Charges for services	\$	10,538
<i>Total operating revenues</i>		10,538
<i>Operating expenses:</i>		
Administrative office expense		2,754
Committee stipends		325
Outside services		11,557
Equipment repairs and maintenance		4,347
Depreciation		928
Utilities		6,180
<i>Total operating expenses</i>		26,092
<i>Operating income (loss)</i>		(15,554)
<i>Non-operating revenues (expenses):</i>		
Investment income		12,916
Investment fee expense		(867)
Transfer to General Fund		(3,800)
<i>Total non-operating revenues (expenses)</i>		8,248
<i>Net income (loss)</i>		(7,306)
NET POSITION - BEGINNING		193,433
NET POSITION - ENDING	\$	186,127

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, 2024

	Business-type activities	
	Enterprise Funds	
	Water	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from customers	\$	9,220
Payments to suppliers		(25,164)
<i>Net cash provided (used) by operating activities</i>		<i>(15,943)</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		20,000
Transfer to general fund		(3,800)
Interest earned		135
<i>Net cash provided (used) in non-capital financing activities</i>		<i>16,335</i>
<i>Net increase (decrease) in cash and cash equivalents</i>		<i>392</i>
CASH AND CASH EQUIVALENTS - BEGINNING		1,995
CASH AND CASH EQUIVALENTS - ENDING	\$	2,387
 <i>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</i>		
Operating income (loss)	\$	(15,554)
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		(1,317)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$	(15,943)

The accompanying notes are an integral part of this statement.

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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, 2024**

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, 2024**

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, 2024**

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, 2024

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, 2024.

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, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

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

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

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

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

Unassigned – Funds available for any purpose.

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

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

Deferred Revenue

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

Property Taxes

Property taxes for the current year were committed on July 18, 2024, on the assessed value listed as of April 1, 2024, for all real and personal property located in the Town. Payment of taxes was due November 30, 2024 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 \$77,005 for the year ended December 31, 2024.

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, 2024**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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

Risk Management

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

Use of Estimates

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

2. DEPOSITS AND INVESTMENTS

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

Custodial Credit Risk – Deposits - the risk that in the event of a bank failure, the Town’s deposits may not be returned to it. The Town uses only financial institutions that are insured by the FDIC or additional insurance. At December 31, 2024, cash deposits had a carrying value of \$2,970,681, 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, 2024, the Town’s investment balances were as follows:

Certificates of Deposit at The First, NA	\$ 279,863
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**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

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 1/1/24	Additions	Deletions	Balance 12/31/24
<i>Non-depreciated:</i>				
Land	\$ 167,077	\$ -	\$ -	\$ 167,077
Infrastructure	1,995,664	143,337	-	2,139,001
Buildings & land improvements	726,345	8,105	-	734,450
Equipment & vehicles	1,642,273	-	-	1,642,273
<i>Total capital assets being depreciated</i>	<i>4,364,282</i>	<i>151,442</i>	<i>-</i>	<i>4,515,724</i>
<i>Less accumulated depreciation</i>				
Infrastructure	(1,210,693)	(142,777)	-	(1,353,470)
Buildings	(346,321)	(21,970)	-	(368,291)
Equipment & vehicles	(935,768)	(102,431)	-	(1,038,199)
<i>Total accumulated depreciation</i>	<i>(2,492,782)</i>	<i>(267,178)</i>	<i>-</i>	<i>(2,759,960)</i>
Governmental activities capital assets, net	\$ 2,038,577	\$ (115,736)	\$ -	\$ 1,922,841

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

Business-type activities:	Balance 1/1/24	Additions	Deletions	Balance 12/31/24
<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>	<i>408,752</i>	<i>-</i>	<i>-</i>	<i>408,752</i>
<i>Less accumulated depreciation</i>				
Property, plant & equip.	(392,568)	(928)	-	(393,496)
<i>Total accumulated depreciation</i>	<i>(392,568)</i>	<i>(928)</i>	<i>-</i>	<i>(393,496)</i>
<i>Total capital assets, net</i>	<i>16,184</i>	<i>(928)</i>	<i>-</i>	<i>15,256</i>
Business-type activities capital assets, net	\$ 16,184	\$ (928)	\$ -	\$ 15,256

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, 2024**

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	Capital Project Fund – Vehicle replacement	Capital Project Fund - LRAP	Capital Project Fund – Capital improvements	Trust Fund	<i>Transfer from:</i> Water Fund	Totals
<i>Transfer to:</i>							
Capital project fund - Vehicle replacement	\$ 27,636	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,636
Capital project fund – Town wharf	10,000	-	-	-	-	-	10,000
Capital project fund – LRAP	17,984	-	-	-	-	-	17,984
General fund	-	1,944	34,046	21,000	2,020	3,800	62,810
	<u>\$ 55,620</u>	<u>\$ 1,944</u>	<u>\$ 34,046</u>	<u>\$ 21,000</u>	<u>\$ 2,020</u>	<u>\$ 3,800</u>	<u>\$ 118,430</u>

7. FUND BALANCES

<i>Non-spendable</i>	
Cemetery trust endowments	<u>\$ 40,142</u>
<i>Assigned:</i>	
Legal	\$ 14,431
Property maintenance	28,390
Comprehensive planning	4,210
Ambulance	98,174
Clam ordinance	30,279
Overboard discharge grant	140
Friendship Day	8,277
Harbor parking lot	453
Resurfacing town roads	27,117
Veteran’s memorial	4,832
Recreation	5,446
Cemeteries	1,435
Town garage water	3,426
Town landing	1,904
Heating oil donation fund	16,870
Surveys	1,185
Sidewalks	1,100
Select board emergency	22,559
School lunch donation fund	3,148
Friendship families in need donation account	18,881
Library expansion project	110,010
Capital improvements	9,291
Local road assistance	18,623
Vehicle replacement	118,164
Hahn community center	9,286
Town wharf replacement	<u>79,889</u>
Total	<u>\$ 637,520</u>

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

8. LONG-TERM OBLIGATIONS

Long-term liability activity for the year ended December 31, 2024, was as follows:

Description	Balance 1/1/2024	Additions	(Reductions)	Balance 12/31/2024	Due within one year
Notes payable – direct borrowings	\$ 150,856	\$ -	\$ (104,221)	\$ 46,635	\$ 46,635
Total	\$ 150,856	\$ -	\$ (104,221)	\$ 46,635	\$ 46,635

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

Notes Payable – Direct Borrowings

Notes payable at December 31, 2024 are comprised of the following:

	Interest Rate	Maturity Date	Balance at 12/31/2024	Collateral Pledged
Governmental Activities:				
The First, NA	5.48%	04/2025	\$ 46,635	N/A
Total governmental activities			\$ 46,635	

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

Debt service requirements to retire the general obligation notes payable outstanding for governmental activities at December 31, 2024 are as follows:

Year ending December 31,	Governmental Activities		
	Principal	Interest	Total
2025	\$ 46,635	\$ 2,594	\$ 49,229
Total	\$ 46,635	\$ 2,594	\$ 49,229

TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024

9. OPEB OBLIGATIONS

Plan Description

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

Accounting Policies

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

The table below shows changes in the change in Net OPEB Liability during the 2024 measurement year:

	Net OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balances 1/1/2023 (Reporting 12/31/2023)	\$ 14,261	\$ -	\$ 14,261
Changes for the year:			
Service cost	774	-	774
Interest	556	-	556
Differences between expected and actual experience	129	-	129
Changes of assumptions	4,841	-	4,841
Contributions – employer	-	205	(205)
Benefit payments	(205)	205	-
Net changes	6,095	-	6,095
Balances 1/1/2024 (Reporting 12/31/2024)	\$ 20,356	\$ -	\$ 20,356

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	\$ 11	\$ 45
Changes in assumptions	4,497	1,308
Contributions subsequent to measurement date	344	-
Total	\$ 4,852	\$ 1,353

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

Year ended December 31:	
2025	648
2026	482
2027	482
2028	483
2029	450
Thereafter	710

**TOWN OF FRIENDSHIP, MAINE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

9. OPEB OBLIGATIONS (CONTINUED)

As of January 1, 2023, the plan membership data is comprised of 3 active member with only an implicit benefit.

Key Economic Assumptions:

Measurement date: January 1, 2024

Discount rates: 3.26% per annum for year end 2024 reporting
3.72% per annum for year end 2023 reporting

Trend assumptions: *Pre-Medicare Medical* – Initial trend of 6.50% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Pre-Medicare Drug – Initial trend of 11.82% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Medical – Initial trend of 9.65% applied in FYE 2024 grading over 20 years to 3.81% per annum.

Medicare Drug – Initial trend of 11.15% 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, 2024**

9. OPEB OBLIGATIONS (CONTINUED)

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

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

Salary increases: 2.75% per year

Discount Rate

The discount rate used to measure the TOL was 3.26% based on a measurement date of January 1, 2024. 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, 2024 would change if the discount rate used was one percentage point lower or one percentage point higher than the current rate. The current rate is 3.26%.

1% Decrease	Current Rate	1% Increase
2.26%	3.26%	4.26%
\$ 23,588	\$ 20,356	\$ 17,684

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
\$ 17,509	\$ 20,356	\$ 23,855

A 1% decrease in the healthcare trend rate decreases the NOL by approximately 14.0%. A 1% increase in the healthcare trend rate increases the NOL by approximately 17.2%.

Town of Friendship, Maine
Schedule of Changes in Net OPEB Liability and Related Ratios
Postretirement Employee Healthcare Plan
For the Year Ended December 31, 2024

	FYE 2024	FYE 2023	FYE 2022	FYE 2021	FYE 2020	FYE 2019	FYE 2018
Total OPEB Liability							
Service cost (BOY)	\$ 774	\$ 949	\$ 374	\$ 311	\$ 623	\$ 701	\$ -
Interest (includes interest on service cost)	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	4,841	(1,832)	320	834	2,136	(2,058)	2,618
Benefit payments, including refunds of member contributions	(205)	(75)	(18)	(17)	(220)	(212)	-
Net change in total OPEB liability	\$ 6,095	\$ (632)	\$ 899	\$ 1,479	\$ (11,448)	\$ (700)	\$ 24,663
Total OPEB liability - beginning	\$ 14,261	\$ 14,893	\$ 13,984	\$ 12,515	\$ 23,963	\$ 24,663	\$ -
Total OPEB liability - ending	\$ 20,356	\$ 14,261	\$ 14,893	\$ 13,994	\$ 12,515	\$ 23,963	\$ 24,663
Plan fiduciary net position							
Contributions - employer	205	75	18	17	220	212	-
Contributions - member	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-
Benefit payments, including refunds of member contributions	(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	\$ 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%
Covered employee payroll	\$ 147,420	\$ 83,200	\$ 83,200	\$ 38,451	\$ 38,451	\$ 76,902	\$ 76,902
Net OPEB liability as a percentage of covered employee payroll	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, 2024

Schedule A

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (negative)
	Original	Final		
REVENUES:				
Property taxes	\$ 3,722,766	\$ 3,722,766	\$ 3,697,088	\$ (25,678)
Excise taxes	300,000	300,000	348,273	48,273
Intergovernmental revenue:				
State revenue sharing	120,825	120,825	127,510	6,685
Homestead reimbursement	61,471	61,471	44,241	(17,230)
LRAP	-	17,984	17,984	-
Other	-	-	6,605	6,605
Investment income	-	-	83,399	83,399
Interest and charges on liens	-	-	9,017	9,017
Charges for services	-	17,636	47,728	30,092
Licenses and permits	-	11,283	16,317	5,034
Other revenues	-	81,548	77,779	(3,769)
Total revenues	4,205,062	4,333,513	4,475,941	142,429
EXPENDITURES:				
General government	276,388	317,873	248,796	69,077
Protection	280,520	356,948	214,412	142,536
Public works	368,987	389,398	325,533	63,865
Health and sanitation	135,700	135,700	127,810	7,890
Health and welfare	16,397	44,395	25,376	19,019
Buildings	99,650	130,524	100,932	29,592
Community development	8,350	12,561	4,805	7,755
Debt service	104,276	104,276	109,521	(5,245)
Education	2,793,626	2,793,626	2,635,835	157,791
County tax	446,497	446,497	446,497	-
Unclassified	13,000	237,246	86,786	150,460
Total expenditures	4,543,391	4,969,044	4,326,303	642,741
Excess (deficiency) of revenues over (under) expenditures	(338,329)	(635,531)	149,638	(500,312)
OTHER FINANCING SOURCES (USES):				
Operating transfers in	36,547	57,547	62,810	5,264
Operating transfers (out)	(20,000)	(55,620)	(55,620)	-
Total other financing sources	16,547	1,927	7,190	5,264
Net changes in fund balances			156,829	
FUND BALANCES - BEGINNING			2,601,107	
FUND BALANCES - ENDING			\$ 2,757,936	

Schedule B

Town of Friendship, Maine
Combining Balance Sheet - All Other Non-Major Governmental Funds
December 31, 2024

	<i>Capital Project Funds</i>	<i>Permanent Funds</i>	<i>Total Other Governmental Funds</i>
ASSETS:			
Cash and cash equivalents	\$ 216,551	\$ -	\$ 216,551
Investments	1,067	114,778	115,845
Interfund receivable	17,636	-	17,636
TOTAL ASSETS	\$ 235,254	\$ 114,778	\$ 350,032
LIABILITIES AND FUND BALANCE:			
<i>Fund Balance: (see footnotes)</i>			
Non-spendable	\$ -	\$ 40,142	\$ 40,142
Assigned	235,254	-	235,254
Unassigned	-	74,636	74,636
<i>Total fund balance</i>	235,254	114,778	350,032
TOTAL LIABILITIES AND FUND BALANCES	\$ 235,254	\$ 114,778	\$ 350,032

Town of Friendship, Maine

Schedule C

Combining Statement of Revenue, Expenditures, and Changes in Fund Balances

All Other Non-Major Governmental Funds

For the Year Ended December 31, 2024

	Capital Project Funds	Permanent Funds	Total Non-major Governmental Funds
REVENUES:			
Investment income	\$ 10,293	\$ 8,570	\$ 18,863
Total revenues	10,293	8,570	18,863
EXPENDITURES:			
Investment fees	5	565	570
Wharf replacement expenditures	19,546	-	19,546
Capital improvement expenditures	5,086	-	5,086
Total expenditures	24,638	565	25,203
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,345)	8,005	(6,340)
OTHER FINANCING SOURCES (USES) OF FUNDS:			
Unrealized (loss) on investments	(4)	(345)	(349)
Transfers in	55,620	-	55,620
Transfers out	(56,990)	(2,020)	(59,010)
Total other financing sources (uses)	(1,374)	(2,365)	(3,739)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(15,719)	5,640	(10,079)
FUND BALANCE - BEGINNING OF YEAR	250,973	109,139	360,111
FUND BALANCE - END OF YEAR	\$ 235,254	\$ 114,778	\$ 350,032

Town of Friendship, Maine
Schedule of Property Valuation, Assessments, and Appropriations
General Fund
For the Year Ended December 31, 2024

Schedule D

<i>Assessed Valuation:</i>	
Real estate valuation	\$ 383,112,300
<i>Total valuation</i>	<u>383,112,300</u>
<i>Tax Commitment:</i>	
Tax assessment at \$9.70 per thousand	<u>3,722,766</u>
<i>Reconciliation of Commitment with Appropriation:</i>	
Current year tax commitment, as above	3,722,766
Estimated revenues	881,083
Budgeted transfers in (net)	<u>16,547</u>
Appropriations per original budget	<u>4,620,396</u>
<i>Overlay</i>	<u>(77,005)</u>
TOTAL APPROPRIATIONS	<u>\$ 4,543,391</u>

Town of Friendship, Maine
Schedule of Taxes Receivable
General Fund
December 31, 2024

Schedule E

<i>Taxes receivable:</i>	
	\$ 174,244
	\$ 174,244
<i>Tax liens receivable:</i>	
2023	15,539
2022	<u>1,580</u>
	<u>17,119</u>
TOTAL TAXES AND TAX LIENS RECEIVABLE	<u>\$ 191,363</u>

Town of Friendship, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

Schedule F

	Balance 1/1/2024	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
GENERAL GOVERNMENT							
Officers' salaries	\$ -	\$ 165,788	\$ -	\$ 165,788	\$ 158,906	\$ 6,882	\$ -
Incidentals	-	15,200	-	15,200	14,385	815	-
Town meetings - elections	-	3,200	-	3,200	2,326	874	-
Town report	-	4,200	-	4,200	5,389	611	-
Board of tax assessors	-	48,000	-	48,000	39,959	8,041	-
Payroll taxes	-	35,000	-	35,000	23,650	11,350	-
Legal	14,431	-	-	14,431	-	-	14,431
School Board emergency	27,054	-	-	27,054	4,495	-	22,559
Contingency	-	7,000	-	7,000	1,611	5,389	-
<i>Total</i>	<i>41,485</i>	<i>276,388</i>	<i>-</i>	<i>317,873</i>	<i>248,796</i>	<i>32,088</i>	<i>36,990</i>
PROTECTION							
Clam ordinance	29,406	-	11,283	40,689	10,410	6,445	30,279
Fire department	-	75,750	-	75,750	69,305	-	-
Amulance	35,739	115,000	-	150,739	52,565	-	98,174
Street lights	-	8,000	-	8,000	5,781	2,211	-
Insurance	-	35,000	-	35,000	37,183	(2,183)	-
Code enforcement	-	22,000	-	22,000	21,674	327	-
Harbor master	1,100	13,500	-	13,500	9,282	4,218	-
Emergency management	-	4,620	-	4,620	1,500	3,120	-
Animal welfare	-	6,650	-	6,650	6,705	(55)	-
<i>Total</i>	<i>65,145</i>	<i>280,520</i>	<i>11,283</i>	<i>356,948</i>	<i>214,412</i>	<i>14,083</i>	<i>128,453</i>
PUBLIC WORKS							
Road commissioner	-	48,230	-	48,230	48,730	(500)	-
Summer roads	-	61,710	-	61,710	48,498	13,212	-
Winter roads	-	125,000	-	125,000	105,490	19,510	-
Town garage water	3,426	-	-	3,426	-	-	3,426
Sidewalks	1,100	-	-	1,100	-	-	1,100
Resurfacing town roads	15,285	134,047	-	149,592	122,815	-	27,117
<i>Total</i>	<i>20,411</i>	<i>368,987</i>	<i>-</i>	<i>389,398</i>	<i>325,533</i>	<i>32,222</i>	<i>31,643</i>
HEALTH AND SANITATION							
Solid waste management	-	132,000	-	132,000	124,710	7,290	-
Landfill closing	-	1,200	-	1,200	800	400	-
Septic dump site	-	2,500	-	2,500	2,300	200	-
<i>Total</i>	<i>-</i>	<i>135,700</i>	<i>-</i>	<i>135,700</i>	<i>127,810</i>	<i>7,890</i>	<i>-</i>

continued next page

Town of Friendship, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

Schedule F

	Balance 1/1/2024	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
HEALTH AND WELFARE							
General assistance	-	1,000	-	1,000	-	1,000	-
Charitable organizations	-	15,397	-	15,397	14,248	1,149	-
Heating donation account	20,901	-	7,097	27,998	11,128	-	16,870
<i>Total</i>	20,901	16,397	7,097	44,395	25,376	2,149	16,870
BUILDINGS							
Hahn community center	-	18,500	-	18,500	16,508	1,992	-
Friendship town office	-	37,150	-	37,150	37,321	(421)	-
Town property maintenance	30,874	20,000	-	50,874	25,331	(847)	28,390
Public library	-	24,000	-	24,000	23,322	478	-
<i>Total</i>	30,874	99,650	-	130,524	100,932	1,202	28,390
COMMUNITY DEVELOPMENT							
Planning board	-	7,000	-	7,000	4,637	2,363	-
Midcoast planning commission	-	600	-	600	-	600	-
Conservation committee	-	750	-	750	168	582	-
Comprehensive plan	4,211	-	-	4,211	-	-	4,211
<i>Total</i>	4,211	8,350	-	12,561	4,805	3,545	4,211
DEBT SERVICE							
	-	104,276	-	104,276	109,521	(5,245)	-
EDUCATION							
	-	2,793,626	-	2,793,626	2,635,835	157,791	-
COUNTY TAX & DISPATCHING							
	-	446,497	-	446,497	446,497	-	-

continued next page

Schedule F

Town of Friendship, Maine
Schedule of Departmental Operations
For the Year Ended December 31, 2024

	Balance 1/1/2024	Appropriations	Additional Appropriations	Total Available	Expenditures	Lapsed	Balances Carried
UNCLASSIFIED							
Recreation committee	5,918	-	-	5,918	473	-	5,446
Ball field	939	3,000	4,693	8,632	12,914	(4,282)	-
Veteran's memorial	4,988	-	-	4,988	156	-	4,832
Cemeteries	1,760	-	-	1,760	325	-	1,435
Harbor parking lot	453	-	-	453	-	-	453
Friendship day celebration	-	-	22,179	22,179	13,902	-	8,277
Town landings	1,904	-	-	1,904	-	-	1,904
Overboard discharge grant	140	-	-	140	-	-	140
Friendship families in need donation account	24,300	-	18,368	42,668	23,788	-	18,881
School lunch donation account	3,021	-	127	3,148	-	-	3,148
Library expansion project	80,927	-	29,083	110,010	-	-	110,010
Maine Lobsterman Association legal fund	-	10,000	-	10,000	10,000	-	-
Town wharf lights	-	-	-	-	369	(369)	-
Town wharf mowing	-	-	-	-	600	(600)	-
Surveys	4,445	-	21,000	25,445	24,261	-	1,185
	128,795	13,000	95,451	237,246	86,786	(5,250)	155,710
TOTAL EXPENDITURES	\$ 311,822	\$ 4,543,391	\$ 113,831	\$ 4,969,044	\$ 4,326,303	\$ 240,474	\$ 402,267

Budget — Salaries/Payroll

Clerk/Tax Collector/Registrar of voters	\$57,676.00
Treasurer/Deputy Clerk, Tax Collector	\$53,560.00
Deputy Clerk	\$1,878.79
Selectman 1st	\$3,914.00
Selectman 2nd	\$3,708.00
Selectman 3rd	\$2,781.00
Code Enforcement	\$18,746.00
Librarian	\$10,859.80
Librarian Assistant	\$4,749.25
Road Commissioner	\$48,729.98
Summer Hwy. Wage	\$8,810.00
Winter Hwy. Wage	\$17,670.00
Winter Stipend	\$14,200.00
Shellfish Warden	\$10,002.45
Animal Control	\$4,875.00
Hahn Coordinator	\$7,000.58
Harbor Master	\$7,426.32
Emergency Management	\$3,700.00
Health Officer	\$600.00
Assessors 1st	\$7,140.50
Assessor 2nd	\$6,921.00
Assessor 3rd	\$7,871.00
Firemen Wages	\$21,700.00

Town of Friendship

Secret Ballot Election and Town Meeting Warrant

March 17th and March 18th, 2025

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 17th day of March, 2025 A.D. at 10 o'clock in the forenoon, then and there to act upon Article 1 and by secret ballot on Articles 2-6, the polling hours therefore to be from 10 o'clock in the forenoon until 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 18th day of March 2025 A.D. at 6:00 o'clock in the evening, then and there to act on Articles 7 through 26 as set out below, to wit:

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

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

Article 3. “To see if the Town will authorize the Selectboard to appropriate an amount of \$200,000 (\$100,000 from Automobile Excise and \$100,000 from Undesignated Funds) and borrow a principal amount of \$150,000 for the purpose of funding the Town Wharf Replacement Project, and to execute any and all documents related thereto.”

(Note: The Wharf Replacement Project has been submitted to and included in the 2024 Federal Appropriations Bill.)

Put to vote by request of the Selectboard.

Article 4. “To see if the Town will vote to raise and/or appropriate the sum of \$2,500.00, to be donated in fiscal year 2026, for the Central Lincoln County YMCA.” (Note: The Central Lincoln County YMCA has assets totaling over \$10,345,000, as of the end of FY 2023.)

**According to GuideStar Nonprofit*

Put to vote by petition from Central Lincoln County YMCA

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

Put to vote by a request letter from Arthur Thompson.

Article 6. “Shall the Town vote to raise \$10,000 to donate towards the Maine Lobsterman’s Association legal defense fund?” This will help support the ongoing efforts to combat the National Marine Fisheries Services effort to implement a 90% “risk reduction” plan on Maine Lobster Fishermen.
(*Note: The Maine Lobsterman’s Association had assets totaling over \$1,113,000, as of the end of FY 2023.*)

**According to GuideStar Nonprofit*

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

a. Backhoe Payment **\$49,285.74**

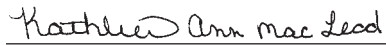
B. Bonds authorized and unissued **\$0.00**

C. Bonds to be issued if this question is approved **\$0.00**

Total **\$49,285.74**

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

A. GENERAL GOVERNMENT

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

1. Incidentals	\$12,000.00
2. Office Salaries *	
a. Clerk	\$60,320.00
b. Treasurer	\$60,320.00
c. Hourly (Deputy Clerk)	\$11,960.00
d. Selectmen	\$11,776.00
e. Insurance for Employees	\$46,500.00
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
	<hr/>
	\$310,676.00

*Office salaries will be \$190,876.00, raising \$188,376.00 and \$2,500.00 provided by the Friendship Water Department.

B. PROTECTION

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

1. Ambulance	\$118,000.00*
2. Fire Department	\$75,750.00
3. Streetlights	\$8,000.00
4. Insurance	\$35,000.00
5. Harbor Master Salary and Budget	\$13,500.00
6. Emergency Management	\$0.00**
7. Animal Control Budget	\$8,400.00
8. Code Enforcement Budget	\$36,300.00
9. Clam Ordinance/Shellfish	\$0.00 ***
	<hr/>
	\$294,950.00

(*) Ambulance funding will be raising \$118,000.00 and \$98,174.00 from a 2024 carryover. In 2024 \$15,000.00 was added to the fund from Friendship Day, and \$1,747.00 added from donations to the Ambulance fund, bringing the account to \$232,921.00.

(**) The EMA Shelter Account has a carryover balance of \$3,120.00.

(***) The Clam Ordinance/shellfish budget is from license fees and clam fines. The carryover balance is \$30,279.00.

C. HIGHWAYS

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

1. Road Commissioner (salary)	\$53,690.00
2. Summer Budget	\$61,710.00
3. Winter Budget	\$137,500.00
4. Resurface Town Roads	\$50,000.00*
	\$334,940.00

(*) Resurfacing Town Roads account would total \$95,740.00. Raising \$50,000.00, taking \$18,623.00 from Local Road Assistance and a carryover of \$27,117.00

D. BUILDINGS

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

1. Hahn Community Center	\$19,688.00*
2. Town Maintenance	\$20,000.00**
3. Public Library	\$25,000.00
4. Friendship Town Office	\$37,150.00
	\$101,838.00

* Total for Hahn is \$20,500.00. Raising \$19,688.00 and \$812.00 coming from the rental of the facility.

**Total for Town Maintenance is \$48,390.00. Raising \$20,000.00 and \$28,390.00 from carryover.

E. HEALTH, SANITATION AND SOCIAL SERVICES

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

1. Solid Waste Management	\$150,000.00
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	\$659.00
7. LifeFlight	\$571.00
8. Health Officer	\$600.00
9. Health Clinic	\$4,000.00
10. School Board Stipend	\$1,400.00
11. Food Pantry	\$1,000.00

continued next page

12. Care of Cemeteries	\$1,760.00*
13. Veterans Memorial	\$0.00**
14. Veteran Grave Reimbursement	\$3,600.00
15. Red Cross	\$350.00
16. Town Holiday	\$1,000.00
17. Maine Public TV	\$100.00
18. Healthy Kids	\$500.00
19. Mobius	\$800.00
20. New Hope Midcoast	\$852.00
21. Snowmobile Club	\$0.00***
22. Friendship Day	\$0.00****
23. Recreation Department	\$0.00*****
24. Recreation Ball Field	\$7,522.00
25. Waldoboro Little League	\$500.00
	<u>\$180,932.00</u>

- (*) Total of \$3,195.00. Raising \$1,760.00 and \$1,435.00 from carryover.
(**) Total of \$4,832.00 from carryover.
(***) Total of \$602.00 from carryover.
(****) Total \$6,165.00 from carryover.
(*****) Total \$5,446.00 from carryover.

F. COMMUNITY DEVELOPMENT

Article 12. 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	\$750.00
4. Comprehensive plan for water availability	<u>\$7,000.00*</u>
	\$19,985.00

- (*) Comprehensive Plan total will be \$11,210.00. Raising \$7,000.00 and a carryover of \$4,210.00.

G. DEBT SERVICE

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

1. Tax Anticipation Notes	\$100.00
2. Backhoe Loan Payment	\$49,286.00
3. Wharf Loan Payment	<u>\$42,000.00*</u>
	\$91,286.00

- (*) Contingent on article 3 passing by secret ballot on March 17, 2025.

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

Article 15. To see if the Town will vote to appropriate from the following accounts the combined sum of \$371,750.00, to be applied to reduce the 2025-year Tax Rate. The Board of Selectmen recommends the following sources:

1. Excise Taxes	\$200,000.00
2. State Revenue Sharing	\$127,509.00
3. Homestead Exemption	\$44,241.00
4. Undesignated	\$0.00
Total	\$371,750.00

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

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

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

Article 19. To see if the Town will vote to authorize the Municipal Officers to spend an amount not to exceed 3/12 of the budgeted amount in each budget category, and 5/12 of the Winter Budget category, of the 2025 annual budget during the period from January 1, 2026, to the 2026 annual meeting.

Article 20. To see if the Town will vote to charge an annual rate of 7% interest on unpaid taxes **AFTER NOVEMBER 30, 2025** (Title 36, Sec. 505).

Article 21. 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 22. To see if the Town will vote to approve the expenditure of funds out of the Undesignated Reserve to pay tax abatements.

Article 23. To see if the Town will vote to set the interest rate to be paid by the Town on abated taxes at 4% for fiscal year 2025.

Article 24. To see if the Town will raise and appropriate the sum of **\$10,000.00** to the Town Vehicle Replacement Fund, and to see if in addition the Town will appropriate 1/2 of the Cellular Tower Payment into the Vehicle Replacement Fund (\$17,635.00, approx.). The current Vehicle Replacement Fund is \$153,434.00 (a carryover of \$118,164.00 and 100% of the 2024 cell phone tower payments of \$35,270.00).

Article 25. 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 \$85,552.96 for a total of \$95,552.96).

Article 26. To see if the Town will authorize the Selectmen to appropriate and expend up to \$10,000.00 from unappropriated surplus, 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 2025. Any remaining balance of the Cellular Tower Payments appropriated to the Selectmen Emergency fund that isn’t used at the end of 2025 will be put into the Vehicle Replacement Fund.

Warrant articles	\$20,000.00
SAD 40	TBD
Knox County Tax	TBD
General	\$1,354,607.00
Total	\$1,374,607.00
To Reduce Taxes	\$371,750.00
Total to Raise	\$1,002,857.00

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

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Open Burning

A Maine Forest Service Permit is required for all open fires. Permits are granted in good faith that the fire is carefully watched and controlled by a sufficient force of adults and adequate equipment. You shall be liable for suppression costs if the fire escapes due to negligence or not following listed safety requirements. All open burning shall be in conformity to existing laws of the Maine Forest Service.

NO burning of tires, rubber products, asphalt shingles, wire insulation, paints, trash, PVC plastic or sludge is allowed.

A permit shall be in hand to burn slash, brush, blueberry land, grass and pasture.

Permits must be obtained the day of burning. Burning will be after 5:00 P.M. unless raining or snow cover. Issuing a permit is at the discretion of the Fire Chief. To get a permit please contact:

Chief Kevin Benner – 542-1522© or 832-7207

Town Office will also issue permits after receiving the approval of the Fire Chief.

Online – at Maine.gov/burningpermits

