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Town of Cranberry Isles Maine Annual Report 2019

Cranberry Isles, Me.

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2019 Annual Report Town of Cranberry Isles, Maine

111th Annual Printed Report

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 2020 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:

9.00 Percent APR

Henry Beck
Treasurer State of Maine
39 State House Station
Augusta, Maine 04333

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(Joy Sprague)



(Joy Sprague)

TOWN OFFICERS AND OFFICIALS

2019

Selectmen and Overseers of the Poor

Richard F. Beal, Chairman (2022)	244-7235 richard.beal@cranberryisles-me.gov
Florence Joy Sprague (2020)	244-4309 joy.sprague@cranberryisles-me.gov
Cory R. Alley (2021)	244-7297 cory.alley@cranberryisles-me.gov

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

Town Clerk/ Treasurer/ Tax Collector/ General Assistance Administrator/ Registrar of Voters/ Notary Public

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

Ben Sumner	244-4475 ben@cranberryisles-me.gov
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TOWN OFFICE FAX #: 244-3714

Code Enforcement Officer/ Local Plumbing Inspector

Dennis Dever	664-3680 dennis@cranberryisles-me.gov
Fax	244-8108

Tax Assessor

Matt Caldwell, CMA	
RJD Appraisal, Inc.,	
Pittsfield, ME 04967	487-3273
Town Office, Islesford	244-4475 (for appointments)

Administrative Assistant to the Selectmen

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

School Committee

Amy Palmer, Chairman (2022)	244-3836 ci.schoolboard@gmail.com
Cari Alley (2021)	244-9116 cischoolboard_3@yahoo.com
Darlene Sumner (2020)	479-2320 dar.tcischools@protonmail.com

Superintendent of Schools

Dr. Marc Gousse	288-5049
	288-5040 marc.gousse@mdirss.org

School Principal

Hayley Fenton	812-6835 hayley.fenton@mdirss.org
---------------	---

Constables

Richard Beal (2020)
Vacant

244-7235 rfbeal@gmail.com

Animal Control Officer

Cari Alley (2020)

244-9116
479-1869 ci_aco@yahoo.com

Harbor Masters

(Great Cranberry & Sutton)
Norman Sanborn II(2020)
(Islesford) Bruce Fernald (2020)

244-3624 ncsanborn2@gmail.com
244-5283 fernaldbruce@gmail.com

Harbor Committee

Ted Spurling, Chairman (2020)
William Dowling (2021)
Richard Howland (2022)
Patrick Allen (2021)
Sam Donald (2020)

244-7408 jerited@spurlingdesign.com
479-3327 dowlingw23@gmail.com
460-3016 rflowland@hotmail.com
patrickallen021@yahoo.com
244-7316 sdonald99@gmail.com

Harbor Committee Alternates

Roy Hadlock (2020)
Chris Costello (2020)

fvtwochances@gmail.com
chriscostello@gmail.com

Health Officer

Cari Alley (2020)

244-9116 cranberrymenagerie@yahoo.com

Alternate Health Officer

Vacant

Health Care Committee

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

244-5876 catislesford@hotmail.com
244-7466 salley1@prexar.com
244-5933 philandkarin@gmail.com
244-3048
664-8314 serenaleespurling@gmail.com
244-3619 sabrjet1958@gmail.com
244-4309 joy.sprague@gmail.com
244-5939 jasmine.samuel@gmail.com
244-5058 ingridgaither@yahoo.com
244-9698 tompowell@gmail.com
244-9698 becannpowell@gmail.com
286-4167

State Forest Fire Wardens

(Fire Warden) Richard Howland
(Deputy Warden, G.C.I.)
Norman Sanborn, II

460-3016 rflowland@hotmail.com

244-3624 ncsanborn2@gmail.com

Public Safety Coordinator

Katelyn Damon

479-8118 katelyn@cranberryisles-me.gov

Road Commissioner

Board of Selectmen

Planning Board

Joanne Thormann, Chairman (2021) 244-4119 joannethormann@gmail.com

William Dowling,

Vice-Chairman (2020)

244-0106 dowling23@gmail.com

Rebecca Powell (2020)

244-9698 becannpowell@gmail.com

Laurie Dobson (2022)

lauriedobson@gmail.com

Philippe Donald (2022)

theseasquatch@gmail.com

Planning Board Alternates

Mark Alley (2020)

244-3534

Evelyn Boxley-Bunker (2021)

Board of Appeals

Beverly Sanborn (2022)

244-3136

Theodore Spurling, Jr. (2020)

244-5876 jerited@spurlingdesign.com

Ingrid Gaither (2021)

244-5058 ingridgaither@yahoo.com

Katelyn Damon (2021)

479-8118 katelyn@cranberryisles-me.gov

Vacant (2020)

Broadband Committee

Malcolm Fernald

malcolmfernalld@hotmail.com

Ralph "Skip" Stevens

thismansart@gmail.com

Tom Powell

tompowell@gmail.com

James Fortune

james@cranberryisles-me.gov

Island Coalition Representative

Ingrid Gaither

244-5058 ingridgaither@yahoo.com

League of Towns Representative

James Fortune

244-4475 james@cranberryisles-me.gov

Acadia Disposal District Representative

James Fortune

244-4475 james@cranberryisles-me.gov

United States Senator

Angus King

945-8000 www.king.senate.gov

133 Hart Senate Office Bldg.

Washington, DC 20510

United States Senator

Susan M. Collins (202) 224-2523
461 Dirksen Senate Office Bldg.
Washington, DC 20510

Congressman- House of Representatives

Jared Golden 241-6767
1223 Longworth HOB
Washington, DC 20515

State Senator

Louis Luchini 287-1515
3 State House Station
Augusta, ME 04333
Louis.Luchini@legislature.maine.gov

State Representative

Genevieve McDonald 266-5113
129 North Main Street
Stonington, ME 04681
Genevieve.McDonald@legislature.maine.gov

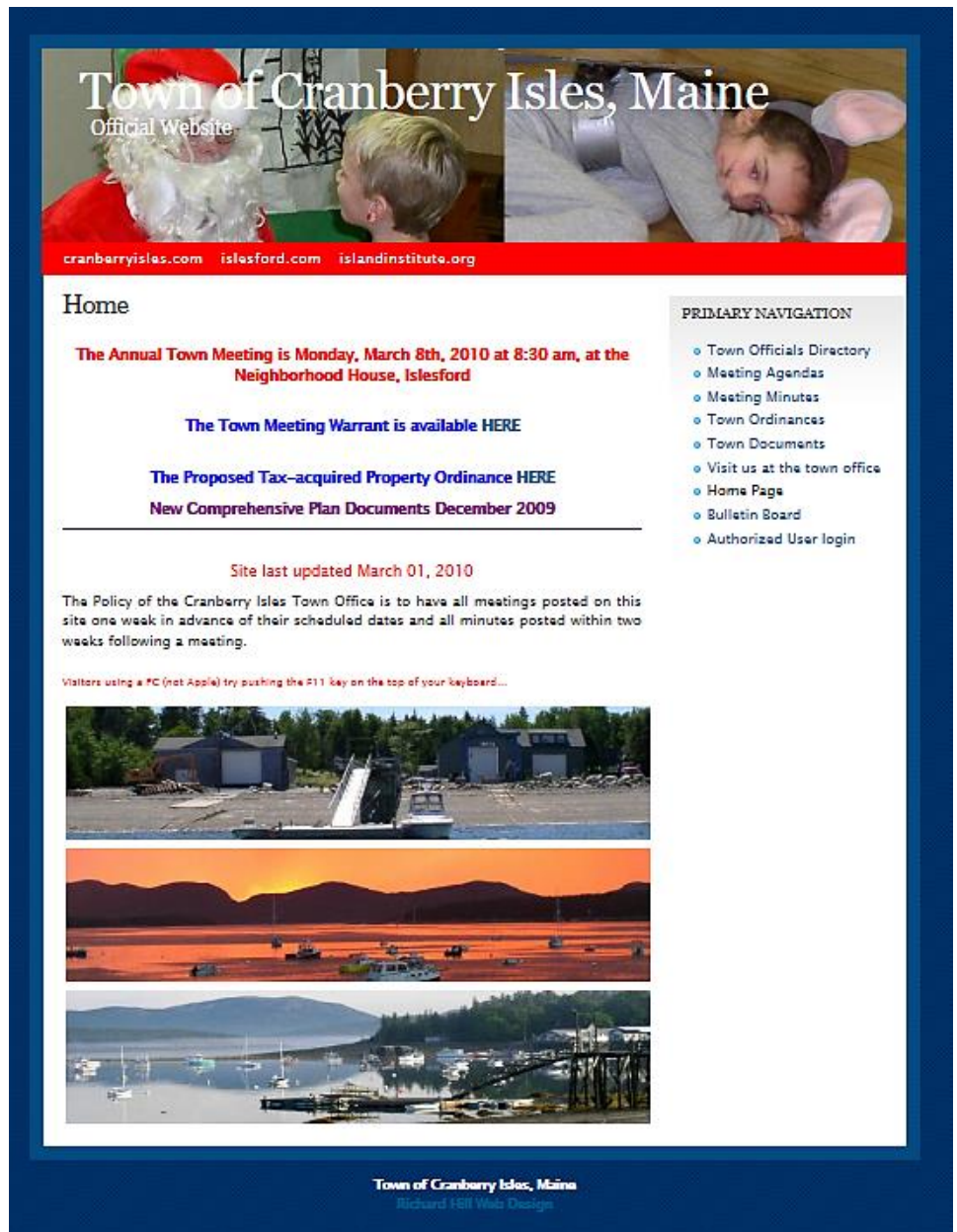
Maine State Governor

Janet T. Mills 287-3531 governor@maine.gov
1 State House Station
Augusta, ME 04333-0001



Solar Array at the Cranberry Isles Fisherman's Co-Op (Jim Fortune)

The Town of Cranberry Isles wishes to thank Richard Hill for his efforts in creating the Town's first website in 2008 and maintaining it until 2019.



TOWN CLERK REPORT

2019

VITAL RECORDS:

BIRTHS: 0

MARRIAGES: 2

DEATHS: 0

Respectfully Submitted,

Denise McCormick

Town Clerk 2019

Treasurer's Report

2019

<u>Cash Balance January 1, 2019</u>	<u>620,308.35</u>
<u>Taxes Collected</u>	<u>1,798,176.49</u>
<u>Interest</u>	<u>3,325.50</u>
<u>Auto-Excise Tax</u>	<u>21,288.52</u>
<u>Boat-Excise Tax</u>	<u>4,675.56</u>
<u>State Revenue Sharing</u>	<u>4,317.53</u>
<u>Licenses & Agent Fees</u>	<u>222.25</u>
<u>Homestead Exemption Reimbursement</u>	<u>5,293.00</u>
<u>Veterans Exemption Reimbursement</u>	<u>19.00</u>
<u>Snowmobile Reimbursement</u>	<u>6.62</u>
<u>Solid Waste Performance Credit</u>	<u>313.65</u>
<u>Plumbing Permits</u>	<u>1,405.00</u>
<u>Metal Debris Sales</u>	<u>1,015.20</u>
<u>Local Road Assistance Program</u>	<u>7,188.00</u>
<u>Town Property Rentals</u>	<u>32,980.00</u>
<u>Parking Fees Collected</u>	<u>74,440.00</u>
<u>Boat Sticker Fees</u>	<u>769.00</u>
<u>Misc. Administration Earning</u>	<u>252.86</u>
<u>Federal Land PILT</u>	<u>23,023.00</u>
<u>FTA/ME-DOT Commuter Ferry Subsidy</u>	<u>24,999.98</u>
<u>School Revenue & State Reimbursements</u>	<u>79,990.59</u>
<u>Financial Warrants Drawn 2019</u>	<u>1,682,294.41</u>
<u>Cash Balance as of 12/31/19</u>	<u>657,832.43</u>

Respectfully Submitted,

Denise McCormick, Treasurer 2019

Tax Collector's Year-End Report

2019

<u>2019 TAX COMMITMENT (MIL RATE 9.65)</u>	<u>\$1,867,632.90</u>
<u>ABATEMENTS GRANTED</u>	<u>31.71</u>
<u>2% DISCOUNT</u>	<u>24,910.44</u>
<u>2019 TAXES COLLECTED</u>	<u>\$1,744,939.38</u>
<u>2020 Pre-paid Taxes Received as of 12/31/19:</u>	<u>7,441.97</u>

<u>2019 OUTSTANDING TAXES AS OF 12/31/19</u>	<u>\$97,648.11</u>
Allen, et al., Charlene	253.80
Allen, Gary	1,504.44
Allen, Gary L.	3,451.81
Allen, Lawrence	358.02
Avery, Richard	205.55
Bertles, Helen S	4,118.62
Blue Eagle Limited	1,881.75
Bunker, David	85.89
Bunker, David	3,238.54
Callahan, Daniel J	2,327.58*
Carolyn & Averills Cranberry Dreamtime LLC	4,762.28*
Chusid, Nancy	1,254.50
Dobson, Laurie G	283.32
Dowling, W.F. & Meyers, B	1,783.32
Grandgent, Henry	1,313.37
Greenings Island Trust	431.36
Hawes, Frederick B. & Allison H.	4,357.94
Kaufman, Ejdays, Kurtz & Olearcek	2,465.09
Krasnow, Iann & Sheila	2,219.50*
Liebow, Paul A	4,670.60*
Lyman III, Ronald T	11,858.89
McGuinness, W.J. & Moser, Sonja	2,523.48
McLendon, Sally P.	67.97
McLendon, Sally P.	251.28
Moran, et al.	488.70
Murch, Janice (GCI General Store)	1,149.32*
Nash, Bonnie Sue	9,815.98
Nevius, Garrett W Living Trust	876.29*
Palmer, Steven	1,370.30
Pannell, Dennis A	951.49
Porter, Jane Moran	1,318.19
Rosenthal, Barbara	10,052.41
Rosenthal, Barbara	5,752.37
Rosenthal, Barbara	484.43
Savage, Heirs of Althea D	48.25
Savage, Heirs of Althea D	835.69
Smith, Georgiana R.	69.72
Valdina, Joan S. & Eric Trustees	6,117.14

2018 Tax Receivables:

January 01, 2019	72,607.29
Collections:	44,582.76
2018 Outstanding Taxes as of 12/31/19:	28,024.53
Allen, Gary	1,442.07
Dowling, W.F. & Meyers, B.	243.21
Greenings Island Trust	413.48
Hawes, Frederick B	206.41*
Kaufman, et al.	4,656.18
Krasnow, Iann	2,127.50*
Murch, Janice (GCI General Store)	1,101.68*
Nash, Bonnie Sue	9,409.10
Palmer, Steven	1,313.50
Porter, Jane M	1,131.24
Valdina, Joan S. & Eric Trustees	5,863.58

2017 Tax Receivables:

January 01, 2019	15,723.18
Collections:	8,654.35
2017 Outstanding Taxes as of 12/31/19:	7,068.83
Greenings Island Trust	406.77
Krasnow, Iann	462.80*
Valdina, Joan S. & Eric Trustees	4,768.49

* Denotes payment received after December 31, 2019

Respectfully Submitted,

Denise McCormick
Tax Collector 2019



(Mary Schuch)

Assessor's Report

RJD Appraisal has enjoyed serving the Town of Cranberry Isles as its Assessor/Assessing Agent over the last year. We are available at the Town Office one day a month for appointments. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF

HOMESTEAD EXEMPTION

**IMPORTANT CHANGES FOR 2020, The Homestead Exemption has been increased from \$20,000 to \$25,000. If you currently receive a Homestead Exemption in the Town of Cranberry Isles, there is no need to reapply to receive the increased benefit.*

Most homeowners whose principal residence is in Maine are entitled up to a \$25,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence. The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

In 2016, the Law was amended to remove the requirement that a Vietnam veteran serve on active duty for 180 days (any part of which must have occurred after February 27th, 1961 and before May 8th, 1975) in order to qualify for the exemption. The law now only requires that the veteran served on active duty after February 27th, 1961 and before May 8th, 1975, regardless of number of days. ****Veterans that previously did not qualify under the old law requirements that now qualify under the new law requirements must re apply to the Assessor's office prior to April 1st of the year it will go into effect.****

Applications forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Cranberry Isles who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,
Matthew Caldwell CMA
Town of Cranberry Isles
Assessor Agent RJD Appraisal

BOARD OF SELECTMEN
RICHARD BEAL, CHAIRMAN
FLORENCE J. SPRAGUE
CORY R. ALLEY

ADMINISTRATIVE ASSISTANT
TO THE SELECTMEN
JAMES FORTUNE



TOWN CLERK / TREASURER
DENISE McCORMICK
PUBLIC SAFETY COORDINATOR
KATELYN DAMON

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.

Administrative Assistant to the Selectmen Municipal Facilities Report

2019 was another year of continued efforts 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 2019 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repairs for all Town docks this year as usual as the Town continues making the investments to maintain and improve its dock facilities. Chalmers Enterprises launches and maintains the Town's floats in Manset, while Roy Hadlock takes care of the floats at the Town docks located within the Town boundaries; 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. We built a new main float for Islesford to replace one of the older floats. Due to budget considerations the proposed extension of the Islesford dock is still on hold. The extension is being considered as part of an effort to improve overall harbor infrastructure and ferry/boat access. We are also continuing to work on the plan to reconfigure the granite pilings in the Islesford harbor to create a breakwater that would provide additional protection for the docks and barge ramp located in the harbor. Islesford dock improvements are down the road and will involve substantial investment by the Town. The planning for the eventual expansions and changes will continue. A new winter float for Great Cranberry was launched at the end of December 2019. The float will provide winter access for smaller boats for that harbor.

Parking & Roads: The Town has undertaken significant road improvements over the years and continues to do regular maintenance to prolong the life of our roads and will do so in the future. Planning is being done to fix underlying drainage problems and pave Harding Point Road with asphalt. The shale surface proved to be problematic and has created a lot of maintenance issues for the Town. In the upcoming year, the town expects to do re-grading, ditching and road-side clearing on many roads on Great Cranberry and Islesford. Although not necessarily limited to these roads, most of the clearing and ditching are planned for North Woods Road (Islesford), and on Great Cranberry, Jimmy's Point Rd and Harding Point Road. All gravel and shale roads will be re-graded. Ditching and clearing will still occur on other Town Roads on an as needed basis. The Town has budgeted to continue pothole patching and crack sealing on both islands in 2020. 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 with residents renting parking spaces for the entire season each year, there has been greater demand for parking in Manset in the past couple of years. The Joy Road lot is meant for short-term and long-term seasonal parking, with a valid permit. It is not intended for short-term special events parking. 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 in 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 continued with a couple of major capital projects this year, including completion of remodeling 61 Main Street on Islesford. The building houses the Town offices and the Islesford Post Office with an expanded lobby area. The Town has nearly completed the Broadband buildout with access available for nearly everyone who wants to subscribe on Islesford, Sutton, and Great Cranberry. The Town and Axiom Technologies are now working to license a certain number of existing utility poles in

order to get service to those hardest to reach homes. The new fiber to the home broadband network has provided the Town with the connectivity needed for the future.

Cranberry Isles Commuter Ferry: 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 ninth year of the service, which is partially subsidized by the State of Maine. Downeast Windjammers operates the service on the Miss Lizzie 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. The Town and State supported ferry service has proved to be a valuable transportation option for Town residents and an important piece of the ferry network serving the Town.

Solid Waste: BCM, Inc. continues to provide efficient and excellent solid waste management and removal for the Town. Recycling and trash numbers have been trending up over the last several years following a number of years of stable tonnage numbers. The Town's municipal solid waste started going to the new Fiberight trash to energy plant in Hampden at the beginning of July 2019. This facility, now called Coastal Resources of Maine, accepts trash and recycling from over 100 communities in Maine. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this very important government services. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, TV's, printers, faxes, etc.). This year the collection day was held in October.



(Joy Sprague)

Hazardous waste and universal waste collected for Cranberry Isles also was up from last year. 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 environmentally by providing residents with an organized way of removing potential contaminants and other hazardous waste from the islands on an annual basis.

2020 promises to be another challenging year. As always, we will have a tremendous amount of work to do 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

Code Enforcement Officer Report

We issued 21 building related permits in 2019. This includes 4 internal plumbing permits, 6 subsurface wastewater permits, 12 shoreland zoning permits, 4 “inland” notice of intent to build permits, and 5 flood hazard permits. This translates to approximately 19% fewer total permits than 2018. Since construction is continuing at full resource capacity, many of the current projects are continuing from a year or two ago. And of course, some haven’t started yet.

The state increased land use violation penalties this year for the first time in decades. 30-A MRS 4452 specifies penalties of \$100 -\$2500 for undertaking a land use activity without a permit, and upped penalties for land use and plumbing violations to \$500 to \$5,000. The maximum penalty for violation of shoreland zoning laws in a resource protection district is now \$10,000. These penalties may be awarded on a daily basis and under certain circumstances may exceed the \$10,000 maximum assessment.

We issued two Notices of Violation in 2019, generally the second step in the enforcement process which is to notify the property owner in writing that they are in violation of specific laws, outline the potential penalties, and ask for voluntary compliance. The first step in the process is verbal discussion seeking voluntary

cooperation. One of the violations was a beach access ramp intended to be in place temporarily (no more than seven months). After about a year and a half of verbal communication, changing contractors and engineers, we issued the notice. The situation was rectified; the ramp is now permitted to be permanent. The other notice is for not following a revegetation plan resulting from illegal tree cutting. Due to logistic problems



(Dennis Dever)

and winter, we look to have that situation corrected by early summer 2020. Illegal tree cutting and vegetation removal is subject to the fines stated above. Another applicable violation is a contractor moving/filling/excavating more than one cubic yard of earth work, in the shore-land zone without the state’s “erosion control contractor certification” which is easy to obtain. Please consult with the Code Enforcement Officer before any such activity.

Here’s one good example of how good old cooperation “fixed” a substantial violation that with different people in a different town, could have resulted in four figure fines. A resident gave permission for several dump truck loads of questionable old road base to be dumped down by the shoreline on his lot. The dump site could use some fill and disposing of a small mountain of this material relieved the contractor from hauling it off island to be wasted in a landfill. That’s a win-win situation except that such an activity within 75 feet of the high-water line has to meet certain criteria and requires one permit from the Maine Department of Environmental Protection (MDEP) and two permits from the Town (shoreland zone and flood hazard). This is because, historically, people can really mess up an environment when filling a shoreline or wet-land with who knows what. After visits from myself and MDEP and several emails and phone conversations over last winter, the fill is now legally spread and grassy; it looks pretty good.

New docks are being proposed and built all over the islands. Two docks are not going to be built. A proposed dock at the Maypole was withdrawn. A proposal for Northeast Sutton Island, where no dock has survived for very long, was approved and permitted but the contingent land sale did not materialize. The ShoreWard Dock increased its capacity with new float arrangements on the GCI waterfront. The Little Cranberry Yacht Club built a new dock and is already seeking to expand seasonal float capacity. Two existing private docks were substantially rebuilt and at least two more are in the planning phase.

Back to the “Maypole” for a moment. After the old house was burnt down and the property put back up for sale, people have asked if there is any protection in place for its Native American artifacts. Currently trespass and theft laws apply. When a future land use application is submitted, we will involve the State Historic Preservation Office in the review process and determine if that site warrants special protection or status.

Our Planning Board has three new members out of five (plus two alternates). Thanks to Joanne Thormann, Laurie Dobson and Philippe Donald for stepping up. The board is a very diverse but balanced group with a broad and differing range of view-points. Among other opportunities, I recommend a review and update of our Shoreland Zoning Map.

Plumbing Permits Notice of Fees <i>As of October 2018</i>			
Disposal System Components	Fee	Internal Plumbing	Fee
Complete Non-Engineered System	\$250*		
Primitive System	\$100	Minimum Fee (any permit)	
Alternative Toilet	\$50	(includes up to 4 fixtures)	\$40
Non-engineered treatment tank	\$150	Individual Fixtures, each, over 4	\$10
Holding Tank	\$100	Hook up to Public Sewer	\$10
Non-Engineered Disposal Field	\$150	Hook up to existing	
Separated Laundry System	\$35	Subsurface System	\$10
Complete Engineered System	\$200*	Piping relocation, no new fixtures	\$10
Engineered Treatment Tank (only)	\$80	Permit Transfer	\$10
Engineered Disposal Field	\$150	Manufactured Housing Hook up	
Miscellaneous Components	\$30	(unless fixtures added on site)	
First Time System Variance	\$20	per fixture, if not new	\$10
Seasonal Conversion Permit	\$50		

*There is a State DEP surcharge of \$15 for complete subsurface systems.

Code Enforcement Nuggets of Knowledge

- ✓ State law requires fees be paid prior to issuing a permit.
- ✓ Pay fees to the Town of Cranberry Isles through the CEO or Town Office.
- ✓ The Town keeps 75% of the fee(s) for the LPI, and 25% goes to the State DWP.
- ✓ There is a State DEP surcharge of \$15 for complete subsurface systems. This is in addition to the listed fee.

When is a plumbing permit required? There are basically two types of plumbing permits: internal and subsurface waste-water. Internal plumbing (in Maine) is all potable water, building supply and distribution pipes to heating equipment, all plumbing fixtures and traps, all drainage and vent pipes, all building drains and building sewers, and devices and receptors within or under the building’s footprint or foundation.

For internal plumbing a permit is required for any person, firm or corporation to make an installation, alteration, repair, replacement, or remodel a plumbing system. A separate plumbing permit is required for each separate building or structure. There are exemptions to the need for a permit: the clearing of stoppages, including the removal and reinstallation of toilets, or the repairing of leaks in pipes, valves, traps, vents, and fixtures provided such repairs do not involve their replacement or rearrangement.

A subsurface wastewater permit is required to install a new, expanded, or replacement disposal system or any individual components. A permit is not required for minor repairs or replacements made as needed for the operation of pumps, siphons, aerobic treatment units, sand filters, or accessory equipment., and the clearance of a stoppage in a building sewer that does not require excavation or exposure of system components or sealing a leak in a septic tank, holding tank, pump tank or building sewer.

Small Community Grant Program: The Maine Department of Environmental Protection offers several community based loans and grants, notably the Small Community Grant Program to towns “to help replace malfunctioning septic systems that are polluting a water body or causing a public nuisance.”

Transfers of Shoreland Property: Any person transferring property on which a subsurface wastewater disposal system is located within a shoreland area as described in 38 MRS 435 shall provide the transferee with a written statement by the transferor as to whether the system has malfunctioned during the 180 days preceding the transfer.

Coastal Shoreland Areas: A person purchasing property on which a subsurface waste water disposal system is located within a coastal shoreland area shall prior to purchase have the system inspected by a person certified by the department except that if it is impossible due to weather conditions to perform an inspection prior to the purchase, the inspection must be performed within nine months after transfer of the property. A system installed within three years prior to closing date is not subject to these inspection requirements.

Seasonal Conversion Permit: Before converting a seasonal dwelling with a subsurface waste water disposal system located in the shoreland zone to a year-round or principal dwelling, a seasonal conversion permit must be obtained from the Local Plumbing Inspector. Ref. 30-A MRS 4215 (2).

Minimum Lot Size Rules for septic systems: A lot in which a single-family dwelling unit is located shall contain at least 20,000 square feet. If the lot abuts a lake, pond, stream, river, or tidal area, it shall have a minimum frontage of 100 feet on the waterbody and any greater frontage required by local zoning. Other uses that generate waste water require 20,000 square feet and 100 feet of frontage for every 300 gallons produced. In some situations, the LPI and or the State may approve a waste water system on a lot with less area.

What constitutes a junkyard or automobile graveyard? 30-A MRS 3752 defines “junkyard” as a yard, field or other outside area used to store, dismantle, or otherwise handle discarded, worn-out, or junked plumbing, heating supplies, electronic and industrial equipment, household appliances or furniture, lumber, rope, rags, batteries, trash, rubber, debris, ferrous and non-ferrous material. An “automobile graveyard” is a yard, field or other outdoor area used to store 3 or more unregistered motor vehicles or parts of the vehicles. This includes an area for dismantling, salvage and recycling operations.

Under 17 MRS 2802, any places where one or more old, discarded, worn-out or junked motor vehicles or parts thereof, are gathered together, kept, deposited, or allowed to accumulate, in such a manner or in such location or situation either within or without the limits of any highway, as to be unsightly, detracting from natural scenery or injurious to the comfort and happiness of individuals and the public, and

injurious to property rights, are public nuisances. The Natural Resources Protection Act prohibits any of the above and more, from being kept in a flood plain.

Limitations a permitted junkyard or automobile recycling business must meet include not being located within 300 feet of a public building, park, or playground, public beach, school, church, cemetery, or well.

Flood Hazard Development Permits: The Town of Cranberry Isles participates in the National Flood Insurance Program administered by the US Government, the only entity with enough money to cover the claims. Regulated by FEMA, we are required to have a Floodplain Management Ordinance and follow federal regulations or FEMA will remove us from the program and flood insurance would not be available in Cranberry Isles. Essentially, before any construction or development --man-made change-- begins within a flood hazard area, a Flood Hazard Development Permit shall be obtained from the CEO. This is a two-part permit. Permit Part 1 allows construction of buildings up to the first floor. Then an Elevation Certificate must be prepared by an Architect, Professional Engineer, or Surveyor to prove proper elevation above the established 100-year flood level. Once that is received the CEO can issue permit Part 2 to finish the construction. A Flood Hazard Development permit for Minor Development does not necessarily require new standards to be met or an elevation certificate. Minor development includes some accessory structures, filling, grading, excavation, sewage systems, bridges, docks, and retaining walls or renovating existing structures where the cost is less than 50% of the structure's value.

Thanks to the Town Office, Board of Selectmen, Planning Board, contractors and other islanders for the help, teamwork and support. Looking forward to another inspiring year,

//s//

Dennis Dever, CEO

Harbor Committee Report

The Harbor Committee met quarterly or as needed during 2019 to review ongoing or new concerns about harbors, docks, moorings, etc., of the Cranberry Isles, and to make recommendations to the Board of Selectmen.

Items for discussion included maintenance; electric hoists on each of the town docks at Great Cranberry and Islesford; review and/or recommendations for proposed docks at Islesford (Maypole, LCYC/Merrill, and Brooks); and at Sutton (North Sutton LLC).

Stay safe on the water in 2020.

Ted Spurling, Jr., Chairman of the Harbor Committee

Islesford Harbormaster Report

Islesford harbor was very quiet and uneventful last year. The usual calls about guest moorings and dock tie ups. Looking forward to another uneventful year.

Bruce Fernald

Manset Dockmaster Report

A primary purpose of the Manset dock is to provide short term docking while people do business off-islands; space is at a premium. Our Harbor Management Ordinance specifies a maximum tie up time of 12 hours at Manset floating docks and 48 hours on Town owned moorings. The Dockmaster can allow longer tie up times on a case-by-case basis. I met with the Southwest Harbor Master and we are on a list to move our mooring locations closer to our dock as space becomes available. Our contractor relocated the poorly placed mooring stone hazard just off one of our floats, and set it further out of the way. Keep a look out, though, at low tide.

This summer we had 38 parking situations requiring some degree of investigation to dispose of. That compares to 43 total parking issues last year, still dropping annually from 45 in 2017, 57 in 2016, 81 in 2015, and 94 in 2014. No vehicles were towed, but a tow truck was enroute to remove an Audi Quattro when the owner showed up.

Every year for a few weeks in midsummer, the Town of Southwest Harbor's "dirt lot" down the road is jam packed. This year the Town of Southwest Harbor asked if we could help relieve the congestion by providing parking space for contractors and other day trippers to the islands. We were able to make some accommodations and I'll present a scheme for continuing going forward.

This year the Cranberry Isles Fishermen's Co-Op leased space in our "warehouse" bay for storage and logistic support, mostly for the store. Over the years the part of that bay not already leased by BCM Construction was a messy, communal, final storage space totally without ownership; we've been slowly cleaning it up over the years. The Co-Op moved in and really squared the place away. Those guys rock.

Improvements accomplished this year included the new big overhead door to the shop in January. The timer for the 120 VAC powered lights on the dock was replaced after failing to keep its programmed timing. A drop-off and pick-up box was put into use on the floats as a semi weather-proof place to keep deliveries or personal items awaiting pick up or arrival of the ferry when raining.



(Dennis Dever)

There is a proposed Warrant Article this year to replace rip-rap atop and adjacent to the seawall which has lost some stones and is losing material from behind it--which will eventually cause it to fail. Wave action went above and around the wall causing bank erosion that is only about six feet from the edge of the shore road just beyond our west property line. All that's protecting the pavement in one location is a well rooted apple tree. The proposed project will also replace material under the paved loading area before the dock is undercut by wave action that is causing sink holes in the pavement.

A project is underway to replace a large drainage field west of, or out back of, the long building with the leased bays. The existing drainage field has become plugged up over the years and no longer captures the deluge of rain water coming off the vast roof system and from way up the hill. Consequently, the water continues on down the hill and floods into the shop. To supplement the drainage field, a boulder retaining wall with drainage behind it is being constructed to catch any additional run-off and direct it to the ocean where it belongs. Then we will dig up and regrade the back-parking area that has broken up and filled in over time. Currently the ground is higher than the adjacent shop floor so it, too, contributes to flooding the building. When complete, the water will route alongside and off the back driveway which is getting added material and grading as well.

Thanks for the support of Jim, Denise and Ben at the Town Office and Board of Selectmen to keep Manset moving forward. Special thanks to Karin Whitney for all the cleaning in the waiting room/bathroom area.

Dennis Dever

Local Health Officer Report

I would love to remind residents of the Cranberry Isles that I have 5 primary job roles as the Local Health Officer:

- 1. Offer health information and resources to the community.*
- 2. Offer mediation and problem-solving in the resolution 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.*
- 5. Work closely with the DHHS Public Health District Liaisons.*

I would like folks to have this information from the Division of Public Health System's website:

Local Health Officer Services

"Maine LHOs role began in 1885 and have had a long and proud tradition of serving their communities. The "Local Health Officer" (LHO) is a term established by Maine Statute. The local health officer work force has a unique knowledge about how to assist and protect Maine citizens and communities. They are "on the ground", working along with public health nurses, other local health officers, environmental health officials, and other professionals who share the common goal of improving and caring for the health of their communities. The LHO monitors his or her community through identifying and/or responding to immediate and trends in health risks to individuals or the community through town resident queries and/or the sharp eye of the LHO. We recommend that you first contact your town's Local Health Officer if you have a complaint, question or concern about health risks, environmental risks, or landlord-tenant concerns."

As a town we have an amazing community health system in place. I am proud to be a part of that team.

So here is to a new decade--a happy and healthy 2020 in our community!

Respectfully submitted by
Cari Alley

Cranberry Isles Health Committee

The Cranberry Isles Health Committee is committed to meeting the health needs of the Cranberry Isles Community.

The Cranberry House hosted a Health Fair during the summer, sponsored by the Maine Sea Coast Mission. They also hosted nutrition talks once a month by Colleen Bunker. Great Cranberry continues to have its Island Cooks dinners. It is a very popular program where volunteers cook and deliver dinners during the winter to people who have signed up for the program. It is popular not just for the wonderful food they make but a much needed visit in the winter months.

The Telemed clinic is open for appointments and talks with the support of the Maine Sea Coast Mission and the Islesford Neighborhood House Association. Our staff is happy to help you set up an appointment with the Southwest Harbor Community Center. We are located in the Ladies Parlor of the Islesford Neighborhood House. All appointments are confidential. We still hope to get a connection between the islands so we can have Telemed talks on both islands. We have had a smoking cessation talk which led to a smoking cessation class. Other talks were on winter blahs, advanced directives, and suicide prevention. We are always open to suggestions for talks. Talks on Hospice, Narcan, grief, and how to help neighbors in crisis have been suggested. Please let us know what health topics you wish to learn more about.



Both islands have had flu clinics. In fact, Great Cranberry's was so successful they ran out of shots and needed to have more sent so Islesford could have their clinic afterwards. A dental clinic was held on both islands as well.

We would like to thank the Town of Cranberry Isles, Sharon Daley and the Maine Sea Coast Mission, The Cranberry House and the Islesford Neighborhood House Association for their support.

Waiting for Flu Shot Clinic and Telemed Talk (Cindy Thomas)

Respectfully submitted,
Stef Alley, Serena Spurling, Colleen Bunker, Ingrid Gaither, Darlene Sumner, Sally Rowan, Joy Sprague, Jasmine Samuel, Karin Whitney, Cindy Thomas, Tom and Rebecca Powell.

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2020**

**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 Islesford Neighborhood House, Little Cranberry Island, in said town, on the 14th day (Second Saturday) of March AD 2020 at 8:30 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: \$7,000

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 2020 warrant.
5. To elect by ballot a Selectman for the term of three years.
(Term expiring: Florence Joy Sprague)

Ballot: _____ (term expiring 2023)

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

Recommended: \$8,000 for the chair, \$7,500 for others.

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

Recommended: \$10,000

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

Recommended: \$28,000

9. To elect by ballot a member of the Superintending School Committee for a term of three years.
(Term expiring: Darlene Sumner).

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

<u>Name</u>	<u>Island</u>	<u>Term expires</u>
Amy Palmer, Chair	Little Cranberry	2022
Cari Alley	Little Cranberry	2021
Darlene Sumner	Great Cranberry	2020

Ballot: _____ (term expiring 2023)

10. To see if the voters of the Town Of Cranberry Isles will vote to collect interest at the rate of Nine Percent (9%) APR on all 2020 taxes not paid by December 1, 2020. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2020 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is nine percent (9%) APR.
11. 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.
12. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Treasurer to expend funds in January 2021, February 2021, and March 2021 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2020. 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 2021.

SCHOOLS (13)

13. Are you in favor of the School Board continuing planning efforts for a combined, district-wide middle school?

Explanation: A vote "yes" will tell the local school board to continue their planning efforts, including, but not limited to, developing conceptual drawings, cost estimates, potential locations, and a future referendum question. A vote "no" will tell local school boards to cease planning efforts for a combined, district-wide middle school.

SCHOOLS (14A – 14R)

Note: Articles 14A through 14K authorize expenditures in cost center categories

- 14A. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$350,252**

Note: 2019-20 Amount was \$ 342,425

14B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 161,038**

Note: 2019-20 Amount was \$ 134,328

14C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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

Note: 2019-20 Amount was \$ -0-

14D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 10,705**

Note: 2019-20 Amount was \$14,705

14E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 23,844**

Note: 2019-20 Amount was \$ 24,022

14F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 21,508**

Note: 2019-20 Amount was \$20,820

14G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 37,153**

Note: 2019-20 Amount was \$35,841

14H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 48,300**

Note: 2019-20 Amount was \$48,300

14I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

School Committee recommends **\$ 49,850**

Note: 2019-20 Amount was \$85,280

- 14J. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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

Note: 2019-20 Amount was \$71,031

- 14K. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2020 and ending June 30, 2021.

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

Note: 2019-20 Amount was \$-0-

Note: Articles 14A – 14K authorize a total budget of \$ 773,681

Note: 2019-20 Total Budget was \$ 776,752

Hand Count Required

Note: Articles 14L, 14M & 14N raise funds for the Proposed School Budget

- 14L. 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 \$200,841**) 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, 2020 to June 30, 2021.

School Committee recommends **\$165,603**

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

- 14M. 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, 2020 to June 30, 2021.

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

- 14N. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate in additional local funds for school purposes (**Recommend: \$326,348**) for the period July 1, 2020 to June 30, 2021, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$326,348**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$ 326,348** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$326,348**: The State funding model underestimates the actual costs to fully fund the 2020-2021 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 14L, 14M & 14N raise a total town appropriation of \$562,982

Note: 2019-20 Total Town Appropriation was \$591,362

Hand Count Required

Note: Article 14O summarizes the proposed school budget and does not authorize any additional expenditures

- 14O. 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, 2020 and ending June 30, 2021 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 **\$ 773,681**

Note: 2019-20 Total Budget was \$776,752

- 14P. In addition to the amount in Articles 16A – 16O, 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 2020-2021 for school purposes provided that such grants, programs or other sources do not require the expenditure of other funds not previously appropriated?

Current Year Total: **\$ 24,089**

School Committee recommends passage.

- 14Q. 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 2020-2021 school year with an unknown projected enrollment.

School Committee recommends passage.

- 14R. 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 2020-2021 school year with a projected enrollment of approximately eleven students.

School Committee recommends passage.

15. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to thirty thousand dollars (\$30,000.00) for dock maintenance, and installation of three (3) Town guest moorings, for Sutton 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.
16. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend sixteen thousand, one hundred and twenty-four dollars (\$16,124.00) and to enter into a three (3) year contract to continue the Cranberry Isles Commuter Ferry Service and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements necessary on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Contract Duration: May 1, 2020 through October 15, 2022:

Season 1 (2020) \$16,124

Season 2 (2021) \$16,704

Season 3 (2022) \$17,284

This is for the summer season only. The winter season is under a separate 3-year contract with Downeast Windjammers approved at the 2019 Annual Town Meeting. The summer season commuter boat runs May 1st to October 14th.

17. To see if the voters of the Town Of Cranberry Isles will vote to authorize the Municipal Officers to enter into a twelve (12) month lease agreement in 2020 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.
18. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to ten thousand dollars (\$10,000.00) for engineering services for capital road projects for Harding Point Road and Jimmy's Point Road on Great Cranberry Island and Co-Op Road on Little Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.
19. 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 thousand dollars (\$400,000.00) for reconstruction of Harding Point Road on Great Cranberry Island and Co-Op Road on Little Cranberry Island, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

20. 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-five thousand dollars (\$25,000.00) for capital improvements at the municipal garage 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 funds, and all other things reasonably necessary to accomplish the purpose of this article.

Note: The purpose of this Article is for repairs and maintenance of the Town garage on Little Cranberry Island, which houses the transfer station and municipal road equipment. The funds will be used to repair the concrete floor, install new overhead doors and construct an attached shelter for the plow truck.

21. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to thirty-two thousand dollars (\$32,000.00) for a new Generac system, and to complete renovations, at the Town Office 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 funds, and all other things reasonably necessary to accomplish the purpose of this article.

Explanation: Installation of a Generac system at the Town office at 61 Main Street, Islesford will provide protection for water and heating systems during power outages and allow the building to remain open during power outages.

22. 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 capital improvements at 15 Mansell Lane, Southwest Harbor, for the purpose of establishing two (2) residential apartments, 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.

Explanation: The purpose of this Article is to complete some minor renovations and alterations that would facilitate the establishment of two residential apartment units at 15 Mansell Lane, and allow the Town to collect rents from this facility. Estimate for annual rental income is \$24,000. The Town realized rental income would be somewhat less as the Town would hire a rental agency to manage all aspects of the rental agreements.

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 eleven thousand, six-hundred dollars (\$11,600.00) for capital improvements at the Cranberry Isles Manset dock in Southwest Harbor, for the purpose of rebuilding the shorefront retaining wall, 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.
24. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to fourteen thousand, three hundred dollars (\$14,300.00) for capital improvements to install a video monitoring system at the Great Cranberry and Little Cranberry Town Docks, 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.

25. To see if the voters of the Town of Cranberry Isles will direct the Board of Selectmen and/or its designee to ascertain unknown property owners for the purpose of assessment and collection of property taxes.
26. To see if the voters of the Town of Cranberry Isles will direct the Board of Selectmen and/or its designee to enact a ninety day moratorium on the construction of telecommunications facilities in order to prepare ordinance amendments or a new ordinance to address any new or proposed telecommunications facilities in the Town of Cranberry Isles for future consideration by Town voters; such ordinance amendments or new ordinance to be retroactive to protect the Town's safety and welfare to the extent permitted by law.
27. **FUTURE TOWN MEETING**
- To see if the voters of the Town Of Cranberry Isles will vote to hold the next annual Town Meeting in 2021, on 13, March 2021 at the Longfellow School, Great Cranberry Island, Maine and to open the meeting at 9 A.M.
28. 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.

<i>Totals</i>	\$ 329,380	\$ 334,550	<i>\$ 390,870</i>
<i>Department 51</i>	2018	2019	2020
<i>General Government</i>	Approved	Approved	Proposed
Town Office: Rent & Utilities	\$ 11,050	\$ 8,500	<i>\$ 11,900</i>
Office Supplies & Postage	\$ 7,100	\$ 7,100	<i>\$ 7,100</i>
Administrative Expenses	\$ 10,000	\$ 10,000	<i>\$ 10,000</i>
Insurance	\$ 15,000	\$ 15,000	<i>\$ 15,000</i>
Legal	\$ 20,000	\$ 20,000	<i>\$ 25,000</i>
Accounting	\$ 10,000	\$ 12,500	<i>\$ 12,500</i>
Website	\$ 1,500	\$ 5,500	<i>\$ 1,000</i>
Selectmen Compensation	\$ 23,000	\$ 23,000	<i>\$ 23,000</i>
Contingency Fund	\$ 20,000	\$ 20,000	<i>\$ 50,000</i>
Printing	\$ 3,500	\$ 3,300	<i>\$ 3,500</i>
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 45,000	<i>\$ 45,000</i>
Elections	\$ 1,800	\$ 2,000	<i>\$ 3,800</i>
HCPC Dues	\$ 680	\$ 700	<i>\$ -</i>
Tax Assessor	\$ 28,800	\$ 29,500	<i>\$ 30,500</i>
Administrative Assistant	\$ 47,850	\$ 47,850	<i>\$ 47,850</i>
Deputy Clerk/Treasurer	\$ 19,000	\$ 19,500	<i>\$ 19,500</i>
Public Safety Coordinator	\$ 28,100	\$ 28,100	<i>\$ 38,220</i>
Payroll Taxes	\$ 16,000	\$ 16,000	<i>\$ 17,000</i>
Employee Health Benefits	\$ 21,000	\$ 21,000	<i>\$ 30,000</i>

<i>Totals</i>	\$ 98,768	\$ 445,519	\$ 88,300
Department 52	2018	2019	2020
Public Safety	Approved	Approved	Proposed
<i>Fire Dept. Zone 1 (GCI)</i>			
Utilities	\$ 2,700	\$ 2,000	\$ 2,000
Heating Oil	\$ 5,000	\$ 5,000	\$ 5,000
Gasoline	\$ 200	\$ -	\$ -
Insurance	\$ 7,000	\$ 8,000	\$ 8,000
Community Safety Program	\$ 1,000	\$ 1,000	\$ 500
Training	\$ 500	\$ 500	\$ 500
Equipment	\$ 4,000	\$ 4,000	\$ 4,000
Testing	\$ 3,400	\$ 3,200	\$ 2,350
Maintenance	\$ 2,500	\$ 2,250	\$ 2,000
Travel	\$ 500	\$ 500	\$ 500
GCI Water Tanker		\$ 350,000	
<i>Fire Dept Zone 2 (Islesford)</i>			
Utilities	\$ 1,200	\$ 1,200	\$ 600
Equipment	\$ 6,000	\$ 5,000	\$ 5,000
Maintenance	\$ 3,500	\$ 3,000	\$ 2,500
Testing	\$ 2,950	\$ 3,400	\$ 2,650
Gasoline	\$ 400	\$ 300	\$ 300
Insurance	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 500	\$ 500	\$ 500
Travel	\$ 500	\$ 500	\$ 500
Propane	\$ 5,000	\$ 5,000	\$ 5,000
<i>Fire Dept Zone 3 (Sutton)</i>			
Equipment	\$ 3,000	\$ 3,000	\$ 3,000
<i>Cranberry Isles Rescue Svc</i>			
Islesford-Ambulance	\$ 1,225	\$ 950	\$ 950
Islesford-Supplies	\$ 2,000	\$ 2,000	\$ 2,000
Islesford-Stipend	\$ 2,000	\$ 1,500	\$ 1,500
Islesford-Training	\$ 500	\$ 1,500	\$ 500
Islesford-Insurance	\$ 1,000	\$ 1,000	\$ 1,000
Islesford-EMS Conference	\$ 4,500	\$ -	\$ -

<i>Department 52</i> <i>Public Safety (continued)</i>	2018 Approved	2019 Approved	2020 Proposed
GCI-Ambulance	\$ 725	\$ 950	\$ 950
GCI-Supplies	\$ 2,200	\$ 2,000	\$ 2,000
GCI-Stipend	\$ 1,500	\$ 1,500	\$ 1,500
GCI-Training	\$ 500	\$ 1,500	\$ 500
GCI-Insurance	\$ 1,000	\$ 1,000	\$ 1,000
911 Services	\$ 1,000	\$ 1,000	\$ 1,000
Streetlights	\$ 5,500	\$ 5,500	\$ 6,000
Animal Control Officer	\$ 1,000	\$ 1,000	\$ 1,000
Equipment	\$ 500	\$ 500	\$ 500
ACO Training	\$ 500	\$ 500	\$ 500
Constable Compensation	\$ 5,000	\$ 5,000	\$ 5,000
Constable Admin Expense/Training	\$ 500	\$ 1,000	\$ 1,000
Harbormaster	\$ 2,000	\$ 3,500	\$ 3,500
Fire Warden Training	\$ 750	\$ 750	\$ -
Insurance	\$ 5,000	\$ 4,500	\$ 5,000

<i>Totals</i>	<i>\$ 144,932</i>	<i>\$ 146,232</i>	<i>\$ 147,100</i>
<i>Department 53</i> <i>Health & Sanitation</i>	2018 Approved	2019 Approved	2020 Proposed
Solid Waste Sutton	\$ 6,500	\$ 7,000	\$ 6,500
Solid Waste Contracts	\$ 100,922	\$ 100,922	\$ 102,940
Solid Waste Metal	\$ 1,200	\$ 1,200	\$ 1,200
Solid Waste Tipping Fees	\$ 14,000	\$ 15,000	\$ 14,000
Solid Waste Hazardous Waste	\$ 4,000	\$ 4,000	\$ 4,000
Solid Waste Permits	\$ 850	\$ 900	\$ 850
Solid Waste Electricity	\$ 800	\$ 400	\$ 800
CEO/Plumbing Inspector	\$ 12,750	\$ 12,750	\$ 12,750
Telephone/Fax	\$ 360	\$ 360	\$ 360
General Assistance	\$ 2,000	\$ 2,000	\$ 2,000
GA Supplies	\$ 750	\$ 900	\$ 900
Local Health Officer	\$ 800	\$ 800	\$ 800

<i>Totals</i>	<i>\$ 152,168</i>	<i>\$ 235,600</i>	<i>\$ 575,244</i>
Department 54	2018	2019	2020
Public Transportation	Approved	Approved	Proposed
Town Road Maintenance-Capital Improvements	\$ 50,000	\$ 100,000	\$ 400,000
Town Road Maintenance-Engineering			\$ 10,000
Town Road Maintenance			\$ 30,000
Snow Removal Compensation	\$ 5,000	\$ 5,000	\$ 5,000
Snow Removal Sand/Salt	\$ 8,000	\$ 9,500	\$ 8,000
Snow Removal GCI Contract	\$ 17,000	\$ 17,000	\$ 18,000
Town Truck Maintenance			\$ 1,000
Town Truck Gas	\$ 1,000	\$ 500	\$ 1,000
Town Truck Insurance	\$ 800	\$ 800	\$ 1,200
Garage Heating Oil	\$ 1,800	\$ 1,800	\$ 1,800
Capital Improvement (Tractor ~\$58k reserve)		\$ 20,000	
Garage Maintenance	\$ -	\$ 10,000	\$ 25,000
Winter Commuter Service (Fed Subsidy~\$25k)	\$ 55,568	\$ 58,000	\$ 57,970
Summer Commuter Service	\$ 13,000	\$ 13,000	\$ 16,274

<i>Totals</i>	<i>\$ 695,100</i>	<i>\$ 776,752</i>	<i>\$ 773,681</i>
Department 55	2018	2019	2019
Schools	Approved	Approved	Proposed
<i>See School Budget Detail</i>	<i>\$ 695,100</i>	<i>\$ 776,752</i>	<i>\$ 773,681</i>

<i>Totals</i>	\$ 25,000	\$ 46,000	\$ 28,500
Department 56	2018	2019	2020
Donations	Approved	Approved	Proposed
GCI Library	\$ 4,000	\$ 4,000	\$ 4,000
Islesford Library	\$ 4,000	\$ 4,000	\$ 4,000
GCI Community Center	\$ 3,000	\$ 3,000	\$ 3,000
Islesford Neighborhood House	\$ 3,000	\$ 3,000	\$ 3,000
Cranberry House	\$ 3,000	\$ 3,000	\$ 3,000
Island Explorer	\$ 500	\$ 500	\$ 500
NEH Library	\$ 1,000	\$ 1,000	\$ 3,000
NEH Ambulance	\$ 1,000	\$ 1,000	\$ 1,000
Life Flight	\$ 2,000	\$ 2,000	\$ 2,000
Human Services Donations	\$ 500	\$ 500	\$ 500
Cranberry Isles Education Fund	\$ 1,000	\$ 1,000	\$ 1,000
Hospice of Hancock	\$ 500	\$ 500	\$ 500
Islesford Boatworks		\$ 1,500	\$ 1,500
INHA Septic		\$ 20,000	
Islesford Historical Society		\$ 1,000	\$ 1,000
Cranberry Rowers	\$ 500	\$ -	\$ -
Families First	\$ 1,000	\$ -	\$ 500

<i>Totals</i>	\$ 404,462	\$ 397,164	\$ 401,845
Department 57	2018	2019	2020
Debt Service	Approved	Approved	Proposed
SWH Parking-Taxable Bond	\$ 46,218	\$ 46,180	\$ 46,207
SWH Parking-Tax Exempt Bond	\$ 132,049	\$ 131,943	\$ 132,017
Islesford Municipal Garage	\$ 22,610	\$ 22,610	\$ 22,610
Islesford Pumper Truck	\$ 11,900		
Islesford Attacker Truck	\$ 25,460	\$ 25,456	\$ 25,456
GCI Fire Truck	\$ 39,535	\$ 39,535	\$ 39,535
Hancock County Tax	\$ 82,550	\$ 84,300	\$ 84,880
Town Office	\$ 27,140	\$ 27,140	\$ 27,140
Broadband	\$ 17,000	\$ 20,000	\$ 24,000

<i>Totals</i>	<i>\$ 477,278</i>	<i>\$ 343,460</i>	<i>\$ 330,630</i>
<i>Department 58</i>	2018	2019	2020
<i>Municipal Facilities</i>	Approved	Approved	Proposed
Teleconference	\$ 400	\$ 400	\$ -
NEH Parking Lot Snow Removal	\$ 3,800	\$ 3,500	\$ 3,800
NEH Parking Lot Lease	\$ 41,500	\$ 42,500	\$ 42,350
Joy Road Parking Lot Insurance	\$ 750	\$ 750	\$ 750
Joy Road Parking Lot Lease	\$ 4,000	\$ 4,000	\$ 4,000
Joy Road Maintenance & Repairs			\$ 1,500
Manset Parking Lot Grounds	\$ 4,000	\$ 4,000	\$ 7,620
Manset Parking Lot Maint. & Repairs	\$ 4,000	\$ 4,000	\$ 4,000
Manset Parking Lot Snow Removal	\$ 2,000	\$ 2,000	\$ 2,000
Manset Parking Lot Insurance	\$ 3,200	\$ 3,200	\$ 3,200
Manset Parking Lot SWH Property Tax	\$ 22,000	\$ 22,000	\$ 23,100
Manset Parking Lot Janitorial	\$ 500	\$ 500	\$ 500
Manset Parking Lot Enforcement	\$ 5,500	\$ 6,000	\$ 5,500
Manset Parking Lot Capital Improvements	\$ 20,000		
Manset Warehouse Utilities	\$ 2,500	\$ 1,000	\$ 2,500
Manset Warehouse Insurance	\$ 2,000	\$ 2,000	\$ 2,000
Mansell Road Building Insurance	\$ 1,000	\$ 1,000	\$ 3,000
Mansell Road Building Grounds	\$ 1,200	\$ 1,200	\$ 1,200
Mansell Road Building Snow Removal	\$ 1,000	\$ 1,000	\$ 1,000
Mansell Road Building SWH Property Tax	\$ 5,200	\$ 5,200	\$ 5,400
Mansell Road Utilities	\$ 600	\$ 600	\$ 600
Mansell Road Maintenance & Repair			\$ 5,000
Mansell Road Capital Improvements			\$ 20,000
Town Restrooms Maint. & Improvement	\$ 1,500	\$ 1,500	\$ 1,500
Town Restrooms Cleaning	\$ 10,810	\$ 10,810	\$ 10,810
Town Restrooms Supplies	\$ 800	\$ 1,100	\$ 900

Department 58	2018	2019	2020
<i>Municipal Facilities(continued)</i>	Approved	Approved	Proposed
Harbors: Electricity	\$ 2,000	\$ 2,000	\$ 2,000
Harbors: Video Security System			\$ 14,300
Harbors: Moorings	\$ 9,000	\$ 9,000	\$ 8,500
Harbors: Insurance	\$ 6,400	\$ 6,400	\$ 6,400
Harbors: Contracts	\$ 36,600	\$ 36,600	\$ 36,600
Harbors: GCI Year Round Float	\$ 80,000		
Harbors: GCI Maintenance & Repairs			\$ 4,000
Harbors: Islesford Float Replacements		\$ 28,200	\$ -
Harbors: Islesford Maintenance & Repairs		\$ 5,000	\$ 5,000
Harbors: Islesford Breakwater		\$ 75,000	\$ -
Harbors: Sutton Maintenance & Repairs			\$ 30,000
Harbors: Manset Supplies	\$ 500	\$ 500	\$ 500
Harbors: Manset Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 4,000
Harbors: Manset Dock & Retaining Wall			\$ 11,600
Town Land: Cemeteries	\$ 500	\$ 500	\$ 500
Town Land: Town Office	\$ 75,000	\$ 30,000	\$ 32,000
Town Land:LCI Town Field	\$ 3,000	\$ 3,000	\$ 3,000
Town Land: Hadlock Park		\$ 5,000	\$ -
Internet	\$ 100,000		
Internet Maintenance	\$ 20,000	\$ 20,000	\$ 20,000

Total Appropriations for Town Operations \$2,736,170

Town Operations Budget

Applied Resources

Loans \$400,000

From Reserves \$0

Estimated General Funds Receipts \$202,351

School Dept. (State Subsidies & Misc.) \$210,699

Commuter Service Subsidy \$25,000

Property Taxes (2020) \$1,898,120

Total \$2,736,170

NOTICE

The Registrar of Voters, Denise McCormick, gives notice that she will be in the Cranberry Isles Town Office, 61 Main Street, Islesford, Maine on the 11th, 12th, and 13th of March 2020 between the hours of 9:00 A.M. and 3:00 P.M., and at the Islesford Neighborhood House, Little Cranberry Island on the day of the meeting, March 14, at 8:15 A.M. for the purpose of correcting the list of voters for said Town.

* All new voter registrations must provide proof of identification and proof of residency.

Given under our hand and Town seal this 4th day of February, 2020.



Richard F. Beal
Chairman, Board of Selectmen
Town of Cranberry Isles, Me.
Richard F. Beal, Chairman

Florence Joy Sprague
Florence Joy Sprague

Cory R. Alley

Attest: I, Denise McCormick, Clerk of the Town of Cranberry Isles, Maine do hereby attest and certify this document to be a true copy of the Warrant 2020 to be placed before the voters of the Town of Cranberry Isles on 14 March 2020.

Denise McCormick

Notes

Animal Control Officer Report

It really is a pleasure to be able to be the Animal Control Officer in the Town of the Cranberry Isles. To be able to work in a community that is so passionate about animals and especially their own animals is a blessing. With that being said, I appreciate all the calls I received for 2019. I truly appreciate all the conversations and the heated discussions about animals that I got to have throughout the year.

I would like to say that the thought of writing this report has me left feeling blank. I am not sure what to say to folks. We all know the importance of keeping our dogs up to date on their rabies and that leads to making sure we register our dogs with the town. Of course I have harped on how dogs can be registered in any and all towns that a person may live so I don't have to say that again. I know that we have a healthy population of cats on the Cranberries and that some folks feel that registration rules should apply to cats, but I think that having a healthy cat population keeps these dang mice in check. To me, that seems to be a bigger concern for most folks. I could also mention that for the most part we truly have a community who loves and supports our four-legged residents.

Without losing all of you to boredom, I could again talk about how the biggest issue we seem to have on the Cranberries-- which is Dogs At Large. Everyday it seems that I am trying to speak to someone about the importance of keeping their dog on a leash and (for the clever folks) the leash needs to be in their hands! But we all know that is an ongoing problem and one that I don't think will be solved soon since everyone has a great dog whom is always in control and will listen to commands. While I did order signs to help remind folks of this town ordinance, I failed to get them up. I apologize. I will work toward at goal this Spring as well as continuing my ACO education and trainings.

2019 was a beautiful year for our 4-legged "kids" with the return of Dr. Shivley and the Dockside Vet. What a service that she provides for our island communities. All in all I could rehash a lot of what we all know, but I will end with this...I would like to say that I enjoy being able to be your ACO! I am grateful for all the calls and I am grateful for all the pup kisses. We have a great town and a safe environment for our 4-legged community members. Thank you for doing your part and Leash Up!

I hope you have an
Animal-tastic year.

Respectfully
submitted by

Cari Alley
Animal Control
Officer



Painting by Rick Alley (Joy Sprague)

Islesford Constable Report

I regret to inform you that I will no longer be serving as Constable of Islesford. I tried my best during 2019 to help diffuse a number of situations and during that time I found that this work is just not for me.

I think the role of constable is incredibly important to the islands as it allows for a means of communication between the Sherriff's Department and the Maine State Police; I am just not the person for the job.

If you are interested in performing the duties of Constable, I encourage you to reach out to the Town's Selectmen.

Respectfully Submitted,

Katelyn Damon
(207) 479-8118

katelyn@cranberryisles-me.gov



Emergency Management

2019 was a typical year in the Cranberry Isles for emergency management. We experienced some cold days and high winds accompanied by losses of power, along with boat cancellations due to wind and high seas. We did not experience any major flooding, widespread illnesses or other disaster events.

Our largest handicap is our vulnerability to power loss. We have an aging infrastructure, as well as a lot of trees that are reaching the end of their life span. Emera has hired Asplundh to complete some tree trimming. However, much more is needed.

(Katelyn Damon) As I have emphasized in the past, your best option for combatting power outages is to be prepared for them. This means having access to standby or portable generators, stored fuel, non-perishable food items, water, and heat.

You may also want to think about how you will communicate during a power outage. We have become increasingly reliant on internet service now that we are fortunate enough to have fast, reliable internet. However, we have had instances when the backup internet generators have not functioned properly. I know that I use WiFi calling a lot to help combat poor cell coverage. When the WiFi is down those of us without landlines may find it difficult to communicate during an emergency. It may be advantageous to look

into cell phone boosters, portable VHF radios or other means of communicating to neighbors or 911. I should also mention that landlines only work for a short period of time during a power loss unless a portable generator is connected to the Consolidated Communications phone system.

It is always a good idea to stay in close contact with your neighbors in the event that either of you is in need of help. Check-in on each other often during outages and other storms.

You may contact me in the following ways:

Email: Katelyn@cranberryisles-me.gov

Cell phone: (207) 479-8118

I am happy to meet with anyone who has questions. I will do my best to answer your questions or put you in contact with someone who can.

Respectfully Submitted,

Katelyn Damon
Town of Cranberry Isles Public Safety Coordinator/
Emergency Manager



(Lauren Gray)

Town of Cranberry Isles Volunteer Fire Department Project Status & Long Range Planning Report

- ☐ 2020
 - ☐ Take Delivery Water Master Tanker for GCI
 - ☐ Firewise Classes and Forest Management
 - ☐ Complete regrade project in front of ambulance door at GCI VFD
 - ☐ Running water at both firehouses (hose for washing apparatus no septic)
 - ☐ Reliable video conferencing system for fire departments
 - ☐ Wildland upgrades for Sutton/ Bear Islands
 - ☐ Air Raid sirens moved to more accessible locations on LCI/ GCI
 - ☐ Begin Firewise work w/ Maine Forest Service
 - ☐ Bi-Annual apparatus service.
 - ☐ 2021
 - ☐ Continuation of Firewise/ Forest Management work
 - ☐ GCI Cistern (Gravel Pit Entrance) (\$200,000**)
 - ☐ Purchase used Ambulance for GCI using private/ reserve funds.
 - ☐ 2022
 - ☐ Bunker Gear Upgrades- GCI
 - ☐ Biannual Apparatus Service
 - ☐ 2023
 - ☐ LCI Wildland Vehicle (Trailer to be used with Town Tractor) (\$75,000**)
 - ☐ 2024
 - ☐ Apply for ISO Level 8.
 - ☐ Bunker Gear Upgrades- LCI
 - ☐ Biannual Apparatus Service
 - ☐ 2025
 - ☐ Potential to purchase used ambulance for LCI using private/ reserve funds.
 - ☐ Wildland Vehicle for GCI (\$75,000**)
 - ☐ Ongoing
 - ☐ Liquid funds for training
 - ☐ Continued private fundraising for both islands.
 - ☐ Continued grant search for both islands.
 - ☐ Constant reassessment of needs. Planning is fluid based on budgetary needs for a given year.
- **All figures stated above are based on estimates from 2017/2018 and are subject to change as projects become closer to being budgeted.

As always, please feel free to contact me if you have questions about this or any other public safety-related items.

Respectfully Submitted,

Katelyn Damon
Town of Cranberry Isles Public Safety Coordinator

Islesford Volunteer Fire Department Report

It was a successful year for the Islesford Volunteer Fire Department (IVFD). We had the opportunity of a lifetime presented to us this past spring when we were offered the chance to burn down the historic Maypole house. There were a lot of challenges trying to organize everything for our first controlled burn as a department. There were several legal obstacles to jump through, as well as endless planning and logistics. Katelyn Damon confidently took it on and managed to accomplish everything that needed to be done in only a few short months. We had a very limited window of when we could burn the house and we knew it would have to be done by mid-June at the latest.

After consulting with the contractor that was in charge of the project, Katelyn arranged to have all of the hazardous materials removed from the house, as well as some improvements to the road so it would be safe to get a firetruck closer. She arranged with Mount Desert Fire to bring out some of their most



(Katelyn Damon)

experienced firefighters to help the morning of the burn, as well as the Great Cranberry Department and Tremont Fire--who volunteered to bring an extra tanker truck out.

The week before the burn was fairly hectic. There were a lot of people coming down to say goodbye to the historic house, as well as salvaging whatever pieces of furniture or dishes that they could. We were busy setting up each room for the burn as well as boarding up the windows. There were hundreds of feet of hose that needed to be laid, spare water tanks that needed to be set up, and lots of other preparations. Everybody on the department chipped in and volunteered countless hours to make it possible. The Sunday of the burn finally arrived. It was a damp, foggy morning with very little wind--perfect conditions. There was a mix of nervousness and excitement in the air as we congregated at the house for our safety meeting. We spent the morning lighting bales of hay on fire in several of the downstairs bedrooms and putting them out. That is an incredible real life training for our interior firefighters.

Then, after lunch, Mount Desert and Tremont Fire packed up and headed back across and it was time for us to touch her off! It was pretty hectic at first with flames going 60 to 70 feet in the air, but we quickly got it under control and controlled it perfectly for the remainder of the burn. Every member of the department was working full throttle to keep water flowing to the trucks and make sure that everybody was safe and that nothing else surrounding the house caught fire.

We were all extremely exhausted after a long day, and a long week. But I can't describe how proud I am of all of the members of our department. They all stepped up and went above and beyond and proved that if we put our mind to something we can accomplish anything. We are very lucky to have these people in our community.

Chief Richard Howland

Great Cranberry Island Volunteer Fire Department Report



(Ingrid Gaither)

It was a relatively quiet year for the Great Cranberry Island Fire Department. The town approved the purchase of a new tanker truck at the annual town meeting in March. The truck should be arriving in the spring and I am very excited to be adding this valuable piece of equipment to our department. It will be very similar to the tanker that is on Islesford, so there will already be several people that are trained to use it. That should make it a pretty smooth transition.

In June the Islesford Fire Department hosted a controlled burn on an old summer home. The Great Cranberry Island Fire Department joined as well as some members from Mount Desert and

Tremont Fire. It was an incredible experience for everybody involved, and proved to be a very valuable training. I was very proud of everybody that participated. We are very lucky to have so many smart, hard-working, and giving people in our community.

One thing that I say every year and I want to reiterate is that we are still in need of more members. It is a really great organization to be involved with, we have a lot of fun and the job we do is vital. There is a job for everybody, doesn't matter your age or your gender. Everybody is welcome.

I want to thank the town for their support and look forward to serving in the year 2020!

Chief Richard Howland

Cranberry Isles Rescue Service Report

The Cranberry Isles Rescue Service (CIRS) includes the following members: Luke Abell, Katelyn Damon, Cory Duggan, Paul Fernald, Margaret Houghton, Sharon Morrell, Tom Powell, Rebecca Powell, David Rackliff, Mary Schuch, and Emily Wright. Laurie Dobson joined the service in 2019 after completing EMT training off-island. Laurie is currently completing her onboarding/probationary period with the service.

In April of 2019, service members completed a five-day Wilderness EMT training on Islesford. We hosted responders from Swan's Island EMS and the Northeast Harbor Ambulance Service. Members of our community kindly donated lunches, graciously provided housing for the event, and even volunteered to join us by acting as patients in scenarios. Our instructors, Mike and Billie Jo Senecal of Gilman Stream Medical Institute, are highly trained medical professionals with varied backgrounds in hospital, EMS, and wilderness medical care. Their course was an excellent refresher for basic EMS skills. Through classroom work and hands-on exercises, we practiced assessment and treatment of illnesses and injuries with limited equipment and long delays to definitive care. CIRS members enjoyed working in teams with area responders to diagnose, treat, and 'transport' patients. Our training came full circle this summer when we responded to a serious medical emergency that required us to maintain a patient's airway for an extended period of time while we waited for Lifeflight. Many thanks to those who donated their time and resources to help facilitate this successful program.

Members of the CIRS and IVFD worked with students from the Cranberry Isles to construct memorial benches for Hugh Smallwood. A gathering was held at the Islesford Neighborhood House in August to dedicate the completed works. Along with our memorial benches for Hugh, the winter Boatworks program built two benches that were auctioned in September. Boatworks and the CIRS shared the proceeds of the auction.



(Joy Sprague)

In 2019, the service responded to seventeen requests for assistance. July and August were tied for our busiest months. We were pleased to have a number of responders turn out for these requests, demonstrating outstanding teamwork and commitment to our community.

As always, thank you to the townspeople of the Cranberry Isles for your continued support!

Respectfully Submitted,

Katelyn Damon, CIRS Chief
Mary Schuch, CIRS Assistant Chief

Cranberry Isles School Annual Report

Enrollment

The Cranberry Island School has 10 students enrolled in grades K-8

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

There are three Cranberry Isles students enrolled at Mount Desert Island High School: one freshman, one sophomore, and one junior. There is one Cranberry Isles student, a sophomore, enrolled at George Stevens Academy.

Faculty and Staff

Cranberry Isles School has a strong team of teachers working together to provide core content and enrichment. This year Haley Estabrook returned for her second year of classroom teaching and is primarily working with our younger students grades 1-4 as well as K-8 science. We welcomed Jan Keiper as our other classroom teacher who is primarily working with our older students, grades 5-8 as well as K-8 social studies. Hayley Fenton returned for her second year as principal and special education teacher. Gail Grandgent continues her tenure as our boat monitor and educational technician.

In addition to our regular education program we offer art, french and guidance. Our specialists include:

Mary Lyman: Art

Katrina Linscott: French

Heather Davis: Guidance

In the fall, our older students participated in Chorus at Mount Desert Elementary School under the direction of Heather Graves.

Our special education services are provided by the following team:

Academic Instruction: Hayley Fenton

Academic Support: Gail Gradgent

Speech & Language: Katherine Philbrook

Occupational Therapy: Kathy Dunn

Physical Therapy: Liz Oppewall

Our school nurse is Cathi Goebel.

We appreciate the staff that keeps our schools clean and well maintained. Katya Morcarksy and Jim Amuso at the Ashley Bryan School and Ingrid and Ric Gaither at the Longfellow School.

Curriculum and Assessment

The Cranberry Isles School is part of the Mount Desert Island Regional School System, and our curriculum is adapted from the MDIRSS curriculum. Our teachers use the MDIRSS standards to guide their instruction and measure student growth. Our teachers participate in district-wide professional development to improve their instruction and receive support from the district's Curriculum Director, Julie Meltzer and an Instructional Coach and RtI/Assessment Coordinator, Jill Cohen.

We also participate in the annual assessments administered by the district. These assessments include the NWEA, a computer-based program that provides feedback about students' progress in math and reading, Developmental Reading Assessments (DRAs) which give information about a students' instructional and independent reading level, High Leverage Assessments (HLAs) which provide information on students' mathematical reasoning and the MEA, a state test measuring students' math, reading and writing. The MEA and NWEA are administered in grades 3-8, the DRA for grades K-5 and HLAs for grades K-6. Teachers use assessment data to help make individualized instructional decisions for each student. Results from the NWEA and MEA show that Cranberry Isles students are performing very well as compared to MDI and statewide peers.

The school continues to participate in the Island Institute's Teaching and Learning Collaborative. This is a collective of seven unbridged island schools that work together through technology on a weekly basis and meet several times during the year for field trips and special events. This fall kicked off with the annual Inter Island Event held on Islesford this year and hosted by us. In October the TLC went on a three day field trip to Cobscook Bay, Maine with experiences in hiking, mountain biking and the arts. Throughout the year students meet with their island peers online for books groups, student council and social events. The TLC teachers meet regularly to plan curriculum, field trips and to provide professional support to each other.

We have had robust professional development opportunities this year. Ms. Haley was able to attend a School Reform Initiative conference in Boston. This strengthened her understanding of ongoing work and approaches used in the TLC, especially the use of protocols both with colleagues and students. Ms. Jan attended a Lives in the Balance conference in Portland. This supported our district's work in using a model of collaborative problem solving with students who are facing challenges in the classroom. We also had a literacy consultant, Kim Hollock, spend two days in the classroom with us providing coaching, modeling and curriculum development specifically geared toward a multi-age classroom. She offered "Lunch and Learn" sessions for parents where she shared early literacy games, strategies and techniques to use at home.

Extra-Curricular Activities and Special Programming

During winter 2019-2020 students are working with teachers Jim Amuso and Lauren Gray to reconstruct Victor White's flat-bottom skiff. Victor White, nicknamed "B," was a resident of Great Cranberry Island who lived with the Bunker family and is remembered fondly by family members and residents there. His original skiff still sits in the Sanborn's yard. Victor White was a friend and mentor to Ed Gray, who proposed the project. Newman and Gray Boatyard donated the cedar and Ed built the frames, ribs, bottom boards, and transom to help get the kids started. Since then the kids have patterned, cut, and steam bent planks to help the boat begin to take its shape. The work takes place with the help of several key volunteers - Jeremy Alley, Rick Alley, Serena Spurling, Katelyn Damon, Cory Duggan, Josh Gray, and Jason Pickering. In addition, the students are building marble boards and lobster buoys to sell in the Blue Duck Chandlery shop to help finance Boatworks' programming and scholarships. Check them out on Facebook and Instagram to watch the project progress.

This fall we offered theater with Kathy Lake and were able to showcase the student's skills at the Islesford Winter Supper which included improv work and a short play.

Bartholomew Singer will be offering an instrumental music session for our older students this spring and some interactive music lessons for our younger students.

Students also have the opportunity to access resources from the Islesford Public Library. Thank you to Cindy Thomas for providing us with that experience again this year.

We have enjoyed utilizing our local resources here on the Cranberry Isles. Last year we hosted our We Love Our Community luncheon in February followed by inviting in community readers for Read Across America Week. This fall, Lauren Gray led a science intensive where students integrated their learning in the Forces and Motions unit in science into a hands-on project where they created a windmill. We plan to continue our community involvement this spring with another school-community meal, a local Arts Week in April and a gardening project this spring.

This year was our second year offering an early childhood after school program led by Darlene Sumner and Gail Grandgent on Friday afternoons. This has been a well-attended and enjoyable program that extends classroom learning for our youngest learners in a fun and hands-on way. They enjoy games and activities featuring curriculum topics in reading, science, social studies and math.

Facilities

This year students are attending Ashley Bryan School campus on Islesford. Next year, we plan to relocate back to the Longfellow School campus for the 2020-2021 school year.

The work repairing and reinstalling the lift at the Longfellow School has been underway all fall by Holyoke Builders. We anticipate the project to be completed this spring. The Longfellow School continues to be used for "wind days" when it is unsafe for students to travel from Great Cranberry to Islesford. Thank you to Ingrid and Ric Gaither for continued oversight of the Longfellow School campus.

Closing

Thank you to Amy Palmer, Cari Alley and Darlene Sumner for your service on the Cranberry Isles School Committee. Your dedication to the Cranberry Isles School is greatly valued.

Thank you also to the Town of Cranberry Isles for your continued support of our school. Our students benefit from this unique setting and the learning that occurs inside the school as well as from their interactions with a dynamic and vibrant community.

Please visit our website at www.cranberryschools.org to stay up to date on current events, calendars, newsletters, and all the exciting events that are going on at Cranberry Isles School.

Respectfully Submitted,
Hayley Fenton, Principal

<i>Cranberry Isles</i>	18-19	19-20	19-20	20-21			School Committee Approved
<i>School Department</i>	Actual	Current	Anticipated	Proposed	\$	%	1/3/2020
Fund Balance	Receipts	Budget	Receipts	Budget	Difference	Difference	Notes
Carryover	194,906	154,390	247,806	179,699	25,309	16.39%	Carryover Saved = \$40K
Revenues					-	-	
Miscellaneous/ Rent/Ins Claim	6,466	6,000	6,000	6,000	-	-	\$500/month
Transfer from Tuition Reserve	-	-	-	-	-	n/a	
State Subsidy	24,479	25,000	35,238	25,000	-	-	Prelim. Figure
Property Taxes					-	-	
Town Appropriation	564,683	591,362	591,362	562,982	(28,380)	-4.80%	Increase per \$100,000 valuation - \$14.66

Articles 14L, 14M & 14N	EPS & Additional Local Funds Articles	\$562,982
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<i>Total Revenues</i>	790,534	776,752	880,406	773,681	(3,071)	-0.40%
	18-19	19-20	19-20	20-21	\$	%
	Actual	Current	Anticipated	Proposed	Difference	Difference
<i>Total Expenditures</i>	542,728	776,752	660,707	773,681	(3,071)	-0.40%

Article 14O	Total Expenditures	\$773,681
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Total Expenditures by Category	18-19	19-20	19-20	20-21			
	Actual	Current	Anticipated	Proposed	\$	%	
Regular Instruction	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Teacher Salaries 3-8	59,895	68,982	82,681	83,610	14,628	21.21%	Incl. Music/Art/Phys. Ed./French
Ed. Tech. Salary 3-8	-	-	-	-	-	n/a	
Negotiated Agreements	-	-	-	-	-	n/a	
Substitutes	5,735	3,000	4,000	5,000	2,000	n/a	\$100/day
Benefits - Tchrs. - 3-8	3,507	3,870	4,639	4,691	821	21.21%	Incl. 5.61% Retirement & Medicare
Benefits - Ed. Tech. 3-8	-	-	-	-	-	n/a	
Benefits - Subs/Tutors	320	230	306	382	152	66.09%	
BC/BS: Teachers 3-8	11,416	23,588	8,837	23,548	(40)	-0.17%	10% Rate Increase
Deductible Coverage & Fees	-	2,000	1,000	2,000	-	n/a	
Tuition Reimb.: Taxable & Non	1,162	1,500	1,500	3,000	1,500	100.00%	2 - 3 credit course
Unemployment	7	-	-	-	-	n/a	
Worker's Comp. Insurance	-	-	-	-	-	n/a	
Other Prof. Svcs.: Counsel, etc	-	-	-	-	-	n/a	
Repairs & Maint: Equipment	11	100	50	100	-	-	
Staff Travel	7,720	10,000	9,000	10,000	-	-	Incl Specials/Princ/Boat Mon/SpEd
Teaching Supplies	2,171	1,500	1,500	1,500	-	-	
Books & Periodicals	663	750	750	750	-	-	
Equipment	1,488	1,500	1,500	1,250	(250)	-16.67%	
Dues, Fees, Conf.	75	400	400	600	200	50.00%	
Miscellaneous	-	200	200	1,250	1,050	525.00%	Dir Dep Fees, Misc.
Special Academic Programs	-	2,000	2,000	2,000	-	-	
Teacher Salary K-2	63,866	65,000	41,800	43,700	(21,300)	-32.77%	
Boat Monitor/School Care	21,614	30,000	15,365	15,476	(14,524)	-48.41%	
Benefits - Tchrs. - K-2	3,447	3,647	2,345	2,452	(1,195)	-32.77%	Incl. 5.61% Retirement & Medicare
Benefits - Boat Monitor/Schl Care	334	1,675	862	869	(806)	-48.12%	
BC/BS: Teachers K-2	10,454	7,933	7,212	21,760	13,827	174.30%	
Deductible Coverage	-	800	800	800	-	n/a	
Teaching Supplies - K-2	1,181	1,000	1,000	800	(200)	-20.00%	
Books & Periodicals - K-2	399	500	1,000	400	(100)	-20.00%	
Dues, Fees, Conf. - K-2	-	250	250	250	-	-	
Safety Factor Contingency	-	8,000	8,000	8,000	-	-	
Tuition:Reg Second/Tsfr to Reserve	73,367	104,000	74,400	116,064	12,064	11.60%	19-20 (4) & 2 Ex/20-21 (7) & 2 Ex
<i>Total Regular Instruction</i>	268,834	342,425	271,397	350,252	7,827	2.29%	4% Tuit. rate incr. proj.

Article 14A	Regular Instruction	\$350,252
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	18-19 Actual Expend.	19-20 Proposed Budget	19-20 Anticipated Expend.	20-21 Proposed Budget	\$ Difference	% Difference	Explanation
Special Education							
Salaries - Tchr. - Res. Rm.	18,551	27,400	19,110	30,900	3,500	12.77%	60% (20-21) minus Local Entitle Grt
Salaries - Ed. Tech. - Res. - Elem	-	-	15,365	15,476	15,476	n/a	
Benefits - Tchr. - Res. Rm.	1,015	1,538	1,072	1,734	196	12.74%	
Benefits - Ed. Tech. - Res-Elem	-	-	862	869	869	n/a	
BC/BS: Teachers Res Rm	8,958	13,057	7,715	13,057	-	-	
Deductible Coverage	-	960	624	960	-	n/a	
Tuition: Spec. Ed. / Reserve	5,000	5,000	5,000	5,000	-	-	
Teaching Supplies	245	500	500	500	-	-	
Books & Periodicals	505	300	300	300	-	-	
Equipment	-	200	200	200	-	-	
Dues, Fees, Conf.	27	100	100	100	-	-	\$1,500 AOS / \$3,500 Local
Spec Svcs Assessment/AOS	7,282	8,322	8,322	13,057	4,735	56.90%	
Prof. Svcs.: Therapy/Counsel.	822	1,000	1,000	1,000	-	-	
Other Prof. Svcs. - Speech	8,450	5,000	6,500	5,000	-	-	
Other Prof. Svcs. - OT	1,702	2,000	2,000	2,000	-	-	
Other Prof. Svcs. - PT	1,791	2,000	2,000	2,000	-	-	
Dues & Fees - Medicaid Bill.	37	100	69	100	-	-	
Tuition Surchge - Sp Ed - Secon	286	13,000	13,000	13,000	-	-	
Salaries: Ed. Tech. - Secondary	-	25,368	25,000	25,968	600	2.37%	Spec Ed Tuition
Benefits: Ed. Tech. - Secondary	-	1,423	1,403	1,457	34	2.39%	
BC/BS: Ed. Tech. - Secondary	-	21,760	20,000	21,760	-	-	
Deductible Coverage - Second.	-	1,600	1,600	1,600	-	-	
Prof. Svcs. - Speech - Second.	-	-	-	-	-	n/a	
Prof. Svcs.: OT - Secondary	-	1,200	2,500	2,500	1,300	108.33%	
Prof. Svcs.: PT - Secondary	-	2,500	2,500	2,500	-	-	
<i>Total Special Education</i>	54,671	134,328	136,742	161,038	26,710	19.88%	

Article 14B	Special Education	\$161,038
Article 14C	Career & Technical Education	\$ -

Other Instruction

Co-Curricular							
Co-Curricular: Stipends	2,667	3,600	3,600	3,600	-	-	Overnight Chaperones
Co-Curricular: Benefits	160	275	275	275	-	-	
Fine Arts Perform/Enrichment	-	200	200	200	-	-	
Supplies	-	200	200	200	-	-	
Special Boats - E/C	625	5,000	1,000	1,000	(4,000)	-80.00%	
Athletic Stipends	2,000	3,000	3,000	3,000	-	-	Swim Lessons & Sports
Athletic Benefits (Med./SS)	153	230	230	230	-	-	
Athl: Prof Svcs.Swim/Sports	964	1,200	1,200	1,200	-	-	
Athletic: Misc. Exp.	917	1,000	1,000	1,000	-	-	
<i>Total Co-Curricular</i>	7,485	14,705	10,705	10,705	(4,000)	-27.20%	

Article 14D	Other Instruction	\$ 10,705
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Student & Staff Support

Guidance							
Salaries: Guidance	3,975	3,840	3,937	4,055	215	5.60%	10 hrs./mo. Plus 27 hrs/yr
Benefits: Guidance Counsel.	304	295	221	228	(67)	-22.71%	
Supplies	43	100	100	100	-	-	
Total Guidance	4,322	4,235	4,258	4,383	148	3.49%	
Health Services							
Other Prof. Svcs.: Nurse	1,278	1,500	1,320	1,500	-	-	Contract w/ MDI Hospital
Supplies	-	200	200	200	-	-	
Dues, Fees, Conf.	-	-	-	-	-	n/a	
Total Health Services	1,278	1,700	1,520	1,700	-	-	

	18-19 Actual Expend.	19-20 Current Budget	19-20 Anticipated Expend.	20-21 Proposed Budget	\$ Difference	% Difference	Explanation
Improvement of Instruction							
Curric & Tech Assessm/AOS	10,353	11,407	11,407	11,129	(278)	-2.44%	Part of Supt's. Office Assessment
Mentor Stipend	10	-	-	-	-	n/a	
Benefits - Mentor Stipend	1	-	-	-	-	n/a	
Curriculum Dev & Certif.	204	180	132	132	(48)	-26.67%	\$12/student
Total Improve. Of Instruction	10,568	11,587	11,539	11,261	(326)	-2.81%	
Library & Audio Visual							
Supplies	-	-	-	-	-		
Books & Periodicals	-	200	200	200	-	-	Trade Books incl.
Total Library & AV	-	200	200	200	-	-	
Technology							
Professional Svcs.	2,000	2,000	2,000	2,000	-	-	Contracted w/ district for addtl svcs
Svc. Agreem./Maint./Repairs	-	1,000	1,000	1,000	-	-	
Software	725	1,000	1,000	1,000	-	-	ALEKS/Reading A-Z
AOS Software/Site Licenses	1,418	1,500	1,500	1,500	-	-	Site Licenses
Equipment - Tech. Related	-	800	800	800	-	-	Laptops / Headphones
Dues/Fees	114	-	-	-	-	n/a	
Total Technology	4,256	6,300	6,300	6,300	-	-	
Article 14E Student & Staff Support				\$ 23,844			
System Administration							
Office of Superintendent							
Assessment: Administration	11,835	12,205	12,205	12,593	388	3.18%	Cranb's Share of AOS #91 = 2.06%
Total Office of Supt.	11,835	12,205	12,205	12,593	388	3.18%	Incr. of .09% from 1.97% in 19-20
School Committee							
Stipends: School Committee	1,500	1,500	1,500	1,500	-	-	
Benefits: School Committee	115	115	115	115	-	-	
Prof. Svcs.: Legal & Audit	4,717	5,000	5,000	5,000	-	-	
Advertising	1,789	1,500	1,800	1,800	300	20.00%	
Dues / Fees / Conferences	110	500	500	500	-	-	
Total School Committee	8,231	8,615	8,915	8,915	300	3.48%	
Article 14F System Administration				\$ 21,508			
School Administration							
Office of Principal							
Principal's Salary	23,941	24,779	24,779	25,738	959	3.87%	60 Day Contract
Benefits - Principal	1,412	1,391	1,391	1,444	53	3.81%	Incl. 5.61% Retirement cost
BC/BS: Principal	9,007	6,529	5,935	6,529	-	-	
Deductible Coverage	-	480	480	480	-	-	
Tuition Reimb.	-	500	500	500	-	-	1 - 3 credit course (Pro-rated)
Svc. Agreem - Copier	-	200	-	-	(200)	-100.00%	
Rental - Copier Lease	186	187	187	687	500	267.38%	Payment 1 of 5
Staff Travel	182	350	350	350	-	-	Travel
Office Supplies / Postage	173	275	250	275	-	-	
Dues / Fees / Conferences	207	400	400	400	-	-	
Miscellaneous	638	750	750	750	-	-	
Total Office of Principal	35,745	35,841	35,022	37,153	1,312	3.66%	
Article 14G School Administration				\$ 37,153			

Transportation and Buses
Student Transportation

	18-19 Actual Expend.	19-20 Current Budget	19-20 Anticipated Expend.	20-21 Proposed Budget	\$ Difference	% Difference	Explanation
Repairs & Maint - Schl Car	-	800	500	800	-	-	
Room & Board - Secondary	13,740	27,000	21,600	27,000	-	-	\$150/Week
Student Transp Purch - Elem.	11,317	14,000	14,000	13,000	(1,000)	-7.14%	Transp fr ABS to Longfellow
Student Transp Purch - Sec.	5,362	6,000	6,000	7,000	1,000	16.67%	
Fuel	126	500	250	500	-	-	
<i>Total Transportation</i>	30,544	48,300	42,350	48,300	-	-	
Article 14H	Transportation & Buses			\$ 48,300			

Facilities Maintenance
Operation & Maint. Of Plant

Salaries: Custodians	3,594	8,500	8,000	8,500	-	-	9 hrs./wk x 45 weeks
Benefits - Custodians	397	650	612	650	-	-	
Purchased Prof. Svcs.(Caretaker)	2,400	2,400	2,400	2,400	-	-	
Insurance: Building/Equip.	2,074	2,500	2,381	2,500	-	-	
Telephone	4,293	4,000	4,500	4,500	500	12.50%	
Supplies	594	800	750	800	-	-	
Electricity	2,383	2,800	2,700	2,800	-	-	
Heating Oil/ Propane	7,580	10,000	10,000	10,000	-	-	
Equipment	73	500	500	500	-	-	
Dues / Fees / Conferences	180	130	180	200	70	53.85%	
Miscellaneous	454	2,000	1,500	2,000	-	-	
Transfer to Maintenance Reserve	-	2,000	2,000	2,000	-	-	
Repairs & Maint - Bldgs.	5,089	8,000	8,000	8,000	-	-	
Repairs & Maint - Grounds	1,725	5,000	5,000	5,000	-	-	
Repairs & Maint - Equipment	54	-	-	-	-	n/a	
<i>Total Oper. & Maint.</i>	30,892	49,280	48,523	49,850	570	1.16%	
Capital Outlay							
Land & Improvements	-	-	-	-	-	n/a	2019-20
Buildings	3,036	36,000	36,000	-	(36,000)	-100.00%	Elevator Shaft/Moving Exp (LONGF)
Equipment	-	-	-	-	-	n/a	
<i>Total Capital Outlay</i>	3,036	36,000	36,000	-	(36,000)	-100.00%	
Article 14I	Facilities Maintenance			\$ 49,850			

Debt Service

Interest	9,143	15,475	15,475	15,475	-	-	Payment Year 7 of 10
Principal	61,887	55,556	55,556	55,556	-	-	
<i>Total Debt Service</i>	71,030	71,031	71,031	71,031	-	-	
Article 14J	Debt Service & Other Commitmen			\$ 71,031			
Article 14K	All Other Expenditures			\$ -			

Projected Reserve Balances (6/30/20):

<i>Tuition Reserve</i>	\$ 37,511
<i>Special Education Reserve</i>	\$ 79,389
<i>Maintenance Reserve</i>	\$ 2,000

Association for the Preservation of Sutton Island

This past year the central concern on Sutton Island was about the use of motorized vehicles on the island. There has always been a debate among islanders as to the use of such vehicles on the island in general and specifically on land not owned by the user of the vehicle. In recent years there has been a big increase in the use of heavy vehicles on our island paths to the consternation of many.

This year at our APSI meeting we agreed to disagree but also to create some general recommendations concerning heavy vehicular use as well as some for general vehicular use. We have proposed that these recommendations be the basis for a set of guidelines to be approved and implemented by the town.

As was our concern last year, there continues to be conversation and great concern about aging power lines and poles in the context of changing weather patterns and potential fire hazards. As property on Sutton Island is privately owned, it is difficult to know who should and how to address such issues. At the same time, we also understand that both Great and Little Cranberry experience some of the same electrical power issues and wonder how APSI and the Town might work together to address this problem.

With the sale of the White Hen this past summer, there has been concern about winter access to the island. It was understood that should the new owners not permit access to their dock the Town would keep our town dock in place. It is understood that the Town will

address the state of the town dock, repairing or replacing pilings and fixing the ramp rollers which have been eroding the surface of the float.



(Dennis Dever)

In regard to APSI itself, this year is the 50th anniversary of the Association for the Preservation of Sutton Island --of the coming together of islanders to think together about the needs of the island we love so much and wish to preserve. Our growing recognition of Sutton Island as a community, and also as a part of a larger community, has become present in our shared conversation over recent years.

Sally Wigutow, APSI
January 4, 2020

Cranberry Isles Ladies Aid Society Report

I would like to take a moment at the beginning of this report to introduce myself as this is my first year as President of the Ladies Aid and though familiar to some, perhaps not to all. Having recently moved back to Cranberry with my husband Joe Connell, our lives have taken a few unexpected turns. The first being that we had the opportunity to purchase the childhood home of my grandfather, Lindon "Tud" Bunker. I wake up every morning with a deep appreciation for the house and for this amazing island community. Another event, also filled with family history, was becoming the President of the Ladies Aid in August of 2019. Generations of my family have served this island organization and I am honored to carry on the tradition.

The Ladies Aid Community Center is used and enjoyed year-round and its existence and maintenance is of great importance to the vitality of our community. Each year brings our much anticipated annual Aid events such as; the Cranberry Isles Ladies Aid Fair (118th last year), December's Christmas Fair, Pie (PI) Nights, our Memorial and Harvest Suppers, Barn Sales, our Community Thanksgiving Dinner, the Valentine card making activity and more. 2019 was also the second year of our wreath making fundraiser with 3 ambitious elves turning out some exquisite wreaths.

Community events also held at the Aid included the Yellow Submarine Town Meeting Dinner, a Sweet 16 birthday party, a birthday party for two of our well-loved 90 year olds, an Easter Dinner complete with egg hunt, packing of the Operation Christmas Child shoe boxes, haircuts by Kelly Thurlow, meetings, luncheons, coffee hours and potluck dinners just to name a few. We are pleased to offer the facility to our residents and other island organizations for these functions. Santa even dropped in on a Christmas Eve party and distributed gifts to young and old alike.

The Ladies Aid will be focusing in 2020 on the rebuilding of the cupola which once adorned the Community Center as well as maintaining and improving our ball field and buildings to better serve our island community.

Thank you to all the volunteers for the many hours donated to the organization and to all for your continued support of the Cranberry Isles Ladies Aid.

Respectfully Submitted,
Colleen Bunker
President

2019 - 2020 Officers
President - Colleen Bunker
Vice President - Eileen Richards
Treasurer - Richard Beal
Secretary - Joe Connell



Islesford Neighborhood House Library Report

The Islesford Neighborhood House Association Library is happy to host the Ashley Bryan School on Thursdays. This year we read Fairing Weather by Elspeth Bragdon. Along with the school, we have a preschool program in the fall with a story and craft. Come January it becomes coffee hour for the community; preschoolers call it CAKE DAY! During the summer we have a movie night once a week with showings for adults and children running simultaneously. We also had a Buoy Auction. Many people donated their time, skills, and money to make it a successful event.

We have a total of 7,475 books, DVD's, and CD's for patrons to check out. This year's total of items borrowed was 1,944. We had 2,693 people visit the library. This does not include people who came just to use the internet. We did have 603 people sign in to the internet, but not everyone remembers to sign in. We are open Tuesday and Thursday from 9am to 2pm year round. During the summer we expand our hours to include Monday, Wednesday, and Friday 9am to 2pm and Saturday 10am to Noon. We have many volunteers who donate their time to do this for the community.

The Library has Ancestry.com if you want to come and do some research for yourself or others. We are cataloged on line if you want to check to see if we have the book you want to read (www.librarything.com/catalog/islesfordlibrary). People can use the library for a waiting room if they choose to for the Tel-e-Med, acupuncture, dentist, or the flu shot clinic held at the INHA every fall. We open our doors for everyone who wishes to use the space for meetings.

Thank you to the Town of Cranberry Isles, the community, volunteers, and the patrons. There are so very many people who support the Library. It is truly humbling to see the care and support you all give to the library. This Library could not survive without you.

Respectfully Submitted,
Cynthia A .Thomas
Library Director



(Mary Schuch)

Islesford Neighborhood House Association Report

The purpose of the Islesford Neighborhood House is to serve the community in educational, municipal, religious and cultural ways as are deemed beneficial by its board of trustees. The trustees of the INHA make the building available for meetings of local organizations, for town, local or state business meetings, for voting, for school programs, and the like.

In fulfillment of this mission the focus of our work as trustees is the maintenance and improvement of the building, as well as coordinating events both public and private.

This past year we hosted the usual variety of events, from meetings of town and civic committees to public entertainment in the form of concerts, movies, and music nights. We are proud to be able to support the Islesford Volunteer Fire Department and Cranberry Isles Rescue by providing space for meetings and training. The building continues to be used by the Ashley Bryan School for classes in physical education, music, and drama. Colleen Bunker has continued to offer weekly acupuncture sessions and we host a variety of medical services and talks, and exercise and yoga classes. And the building was again used in support of our regular annual events such as the 4th of July Picnic, Islesford Fair, Literary Evening, Harvest Supper, and the Christmas Program.



Members of the community will recall that during the summer of '17 damage to the wave curtain, as well as other minor damage, led to tighter security, in the form of locking the main and upstairs halls and the kitchen. Appreciating the importance of the mission to make the building accessible to the community, the board decided in November 2018 to open the hall and upstairs during the winter season through Memorial Day and then through the summer with fewer restrictions. This policy has proved successful so far and the board hopes that the community is finding adequate access to the building. Access on a 24/7 basis to the bathroom, and to the Ladies Parlor for use of the internet, has continued uninterrupted.

The community is familiar also with the issue of the cost of pumping the waste-holding tanks, which had been filling at an unusually high rate. At the March 2019 town meeting the voters authorized the expenditure of up to \$20,000 in town funds toward construction of a septic system to replace the holding tanks. A subsequent review of our financials revealed that in the past year the cost of pumping had decreased because of repairs to the tanks. If pumping costs continue to be low the expense of the septic field may not be justified, and at this point the board has decided to put the septic project on hold.

By the time this decision had been made, however, the board had launched a capital campaign to cover the septic project as well as other major projects. This campaign has been successful with a gratifyingly generous response on the part of the Islesford community. The board has, with the consent of the donors, decided to apply the capital funds to the installation of a metal roof, to replace a rapidly deteriorating shingle roof, and to install solar electricity.

The board offers a huge vote of thanks to the community for its support of the capital campaign and its contributions to the continuing costs of operating the building. We also welcome our newest board members, Ellen Gellerstedt and Tammy Palmer, and say farewell with many thanks for their hard work to trustees Trinx Howard and Alden Hathaway, Jr.

In closing, we want the community to know that we welcome all suggestions about how to best use the INH in the public interest. We also welcome the public to our monthly meetings. Look for these to be announced at the Post Office and on the Cranberry Isles Information and INH pages, on F/B.

Respectfully Submitted,
The INHA Board of Trustees

Kaitlyn Duggan, President; Cheryl Sholl, Vice-President; Eleanor Bright, Treasurer; Skip Stevens, Secretary; Ellen Gellerstedt, Bob Keohane, and Tammy Palmer, trustees.

Islesford Historical Society Report

In January of 2019, our Treasurer and President met to discuss layout, design, and possible funding for the reprint of the *Houses of Islesford* book. Chris Sandberg, Treasurer, made a list of the oldest houses and began collecting images of old photographs to be included. A slide show of these was at the Annual Meeting.

Chris attended monthly meetings of the History Trust through the winter and spring. We both went to a two day workshop on Archival Preservation sponsored by the Trust in October. In March, the IHS was honored to be included in financial support voted by the Town to island organizations.

In April, with donated help from GCI summer resident and graphic designer Brad Woodworth, the *Houses of Islesford* book went to press and was available for sale by the Memorial Day weekend. It is dedicated in memory of Robert Pyle, island historian.



(Katelyn Damon)

In July, at the Annual Meeting, new Trustees Ellie Miller and Cindy Thomas came onboard, with Ellie agreeing to serve as Secretary. We honored the service of Dale Hadlock, who is now an Honorary Trustee. We also voted to reprint copies of *The Bunkers of the Cranberry Isles*, *The Ballads of the Cranberry Isles*, and Volume III of the *Bowditch Journals*, and to obtain more copies of *Memories of a Maine Island*. We held another successful House Tour on the 24th. The Brooks family guided guests at their home, Glan-y-Mor. The annual Dan Duggan and Peggy Lynn Concert, this year with a Suffrage theme, was well attended on the 31st.

We had items for two raffles in the Islesford Fair: an Audrey Fisher painting and 15 community donated goods, as well as selling our publications.

In the Fall, we invested in two new metal file cabinets to replace older wooden ones to better preserve our paper files. We are currently looking for ideas to celebrate Maine's 200th anniversary, share yours with us!

Respectfully submitted,
Gail Grandgent, *President*

Trustees: Katrina Winfield Howard, *Vice-President*; Ellie Miller, *Secretary*; Christine Sandberg, *Treasurer*; Nancy Hillenburg, Joy Sprague, Barbara Bryant, James Dwelley, Cindy Thomas, Evelyn Lindsay

Great Cranberry Island Library Report

The library remained busy this year with patronage of around 1,850 people and a circulation of over 1,800 items including books, DVD and VHS movies, and audio books.

Activities at the library include a book club, kids' story time, toddler activity time, author and poetry readings, art exhibits, a book and bake sale, tech help sessions, and a pancake breakfast. We continue to maintain a summer community calendar, on paper and online, to help you keep track of the many island events.

Still very popular is the laptop, printer, and laminator in the heated hallway, available 24 hours a day, year round. The hallway is home to our ongoing book sale and also to a magazine collection, made up entirely from donated subscriptions.

The library is open six days a week in the summer and two days a week in the winter, including being available upon request after hours for meetings or personal use. Hundreds of patrons used our computers, printers, fax and scanner. We also offer free e-readers and access to the Maine Downloadable Library.

We receive no money from the state, so we feel very grateful to the community for supporting the library all year and for the donation received each year at town meeting. Thank you to all who helped with our fundraisers this year, by lending a hand, or by attending and supporting financially.

Thank you to the GCI Library Board for your support and guidance each year and to our library patrons and island residents for your continued support, in so many ways.

Respectfully submitted,
Ingrid Gaither
Library Director

Great Cranberry Island Historical Society Report

The Great Cranberry Island Historical Society and the Cranberry House campus continued to experience significant growth in 2019. Hitty's Café increasingly drew visitors as a regional destination due to the continued efforts of Cezar Ferriera. The Whistler's Cove trail was improved through the relocation of part of the trail and the placement of additional bog bridging by the Maine Coast Heritage Trust. High speed internet was expanded to serve visitors across the Cranberry House campus. In the museum, Archivist Anne Grulich increased the portion of our collections shared with the world through the Digital Archive (<https://gcihs.org/digitalarchive/about>) and coordinated the processing of newly donated items throughout the year.

This past year saw the addition of three new regular operations on the campus. Laurie Wadsworth completed her first season operating the Whale's Tale Gift Shop in one of the renovated buildings that once was part of the Cranberry Cove Restaurant. The improvements to the building and Laurie's efforts made the new shop the complement to Hitty's Café that we hoped it would be. Wini Smart's former art studio, now the Smart Shack, was outfitted by Darlene Sumner to provide a variety of kids' activities. In addition to being a hub for the Youth Activities sponsored by the Events Committee, the building was open daily for anyone to wander in and color or draw, try out crafts, or play games. We were surprised and gratified by the amount of usage the building received (and the condition it was left in). Throughout the summer, two or three kids would be seen burning off extra energy while their parents enjoyed their lunch or entire families would work on items between other activities. Karin Whitney's work in sorting and organizing the extraneous items that have accumulated over the past few years took a tangible form as the Sea Wind 2nd Chance Shop in the renovated Shaw Cabin.

After a lull during the summer months to allow for regular activities to take place, construction of the Cranberry House addition has resumed. The installation of the windows, trim, and shingled siding was completed in time to seal the three story structure for the winter. Our goal is to complete the ground floor Archives in 2020. This archival storage area will include the installation of a climate control system to regulate temperature, humidity, and dust. Thanks to the efforts of our Capital Campaign Committee and the generosity of donors, these improvements have been undertaken without the assumption of debt or a reduction in the funding of our normal operations.

The Great Cranberry Island Historical Society is very grateful to the Town of Cranberry Isles and the community for their ongoing support and we wish to thank the volunteers and the visitors who attended or organized events in 2019. We also would like to thank each of our donors and hope the efforts that have been made this past year are worthy of your support. Our Board of Trustees takes very seriously the confidence our stakeholders put into the stewardship of this organization. Feel free to contact us by email (manager@gcihs.org) or phone (207-244-7800) if you have any questions or suggestions. We invite you all to visit during 2020 to see the tangible results of your generosity. A full calendar of our events and activities is updated regularly and is available online at GCIHS.org (<http://www.gcihs.org/events/>).

Respectfully Submitted,
Ben Sumner, General Manager
Great Cranberry Island Historical Society

Cranberry Isles Realty Trust Report

CIRT experienced a stable year in 2019.

JC Camelio accepted nomination to CIRT's presidency, replacing Phil Whitney. Phil shepherded CIRT through change and growth from 2011 to 2019; as Vice President he remains a vital part of the organization. Both are busy in collaboration with the Board, now comprised of Lindsay Eyesnogle, Jeri Spurling, Judith Timyan, Ken Schmidt, Jim Singerling, Jim Kehoe (Treasurer), Peter Buchsbaum, Richard Pierson and Chris Johnston (Secretary). Bill Dowling completed his second year as General Manager. The Board has begun a long-range strategic planning initiative to guide our progress going forward.



(Darlene Sumner)

CIRT continues its effort to further the cause of affordable housing on the Cranberries through consultation and cooperation with other Maine organizations, notably the Island Housing Trust on MDI and the Island Institute. Working with Gary Friedman Associates, CIRT has nearly completed its campaign raising funds to elevate its presence on Islesford and to further our mission across the board.

Thanks to all our supporters in the Cranberry Isles community. CIRT relies on their financial and moral support.

Our tenants at the Rice House on Great Cranberry, Sarah McCracken and Paul Hewes, moved out in November, leaving the house in fine shape. CIRT has two applications from people who have lived, or are currently employed, on the Island for its rental; however the Board is considering the possible sale of the property. Several potential buyers have expressed interest.

Jesse Jameson of Frame-to-Finish builders completed a range of projects at the CIRT properties on GCI, maintaining the Preble Cove house, replacing the windows at the Sumner's (Kane House), and continuing exterior painting and maintenance at the Rice House.

Paul Fernald looks after CIRT's property on Islesford. He had a quiet year as the Pease's home on Maple Avenue needed little attention.

We continue to market the Komusin House at Preble Cove on GCI, which has not yet found a buyer. It was rented for seven weeks during the summer months.

Respectfully submitted,
Bill Dowling, General Manager

LCYC Sea Salts

This is my second summer as the Executive Director of Sea Salts at the Merrill Boathouse, and in only two years I have been so proud of the growth that I see in the kids participating. All of the work that goes in is made worthwhile in the instant that a kid, without any awareness of who is listening, says “this is so much fun.” We’ve designed this program to make kids confident and capable on the water, to teach island skills, to love the environment that we have here and know every secret to enjoying it year-after-year.

We thrived under the leadership of Program Director Kim Turner, Head of Sailing Hale Murch, Head Bosun Micala Delepierre, and Rowing Instructor Jess Sanborn. We maintained our enrollment from 2018 at about 80 kids. Approximately 23% of those kids are on scholarships. Our largest uptick in the program has been in our olders group, where we are seeing our upper age limit extend to include older teens ages 15 and 16.

Through the generous support of a property owner, we led a memorable camping trip to Baker’s Island. We lobster fished, we sailed to Fish Point, Sutton, Great Cranberry, Jimmy’s Point, and Crow Island; we swam, we motored, we paddle boarded, we rowed, and we adventured. Local volunteers Lindsay Eysnogle, Kaitlyn Duggan, and Jasmine Samuel hosted specialty classes. Additionally, we held ice cream socials where we saw sea creatures shared by Stefanie Alley and heard sea stories from Jack Merrill, Steve Philbrook, and Jay Speakman.

Our Older students got to race every Monday and Saturday on the beautiful Earl, our newly donated 33’ International One-Design sailboat with Maine Maritime Academy’s Head Coach Taylor Martin. This incredible gift from the Garnett family has thoroughly changed the face of our program. I can’t wait for the day when a team of homegrown kids takes over that boat and start to race it all on their own.



(Lauren Gray)

Carmen Walls was the recipient of the Zuckerman Bowl; James Murch was awarded the Bright-Merrill Bowl; and, through the Starr Bright Scholarship, Kariah Sumner, Carmen Walls, and Jess Sanborn were able to attend several practices with the Mount Desert Island High School Sailing Team. Additionally, these three took a road trip to Maine Maritime Academy to tour the waterfront with Coach Taylor and even skippered during the academy’s sailing team practice!

Independence and capability, knowledge of these islands, and what people “do” here is what we are all about. These are the kind of summer memories that stick, the kind of growth and knowledge that is intangible, yet shapes how kids view this place and themselves. Thank you for all of your donations that make this program possible. We look forward to another year on the water.

Lauren Gray
Executive Director

Cranberry Isles Education Fund

The mission of the Cranberry Isles Education Fund is to support the personal, vocational or educational goals of the residents of the Cranberry Isles.

The Cranberry Isles Education Fund supports the educational efforts of full time residents of the Cranberry Isles. The CIEF is a fund of the Maine Community Foundation (MCF), a 501c3 charitable organization, with offices located in Ellsworth, Maine.

A volunteer committee of Cranberry Isles residents handles grant award decisions, whereas the funds, accounting, and reporting are handled by the MCF. Our committee meets twice a year. In 2019 we awarded five scholarships, totaling over \$8000, directly to colleges, high schools and afterschool youth programs.

Applications may be requested by mail at: CIEF, PO Box 15, Islesford, Maine 04646, and are also available at the GCI Library and the Islesford Library. The deadlines for applications are June 1 and October 1 each year.

The CIEF recognizes that the need for funds for educational opportunities occurs throughout the lives of every resident. The CIEF welcomes applications from, or on behalf of, any resident regardless of age, and for a wide variety of educational programs including courses, seminars, secondary schools, college, post-graduate studies, summer school classes, technical or job related training. The committee strongly encourages any and all applications which are felt to meet the criteria below:

The award eligibility criteria are: (Applicants must meet two of the three given)

1. *A Registered voter in the Town of Cranberry Isles (for a minor, this requirement is met by having at least one parent registered as a voter in the Town of Cranberry Isles)*
2. *To have graduated from an elementary school located within the Town of Cranberry Isles within the last twelve years*
3. *To physically reside within the Town of Cranberry Isles for at least two months of the current year (or most recent year) when not in school*

We thank you for your ongoing support. Donations continue to be most welcome and should be sent to

Maine Community Foundation ATTN: CIEF
245 Main Street
Ellsworth, ME. 04605
Please write "CIEF" in the memo line

Your gift is tax deductible to the full extent of the law. Please feel free to contact any of the committee members listed below with whatever questions you may have.

Respectfully submitted,

Dan Field, Chair

Committee members: Amy Palmer, Nan Hadlock, Ingrid Gaither, Serena Spurling

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COMMITTEES:
SPECIAL COMMITTEE
ON AGING,
CHAIRMAN
APPROPRIATIONS
HEALTH, EDUCATION,
LABOR, AND PENSIONS
SELECT COMMITTEE
ON INTELLIGENCE

Dear Friends,

As 2019 ends and 2020 begins, I am pleased to report that Congress made progress on a number of issues important to Maine families despite the polarization in our country.

In a major win for surviving military and retiree spouses to whom we are deeply indebted, I was proud to co-lead the repeal of what is often referred to as the "Military Widow's Tax," an unfair offset of survivor benefits that has prevented as many as 67,000 surviving spouses—including more than 260 from Maine—from receiving the full benefits they deserve.

The high cost of health care and prescription drugs continues to be a top issue for families and seniors. To provide continued relief for more lower- and middle-income individuals, I led the charge to extend for another two years the medical expense tax deduction that I included in the 2017 tax law. Without this extension, nearly 20,000 Mainers and millions of Americans with high medical expenses, including many with preexisting conditions, would have faced an increased tax burden. In other good news, the CREATES Act I cosponsored became law. It will prevent pharmaceutical companies from blocking access to a sufficient supply of brand-name drugs needed for the studies that allow less expensive alternatives to enter the marketplace.

Improving people's health and wellbeing remains my priority. On a per capita basis, Maine has the highest incidence of Lyme disease in the country. In August, I held a Senate hearing at the University of Maine's Tick Lab on this growing public health crisis. A comprehensive public health strategy to combat this epidemic is needed, and the new law I authored will do just that.

In addition, I helped champion another \$2.6 billion increase for the National Institutes of Health, our nation's premiere biomedical research institution, including significant boosts for Alzheimer's disease and diabetes research. Last year, NIH funded more than \$111 million for research at 14 Maine institutions.

To help prepare the graduates of Maine Maritime Academy, I secured \$300 million for a new training ship, which will ensure rigorous instruction for MMA students for decades to come.

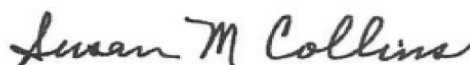
Significant federal funding was approved for work at Bath Iron Works and Portsmouth Naval Shipyard. Funding appropriated by Congress will pay for three new destroyers, make a down payment on an additional ship, and finance infrastructure improvements at PNSY.

As Chairman of the Transportation and Housing Appropriations Subcommittee, I have led efforts to improve our nation's crumbling infrastructure and ensure that Maine's housing needs are addressed. For Maine's roads, bridges, airports, and seaports, tens of millions in federal funding will help make urgently needed upgrades and improve safety. Funding will also support housing assistance to low-income families and seniors and aid communities in reducing homelessness among our youth. The Community Development Block Grant program will assist numerous towns and cities in our State.

The Aging Committee I chair has continued its focus on financial security for our seniors. A new law I authored will make it easier for small businesses to offer retirement plans to their employees. Our Aging Committee's Fraud Hotline fielded more than 1,200 calls this year. Congress passed a new law to crack down on robocallers who are often the perpetrators of these scams. And a new law I authored will expand the IRS' Identity Protection PIN program nationwide to prevent identity theft tax refund fraud.

At the end of 2019, I cast my 7,262nd consecutive vote. In the New Year, I will keep working to deliver bipartisan solutions to the challenges facing Maine and the nation. If ever I can be of assistance to you, please contact one of my state offices or visit my website at www.collins.senate.gov. May 2020 be a good year for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

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

United States Senate

WASHINGTON, DC 20510

January 1, 2020

COMMITTEES:
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BUDGET
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Dear friends,

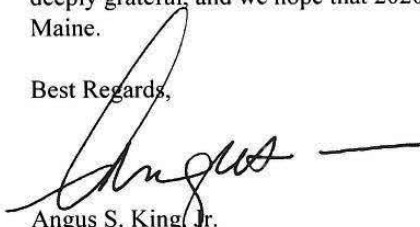
The beginning of a new year provides the opportunity to reflect on the progress of the past 12 months. If you've been watching cable TV, you might think that every waking moment of 2019 in Washington has been consumed by divisive, partisan issues – and while there's no shortage of those debates, there have also been opportunities for bipartisan cooperation. You sent me to the Senate to make the most of those opportunities, so as we enter into the New Year, I wanted to take a moment to update you on my efforts to work with members of both parties to make life better for the people of Maine.

One of my most important priorities this past year has been emphasizing preventive healthcare. Maine's distinction as the oldest state in the nation brings us wisdom, of course – but it also creates unique challenges, particularly relating to healthcare. The key to addressing these obstacles is being proactive, because the cheapest, safest medical procedure is the one that doesn't need to happen. That's why I've introduced legislation to incentivize healthier living, expand mental health screenings, and help more Americans access regular check-ups. We're making progress, but we've got a long way to go – and I'd like your help, because I know that the best ideas are the ones that come from families and communities on the front lines of these challenges. To strengthen this effort, I convened a policy forum on prevention in Bangor in October, which has already given me exciting new ideas that I'll carry with me into 2020. If you have additional thoughts on encouraging preventive healthcare, please share them with my office.

This year has also continued the growth of Maine's forest products industry – a key focus of my work to revitalize Maine's rural economy and communities. We've seen significant investment in mills across the state, creating good jobs to support rural Maine. I'm also pleased that the investments aren't just in our mills – the industry is thriving because of its commitment to innovation. We're fortunate to have the University of Maine's top-notch researchers exploring cutting-edge ways to use our forest resources, including capitalizing on the rise of 3D printing technology with the world's largest 3D printer. Combining this work with ongoing federal support, our vast forests, and Maine's dedicated workforce, I know that the future of this industry is bright, and I'll continue working to support it on all fronts.

I'm proud of all we've accomplished together this year, but even as I reflect on all that we've achieved, it is challenging to not think of the work left undone. It sometimes can be discouraging to watch these important priorities hang in limbo, but fortunately for me, encouragement is never far. After all, I get to live in Maine – which means I get to count Maine people as my neighbors and friends. I'm always struck by the kindness that our citizens show not only to me, but also to each other. This focus on collaboration and compassion is an inspiration, and it powers my efforts bring a little bit of Maine common sense to Washington. Thank you for all you do to for our state – Mary and I are deeply grateful, and we hope that 2020 will be a good year for you, your family, your community, and the State of Maine.

Best Regards,



Angus S. King Jr.
United States Senator

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Committee on Armed Services
Committee on Small Business
Chairman, Subcommittee on Contracting
and Infrastructure

Jared Golden
Congress of the United States
2nd District of Maine

Dear Friends,

I hope this letter finds you well. It is an immense honor to serve as your representative in Congress. I take very seriously the responsibility that has been placed on me, and I would like to take this opportunity to share with you some of what I've been working on in my first year in Congress.

At the beginning of this term, the House passed H.R. 1, a comprehensive package of reforms I cosponsored to get big money out of politics and fight corruption in Washington. And in December, I helped pass H.R. 3, the *Lower Drug Costs Now Act*, which would limit out-of-pocket prescription drug costs paid by seniors, fund the expansion of Medicare coverage to include dental, vision, and hearing, and lower prescription drug prices for thousands of Mainers. Additionally, as a member of the House Armed Services Committee, I worked to ensure our annual defense authorization bill supports America's national security and Maine's shipyard workers, National Guardsmen, manufacturers, and universities.

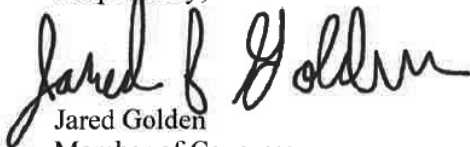
On top of working on this legislation, I have also been advocating for our district directly to administrative agencies. I have been fighting for Maine lobstermen to urge the president to intervene in proposed regulations by the National Oceanic and Atmospheric Administration (NOAA) that would hurt our lobster industry. I pressed government agencies to ground their regulations in sound science and data when crafting new regulations on Maine's lobstermen. I also persuaded the Army Corps of Engineers to hold a public hearing in Maine about the proposed Central Maine Power NECEC transmission line, which gave hundreds of people the opportunity to voice their opinions about the project.

Some of the most important work of members of Congress is rooted in on-the-ground constituent services. We have three offices in the district -- in Caribou, Bangor, and Lewiston -- and my staff work tirelessly to help Mainers solve problems they may face with federal government agencies. I urge you to stop by to talk to us in person and let us know how we can better serve you and your communities.

My favorite part of the job is coming home to the district and hearing about what matters to you. This year, I brought a hearing of the House Small Business Subcommittee on Contracting and Infrastructure to Maine to find ways to expand access to rural broadband. I've also held open town halls and coffee hours throughout the district to hear directly from Mainers veterans, as well as roundtables to find more ways to help small businesses in Maine grow and create jobs.

As always, please continue to reach out to me and my staff if you'd like to voice an opinion, let us know about a local event, or seek any assistance with federal agencies.

Respectfully,


Jared Golden
Member of Congress

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Bangor, ME 04101
Phone: (207) 249-7400

7 Hatch Drive, Suite 230
Caribou, ME 04736
Phone: (207) 492-6009

179 Lisbon Street
Lewiston, ME 04240
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TTY: (207) 287-4469

Genevieve McDonald

129 North Main Street

Stonington, ME 04681

Phone: (207) 266-5113

Genevieve.McDonald@legislature.
maine.gov

Dear Cranberry Isles Residents,

It continues to be an honor to serve you in the Maine House of Representatives. I have been working hard on your behalf to provide responsive constituent services, be your advocate in Augusta and pass legislation that improves life in our district and in our state.

As of this writing, the 129th Legislature has just begun its second regular session, and we expect to have adjourned around mid-April. During that period, we will consider more than 650 bills, from smaller quick fixes and complex legislation we're still working on from 2019 to measures in response to new issues that have come up since the summer.

Our broad goals this year include further increasing access to health care, reducing the cost of insulin, funding schools and local governments, massively upgrading Maine's career and technical education system, further reducing drug addiction and overdose deaths, making sure Maine invests in research and development and land conservation, strengthening workers' rights and more. There is never a shortage of work when it comes to making Maine the best state it can be, and I'm glad to be in the thick of it.

This year I'll continue serving on the Marine Resources Committee as we build on our achievements from last year, further strengthen our fisheries and make sure that future generations can continue to earn a living from Maine's coastal waters.

Whether we are dealing with the above issues or any other topic, I will continue 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 Genevieve.McDonald@legislature.maine.gov. My phone number is 207-266-5113. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Genevieve McDonald
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

Notes

TOWN OF CRANBERRY ISLES, MAINE

***FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT***

***FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2019***

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2019

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Selectmen
Town of Cranberry Isles
Lamoine, ME 04605

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Cranberry Isles, Maine (the Town) as of and for the year ended December 31, 2019, including the related notes to the financial statements, which collectively comprise the Town's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Cranberry Isles, Maine as of December 31, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, the pension information and the other post-employment benefit information on pages 3 through 6, and 29 through 36, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Cranberry Isles, Maine's basic financial statements. The supplementary information is presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the State of Maine, and is also not a required part of the basic financial statements.

The schedule of expenditures of federal awards and 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
March 5, 2020

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2019

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, 2019. 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, 2019 by \$8,091,819 (presented as “net position”). Of this amount, \$643,325 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. Prior year net position has been restated by \$17,899 for the prior year net other post-employment benefit liabilities noted in the Maine Education Association Benefit Trust's and Maine Municipal Employees Health Trust's reports.

Changes in Net Position – The Town's total net position increased by \$354,200 (an 4.6% increase) for the year ended December 31, 2019.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2019, the Town's governmental funds reported a combined ending fund balance of \$1,940,556, an increase of \$10,486 in comparison with the prior year. Of this total fund balance, (\$82,791) represents general unassigned fund balance. This unassigned fund balance represents approximately -4.2% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations had a net decrease of \$298,380 (11.5%) during the current fiscal year. There were no new debt obligations 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 - 28 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), schedules of proportionate share of net pension and other post-employment benefit liabilities, schedules of employer contributions and notes to historical pension and other post-employment benefit information. Required supplementary information can be found on pages 29 - 36 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position

The largest portion of the Town's net position (74.9%) 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.

	<i>Governmental Activities 2019</i>	<i>Governmental Activities 2018</i>
Current Assets	\$ 2,127,615	\$ 2,044,057
Capital Assets	\$ 8,348,029	\$ 8,354,784
Deferred Outflows	\$ 11,097	\$ 14,713
<i>Total Assets and Deferred Outflows</i>	\$10,486,741	\$10,413,554
Other Liabilities	\$ 1,328,862	\$ 365,710
Long-Term Liabilities	\$ 1,054,383	\$ 2,288,905
Deferred Inflows	\$ 11,677	\$ 3,421
Net Position;		
Invested in Capital Assets	\$ 6,059,020	\$ 5,767,394
Restricted	\$ 1,389,474	\$ 1,305,651
Unrestricted	\$ 643,325	\$ 682,473
<i>Total Liabilities and Net Position</i>	\$10,486,741	\$10,413,554

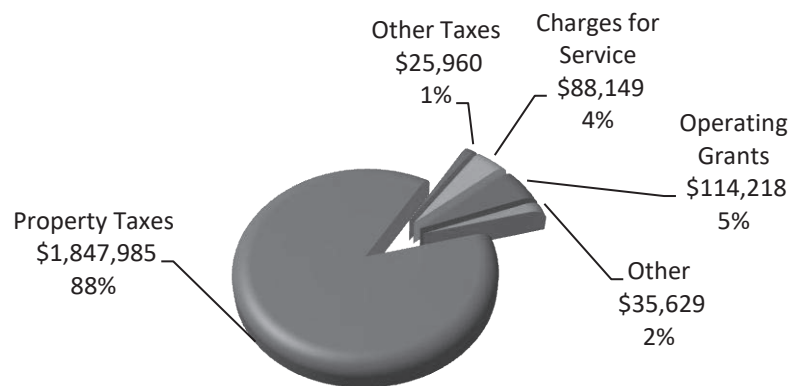
An additional portion of the Town's net position (17.2%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (7.9%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

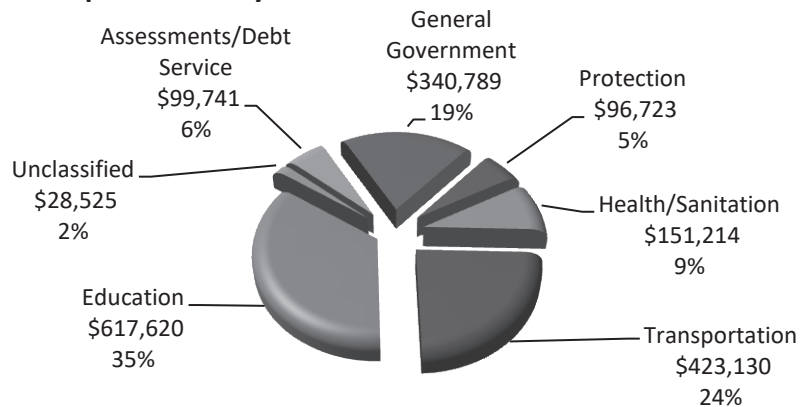
Governmental activities increased the Town's net position by \$354,200. This increase was primarily due to a conservative budget, controlled costs and increases to reserves with no costs offset by depreciation on capital assets.

	<i>Governmental Activities 2019</i>	<i>Governmental Activities 2018</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,873,945	\$ 1,780,087
Program Revenues	\$ 202,367	\$ 1,352,464
Interest	\$ 4,050	\$ 6,709
Revenue Sharing	\$ 4,317	\$ 3,550
Other	\$ 27,262	\$ 29,950
<i>Total Revenues</i>	\$ 2,111,941	\$ 3,172,760
<i>Expenses;</i>		
General Government	\$ 340,789	\$ 319,362
Protection	\$ 96,723	\$ 103,815
Health/Sanitation	\$ 151,214	\$ 153,023
Transportation	\$ 423,130	\$ 427,219
Unclassified	\$ 28,525	\$ 24,952
Education	\$ 617,620	\$ 623,794
Assessments and Debt Service	\$ 99,741	\$ 107,002
<i>Total Expenses</i>	\$ 1,757,742	\$ 1,759,167
Changes in Net Position	\$ 354,200	\$ 1,413,593

Revenues by Source - Governmental-Activities



Expenditures by Source - Governmental-Activities



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 \$1,940,556, an increase of \$10,486 in comparison with the prior year. Approximately -4.3 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:

- \$80,428 negative variance in real estate and personal property tax revenues. Discounts given for early payment and slower collections on unpaid property taxes leading to an increase in the unavailable property tax revenue are the primary reasons for the negative variance.
- \$1,024 negative variance in all other revenues. This is primarily due to more aggressive budgeting of other revenues.
- \$36,698 negative variance in general government expenditures. This is primarily due to town office renovations costs being funded from prior year reserve.
- \$347,479 positive variance in protection expenditures primarily due to budgeted purchase of a fire truck that did not happen in the current year. This is offset by budgeted funding for the purchase coming from a bond that was not drawn down in the current year
- \$80,056 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$126,063 positive variance in all other expenditures primarily due to conservative budgeting, controlled costs and the budget including funding to carry forward reserves with no costs in the current year. This is offset by budgeted funding for a capital project that was to be funded by a bond that was not drawn down.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$11,757,140, net of accumulated depreciation of \$3,409,111, leaving a net book value of \$8,348,029. There were current year additions of \$70,545 for the continued renovation of the new town office building, \$15,884 for the Manset boat shop, \$60,278 for a tractor with a plow, \$33,933 for GCI hoist, \$19,050 for Manset dock and retaining wall repairs, \$20,800 for school roof replacement and \$34,506 for LCI dock repairs. 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 page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$628,367 and \$1,660,642 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt had a net decrease of \$298,380 during the current fiscal year. No new debt obligations were issued during the current year. Additional information on the Town's long-term debt can be found in Note 6 of the notes to the financial statements on pages 17 - 18 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, 2019

(Exhibit I)

	<u>Governmental Activities</u>	<u>Component Unit Cranberry Isles Fire Club</u>
<u>Assets & Deferred Outflows</u>		
<u>Assets</u>		
Cash and Cash Equivalents	\$867,443	\$28,121
Accounts Receivable	\$1,121,527	
Taxes Due	\$138,645	
<u>Capital Assets</u>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$6,898,544	\$47,643
Total Capital Assets	\$8,348,029	\$47,643
<u>Total Assets</u>	\$10,475,644	\$75,765
<u>Deferred Outflows of Resources</u>		
Related to Pensions	\$9,851	
Related to Other Post-Employment Benefits	\$1,246	
<u>Total Deferred Outflows of Resources</u>	\$11,097	\$0
<u>Total Assets & Deferred Outflows</u>	\$10,486,741	\$75,765
<u>Liabilities, Deferred Inflows & Net Position</u>		
<u>Liabilities</u>		
<u>Current Liabilities</u>		
Accounts Payable	\$68,449	
<u>Long-Term Liabilities</u>		
Net Pension Liability	\$6,788	
Net Other Post-Employment Benefit Liability	\$18,999	
<u>General Obligation Bonds Payable</u>		
Due within one year	\$1,260,413	
Due in more than one year	\$1,028,596	
<u>Total Liabilities</u>	\$2,383,245	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Collected in Advance	\$7,442	
Related to Pensions	\$2,348	
Related to Other Post-Employment Benefits	\$1,887	
<u>Total Deferred Inflows of Resources</u>	\$11,677	\$0
<u>Net Position</u>		
Net Investment in Capital Assets	\$6,059,020	\$47,643
Restricted	\$1,389,474	
Unrestricted	\$643,325	\$28,121
<u>Total Net Position</u>	\$8,091,819	\$75,765
<u>Total Liabilities, Deferred Inflows and Net Position</u>	\$10,486,741	\$75,765

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, 2019

(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</u>	<u>Component Unit</u>
				<u>Governmental Activities</u>	<u>Cranberry Isles Fire Club</u>
<u>Primary Government</u>					
<u>Governmental Activities</u>					
General Government	\$340,789			(\$340,789)	
Public Safety	\$96,723			(\$96,723)	
Health & Sanitation	\$151,214			(\$151,214)	
Public Transportation	\$423,130	\$88,149	\$32,188	(\$302,792)	
Education	\$617,620		\$82,031	(\$535,590)	
Unclassified	\$28,525			(\$28,525)	
Assessments & Debt Service	\$99,741			(\$99,741)	
<u>Total Governmental Activities</u>	<u>\$1,757,742</u>	<u>\$88,149</u>	<u>\$114,218</u>	<u>(\$1,555,374)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$1,757,742</u>	<u>\$88,149</u>	<u>\$114,218</u>	<u>(\$1,555,374)</u>	<u>\$0</u>
<u>Component Unit</u>					
Operating Expenses	\$4,187				(\$4,187)
Administrative	\$27				(\$27)
<u>Total Component Unit</u>	<u>\$4,214</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,214)</u>
<u>General Revenues:</u>					
Tax Revenues				\$1,847,985	
Excise Taxes				\$25,960	
State Revenue Sharing				\$4,317	
Federal Land Payment - In Lieu of Taxes				\$23,023	
Other Revenues				\$4,239	
Interest Earned				\$4,050	\$13
Donations					\$4,050
Fundraising					\$1,287
<u>Total Revenues</u>				<u>\$1,909,574</u>	<u>\$5,350</u>
<u>Changes in Net Position</u>				<u>\$354,200</u>	<u>\$1,136</u>
<u>Net Position - Beginning</u>				<u>\$7,737,619</u>	<u>\$74,629</u>
<u>Net Position - Ending</u>				<u>\$8,091,819</u>	<u>\$75,765</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, 2019

(Exhibit III)

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Totals Governmental Funds</i>
<u>Assets</u>				
Cash and Cash Equivalents	\$840,095	\$1,271	\$26,077	\$867,443
Taxes Due - Current Year	\$97,751			\$97,751
Taxes Due - Prior Years	\$40,894			\$40,894
Accounts Receivable	\$750	\$1,120,777		\$1,121,527
Due from Other Funds	\$273,961	\$44,085		\$318,046
<u>Total Assets</u>	<u>\$1,253,451</u>	<u>\$1,166,133</u>	<u>\$26,077</u>	<u>\$2,445,660</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$68,449			\$68,449
Due to Other Funds	\$44,085	\$269,691	\$4,270	\$318,046
<u>Total Liabilities</u>	<u>\$112,533</u>	<u>\$269,691</u>	<u>\$4,270</u>	<u>\$386,495</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Collected in Advance	\$7,442			\$7,442
Unavailable Property Tax Revenue	\$111,168			\$111,168
<u>Total Deferred Inflows</u>	<u>\$118,610</u>	<u>\$0</u>	<u>\$0</u>	<u>\$118,610</u>
<u>Fund Balances:</u>				
Nonspendable			\$18,100	\$18,100
Restricted	\$480,964	\$895,170		\$1,376,134
Committed	\$500,756			\$500,756
Assigned	\$123,379	\$1,271	\$3,707	\$128,357
Unassigned	(\$82,791)			(\$82,791)
<u>Total Fund Balances</u>	<u>\$1,022,308</u>	<u>\$896,441</u>	<u>\$21,807</u>	<u>\$1,940,556</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$1,253,451</u>	<u>\$1,166,133</u>	<u>\$26,077</u>	<u>\$2,445,660</u>
<u>Total Fund Balance - Governmental Funds</u>				\$1,940,556
<i>Net position reported for governmental activities in the statement of net position is different because:</i>				
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds				\$8,348,029
Deferred outflows of resources related to pension plans				\$9,851
Deferred outflows of resources related to other post-employment benefits				\$1,246
Deferred inflows of resources related to pension plans				(\$2,348)
Deferred inflows of resources related to other post-employment benefits				(\$1,887)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are reported as unavailable revenue (a deferred inflow) in governmental funds				\$111,168
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$2,289,009)
Net Pension Liability				(\$6,788)
Net Other Post-Employment Benefit Liability				(\$18,999)
<u>Net Position of Governmental Activities</u>				<u>\$8,091,819</u>

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

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit IV)

STATEMENT OF REVENUES, EXPENDITURES & CHANGES**IN FUND BALANCES - GOVERNMENTAL FUNDS****FOR THE YEAR ENDED DECEMBER 31, 2019**

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>				
Tax Revenues	\$1,792,633			\$1,792,633
State Road Assistance	\$7,188			\$7,188
State On-Behalf Contributions	\$18,137			\$18,137
Auto Excise Taxes	\$21,289			\$21,289
Boat Excise Taxes	\$4,671			\$4,671
State Revenue Sharing	\$4,317			\$4,317
Federal Land Payment - In Lieu of Taxes	\$23,023			\$23,023
Other Revenues	\$4,239			\$4,239
Interest Earned	\$4,013	\$1	\$37	\$4,050
Rent and Parking Fees	\$113,149			\$113,149
<u>Total Revenues</u>	<u>\$1,992,659</u>	<u>\$1</u>	<u>\$37</u>	<u>\$1,992,697</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$330,703			\$330,703
Protection	\$66,521			\$66,521
Health & Sanitation	\$148,184			\$148,184
Public Transportation	\$259,857			\$259,857
Education	\$477,167			\$477,167
Unclassified	\$28,525			\$28,525
Assessments and Debt Service	\$398,121			\$398,121
State On-Behalf Contributions	\$18,137			\$18,137
<u>Capital Outlay:</u>				
Capital Outlay	\$254,996			\$254,996
<u>Total Expenditures</u>	<u>\$1,982,211</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,982,211</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$10,448</u>	<u>\$1</u>	<u>\$37</u>	<u>\$10,486</u>
<u>Beginning Fund Balances</u>	<u>\$1,011,860</u>	<u>\$896,441</u>	<u>\$21,770</u>	<u>\$1,930,070</u>
<u>Ending Fund Balances</u>	<u>\$1,022,308</u>	<u>\$896,441</u>	<u>\$21,807</u>	<u>\$1,940,556</u>
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$10,486
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds:				
Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$1,522)
Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$1,741)
Delinquent taxes are recognized as revenue in the period for which levied in the government-wide financial statements, but are recorded as unavailable revenue (a deferred inflow) in governmental funds				\$55,351
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 payments				\$298,380
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.				\$254,996
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.				(\$261,751)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$354,200</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, 2019

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, as amended, *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 activities of the Town. 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*, 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 are recognized when transactions occur and expenses and deductions are recognized 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 recognized 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 unavailable revenue on its governmental fund financial statements. Unavailable revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unavailable 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 unavailable 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 Town also reports the following other funds:

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.

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 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

Deferred Inflows/Outflows of Resources

In addition to assets and liabilities, the statement of net position and the governmental fund balance sheet will report a separate section for deferred outflows and/or inflows of resources. Deferred outflows of resources represent consumption of net position that applies to a future period(s) and therefore will not be recognized as an expense/expenditure until then. Deferred inflows or resources represent and acquisition of net position that applies to future period(s) and therefore will not be recognized as revenue until that time. The Town has two items that qualify as deferred outflows of resources and it has three items that qualify as deferred inflows. The two deferred outflows and two of the deferred inflows are related to pensions and other post-employment benefits. The other deferred inflow is related to property taxes paid in advance. These amounts are considered unavailable and will be recognized as an outflow of resources (expenditure) and inflows of resources (revenue) in the period that the amounts become available.

Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Maine Public Employees Retirement System (System) and additions to / deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the System. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recognized when incurred.

Other Post Employment Benefits (OPEB)

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net positions of the Maine Education Association Benefits Trust (MEABT) and Maine Municipal Employees Health Trust (MMEHT) and additions to / deductions from their fiduciary net position have been determined on the same basis as they are reported by MEABT and MMEHT. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable pursuant to formal commitments or statutory requirements. Investments are reported at fair value. Investment income is recognized when earned and investment expenses are recorded when incurred.

Interfund Activities

During the course of normal operations, the Town has various activities between funds, including transfers of revenues and expenditures. The accompanying governmental fund financial statements reflect such activities 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 identified December 31, 2019 fund balances on the balance sheet as follows:

	<i>General Fund</i>	<i>Special Revenue Fund</i>	<i>Permanent Fund</i>	<i>Total</i>
<u>Nonspendable</u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u>Restricted</u>				
School Department	\$464,580			\$464,580
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$6,236			\$6,236
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$5,448			\$5,448
Broadband Project		\$851,086		\$851,086
<u>Committed</u>				
Animal Control	\$2,680			\$2,680
Public Safety Coordinator	\$19,803			\$19,803
Fire Department Zone 1	\$37,952			\$37,952
Fire Department Zone 2	\$41,247			\$41,247
Fire Department Zone 3	\$9,718			\$9,718
EMS Reserve	\$23,386			\$23,386
Tuition Designated Fund	\$37,785			\$37,785
Special Education Reserve	\$76,337			\$76,337
School Capital Project	\$30,240			\$30,240
Garage Building Fund	\$22,690			\$22,690
Vehicle Disposal	\$638			\$638
Ramp Fees Reserve	\$6,540			\$6,540
Telemed Health Clinic	\$2,081			\$2,081
LCI Dock Extension	\$2,198			\$2,198
Wharves - GCI	\$47,571			\$47,571
Wharves	\$6,994			\$6,994
Dock Hoists	\$1,900			\$1,900
Sutton Maintenance	\$36,554			\$36,554
Isleford Float Replacement	\$13,200			\$13,200
Intermodal Facility	\$31,179			\$31,179
Town Trucks	\$12,448			\$12,448
Internet Facility Maintenance	\$17,616			\$17,616
INHA Septic	\$20,000			\$20,000
<u>Assigned</u>				
Town Office	(\$8,881)			(\$8,881)
Town Roads	\$93,335			\$93,335
Joy Lot	\$15,098			\$15,098
Snow Removal	\$23,827			\$23,827
Truck Account		\$1,271		\$1,271
Cemetery Trust Income			\$3,707	\$3,707
<u>Unassigned</u>	(\$82,791)			(\$82,791)
<u>Total Fund Balances</u>	<u>\$1,022,308</u>	<u>\$896,441</u>	<u>\$21,807</u>	<u>\$1,940,556</u>

In accordance with Government Accounting Standards Board 54, fund balance reporting and governmental fund type definitions, the Town classifies governmental fund balances as follows:

Nonspendable - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints.

Restricted - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts are constrained due to constitutional provisions or enabling legislation.

Committed - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through town meeting voting and does not lapse at year-end.

Assigned - includes fund balance amount that are intended to be used for specific purposes that are neither considered restricted or

committed. Fund balances may be assigned by the Board of Selectmen.

Unassigned - includes positive fund balance within the general fund which has not been classified within the above mentioned categories and negative fund balance in other governmental funds.

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 is 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 \$1,389,474 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 GAAP. 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 \$3,707 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

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 time and savings deposit accounts, the Town's savings accounts, including certificates of deposit, are insured up to \$250,000 by the FDIC. Separately, for demand deposit accounts, the Town's cash accounts, including checking and money market accounts, are insured up to \$250,000 by the FDIC. Any cash deposits in excess of the \$250,000 FDIC limits are not covered by collateral and thus, custodial credit risk could exist. In order to protect deposits in excess of the \$250,000 FDIC limits, the Bank issues a collateral statement showing that funds in excess of the \$250,000 are protected by additional collateral.

At year end, the carrying value of the Town's deposits was \$868,004 and the bank balance was \$906,775. The Town has no uninsured and uncollateralized deposits as of December 31, 2019.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2019 and committed on July 1, 2019. Interest of 9% 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, \$111,168 of the property taxes receivable have been classified as unavailable property tax revenue on the general fund balance sheet.

Note 4 - Capital Assets

Capital asset activity for the year ended December 31, 2019 was as follows:

	<i>Beginning Balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending Balance</i>
<u>Governmental Activities:</u>				
<u>Capital assets not being depreciated</u>				
Land	\$1,449,485			\$1,449,485
<u>Capital assets being depreciated</u>				
Land Improvements	\$9,245			\$9,245
Buildings and Improvements	\$3,753,116	\$107,229		\$3,860,346
Equipment	\$1,505,845	\$147,767		\$1,653,612
Infrastructure	\$4,784,452			\$4,784,452
<u>Total capital assets being depreciated</u>	<u>\$10,052,658</u>	<u>\$254,996</u>	<u>\$0</u>	<u>\$10,307,655</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$616	\$616		\$1,233
Buildings and Improvements	\$930,596	\$118,231		\$1,048,827
Equipment	\$391,243	\$54,438		\$445,681
Infrastructure	\$1,824,904	\$88,466		\$1,913,370
<u>Total accumulated depreciation</u>	<u>\$3,147,360</u>	<u>\$261,751</u>	<u>\$0</u>	<u>\$3,409,111</u>
<u>Net capital assets being depreciated</u>	<u>\$6,905,299</u>	<u>(\$6,755)</u>	<u>\$0</u>	<u>\$6,898,544</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$8,354,784</u>	<u>(\$6,755)</u>	<u>\$0</u>	<u>\$8,348,029</u>

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

Governmental Activities

General Government	\$8,677
Solid Waste	\$3,030
Public Safety	\$30,202
Education	\$56,570
Public Transportation, including depreciation of general infrastructure assets	\$163,272
<u>Total Depreciation Expense - Governmental Activities</u>	<u>\$261,751</u>

Note 5 - Interfund Transactions

During the course of operations, numerous transactions occur between individual funds that may result in amounts owed between funds. They are classified as Due from Other Funds, with an offsetting payable classified as Due to Other Funds. At December 31, 2019, individual fund interfund receivable and payable balances consisted of the following:

<u>Due to</u>	<u>Due from</u>		
	<u>General Fund</u>	<u>Other Governmental Funds</u>	<u>Permanent Funds</u>
General Fund		\$269,691	\$4,270
Other Governmental Funds	\$44,085		
	<u>\$44,085</u>	<u>\$269,691</u>	<u>\$4,270</u>

There were no changes in the balance of the accounts during the current year. A component of the interfund balance represents appropriations to the highway reserve for future capital road improvements. A portion represents appropriations to the broadband project reserve for continuation of the project. 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.

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, 2019:

<u>Debt Outstanding at January 1:</u>	\$2,587,389
Long-Term Debt Issued	\$0
Long-Term Debt Retired	<u>(\$298,380)</u>
<u>Debt Outstanding at December 31:</u>	<u>\$2,289,009</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, 2019 was \$628,367.

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, 2019 is \$80,709.

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, 2019 is \$94,871.

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, 2019 is \$297,626.

In 2016, a general obligation bond was secured with Tax-Exempt Leasing Corp for the purchase of a fire truck for \$247,333. Interest is paid at an annual rate of 2.89 percent. The bond is for seven years. The balance at December 31, 2019 is \$147,340.

In 2017, a general obligation bond was secured with The First in the amount of \$150,000 for the purchase and renovation of a building to be used for a new Town Office location. Interest is paid at an annual rate of 2.70 percent. The bond is for six years. The balance at December 31, 2019 is \$90,504.

All bonds are to be repaid through tax revenues.

In 2017, a revolving line of credit was secured with The First for a broadband project for \$1,200,000 of which \$949,593 has been disbursed at December 31, 2019. Interest only is paid monthly at an annual rate of 2.29 percent. At the conclusion of the project, the principal balance is expected to be paid with awarded USDA Grant funding.

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

<i>Year</i>	<i>Principal</i>	<i>Estimated Interest</i>	<i>Total</i>
2020	\$1,260,413	\$73,163	\$1,333,577
2021	\$324,258	\$40,391	\$364,649
2022	\$336,402	\$27,077	\$363,480
2023	\$334,110	\$14,275	\$348,385
2024	\$33,825	\$330	\$34,156
	<u>\$2,289,009</u>	<u>\$155,237</u>	<u>\$2,444,246</u>

The State of Maine statutes prohibit the Town from incurring debt in excess of 7.5% of its last full state valuation for storm or sewer purposes, 10% for school purposes, 3% for municipal airport, water and special district purposes. In no event may the Town incur debt which would cause its total debt outstanding at any time to exceed 15% of its last full state valuation. The Town debt incurred at December 31, 2019 was 1.24% of the 2019 State Valuation of \$184,950,000.

Note 7 - Defined Benefit Employee Pension Plan

A. Plan Description

Qualifying personnel of the School Department participate in the Maine Public Employees Retirement System (System) State Employee and Teacher (SET) Plan. The Plan is a multiple-employer, cost-sharing pension plan with a special funding situation. The State of Maine is the a non-employer contributing entity in that the State pays the initial unfunded actuarial liability on behalf of teachers, while school systems contribute the normal cost, calculated actuarially, for their teacher members.

B. Pension Benefits

Benefit terms are established in Maine Statute. The System's retirement programs provide defined retirement benefits based on member's average final compensation and service credit earned as of retirement. Vesting (i.e., eligibility for benefits upon reaching qualification) occurs upon the earning of five years of service credit for State employees and teachers. In some cases, vesting occurs on the earning of one year of service credit immediately preceding retirement at or after normal retirement age. Normal retirement age for State employees and teachers is age 60, 62 or 65. The normal retirement age is determined by whether a member had met certain creditable service requirements on specific dates, as established by statute. The monthly benefit of members who retire before normal retirement age by virtue of having at least 25 years of service credit is reduced by a statutorily prescribed factor for each year of age that a member is below her/his normal retirement age at retirement. The System also provides disability and death benefits which are established by statute for State employee and teacher members.

Upon termination of membership, members' accumulated employee contributions are refundable with interest, credited in accordance with statute. Withdrawal of accumulated contributions results in forfeiture of all benefits and membership rights. The annual interest credited to members' accounts is set by the System's Board of Trustees.

C. Member and Employer Contributions

Retirement benefits are funded by contributions from members, employers, the State and by earnings on investments. Disability and death benefits are funded by employer normal cost contributions and by investment earnings. Member and employer contribution rates are each a percentage of applicable member compensation. Member contribution rates are defined by law or Board rule and depend on the terms of the Plan under which a member is covered. Employer contribution rates are determined through actuarial valuations. For the year ended June 30, 2019, the member contribution rate was 7.65% and the employer contribution rate was 3.97% of applicable member compensation. The employer is also responsible for contributing 11.68% of all federally funded member compensation. The State of Maine, as a non-employer contributing entity, pays 11.08% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2019 and the previous two years are as follows:

<i>For the year ended June 30,</i>	<i>Employee Contributions</i>	<i>Employer Contributions</i>	<i>State of Maine Contributions</i>	<i>Applicable Member Compensation</i>	<i>Applicable Member Federal Compensation</i>
2019	\$12,869	\$7,643	\$17,725	\$159,969	\$8,259
2018	\$12,076	\$6,985	\$16,809	\$157,853	\$6,148
2017	\$11,073	\$5,708	\$13,703	\$144,746	\$7,994

D. Revenue Recognition

Employer contributions to the System are recognized as additions in the period when they become due pursuant to formal commitments or statutory requirements. Investment income is recognized when earned and investment expenses are recognized when incurred. For the teacher group, total employer and non-employer contributions were the basis for the allocation, adjusted to remove the normal cost contributions paid by local school systems on behalf of their employees. This leaves contributions toward the net pension liability of the Plan as the basis of allocation. This method of allocation properly distributes the collective net pension liability between the State of Maine as the non-employer contributing entity and those School Systems contributing towards the net pension liability of the Plan using grant funding.

E. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2019, the School Department reported a net pension liability of \$6,788. The net pension liability was measured as of June 30, 2019 and the total pension liability used to calculate the net pension liability was determined by actuarial valuation as of that date. The School Department's proportion of the net pension liability was based on a projection of the School Department's long-term share of contributions to the pension plan relative to the projected contributions of all participating members. At June 30, 2019, the School Department's proportion was 0.00050%, which was a decrease of 0.00004% from its proportion measured at June 30, 2018.

For the fiscal year ended June 30, 2019, the School Department recognized pension expense of \$9,163. At June 30, 2019, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$207	\$0
Changes in Assumptions	\$427	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$883
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$1,574	\$1,465
Employer contributions made subsequent to measurement date	\$7,643	\$0
	<u>\$9,851</u>	<u>\$2,348</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year ended June 30,</u>	
2020	\$9,028
2021	(\$659)
2022	(\$628)
2023	(\$237)

F. Actuarial Assumptions

The total pension liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females.

The actuarial assumptions used in the June 30, 2018 valuation were based on the Entry Age Normal actuarial funding method. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or in assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

The long-term expected rate of return on pension plan investments were determined using a building-block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major class of assets. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

<i>Asset Class</i>	<i>Target Allocation</i>	<i>Long-Term Expected Real Rate of Return</i>
Public Equities	30.0%	6.0%
U.S. Government	7.5%	2.3%
Private Equity	15.0%	7.6%
Real Assets:		
Real Estate	10.0%	5.2%
Infrastructure	10.0%	5.3%
Natural Resources	5.0%	5.0%
Traditional Credit	7.5%	3.0%
Alternative Credit	5.0%	4.2%
Diversifiers	10.0%	5.9%
	100%	

G. Discount Rate

The discount rate used to measure the total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made the current contribution rate and that employer and non-employer entity contributions will be made at contractually required rates, actuarially determined. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

H. Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the School Department's proportionate share of the net pension liability calculated using the discount rate of 6.75%, as well as what the School Department's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.75%) or 1 percentage point higher (7.75%) than the current rate:

	<i>1% Decrease (5.75%)</i>	<i>Current Discount Rate (6.75%)</i>	<i>1% Increase (7.75%)</i>
Proportionate Share of the Net Pension Liability	\$12,544	\$6,788	\$1,994

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2018 Comprehensive Annual Financial Report available online at www.mainebers.org or by contacting the System at (207) 512-3100.

Note 8 - Other Post Employment Benefits

A. Plan Description - Group Life Plan

Qualifying personnel of the Department participate in the Group Life Insurance Plan for Retired State Employees and Teachers as provided by the Maine Public Employees Retirement System (SET Plan). The plan is a multiple-employer, cost sharing plan with a special funding situation. As of June 30, 2018 there were 220 employers, including the State of Maine participating in the plan. The State of Maine is also a non-employer contributing entity in that the State pays contributions for retired public school teachers in the Plan.

The Group Life Insurance Plan for Retired Participating Local District (PLD) (PLD Consolidated Plan) employees is a multiple-employer cost sharing plan. As of June 30, 2018, there were 138 employers participating in the plan.

B. Benefits

The Group Life Insurance Plans (the Plans) provide basis group life insurance benefits, during retirement to retirees who participated in the Plans prior to retirement for a minimum of 10 years (the 10 year participation requirement does not apply to recipients of disability retirement benefits). The level of coverage in retirement is initially set to an amount equal to the retiree's average final compensation. The initial amount of basic life is then subsequently reduced at a rate of 15% per year to the greater of 40% of the initial amount or \$2,500.

C. Funding Policy

Premium rates are those determined by the System's Board of Trustees to be actuarially sufficient to pay anticipated claims. Premiums for basic life insurance for retired teachers are paid by the State as the total dollar amount of each year's annual required contribution. PLD employers are required to remit monthly a premium of \$0.46 per \$1,000 of coverage for covered active employees, a portion of which is to provide a level of coverage in retirement. PLD employers with retired PLD employees continue to remit a premium of \$0.46 per \$1,000 of coverage per month during the post-employment retired period.

D. Actuarial Methods and Assumptions

The collective total OPEB liability for the plans was determined by an actuarial valuation as of June 30, 2018, using the following methods and assumptions, applied to all periods included in the measurement:

Actuarial Cost Method

Projections of benefits for financial reporting purposes are based on the provisions of the Plans in effect at the time of each valuation and the historical pattern of sharing of premium costs between the employer and plan members. Actuarial methods and assumptions include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of the assets, consistent with the long-term perspective of the funding methodologies. Costs are developed using the individual entry age normal cost method based on a level percentage of payroll. Experience gains and losses, i.e., actual decreases or increases in the liabilities and/or in assets which differ from the actuarial assumptions, affect the unfunded actuarial accrued liability.

Asset Valuation Method

Investments are reported at fair value.

Significant Actuarial Assumptions

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Participation Rates for Future Retirees	100% of those currently enrolled

Conversion Charges

Apply to the cost of active group life insurance,
not retiree group life insurance

Form of Benefit Payment

Lump Sum

For the School Department employees, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Tables for males and females.

E. On-Behalf Payments

As mentioned in Section A. above, contributions are made by the System for participating retired teachers. The summary below provides the School Department's allocation of these contributions as well as the proportionate share of the Net OPEB liability. The Net OPEB Liability is not recorded on the School Department financial statements since it is a liability of the State of Maine and not a liability of the School Department.

	<i>Allocation of:</i>		
	<i>On-Behalf Payments</i>	<i>Benefits Expense</i>	<i>Net OPEB Liability</i>
2018	\$412	\$436	\$4,513

B. Plan Description - School Health Insurance Plan

Qualifying personnel of the School Department can participate in the Maine Education Association Benefits Trust (MEABT) postretirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have participated in the MEABT health plan for the 12 months prior to retirement, and have 10 years of continuous active service and enrollment in the health plan (under age 50), or 5 years of continuous active service and enrollment in the health plan (age 50 or above), in order to be eligible for postretirement benefits.

A retiree who terminates coverage may elect to re-enroll in coverage at a later date if the participant participated in the health plan for 12 months prior to terminating coverage, if the re-enrollment occurs within 5 years from the date of termination coverage, and if the retiree does not surpass attaining age 62 at the time of re-enrollment. The participant has to have maintained continuous health insurance coverage during this break in coverage. To be eligible for re-enrollment, a retiree may not take more than one break in coverage.

C. Cost Sharing Provisions

The retiree is eligible for a State subsidy of 45% of the blended single premium for the retiree only. Under State law, the blended premium is determined by blending rates for active members and retired members.

The retiree pays 55% of the blended premium rate for coverage elected. Spouses must contribute 100% of the blended premium amounts. This the total premium is paid for by both the State and the retiree and/or spouse. The MEABT is not responsible for the premium, but instead the implicit rate subsidy. The implicit rate subsidy is the value of the cost of care minus the premiums charged. Since the premiums are based on the average active and per-Medicare retirees, the retirees are implicitly paying less than the true cost of coverage, thus an implied subsidy.

D. Employees covered by benefit terms:

At June 30, 2018, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payment	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	3
Average age	53.62
Average service	16.13

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	3.87% per annum.
<i>Salary Increase Rate</i>	2.75% per year.
<i>Administration and claims expense</i>	Included in per capita claims cost
<i>Healthcare cost trend rates:</i>	

Pre-Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

F. Actuarial Assumptions

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System State Employee and Teacher Program valuation at June 30, 2018 and are based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets. The plan has no assets to apply against the liabilities.

For claim curves, the Actuary used actual community rated premiums and census records provided by MEABT through June 30, 2018. Participation experience for Medicare eligible (ME) and non-Medicare eligible (NME) (activities and retired covered persons) were analyzed by the Actuary. The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and Cheiron's (Actuary) standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate as of June 30, 2017 is 3.58% per annum. The discount rate as of June 30, 2018 is 3.87% per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 6/30/2017</u>	\$5,144	\$0	\$5,144
<u>Changes:</u>			
Service Cost	\$243		\$243
Interest	\$193		\$193
Change of Assumptions	(\$630)		(\$630)
Contributions - Employer			\$0
Benefit Payments			\$0
<u>Net changes</u>	(\$194)	\$0	(\$194)
<u>Balances at 6/30/18</u>	<u>\$4,950</u>	<u>\$0</u>	<u>\$4,950</u>

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.87%) or 1 percentage point higher (4.87%) than the current discount rate:

	<i>1.0% Decrease (2.87%)</i>	<i>Discount Rate (3.87%)</i>	<i>1.0% Increase (4.87%)</i>
<i>Net OPEB Liability (Asset)</i>	\$7,368	\$4,950	\$3,144

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the School Department, as well as what the School Department's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<i>1.0% Decrease</i>	<i>Healthcare Trend Rate</i>	<i>1.0% Increase</i>
<i>Net OPEB Liability (Asset)</i>	\$3,046	\$4,950	\$7,519

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 6 years.

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

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$0	\$525
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$0</u>	<u>\$525</u>

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

<i>Year ended</i>	
2019	(\$105)
2020	(\$105)
2021	(\$105)
2022	(\$105)
2023	(\$105)
Thereafter	\$0

C. Plan Description - Town Health Insurance Plan

Qualifying personnel of the Town can participate in the Maine Municipal Employees Health Trust (MMEHT) postretirement benefit plan. The plan is a multi-employer, cost sharing OPEB plan.

B. Eligibility

The employee must have enrolled in the MMEHT health plan when first eligible, continue coverage without interruption, have obtained the age of 55 at retirement and have 5 years of continuous active service and enrollment in the health plan (under age 50), in order to be eligible for postretirement benefits.

A retiree who terminates coverage for any reason is not eligible for subsequent enrollment. The employer must be a participating employer at the time of retirement and the retiree must be covered under the Plan immediately prior to retirement and the retiree is receiving (or has received) retirement benefits, other than Social Security, from the Participating Employer's retirement plan. If the employer has no sponsored retirement plan or the employee has waived their right to participate in the employer sponsored plan, the employee must be employed for at least 5 consecutive years prior to retirement and be at least 55 years of age at retirement.

C. Cost Sharing Provisions

The retiree pays the premium equivalent rate for the coverage elected. Retirees and spouses must contribute 100% of the pre-medicare and/or medicare premium rates, depending on eligibility and enrollment.

D. Employees covered by benefit terms:

At January 1, 2018, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payment	0
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	2
Average age	53.24
Average service	10.30

E. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial assumptions The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	4.10% per annum.
<i>Salary Rate Increase</i>	2.75% per year
<i>Administration and claims expense</i>	3% per annum
<i>Healthcare cost trend rates:</i>	

Pre -Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

F. Actuarial Assumptions

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Tables, both projected from the 2006 base rates using the RPEC 2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

The actuarial assumptions are the assumptions that were adopted by the Maine Public Employees Retirement System Consolidated Plan for Participating Local Districts' valuation at June 30, 2016 and are based on the experience study covering the period from June 30, 2012 through June 30, 2015.

The Entry Age Normal Actuarial Cost Method was used to value the Plan's actuarial liabilities and to set the normal cost. Under this funding method, a normal cost rate is determined as a level percent of pay for each active Plan member and then summed to produce the total normal cost for the Plan. An open 30-year amortization period was used. The amortization methods is a level dollar amortization method. The unfunded actuarial liability is the difference between the actuarial liability and the actuarial value of assets.

For medical and pharmacy, the Actuary used historical claims and census records assembled and provided by Maine Municipal through June 30, 2017. The Actuary analyzed medical and prescription experience for Medicare eligible (ME) and non-Medicare eligible (NME) (actives and retired covered persons). The Actuary assumed that the current enrollment distribution of Benefit Options will remain constant in the future for retirees. The Actuary distributed the cost based on the current covered population and standard age curves which vary by age, gender and Medicare status. Children costs are converted to a load on the non-Medicare (NME) retirees which implicitly assumes that future retirees will have the same child distribution as current retirees.

The Actuary report does not reflect future changes in benefits, subsidies, penalties, taxes, or administrative costs that may be required as a result of the Patient Protection and Affordable Care Act of 2010 related legislation and regulations.

G. Discount Rate

Since the plan is pay as you go and is not funded, the discount rate will be based on a 20-year, tax-exempt general obligation municipal bond index. Using the Bond Buyer 20-Bond GO Index, the discount rate is based on an earlier measurement date, as of December 27, 2018, and is 4.10 per annum. This rate is assumed to be an index rate for 20-year, tax exempt general obligation municipal bonds with an average rating of AA/Aa or higher, for pay as you go plans.

H. Changes in the Net OPEB Liability

	<i>Total OPEB Liability</i>	<i>Plan Fiduciary Net Position</i>	<i>Net OPEB Liability</i>
<u>Balances at 1/1/2018</u>	\$14,251	\$0	\$14,251
<u>Changes:</u>			
Service Cost	\$867		\$867
Interest	\$520		\$520
Change of Assumptions	(\$1,589)		(\$1,589)
<u>Net changes</u>	(\$202)	\$0	(\$202)
<u>Balances at 1/1/19</u>	<u>\$14,049</u>	<u>\$0</u>	<u>\$14,049</u>

I. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%) or 1 percentage point higher (5.10%) than the current discount rate:

	<i>1.0% Decrease (3.10%)</i>	<i>Discount Rate (4.10%)</i>	<i>1.0% Increase (5.10%)</i>
<i>Net OPEB Liability (Asset)</i>	\$16,545	\$14,049	\$12,017

J. Sensitivity of the Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rate

The following represents the net OPEB liability of the Town, as well as what the Town's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$11,778	\$14,049	\$16,887

K. OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

The impact of experience gains or losses and assumption changes on the Total OPEB Liability are recognized in the OPEB expense over the average expected remaining services life of all active and inactive members of the Plan. As of the beginning of the measurement period, the average was 16 years.

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

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$558	\$0
Changes in Assumptions	\$688	\$1,362
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$1,246</u>	<u>\$1,362</u>

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

<u>Year ended</u>	
2020	\$23
2021	\$23
2022	\$23
2023	\$23
2024	\$19
Thereafter	(\$227)

Note 9 - Restricted Net Position

The Town reports restricted net position totaling \$1,389,474 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 10 - Restatement of Beginning Net Position

The following adjustment was made at January 1, 2019 to restate net position on the governmental-wide financial statements:

	<u>Governmental Activities</u>
Net Other Post-Employment Benefits Liability	(\$17,899)
Net Position, as previously stated	\$7,755,518
Net Position, restated	<u>\$7,737,619</u>

Note 11 - 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 12 - 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 recognized at December 31, 2019.

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit V)

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues:</u>				
Tax Revenues	\$1,873,061	\$1,873,061	\$1,792,633	(\$80,428)
Auto Excise Taxes	\$21,487	\$21,487	\$21,289	(\$198)
Boat Excise Taxes	\$4,500	\$4,500	\$4,671	\$171
State Road Assistance	\$7,000	\$7,000	\$7,188	\$188
State Revenue Sharing	\$3,000	\$3,000	\$4,317	\$1,317
Miscellaneous Administrative Earnings	\$29,436	\$29,436	\$27,262	(\$2,174)
Interest Earned	\$5,000	\$5,000	\$4,013	(\$987)
Rent and Parking Fees	\$112,490	\$112,490	\$113,149	\$659
<u>Total Revenues</u>	<u>\$2,055,974</u>	<u>\$2,055,974</u>	<u>\$1,974,522</u>	<u>(\$81,451)</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
General Government	\$364,550	\$364,550	\$401,248	(\$36,698)
Protection	\$414,000	\$414,000	\$66,521	\$347,479
Health & Sanitation	\$146,232	\$146,232	\$148,184	(\$1,952)
Highways & Bridges	\$503,560	\$503,560	\$423,508	\$80,052
Education	\$578,023	\$578,023	\$497,967	\$80,056
Unclassified	\$66,500	\$66,500	\$28,525	\$37,975
Assessments and Debt Service	\$408,109	\$408,109	\$398,121	\$9,988
<u>Total Expenditures</u>	<u>\$2,480,974</u>	<u>\$2,480,974</u>	<u>\$1,964,074</u>	<u>\$516,899</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$425,000)</u>	<u>(\$425,000)</u>	<u>\$10,448</u>	<u>\$435,448</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$425,000	\$425,000	\$0	(\$425,000)
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>(\$0)</u>	<u>(\$0)</u>	<u>\$10,448</u>	<u>\$10,448</u>
<u>Beginning Fund Balance</u>	<u>\$1,011,860</u>	<u>\$1,011,860</u>	<u>\$1,011,860</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$1,011,860</u>	<u>\$1,011,860</u>	<u>\$1,022,308</u>	<u>\$10,448</u>

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019

For the Fiscal Year Ended June 30,	Proportion of Net Pension Liability	Proportionate Share of Net Pension Liability (Asset)	Covered Employee Payroll	Proportionate Share of Net Pension Liability (Asset) as a % of Its Covered Employee Payroll	Plan Total Pension Liability	Plan Fiduciary Net Position	Plan Net Pension Liability	Plan Fiduciary Net Position as a % of the Total Pension Liability	Plan Covered Employee Payroll	Plan Net Pension Liability as a % of the Covered Employee Payroll
<i>Last 10 fiscal years</i>										
2019	0.00050%	\$6,788	\$168,228	4.035%	\$14,031,187,845	\$11,632,192,771	\$2,398,995,074	82.902%	\$1,808,274,919	132.668%
2018	0.00054%	\$9,529	\$157,853	6.037%	\$13,484,886,512	\$10,893,291,864	\$2,591,594,648	80.781%	\$1,860,230,663	139.316%
2017	0.00033%	\$5,830	\$144,746	4.028%	\$13,069,954,948	\$9,960,335,390	\$3,109,619,558	76.208%	\$1,816,435,084	171.194%
2016	0.00000%	\$0	\$145,058	0.000%	\$12,616,287,054	\$10,242,097,022	\$2,374,190,032	81.182%	\$1,699,160,889	139.727%
2015	0.00016%	\$1,696	\$138,698	1.223%	\$12,320,158,783	\$10,337,639,472	\$1,982,519,311	83.908%	\$1,676,857,294	118.228%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available.

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>	<i>Covered Employee Payroll</i>	<i>Contributions as a % of Covered Employee Payroll</i>
2019	\$7,643	\$7,643	\$0	\$168,228	4.543%
2018	\$6,985	\$6,985	\$0	\$157,853	4.425%
2017	\$5,708	\$5,708	\$0	\$144,746	3.944%
2016	\$5,285	\$5,285	\$0	\$145,058	3.643%
2015	\$3,676	\$3,676	\$0	\$138,698	2.650%

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO HISTORICAL PENSION INFORMATION
MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 - Actuarial Methods and Assumptions

The information in the historical pension information was determined as part of the actuarial valuations at the dates indicated. Additional information as of the latest actuarial valuation date, June 30, 2018, is as follows:

A. Actuarial Cost Method

The Entry Age Normal actuarial funding method is used to determine costs. Under this funding method, the total employer contribution rate consists of two elements, the normal cost rate and the unfunded actuarial liability rate.

The individual entry age normal method is used to determine liabilities. Under the individual entry age normal method, a normal cost rate is calculated for each employee. This rate is determined by taking the value, as of age at entry into the plan, of the member's projected future benefits, and dividing it by the value, also as of the member's entry age, of their expected future salary. The normal cost for each employee is the product of their pay and their normal cost rate. The normal cost rate for the group is the sum of the normal costs for all members.

Experience gains and losses, i.e. decreases or increases in liabilities and/or assets when actual experience differs from the actuarial assumptions, affect the unfunded actuarial accrued liability.

B. Asset Valuation Method

An actuarial value of assets is used for determining employer contributions. The use of an actuarial value of assets for this purpose helps mitigate volatility in contribution rates that might otherwise occur due to fluctuations in market conditions. The specific technique adopted in this valuation recognizes in a given year one-third of the investment return that is different from the actuarial assumption for investment return.

C. Amortization

The net pension liability is amortized on a level percentage of payroll over the amortization period then in effect in statutory and constitutional requirements. The statutory and constitutional requirements include an amendment to the Maine Constitution approved in November 1995 that requires the State of Maine to fund the unfunded actuarial liability existing on June 30, 1996, over a period not to exceed 31 years beginning on July 1, 1997, and not later than June 30, 2028. The amendment prohibits the creation of new unfunded liabilities in the Plan except those arising from experience losses, which must be funded over a period of not more than ten years. In addition, the amendment requires the use of actuarially sound current cost accounting, reinforcing existing statutory requirements.

Significant actuarial assumptions employed by the actuary for funding purposes as of June 30, 2018 are as follows:

Inflation	2.75%
Salary Increases	2.75% - 14.50% at selected years of service
Investment Rate of Return	6.75%, net of administrative and pension plan investment expense
Cost of Living Benefit Increases	2.20%

For members, the mortality rate is based on the RP2014 Total Dataset Healthy Annuitant Mortality Table for males and females. The actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period of June 30, 2012 to June 30, 2015. The first year is recognized as pension expense and the remaining years are shown as either deferred outflows of resources or deferred inflows of resources. There were no changes in assumptions for the fiscal year ended June 30, 2018.

(Exhibit VIII)

[illegible][illegible]

* Amounts presented for each fiscal year were determined as of January 1 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF EMPLOYER CONTRIBUTIONS
MAINE EDUCATION ASSOCIATION BENEFITS TRUST
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit IX)

<i>For the Fiscal Year Ended June 30,</i>	<i>Contractually Required Contribution</i>	<i>Actual Contribution</i>	<i>Contribution Deficiency</i>
<u>2019</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

* Amounts presented for each fiscal year were determined as of June 30 of the previous year. Retroactive information is not required to be presented. A full 10 year schedule will be displayed as it becomes available

TOWN OF CRANBERRY ISLES, MAINE
NOTES TO OPEB LIABILITIES AND CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

Note 1 – Actuarial Methods and Assumptions - Maine Education Association Benefits Trust School Plan

The total OPEB liability in the June 30, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Benefit Changes

Claims costs and retiree contributions were updated to reflect current healthcare costs.

Changes of Assumptions

Funding method was changed from Projected Unit Credit funding to Entry Age Normal funding method

Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	3.87% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	Included in per-capita claims cost
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 5.55% applied in FYE 2018 grading over 15 years to 3.73% per annum.

Medicare Medical: Initial trend of 3.72% applied in FYE 2018 grading over 15 years to 2.81% per annum.

Rates of mortality for the different level of participants are described below:

Healthy Annuitants: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Healthy Employees: based on 99% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table for both males and females, using the RP-2014 Total Dataset Employee Mortality Table rates after the end of the Total Employee Mortality Table, respectively, both projected using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Disabled Annuitants: based on 108% and 105% of the RP-2014 Total Dataset Disabled Annuitant Mortality Table, respectively, for males and females, projected from the 2006 base rates using the RPEC 2015 model, with an ultimate rate of 0.85% for ages 20-85, grading down to an ultimate rate of 0% for ages 111-120, and convergence to the ultimate rate in the year 2020.

Note 2 – Actuarial Methods and Assumptions - Maine Municipal Employees Health Trust Town Plan

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Changes of Assumptions

Discount rate was changed from 3.44% to 4.10% per GASB 75 discount rate selection.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of that date.

Actuarial cost method	Entry Age Normal
Amortization method	Level dollar
Amortization period	30 years
Discount Rate	4.10% per annum.
Salary Increase Rate	2.75% per year
Administration and claims expense	3% per annum
Retirement Age	65
Healthcare cost trend rates	

Pre -Medicare Medical: Initial trend of 8.20% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2018 grading over 14 years to 4.00% per annum.

Rates of mortality are based on 104% and 120% of the RP-2014 Total Dataset Healthy Annuitant Mortality Table, respectively, for males and females, using the RP-2014 Total Dataset Employee Mortality Table for ages prior to start of the Healthy Annuitant Mortality Tables, both projected from the 2006 base rates using the RPEC_2015 model, with an ultimate range of 0.85% for ages 20-85 grading down to an ultimate rate of 0.00% for ages 11-120 and convergence to the ultimate rate in the year 2020. As prescribed by the Trust mortality rates were taken from the assumptions for the Maine State Retirement Consolidated Plan for Participating Local Districts at June 30, 2016.

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-1)

<i>Department</i>	<i>Beginning Balance</i>	<i>Appropriations</i>	<i>Cash Receipts</i>	<i>Other Credits</i>	<i>Total Available</i>	<i>Warrants Drawn</i>	<i>Other Charges</i>	<i>Lapsed Unexpended (Overdraft)</i>	<i>Ending Balance</i>
<i>General Government:</i>									
Administration	\$0	\$189,770	\$0	\$5,364	\$195,134	\$214,459	\$1,347	(\$20,672)	\$0
Tax Collector/Treasurer/Clerk	\$0	\$45,000	\$0	\$0	\$45,000	\$45,000	\$0	\$0	\$0
Deputy Treasurer/Clerk	\$0	\$19,500	\$0	\$0	\$19,500	\$17,193	\$117	\$2,190	\$0
Town Office	\$29,382	\$21,000	\$8,250	\$2,288	\$60,921	\$69,345	\$456	\$0	(\$8,881)
Public Safety Coordinator	\$12,765	\$28,100	\$0	\$0	\$40,865	\$20,863	\$198	\$0	\$19,803
Elections	\$0	\$2,000	\$0	\$0	\$2,000	\$810	\$0	\$1,190	\$0
Planning Board	\$0	\$680	\$0	\$0	\$680	\$0	\$0	\$680	\$0
Assessors	\$0	\$29,500	\$0	\$0	\$29,500	\$29,267	\$0	\$233	\$0
Contingencies	\$0	\$20,000	\$0	\$0	\$20,000	\$9,845	\$0	\$10,155	\$0
	\$42,147	\$355,550	\$8,250	\$7,652	\$413,599	\$406,782	\$2,118	(\$6,224)	\$10,923
<i>Protection</i>									
Public Safety - Zone 1	\$53,858	\$1,450	\$0	\$3,473	\$58,780	\$19,086	\$1,742	\$0	\$37,952
Public Safety - Zone 2	\$35,071	\$26,900	\$0	\$3,034	\$65,005	\$22,114	\$1,644	\$0	\$41,247
Public Safety - Zone 3	\$6,808	\$3,000	\$0	\$0	\$9,808	\$90	\$0	\$0	\$9,718
EMS	\$24,448	\$9,400	\$0	\$2,402	\$36,249	\$8,874	\$3,990	\$0	\$23,386
911 Dispatch Services	\$0	\$1,000	\$0	\$0	\$1,000	\$630	\$0	\$370	\$0
Fire Truck	\$0	\$350,000	\$0	\$0	\$350,000	\$0	\$350,000	\$0	\$0
Fire Proof Safe	\$1,538	\$0	\$0	\$0	\$1,538	\$0	\$1,538	\$0	\$0
Animal Control	\$1,559	\$2,000	\$147	\$0	\$3,706	\$1,000	\$26	\$0	\$2,680
Constable	\$0	\$6,000	\$0	\$0	\$6,000	\$5,000	\$0	\$1,000	\$0
Harbor Master	\$0	\$3,500	\$0	\$0	\$3,500	\$3,725	\$0	(\$225)	\$0
Shellfish Conservation	\$0	\$750	\$0	\$0	\$750	\$0	\$0	\$750	\$0
Street Lights	\$0	\$5,500	\$0	\$484	\$5,984	\$5,920	\$680	(\$616)	\$0
Insurance	\$0	\$4,500	\$0	\$0	\$4,500	\$0	\$0	\$4,500	\$0
	\$123,280	\$414,000	\$147	\$9,392	\$546,820	\$66,440	\$359,620	\$5,779	\$114,981
<i>Health & Sanitation:</i>									
Solid Waste	\$0	\$129,422	\$0	\$12,038	\$141,460	\$132,300	\$11,210	(\$2,050)	\$0
CEO & Plumbing Inspector	\$0	\$13,110	\$0	\$0	\$13,110	\$14,596	\$0	(\$1,486)	\$0
Health & General Assistance	\$0	\$2,900	\$0	\$50	\$2,950	\$466	\$0	\$2,484	\$0
Health Officer	\$0	\$800	\$0	\$0	\$800	\$1,700	\$0	(\$900)	\$0
	\$0	\$146,232	\$0	\$12,088	\$158,320	\$149,063	\$11,210	(\$1,952)	\$0
<i>Education:</i>									
Education	\$379,568	\$578,023	\$82,031	\$51,359	\$1,090,980	\$576,222	\$50,177	\$0	\$464,580
Tuition Designated Fund	\$28,755	\$0	\$0	\$9,030	\$37,785	\$0	\$0	\$0	\$37,785
Special Education Reserve	\$119,962	\$0	\$0	\$326	\$120,289	\$0	\$43,952	\$0	\$76,337
School Capital Project	\$95	\$0	\$0	\$30,145	\$30,240	\$0	\$0	\$0	\$30,240
	\$528,380	\$578,023	\$82,031	\$90,861	\$1,279,294	\$576,222	\$94,129	\$0	\$608,943

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-1)
(continued)

<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	\$14,700	\$93,000	\$7,188	\$0	\$114,888	\$21,554	\$0	\$0	\$93,335
Snow Removal	\$19,935	\$31,500	\$0	\$0	\$51,435	\$27,608	\$0	\$0	\$23,827
Town Trucks	\$52,676	\$21,300	\$0	\$350	\$74,326	\$61,878	\$0	\$0	\$12,448
LCI Dock Ext Reserve	\$13,274	\$0	\$0	\$0	\$13,274	\$11,076	\$0	\$0	\$2,198
Wharves - GCI	\$45,993	\$5,000	\$0	\$0	\$50,993	\$3,242	\$180	\$0	\$47,571
Wharves Reserve	\$0	\$58,500	\$0	\$15,750	\$74,250	\$52,430	\$14,825	\$0	\$6,994
Dock Hoists Reserve	\$27,700	\$0	\$0	\$1,825	\$29,525	\$27,625	\$0	\$0	\$1,900
Sutton Maintenance Reserve	\$39,765	\$0	\$0	\$0	\$39,765	\$3,211	\$0	\$0	\$36,554
Isleford Float Replacement	\$0	\$28,200	\$0	\$0	\$28,200	\$0	\$15,000	\$0	\$13,200
Isleford Breakwater	\$0	\$75,000	\$0	\$0	\$75,000	\$0	\$75,000	\$0	\$0
Shore & Harbor Grant	\$4,699	\$0	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$11,235	\$11,800	\$232	\$0	\$23,266	\$149	\$428	\$0	\$22,690
Vehicle Disposal	\$718	\$0	\$0	\$50	\$768	\$130	\$0	\$0	\$638
Ramp Fees Reserve	\$13,017	\$0	\$8,690	\$0	\$21,707	\$15,167	\$0	\$0	\$6,540
Joy Lot	\$11,857	\$4,750	\$5,905	\$0	\$22,512	\$914	\$6,500	\$0	\$15,098
Commuter Service	\$3,983	\$46,000	\$25,000	\$7,831	\$82,814	\$56,201	\$20,377	\$0	\$6,236
Intermodal Facility	\$58,674	\$24,520	\$98,994	\$899	\$183,088	\$149,911	\$1,997	\$0	\$31,179
	\$318,226	\$399,570	\$146,009	\$26,705	\$890,511	\$431,096	\$134,307	\$0	\$325,107
<u>Unclassified:</u>									
Libraries	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
Human Service Organizations	\$0	\$6,500	\$0	\$1,000	\$7,500	\$7,500	\$0	\$0	\$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
INHA Septic	\$0	\$20,000	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Broadband Facility Maintenance	\$0	\$20,000	\$0	\$924	\$20,924	\$3,308	\$0	\$0	\$17,616
Telemed Health Clinic	\$2,081	\$0	\$0	\$0	\$2,081	\$0	\$0	\$0	\$2,081
Cemeteries	\$0	\$500	\$0	\$0	\$500	\$141	\$0	\$359	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$2,081	\$66,500	\$0	\$1,924	\$70,505	\$30,449	\$0	\$359	\$39,697
<u>Assessments and Debt Service</u>									
Zone 2 Fire Truck Debt	\$0	\$25,456	\$0	\$0	\$25,456	\$25,456	\$0	\$0	\$0
Fire Truck 3 Debt	\$0	\$39,535	\$0	\$0	\$39,535	\$39,534	\$0	\$1	\$0
Manset Property Debt	\$0	\$178,123	\$0	\$0	\$178,123	\$178,122	\$0	\$1	\$0
Broadband Debt	\$0	\$20,000	\$0	\$0	\$20,000	\$22,048	\$0	(\$2,048)	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$24,864	\$0	(\$2,254)	\$0
Town Office Debt	\$0	\$27,140	\$0	\$0	\$27,140	\$24,878	\$0	\$2,262	\$0
County Tax	\$0	\$84,213	\$0	\$0	\$84,213	\$83,220	\$0	\$993	\$0
Overlay	\$0	\$11,032	\$0	\$0	\$11,032	\$0	\$0	\$11,032	\$0
	\$0	\$408,109	\$0	\$0	\$408,109	\$398,121	\$0	\$9,988	\$0
<u>TOTALS</u>	<u>\$1,014,115</u>	<u>\$2,367,984</u>	<u>\$236,437</u>	<u>\$148,622</u>	<u>\$3,767,158</u>	<u>\$2,058,174</u>	<u>\$601,383</u>	<u>\$7,950</u>	<u>\$1,099,651</u>

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>			(\$6,387)
<u>Additions:</u>			
Lapsed Accounts		<u>\$7,950</u>	
<u>Total Additions</u>			\$7,950
<u>Reductions:</u>			
Increase in Unavailable Property Tax Revenues	\$55,351		
Interest (Net of Appropriation)	\$1,726		
Other Revenues (Net of Appropriation)	\$2,022		
Tax Discounts	\$24,910		
Abatements	\$32		
Auto and Boat Excise (Net of Appropriation)	\$27		
Solid Waste (Net of Appropriation)	<u>\$286</u>		
<u>Total Reductions</u>			<u>\$84,355</u>
<u>Ending Unassigned Fund Balance</u>			<u><u>(\$82,791)</u></u>

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$193,490,388
Personal Property	<u>\$46,700</u>

Total Taxable Valuation \$193,537,088

Tax Rate per \$1,000 Valuation \$9.65

Tax Commitment 1,867,632.90

Collections and Adjustments:

Cash Collections	\$1,744,939
Abatements	\$32
Discounts Allowed	<u>\$24,910</u>

Total Collections and Adjustments \$1,769,882

Unpaid Taxes December 31 \$97,751

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2019

(Exhibit A-4)

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA #</u>	<u>Grantor Pass- Through Number</u>	<u>Program Award Amount</u>	<u>Expenditures</u>
<u>U.S. Department of Education:</u>				
<u>Passed through State of Maine</u>				
<u>Department of Education</u>				
Rural Education Achievement Program	84.213	013-05A-6336-13	\$14,888	\$14,888
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12	\$10,125	\$10,125
<u>Total U.S. Department of Education</u>			\$25,013	\$25,013
<u>Totals</u>			\$25,013	\$25,013

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2019

(Exhibit B-1)

	<u>Broadband</u>	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Assets</u>				
Cash and Cash Equivalents		\$1,271		\$1,271
Accounts Receivable	\$1,120,777			\$1,120,777
Due From Other Funds			\$44,085	\$44,085
<u>Total Assets</u>	<u>\$1,120,777</u>	<u>\$1,271</u>	<u>\$44,085</u>	<u>\$1,166,133</u>
<u>Liabilities and Fund Balances</u>				
<u>Liabilities:</u>				
Due to Other Funds	\$269,691			\$269,691
<u>Total Liabilities</u>	<u>\$269,691</u>	<u>\$0</u>	<u>\$0</u>	<u>\$269,691</u>
<u>Fund Balances</u>				
<u>Fund Balances:</u>				
Restricted	\$851,086		\$44,085	\$895,170
Assigned		\$1,271		\$1,271
<u>Total Fund Balances</u>	<u>\$851,086</u>	<u>\$1,271</u>	<u>\$44,085</u>	<u>\$896,441</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$1,120,777</u>	<u>\$1,271</u>	<u>\$44,085</u>	<u>\$1,166,133</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-2)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS****FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Broadband</u>	<u>Truck Account</u>	<u>Highway Reserve</u>	<u>Total Other Governmental</u>
<u>Revenues:</u>				
Grant Revenue				\$0
Interest Earned		\$1		\$1
<u>Total Revenues</u>	\$0	\$1	\$0	\$1
<u>Expenditures:</u>				
Capital Outlay				\$0
<u>Total Expenditures</u>	\$0	\$0	\$0	\$0
<u>Excess of Revenues Over Expenditures</u>	\$0	\$1	\$0	\$1
<u>Beginning Fund Balance</u>	\$851,086	\$1,271	\$44,085	\$896,441
<u>Ending Fund Balance</u>	\$851,086	\$1,271	\$44,085	\$896,441

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2019

(Exhibit C-1)

	<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents		\$26,077
<u>Total Assets</u>		<u>\$26,077</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		\$3,707
<u>Total Fund Balance</u>		<u>\$21,807</u>
<u>Total Liabilities and Fund Balances</u>		<u>\$26,077</u>

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

Cash Balances Consists of:

Nathan Stanley	\$1,252
Mann, McSor, McFarland, Beal	\$4,617
Julia Spurling	\$1,495
Gary Spurling	\$1,132
M.S. Spurling	\$5,945
Bunker Trust	\$1,059
Cora Spurling	\$2,421
Christopher Swenson	\$550
Hazel Stanley Peterson	\$732
Hadlock, Stanley	\$6,875
	<u>\$26,077</u>

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit C-2)

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCES - PERMANENT FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2019

	<i>Cemetery Trusts</i>
<u>Revenues</u>	
Interest Earned	\$37
<u>Total Revenues</u>	\$37
<u>Expenditures</u>	
Administrative Fees	\$0
<u>Total Expenditures</u>	\$0
<u>Excess of Revenues Over Expenditures</u>	\$37
<u>Fund Balances - Beginning</u>	\$21,770
<u>Fund Balances - Ending</u>	\$21,807