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Town of Cranberry Isles Maine Annual Report 2014

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2014 Annual Report Town of Cranberry Isles, Maine



Notice to Taxpayers

IMPORTANT

**ALL TAXPAYERS SHOULD READ THE FOLLOWING
REQUIREMENTS AND COMPLY WITH THEM**

Maine Revised Statutes Annotated, Title 36, § 706

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

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

If notice is given by mail and the taxpayer does not furnish such list, he or she is thereby barred of his/her right to make application to the assessors for any abatement of their taxes, unless they furnish such list with their application and satisfies them that they were unable to furnish it at the time appointed.

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

IMPORTANT

PLEASE SAVE FOR FUTURE REFERENCE

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2015 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36 M.R.S.A. § 504 (4) is:

7.00 Percent APR

Terry Hayes
Treasurer State of Maine
39 State House Station
Augusta, Maine 04333

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The Town Of Cranberry Isles wishes to thank its volunteers who so graciously give their time and skills to our community.

“Never doubt that a small group of thoughtful committed citizens can change the world; indeed, it’s the only thing that ever does.” -Margaret Mead

Town of Cranberry Isles
Town Officers and Officials
2014

Selectmen and Overseers of the Poor

Richard F. Beal, Chair	(2016) 244-7235	rfbeal@wildblue.net
Florence Joy Sprague	(2017) 244-4309	joy.sprague@gmail.com
Charles F. Dunbar	(2015) 632-7091	charles.dunbar@att.net

Board of Selectmen's Meetings: *First Tuesday of each month, alternating between GCI and Islesford.*

Town Clerk/Treasurer/Tax Collector/General Assistance Administrator

Denise McCormick	244-4475	denise@cranberryisles-me.gov
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Deputy Town Clerk/Assistant Treasurer

Nanette Daley Hadlock	244-4475	nan@cranberryisles-me.gov
-----------------------	----------	--

Administrative Assistant to the Selectmen

James Fortune	244-4475	james@cranberryisles-me.gov
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Tax Assessor

Matt Caldwell, CMA		
RJD Appraisal, Inc., Pittsfield, ME 04967	487-5005	
Town Office Islesford	244-4475 (for appointments)	

School Committee

Kelly Sanborn, (Chair)	(2017) 244-3624	kellyksanborn@gmail.com
Cari Alley	(2015) 244-9116	cischoolboard_3@yahoo.com
Amy Palmer	(2015) 244-3836	palmer.111@hotmail.com

Superintendent of Schools

Howard Colter	288-5040/5049	hcolter@mdirss.org
---------------	---------------	--

School Principal

Heather Webster	288-5040/5049	hwebster@mdirss.org
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Constables

Richard Howland	(2015) 460-3016	rflowland@hotmail.com
Richard Beal	(2015) 244-7235	rfbeal@wildblue.net

Code Enforcement Officer

Kimberly Keene PO Box 88, Hulls Cove, ME 04644	288-4024	lckeene@roadrunner.com
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Please DO NOT contact Kim Keene at the Mt. Desert Town Office to conduct Cranberry Isles Business.

Animal Control Officer

Cari Alley	(2015) 244-9116	ci_aco@yahoo.com
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State Forest Fire Wardens

Richard Howland	460-3016	rflowland@hotmail.com
Norman Sanborn, II	244-3624	ncsanborn2@gmail.com

Fire permits may also be obtained online at: www.maineburnpermit.com

Islesford Volunteer Fire Department Chief			
Richard Howland	460-3016		rflowland@hotmail.com
Great Cranberry Island Fire Department Chief			
Tyler Kuester	244-4475		tylerkuester777@hotmail.com
Cranberry Isles Rescue Service Chief			
TCI Emergency Preparedness Agent			
TCI Public Safety Coordinator			
Katelyn Damon	479-8118		katelyn@cranberryisles-me.gov
Harbor Masters			
Bruce Fernald	(2015) 244-5283		fernaldbruce@gmail.com
Norman Sanborn, II	(2015) 244-3624		ncsanborn2@gmail.com
Manset Dockmaster			
Dennis Dever	(2015) 244-4475		Dyonysys@myfairpoint.net
Harbor Committee			
William Dowling, (Chair)	(2017) 244-0106		wfd@midmaine.com
Richard Howland	(2016) 460-3016		rflowland@hotmail.com
Theodore Spurling, JR	(2015) 244-5876		jerited@spurlingdesign.com
Scott Bracy	(2015) 460-5358		crustacean1980@yahoo.com
Nickolas Hadlock	(2015) 460-8118		nickohadlock@hotmail.com
Harbor Committee Alternates			
Roy Hadlock	(2015) 244-3132		fvtwochances@gmail.com
James Fortune	(2015) 504-0062		james@cranberryisles-me.gov
Local Health Officer			
Cari Alley	(2015) 244-9116		cranberryisleslho@yahoo.com
Health Care Committee			
Cynthia Thomas, Chair	244-5876		catislesford@hotmail.com
Stefanie Alley	244-7466		salley1@prexar.com
Ingrid Gaither	244-5058		ingridgaither@yahoo.com
Sally Rowan	244-3619		noneverforsake@aim.com
Joy Sprague	244-4309		joy.sprague@gmail.com
Karin Whitney	244-5933		philandkarin@gmail.com
Jasmine Samuel			jasmine.samuel@gmail.com
Serena Spurling	244-7788		serenaleespurling@gmail.com
Anna Fernald	244-3048		annhoolahoop@gmail.com
Road Commissioners			
Board of Selectmen	244-4475		
Municipal Advisory Commission			
Katelyn Damon, (Chair)	(2017) 479-8118		katelyn@cranberryisles-me.gov
Ron Axelrod	(2016) 244-3151		Ronaldaxelrod@aol.com
Ingrid Gaither	(2017) 244-5058		ingridgaither@yahoo.com
Chris White	(2016) 244-3964		CrnbryCst@aol.com
Karin Whitney	(2015) 244-5933		philandkarin@gmail.com
James Amuso	(2015) 244-7377		jamesamuso@yahoo.com
Cory Duggan	(2016) 244-1600		hikerboy14@gmail.com

Planning Board*Vacant*

R. Christian Johnston	(2016)	244-5215	cvjohnston@myfairpoint.net
Rebecca Powell	(2017)	244-9698	beccannpowell@gmail.com
William Dowling	(2017)	244-0106	wfd@midmaine.com
Sally Rowan	(2016)	244-3619	noneverforsake@aim.com

Planning Board Alternate

Mark Alley	(2016)	244-3534	
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Board of Appeals*Vacant*

Beverly Sanborn	(2016)	244-3136	
Ingrid Gaither	(2016)	244-5058	ingridgaither@yahoo.com
Theodore Spurling, JR	(2017)	244-7408	jerited@spurlingdesign.com
Kelly Sanborn	(2017)	244-3624	kellyksanborn@gmail.com

Board of Assessment Review

Beverly Sanborn, (Chair)	(2015)	244-3136	
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Vacant

Michael MacFarlan	(2015)	244-3078	mdmacfarlan@prexar.com
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Maine Islands Coalition Representative

Tom Powell		603-957-6646	tom.powell@outlook.com
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Acadia Disposal District Representative

James Fortune		244-4475	james@cranberryisles-me.gov
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League of Towns Representative

James Fortune		244-4475	james@cranberryisles-me.gov
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Fairpoint Communications: (telephone)

Loss of service:		1-866-984-1611	
To order service:		1-866-984-2001	

Redzone Wireless: (internet)

		596-5700	
--	--	----------	--

Emera ME: (electric)

Power outage:		1-800-440-1111	
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**Department of Marine Resources
Flat Closure Hotline:**

		1-800-232-4733	
--	--	----------------	--

Maine State Governor

Paul R. Lepage (207) 287-3531
1 State House Station (207) 287-1034
Augusta, ME 04333-0001 governor@maine.gov

United States Senate

Angus S. King (888)229-3420
135 Maine Street info@angusformaine.com
Brunswick, ME 04011

United States Senate

Susan M. Collins (202)224-2523 Office
413 Dirksen Senate Office Building (202)224-2693 Fax
Washington, DC 20510 (207) 945-0417 Bangor
www.collins.senate.gov

Congressman-House of Representatives

Michael H. Michaud (202) 225-6306 Office
1724 Longworth House Building (202) 225-2943 Fax
Washington, DC 20515 (207) 942-6935 Bangor
www.house.gov/michaud

Maine Senate

Brian D. Langley (207) 287-1505 Augusta
11 South Street (800) 423-2900
Ellsworth, ME 04605 (207) 667-5077
langley4legislature@myfairpoint.net

Maine House of Representatives

Walter A. Kumiega, III (207) 479-5459 Cell
36 Cedar Lane (207) 287-1400 Voice mail Augusta
Little Deer Isle, ME 04650 1-800-423-2900 Message Augusta
Walter.Kumiega@legislature.maine.gov

IMPORTANT INFORMATION

TOWN OFFICE HOURS:

Monday through Friday, 9:00 AM to 3:00 PM.

The TOWN OFFICE IS CLOSED ON THE FOLLOWING DAYS:

- | | |
|-------------------------------|-----------------------------------|
| <i>New Year's Day</i> | <i>Labor Day</i> |
| <i>Martin Luther King Day</i> | <i>Columbus Day</i> |
| <i>Presidents' Day</i> | <i>Veterans' Day</i> |
| <i>Patriot's Day</i> | <i>Thanksgiving Day</i> |
| <i>Memorial Day</i> | <i>Day after Thanksgiving Day</i> |
| <i>Independence Day</i> | <i>Christmas Day</i> |

** The Town Office will also be closed during the Board of Selectmen's Meetings.*

TOWN CLERK REPORT 2014

VITAL RECORDS:

BIRTHS: 0

MARRIAGES: 1

DEATHS: 2

DOG LICENSES SOLD: 60

Respectfully Submitted:

Denise McCormick

Town Clerk



Nan and Denise

Photo courtesy of Richard Beal

TREASURER'S REPORT 2014

Cash Balance January 01, 2014	514,934.19
Taxes Collected	1,679,206.56
Interest	5,043.27
Auto-Excise Tax	27,034.37
Boat-Excise Tax	3,837.10
State Revenue Sharing	2,203.48
Licenses & Agent Fees	504.00
Ramp Fees Collected	1,755.00
Homestead Exemption Reimbursement	2,165.00
Veterans Exemption Reimbursement	49.00
Solid Waste Performance Credit	1,261.47
Metal Debris Sales	2,449.60
Local Road Assistance Program	6,900.00
Manset Property Rentals	54,749.08
Parking Fees Collected	78,335.00
Misc. Administration Earning	1,246.97
Motor Vehicle Importation Fees	250.00
Federal Land PILT	22,401.00
FTA/ME-DOT Commuter Ferry Subsidy	16,677.40
Bank Note-School Capital Project	610,000.00
School Revenue & State Reimbursements	41,778.73
Financial Warrants Drawn 2014	2,426,177.72
Cash Balance as of 12/31/14	1,059,933.91

TAX COLLECTOR'S 2014 YEAR END REPORT

2014 TAX COMMITMENT (MIL RATE 10.10)	\$1,695,791.41
ABATEMENTS GRANTED	3,906.68
2% DISCOUNT TOTAL	21,048.11
2014 TAX COLLECTED	\$1,574,701.65

2014 OUTSTANDING TAXES AS OF 12/31/14 \$ 96,134.97

(* DENOTES PAYMENT WAS REC'D AFTER 12/31/14)

Allen, Gary and Colleen	1,791.74
Alley, Annie R.	1,017.15
Blue Eagle Limited	2,211.90
Bowman Family LLC	61.56*
Carolyn & Averill's Cranberry Dreamtime LLC	4,222.81
Chaplin, Katherine W.	867.59
Chusid, Nancy	1,612.97
Dowling, WF & Meyers, B.	2,320.98
Fernald, Arthur & Anni Heikkinen	1,330.17
Field, Daniel E.	11.22*
Grandgent, Henry	803.96
Gray, Erin M.F.	2,271.49
Hawes, Frederick B. & Allison H.	4,089.49
Keegan, Keiter & Bright	7,093.23
Leary, Nora Rev. Trust	10.12*
Leary, Robert Rev. Trust	54.21*
McLendon, Sally P.	861.53
McLendon, Sally P.	2,843.15
Moran, Porter & Pickering	213.63
Nash, Bonnie Sue	10,644.39
Palmer, Heirs of Robert	1,351.38

Porter, Jane & Porter, Jeffrey	1,324.11
Red Wanderer, LLC	9,230.39
Richman, M. & Prindiville, S. B.	4,009.70
Scovill, Catherine	1,823.05
Smith, Georgiana R.	2,122.01
Sordyl, David E.	316.13
Sordyl, David E.	818.10
The Cumming Family Trust	9,101.11
Valdina, Joan Et Al & Maypole Trust	13,332.00
Valdina, Joan S. & Eric Trustees	1,614.99
Vadina, Joan S. & Eric Trustees	6,758.92

2013 Tax Receivables:

January 01, 2014	114,344.87
Collections	85,322.55
<u>2013 Outstanding Taxes as of 12/31/14</u>	<u>29,022.32</u>
Allen, Gary & Colleen	1,637.98
Blue Eagle Limited	1,968.81
Chusid, Nancy	1,390.27
Fernald, Arthur & Anni Heikkinen	1,183.98
Hornbower, Lynch, Rabasco & Van Dyke	1,622.70
Palmer, Heirs of Robert	1,202.86
Porter, Jane M & Porter, Jeffrey	1,178.59
Sordyl, David	281.39
Sordyl, David	728.19
Valdina, Joan Et Al & Maypole Realty Trust	11,866.80
Valdina, Joan S & Eric Trustees	6,016.11

2012 Tax Receivables:

January 01, 2014	23,221.17
Collections	15,407.11
<u>2012 Outstanding Taxes as of 12/31/14</u>	<u>7,814.06</u>
Hornbower, Lynch, Rabasco & VanDyke	1,430.21
Palmer, Heirs of Robert	1,063.71
Valdina, Joan S. & Eric Trustees	5,320.14

2011 Tax Receivables:

January 1, 2014	4,169.32
Collections	3,105.61
<u>2011 Outstanding Taxes as of 12/31/14</u>	<u>1,063.71</u>
Palmer, Heirs of Robert	1,063.71

2010 Tax Receivables:

January 01, 2014	1,063.71
Collections	669.64
<u>2010 Outstanding Taxes</u>	<u>394.07</u>
Palmer, Heirs of Robert	394.07

2013 Tax Liens filed on 05/22/2014 with maturity date of 11/22/2015:

Blue Eagle Limited	\$2,078.87
Chusid, Nancy	1,528.14
Hornbower,Lynch,Rabasco &VanDyke	1,721.32
Palmer, Heirs of Robert	1,282.69
Porter, Jane M & Porter, Jeffrey	1,262.53
Valdina, Joan S. & Eric Trustees	6,259.96
Valdina, Joan Et Al & Maypole Realty Trust	12,265.22

The Town of Cranberry Isles has a Tax Payment Policy under State Statute MRSA 36 §906 that all payments for Real and Personal Property Taxes are to be applied to the oldest outstanding tax obligations (principal and interest) of the Taxpayer. Effective 09/08/2009.

Respectfully Submitted:

Denise McCormick

2015 TOWN OF CRANBERRY ISLES REVALUATION INFORMATION

The Town-wide revaluation will be completed the summer of 2015. RJD Appraisal has spent the past year updating all assessments in Town. These new assessments will represent the current market value for your property and are based on sales on the Cranberry Isles. The Town will set a new mil rate based on these new values.

RJD will conduct one on one hearings with taxpayers in July if you have any questions or concerns about your new assessment. All property owners will receive a notice stating specific hearing dates and locations. These notices will also include the new assessment with new tax estimate. RJD will conduct hearings at a location to be determined on Great Cranberry Isles and on Islesford to help with convenience. **Please note that RJD will answer any and all questions with any parcel at either locations, meaning that if it is more convenient for the taxpayer to meet with an RJD Representative on a date that perhaps is not located on the Island that the parcel with valuation questions is located, the taxpayer can still schedule an appointment if it is a more convenient date for the tax payer to participate in the hearings. ** If you cannot be present for the meeting you may call in by phone at your scheduled appointment time (please note this request with the person scheduling the appointment) **

Tentative Revaluation Hearing Schedule is as follows:

Week of June 29th thru July 3rd -Taxpayers will receive by mail revaluation hearing notices with dates, times and locations of hearings. These hearings are by appointment only. To schedule an appointment you must call the Cranberry Isles Town Office@ (207)-244-4475 the week of July 13th thru the 17th.

Week of July 13th thru July 17th -Call in Period to schedule your Revaluation hearing if you have any questions or concerns about your new assessment . Again these hearings are by appointment only so you must contact the Town of Cranberry Isles to schedule an appointment. If you cannot be present for the meeting you may call in by phone at your scheduled appointment time (please note this request with the person scheduling the appointment) **

Week of July 20th thru July 23rd- Revaluation Hearings (Meeting Locations to be Determined)-

- Monday July 20th **AT Great Cranberry** Hours of 10am thru 4pm
- Tuesday July 21st **AT Great Cranberry** Hours of 9am thru 3:30 pm
- Wednesday July 22nd **AT Islesford** Hours of 10am thru 4pm
- Thursday July 23rd **AT Islesford** Hours of 9am thru 3:30pm

Week of July 27th thru July 31st -Hearing cleanup week and mail actual tax bills to Taxpayers

Respectfully Submitted by

RJD APPRAISAL

GENERAL ASSISTANCE
NOTICE

The municipality of Cranberry Isles administers a General Assistance Program for the support of the poor. Pursuant to Title 22 M.R.S.A. § 4305, the municipal officers have adopted an ordinance establishing that program. A copy of this ordinance is available for public inspection at the Town Office. Also available for inspection is a copy of the State's General Assistance Statutes, as copies of the State law are made available to the municipality by the Maine Department of Human Services.

Persons who wish to apply for General Assistance may do so at the Town Office, Islesford, during the following times:

Days: Monday – Friday
Hours: 9:00 A.M. – 3:00 P.M.

In an emergency, applicants may dial:

211

The municipality's General Assistance Administrator must issue a written decision within 24 hours of receiving an application.

**The Department of Human Services' toll-free telephone number, to call with a question regarding the General Assistance Program, is:
1-800-442-6003.**

This notice is posted pursuant to Title 22 M.R.S.A. § 4304-4305.

MUNICIPAL ADVISORY COMMISSION REPORT **(MAC)**

The MAC lost a long time member in 2014. Malcolm Donald was a devoted MAC member who will be remembered for his humor and straightforward approach to decision making. Malcolm could always be relied on to lighten any mood and to help bring forward the most common sense approach to any topic. Malcolm, you will be greatly missed on the MAC and in the Cranberry Isles.

The MAC met a total of seven times in 2014 to discuss various town topics, such as roads, a new town office, Islesford Dock extension, and the annual Town budget. Current MAC members include: Katelyn Damon, Chair, Ron Axelrod, Jim Amuso, Cory Duggan, Ingrid Gaither, Karin Whitney and Chris White.

The MAC worked on a SHIP grant with Administrative Assistant, Jim Fortune, to help fund repairs to the Islesford Town Dock.

The group discussed the S.W. Cole plan for continued road repairs and made recommendations to the Board of Selectmen for altering those plans of repair based on keeping the 2015 budget lower.

The MAC also created a subcommittee named the Transportation Task Force. This subcommittee met a total of ten times including two public forums in August, one on GCI and one on LCI. Current Transportation Task Force Members include, Ron Axelrod, Chair, Joy Sprague, Sam Donald, Chris White, Ingrid Gaither, Cory Duggan and Skip Stevens.

The mission of the Transportation Task Force is to improve the quality of water transportation service by identifying the needs of the people of the Town of Cranberry Isles and by developing a plan to provide for those needs, with the goal of presenting a proposal for service to the MAC by the end of October, 2015.

The goal of the subcommittee was to study transportation and all associated facets within the Cranberry Isles. This was completed through a large online survey. The survey generated 199 responses. Survey results can be reviewed here: <http://cranberryisles-me.gov/?q=node/903/>.

The subcommittee worked with consultant, Charles Norris, to develop the scope of the project and timeframe for decision making. Charles also helped the group to refine survey questions and analyze the responses. As of now the Transportation Task Force is in the stages of planning their next steps in figuring how to move forward after the completion of the survey.

As always the MAC would like to thank the town's staff, Denise McCormick, Nan Hadlock and Jim Fortune for all of their good work and continued support of the MAC throughout the year.

Respectfully Submitted,
Katelyn Damon
MAC Chair



Malcolm Donald 1940 - 2014
Photo courtesy of Heliker Lahotan Foundation

ADMINISTRATIVE ASSISTANT TO THE SELECTMEN MUNICIPAL FACILITIES

2014 was a year of continued effort, and success, in improving municipal operations. Much of what occurred was due to the combined effort of the Board of Selectmen, Town Staff, and of course the many volunteers who donate their time and efforts. They deserve many thanks. A partial summary of projects and accomplishments from 2014 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repair projects for all Town docks this year as usual, as the Town continues making the necessary investments to maintain and improve its dock facilities at Great Cranberry, Islesford, Suttons Island and Manset. In addition to regular dock maintenance, we completed significant capital improvements on the GCI dock, including replacement of both sets of stairs, replacement of a broken piling, and replacing several cross-braces under the dock, among other repairs. We also replaced all of the dock lighting with new LED fixtures this fall, which should improve the lighting on the dock and make it more efficient and require less maintenance. During the fall and winter Newman and Gray has been building new ladders to replace all of the existing ladders on the GCI dock. The new ladders will reach below the low water line to the ground. This will improve ladder access and safety. Chalmers Enterprises launches and maintains the Town's floats in Manset, while Roy Hadlock takes care of the floats at the Town docks at Great Cranberry, Islesford & Suttons. We thank them for their hard work and assistance with our floats. In addition to the regular maintenance, we are looking ahead to make some additional investments in the Town's docks, including capital maintenance work on the LCI dock in 2015, similar to the work that was gone on GCI last year. Possible extension of the Islesford dock in the future is being considered as part of an effort to improve overall harbor infrastructure and ferry/boat access. This will involve float and gangway reconfiguration and likely involve some reconfiguration of the mooring field in the harbor. Both the Manset and Islesford dock improvements are down the road and will involve substantial investment by the Town. The planning work the Town has been doing will continue next year, in laying the ground work and making plans for the eventual expansions and changes.

Parking & Roads: The Town completed two significant road maintenance projects on both islands in 2014. On GCI two sections (totaling .51 miles) of Cranberry Road were paved and some drainage problems fixed, while on Islesford, dozens of potholes and some minor paving was accomplished. Road-side clearing also was done on Islesford and Great Cranberry to improve site distances at a few intersections and clear away encroaching vegetation along roadways. The next big road project will likely be reconstruction of a .35 mile section of Main Street on Islesford, in 2015 or 2016. We continue to think of ways to be more efficient in how we organize parking in Manset and at the Joy Road lot. While we always fill the Northeast Harbor lot for the entire season each year there was greater demand for parking in Manset this summer than in recent years. We continually look for ways to keep things working smoothly for residents using

that parking facility. We still continue to have problems at the Joy Road lot where the main problem seems to be short-term guests using that lot without a permit. The Joy Road lot is meant for short and long-term seasonal parking May to October, with a valid permit. Anyone parking there must display a valid sticker for each vehicle. Renter and guest parking are fine as long as a valid sticker is displayed in the car. When purchased, these stickers can be passed around to be used for more than one vehicle. However, only one vehicle is permitted to use it at any given time; one Joy sticker does not cover multiple vehicles at the same time. We also have 20 overnight guest parking spots available in Manset and we encourage people to use them whenever possible. Spaces there are \$10.00 per night and can be reserved ahead of time.

Town Property: The Town undertook additional maintenance projects in Manset this year. These projects are part of a multi-year effort to preserve the buildings and facilities there for long-term viability and protect the Town's investment. The Town has been using Manset reserve funds to accomplish most of this work. In June the Town completed the painting job on the warehouse and boat shop in Manset. This followed re-roofing of the both buildings the previous year. Other work in Manset was routine maintenance, repair, and upkeep. We want to thank all of the folks who help in this effort, Dennis Dever in particular for his diligence and good work in Manset. The new public restroom was constructed on Great Cranberry. The money was approved in 2013. However, the building and site design took some time and the project didn't get under way until the spring of 2014. The Town ultimately settled on a single unisex toilet to replace the 30-year old facility that was being used. The new design is an evaporation system that does not use any water or require pumping of a septic holding tank. A new 2,000 gal concrete holding tank was installed separately for Cranberry General Store as part of its lease agreement. The new restroom is much nicer and easier to maintain than the old facility that was nearly 30 years old.

Cranberry Isles Commuter Ferry: The Cranberry Isles Commuter Ferry logged 1500 passenger trips during the 2014 calendar year, the total passenger count is for both winter and summer seasons. The Cranberry Isles Commuter Ferry offers island residents additional ferry options year-round for early morning trips to and from Northeast Harbor and a late trip during the winter months. We are currently in the fifth year of the service, which is partially subsidized by the State of Maine. Downeast Windjammers operates the service on the Island Queen during the winter season (October 15 to April 30), and Sail Acadia operates the service on the Elizabeth T for the summer season that runs May 1 to October 15. The Cranberry Isles Commuter Ferry provides an additional option for an earlier trip to Cranberry Isles in the morning year-round and latter ferry trips off-island in the evening during the winter. The commuter boat also includes a stop in Manset during the summer season, stopping in Northeast Harbor first before heading to Southwest Harbor.

Solid Waste: At the beginning of 2014 BCM, Inc. took over the contract for managing the Towns municipal solid waste. BCM has continued to provide the level of service that we had with Southwest Boat. Recycling and trash tonnage has been increasing in recent years. Although tonnage fluctuates somewhat from year-to year, BCM transported 121.5

tons of trash and recycling in the first year of their contract. This compares with an average of 105 tons annually from 2009 through 2012. Due to the increase in tonnage, the Town has adjusted the base contract amount up to reflect the increase going forward. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, t.v.'s, printers, faxes, etc.). This year the collection day was held in late September. Hazardous waste and universal waste collected for Cranberry Isles also down from last year. The HHW & UW tends to fluctuate quite a bit from year to year and is difficult to observe any meaningful trends. The Town is not licensed to collect and store this type of waste at its recycling stations on LCI and GCI and participates in the annual one-day household hazardous waste and universal waste collection each year, sponsored by the Acadia Disposal District. Removal of this type of waste helps the Town by providing residents with an organized way of removing potential contaminants and other hazardous waste from the islands on an annual basis. We continue to explore ways to make it easier for Sutton Island residents to also participate in the annual HHW/UW collection as well.

As always we will have a tremendous amount of work to do in the upcoming year with capital improvement projects and additional maintenance and upkeep at Town facilities. We thank our volunteers and once again look forward to working with them to sustain the high levels of cooperation and ensuing productivity we have come to expect as a Town.

Respectfully Submitted,
James Fortune, Administrative Assistant to the Selectmen



View from the Head
Photo courtesy of Nora Leary

**CODE ENFORCEMENT OFFICER/PLUMBING
INSPECTOR/SHORELAND & LAND USE Report**

In 2014, the Code Enforcement Officer issued a total of 4 Notification of Intention to Build Applications and/or Site Plan Applications. The Notification of Intention to Build Applications were regulated in areas located outside the area defined within Section III (*all land areas within 250 feet, horizontal distance, of the: upland edge of a coastal wetland, including all areas affected by tidal action, or upland edge of a freshwater wetland*). In 2012, the Town of Cranberry Isles created a new application for all projects in areas located within 250 feet, horizontal distance, of the upland edge of a coastal wetland, including all areas affected by tidal action, or upland edge of a freshwater wetland. In 2014, the Code Enforcement Officer issued a total of 1 Site Plan Applications for the Shoreland Zone.

There were 10 plumbing permits issued in 2014 from January to December. There were 1 Flood Hazard Development Permit(s) issued.

The breakdown of the 2014 Notification of Intention to Build and/or Site Plan Application permits are as follows:

Residential Projects:

Addition(s)	-----	03
Shed	-----	01
Shoreline Stabilization	-----	01
Total Permits Issued	-----	05

The breakdowns of the 2014 plumbing permits are as follows:

Subsurface wastewater disposal systems	-----	05
Internal Plumbing	-----	05
Total Permits Issued	-----	10

Shoreland Zoning News:

On July 24, 2014, the Shoreland Zoning Stakeholder group reconvened to discuss comments submitted regarding the working draft of Chapter 1000 posted May 9.

There was a lively discussion about the statutory changes that are being worked into the draft, including:

- New expansion standards for nonconforming structures (read more in the Summer News)
- Keeping the timber harvesting standards that are in effect where local municipalities adopted statewide standards, and removing the old standards that are no longer in effect where local municipalities repealed them

- Required contractor certification

Other changes proposed are derived from both the 2011 stakeholder process and from existing Department policy on how current standards are administered, including standards that clarify replanting requirements:

- Removal of storm-damaged, dead and hazard trees
- Removal of invasive species

Review of shoreline stabilization projects **Legislative Update**

Chapter 500 - Stormwater Management

The Department is proposing amendments to its Chapter 500 Stormwater Management rules that will provide greater flexibility while encouraging the use of innovative stormwater designs that will accommodate measures for addressing climate change, resiliency, and adaptation in our infrastructure. Elements of the proposal include: 1) treatment levels in the general standards have been revised to provide additional stormwater treatment options where the standard treatment requirements are impractical or cannot be met; 2) a new voluntary Low Impact Development (LID) credit will be established that reduces the volume of stormwater that must be treated if an applicant uses LID techniques; 3) new treatment levels have been created for redevelopment projects, through the use of scaled treatment requirements based on stormwater impact changes; and 4) the appendices, which provide basic performance standards for a variety of stormwater management and associated activities, have been updated to reflect current stormwater best management practices.

Maine Revised Statutes

Title 38: WATERS AND NAVIGATION

Chapter 3: PROTECTION AND IMPROVEMENT OF WATERS

Subchapter 1: ENVIRONMENTAL PROTECTION BOARD

Article 2-B: MANDATORY SHORELAND ZONING HEADING

§439-B. Contractors certified in erosion control

(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)

(WHOLE SECTION TEXT EFFECTIVE 1/1/13)

1. Definition. For purposes of this section, "excavation contractor" means an individual or firm engaged in a business that causes the disturbance of soil, including grading, filling and removal, or in a business in which the disturbance of soil results from an activity that the individual or firm is retained to perform.

[2007, c. 593, §2 (NEW) .]

2. Certification required. An excavation contractor conducting excavation activity in a shoreland area shall ensure that a person certified in erosion control practices by the department:

A. Is responsible for management of erosion and sediment control practices at the site; and [2007, c. 593, §2 (NEW) .]

B. Is present at the site each day earth-moving activity occurs for a duration that is sufficient to ensure that proper erosion and sedimentation control practices are followed. [2007, c. 593, §2 (NEW) .]

The requirements of this subsection apply until erosion control measures that will permanently stay in place have been installed at the site or, if the site is to be revegetated, erosion control measures that will stay in place until the area is sufficiently covered with vegetation necessary to prevent soil erosion have been installed.

[2007, c. 593, §2 (NEW) .]

3. Application. This section does not apply to activities resulting in less than one cubic yard of earth material being added or displaced.

[2007, c. 593, §2 (NEW) .]

4. Effective date. This section takes effect **January 1, 2013.**

Permit-By-Rule Changes:

The cost of a permit-by-rule under the Natural Resources Protection Act has increased from \$65 to \$70. Increases are evaluated annually and are based on the Consumer Price Index. This change is effective as of November 1, 2012.

The Guidelines for Municipal Shoreland Zoning Ordinances requires that areas of 2 or more acres of sustained slopes of 20% or greater are designated Resource Protection Districts (RP). A 20% slope is equivalent to 11.3 degrees or a 5 horizontal to 1 vertical (5:1) ratio. A flat area would be 0% slope, 0 degrees, and 0:1 ratio. Most ordinances refer to steep areas in percent slope.

Areas of 20% slope or greater are designated RP to protect against accelerated erosion and runoff, which helps maintain water quality, safety, and shoreline character—purposes of shoreland zoning ordinances. Soil is the number one pollutant to Maine’s water bodies and wetlands. Soil carries with it phosphorus and other contaminants. Phosphorus feeds algae causing algal blooms that destroy the color and clarity of the water, not to mention fish habitat, which in turns affects waterfront property values, recreational fishing and swimming. Also, development on steep slopes usually has a greater visual impact from the water than flatter areas. Other areas of severe erosion are also protected, such as bank erosion and undercutting along rivers and unstable coastal bluff areas.

The protection comes with the designation of these areas as Resource Protection Districts, which allow limited land uses and require additional standards than other Districts.

Waterfowl and wading bird habitats

Inland habitat: The Department of Inland Fisheries and Wildlife have identified high to moderate value inland habitats, which are regulated under the Natural Resources Protection Act (NFPA). A high to moderate value inland habitat is a complex of freshwater wetland and open water areas, and includes a 250-foot wide zone surrounding the wetland complex. The 250-foot zone may, and often does, include upland areas outside of the wetland.

Tidal habitat: The Department of Inland Fisheries and Wildlife have identified and rated the intertidal area along the coast that is of high or moderate value to waterfowl and wading birds. A high to moderate value tidal habitat includes only the identified tidal habitat area.

Shorebird Nesting, feeding, and staging areas: The Department of Inland Fisheries and Wildlife have identified important intertidal areas that have a concentration of shorebirds that feed and congregate particularly during migration. These habitats include the intertidal zone and a 250-foot area adjacent to them.

Previously, Department of Environmental Protection regulated activities in high and moderate value waterfowl and wading bird habitats to the extent that they were located within a freshwater wetland. Only the wetland and the area within 75 feet of it were subject to National Resource Protection Act (NRPA). The NPRPA was amended during the spring of 2006 and all the significant habitats described above are now regulated if they meet specific criteria.

Resources at the Department of Environmental Protection: The Small Community Grant Program provides funds to towns to help property owners replace malfunctioning septic systems that are polluting a water body or causing a public nuisance. The DEP is requesting applications for eligible projects for remaining 2013 funds. Grants are awarded based on income and project priority. For more information visit the Small Community Grant Program webpage or contact Tim MacMillan at (207) 287-7765.

Maine Uniform Building & Energy Codes

As of September 28, 2011, a change in law that now requires municipalities of 4,000 or more in population (formerly 2,000) to enforce the Maine Uniform Building and Energy Code if they HAD a building code in place by August 2008.

As of July 1, 2012, the MUBEC must be enforced in a municipality with a population of 4,000 residents or more that had NOT adopted any building code on or before August 1, 2008.

Municipalities of up to 4,000 residents may not adopt or enforce a building code **other than** the Maine Uniform Building Code (MUBC), the Maine Uniform Energy Code (MUEC) or the Maine Uniform Building and Energy Code (MUBEC).

Municipalities with less than 4,000 residents are not required to enforce MUBEC, MUEC or MUBC unless they wish to do so and have the following Options:

1. Chose to adopt and enforce the MUBEC as listed above
2. Choose to adopt and enforce MUBC (the building code without energy code in it)
3. Choose to adopt and enforce MUEC (the energy code only)
4. Choose to have no code

A. Maine Uniform Building and Energy Code "MUBEC" consists of the following codes:

2009 International Residential Code (IRC)

2009 International Building Code (IBC)

2009 International Existing Building Code (IEBC)

2009 International Energy Conservation Code (IECC)

The following standards are also adopted as part of the MUBEC, but are not mandatory. These are only guidelines should you choose to use them as to how it should be done:

B. The American Society of Heating, Refrigerating and Air-Conditioning Engineers (ASHRAE) Standards:

62.1 - 2007 (Ventilation for Acceptable Indoor Air Quality)

62.2 - 2007 (Ventilation and Acceptable Indoor Air Quality in Low-Rise Residential Buildings)

90.1 - 2007 (Energy Standard for Buildings except Low-Rise Residential Buildings) editions without addenda.

C. E-1465-2006, Standard Practice for Radon Control Options for the Design and Construction of New Low-Rise Residential Buildings.

Building officials. Building officials and local code enforcement officers;

Third-party inspectors. Reports from 3rd-party inspectors certified pursuant to Title 10, section 9723 submitted to the building official prior to obtaining a certificate of occupancy in section 2357 that are obtained pursuant to independent contractual arrangements between the building owner and 3rd-party inspector or the municipality and 3rd-party inspector.

Respectfully submitted,

Kimberly A. Keene
Code Enforcement Officer
Local Plumbing Inspector
Shoreland & Land Use

AMENDED: January 18, 2011

NOTICE OF FEES

Subsurface Wastewater Disposal Permit Fees

Engineered System (includes one Disposal Area)	\$200.00
Non-engineered System	\$250.00
Primitive System (includes one alternative toilet)	\$100.00
Separate Laundry Disposal Field	\$ 35.00
Seasonal Conversion Permit	\$ 50.00
Variance (is added to permit fee)	\$ 20.00

Permits For Individual Components of Disposal System

Alternative Toilet (only)	\$ 50.00
Disposal Field (engineered system)	\$150.00
Disposal Field (non-engineered system)	\$150.00
Treatment Tank (non-engineered system)	\$150.00
Treatment Tank (engineered system)	\$ 80.00
Holding Tank	\$100.00
Variance (is added to permit fee)	\$ 20.00
Other System Components (complete pump station, piping)	\$ 30.00

Internal Plumbing Fees

Each fixture (toilet, sink, shower etc...)	\$ 10.00
State minimum fee for 1-3 fixtures	\$ 40.00
Hook-up fee to septic system (New water distribution and/or drainage pipes are installed or relocated in a building, but <u>no fixtures installed.</u>)	\$ 40.00
Transfer fee (If a permit has been issued, but the person installing the plumbing has terminated his work before the job is finished, and a new plumber is hired to replace the other plumber a transfer fee is charged)	\$ 10.00

Subsurface Permit Surcharge

Section FFFF of the recently passed budget bill (PL 2009, ch. 213) requires municipalities to assess a \$15.00 surcharge to all non-engineered subsurface wastewater system permits, and to remit this money to the Department of Environmental Protection, to become part of the Water Quality Improvement Fund.

All internal rough-in plumbing must be inspected prior to covering. In addition an:

Air test - The air test shall be made by attaching an air compressor testing apparatus to any suitable opening, and, after closing all other inlets and outlets to the system, forcing air into the system until there is a uniform gage pressure of five (5) pounds per square inch or sufficient to

balance a column of mercury ten (10) Inches in height. The pressure shall be held without introduction of additional air for a period of at least fifteen (15) minutes.

Or

Water test - The water test shall be applied to the drainage system either in its entirety or in sections. if applied to the entire system, all openings in the piping shall be tightly closed, except the highest opening, and the system filled with water to point of overflow. If the system is tested in sections, each opening shall be tightly plugged except the highest opening of the section under test, and each section shall be filled with water, but no section shall be tested with less than a ten (10) foot head of enter. In testing successive sections at least the upper ten (10) feet of the next preceding section shall be tested, so that no joint or pipe in the building (except the uppermost ten (10) feet of the system) shall have been submitted to a test of less than a ten (10) foot head of water. The water shall be kept in the system, or in the portion under test, for at least fifteen (15) minutes before inspection starts; the system shall then be tight at all points.

All Subsurface Wastewater Disposal Systems must be inspected prior to covering any part of the system. Effective October 2003, there is an additional septic inspection required. Pre-grub inspection of disposal field prior to system being installed.

HARBOR COMMITTEE REPORT

The Committee met three on three occasions during 2014. Its discussions and recommendations centered on safety issues around the Town's piers and floats.

With A view to improving the safety and accessibility of the landing at Islesford, The Committee recommended that the Town authorize Kleinschmidt Associates to pursue "Option E", a plan providing a 40' dock extension with a year-round float on its east side, accessed by a bridge running parallel to the dock. The extension would incorporate a solid wave barrier, either granite or pilings filled with stone. The Committee points out that since the floats, summer and winter, extend from the side of the extension and not from its end; no large-scale reorganization of the mooring field is required.

The Committee does however recommend continued research and planning for an eventual reorganization the mooring fields in both Harbors, given the increased number of fishing boats and their generally larger size. Grants are available for this project, which the Committee agrees should be carried out locally.

The Committee continued to recommend replacement and/or upgrading of the access ladders at both the Great Cranberry and the Islesford docks; we are gratified to note that this project is nearing completion on both Islands.

The Committee discussed and recommended to the Selectmen that electric hoists be installed on the docks at both Islands, with capacity of 1,000 – 1,500 pounds. Hoists at Bar Harbor, Northeast Harbor, and the Islesford Coop were mentioned as possible prototypes. Access and security concerns were raised but not solved.

With reference to the Town's Manset facility, given the increased use by ever-larger boats, the Committee recommends the construction and installation of a new, additional 16' x 24' float and three new connecting bridges. The Committee felt that sale and replacement of current bridges would be more cost effective than reworking the existing ones. This project will result in two to four additional tie-up spaces.

The Committee recommends restricting commercial use of the outermost float to the current permitted Sailing Vessel Surprise, a Friendship Sloop with a 6-passenger capacity.

The Committee further recommends increasing the hours of Dennis Dever, Manset Dockmaster, by twenty hours, and that the Town increase his pay by \$1.00/hr.

Respectfully Submitted,

William F. Dowling, Chairman

GREAT CRANBERRY ISLAND HARBORMASTER REPORT 2014

The 2014 season was for the most part very good. People seemed to get along fine. There were not as many complaints as in past seasons, and the ones I got were easily fixed.

March: The “Slow Down” buoy came ashore. Blair Colby retrieved it. It needed to be replaced and its renewal was approved by Richard Beal. David Sordyl bleached the stairs.

April: Bill Bancroft’s mooring came ashore and he was notified. The mooring location also needed to be moved as the new dinghy float would be in the way. Mr. Bancroft was open to the move and things moved along nicely. I had several meetings with dock workers in regards to improvement to the facility. I had a meeting with Chris White to discuss new mooring rigging. I swept off the dock after being sanded for ice all winter. The repairs to the dock were also started.

May: There was a blow and the floats came apart. Bill Dowling was able to tie them back together. The big barge that the dock workers had moved was also reported to be dragging it’s mooring by James Bunker. They were contacted and the problem fixed.

June: I had more meetings with the dock workers for Jim Fortune. The main discussion was the length of the ladders on the dock. These meetings were frustrating because the length was from the bottom to the top, no rocket science there! I did speak to a few people about speed in the harbor and they all slowed down without complaint. There was also more discussion with Chris White about mooring rigging. Chong Lim’s mooring was also lost on the bottom due to lack of maintenance. That problem has been resolved. Beal and Bunker’s barge was hung up on a mooring, but was freed with no reported damage. On the night of the 25th Rob Liebow fell through an opening on the steps on the dock. The dock workers neglected to rope off the work site and the lights were not working. There were numerous meetings and phone calls after as a result. Jim and I roped off the stairs and I called Reggie Sanborn to get the lights fixed. We were very lucky that Rob wasn’t hurt more. He was pretty banged up, but thankfully no serious injuries. There was no excuse for this mishap and steps have been taken to ensure this never happens again. The Bancroft’s sailboat was put on the wrong mooring due to the spot being moved. I moved it to the correct mooring. Keven Wedge reported that his bike was missing from the dock.

July: Chris White’s and Bill Bancroft’s moorings were fixed and relocated to make room. Dinghy floats had to be retied after a storm. There was also a canoe found under the dock and Keven’s rowboat came ashore. The flag pole was also pulled up from the ocean. There were inspections of several moorings. A warning was given for excessive tie up in a 2-hr limit spot. A mooring was brought ashore for lack of maintenance. I replaced a cleat on the float. After receiving a complaint about the head of the float I repainted the “Load & Unload”, as well as, the “2-Hour Limit warnings on the float. I called the town regarding the dinghy floats breaking away again. Roy was called and all was fixed. I had a discussion on mooring placement for the store’s new boat. I also met with Matt Knox for other mooring placements.

August: The railing on the dock was broken. A sailboat from Northeast Harbor ran aground in the pool. At 10:30 pm, Sam Donald and I were able to refloat her and get her to a safe mooring for the night.

September: Easterly winds on the 24th of around 35-40 mph caused the connecting ramp to the two main floats to come off. We were able to get it ashore with no damage.

October: A nor'easter with 70 mph winds was responsible for two rowboats being sunk on moorings. The floats were pulled apart again.

November: I moved a few rowboats that were under the main ramp. Rough weather was smashing them into the ramp.

These are the highlights from the past year. As usual, I have not recorded every conversation on the docks, as that would be excessive. We did have a large number of transient vessels on our guest moorings during the 2014 boating season. For the most part everything went smooth. Let's hope with all the new boats that have appeared this year that people will respect the harbor and make room for everyone to be able to utilize the docks and floats.

Respectfully submitted,

Norman C. Sanborn, II
Harbormaster, Great Cranberry Island



Great Cranberry Island Harbor, Spurling Cove

Photo courtesy of Ingrid Gaither

CRANBERRY ISLES MANSET DOCKMASTER

End of Season Report 2014

We kept up the momentum from last year and completed some great improvements this year. The entire building exterior received a new coat of paint, some trim repair, and a new entrance door. With last year's new roof shingles, the facility is looking good. There were 93 parking issues that required some investigation and action-down from 114 last year. No vehicles were towed as every discrepancy was punctually corrected by the car owner once notified. The Town Office manages parking permits with expert fashion.

There were no substantial problems on the waterfront. There are about 121 permitted boats using the dock and floats. Tropical Storm Arthur came through on Fourth of July weekend and made a bit of a mess, and since the boat floats have been at full capacity several times, we are pursuing the addition of a fifth float that will increase overall capacity to 16-18 small boats from 12-14.

My hat is off to Jim Fortune who discovered an abominable mess in the parking lot just a few days before Memorial Day opening. This was sea growth debris left from floats stored in the lots over the winter, then scraped off. Some was inadvertently left by our contractor which they immediately took care of when notified. Another couple cubic yards of smelly shells came from other floats that weren't the Town's.

Jim swept up most of that himself and used handcarts to haul it off. I'm thinking we'll keep a closer eye on this from now on. I spent several hours sweeping up the remaining debris over the holiday weekend. There was also a heavy accumulation of loose garbage and packing material, including broken bottles and food stuffs in the "warehouse" bay which I took care of since food for the Great Cranberry store is stocked there.

I made a couple phone calls, and the area has stayed relatively clean since, except for the empty but dirty large garbage dumpster that I found in there, adjacent to the food area with a wicked reek. That too, was summarily removed.

Boat yard related material dominated the front overhead door area outside the boat shop. It had avalanched onto the dumpster pad and the dumpster was subsequently placed in an abutting and assigned parking spot. I mitigated that mess and towed the full dumpster back into place.

There was widespread raccoon damage to the grass in various locations, except for the west field which was reclaimed from devastating raccoon grub mining last year. I repaired the new damage, and recommend the whole property be treated.

The rosebushes along Shore Road are heavily infested with beetles that produce the grubs animals dig up. The rose blooms were poor this year as the bugs ate many of them as soon as the buds opened. This did not affect pollination as evidenced by the heavy rose hip yield.

The roses have become very weed infested, and are being over grown with wild "morning glory" vines. If we want to keep the roses looking like they used to (spectacular) I recommend cutting them back, removing what weeds we can, and mulch heavily with local wood chips (not bark) which are very easy to come by.

The west field reclamation and wildflower planting was a success. Last spring we found that raccoons had ravaged what was previously a vast high maintenance lawn.

Most of the sod was gone and the area bare dirt. Now we have a very low maintenance field that is constantly in bloom showing different species almost weekly. Spring sports smaller flowers, early summer gives way to daisies and lupines, and then the yellow blossoms like brown eyed Susan take over in late summer. Finally in September I mow with our tractor for fall treatment and we have a pastoral groomed hayfield.

The painting contractor installed a new insulated steel entrance door to the waiting room; it's slightly smaller in dimension than the original, and used the same old bent hinges, consequently it did not close or seal properly. I shimmed the hinges at various angles and worked the strike plate to get it closing properly, then put new weather strip on the outside. I also repaired the old oak door tread that was cracking apart, ready to break off, and gave it a few coats of polyurethane.

We had an engineer estimate capacities of the boardwalk and floats and I made maximum capacity signs. This is a good precaution when a lot of people are traversing to the ferry and possibly the MV Hurricane which may take relatively large numbers of people on charter tours.

We repaired some water piping in the shop and replaced a broken hose faucet outside. The pipe requires draining for winter, but we did not know that, so it froze and broke and flooded the shop. We installed a valve in the heated area to isolate the pipe for winterization where it's not heated.

Tropical Storm Arthur came through on July 5th, downing some big limbs on the lawn, blowing over a 30 foot tall ornamental tree in the parking area, and causing the bridge to the outer float to jump its guides and slide diagonally into a sitting bench and break it. The bridge had to be at least four inches in the air to do this. I installed side preventer lines to the bridge; these won't allow it to go very far if that happens again. I made new wooden benches to replace the old ones. These are about half the cost of the existing cast aluminum benches that didn't hold up well to the marine environment. The new ones should last at least 10 years, probably more.

It took about a week to saw up and haul off all the downed tree limbs. I used my truck to pull the leaning tree up plumb after setting several hundred pounds of wall stone on its raised root ball, and then griped it in place with lines running to conveniently placed boulders. So far it's holding its own.

The boat shop flooded during "Arthur" as the west facing overhead door does not completely close to seal at the bottom, we found this is a problem in any rain with a stiff west or northwest wind. The best solution here is to fix the overhead door to close correctly, but until then we should attach to the door bottom something that reaches the deck and attempts to form a seal.

We reactivated the yard tractor and push mower that was stored for many years in the deepest tomb-like back bay of the boat shop building. Dave Hancock, resident shipwright helped out with some old backyard tricks like seating a tractor tire- that's been flat and come off its rim- so it can be inflated. No acetylene was needed. After a new battery, fresh fuel and an oil change, the tractor fired right up and runs like new. The blades need sharpening though. The push mower runs equally well. Neither of these machines is pro-grade.

Overgrown trees and bushes are absorbing parts of the parking lot. A couple corner spots were nearly not usable, so I spent a few hours with chainsaw again clearing

them out. Two truck- loads of debris went to the dump, and I uncovered some shrubs planted back when the lot was built.

Three old car batteries were abandoned at our loading area alongside shore road. I took them to Skip's Auto Service who was appreciative since they get \$10 a piece from their supplier for old batteries.

I used up the last of my three hundred thirty-three budgeted hours for the year on September 10, twenty days short of my last intended visit on September 30. This has happened at about the same date for the last three years, so unless compelling situations arise, as they always do, there is no routine official presence at the facility after the first or second week of September. The Harbor Committee is recommending an additional twenty hours be authorized to complete end of season tasks this year and bring total annual budgeted hours up to three hundred fifty-three hours in the future to keep with our goal of daily visits, Memorial Day weekend through the end of September. Continued presence through September is important. For example, I got word from a ferry captain that the eighty foot ramp had backed off its float and was reportedly sitting on a dinghy a couple days earlier. Our contractor was called and corrected the situation, but this was unknown to any Town officials. It's great to have a circle of people that take action and fix things, but properly adjusted ramps don't tend to just back off their float by themselves. A watchful presence might see this coming before it happens, or deter vandalism if that's what occurred.

Just one more thing; the old lighting in the boat shop is almost non functional at this point. Only about ten percent energizes, leaving a dark, cluttered workspace. Doors have to be left open for light. A flashlight is necessary to see well at the workbench. Our electrician recommends new reliable, much more efficient lighting be installed. I think that's a good opportunity to set an example for our tenant business and reduce safety risks common to wood shops. Then we can shut the doors some to help keep varmints out.

Thanks again for everyone's support and the opportunity to make a difference.

Respectfully submitted,
Dennis Dever
Manset Dockmaster

ISLESFORD CONSTABLE REPORT

2014 started out as a fairly quiet year on the Constable front, but as summer rolled around my phone began to ring with the typical calls: fireworks, speeders and children operating golf carts. So, let's try this again, Consumer Fireworks are illegal in the territorial boundaries of the Cranberry Isles. There are several reasons we have this ordinance in place, public safety, severe fire hazard and the disruptions they cause to the people of the community who work hard and rise early. So please remind your guests, friends and neighbors that lighting off fireworks in the Town of Cranberry Isles will not be tolerated. As for the speeders, the speed limit on Islesford is 15 mph. On an island this small I can't think of a reason for anyone to drive any faster than that. The vehicles out here are old and the brakes are not to be trusted, not to mention this is a place where children should be able to safely ride their bikes in the road and not have to worry. That brings us to the golf cart issue; to operate a golf cart on Town Roads you must possess a valid driver's license, period. I realize that it is fun for kids to get to drive a golf cart around but the bottom line is that it's not safe; there are too many people on the roads in the summer. Underage and unlicensed drivers cannot operate a vehicle on our Town's roads and this will continue to be enforced.

I typically spend my winters assisting Cory Alley by helping to keep the parking lot at the dock clear so that he can effectively remove snow. If you are planning to leave the island for more than three days, please remember to leave your vehicle at your house to ease the congestion at the dock. If you are unable to walk to the dock, please contact me and I would be more than happy to help transport you or help bring your vehicle back to your house.

2015 will be my tenth year as Constable of Islesford. I have enjoyed serving the town over the past ten years. I am very proud to live in a place that relies on conflict resolution and mediation rather than needing to be ruled by strict bureaucratic law enforcement. I am always here and backed up by the Hancock County Sheriff's Department if that type of enforcement needs to be applied, but the fact that we are usually able to find a solution on our own is what makes me proud to live in, and serve this Town.

Respectfully submitted,
Richard Howland, Constable Islesford

GREAT CRANBERRY ISLAND CONSTABLE REPORT

When examining the year 2014 regarding law enforcement, I would sum up all actions experienced or taken as related to failure to honor the personal property of others. Driving or walking onto others property without being invited to do so is wrong. Driving a vehicle across private property to view the ocean or get to a hunting area demonstrates a complete lack of respect for private property. Failure to properly obtain insurance and register their automobiles is another frequent occurrence. Two members of the community received citations for registration violations when a county Sheriff's Deputy visited the island on other business and issued the violation notices.

While the majority of the year was quiet, we did have one pickup truck decorated with foul language, a missing boat which went aground on the south shore and broke up with loss of engine and fishing equipment, several uses of tannerite explosives on private property which resulted in formal legal steps against the individual, a number of 911 calls including a 911 call from Crowe Island with the State Police asking for an assist, a golf cart accident in August with an elderly woman stopping so fast that her two passengers fell out onto the road with injury, a T-bone of two pickup trucks when one truck lost its brakes, and finally service of a number of court documents to island individuals.

Remember: You need to be at least 16 years of age to drive a golf cart and that cart must have current registration with the State. Even though island vehicles do not need to be inspected as do mainland vehicles, driving a pickup truck with no brakes is stupid and gets people hurt. Finally, hunting for deer on the outer islands is by shotgun only, no rifles allowed. These were three of the most frequent violations this year.

In conclusion I would like to remind all that our Town has complied with all requirements for Enhanced 911 Emergency Services. All streets have names and all homes have an assigned number, which by ordinance should be posted by the front door. Should you need assistance for an emergency please dial 911. Do NOT call a member of the community directly. Allow the system to work and you will find extremely quick responses to each emergency. What you should not do is dial 911 to "test" your phone and see if FairPoint Communication has placed it in operation for your summer return or you think it would be "fun" to know if anyone would respond to Crowe Island for an emergency. In this last case the State Police were able to ping my location through global positioning on my iPhone and I was there in less than 5 minutes.

Thank you,
Richard F. Beal, Constable

ANIMAL CONTROL OFFICER'S REPORT (ACO)

It is hard to believe that an entire year has already gone by since my appointment as the Cranberry Isles ACO. The year has seemed to fly by. I was very excited to be appointed as the Town's ACO. I was probably more excited than the average person! Not only do I have a lot of dogs and a small micro-farm, but I was finally working within the field that I had dreamed of working in since I was a young girl. I was able to work with animals. They say that if you get a job doing what you love, that it never feels like work...it is true. I feel very blessed to have been appointed by our Selectmen to this position and I hope that I get to be the Town ACO for a long time.

That being said, this year has taught me a lot. I started off 2014 with wide eyes and big dreams. I was eager to take my trainings and to see how I could work with the folks of the Cranberry Isles. I took my official training and passed with flying colors, which was wonderful due to I am not the best test taker. Since the exam was Pass/Fail, and you did not have instant correcting, I was super excited the day I received my official letter from the Director saying that I passed and giving me my patch by the State of Maine. There are a lot of rules as well as contacts to make as the ACO. There is also a sense of duty and pride that comes with the title. I could really go into detail and fill the Town report with what I learned, but I won't bore you.

I will say that the complaint I received the most in 2014 is about dogs-at-large. This means that a dog is off its owner's property, without its owner, and has no leash on. We all want to believe that we have the best dog and that our dog would not do anything wrong, but the reality is that they are a dog. They are animals. They act on instinct! A dog wants nothing more than to run, smell and to claim territory. I wish I could say that dogs can reason and communicate with us, but I would be as crazy as I seem. Dogs-at-large pose a risk to our neighbors and other animals. Dogs-at-large also can be in danger themselves. They could get caught somewhere, hit by a passing car or hurt by an upset neighbor who does not want the dog on the property. Letting a dog run is not giving the dog freedom; it actually is putting the dog into danger. I wish I could say that I have the leash law completely tackled and that all parties are now in compliance, but the reality is that is not true. I will continue to receive calls and I will continue to talk to folks with the hopes that the numbers lessen. Other calls that I have received include Canadian Starlings who came to Great Cranberry "illegally" in the new Cranberry Isles Realty Trust home, dog attacks on chickens, concern about outdoor cats, and animal noise/nuisance. Each call teaches me something and helps me grow. I thank everyone who has placed a call or has "got my ear"!

I have done other things as well as just taking calls. In the late Spring I gave a demonstration at the Ashley Bryan School for the children. The demonstration taught them how to "Be a Tree". It is a safe stance for a dog approaching you that you are not familiar with. At Christmas time I made doggie bags for all the dogs registered to the Town. I also had Thank You cards printed to let people know that I appreciated that they took the time to register their dog(s) with the Town. With the crazy weather it has been hard to predict when folks can get off the island. My hope is that there can be an Animal Food Bank for both islands and that folks who run out can lean on that service so that their four-legged family member(s) do not go without.

I am grateful to the folks of the Cranberry Isles and the love that they have for their animals. I am proud to be the Cranberry Isles' Animal Control Officer and I look forward to the future.

Respectfully submitted,

Cari Alley, ACO

LOCAL HEALTH OFFICER REPORT **(LHO)**

What does the LHO do? How can the LHO help you? Those are wonderful questions! I was appointed the Local Health Officer in February 2014. I quickly learned that we have a lot of people in the Town Of Cranberry Isles who are working toward the common goal of community health. In my role I can work on collaboration with the Department of Health and Human Services (DHHS), Code Enforcement, our Town Selectmen as well as the Maine Center for Disease Control (CDC). My training has shown me that I am the woman on the ground reporting back to the powers that be. I work in the fields of complaints. If a renter feels like their rent is not up to standards they can call me. If there is outbreak of a disease I can work with the Maine CDC. If the beach has a lot of debris on it, I can be called in. A lot of debris on a property that could affect the health of an individual...call me and I can help. I might not have all the answers but I can point a person in the right direction.

As your LHO I have five primary roles:

1. Offer health information and resources to the community,
2. Offer mediation and problem-solving in the resolutions of complaints,
3. Investigator and enforcer of complaints that cannot be resolved,
4. Report to and inform the Board of Selectmen on the community's profile and
5. Work closely with the DHHS Public Health District Liaisons.

It's all about keeping our community healthy!

Respectfully submitted,

Cari Alley, LHO

CRANBERRY ISLES HEALTH COMMITTEE REPORT

As always the Cranberry Isles Health Committee (CIHC) continues to work meeting the health needs of the Cranberry Isles community. The Tel-e-Med clinic is open for business with the support of The Maine Sea Coast Mission and the Islesford Neighborhood House Association (INHA). Our staff will be happy to help you set up an appointment with the Southwest Harbor Clinic. We are now located in the ladies parlor of the Islesford Neighborhood House. Residents from Great Cranberry can call and make an appointment with the Tel-e-Med clinic. A boat ticket will be provided on Beal and Bunker ferry. All appointments are confidential.

Islesford hosted the dentist on Halloween this fall. Both islands had blood pressure and flu shot clinics. Through Tel-e-Med we have had speakers on well safety, nutrition, bug born illnesses, alternative medicine, and sports nutrition. We also had a brain storming meeting for what to do in an extended power outage.

The CIHC sent five delegates from the Town of Cranberry Isles to the elder care conference sponsored by the Maine Sea Coast Mission. This conference is always an inspiration on finding ways to help keep our elders in their own homes.

Great Cranberry has had its wonderful Island Cooks again this year. They have volunteers to make meals once every other week during the winter. They make meals for seniors and others, all of whom greatly appreciate the meals and companionship offered by the cooks.

We are still working to get GCI and Islesford connected so people who wish to attend the talks can do so without boat transportation.

The CIHC hopes to assist our community with any health concerns. Please contact a member of the committee to share ideas for future clinics, talks and services.

The CIHC is very thankful to the Maine Sea Coast Mission, Sharon Daley, the INHA, and the Town of Cranberry Isles for their ongoing support.

Respectfully submitted,

Cynthia A. Thomas, Stefanie Alley, Jasmine Samuel, Karin Whitney, Ingrid Gaither, Thomas Powell, Rebecca Powell, Serena Spurling, Joy Sprague, Sally Rowan, Anna Fernald

PUBLIC SAFETY REPORT

Preventing fires is the main goal of both the Islesford Volunteer Fire Department (IVFD) and Great Cranberry Island Volunteer Fire Department (GCIVFD). Fire safe practices include: proper winter heating techniques, proper cooking techniques and proper electrical safety. Please visit the following websites for more tips:

<http://www.nfpa.org/safety-information/for-consumers/holidays/put-a-freeze-on-winter-fires>

<http://www.nfpa.org/safety-information/for-consumers/causes/cooking>

<http://www.nfpa.org/safety-information/for-consumers/causes/electrical/electrical-safety-in-the-home>

Also, feel free to contact any fire department member for more information and follow us on Facebook for tips and public safety announcements throughout the year.

The next goal of the IVFD and GCIVFD is to ensure that everyone survives if a fire were to break out. This will only happen if smoke alarms are installed on every level of your home and outside of every bedroom and if they have working batteries. Check your smoke alarms once a month and change your batteries twice a year. If your smoke alarms are ten years old or older, please replace them. If you need help purchasing new smoke alarms please contact a member of either fire department. We can help you get new working smoke alarms, or help check the placement and function of your current smoke alarms.

Practicing your fire escape plan will greatly improve your chances of survival during a fire. Every sleeping area should have two exits and every home should have a plan of escape. This plan should be practiced regularly to ensure that at 2:00 A.M. you can get out of your home in a smoke filled environment. Practice with the lights off and make sure to practice crawling out of your home. You will not be able to stand up. Sleep with your bedroom door closed, if possible, and make sure to check the door for heat with the back of your hand. A door that is warmer than your forehead is too warm and you should use your secondary exit to escape the home.

As the fire departments of the Cranberry Isles move forward in upgrading their equipment and response capabilities we would like to ask the public for help in accomplishing our goal of better response abilities. IVFD & GCIVFD would like property owners to provide basic information about their properties to each department.

We ask that you draw a simple sketch of your home and other outbuildings (does not have to be to scale). These sketches would ideally include interior rooms as well as outside hazards. Please label all exit points for the home; front doors, side doors, basement entrance, etc. Outside hazards to include, fuel storage locations (propane, heating oil, gasoline, etc) and electrical entrances to all buildings on your property, septic placement, etc. Please identify your name, address, phone number and email address (optional) on the sketch.

These sketches will greatly improve fire department response around the islands as the departments will be able to pre-plan the response to your property and to identify nearby water sources.

The interior sketch is crucial for our interior firefighters as it allows them to see a floor plan layout of your home before entering. Fires are very dark environments with low visibility. Firefighters crawl along the floor and search rooms on hands and knees where smoke is thinner and the temperature is lower. Having an idea of the floor plan of a home will greatly increase the ability of a firefighter to find potential victims but to also find their way out of a burning building if something were to go wrong.

Please mail your completed property plans to:

Town of Cranberry Isles

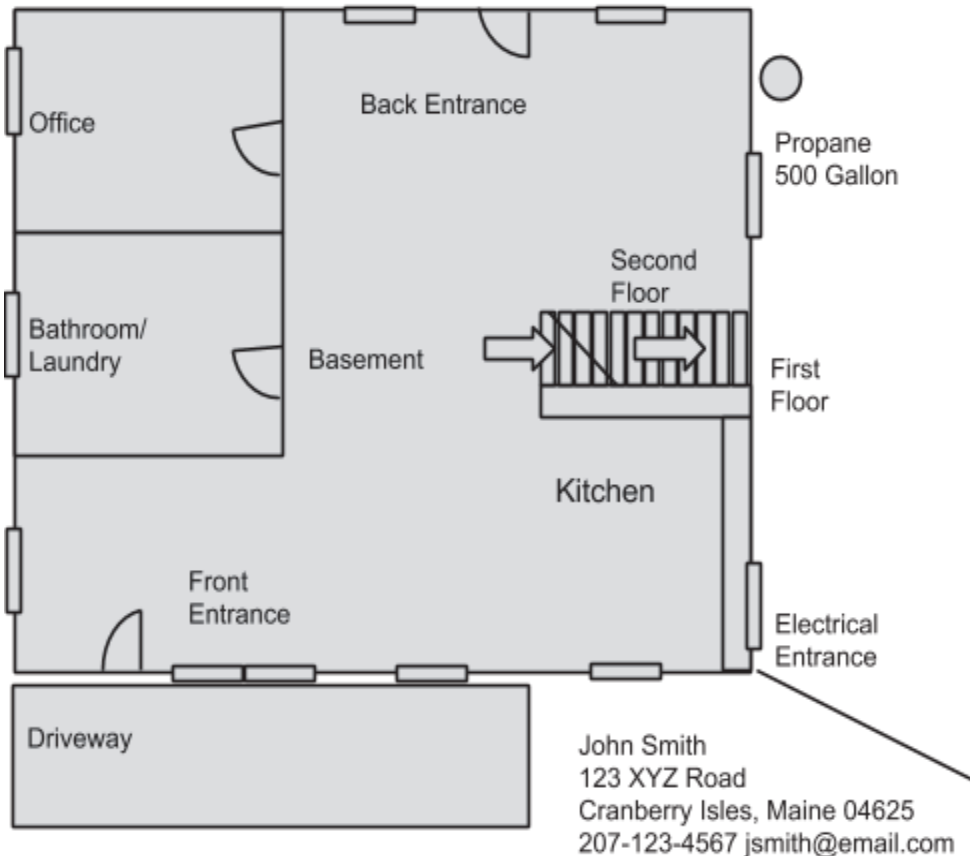
PO BOX 56, Islesford, Maine 04646

ATTN: Katelyn Damon

or email them to katelyn@cranberryisles-me.gov.

Katelyn Damon will ensure the proper placement of the plans on each apparatus and that any pre-planning activities are coordinated with you.

Please see the sample floor plan below:



And last, but not least, it is crucial to make sure that your homes are properly marked with your address. A copy of the Town of Cranberry Isles Street Naming and Numbering Ordinance will be posted to the town's website in the emergency services section for your

review. If you have questions about proper house numbering for your home, please feel free to contact, Katelyn Damon.

Respectfully Submitted,

Katelyn Damon
Town of Cranberry Isles Public Safety Coordinator
(207)479-8118
katelyn@cranberryisles-me.gov



New C.I. Rescue Service Ambulance
Photo courtesy of Allen McCormick

CRANBERRY ISLES RESCUE SERVICE REPORT
(CIRS)

The Cranberry Isles Rescue Service responded to sixteen medical calls in 2014. Seven of these calls were on Islesford and nine of these calls were on Great Cranberry.

The service said goodbye to two members this year. Karin Whitney retired from service after over ten years devoted to the Cranberry Isles as a First Responder. Thank you Karin for all of your hard work and dedication to the town.

Allan McCormick moved away after over three years of responding to calls in the Cranberry Isles. Allan was the service's Assistant Chief. We hope to see you back again soon and carrying a radio around the islands, Allan!

The rescue service will gain three new EMTs in early 2015 as their state testing requirements are completed. Please give a huge thank you to Tom Powell, Rebecca Powell and Mary Schuch for devoting many hours to training in order to become new EMTs for the service!

The service held an inter-departmental mock call training with the Northeast Harbor Ambulance Service in June of 2014. The services worked together to handle a mock cardiac arrest call on Islesford. The call required responders from Great Cranberry to respond to Islesford as well as Northeast Harbor Ambulance Service responders to respond from NEH in order to manage the patient. The training ended with lunch at the Islesford Dock Restaurant.

The service also purchased a newer ambulance for Islesford. The new ambulance is a 2003 Ford, which will replace the 1984 Ford ambulance that Islesford had been using.

At the fourth annual CIRS pancake breakfast, service members served ninety-two customers and raised over \$1,300. This money helped us to fund new headlamps for all service members.

Thank you for your continued support of the service. As always, please dial 911 if you have an emergency within the Cranberry Isles.

Respectfully submitted,
Katelyn Damon
Cranberry Isles Rescue Service Chief
(207)479-8118
katelyn@cranberryisles-me.gov

ISLESFORD VOLUNTEER FIRE DEPARTMENT REPORT **(IVFD)**

2014 was another productive year for the Islesford Volunteer Fire Department (IVFD). We trained on a monthly basis with relatively high turnout. We continued to familiarize ourselves with our new truck which arrived in November of 2013. We are very happy with the truck and find it has been fairly simple to operate which is what we were going for when we chose it. We have also begun the planning stages of our latest project which will be an underground cistern. The cistern will supply our Department with much needed readily available fresh water for fighting fires.

We are in a very unique situation on Islesford as far as our access to water goes. Obviously the Islands are surrounded by a limitless supply of salt water. But salt water is very destructive to any equipment that it is used in, and it is the last thing we want to run through our brand new truck. It is also not as easily accessible as one may imagine, and full of debris and seaweed that can block and damage the pumps. As far as fresh water on Islesford goes, we currently have really only one good location to access it. It is a dug well that can yield about 1500 to 3000 gallons at a time before it is emptied. That is a very small amount of water when it comes to fighting fire. The cistern we have proposed would hold 20,000 gallons of fresh water; it would be composed of large concrete chambers and held in the ground. That would provide us with a much more substantial amount of water. It would also benefit us because we would be able to use it to test the pumps on our fire trucks, something that we had to barge the truck off for last year. Every member of the Department agrees that this will be our most effective way to ensure our water source and protect lives and property from fire.

The IVFD also has jurisdiction on Sutton Island. We have purchased two portable pumps that we leave on the island along with several hand tools. We bring the pumps back to Islesford to store during the winter. The department members have trained several times on these pumps; they can be very effective in fighting wild land fires. We trained on Sutton Island twice in the last year and look forward to training there in the upcoming year.

I want to thank Katelyn Damon, the Town's Public Safety Coordinator, for her tireless work on all of IVFD's projects. She is really the glue that holds the Department together. I would also like to thank every other member of the IVFD who gives up so much of their free time each month to help protect our Town. We have an incredible Department that is a mix of generations from people aged in their mid twenties to mid sixties; I am proud of that. We are always looking for new members as well, please contact Katelyn or myself if you think it is a commitment you would be interested in.

To close, I would like to remind people that the best way to fight any fire is through prevention. Prevention comes in many forms, checking the batteries in your smoke detectors, making sure your fire extinguisher is up to date and having your chimney cleaned are just a few. Simple things like that along with common sense can keep us all safe. If you need to obtain a fire permit, please contact me two days prior to

the planned burn and I will write a permit if the conditions are safe. Permits can also be obtained online through the Town's website, (www.cranberryisles-me.gov). I was proud to serve the Town as the Zone 2 Fire Chief in 2014 and look forward to another productive and safe year in 2015.

Respectfully submitted,
Richard Howland, IVFD Chief



CIRS Pancake Breakfast
Photo courtesy of Allan McCormick

GREAT CRANBERRY ISLAND VOLUNTEER FIRE DEPARTMENT
(GCIVFD)

The GCIVFD had a busy year in 2014. We focused our efforts on learning our equipment and on community education through a fire extinguisher training program and distribution of fire extinguishers to the year round homes. We received a grant from the Hancock County Commissioners which paid for the training equipment and extinguishers for the year round homes on Great Cranberry and Islesford.

We held regular training sessions and worked on familiarizing ourselves with our equipment. We have found that some of our equipment is inadequate and so we have budgeted accordingly in 2015 to be able to replace our older outdated equipment.

We had our annual elections in August of 2014 and I, Tyler Kuester, was elected Chief of the GCIVFD. I graduated from the Hancock County Fire Academy in June of 2014 and I look forward to passing along the information that I learned through my training.

Tom Powell was also elected as President of the GCIVFD. Tom has been very helpful in organizing meeting and training events for the department.

We undertook a fundraising campaign in November of 2014 to raise money to purchase new turnout gear, new hose and to help pay for training. So far this campaign has been incredibly successful, raising over eight thousand dollars (\$8,000), and we have ordered two new sets of turnout gear for members Jake Kuester and Tom Powell as they each participate in a fire academy in early 2015.

We look forward to serving the community in 2015.

Respectfully Submitted,

Tyler Kuester, GCIVFD Chief

Great Cranberry Island Volunteer Fire Department
192 Cranberry Road
Cranberry Isles, Maine 04625

Fire Chief: Tyler Kuester

President:
Tom Powell

Vice President
Sam Donald



Treasurer:
Michael Westphal

Secretary:
Katelyn Damon

**Release of Claims and Indemnity Agreement for field burning within the
Town of Cranberry Isles**

NOTICE: Do not sign this agreement without reading it. The agreement exposes you and your estate to liability.

Release and indemnity agreement made by the undersigned, _____, of
_____, Town of Cranberry Isles,
(Street Address)

County of Hancock, State of Maine, to the Great Cranberry Island Volunteer Fire Department a municipal corporation of the County of Hancock, State of Maine.

In consideration of the Great Cranberry Island Volunteer Fire Department performing the service of burning on my property located at _____ on _____, 20____
(Street Address) (Date)

at my request, I, the undersigned, do hereby and forever discharge and release the Town of Cranberry Isles, its agents and employees, and its successors and assigns from all actions, causes of action, damages, claims or demands whatsoever, including but not limited to claims based on the negligence of the Town or its employees related to any way to the said burning, which I, my heirs, executors, administrators, or assigns may have against the Town of Cranberry Isles or other above-described persons or parties as a result of the said burning.

I, the undersigned, further agree for myself and my heirs, executors, administrators and assigns to indemnify and save harmless the Town of Cranberry Isles and other above described persons or parties from and against any and all loss and damage and any and all claims, demands, suits, liabilities and payments, ex contractu, ex delicto, penal or other, resulting from or in respect to the said burning.

In witness whereof, I, the undersigned, have read and executed this release and indemnity agreement at the place and on the day and year appearing after my signature.

Witness: _____

Signed: _____

Date: _____

Location: _____

ANNUAL REPORT FOR THE AOS BOARD

December 2014

We are pleased to share that educators across the district are working diligently to improve teaching and learning for our students. We also recognize the challenges we face and are committed to improving student engagement, reducing dropout rates and ensuring quality implementation of new initiatives.

Big Picture

Looking Back (December 2013 to December 2014)	Looking Ahead (December 2014 to December 2015)
<ul style="list-style-type: none"> • Hired Joshua Young as MDIRSS educational technology coordinator • Highlighted progress, established future objectives and updated three-year school/district improvement plan • State and federal grants submitted and approved • Renewed commitment and effort to strategically use resources • Successfully recruited and provided targeted support for a large cohort of high quality new teachers across the district • Initiated work on new Supervision and Evaluation process 	<ul style="list-style-type: none"> • Complete revisions to the Supervision and Evaluation process for Teachers/Principals; submit plan for approval to State DOE • Continue to strengthen standards-based curriculum, assessment, instruction and reporting initiatives leading to a Proficiency-based Diploma • Continue to explore changes to the AOS structure, cooperative initiatives among towns, and opportunities to improve efficiency and effectiveness

Goal 1: Improve Student Achievement and Engagement in School

Rationale: *Success in the 21st century requires students to leave their K-12 educational experience with high levels of literacy and numeracy. As a district and at each school we need to be engaged in a cycle of improvement to better serve more and more of our students each year. Programming (curriculum, course of study, pathways, RTI (Response to Intervention), etc.), therefore, needs to be specifically targeted to improving reading, writing, mathematics, critical thinking and student engagement and all new and existing programs of study should be measured by how well they contribute to improvement in these five areas. Parents need to be informed and actively involved as partners with the schools in their children's education.*

Looking Back (December 2013 to December 2014)	Looking Ahead (December 2014 to December 2015)
<ul style="list-style-type: none"> • Created alternatives to expulsion for certain misconduct • Implemented new curricula in the areas of math and writing and established a new standards-based scope and sequence for Science and Social Studies • Refined process for Gifted and Talented identification for Art and Music • Worked to ensure that Special Education and Title 1 plans align with the proficiency standards while maintaining the focus on individual student needs • Increased collaboration with local organizations to create community based learning opportunities that benefited our students and communities 	<p>Ongoing focus to improve <u>student achievement</u> through:</p> <ul style="list-style-type: none"> • Development of standards-based reporting system that provides clear, useful feedback to students, parents and teachers • Improved use of data and technology to support differentiated instruction • Clarification of the importance of foundation and essential standards to guide decision making in the areas of curriculum and instruction <p>Ongoing focus to improve <u>student engagement</u> through:</p> <ul style="list-style-type: none"> • Expanding alternative pathways toward high school graduation • Implementing comprehensive, targeted intervention process • Continuing ongoing efforts to meet the academic and emotional needs of ALL students

Goal 2: Improve Teaching and Learning

Rationale: *Research shows that quality teaching is the most important variable in student achievement. Skilled teachers who are supported by administrators, have quality teaching materials, have access to and use timely data about student learning, and who actively participate in ongoing professional development make the difference for students. Therefore, it is important that the district prioritize teacher development and support.*

Looking Back (December 2013 to December 2014)	Looking Ahead (December 2014 to December 2015)
<ul style="list-style-type: none"> • Offered well attended summer and school year opportunities for professional development for teachers, staff and administrators • Continued to provide support to teachers on improving student writing and writing instruction • Increased number of trained teacher mentors • Confirmed essential standards in all content areas and identified foundation and focus Standards • Increased the number of teacher leaders across grade levels and content areas in order to: <ul style="list-style-type: none"> -maximize opportunities for professional learning -widen teacher engagement in decision making - improve consistency and calibration of practices to ensure quality instruction across the district • Increased emphasis on instructional leadership by building level administrators, including more time in classrooms and prompt feedback for teachers 	<ul style="list-style-type: none"> • Pilot and then submit plan to the state for revised MDIRSS teacher/principal supervision and evaluation process; begin full implementation in Fall 201 • Continue to explore more flexible instructional delivery options system wide K-12 <p>Provide professional development opportunities to:</p> <ul style="list-style-type: none"> • Focus on use of high impact instructional practices to improve instruction K-12 in all content areas • Focus on how to explicitly teach and integrate complex reasoning skills into all content area instruction • Strengthen systematic teaching of executive functioning skills K-12

Goal 3: Become More Strategic With Resource Allocation, Use of Personnel and Financial Planning

Rationale: *MDIRSS is committed, as are its schools, to providing students with an excellent education. However, resources are not unlimited and must be used wisely. Health insurance and maintenance costs continue to rise. Enrollment fluctuates but has been decreasing in some of the district schools resulting in the need to look closely at budgets and use of personnel. Advances in technology enable us to think differently about course delivery, communication, professional development, resource sharing and infrastructure upgrades. The community offers rich resources that the schools can utilize. Preparing students for careers, college and citizenship in the 21st century in a time when resources are finite requires strategic planning and coordinated resource management.*

Looking Back (December 2013 to December 2014)	Looking Ahead (December 2014 to December 2015)
<ul style="list-style-type: none"> • Achieved positive audits for all 10 budgets • Studies underway of alternative organizational structure (AOS), possible advantages and drawbacks to forming a common middle school, single employer option for insurance savings, and options for student transportation • Completed capital improvements for specific schools (Conners Emerson and Cranberry Isles) • Improved consensus and collaboration among schools regarding wellness policy and food services program • Adjusted “specialists” positions in response to declining enrollment • Redesigned Social Worker position to address specific needs while allowing crisis access for all schools 	<ul style="list-style-type: none"> • Complete renovations for specific schools (Longfellow, Frenchboro, MDIHS paving) • Explore feasibility of additional technology systems to improve efficiency across the district • Continue to explore collaborative practices to responsibly manage fiscal impact on our communities (examples: heating oil, insurance, transportation) • Engage in negotiations with teachers and Bar Harbor support staff for successor Agreements • Begin the search for new Superintendent

Respectfully submitted,

Howard Colter, Superintendent of Schools
 Julie Meltzer, Director of Curriculum, Assessment and Instruction
 Kelley Rush Sanborn, Director of Special Services

CRANBERRY ISLES SCHOOL DEPARTMENT										Schl Comm Approved 1/12/15	
	13-14	14-15	14-15	14-15	15-16						
	Actual Receipts	Current Budget	Anticipated Receipts	Proposed Budget	Difference	%					
Fund Balance											
Carryover	134,439	65,030	101,296	73,529	8,500	13.07%					
Revenues											
Miscellaneous/(Rent)	4,382	3,600	3,600	3,600	-	0.00%					
Transfer from Tuition Reserve	-	-	-	-	-	#DIV/0!					
State Subsidy	7,375	5,000	13,983	5,000	-	0.00%				Subject to Change	
Property Taxes											
Town Appropriation	432,187	447,313	447,313	476,222	28,908	6.46%					
Articles 18L, 18M & 18N											
EPS & Additional Local Funds Articles											
Total Revenues	578,383	520,943	566,192	558,351	37,408	7.18%				Increase per \$100,000 valuation \$17.22	
Regular Instruction											
	13-14	14-15	14-15	15-16	Difference	%					
	Actual	Current	Anticipated	Proposed	\$	Difference	Explanation				
	Expend.	Budget	Expend.	Budget							
1100-1000-510100	61,787	59,000	57,516	59,793	793	1.34%	Incl. Music/Art/Phys. Ed./French				
1100-1000-510200	-	12,500	11,520	11,520	(980)	-7.84%					
1100-1000-512300	2,583	1,875	2,500	2,500	625	33.33%	\$75/day (25 Days)				
1100-1000-520100	2,764	2,419	2,359	2,877	458	18.93%	Incl. 3.36% Retirement cost				
1100-1000-520200	-	565	473	555	(10)	-1.77%					
1100-1000-520300	198	144	192	230	86	59.72%					
1100-1000-521100	17,635	19,401	15,562	17,118	(2,283)	-11.77%	10% Rate				
1100-1000-525100	1,426	3,200	2,500	3,000	(200)	-6.25%	2 - 3 credit courses				
1100-1000-525110	-	-	-	-	-	#DIV/0!					
1100-1000-526300	-	-	-	-	-	#DIV/0!					
1100-1000-527100	-	-	-	-	-	#DIV/0!					
1100-1000-534000	-	-	-	-	-	#DIV/0!					
1100-1000-543000	-	-	-	-	-	#DIV/0!					
1100-1000-558000	-	100	100	100	-	0.00%					
1100-1000-561000	7,898	10,000	9,500	9,500	(500)	-5.00%	Incl Specials/Princ/Boat Mon/SpEd				
1100-1000-561000	4,000	1,000	1,000	800	(200)	-20.00%					
1100-1000-564000	299	375	800	500	125	33.33%					
1100-1000-573000	120	500	1,300	500	-	0.00%					
1100-1000-581000	649	400	500	400	-	0.00%					
1100-1000-589000	12	200	200	200	-	0.00%	Dir Dep Fees, Misc.				
1100-1000-589005	-	-	-	2,000	2,000	#DIV/0!	TLC - 1/2 Budget 1/2 REAP				
1120-1000-510100	59,486	60,603	60,603	61,676	1,073	1.77%					
1120-1000-510200	18,290	12,500	14,400	14,400	1,900	15.20%	Cranberry Students				
1120-1000-520100	2,686	2,485	2,485	2,967	482	19.40%	Incl. 3.36% Retirement cost				
1120-1000-520200	396	565	600	693	128	22.65%					
1120-1000-521100	12,351	16,303	15,562	17,118	815	5.00%					
1120-1000-561000	295	1,000	1,000	800	(200)	-20.00%					
1120-1000-564000	278	200	400	250	50	25.00%					
1120-1000-581000	-	250	250	250	-	0.00%					

1100-1000-589001	Safety Factor Contingency	-	10,000	10,000	9,000	(1,000)	-10.00%	
1200-1000-556000	Tuition: Regular Secondary	30,393	43,050	32,189	55,794	12,744	29.60%	14-15 (3) & 15-16 (4) & 1 Extra
	<i>Total Regular Instruction</i>	223,545	258,635	243,511	274,541	15,906	6.15%	4% Tuition rate incr. proj.
	Article 18A				\$ 274,541			
	CRANBERRY ISLES SCHOOL DEPARTMENT							
		13-14	14-15	14-15	15-16			
		Actual Expend.	Proposed Budget	Anticipated Expend.	Proposed Budget	Difference	% Difference	Explanation
	Special Education							
2200-1000-510100	Salaries - Tchr. - Res. Rm.	-	3,736	3,800	19,028	15,292	409.31%	14-15 (15%- REAP) 15-16 (30%)
2200-1000-520100	Benefits - Tchr. - Res. Rm.	-	154	155	915	761	494.16%	
2100-1000-556000	Tuition: Spec. Ed. / Reserve	1,500	5,000	5,000	5,000	-	0.00%	
2100-1000-556001	Tuition Surcharge - Spec Ed	338	1,200	750	750	(450)	-37.50%	
2100-1000-561000	Teaching Supplies	192	200	200	150	(50)	-25.00%	
2100-1000-564000	Books & Periodicals	-	100	100	100	-	0.00%	
2100-1000-573000	Equipment	-	100	100	100	-	0.00%	
2200-1000-581000	Dues, Fees, Conf.	299	-	100	100	100	#DIV/0!	
2500-2330-534400	Spec Svcs Assessment/AOS	8,923	8,887	8,887	9,195	308	3.47%	Part of Supt's. Office Assessment
2800-2140-534400	Prof. Svcs.: Therapy/Counsel.	-	2,000	500	1,600	(400)	-20.00%	
2800-2150-534400	Other Prof. Svcs. - Speech	8,001	3,000	8,000	8,000	5,000	166.67%	
2800-2160-534400	Other Prof. Svcs. - OT	380	1,000	2,500	2,800	1,800	180.00%	
2800-2180-534400	Other Prof. Svcs. - PT	326	1,000	-	1,000	-	0.00%	
2500-2330-581200	Dues & Fees - Medicaid Bill.	65	100	100	100	-	0.00%	
	<i>Total Special Education</i>	20,025	26,477	30,192	48,838	22,361	84.45%	
	Article 18B				\$ 48,838			
	Article 18C							
	Other Instruction							
	Co-Curricular							
9100-1000-515000	Co-Curricular: Stipends	2,708	800	500	500	(300)	-37.50%	
9100-1000-520000	Co-Curricular: Benefits	115	62	39	39	(23)	-37.10%	
9100-1000-534000	Fine Arts Perform/Enrichment	-	500	500	300	(200)	-40.00%	
9100-1000-560000	Supplies	180	500	500	300	(200)	-40.00%	
9100-1000-589000	Enrichment (Field Trips)	4,673	1,500	2,000	1,000	(500)	-33.33%	
9200-1000-515000	Athletic Stipends	1,750	3,000	3,000	3,000	-	0.00%	
9200-1000-520000	Athletic Benefits (Med./SS)	134	230	230	230	-	0.00%	
9200-1000-534000	Athl: Prof Svcs.Swim/Sports	750	1,000	1,000	1,000	-	0.00%	Swim Lessons & Sports
9200-1000-589000	Athletic: Misc. Exp.	1,084	750	750	600	(150)	-20.00%	
	<i>Total Co-Curricular</i>	11,393	8,342	8,519	6,969	(1,373)	-16.46%	
	Article 18D				\$ 6,969			
	Student & Staff Support							
	Guidance							
0000-2120-534000	Salaries: Guidance	2,557	2,900	2,900	3,181	281	9.69%	2 - 5 hr. days / mo.
0000-2120-520100	Benefits: Guidance Counsel.	196	222	222	244	22	9.91%	
0000-2120-561000	Supplies	-	100	100	100	-	0.00%	
	<i>Total Guidance</i>	2,752	3,222	3,222	3,525	303	9.40%	

	Health Services														
	Other Prof. Svcs.: Nurse														Nurse's Hours - 5 Days
0000-2130-534000		-	1,500	1,500	1,500	1,000	(500)	-33.33%							
0000-2130-560000	Supplies	120	500	500	250	(250)		-50.00%							
0000-2130-581000	Dues, Fees, Conf.							#DIV/0!							
	Total Health Services	120	2,000	2,000	2,000	1,250	(750)	-37.50%							
CRANBERRY ISLES SCHOOL DEPARTMENT															
		13-14 Actual Expend.	14-15 Current Budget	14-15 Anticipated Expend.	15-16 Proposed Budget	Difference \$	Difference %								
Student & Staff Support															
Improvement of Instruction															
0000-2200-534000	Curric & Tech Assessm/AOS	5,841	5,543	5,543	6,275	732	13.21%								Part of Supt's. Office Assessment
0000-2210-515000	Mentor Stipend	186	2,500	2,500	1,000	(1,500)	-60.00%								
0000-2210-520000	Benefits - Mentor Stipend	5	103	103	50	(53)	-51.46%								
0000-2212-533000	Curriculum Dev & Certif.	53	66	60	135	69	104.55%								\$9/student
0000-2212-533001	Instr. & Curric Dev - NWEA	116	200	167	200	-	0.00%								\$14/student
	Total Improve. Of Instruction	6,201	8,412	8,373	7,660	(752)	-8.94%								
Student & Staff Support															
Library & Audio Visual															
0000-2220-560000	Supplies														
0000-2220-564000	Books & Periodicals		200	200	200			0.00%							Trade Books incl.
	Total Library & AV		200	200	200			0.00%							
Technology															
0000-2230-510100	Salaries: Technology		0	0	5048	5,048	#DIV/0!								(10% -- 10% reap)(14-15 - REAP)
0000-2230-520100	Benefits: Technology		0	0	243	243	#DIV/0!								
0000-2230-515000	Stipend - Techn.		1,500			(1,500)	-100.00%								
0000-2230-534000	Professional Svcs.		1,000	1,000	1,000		0.00%								
0000-2230-534200	Svc. Agreem./Maint./Repairs		200	750	1,000	800	400.00%								
0000-2230-565000	Software	307	750	750	800	50	6.67%								Site Licenses
0000-2230-565001	AOS Software/Site Licenses	495	500	750	800	300	60.00%								Laptop Lease
0000-2230-573400	Equipment - Tech. Related	1,285	800	800	800		0.00%								Laptop Surcharge
1200-1000-556130	Equip. - Second. - Laptops	909	1,200	1,200	1,500	300	25.00%								
0000-2230-5810000	Dues/Fees							#DIV/0!							
	Total Technology	2,996	5,950	5,250	11,191	5,241	#DIV/0!								
	Article 18E				\$ 23,826										
System Administration															
Office of Superintendent															
0000-2320-534100	Assessment: Administration	8,413	8,474	8,474	8,862	388	4.58%								Cranb's Share of AOS #91 = 1.83%
	Total Office of Supt.	8,413	8,474	8,474	8,862	388	4.58%								
System Administration															
School Committee															
0000-2310-515000	Stipends: School Committee	300	900	900	900		0.00%								
0000-2310-520000	Benefits: School Committee	23	69	69	69		0.00%								
0000-2310-534000	Prof. Svcs.: Legal & Audit	11,379	3,000	4,000	3,500	500	16.67%								

0000-2310-554000	Advertising	1,728	1,000	1,000	800	(200)	-20.00%		
0000-2310-581000	Dues / Fees / Conferences	101	550	500	500	(50)	-9.09%		
	<i>Total School Committee</i>	13,532	5,519	6,469	5,769	250	4.53%		
	<i>Article 18F</i>				\$ 14,631				
	<i>System Administration</i>								
	CRANBERRY ISLES SCHOOL DEPARTMENT								
		13-14	14-15	14-15	15-16				
		Actual	Current	Anticipated	Proposed	Difference	%		
		Expend.	Budget	Expend.	Budget	\$	Difference	%	Explanation
	School Administration								
	Office of Principal								
0000-2410-510400	Principal's Salary	21,681	22,277	22,277	22,723	446	2.00%		60 Day Contract
0000-2410-520400	Benefits - Principal	889	914	914	1,093	179	19.58%		Incl. 3.36% Retirement cost
0000-2410-521400	BC/BS: Principal	4,871	5,953	5,683	6,251	298	5.01%		
0000-2410-525100	Tuition Reimb.	-	1,500	1,500	1,500	-	0.00%		3 - 3 credit courses (Pro-rated)
0000-2410-543000	Svc. Agreem - Copier	-	100	100	100	-	0.00%		
0000-2410-544450	Rental - Copier Lease	243	243	243	243	-	0.00%		Payment 5 of 5
0000-2410-558000	Staff Travel	1,137	200	200	200	-	0.00%		Travel
0000-2410-560000	Office Supplies / Postage	614	350	350	350	-	0.00%		
0000-2410-581000	Dues / Fees / Conferences	358	250	250	250	-	0.00%		
0000-2410-589000	Miscellaneous	-	-	300	300	300	#DIV/0!		
	<i>Total Office of Principal</i>	29,792	31,787	31,817	33,010	1,223	3.85%		
	<i>Article 18G</i>				\$ 33,010				
	Transportation and Buses								
	Student Transportation								
0000-2700-543005	Repairs & Maint - Schl Car	4,796	500	1,000	800	300	60.00%		
0000-2700-551300	Room & Board - Secondary	5,475	18,000	13,500	20,000	2,000	11.11%		\$25/day x 180 days x 5 students
0000-2700-551400	Student Transp Purch - Elem.	9,851	15,000	15,000	18,000	3,000	20.00%		3 Cranb plus possibly more
0000-2700-551400	Student Transp Purch - Sec.	1,219	3,000	3,000	4,000	1,000	33.33%		
0000-2700-562600	Fuel	189	100	150	150	50	50.00%		
	<i>Total Transportation</i>	21,530	36,600	32,650	42,950	6,350	17.35%		
	<i>Article 18H</i>				\$ 42,950				
	Facilities Maintenance								
	Operation & Maint. Of Plant								
0000-2600-511800	Salaries: Custodians	4,602	6,711	6,711	6,711	-	0.00%		8 hrs./wk x 40 weeks
0000-2600-520800	Benefits - Custodians	536	514	514	514	-	0.00%		
0000-2600-534000	Purchased Prof. Svcs.(Caretaker)	2,400	3,000	2,400	2,400	(600)	-20.00%		
0000-2600-552000	Insurance: Building/Equip.	915	1,000	1,750	1,900	900	90.00%		
0000-2600-552001	Laptop Insurance	1,236	1,300	-	-	(1,300)	-100.00%		Moved to Techn. Repairs
0000-2600-553200	Telephone	1,478	1,600	1,550	1,600	-	0.00%		
0000-2600-560000	Supplies	317	600	500	500	(100)	-16.67%		
0000-2600-562200	Electricity	1,000	1,700	1,400	1,600	(100)	-5.88%		
0000-2600-562400	Heating Oil	7,276	11,375	10,000	10,000	(1,375)	-12.09%		
0000-2600-573000	Equipment	69	-	-	-	-	#DIV/0!		
0000-2600-581000	Dues / Fees / Conferences	130	125	130	130	5	4.00%		
0000-2600-589000	Miscellaneous / Longfellow	-	4,000	4,000	4,200	200	5.00%		
0000-2620-543000	Repairs & Maint - Bldgs.	15,688	8,000	10,000	6,000	(2,000)	-25.00%		Gen Maint. /Flr Refinish - \$3K
0000-2630-543000	Repairs & Maint - Grounds	1,140	2,000	2,000	7,000	5,000	250.00%		Drainage & Walkway Paving

	Total Oper. & Maint.	36,789	41,925	40,955	42,555	630	1.50%	
Facilities Maintenance								
	Capital Outlay							
0000-2690-545001	Buildings - Longfellow	100,000	-	-	-	-	#DIV/0!	
0000-2690-545002	Buildings - Ashley Bryan	-	-	-	-	-	#DIV/0!	
	Total Capital Outlay	100,000	-	-	-	-		
	Article 18I	Facilities Maintenance			\$ 42,555			
Debt Service								
	Debt Service							
0000-5100-583200	Interest	-	22,400	18,163	16,501	(5,899)	-26.33%	Payment Year 2 of 10
0000-5100-583200	Principal	-	61,000	52,868	54,530	(6,470)	-10.61%	
	Total Debt Service	-	83,400	71,031	71,031	(12,369)	-14.83%	
	Article 18J	Debt Service & Other Commitments			\$ 71,031			
	Article 18K	All Other Expenditures			\$ -			
	Grand Totals:	477,986	520,943	492,663	558,351	37,408	7.18%	
	Article 18O	Total Expenditures			\$ 558,351			

CRANBERRY ISLES SCHOOL DISTRICT REPORT

Students:

The Ashley Bryan School has fifteen students enrolled in grades K-8 for the 2014-2015 school year, with an additional two students joining us during our “Specials” classes.

Kindergarten: 1	3 rd grade: 2	6 th grade: 2
1 st grade: 2	4 th grade: 3	7 th grade: 0
2 nd grade: 1	5 th grade: 2	8 th grade: 2

The Mount Desert High School has three students enrolled for the 2014-2015 school year. There are two juniors students and one is a senior.

Teachers and Staff:

Our students are so lucky to have such dedicated and enthusiastic professionals guiding them on their academic journey. I can't say enough wonderful things about the people that are educating your island children!

Our fabulous classroom teachers are Audrey Noether and Lauren Simmons. This is their second year with us and we are looking forward to many more.

Gail Grandgent is our boat monitor and educational technician. Gail plays a very important role in ensuring that our GCI students have a safe and comfortable trip to school everyday. Thank you Gail!

We are fortunate to have a wonderful group of “Specials” teachers join us weekly to enhance our students' learning:

- Claire Cullinane- Special Education
- Katrina Linscott- French teacher
- Ursula Hanson- Guidance
- Mary Lyman- Art teacher
- Beau Lisy- Music teacher
- Alex Johnson- Physical Education teacher
- Ann Woodward- Speech and Language Therapy

The dynamic team of Melissa Amuso and Jim Amuso keep the Ashley Bryan School clean and well maintained. Ingrid Gaither has taken on the responsibility of caretaking for the Longfellow School and as our substitute boat monitor as well as joining us every Wednesday as a boat monitor.

Extra-curricular activities and events

Cliff Smith and Melissa Amuso are the cross-country coaches. They do a wonderful job of encouraging the students to do their best and participate in district meets.

Friday afternoons in May are our day to head across the pond to the MDI YMCA for swim lessons. This is an invaluable opportunity for our students to learn about water safety, work on their swimming skills and gain confidence in their aquatic abilities.

Our middle school students traveled to Mount Desert Elementary School (MDES) on Tuesday afternoons in the fall to participate in chorus. The culminating event was a spectacular winter concert in Northeast Harbor that was well attended by our island supporters. Our middle school students are also invited to participate in the MDES Arts Week held every spring.

Curriculum/Instruction/Assessment

Lauren and Audrey are part of the Teaching and Learning Collaborative (TLC), sponsored by the Island Institute. Being part of the TLC enables our students to interact with the students from other island schools, being part of learning that extends past our school walls.

The TLC's Interisland Event was held on Great Cranberry Island in the fall. It was an amazing three days of friendship, fun and learning. I can't thank the community enough for making the event so memorable for all involved.

Throughout the year, the students participate in book groups, Science and Social Studies units and field trips that wouldn't be available without the hard work of the teachers of the TLC. The teachers collaborate on curriculum, plan units together, create interactive lessons over the polycom and create wondrous and exciting learning opportunities for all the island students.

Physical Plant:

The Longfellow School is being updated and renovated with the work to be finished in 2015. The Ashley Bryan School has shelving and groundwork coming up as well as refinishing the wood floors.

Closing

A big thank you to our School Board: Kelly Sanborn (Chair), Cari Alley and Amy Palmer who work hard to keep us on a steady course and still look towards the future.

I would also like to thank the community for their continued support of the school and staff. Island schools are truly magical places for your children to experience, learn and grow. I wish that every child were so lucky.

Respectfully Submitted,

Heather Webster, Principal



ASSOCIATION FOR THE PRESERVATION OF SUTTON ISLAND (APSI) REPORT

The Association for the Preservation of Sutton Island ("APSI") is a not-for-profit organization established in the 1970s. APSI's stated purpose is:

To preserve and protect the scenic beauty and tranquility of Sutton Island for the benefit of [current and], future property owners on the Island and the public good.

Sutton Island consists almost exclusively of private property (certain exceptions include established public and utility rights of way as well as tidal areas). Nonetheless, APSI works closely with the Town of Cranberry Isles and in recent years has focused on emergency response, including the installation of two defibrillators on the Island, ensuring that every one of the approximately twenty-five summer houses (Sutton has no permanent residents) has up-to-date fire extinguishers and the assignment and posting of numbers to each house for potential emergency response purposes. In addition, APSI also coordinates the provision of administrative information, infrastructure maintenance and improvements and waste-management services for Island residents. This year, we experienced an unfortunate incident over the winter when off-Island out-of-town hunters broke into a home and camped out, leaving a bloody mess and broken water pipes. APSI has been working with Town and State officials regarding periodic Island visits and other means to discourage unwanted hunting, including signage as one comes on Island from the Town Dock. Safety Coordinator, Katelyn Damon and Administrative Assistant, James Fortune, particularly were of assistance with this and other Island issues (James is always helpful in "talking trash"). In a more positive vein, cooperation with Fire Chief, Richard Howland, continued this year in implementing on-Island storage of portable fire-suppression pumps and identifying other means to minimize fire risks, including raising awareness and regular extinguisher maintenance.

APSI Committees are engaged in various activities, including wildlife preservation and documentation, managing the deer population, coordinating with the Town over the maintenance of the Sutton Town Dock and certain walkways, etc. and in tracking and documenting the history of the Island and its historic inhabitants. Suffice to say that APSI and its members are committed to maintaining the beauty and wild nature of the Island eco-system, to maintaining harmony between and among Island residents and to preserving the unique appeal of the Island experience, which includes the right to a certain solitude.

APSI meets annually. Our 2015 meeting will be on the first Thursday of August at a place to be determined. In the meantime, I can be reached at: (212) 278-1508 or by e-mail: jnevius@andersonkill.com.

Please do not hesitate to contact me if you have any questions or Island business you would like to discuss.

Respectfully submitted,
John G. Nevius, President

ISLESFORD NEIGHBORHOOD HOUSE ASSOCIATION REPORT **(INHA)**

The Islesford Neighborhood House, after a year into its second century, saw many activities inside and outside of its walls once again. The first phase of the renovation was completed just in time for the annual Town meeting in March and the island community enjoyed the changes in the building from that time on. Along with meetings and trainings and exercising, the building was used for numerous events summer and winter both. One important community event held this spring honored Chuddy Alley when he received his long awaited World War II medals. New this year was the presentation of the “Death Before Dinner” dinner theater production in August, written and directed by Mary Morse-Dwelle. It was a real Islesford “whodunit” and enjoyed by all who attended. Hopefully there will be another similar event during the summer of 2015.

Many positive comments were heard this past year regarding the changes in the INH. Most notably, everyone was excited about the new bathroom, which not only looks nice, but is heated, roomy and accessible from the hallway; no more interrupting meetings! The stairs are also wonderful and safe and now there is a Rinnai heater in the upstairs room so it can be heated separately from the rest of the building. This fall, a 500-gallon propane tank was added behind the building to accommodate additional heating needs. There is still much to be done to make the entire building useful all four seasons. The plans to insulate and support the roof in the great hall are still in place and when our capital campaign pledges have been received, the board will move forward with those plans.

Many thanks are extended to so many people who served the community by helping to make events happen at the INH. A special thank you to those who worked behind the scenes to clean up construction dust more than one time. Also, a special thank you to Jeri Spurling who designed the changes to the building and then worked hard to oversee the construction of the first phase. And, an extra special thank you to Amy Palmer who served as treasurer for the association for twelve years straight as well as helping with many productions and annual events.

Respectfully Submitted,

The INHA Board of Trustees

Ellie Miller, President; Peyton Eggleston, Vice-President; Eleanor Bright, Treasurer; Skip Stevens, Secretary; Evelyn Boxley, Alden Hathaway, John Knott, Sally McLendon, Jasmine Samuel

CRANBERRY ISLES LADIES AID SOCIETY REPORT

The Ladies Aid Society, through its facilities and events, continues to play a key role in the Cranberry Island community. Our properties (Community Center, barn, ball field) are available for public and private events; our events provide opportunities for island residents and visitors to socialize and work together.

A small core group of year round residents, aided during the summer by our many seasonal residents, works hard to keep our facilities well maintained. 2014 projects included installation of a new septic tank cover, replacement of our water pump, and an upgrade replacement of six windows in the Community Center dining room.

The Community Center was a hub of activity throughout the year, with fundraisers that included the annual August Fair, the Christmas Fair, public dinners, barn sales, Pie Nights, as well as school activities, private parties, wedding receptions and memorial services. We are pleased to share our facilities with the Cranberry Island Library and the Cranberry Island Congregational Church as needed for their events and fundraisers.

Our annual costs – building maintenance and improvement, insurance, utilities – are significant. We greatly appreciate the support we receive from individuals, sister organizations and the Town of Cranberry Isles!!

We look forward to another busy and successful year – hope to see you soon at one of our events.

Respectfully submitted,
Mary A. Wallace, Ladies Aid Society Secretary



Annie Alley 1932-2014

Photo courtesy of Heliker Lahotan Foundation

GREAT CRANBERRY ISLAND HISTORICAL SOCIETY / CRANBERRY HOUSE REPORT

Cranberry House, owned and operated by the GCI Historical Society, experienced in 2014 its busiest season in seven years of service to the community. Cranberry House includes the historical museum, outdoor dining cafe, upstairs arts center, basement media center, Sammy Sanford's cabin, professionally-maintained gardens, landscaped ponds & woods, and the trail to Whistler Cove. The museum, open daily during the summer, employed several receptionists, and hosted 3840 visitors, a new attendance record. The cafe operation, also open daily, made a smooth transition this year, with Cezar Ferreira assuming managerial duties from Karin Whitney, who supervised operations for the previous 4.5 years. The Arts Center remained busy year-round, hosting 298 events – including lectures, movies, meetings, art exhibits, concerts, adult workshops / classes, kids crafts workshops, the Heliker / LaHotan Meet the Artists series, a community play reading, Appalachian clog dancing, a Halloween party, and health classes & clinics. The Whistler Cove Trail and seashore continued to be heavily used. Peter Buchsbaum's guided nature trail walks were especially popular.

The Stanley Cemetery Restoration Project was a huge accomplishment this year. The dilapidated cemetery, suffering from years of neglect, was completely restored by Weininger Monumental Works of Milbridge. In the process, the history and boundaries of the cemetery were researched, and all gravestones identified and photographed.

Historical research and archives documentation continued throughout the year. Ralph & Marion Stanley of SWH donated twenty boxes of Stanley Family genealogical records, compiled by his late Great Uncle, Leslie Victor Stanley. This wonderful gift will take many months to review and process.

The Cranberry Explorer Shuttle completed its second season of operation. A new, eight-passenger emerald green golf cart was utilized. Fifteen volunteer drivers escorted tourists and residents. The free scheduled service operated daily the length of the island, serving the entire community, and proved successful enough to warrant extending the service thru September. Ridership increased dramatically from 3072 passengers in 2013 to 5509 passengers in 2014.

Another significant development was the establishment of a two-year Island Fellow position. Jessica Duma was selected and arrived Sept. 1st. She will be researching the history of farming on the Cranberry Isles, and working with the school children to learn about farming in the past and to promote organic subsistence farming on the islands today. 'Jessi' will also be an active participant in community volunteer activities at Cranberry House and other organizations.

We appreciate the outstanding support received this past year from the Townspeople in their respective island communities. Our objective is to continue providing quality and diverse educational and entertainment activities for everyone on our beautiful property.

Respectfully submitted,

Phil Whitney - President

ISLESFORD HISTORICAL SOCIETY REPORT

It is with regret and sadness that the Islesford Historical Society reports the loss of our leader in 2014. Hugh Dwelley was a true historian. His knowledge of the Cranberry Isles, and worldwide, was exemplary. Mr. Dwelley was President and a founding member of the society who researched and wrote many publications for it. The publications and the memories are still with us, but nothing can replace his presence in our community.

Two meetings were held in 2014, the annual meeting in July, and a Trustee meeting on September 24. At the September meeting a bronzed plaque was voted to be purchased and mounted at the History Room in Memory of Mr. Dwelley. Many artifacts were stored at Mr. Dwelley's private residence, and are now at the History Room at the Islesford Neighborhood House. Volunteers are needed to help with cataloging and help with identification of some of the photos.

In 2014 a Facebook page was created and continues to offer many old, and new, photos and personal recollections. Please request to join the page if you are interested in Islesford history. We have experienced a huge following with the IHS Facebook page and many historic and recent photos have been contributed.

At the annual meeting on July 09, 2014 officers were voted on. Nan Hadlock was elected President; Gail Grandgent was elected Vice President and Secretary; Denise McCormick was elected Treasurer. Robert Pyle, Barbara Bryant and Nancy Hillenburg were added to the Board of Trustees. The Society experience increased paid memberships for 2014. If anyone is interested in joining, please mail the ten dollar (\$10) membership fee to: Islesford Historical Society, P.O. Box 305, Islesford, ME 04646. New members are always welcome!

An organizational meeting is planned for the spring of 2015 to discuss fundraising, reprints of publications, and to follow up on projects not yet completed.

Thank you to Cindy Thomas who hosts the History Room at the Islesford Neighborhood House, and for her hours of cataloging she has already done. Also thanks to Bob Pyle and Chuck Liebow who have been helping to organize our Facebook photo contributions.

As the newly elected IHS President, I will try to keep up the pace, but I sincerely welcome any volunteer help offered. Rest in Peace Hugh Dwelley. Thank you for sharing your passion for local history.

Respectfully Submitted,
Nanette Daley Hadlock, President

Hugh Dwelley, 1931-2014
with Grandson Ray Dwelley
Photo courtesy of Richard Hill

ISLESFORD NEIGHBORHOOD HOUSE LIBRARY REPORT

It has been another successful year at the Islesford Library. We have had a total of 1874 items checked out by the 2790 patrons who have visited so far this year. We have also counted 688 computer / internet users. We have two public computers for our patrons to use. We have purchased / received 192 new books this year. Volunteers have donated 249.75 hours or their time keeping the library open six days a week in the summer, excluding the two days a week I work year round. Thank you Ellie Miller, Jack Miller, Skip Stevens, Sally Rowen, Joy Sprague and Shirley Thormann. The library could not run without your help.

This past January we started an open house (Tuesday mornings at the library) with coffee, tea, and cake / muffins / scones. This has been very popular. People keep asking when we will start again. January is the answer. We end in May as I can't keep up with the baking for summer. Anna Fernald made coffee every week. Thank you Anna.

We have many groups who use the library for meetings. Some people just come to wait for the boat on a cold rainy day. The Ashley Bryan School comes Thursday afternoons. Students check out books and have a book read to them. We show movies once a week in the summer. Adult movies take place downstairs, run by Skip Stevens. Children's movies are upstairs run by Jack Miller. We also are the waiting room when the dentist comes and when we have flu shots. Any groups are always welcome to use the library as long as it does not conflict with the library hours.

Thank you to the Town of Cranberry Isles. We could not run without your support.

Respectfully submitted,
Cynthia A. Thomas, Islesford Library Director

GREAT CRANBERRY ISLAND LIBRARY REPORT

PO Box 89
Cranberry Isles, ME 04625
207-244-7358

I'm so grateful to report on another great year at the library. Almost 1,900 people visited the library in 2014 and over 1,800 items were circulated. Although it's interesting to watch statistics move up and down over the years, it just doesn't fully illustrate the relationship between the library and the people of Great Cranberry.

Volunteers who read to the children in the summer, Board members weeding and planting in the garden out front, cash and coins that show up in the donation basket, Artists who share their talent and proceeds with the library, fundraisers and clean up crews, donated books, donated time; these are the things that keep the library vital and vibrant and I am honored and humbled to be a part of it all.

We are so fortunate to have the support of our year round and seasonal residents, which includes a dedicated Board of Directors that volunteer their time, effort, and expertise throughout the year, and often with little to no public appreciation. So please allow me this space to thank the library board for all the behind the scenes work and support that you give me and the library.

The library is open year round with reduced hours in the winter. All funding comes from private donations, a Town grant, and yearly fundraising events. Thank you to the Town and island residents for your support.

Respectfully submitted,

Ingrid Gaither



CRANBERRY ISLES REALTY TRUST REPORT **(CIRT)**

Cranberry Isles Realty Trust (CIRT) experienced an exceptionally productive and memorable year in 2014. After nearly three years of fundraising, planning and negotiations with the Maine Housing Authority, contracts were finally signed in Augusta in early April which released funds for the project, and enabled contractors to deliver and assemble the two new modular homes on previously donated land located behind the Cranberry House. On June 17 & 18, the homes were barged in four sections each to the island under beautiful clear skies. Each house took one day to erect. A mini-drone followed the proceedings from the air, providing stunning, historic aerial views of the entire barging and construction process, as well as never-before-seen high altitude vistas of the island and surrounding region. After several weeks of routine carpentry, plumbing, and electrical finish work, the houses were ready for occupancy by early August. Shortly thereafter, the Gaither Family (3) transferred into Pondview from the Kane House, and the Walls Family (5) moved into Woodlands from Biddeford, ME. The Justa Family (2) leased the Rice House from mid-June to January, and the Tiffany Tate Family (2) moved into the Kane House in October. The Amuso Family (4) completed their fourth year occupying the Islesford residence.

In April, John Savage of Northeast Harbor was hired as General Manager. He joined Ric Gaither, who continued his duties as day-to-day Property Manager, and Melissa Amuso who serves as Bookkeeper.

In July and August, CIRT hosted two Open Houses on Great Cranberry to brief interested community members on construction progress of the new houses, show the popular drone video, and offer guided tours of the homes. In August the CIRT Annual Meeting was held on Islesford. The Directors and Staff also spent many hours updating and standardizing all the lease agreements to make them more professional and inclusive of any potential rental issues.

While all this was happening, CIRT made substantial efforts to address major maintenance and renovation projects at all three older houses. Thousands of dollars were invested in upgrades, most notably at the Amuso residence on Islesford. Most of this work has been completed as we begin the New Year. The Town can be proud of these homes, and the contributions the occupants are making to their respective communities. .

Later in the year, CIRT partnered with the Island Institute to sponsor an Energy Weatherization Project, which will provide low-cost, subsidized energy assessments and heating conservation upgrades to qualifying year-round homes on the islands.

I would like to express my sincere appreciation to our hard-working Board of Directors for their many dedicated volunteer hours this past year, overcoming many challenges along the way to accomplish our objectives. Many thanks should also go to the Townspeople of Cranberry Isles, whose continuous support has enabled us to keep moving forward to strengthen the year-round sustainability of our wonderful Town.

Respectfully submitted,

Phil Whitney - President

United States Senate
WASHINGTON, DC 20510-1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my “Seven Point Plan for Maine Jobs.” My proposals to streamline job training programs and better match workers’ skills with employers’ needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine’s most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women’s History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

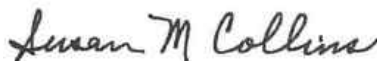
In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than \$90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer’s should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Cranberry Isles. If ever I can be of assistance to you, please contact my Bangor Constituent Services Center at (207) 945-0417, or visit my website at www.collins.senate.gov.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DURKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: <http://www.King.Senate.gov>

United States Senate

WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Cranberry Isles
P.O. Box 56
Islesford, Maine 04646

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

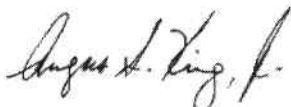
My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,



ANGUS S. KING, JR.
UNITED STATES SENATOR

AUGUSTA
4 Gabriel Drive, Suite F1
Augusta, ME 04330
(207) 622-8292

PRESQUE ISLE
169 Academy Street, Suite A
Presque Isle, ME 04769
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Scarborough, ME 04074
(207) 883-1588

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Annual Report to the Town of Cranberry Isles

A Message from Senator Brian D. Langley

Dear Friends and Neighbors:

I am honored to represent you in the Maine Senate for a third term. I appreciate the trust you have placed in me, and I will work tirelessly for the betterment of you and your neighbors, as well as for the entire state of Maine.

There is a great deal to accomplish during the 127th Legislature. The most important item on our to-do list is clear: our state needs more jobs at all levels of the pay scale, so we must work to expand economic opportunity for all Mainers. Growing our economy and increasing the number of jobs available to Mainers will be a challenge, but I am confident that our ongoing commitment to addressing our outrageous energy costs and the needs of our aging population will continue to move our state in the right direction.

Private sector gains remain the best vehicle to spur robust economic growth, and I am focused on ensuring that traditional industries and small businesses have their needs met so Maine will continue to create jobs. In the same sense, innovation is critical to providing a path forward for Maine's economy – and my colleagues and I are excited to encourage the ideas of entrepreneurial minds young and old.

Another essential component of a robust economy is a skilled workforce. I have spent the last four years working on the Bridge Year Program which enables high school students to earn college credits while attending the technical center. Students graduate high school having completed 30 college credits at an affordable cost. Hancock County is in its first year with the Bridge Year. The focus now is on scaling it to all regions in the state in the next few years. I am pleased to be returning to the Education and Cultural Affairs Committee once again, and as its chair this session, to help advance this initiative.

Please feel free to contact me if you ever need my assistance in navigating the state bureaucracy. I would be happy to help in any way that I can. I may be reached in Augusta at 287-1505 or by e-mail at langley4legislature@myfairpoint.net.

Sincerely,

Brian D. Langley
State Senator



HOUSE OF REPRESENTATIVES

2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002

(207) 287-1400

TTY: (207) 287-4469

Walter A. Kumiega III

36 Cedar Lane

Little Deer Isle, ME 04650

Residence: (207) 348-2548

Cell Phone: (207) 479-5459

Walter.Kumiega@legislature.maine.gov

Dear Cranberry Isles Residents,

It is an honor to serve as your State Representative. I intend to work hard to earn your trust and build upon the work I've done representing other island communities over the past four years.

We are going to take on a number of big issues in Augusta this year, from the state budget, to strengthening our schools, supporting senior citizens, property tax relief, jobs, wages, entrepreneurship, veterans, agriculture, the social safety net, access to affordable health care, energy costs, student debt, the environment and many more.

I'm also happy to report that I have been reappointed as the House chair of the Legislature's Marine Resources Committee. As someone who represents Maine's island communities, I want to make sure Maine manages its resources in a way that better balances harvesting and sustainability and also puts more emphasis on maximizing the economic gains for harvesters. A lot of people depend on marine life to make a living, and it's important to be a voice for them in Augusta. The committee clerk maintains a list of interested parties that get email notification of the committee schedule. Please let me know if you would like to be added to that list.

Another critical issue facing our community is ferry service. Last year, both the state and federal governments tried to make well-intentioned changes that would have had a negative impact on offshore islanders already struggling with a high cost of living and challenging ferry schedules. I want you to know that I will continue to be a loud voice of common sense should any new changes be proposed in the future.

Whether we are dealing with the above issues or any other topic, I stand ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is wkumiega36@gmail.com. My cellphone is 207-479-5459 for voice or text message. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

A handwritten signature in cursive that reads "Walter A. Kumiega III".

Walter Kumiega
State Representative

District 134 Cranberry Isles, Deer Isle, Frenchboro, Isle au Haut, North Haven, Southwest Harbor, Stonington, Swans Island, Tremont and Vinalhaven, plus the unorganized territory of Marshall Island Township



STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

The Board of Selectmen
Town of Cranberry Isles

Maine has a great tradition of civil involvement and citizen participation in the decision making process. Thank you for taking the time to become informed.

In the fall of 2011, a prominent national business magazine published a business climate ranking that put the country on notice that Maine is the toughest state in our nation to grow a business and create jobs. As a result of our challenging business climate, our per capita income is just 80 percent of the national average.

One of my top priorities for getting Maine moving is regulatory reform. The objective is a cooperative approach to how the State and municipalities work with the private sector rather than a weakening of standards or oversight. This is why I have created a new "Certified Business Friendly Community" program which is geared towards helping towns reduce red tape, and work with our job creators.

Plenty of good paying jobs and a growing tax base are what is needed to solve many of our public sector problems. Given the chance, Maine's private sector can create prosperity for our communities and working families.

If we want to make Maine prosperous, we also need to address our high energy prices and our educational system. Maine needs to be able to compete nationwide, and I am focused on reducing the high cost of electricity for Maine people. In addition, businesses need a qualified workforce to fill jobs of tomorrow, and it is critical that we put our students first, and reform our educational system.

Another top priority is fiscal reform. We will never have enough to spend on our priorities if we do not get our state indebtedness and welfare spending under control. In previous sessions, we made some progress in reforming our welfare system. However, there is still work to do. I have put forth budgets that are focused on reining in welfare spending, and offering tax relief to Mainers.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor/lepage/.

Sincerely,

Paul R. LePage
Governor



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Town Warrant

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2015**

**State of Maine
County of Hancock, §**

To: A Constable of the Town Of Cranberry Isles, in said County

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town Of Cranberry Isles, qualified to vote in Town affairs, to meet at the Cranberry Island Congregational Church, in said Town, on the 14th day (Second Saturday) of March AD 2015 at 9:00 A.M. to act on the following articles, to wit:

Article:

1. To elect by ballot a Moderator to preside at said meeting.
2. To elect by ballot a Town Clerk for the ensuing year and to vote compensation.

Recommended: \$6825

3. To see if the voters of the Town Of Cranberry Isles will approve the use of the Maine Municipal Association's recommended Maine Moderator's Manual "Rules Of Procedures" for the conduct of this Town Meeting.
4. To see if the voters of the Town Of Cranberry Isles will approve opening the floor of this Town Meeting to all non-registered persons, for the purpose of discussion only, on each of the following articles of this 2015 warrant.
5. To elect by ballot a Selectman for the term of three years. (Term expiring: Charles Dunbar)

Ballot: _____ (Term expiring 2018)

6. To vote compensation for all the Selectmen for the ensuing year.

Recommended: \$2,000 for the chairperson, \$1,700 for others.

7. To elect by ballot a Town Treasurer for the ensuing year and to vote compensation.

Recommended: \$9,975

8. To elect by ballot a Collector of Taxes and Collector of Excise Taxes for the ensuing year and to vote compensation.

Recommended: \$25,725

9. To elect by ballot a member of the Superintending School Committee for a term of three years. (Term expiring: Cari Alley, who was appointed to replace Katelyn Damon, who resigned in 2014).

For information of the voters, the elected membership of this committee is:

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Kelly Sanborn, (Chair)	Great Cranberry	2017
Cari Alley	Little Cranberry	2015
Amy Palmer	Little Cranberry	2015

Ballot: _____ (term expiring 2018)

10. To elect by ballot a member of the Superintending School Committee for a term of one year. (Term expiring, Amy Palmer, who was appointed to replace Barbara Meyers who resigned in 2014).

For information of the voters, the elected membership of this committee is:

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Kelly Sanborn, (Chair)	Great Cranberry	2017
Cari Alley	Little Cranberry	2015
Amy Palmer	Little Cranberry	2015

Ballot: _____ (term expiring 2016)

11. To elect by ballot one member of the Municipal Advisory Commission, which consists of seven elected volunteer property owners or registered voters of the Town of Cranberry Isles, who shall serve a period of three years each. (One member to replace Malcolm Donald, deceased, term to expire in 2016).

For information of the voters: The elected membership of this committee is:

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Katelyn Damon, Chairman	Islesford	2017
Ron Axelrod	Islesford	2016
Ingrid Gaither	Great Cranberry	2017
Chris White	Great Cranberry	2015
Karin Whitney	Great Cranberry	2015
James Amuso	Islesford	2015
Cory Duggan	Islesford	2016

Ballot: _____ (term expiring 2016)

12. To elect by ballot one member of the Municipal Advisory Commission, which consists of seven elected volunteer property owners or registered voters of the Town Of Cranberry Isles, who shall serve a period of three years each. (Term expiring, Karin Whitney).

Ballot: _____ (term expiring 2018)

13. To elect by ballot one member of the Municipal Advisory Commission, which consists of seven elected volunteer property owners or registered voters of the Town Of Cranberry Isles, who shall serve a period of three years each. (Term expiring, James Amuso).

Ballot: _____ (term expiring 2018)

14. To vote the hourly rate of pay for Town Officials and Employees

Recommended: Twelve dollars (\$12) to twenty-five dollars (\$25), at the discretion of the Board of Selectmen, based on the type of work performed.

15. To see if the voters of the Town Of Cranberry Isles will vote to collect interest at the rate of seven percent (7%) APR on all 2015 taxes not paid by December 01, 2015. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2015 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRS §505.4 is seven percent (7%) APR.

16. To see if the voters of the Town Of Cranberry Isles will vote to allow a two percent (2%) discount on all taxes which are paid in full within thirty (30) days of the date shown on the original bill as submitted by the Tax Collector.
17. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Treasurer to expend funds in January 2016, February 2016, and March 2016 equal in aggregate to three-twelfths (3/12ths) of the Operator's Budget approved for the Year 2015. This authorization will permit the Treasurer to prepare Financial Warrants for approval by the Board of Selectmen, prepare checks, and legally pay bills pending approval of the entire Operations Budget by the voters in March 2016.

SCHOOLS (18A – 18R)

CRANBERRY ISLES SCHOOL DEPARTMENT

Note: Articles 18A through 18K authorize expenditures in cost center categories

- 18A. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$274,541**

Note: 2014-15 Amount was \$ 258,635

- 18B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 48,838**

Note: 2014-15 Amount was \$ 26,477

- 18C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ -0-**

Note: 2014-15 Amount was \$ -0-

- 18D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 6,969**

Note: 2014-15 Amount was \$ 8,342

- 18E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 23,826**

Note: 2014-15 Amount was \$ 19,784

18F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 14,631**

Note: 2014-15 Amount was \$13,993

18G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 33,010**

Note: 2014-15 Amount was \$31,787

18H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 42,950**

Note: 2014-15 Amount was \$36,600

18I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 42,555**

Note: 2014-15 Amount was \$41,925

18J. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ 71,031**

Note: 2014-15 Amount was \$83,400

18K. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2015 and ending June 30, 2016.

School Committee recommends **\$ -0-**

Note: 2014-15 Amount was \$-0-

Note: Articles 18A – 18K authorize a total budget of \$ 558,351

Note: 2014-15 Total Budget was \$ 520,943

Hand Count Required

Note: Articles 18L, 18M & 18N raise funds for the Proposed School Budget

- 18L. To see what sum the voters of the Town of Cranberry Isles will appropriate for the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act (**Recommend \$152,584**) and to see what sum the voters of the Town of Cranberry Isles will raise as the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act in accordance with the Maine Revised Statutes, Title 20-A, section 15688 for the period July 1, 2015 to June 30, 2016.

School Committee recommends **\$ 138,601**

Explanation: The Town of Cranberry Isles' contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act is the amount of money determined by state law to be the minimum amount that a municipality must raise in order to receive the full amount of state dollars.

Hand Count Required

- 18M. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate for the annual payments on debt service previously approved by the legislative body for non state-funded school construction projects, non-state funded portions of school construction projects and minor capital projects in addition to the funds appropriated as the local share of the Town of Cranberry Isles' contribution to the total cost of funding public education from kindergarten to grade 12 for the period July 1, 2015 to June 30, 2016.

School Committee recommends **\$ 71,031**

Explanation: Non-state-funded debt service is the amount of money needed for the annual payments on the Town of Cranberry Isles' long-term debt for major capital school construction projects and minor capital renovation projects that are not approved for state subsidy. The borrowing of this long-term debt was approved by the voters on March 15, 2014.

Written Ballot Vote Required

- 18N. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate in additional local funds for school purposes (**Recommend: \$266,590**) for the period July 1, 2015 to June 30, 2016, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$263,454**) as required to fund the budget recommended by the School Committee.

The School Committee recommends **\$ 266,590** for additional local funds and gives the following reason for exceeding the State's Essential Programs and

Services funding model by **\$ 263,454**: The State funding model underestimates the actual costs to fully fund the 2015-2016 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Cranberry Isles' local contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Cranberry Isles' budget for educational programs

Note: Articles 18L, 18M & 18N raise a total Town appropriation of **\$ 476,222**

Note: 2014-15 Total Town Appropriation was \$ 447,313

Hand Count Required

Note: Article 18O summarizes the proposed school budget and does not authorize any additional expenditures

- 18O. To see what sum the voters of the Town of Cranberry Isles will authorize the School Committee to expend for the fiscal year beginning July 1, 2015 and ending June 30, 2016 from the Town's contribution to the total cost of funding public education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act, non-state-funded school construction projects, additional local funds for school purposes under the Maine Revised Statutes, Title 20-A, section 15690, unexpended balances, tuition receipts, state subsidy and other receipts for the support of schools.

School Committee recommends **\$ 558,351**

Note: 2014-15 Total Budget was \$520,943

- 18P. In addition to the amount in Articles 18A – 18O, shall the School Committee be authorized to expend such other sums as may be received from federal or state grants or programs or other sources during the fiscal year 2015-2016 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Current Year Totals: \$ 19,955 School Committee recommends passage.

- 18Q. To see if the voters of the Town of Cranberry Isles will authorize the School Committee to have the Ashley Bryan School remain open for the 2015-2016 school year with a projected enrollment of approximately fourteen students.

School Committee recommends passage.

- 18R. To see if the voters of the Town of Cranberry Isles will authorize the School Committee to have the Longfellow School remain open for the 2015-2016 school year with an unknown projected enrollment.

School Committee recommends passage.

19. Shall an ordinance entitled “Vehicle Waste Disposal Fee Ordinance” for the Town of Cranberry Isles, Hancock County, Maine be repealed?

Repeal of the Vehicle Waste Disposal Fee Ordinance would eliminate the mandatory \$250.00 vehicle importation fee that the Town assesses for vehicles brought to the Town for use by residents and businesses. Passage of this Warrant article would mean that the fees that have been paid since enacting this Ordinance that have not already been refunded by the Town will be refunded to the individual of record to whom it is registered.

Note: the complete proposed ordinance is available from the Town Office or on the municipal website www.cranberryisles-me.gov

20. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to borrow funds in the original principal amount of up to four-hundred fifty-nine thousand dollars (\$459,000.00) for the purpose of purchasing land and its associated buildings on Little Cranberry Island, (property tax map 22, lot 15), for use as a Town Office, and to further authorize the Municipal Officers to do any and all things necessary to enter into a purchase and sale agreement on behalf of the Town; expend the borrowed funds; and do all other things reasonably necessary to accomplish the purpose of this Article.

The property at 12 Maple Avenue, Islesford, owned by David Palavanchuck, has been offered to the Town by the owner at a sale price of \$459,000 (Property Tax Map 22, Lot 15). If the property is purchased by the Town, it will use the main building for a Town Office. In addition to locating the Town’s Municipal Offices at the property, there is also potential for housing the Islesford Post Office on this property, either in a portion of the main house or potentially in the detached garage located on the property.

21. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to enter into a purchase and sale agreement for the purpose of selling land to an abutting property owner in Manset; and do all other things reasonably necessary to accomplish the purpose of this Article.

An abutting land owner has offered to purchase a strip of land owned by the Town of Cranberry Isles in Manset. The land is an approximate 6-foot x 100-foot strip of land adjacent to the walkway from the Towns’ parking lot to Shore Road. This Warrant Article will authorize the Selectmen to negotiate a sale of the land to the abutting property owner.

22. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend sixty-two thousand three hundred and fifty-two dollars (\$62,352.00) to continue the Cranberry Isles Commuter Ferry Service, a portion of which will be funded by Federal Transportation Administration (FTA) grant monies; and to authorize municipal officers to enter into a multi-year contract if financially advantageous.

Note: Passage of this Warrant Article will authorize the Selectmen to negotiate and sign a new contract with the current boat operators, or new operators, to continue the Cranberry Isles Commuter Boat Service. Depending on the outcome and timing of the recommendations of the Transportation Task Force, the current TCI commuter boat contracts may be extended for one year (one additional season each) rather than opting for a multi-year contract. This warrant article provides the Town with the flexibility for a multi-year contract for the commuter boat, or a one-year extension.

23. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to twenty thousand dollars (\$20,000.00) for consulting and other professional services in order to form a plan for passenger ferry and freight operations for the Town; and do all other things reasonably necessary to accomplish the purpose of this Article.

Note: The purpose of this article is to provide funding and authorization for the Town to develop a plan for ferry and other transportation services for the Town. A plan would be determined by recommendations worked out by the Transportation Task Force (a subcommittee of the Municipal Advisory Commission) with the goal of presenting the recommendations to the Selectmen in the fall of 2015.

24. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend twenty-six thousand five-hundred dollars (\$26,500.00) and sign a three (3) year contract for the launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps owned by and located within the Town of Cranberry Isles, Maine; contract to have a duration extending from the spring of 2015 through the fall of 2017.

25. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend seven-thousand five-hundred dollars (\$7,500.00) and sign a three (3) year contract for the launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps owned by the Town of Cranberry Isles, Maine and located in Southwest Harbor, Maine; contract to be to have a duration extending from the spring of 2015 through the fall of 2017.

26. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend fourteen thousand two-hundred dollars (\$14,200.00) and enter into a multi-year contract for the sanding, plowing and removal of snow on the public ways of Great Cranberry Island. Contract will cover the 2015/2016, 2016/2017 and 2017/2018 seasons.

Passage of this Warrant Article will authorize the Selectmen to negotiate and sign a new 3 year contract for plowing and sanding services for Great Cranberry Island.

27. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate twelve thousand dollars (\$12,000.00) to be placed in capital reserve funds for the purchase of a new plow truck, sander and related equipment for Little Cranberry (Islesford).
28. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend eighty thousand dollars (\$80,000.00) for capital maintenance projects on the Town dock on Little Cranberry Island (Islesford), and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town; expend the funds; and all other things reasonably necessary to accomplish the purpose of this article.

Passage of this article will allocate funds for needed maintenance work on the Little Cranberry Island Town Dock, including replacing the stairs and platform, and other structural maintenance. Work on the dock is anticipated to start spring 2015.

29. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate fifty thousand dollars (\$50,000.00) to be placed in capital reserve fund for a proposed future extension of the Islesford Town Dock.
30. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend twenty thousand dollars (\$20,000.00) for the construction of a new float for Great Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town; expend the funds; and all other things reasonably necessary to accomplish the purpose of this article.
31. To see if the voters of the Town Of Cranberry Isles will vote to add a fifth float at the Cranberry Isles Manset Dock in Southwest Harbor.

Note: passage of this article will authorize the Selectmen to add a fifth float to the four that are already used in Manset. Adding a fifth float will increase the tie-up

capacity at that dock. If this article is approved, the Town will repair and reuse a 20' x 30' float at Great Cranberry that is slated for replacement in 2015. The additional float would increase overall costs for launching and maintaining the floats system at the Manset facility, which would include additional moorings, launching each year and care and upkeep. Initial cost for new moorings, and other initial set up costs would be \$9,500.00. After initial set-up, a fifth float would add up to an additional \$1,000.00 for the maintenance cost with the contract. Budgeting and setting up would occur in 2016.

32. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate one-hundred and sixty thousand dollars (\$160,000.00) for capital roads projects on Little Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town; expend the borrowed funds; and all other things reasonably necessary to accomplish the purpose of this.
33. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend ten thousand dollars (\$10,000.00) for engineering and design for the reconstruction of Main Street, Islesford, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design contracts on behalf of the Town; expend the funds; and do all other things reasonably necessary to accomplish the purpose of this Article.

Note: Passage of this article will allocate funds for the reconstruction of a .028 mile (1,500 feet) section of Main Street, from the Mosswood Road intersection to the Bar Road/Cross Road intersection.

34. To see if the voters of the Town Of Cranberry Isles will vote to allow the installation of a subsurface cistern system with the capacity of twenty-thousand (20,000) gallons of water on the Town-owned property at the Islesford Town Field, and to appropriate up to forty-five thousand dollars (\$45,000) to be expended by the Municipal Officials for the project.
35. To see if the voters of the Town Of Cranberry Isles will vote to un-encumber \$17,500 of funds set aside to fix the septic system at the Great Cranberry Island Volunteer Fire Department. Funds to be placed in reserve with the Great Cranberry Island Volunteer Fire Department.
36. To see if the voters of the Town Of Cranberry Isles will vote to amend the Town Of Cranberry Isles Open Fire Ordinance with the deletion of the words “or rubbish” from the ordinance.

Note: Copies of the Open Fire Ordinance are available at the Town Office or online at www.cranberryisles-me.gov

37. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Selectmen to enter into a five (5) month lease agreement in 2015 with the Roman Catholic Bishop of Portland, Maine for use of the church land on Joy Road in Northeast Harbor, Maine, for parking of residents of, and visitors to, the Cranberry Isles.

38. **FUTURE TOWN MEETING**

To see if the voters of the Town Of Cranberry Isles will vote to hold the next annual Town Meeting in 2016, on 12, March 2016 at the Islesford Neighborhood House, Little Cranberry Island, Maine and to open the meeting at 8:30 A.M.

39. To see if the voters of the Town of Cranberry Isles will vote to increase the property tax levy limit of one million, five hundred seventy-seven thousand, nine hundred eighty-nine dollars (\$1,577,989) established for the Town of Cranberry Isles by State law in the event the municipal budget approved under the preceding articles will result in a tax commitment that is greater than that property tax levy limit.

40. To see what sum the voters of the Town Of Cranberry Isles will vote to raise and appropriate for each function of Town operations as shown in the Operations Budget. Each function shall be voted upon separately.

2014 TOWN OPERATIONS BUDGET RECOMMENDED DEPT. TOTAL

Dept. 51 – General Government 280,820

Town Office: Rent & Utilities	15,165
Office Supplies & Postage	6,600
Administrative Expenses	10,000
Insurance	10,000
Legal	18,000
Accounting	9,000
Web Site	1,200
Selectmen Compensation	5,400
Contingency Fund	20,000
Printing	3,000
Treasurer / Tax Collector / Clerk	42,525
Elections	1,000
HCPC Dues	630
Tax Assessor	27,500
Administrative Assistant	41,600
Deputy Clerk / Treasurer	20,000
Public Safety Coordinator	20,000
Payroll Taxes	12,000

Employee Health Benefits	16,000	
Retirement Obligation	700	
Dept. 52 – Public Safety		200,625
Fire Dept. Zone 1 (GCI)		
Utilities	1,900	
Heating Oil	10,000	
Gasoline	400	
Insurance	4,000	
Community Safety Program	3,790	
Training	15,000	
Equipment	21,735	
Fire Truck	8,000	
Maintenance	7,000	
Dry Hydrant	3,000	
Travel	1,700	
Fire Dept. Zone 2 (Islesford)		
Utilities	1,200	
Equipment	12,700	
Heating Oil	4,000	
Gasoline	500	
Insurance	5,300	
Training	6,900	
Cistern	45,000	
Fire Dept. Zone 3 (Sutton)		
Equipment	2,000	
C.I. Rescue Service		
Little Cranberry Island		
Ambulance	900	
Supplies	3,350	
Stipend	2,000	
Training	1,200	
Medical Clearance/Vaccines	500	
Insurance	1,000	
EMS Conference	5,500	
Great Cranberry Island		
Ambulance	1,400	
Supplies	3,350	
Stipend	2,000	
Training	500	
Medical Clearance/Vaccines	500	
Insurance	1,000	

EMS Conference	3,000	
911 Services	1,100	
Streetlights	5,500	
Animal Control Officer	1,000	
Equipment	200	
Training	500	
Constable		
Compensation	5,000	
Admin. Expense	500	
Harbormaster	2,000	
Training	500	
Insurance	4,000	
Dept. 53 – Health & Sanitation		110,135
Solid Waste		
Sutton	5,000	
Contracts	71,000	
Barging	1,000	
Tipping Fees	14,000	
Hazardous Waste	3,500	
Capital Improvements	1,000	
Permits	535	
Electricity	800	
CEO / Plumbing Inspector	8,500	
Alternate CEO / LPI	1,500	
General Assistance	2,000	
Supplies	500	
Health Officer	800	
Dept. 54 – Public Transportation		336,652
Town Roads		
Maintenance	36,000	
Capital Improvements	160,000	
Engineering	10,000	
Snow Removal		
Compensation	5,000	
Salt / Sand	8,000	
GCI Contract	14,200	
Town Truck		
Gas	1,000	
Insurance	800	
Maintenance	2,000	
Plow Truck Reserve	12,000	
Garage Heating Oil	1,800	
Garage Maintenance	500	
Commuter Service	62,352	

Transportation Study	20,000	
Dept. 55 – Schools		558,351
Dept. 56 – Donations		22,800
GCI Library	4,000	
Islesford Library	4,000	
GCI Community Center	3,000	
Islesford Neighborhood House	3,000	
Cranberry House	3,000	
Island Explorer	500	
NEH Library	300	
NEH Ambulance	1,000	
Life Flight	2,000	
Human Service Donations	500	
Hospice of Hancock County	500	
C.I. Education Fund (scholarship)	1,000	
Dept. 57 – Debt Service		375,007
SWH Parking – Taxable Bond	45,638	
SWH Parking – Tax Exempt Bond	130,394	
LCI Municipal Garage	22,610	
LCI Roads Capital	37,420	
LCI Pumper Truck	10,985	
LCI Attacker Truck	25,460	
Town Office	20,000	
County Tax	82,500	
Dept. 58 - Municipal Facilities		794,650
Teleconference	200	
NEH Parking Lot		
Snow Removal	3,800	
Lease	40,000	
Joy Road Parking Lot		
Insurance	750	
Lease	4,000	
Manset Parking Lot		
Grounds	4,000	
Maint. & Improvements	4,000	
Snow Removal	2,000	
Insurance	3,200	
SWH Property Tax	22,000	
Enforcement	5,500	
Warehouse / Apartment		
Utilities	2,700	
Insurance	2,000	
Mansell Road Building		

Maint. & Repair	2,000
Insurance	1,000
Grounds	2,000
Snow Removal	1,000
SWH Property Tax	5,200
Capital Improvements	20,000
Restrooms	
Maint. & Improvements	1,500
Cleaning	7,900
Supplies	500
Wharves / Floats / Ramps	
Electricity	2,000
Maintenance	18,000
Moorings	6,500
Insurance	6,400
Contracts	34,100
LCI Capital Improvement	80,000
LCI Dock Extension Reserve	50,000
Supplies Maset	1,000
Town Land	
LCI Town Field	3,000
Cemeteries	400
Town Office	459,000

TOTAL APPROPRIATIONS FOR TOWN OPERATIONS= 2,679,040

**TOWN OPERATIONS BUDGET
APPLIED RESOURCES**

Loans:	459,000
Estimated General Fund Receipts:	198,175
School Dept. (State Subsidies and Misc.):	82,129
Commuter Service Subsidy:	22,000
Property Taxes (2015):	1,917,736

TOTAL= 2,679,040


NOTICE


The Registrar of Voters, Denise McCormick, gives notice that she will be in the Cranberry Isles Town Office, 59 Main Street, Islesford, Maine on the 11th, 12th, and 13th of March 2015 between the hours of 9:00 A.M. and 3:00 P.M., and at the Cranberry Isles Congregational Church on the day of the meeting, March 15, at 8:45 A.M. for the purpose of correcting the list of voters for said Town.

Given under our hand and Town seal this 11th day of February, 2015.




Richard F. Beal, Chairman

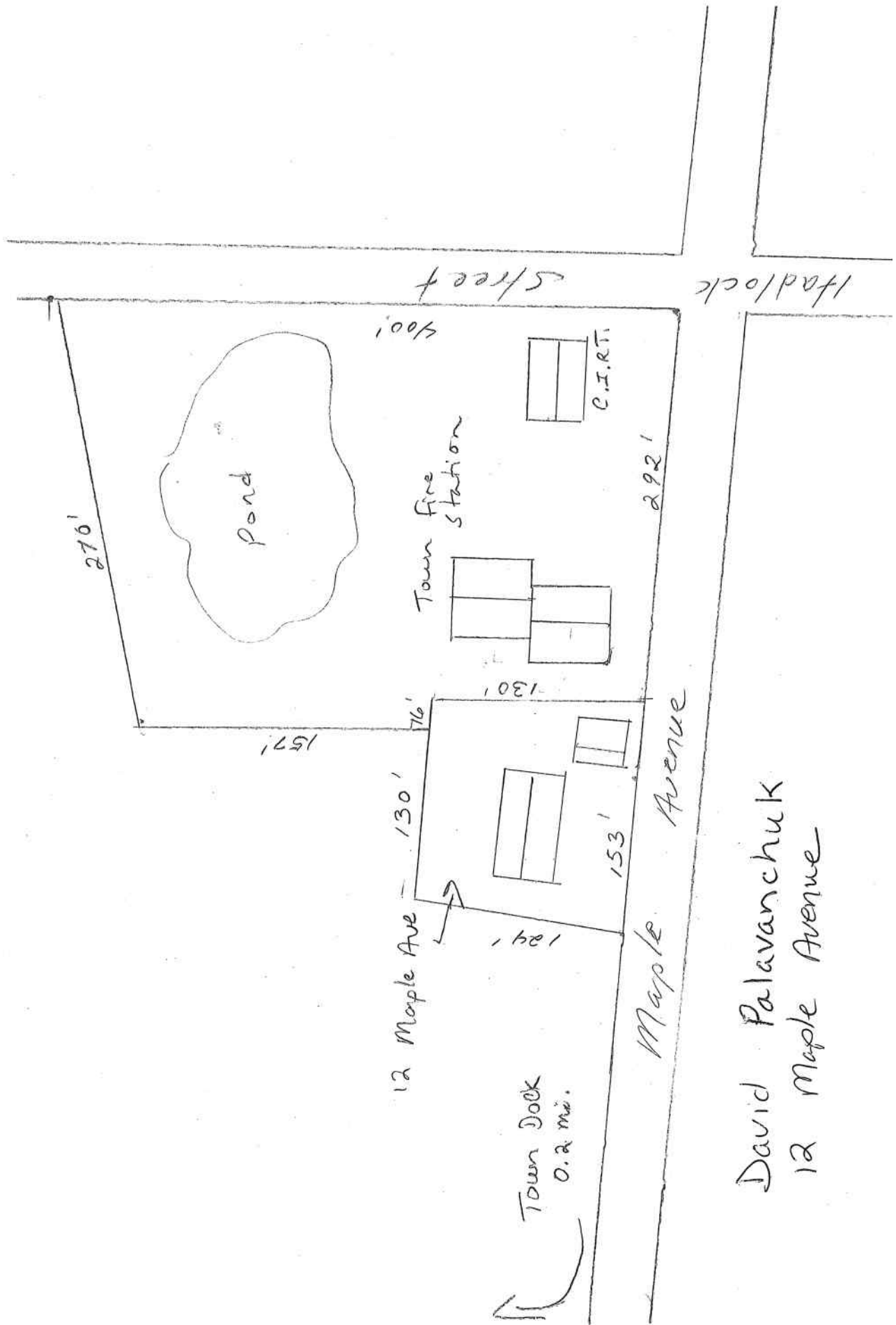

Florence Joy Sprague


Charles F. Dunbar

Attest: I, Denise McCormick, Clerk of the Town of Cranberry Isles, Maine do hereby attest and certify this document to be a true and copy of the Warrant 2015 to be placed before the voters of the Town of Cranberry Isles on 14 March 2015.




Denise McCormick



David Palavanchuk
 12 Maple Avenue

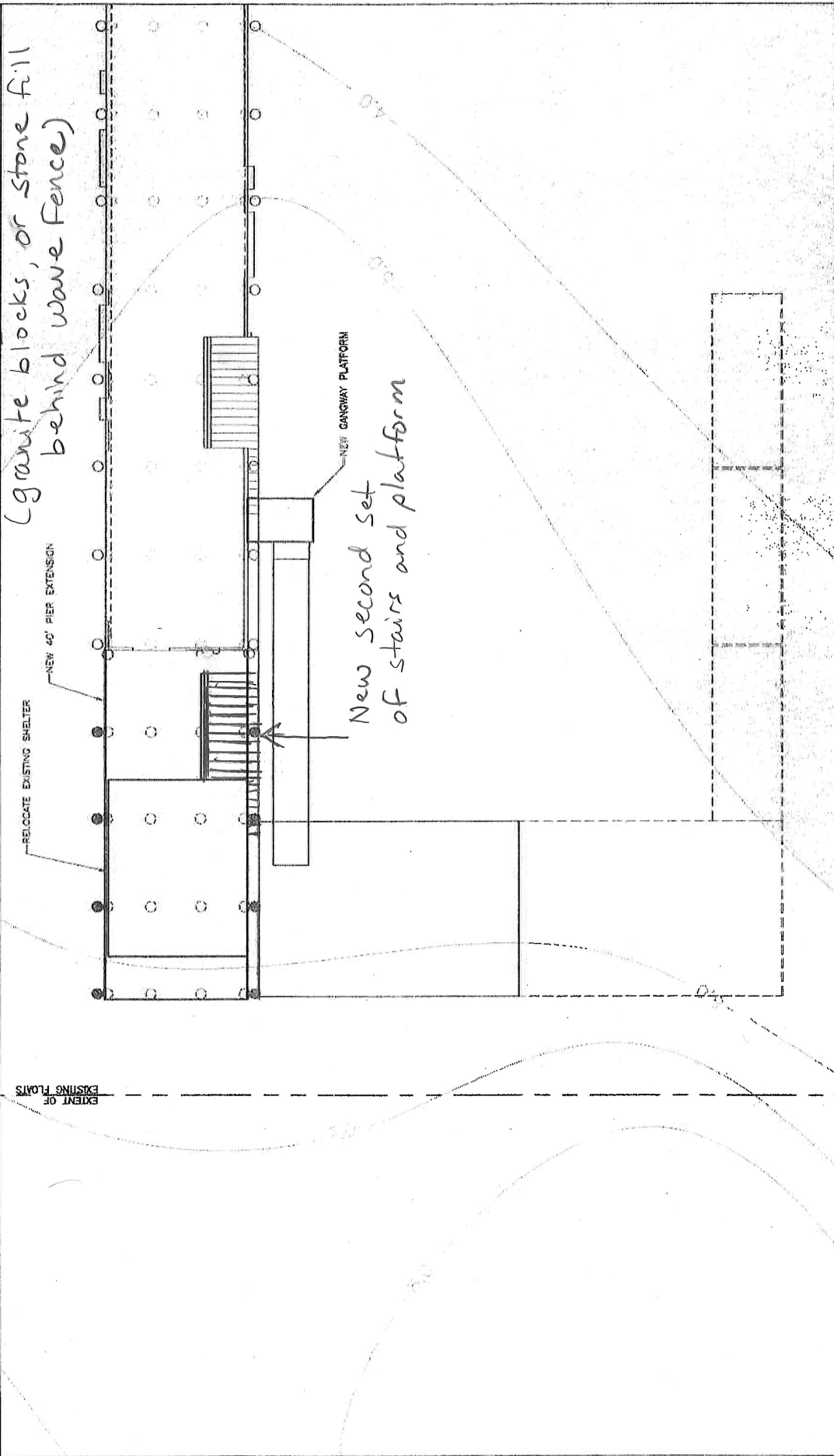




Wave Attenuation on NW side

(granite blocks, or stone fill behind wave fence)

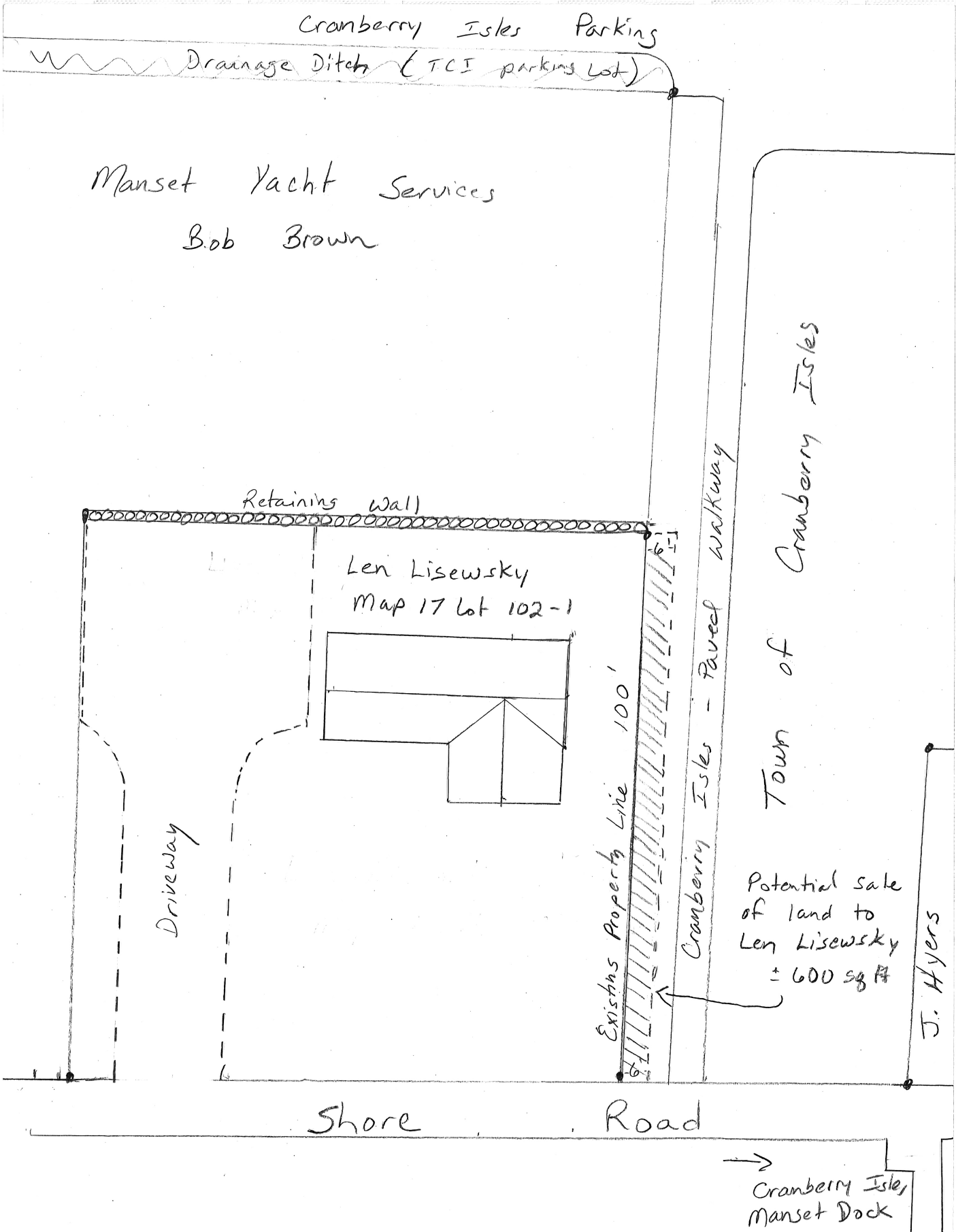
EXTENT OF EXISTING FLOATS



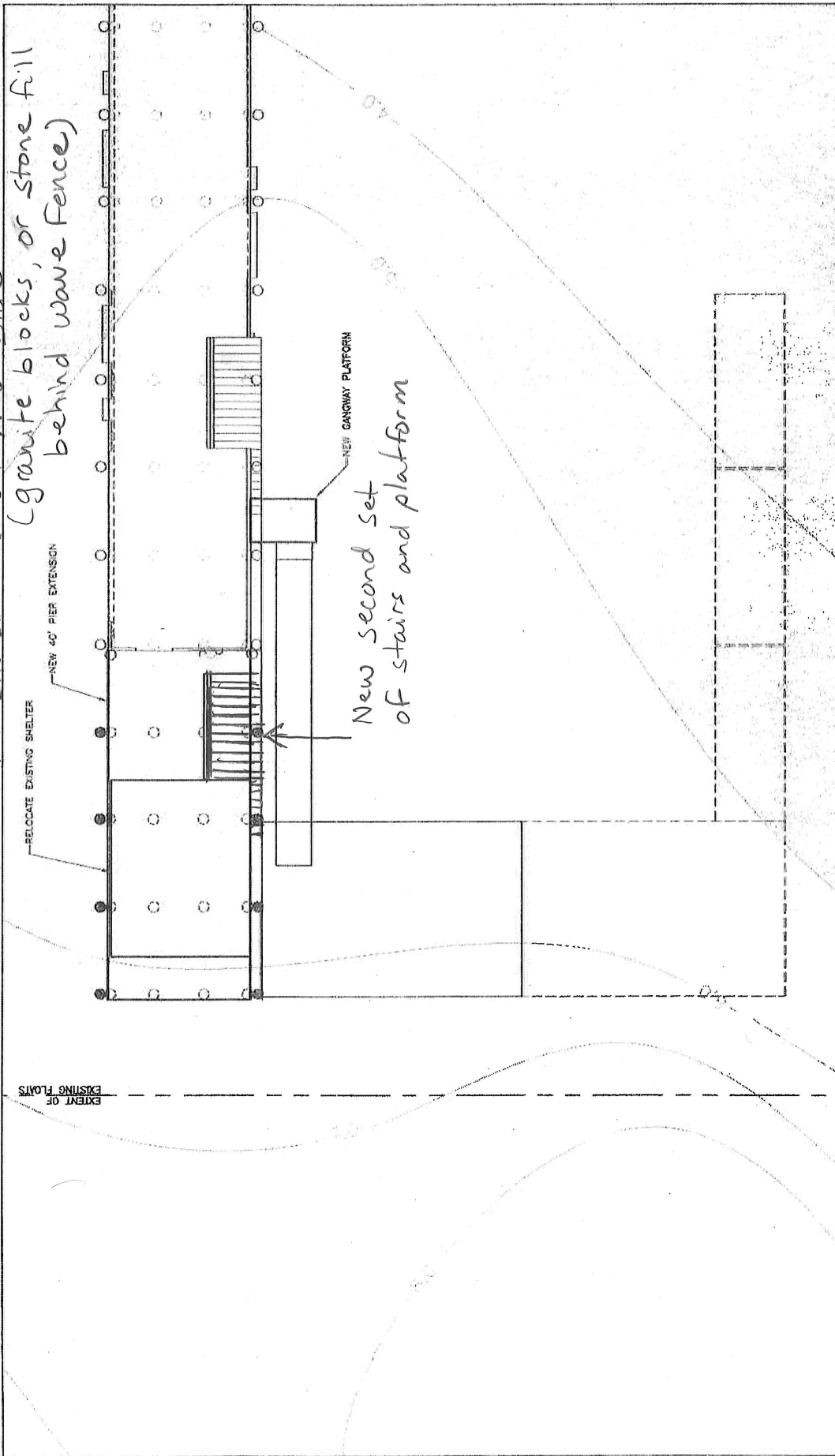
Scale: AS SHOWN	TOWN OF CRANBERRY ISLES CRANBERRY ISLES, MAINE
Number: 2407-1-171	ISLESFORD PIER PROJECT
Issue Number: 2008	OPTION E
Author:	
Design:	
Drawn by: HMA	
Checked by: STR	
Date: 2-15-10	

Kleinschmidt
Engineering & Construction
2008 & 2009 Award of Excellence

1E



Wave Attenuation on NW side
(granite blocks, or stone fill
behind wave fence)



Scale: AS SHOWN	TOWN OF CRANBERRY ISLES CRANBERRY ISLES, MAINE
Project No: 2008	ISLESFORD PIER PROJECT
Project Name: WEST CRANBERRY	OPTION E
Drawn By: HMA	 125 Main Street, P.O. Box 470 Portland, Maine 04107 Phone: (603) 233-3125 Fax: (603) 233-3126 www.kleinschmidt.com
Sheet No: STR	
Job Number: 14-1510	

1E

Islesford Volunteer Fire Department
16 Maple Avenue PO BOX 56
Islesford, Maine 04646

Chief:
Richard Howland
Assistant Chief:
Jeremy Alley
President:
David Thomas



Vice President:
Bruce Fernald
Treasurer:
Melissa Amuso
Secretary:
Katelyn Damon

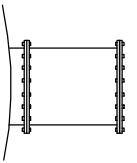
The Islesford Volunteer Fire Department (IVFD) is undertaking a capital campaign to install an underground cistern in the Town field for firefighting purposes.

- This cistern would be able to hold 20,000 gallons of fresh water for firefighting and training purposes.
- The water source would be accessible 24 hours a day 365 days a year.
- We anticipate being able to start the project in March of 2015, if funds are approved. The project would take up to 8 weeks to complete.
- The Cistern would be located along Sand Beach Road directly adjacent to the McGuiness/ Moser/ Winter Property.
- Visible to the public would be up to two manhole covers as well as 3 vent pipes, similar to the pipes installed on septic systems. These vent pipes would allow the department to draft from the cistern as well as refill the cistern.
- The cistern would be placed underground. It would be 38' 2" long and 7' 4" tall. The dug hole will be of considerable size. The hole will be backfilled and the tanks will be placed so that the finished height of the tanks is at grade with the rest of the field. Some functionality of the field will be lost due to the piping, but the piping will be placed at one end of the tanks and can be situated closer to the McGuiness/ Moser/ Winter property to allow for more functionality.
- At this time the IVFD has very little access to water for firefighting purposes. We currently use Susie McNamee's well to replenish the tanker after training exercises. This is a shallow dug well, that would run dry during a firefighting event. Having access to 20,000 gallons of fresh, clean water to fight a fire is a huge advantage to the Town and the IVFD.
- The cistern would allow us to do our annual pump testing for the Town on Islesford as opposed to barging off to Northeast Harbor every year.
- The cistern will be the final step in obtaining class 9 certification with the ISO.
- Using salt water to fight fires is not a reliable water source as seaweed and other debris can clog the pump, as well as the fact that salt water is corrosive. A truck that uses salt water would need to be barged off to run through a high pressure hydrant system in order to remove any residual salt deposits from the pump.

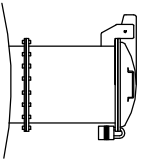
- The cistern will cost \$41,000 for the concrete and trucking of the concrete sections, plus, another \$20,000 in barging along with other additional costs for site work, etc. The IVFD is anticipating the cost of this project to be no more than \$80,000.
- The IVFD is asking for \$45,000 to be appropriated at Town meeting on March 14, 2015. This figure along with the \$35,000 the IVFD has in reserve and private checking funds will allow us to accomplish our goal of installing the cistern in 2015.
- The IVFD would like voter approval at the March 14, 2015 town meeting to install the cistern in the Town field along with the appropriation of funds for the project.

If you have questions, please feel free to contact TCI Public Safety Coordinator, Katelyn Damon at katelyn@cranberryisles-me.gov or by calling 207-479-8118. You may also contact IVFD Chief, Richard Howland, by calling 207-460-3016 or emailing rfhowland@hotmail.com.

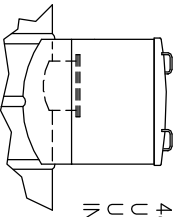
MANWAY ACCESSORIES



FLANGED MANWAY EXTENSION WITH BOLTED COVER
24"-30"-36" DIA.
UP TO 60" TALL



LOCKABLE HINGED MANWAY COVER
AVAILABLE FOR 30" DIA. EXTENSIONS ONLY



MANWAY ENCLOSURE
48" DIAMETER
UP TO 60" TALL
USING 20" I.D. INTERNAL MANWAY

LIFT LUGS FOR OFF LOADING (2) PLACES

RIGHT END VIEW
TRANSPORT POSITION

LIFT LUGS FOR LOADING AND SETTING (2) PLACES

LIFT LUGS FOR SETTING (2) PLACES

SHIPPING HEIGHT 10'-7" WITH 30" MANWAY COLLAR

SHIPPING WIDTH 10'-5" WITH 30" MANWAY COLLAR

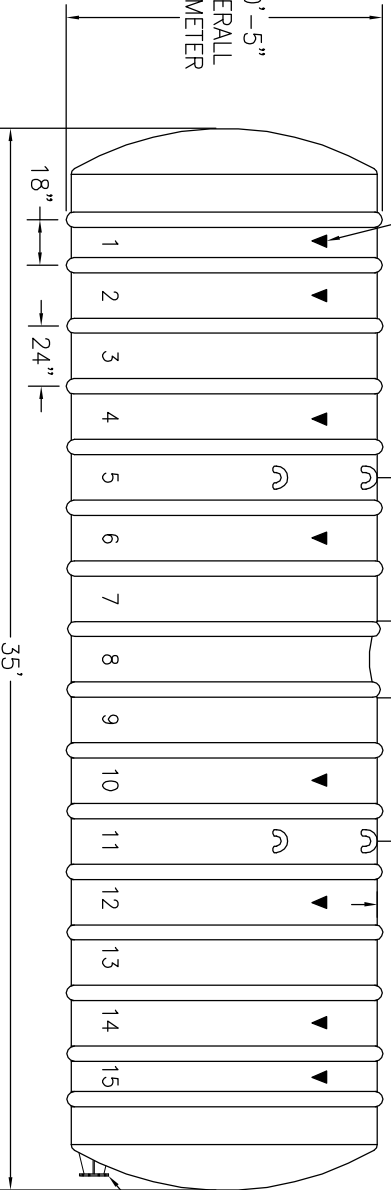
NOMINAL SHIPPING WEIGHT: 5,500 POUNDS

8" PROJECTION

12' TYPICAL 30" I.D. MANWAY COLLAR WITH BOLTED COVER

(8) ANCHOR STRAP LOCATIONS

10'-5" OVERALL DIAMETER



TYPICAL 6" FLANGE WITH GUSSETS

11' LONG EACH
3 REQUIRED ON BOTH SIDES OF TANK
HALF ROUND ANCHORS 24" WIDE X 12" THICK



WARNING

- MINIMUM SOIL DEPTH ABOVE TANK, WHEN USING DEADMAN ANCHORS, IS 2 FEET.
- CONFIRM ANCHOR SIZE AND TYPE ON "ANTI-FLOATATION ANCHORS" DRAWING IN MANUAL.

KEY	
	LIFT LUG
	ANCHOR STRAP
	DEADMAN

DARCO
INC
UNDERGROUND TANKAGE

Rev Date

5/24/11

10'-0" I.D. 20,000 GAL. FIBERGLASS HORIZONTAL TANK

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TOWN OF CRANBERRY ISLE, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2014*

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2014

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Cranberry Isles
Cranberry Isles, Maine 04625

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit and each major fund of the Town of Cranberry Isles, Maine (the Town) as of and for the year ended December 31, 2014, which collectively comprise the Town's basic financial statements as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit and each major fund of the Town of Cranberry Isles, Maine as of December 31, 2014, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 6 and 19 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Cranberry Isles' financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and other supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
March 4, 2015

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2014

The management of the Town of Cranberry Isles, Maine (the Town) offers readers of the Town's financial statements this narrative overview and analysis of the financial activities of the Town for the year ended December 31, 2014. We encourage readers to consider this information in conjunction with the financial statements and accompanying notes that follow.

FINANCIAL HIGHLIGHTS – PRIMARY GOVERNMENT

Government-wide Highlights:

Net Position – The assets of the Town exceeded its liabilities at the year ending December 31, 2014 by \$5,307,900 (presented as “net position”). Of this amount, \$1,210,760 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$491,964 (a 10.2% increase) for the year ended December 31, 2014.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2014; the Town's governmental funds reported a combined ending fund balance of \$1,389,569, an increase of \$526,705 in comparison with the prior year. Of this total fund balance, \$50,111 represents general unassigned fund balance. This unassigned fund balance represents approximately 2.6% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of \$405,135 (19.7%) during the current fiscal year. There was a new debt obligation of \$610,000 for capital improvements on the School issued during the year. Existing debt obligations were retired according to schedule.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements. The Town's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains additional required supplementary information (budgetary comparison) and other supplementary information. These components are described below:

Government-wide Financial Statements

The government-wide financial statements present the financial picture of the Town from the economic resources measurement focus using the accrual basis of accounting and are designed to provide readers with a broad overview of the Town's finances, in a manner similar to a private-sector business. They distinguish functions of the Town that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The statement of net position includes all assets of the Town (including infrastructure) as well as all liabilities (including long-term debt), with the difference between the two reported as net position. The statement of activities shows how the Town's net position changed during the year, regardless of the timing of related cash flows. The government-wide financial statements can be found on pages 7 - 8 of this report.

The government-wide financial statements include not only the Town itself (known as the primary government), but also a legally separate entity - The Cranberry Isles Volunteer Fire Club - for which the Town is financially accountable. Financial information for this component unit is reported separately from the financial information for the primary government itself.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The fund financial statements include statements for one category of activity – governmental funds.

The governmental activities are prepared using the current financial resources measurement focus and the modified accrual basis of accounting and are used to account for essentially the same functions reported as governmental activities in the

government-wide financial statements. However, the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to explain the differences between the governmental funds and governmental activities. The basic governmental fund financial statements can be found on pages 9 - 10 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and the fund financial statements. The notes to the financial statements can be found on pages 11 - 18 of this report.

Required Supplementary Information

This section includes a budgetary comparison schedule, which includes a reconciliation between the statutory fund balance for budgetary purposes and the fund balance for the general fund as presented in the governmental fund financial statements (if necessary). Required supplementary information can be found on page 19 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town’s net position (71.9%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town’s investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities	Business-like Activities	Total 2014	Total 2013
Current Assets	\$ 1,528,580	\$ 0	\$ 1,528,580	\$ 986,266
Capital Assets	\$ 6,278,526	\$ 0	\$ 6,278,526	\$ 5,926,032
<i>Total Assets</i>	\$ 7,807,106	\$ 0	\$ 7,807,106	\$ 6,912,298
Current Liabilities	\$ 310,130	\$ 0	\$ 310,130	\$ 241,654
Other Liabilities	\$ 2,189,075	\$ 0	\$ 2,189,075	\$ 1,854,550
Deferred Inflows	\$ 1	\$ 0	\$ 1	\$ 158
Net Position;				
Invested in Capital Assets	\$ 3,814,084	\$ 0	\$ 3,814,084	\$ 3,866,725
Restricted	\$ 283,056	\$ 0	\$ 283,056	\$ 292,822
Unrestricted	\$ 1,210,760	\$ 0	\$ 1,210,760	\$ 656,389
<i>Total Liabilities and Net Position</i>	\$ 7,807,106	\$ 0	\$ 7,807,106	\$ 6,912,298

An additional portion of the Town’s net position (5.3%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (22.81%) may be used to meet the government’s ongoing obligations to citizens and creditors.

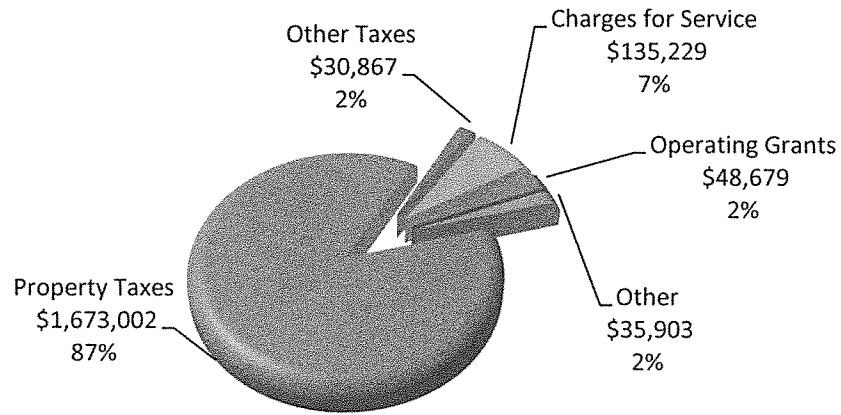
Changes in Net Position

Governmental activities increased the Town’s net position by \$491,964. This increase was primarily due to bond proceeds that were not expended in the current year.

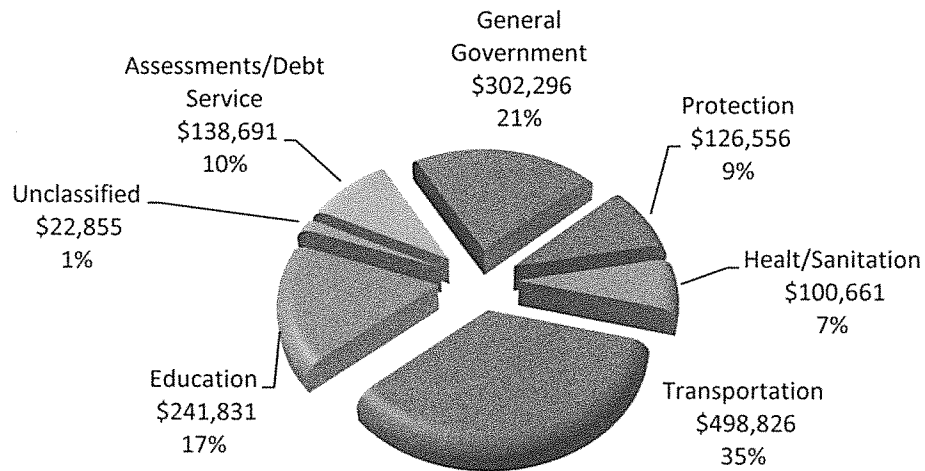
	Governmental Activities	Business-like Activities	Total 2014	Total 2013
<i>Revenues;</i>				
Tax Revenues	\$ 1,703,869	\$ 0	\$ 1,703,869	\$ 1,516,494
Program Revenues	\$ 183,908	\$ 0	\$ 183,908	\$ 184,276
Investments	\$ 5,628	\$ 0	\$ 5,628	\$ 2,393
Revenue Sharing	\$ 2,203	\$ 0	\$ 2,203	\$ 3,165
Other	\$ 28,072	\$ 0	\$ 28,072	\$ 25,333
<i>Total Revenues</i>	\$ 1,923,680	\$ 0	\$ 1,923,680	\$ 1,731,661

<i>Expenses;</i>				
General Government	\$ 302,296	\$ 0	\$ 302,296	\$ 259,540
Protection	\$ 126,556	\$ 0	\$ 126,556	\$ 108,580
Health/Sanitation	\$ 100,661	\$ 0	\$ 100,661	\$ 95,872
Transportation	\$ 498,826	\$ 0	\$ 498,826	\$ 369,534
Unclassified	\$ 22,855	\$ 0	\$ 22,855	\$ 24,621
Education	\$ 241,831	\$ 0	\$ 241,831	\$ 625,555
Assessments and Debt Service	\$ 138,691	\$ 0	\$ 138,691	\$ 164,184
<i>Total Expenses</i>	\$ 1,431,716	\$ 0	\$ 1,431,716	\$ 1,647,886
Changes in Net Position	\$ 491,964	\$ 0	\$ 491,964	\$ 83,775

Revenues by Source - Governmental and Business-Type



Expenditures by Source - Governmental and Business-Type



FINANCIAL ANALYSIS OF THE TOWN'S INDIVIDUAL FUNDS

Governmental Funds

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

At the end of the fiscal year, the Town's governmental funds reported ending fund balances of \$1,389,569, an increase of \$526,705 in comparison with the prior year. Approximately 3.6 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

Variances between actual General Fund revenues and expenditures and the final amended budget included the following:

- \$43,032 negative variance in real estate and personal property tax revenues. Actual collections were 92.8% of the levy as compared to 91.1% in the prior year. There was an increase in the unearned property tax revenue due to this plus slower collection of prior year's unpaid taxes. This unearned property tax revenue adjustment plus discounts given for early payment are the primary reasons for the negative variance.
- \$11,295 positive variance in all other revenues. This is primarily due to conservative budgeting of revenues and most revenues coming in around or over budget.
- \$88,536 negative variance in education expenditures. This is primarily due to capital projects and operational costs being funded by a bond issuance and prior year surplus funds.
- \$17,492 positive variance in assessments and debt service expenditures. This is primarily due to overlay.
- \$23,557 positive variance in all other expenditures. This is due to completion of capital projects using surplus balances, controlled costs and conservative budgeting.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$8,572,978, net of accumulated depreciation of \$2,294,452, leaving a net book value of \$6,278,526. There were current year additions of \$341,287 of school department building improvements and equipment, \$8,487 of building improvements, and \$173,885 of road improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on pages 15 - 16 of this report.

Debt

The Town has total bonded debt outstanding of \$1,260,526 and \$1,203,915 total outstanding loans that is backed by the full faith and credit of the Town. The outstanding debt had a net increase of \$405,135 during the current fiscal year, which includes \$610,000 of new debt issued for capital improvements on the School. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 16 - 17 of this report.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's finances for all citizens, taxpayers, investors and creditors. This financial report seeks to demonstrate the Town's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional information should be addressed to: Town of Cranberry Isles, P.O. Box 56, Islesford, ME 04646.

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF NET POSITION
DECEMBER 31, 2014

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<u>Assets</u>		
Cash and Cash Equivalents	\$1,248,746	\$10,291
Accounts Receivable	\$139,819	
Taxes Due	\$140,015	
<u>Capital Assets</u>		
Land	\$1,461,485	
Other Capital Assets, net of Accumulated Depreciation	\$4,817,041	\$56,715
Total Capital Assets	<u>\$6,278,526</u>	<u>\$56,715</u>
<u>Total Assets</u>	<u>\$7,807,106</u>	<u>\$67,006</u>
<u>Liabilities</u>		
Accounts Payable	\$34,763	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$275,367	
Due in more than one year	\$2,189,075	-
<u>Total Liabilities</u>	<u>\$2,499,205</u>	<u>\$0</u>
<u>Deferred Inflows of Resources</u>		
Prepaid Property Taxes	\$1	
<u>Total Deferred Inflows of Resources</u>	<u>\$1</u>	<u>\$0</u>
<u>Net Position</u>		
Net Investment in Capital Assets	\$3,814,084	\$56,715
Restricted	\$283,056	
Unrestricted	\$1,210,760	\$10,291
<u>Total Net Position</u>	<u>\$5,307,900</u>	<u>\$67,006</u>
<u>Total Liabilities, Deferred Inflows and Net Position</u>	<u>\$7,807,106</u>	<u>\$67,006</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit II)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)Revenue and Changed in Net Position</u>	
		<u>Charges for Services</u>	<u>Operating Grants</u>	<u>Primary Government Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<u>Primary Government</u>					
<i>Governmental Activities</i>					
General Government	\$302,296			(\$302,296)	
Public Safety	\$126,556			(\$126,556)	
Health & Sanitation	\$100,661			(\$100,661)	
Public Transportation	\$498,826	\$135,229	\$6,900	(\$356,697)	
Education	\$241,831		\$41,779	(\$200,052)	
Unclassified	\$22,855			(\$22,855)	
Assessments & Debt Service	\$138,691			(\$138,691)	
<i>Total Governmental Activities</i>	<u>\$1,431,716</u>	<u>\$135,229</u>	<u>\$48,679</u>	<u>(\$1,247,808)</u>	<u>\$0</u>
<i>Total Primary Government</i>	<u>\$1,431,716</u>	<u>\$135,229</u>	<u>\$48,679</u>	<u>(\$1,247,808)</u>	<u>\$0</u>
<u>Component Unit</u>					
Operating Expenses	\$7,865				(\$7,865)
Administrative	\$702				(\$702)
<i>Total Component Unit</i>	<u>\$8,567</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$8,567)</u>
<u>General Revenues:</u>					
Tax Revenues				\$1,673,002	
Excise Taxes				\$30,867	
State Revenue Sharing				\$2,203	
Local Sources				\$28,072	\$1,331
Interest Earned				\$5,628	\$4
Donations				\$0	\$6,890
<i>Total Revenues</i>				<u>\$1,739,772</u>	<u>\$8,225</u>
<i>Changes in Net Position</i>				\$491,964	(\$342)
<i>Net Position - Beginning</i>				<u>\$4,815,936</u>	<u>\$67,348</u>
<i>Net Position - Ending</i>				<u>\$5,307,900</u>	<u>\$67,006</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
BALANCE SHEET - GOVERNMENTAL FUNDS
DECEMBER 31, 2014

(Exhibit III)

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Totals Governmental Funds</i>
<i>Assets</i>				
Cash and Cash Equivalents	\$1,221,557	\$1,269	\$25,920	\$1,248,746
Taxes Due - Current Year	\$96,135			\$96,135
Taxes Due - Prior Years	\$43,880			\$43,880
Accounts Receivable	\$139,819			\$139,819
Due from Other Funds	\$4,270	\$23,133		\$27,403
<i>Total Assets</i>	<u>\$1,505,660</u>	<u>\$24,402</u>	<u>\$25,920</u>	<u>\$1,555,982</u>
<i>Liabilities, Deferred Inflows & Fund Balances</i>				
<i>Liabilities:</i>				
Accounts Payable	\$34,763			\$34,763
Due to Other Funds	\$23,133		\$4,270	\$27,403
<i>Total Liabilities</i>	<u>\$57,895</u>	<u>\$0</u>	<u>\$4,270</u>	<u>\$62,166</u>
<i>Deferred Inflows of Resources</i>				
Prepaid Property Taxes	\$1			\$1
Unearned Property Tax Revenue	\$104,246			\$104,246
	<u>\$104,248</u>	<u>\$0</u>	<u>\$0</u>	<u>\$104,248</u>
<i>Fund Balances:</i>				
Nonspendable			\$18,100	\$18,100
Restricted	\$241,823	\$23,133		\$264,956
Committed	\$950,238			\$950,238
Assigned	\$101,344	\$1,269	\$3,550	\$106,164
Unassigned	\$50,111			\$50,111
<i>Total Fund Balances</i>	<u>\$1,343,517</u>	<u>\$24,402</u>	<u>\$21,650</u>	<u>\$1,389,569</u>
<i>Total Liabilities & Fund Balances</i>	<u>\$1,505,660</u>	<u>\$24,402</u>	<u>\$25,920</u>	<u>\$1,555,982</u>
<i>Total Fund Balance - Governmental Funds</i>				\$1,389,569
<i>Net position reported for governmental activities in the statement of net position are different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$6,278,526
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as deferred revenue (a liability) in governmental funds				\$104,246
Some liabilities, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds				(\$2,464,442)
<i>Net Position of Governmental Activities</i>				<u>\$5,307,900</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
STATEMENT OF REVENUES, EXPENDITURES & CHANGES
IN FUND BALANCES - GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit IV)

	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Permanent Funds</u>	<u>Total Governmental Funds</u>
<u>Revenues:</u>				
Tax Revenues	\$1,655,103			\$1,655,103
State Road Assistance		\$6,900		\$6,900
Auto Excise Taxes	\$27,034			\$27,034
Boat Excise Taxes	\$3,833			\$3,833
State Revenue Sharing	\$2,203			\$2,203
Miscellaneous Earnings	\$28,072			\$28,072
Interest Earned	\$5,597	\$1	\$30	\$5,628
Rent and Parking Fees	\$133,474			\$133,474
<u>Total Revenues</u>	<u>\$1,855,317</u>	<u>\$6,901</u>	<u>\$30</u>	<u>\$1,862,248</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
General Government	\$302,296			\$302,296
Protection	\$104,961			\$104,961
Health & Sanitation	\$98,326			\$98,326
Public Transportation	\$355,327			\$355,327
Education	\$194,562			\$194,562
Unclassified	\$22,855			\$22,855
Assessments and Debt Service	\$343,556			\$343,556
Capital Outlay	\$523,659			\$523,659
<u>Total Expenditures</u>	<u>\$1,945,542</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,945,542</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$90,225)</u>	<u>\$6,901</u>	<u>\$30</u>	<u>(\$83,294)</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$610,000			\$610,000
Operating Transfer In	\$11,000			\$11,000
Operating Transfer Out		(\$11,000)		(\$11,000)
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$530,775</u>	<u>(\$4,099)</u>	<u>\$30</u>	<u>\$526,706</u>
<u>Beginning Fund Balances</u>	<u>\$812,742</u>	<u>\$28,501</u>	<u>\$21,620</u>	<u>\$862,864</u>
<u>Ending Fund Balances</u>	<u>\$1,343,517</u>	<u>\$24,402</u>	<u>\$21,650</u>	<u>\$1,389,569</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$526,706
Revenues in the Statements of Activities that do not provide current financial resources are not reported as revenues in the funds				\$17,899
Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position				
This amount represents long-term debt proceeds				(\$610,000)
This amount represents long-term debt payments				\$204,865
Governmental funds report capital outlays as expenditures, while in the Statement of Activities, the cost of those assets is allocated over the useful lives as depreciation expense.				\$523,659
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.				(\$171,164)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$491,964</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 2014

Note 1 - Summary of Significant Accounting Policies

The financial statements of the Town of Cranberry Isles, Maine (the Town) have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units (hereinafter referred to as generally accepted accounting principles (GAAP)). The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for the governmental accounting and financial reporting principles. The more significant of the Town's accounting principles are described below.

A. Financial Reporting Entity

The accompanying financial statements present the government of the Town of Cranberry Isles, Maine, which is identified based upon the criteria identified in Governmental Accounting Standards Board (GASB) Statement 14, *The Financial Reporting Entity*. The Town is governed under a Selectmen form of government. The Town engages in a comprehensive range of municipal services, including administrative services, public safety, health and sanitation, transportation, education and cultural services. The financial statements include all operations of the Town. Control or dependence is determined on the basis of budget adoption, taxing authority, funding and appointment of the respective governing board.

The accompanying financial statements present the government and its component unit, an entity for which the government is considered to be financially accountable. The component unit, although a legally separate entity, is, in substance, part of the government's operations. The Town's discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely presented component unit: The Cranberry Isles Volunteer Fire Club operates as a volunteer fire department and is responsible public safety of the residents of Cranberry Isles. The Cranberry Isles Volunteer Fire Club is fiscally dependent on the government to pay for some of its operational costs and the government has funded some of the capital assets.

B. Government-wide and Fund Financial Statements

The government-wide financial statements (i.e. the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government. Fiduciary activities, whose resources are not available to finance the Town's programs are excluded from the government-wide statements. The material effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Functional expenses may also include an element of indirect cost, designed to recover administrative (overhead) costs. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *total economic resources measurement focus* and the *accrual basis of accounting*. Revenues and additions are recorded when earned and expenses and deductions are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied (i.e. intended to finance). Grants are recognized as revenue as soon as all eligibility requirements have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized when they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Town considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, including interest on long-term debt, are recorded only when payment is due.

Property taxes, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and are recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the Town.

The Town reports deferred revenue on its governmental fund financial statements. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the Town before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. 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 the revenue is recognized.

The Town reports the following major governmental funds:

The general fund is the Town's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action. See Exhibit B-1 and B-2 for what is included in this fund type.

Permanent funds are used to account for assets held in perpetuity and therefore cannot be used to support the Town's own programs, but the investment earnings may be used for designated purposes.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, fines and forfeitures, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed.

D. Assets, Liabilities and Net Position or Fund Balances

Deposits

The Town's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of one year or less from the date of acquisition. These investments are not specifically identified with any other fund.

The Town may invest in certificates of deposit, in time deposits, and in any securities in which State of Maine Statutes authorize them to invest in.

Accounts Receivable and Accounts Payable

All material receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible.

Because of their spending measurement focus, expenditure recognition for governmental fund types excludes amounts represented by noncurrent liabilities. Since they do not affect current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities.

Capital Assets

Capital assets, which include property, plant, equipment and infrastructure (e.g. 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 cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the asset constructed. Property, plant and equipment is depreciated using the straight line method over the following estimated useful lives;

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	20-50
Infrastructure	10-50
Equipment	5-20

Interfund Transactions

During the course of normal operations, the Town has various transactions between funds, including transfers of revenues and expenditures. The accompanying governmental fund financial statements reflect such transactions as operating transfers.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities. In the fund financial statements, governmental funds recognize the face amount of debt issued as other financing sources.

Governmental Fund Balances

The Town has applied GASB Statement No 54, which establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the Town is bound to observe constraints imposed upon the use of its resources reported in governmental funds. As such, the Town has identified December 31, 2014 fund balances on the balance sheet as follows:

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Permanent Fund</u>	<u>Total</u>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u>Restricted</u>				
School Department	\$236,874			\$236,874
Shore Harbor Grant	\$4,949			\$4,949
Highway Reserve		\$23,133		\$23,133
<u>Committed</u>				
Public Safety Coordinator	\$3,781			\$3,781
Fire Department Zone 1	\$14,408			\$14,408
Fire Department Zone 2	\$21,868			\$21,868
Fire Department Zone 3	\$585			\$585
EMS Reserve	\$18,539			\$18,539
Tuition Designated Fund	\$16,072			\$16,072
Special Education Reserve	\$101,391			\$101,391
School Capital Project	\$521,891			\$521,891
Garage Building Fund	\$7,956			\$7,956
Vehicle Disposal	\$18,898			\$18,898

Ramp Fees Reserve	\$12,710			\$12,710
Telemed Health Clinic	\$2,873			\$2,873
Wharves	\$53,150			\$53,150
Intermodal Facility	\$95,093			\$95,093
Commuter Service	\$634			\$634
GCI Restroom Project	(\$5,716)			(\$5,716)
Manset Dock Study	\$7,804			\$7,804
Revaluation Reserve	\$40,800			\$40,800
Septic System Reserve	\$17,500			\$17,500
<u>Assigned</u>				
Fireproof Safe Reserve	\$1,538			\$1,538
Town Roads	\$58,595			\$58,595
Snow Removal	\$26,020			\$26,020
Town Trucks	\$15,191			\$15,191
Truck Account		\$1,269		\$1,269
Cemetery Trust Income			\$3,550	\$3,550
<u>Unassigned</u>	\$50,111			\$50,111
<u>Total Fund Balances</u>	<u>\$1,343,517</u>	<u>\$24,402</u>	<u>\$21,650</u>	<u>\$1,389,569</u>

The Town considers restricted, committed, assigned and unassigned amounts to be spent in that order when expenditures are incurred for which any of those amounts are available.

The Board of Selectmen are authorized to make assignments pursuant to their appointment. Committed fund balances are determined based on the need of town meeting votes.

Net Position

Net position are required to be classified into three components - net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.

Restricted - This component of net position consists of restrictions placed on net position use through external constraints imposed by creditors (such as debt covenants), grantors, contributors, or law or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation. The government-wide statement of net position reports \$283,056 of restricted net position, of which enabling legislation restricts \$0.

Unrestricted - This component consists of net position that do not meet the definition of "restricted" or "net investment in capital assets".

E. 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 at the selectman level, since individual department heads do not exist. All unencumbered budget appropriations lapse at the end of the year unless specifically designated by the Board of Selectmen or required by law.

F. Endowments

In the permanent funds, there are established endowment funds of \$18,100 for the Cemetery Trust Fund. The investment earnings of these funds are used for the specific purposes that the funds were established for and shall be paid out by order of those persons responsible for administering the funds. State law directs that, subject to the intent of a donor expressed in the gift instrument, an

institution may appropriate for expenditure or accumulate so much of an endowment fund as the institution determines is prudent for the uses, benefits, purposes, and duration for which the endowment is established. The current amount available for expenditure is \$3,550 from the Cemetery Trust Fund, which is reported as unrestricted net position in the statement of net position. The initial endowment principal is reported as restricted net position in the statement of net position.

G. Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Deposits and Investments

Deposits

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. The Town's deposit policy for custodial credit risk requires compliance with the provisions authorized by Maine State Statutes. The Town requires that, at the time funds are deposited, there is collateral in place to cover the deposits in excess of the FDIC insurance limits.

State Statutes require banks either to give bond or to pledge government securities (types of which are specifically identified in the Statutes) to the Town in the amount of the Town's deposits. The Statutes allow pledged securities to be reduced by the amount of the deposits insured by the Federal Deposit Insurance Corporation (FDIC).

The financial institution holding the Town's cash accounts is participating in the FDIC Program. For interest bearing cash accounts, the Town's cash deposits, including non-interest bearing accounts, are aggregated and are insured up to \$250,000 in total by the FDIC. Any cash deposits, including certificates of deposit, in excess of the \$250,000 FDIC limits are covered by collateral held in a Federal Reserve pledge account and thus no custodial credit risk exists.

At year end, the carrying value of the Town's deposits was \$1,248,746 and the bank balance was \$1,256,449. The Town has no uninsured and uncollateralized deposits as of December 31, 2014.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2014 and committed on July 1, 2014. Interest of 7% per annum is charged on delinquent taxes. Tax liens are recorded on property taxes remaining unpaid nine to ten months after the commitment date. Tax liens unpaid for a period of eighteen months expire and the property becomes tax acquired by the Town. For governmental funds, only property taxes which are intended to finance the current fiscal year and collected within 60 days subsequent to year end are recorded as revenue. Accordingly, \$104,246 of the property taxes receivable have been classified as unearned property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2014 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$1,461,485			\$1,461,485
<u>Capital assets being depreciated</u>				
Buildings and Improvements	\$2,566,877	\$345,474		\$2,912,351
Equipment	\$1,083,483	\$4,300		\$1,087,783
Infrastructure	\$2,937,474	\$173,885		\$3,111,359
<u>Total capital assets being depreciated</u>	<u>\$6,587,834</u>	<u>\$523,659</u>	<u>\$0</u>	<u>\$7,111,493</u>

<i>Less accumulated depreciation for</i>			
Buildings and Improvements	\$548,552	\$56,443	\$604,995
Equipment	\$157,265	\$41,176	\$198,441
Infrastructure	\$1,417,470	\$73,545	\$1,491,015
<i>Total accumulated depreciation</i>	<u>\$2,123,287</u>	<u>\$171,164</u>	<u>\$0</u>
<i>Net capital assets being depreciated</i>	<u>\$4,464,547</u>	<u>\$352,495</u>	<u>\$0</u>
<i>Governmental Activities, Capital Assets, net</i>	<u>\$5,926,032</u>	<u>\$352,495</u>	<u>\$0</u>

Depreciation expense was charged to functions/programs of the primary government as follows;

Governmental Activities

Solid Waste	\$2,335
Public Safety	\$21,596
Education	\$5,490
Public Transportation, including depreciation of general infrastructure assets	\$141,744
Total Depreciation Expense - Governmental Activities	<u>\$171,164</u>

Note 5 - Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. On the Governmental Fund financial statements, the payables are classified as Due to Other Funds with offsetting receivables on the Governmental Fund financial statements classified as Due from Other Funds. At December 31, 2014, the offsetting receivable and payable balances were \$27,403. The change in the balance of the accounts during the current year represent appropriation transfers between special revenue fund truck reserve, the cemetery trust fund and the general fund. The majority of the interfund balance represents appropriations to the highway reserve for future capital road improvements. There is also an interfund balance for cemetery care costs payable to the general fund from the cemetery trust. The balances are expected to be repaid upon need of the funds.

Operating transfers in and out represent appropriations from the highway reserve for local road assistance funds for capital road improvements.

Note 6 - Long-Term Debt

The Town issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital assets. General obligation bonds and notes are direct obligations and pledge the full faith and credit of the Town. The following is a summary of long-term debt transactions of the Town of Cranberry Isles for the year ended December 31, 2014:

<u>Debt Outstanding at January 1, 2014</u>	\$2,059,307
Long-Term Debt Issued	\$610,000
Long-Term Debt Retired	<u>(\$204,865)</u>
<u>Debt Outstanding at December 31, 2014</u>	<u>\$2,464,442</u>

Permanent financing for the Town's Intermodal Transportation Facility was secured in 2003. Bonds are issued separately based on the use of the proceeds. The bonds are for twenty years with interest ranging from 2.078% to 5.078%. The bonds are held by the Maine Municipal Bond Bank. The balance at December 31, 2014 was \$1,260,526.

In 2008, a general obligation bond was secured with The First for the construction of a town garage for \$245,000. Interest is paid at an annual rate of 4.51 percent. The bond is for fifteen years. The balance at December 31, 2014 is \$165,132.

In 2008, a general obligation bond was secured with The First for the purchase of a fire truck for \$90,000. Interest is paid at an annual rate of 4.097 percent. The bond is for ten years. The balance at December 31, 2014 is \$41,253.

In 2012, a general obligation bond was secured with The First for the capital road construction for \$175,000. Interest is paid at an annual rate of 2.66 percent. The bond is for five years. The balance at December 31, 2014 is \$84,538.

In 2013, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$218,366. Interest is paid at an annual rate of 2.89 percent. The bond is for ten years. The balance at December 31, 2014 is \$199,221.

In 2014, a general obligation bond was secured with The First for School capital improvements for \$610,000. Interest is paid at an annual rate of 3.10 percent. The bond is for ten years. The balance at December 31, 2014 is \$583,771.

As part of the 2010 town meeting, the Town was approved to secure \$130,000 debt financing for capital road improvements. As of the end of the year, the Town had not secured the financing for those funds. The Town anticipates obtaining the debt financing at some point after the 2015 annual town meeting. The debt proceeds for this anticipated loan has been recorded on the general fund with an offset to accounts receivable. Based on initial discussions with a financial institution regarding this funding, the pay back of this loan is estimated to be over five years at 4.0% interest. This estimated pay back is included in the debt service requirements below and the outstanding debt balance as of year end above.

Annual debt service requirements to maturity of the general obligation bonds including estimated interest are as follows:

<i>Year</i>	<i>Principal</i>	<i>Estimated Interest</i>	<i>Total</i>
2015	\$275,367	\$99,356	\$374,723
2016	\$284,167	\$89,221	\$373,387
2017	\$269,125	\$78,807	\$347,932
2018	\$268,653	\$68,697	\$337,350
2019-2024	\$1,367,130	\$179,580	\$1,546,710
	<u>\$2,464,442</u>	<u>\$515,660</u>	<u>\$2,980,102</u>

Note 7 - Defined Benefit Employer Pension Plan

Most of the employees of the School Department participate in the Maine Public Employees Retirement System. The Maine Public Employees Retirement System is a multiple-employer, cost sharing pension plan. Benefits provided by the Maine Public Employees Retirement System arise from employee and employer contributions determined on a statutory actuarial reserve basis.

School Department employees are eligible for normal retirement at age 60, provided that they have 25 years of service credited under the system. School Department employees over age 60 who become permanently disabled receive normal retirement benefits. School Department employees under the age of 60 who become permanently disabled receive 2/3 of their average final compensation, reduced by other forms of disability benefits received.

School Department employees contribute 7.65% of their salaries to the Retirement System while the School Department's share is the responsibility of the State of Maine. The School Department is responsible for employer contributions for employees paid with Federal funds. The cost of these benefits is charged to the applicable Federally funded program. Employer contributions made to the pooled account by the State, at an estimated rate of 13.03%, are \$16,310 for the fiscal year ended June 30, 2014. Employer contributions made by the School Department for Earnable Compensation totaled \$3,317 and for Federal programs totaled \$291. A financial report for the Maine Public Employees Retirement System can be obtained at: Maine Public Employees Retirement System, 46 State House Station, Augusta, Maine 04333-0046.

Note 8 - Restricted Net Position

The Town reports restricted net position totaling \$283,056 on its statement of net position. These restricted net position represent the nonspendable and restricted fund balances detailed in the governmental fund balance note above.

Note 9 - Commitment and Contingencies

The School Department participates in a number of federal and state assisted grant programs. These programs are subject to financial and compliance audits. The amount of expenditures, if any, which may be disallowed by the granting agencies is not determinable at this time, however, the School Department does not believe such amounts would be significant.

Note 10 - Risk Management

The Town is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which it carries municipal and commercial insurance. The Town is not aware of any material actual or potential claim liabilities which should be recorded at December 31, 2014.

Note 11 - Pending Litigation

According to management, there are no matters that would result in material adverse losses, claims or assessments against the Town through the date of the audit report.

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit V)

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Revenues:</i>				
Tax Revenues	\$1,698,135	\$1,698,135	\$1,655,103	(\$43,032)
Auto Excise Taxes	\$25,000	\$25,000	\$27,034	\$2,034
Boat Excise Taxes	\$4,300	\$4,300	\$3,833	(\$467)
State Revenue Sharing	\$3,500	\$3,500	\$2,203	(\$1,297)
Miscellaneous Administrative Earnings	\$25,374	\$25,374	\$28,072	\$2,698
Interest Earned	\$1,500	\$1,500	\$5,597	\$4,097
Rent and Parking Fees	\$129,245	\$129,245	\$133,474	\$4,229
<i>Total Revenues</i>	<u>\$1,887,054</u>	<u>\$1,887,054</u>	<u>\$1,855,317</u>	<u>(\$31,737)</u>
<i>Expenditures(Net of Departmental Revenues):</i>				
General Government	\$327,400	\$327,400	\$302,296	\$25,104
Protection	\$126,500	\$126,500	\$104,961	\$21,539
Health & Sanitation	\$101,635	\$101,635	\$98,326	\$3,309
Highways & Bridges	\$510,158	\$510,158	\$537,699	(\$27,541)
Education	\$1,057,313	\$1,057,313	\$535,849	\$521,464
Unclassified	\$24,000	\$24,000	\$22,855	\$1,145
Assessments and Debt Service	\$361,048	\$361,048	\$343,556	\$17,492
<i>Total Expenditures</i>	<u>\$2,508,054</u>	<u>\$2,508,054</u>	<u>\$1,945,542</u>	<u>\$562,512</u>
<i>Excess Revenues Over Expenditures</i>	(\$621,000)	(\$621,000)	(\$90,225)	\$530,775
<i>Other Sources (Uses)</i>				
Bond Proceeds	\$610,000	\$610,000	\$610,000	\$0
Operating Transfer In	\$11,000	\$11,000	\$11,000	\$0
<i>Excess Revenues and Other Sources Over Expenditures and Other Uses</i>	(\$0)	(\$0)	\$530,775	\$530,775
<i>Beginning Fund Balance</i>	<u>\$812,742</u>	<u>\$812,742</u>	<u>\$812,742</u>	<u>\$0</u>
<i>Ending Fund Balance</i>	<u><u>\$812,742</u></u>	<u><u>\$812,742</u></u>	<u><u>\$1,343,517</u></u>	<u><u>\$530,775</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Cash Receipts</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>General Government:</u>									
Administration	\$0	\$142,965	\$0	\$1,344	\$144,309	\$141,219	\$1,676	\$1,414	\$0
Tax Collector/Treasurer/Clerk	\$0	\$42,525	\$0	\$0	\$42,525	\$42,525	\$0	\$0	\$0
Deputy Treasurer/Clerk	\$0	\$20,000	\$0	\$0	\$20,000	\$18,872	\$0	\$1,128	\$0
Public Safety Coordinator	\$3,036	\$19,500	\$0	\$0	\$22,536	\$18,755	\$0	\$0	\$3,781
Elections	\$0	\$1,800	\$0	\$0	\$1,800	\$1,867	\$0	(\$67)	\$0
Planning Board	\$0	\$610	\$0	\$0	\$610	\$610	\$0	\$0	\$0
Assessors	\$0	\$27,000	\$0	\$0	\$27,000	\$27,193	\$0	(\$193)	\$0
Revaluation Reserve	\$20,000	\$53,000	\$0	\$0	\$73,000	\$32,200	\$0	\$0	\$40,800
Contingencies	\$0	\$20,000	\$0	\$238	\$20,238	\$18,960	\$0	\$1,278	\$0
	\$23,036	\$327,400	\$0	\$1,582	\$352,018	\$302,202	\$1,676	\$3,559	\$44,581
<u>Protection</u>									
Public Safety - Zone 1	\$1,958	\$37,500	\$0	\$3,104	\$42,563	\$27,949	\$206	\$0	\$14,408
Septic System - Zone 1	\$0	\$18,000	\$0	\$0	\$18,000	\$500	\$0	\$0	\$17,500
Public Safety - Zone 2	\$22,846	\$25,400	\$0	\$593	\$48,839	\$26,298	\$673	\$0	\$21,868
Public Safety - Zone 3	\$991	\$4,600	\$0	\$0	\$5,591	\$5,007	\$0	\$0	\$585
EMS	\$28,708	\$20,700	\$0	\$0	\$49,408	\$30,593	\$275	\$0	\$18,539
911 Dispatch Services	\$0	\$1,100	\$0	\$0	\$1,100	\$528	\$0	\$572	\$0
Fire Proof Safe	\$1,538	\$0	\$0	\$0	\$1,538	\$0	\$0	\$0	\$1,538
Animal Control	\$0	\$1,700	\$0	\$0	\$1,700	\$1,350	\$0	\$351	\$0
Constable	\$0	\$5,500	\$0	\$0	\$5,500	\$5,000	\$0	\$500	\$0
Harbor Master	\$0	\$2,500	\$0	\$0	\$2,500	\$2,000	\$0	\$500	\$0
Street Lights	\$0	\$5,500	\$0	\$584	\$6,084	\$5,215	\$638	\$230	\$0
Insurance	\$0	\$4,000	\$0	\$0	\$4,000	\$3,010	\$0	\$990	\$0
	\$56,041	\$126,500	\$0	\$4,281	\$186,823	\$107,450	\$1,792	\$3,143	\$74,438
<u>Health & Sanitation:</u>									
Solid Waste	\$0	\$87,835	\$0	\$7,767	\$95,602	\$88,969	\$7,903	(\$1,270)	\$0
CEO & Plumbing Inspector	\$0	\$10,500	\$0	\$0	\$10,500	\$7,309	\$0	\$3,191	\$0
Health & General Assistance	\$0	\$2,500	\$0	\$0	\$2,500	\$1,112	\$0	\$1,388	\$0
Health Officer	\$0	\$800	\$0	\$0	\$800	\$800	\$0	\$0	\$0
	\$0	\$101,635	\$0	\$7,767	\$109,402	\$98,189	\$7,903	\$3,309	\$0
<u>Education:</u>									
Education	\$242,541	\$447,313	\$41,779	\$0	\$731,632	\$475,404	\$19,354	\$0	\$236,874
Tuition Designated Fund	\$15,937	\$0	\$0	\$135	\$16,072	\$0	\$0	\$0	\$16,072
Special Education Reserve	\$95,870	\$0	\$5,239	\$282	\$101,391	\$0	\$0	\$0	\$101,391
School Capital Project	\$0	\$0	\$610,000	\$0	\$610,000	\$88,109	\$0	\$0	\$521,891
	\$354,348	\$447,313	\$657,018	\$417	\$1,459,096	\$563,513	\$19,354	\$0	\$876,229

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Department</u>	<u>Beginning Balance</u>	<u>Appropriations</u>	<u>Cash Receipts</u>	<u>Other Credits</u>	<u>Total Available</u>	<u>Warrants Drawn</u>	<u>Other Charges</u>	<u>Lapsed Unexpended (Overdraft)</u>	<u>Ending Balance</u>
<u>Public Transportation:</u>									
Town Roads	\$14,246	\$243,000	\$0	\$4,668	\$261,914	\$203,318	\$0	\$0	\$58,595
Snow Removal	\$28,572	\$27,200	\$0	\$1,405	\$57,177	\$31,157	\$0	\$0	\$26,020
Town Trucks	\$13,984	\$3,800	\$0	\$238	\$18,022	\$2,831	\$0	\$0	\$15,191
Wharves	\$79,399	\$60,400	\$0	\$6,534	\$146,333	\$88,376	\$4,806	\$0	\$53,150
Shore & Harbor Grant	\$4,949	\$0	\$0	\$0	\$4,949	\$0	\$0	\$0	\$4,949
Garage Building Fund	\$7,774	\$1,600	\$136	\$380	\$9,891	\$1,935	\$0	\$0	\$7,956
Vehicle Disposal	\$18,898	\$0	\$0	\$0	\$18,898	\$0	\$0	\$0	\$18,898
Ramp Fees Reserve	\$24,675	\$0	\$1,755	\$0	\$26,430	\$13,720	\$0	\$0	\$12,710
Commuter Service	\$4,080	\$38,108	\$16,677	\$16,882	\$75,747	\$71,312	\$3,802	\$0	\$634
Engineering-Manset Dock	\$10,000	\$0	\$0	\$0	\$10,000	\$2,196	\$0	\$0	\$7,804
GCI Public Bathroom Facility	\$45,884	\$0	\$0	\$0	\$45,884	\$51,601	\$0	\$0	(\$5,716)
Intermodal Facility	\$65,998	\$136,050	\$133,084	\$4,435	\$339,567	\$114,710	\$129,764	\$0	\$95,093
	<u>\$318,460</u>	<u>\$510,158</u>	<u>\$151,653</u>	<u>\$34,541</u>	<u>\$1,014,812</u>	<u>\$581,156</u>	<u>\$138,372</u>	<u>\$0</u>	<u>\$295,284</u>
<u>Unclassified:</u>									
Libraries	\$0	\$8,300	\$0	\$0	\$8,300	\$8,300	\$0	\$0	\$0
Human Service Organizations	\$0	\$4,000	\$0	\$0	\$4,000	\$3,900	\$0	\$100	\$0
Scholarship	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0
Island Explorer	\$0	\$500	\$0	\$0	\$500	\$500	\$0	\$0	\$0
Telemed Health Clinic	\$2,948	\$0	\$0	\$0	\$2,948	\$75	\$0	\$0	\$2,873
Cemeteries	\$0	\$1,200	\$0	\$0	\$1,200	\$80	\$0	\$1,120	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	<u>\$2,948</u>	<u>\$24,000</u>	<u>\$0</u>	<u>\$0</u>	<u>\$26,948</u>	<u>\$22,855</u>	<u>\$0</u>	<u>\$1,220</u>	<u>\$2,873</u>
<u>Assessments and Debt Service</u>									
Zone 2 Fire Truck Debt	\$0	\$10,985	\$0	\$0	\$10,985	\$10,984	\$0	\$1	\$0
Zone 2 Fire Truck Debt	\$0	\$25,460	\$0	\$0	\$25,460	\$25,456	\$0	\$4	\$0
Manset Property Debt	\$0	\$166,060	\$0	\$0	\$166,060	\$166,059	\$0	\$1	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$22,602	\$0	\$8	\$0
Town Roads Debt Service	\$0	\$37,420	\$0	\$0	\$37,420	\$37,420	\$0	\$0	\$0
County Tax	\$0	\$81,100	\$0	\$0	\$81,100	\$81,036	\$0	\$64	\$0
Overlay	\$0	\$17,413	\$0	\$0	\$17,413	\$0	\$0	\$17,413	\$0
	<u>\$0</u>	<u>\$361,048</u>	<u>\$0</u>	<u>\$0</u>	<u>\$361,048</u>	<u>\$343,556</u>	<u>\$0</u>	<u>\$17,492</u>	<u>\$0</u>
<u>TOTALS</u>	<u>\$754,834</u>	<u>\$1,898,054</u>	<u>\$808,670</u>	<u>\$48,589</u>	<u>\$3,510,147</u>	<u>2,018,920.88</u>	<u>\$169,098</u>	<u>\$28,722</u>	<u>\$1,293,406</u>

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>		\$57,909
<u>Additions:</u>		
Lapsed Accounts (Exhibit A-1)	\$28,722	
Auto and Boat Excise (Net of Appropriation)	\$1,567	
Solid Waste (Net of Appropriation)	\$261	
Tree Growth (Net of Appropriation)	\$1,401	
Other Revenues (Net of Appropriation)	\$3,104	
	<hr/>	
<u>Total Additions</u>		\$35,056
<u>Reductions:</u>		
Increase in Deferred Tax Revenues (Note 3)	\$17,899	
Tax Discounts	\$21,048	
Abatements	\$3,907	
	<hr/>	
<u>Total Reductions</u>		<hr/> \$42,853
<u>Ending Unassigned Fund Balance</u>		<hr/> <hr/> \$50,111

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$167,855,740	
Personal Property	\$44,400	
	<hr/>	

<u>Total Taxable Valuation</u>		\$167,900,140
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<u>Tax Rate per \$1,000 Valuation</u>		<hr/> \$10.10
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<u>Tax Commitment</u>		1,695,791
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Collections and Adjustments:

Cash Collections	\$1,574,702	
Abatements	\$3,907	
Discounts Allowed	\$21,048	
	<hr/>	

<u>Total Collections and Adjustments</u>		<hr/> \$1,599,656
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<u>Unpaid Taxes December 31</u>		<hr/> <hr/> \$96,135
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TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2014

(Exhibit B-1)

	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Assets</u>			
Cash and Cash Equivalents	\$1,269		\$1,269
Due From Other Funds		\$23,133	\$23,133
<u>Total Assets</u>	<u>\$1,269</u>	<u>\$23,133</u>	<u>\$24,402</u>
<u>Fund Balances</u>			
<u>Fund Balances:</u>			
Restricted		\$23,133	\$23,133
Assigned	\$1,269		\$1,269
<u>Total Fund Balances</u>	<u>\$1,269</u>	<u>\$23,133</u>	<u>\$24,402</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit B-2)

	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<i>Revenues:</i>			
State Subsidies		\$6,900	\$6,900
Interest Earned	\$1		\$1
<u>Total Revenues</u>	<u>\$1</u>	<u>\$6,900</u>	<u>\$6,901</u>
<i>Expenditures:</i>			
Public Transportation	\$0	\$0	\$0
<u>Total Expenditures</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>Excess of Revenues Over Expenditures</u>	<u>\$1</u>	<u>\$6,900</u>	<u>\$6,901</u>
<i>Other Sources (Uses)</i>			
Operating Transfer Out	\$0	(\$11,000)	(\$11,000)
	\$1	(\$4,100)	(\$4,099)
<u>Beginning Fund Balance</u>	<u>\$1,269</u>	<u>\$27,233</u>	<u>\$28,501</u>
<u>Ending Fund Balance</u>	<u>\$1,269</u>	<u>\$23,133</u>	<u>\$24,402</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2014

(Exhibit C-1)

<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents	\$25,920
<u>Total Assets</u>	<u>\$25,920</u>
<u>Liabilities and Fund Balances</u>	
<u>Liabilities:</u>	
Due to Other Funds	\$4,270
<u>Total Liabilities</u>	<u>\$4,270</u>
<u>Fund Balance:</u>	
Reserve for Endowments	\$18,100
Designated for Subsequent Year's Expenditures	\$3,550
<u>Total Fund Balance</u>	<u>\$21,650</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$25,920</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

Cash Balances Consists of:

Nathan Stanley	\$1,250
Mann, McSor, McFarland, Beal	\$4,606
Julia Spurling	\$1,492
Gary Spurling	\$1,130
M.S. Spurling	\$5,930
Bunker Trust	\$1,057
Cora Spurling	\$2,416
Christopher Swenson	\$550
Hazel Stanley Peterson	\$720
Hadlock, Stanley	\$6,769
	<u>\$25,920</u>

The Notes to the Financial Statements are an Integral Part of this Statement.

TOWN OF CRANBERRY ISLES, MAINE
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - PERMANENT FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2014

(Exhibit C-2)

	<u>Cemetery Trusts</u>
<u>Revenues</u>	
Interest Earned	\$30
<u>Total Revenues</u>	<u>\$30</u>
<u>Expenditures</u>	
Cemetery Care	\$0
<u>Total Expenditures</u>	<u>\$0</u>
<u>Excess of Revenues Over Expenditures</u>	\$30
<u>Fund Balances - Beginning</u>	<u>\$21,620</u>
<u>Fund Balances - Ending</u>	<u><u>\$21,650</u></u>

The Notes to the Financial Statements are an Integral Part of this Statement.