

1995

# Annual Report Town of Gray, Maine Fiscal Year July 1, 1994 - June 30, 1995

Gray, Me.

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# ANNUAL REPORT OF THE TOWN OF GRAY, MAINE

FISCAL YEAR July 1, 1994 - June 30, 1995

## TOWN MANAGER ANNUAL REPORT

To the Honorable Town Council Members and Citizens of Gray, Maine,  
Dear Honorable Town Council Members and Citizens of Gray,

Pursuant to the Town of Gray Town Charter, Article II, Section 4 (G) enclosed is the June 30, 1995 financial report with auditor's incorporated management comments and a schedule for General Fixed Assets.

For the period ending June 30, 1995 the ending cash balance was \$2,095,949, as compared to the June 30, 1994 cash balance of \$1,911,549. Accounts Payable ending June 30, 1995 was \$23,950, as compared to \$34,314.; a favorable net change of 30%.

Outstanding taxes at the close of June 30, 1995 are \$300,150, as compared to \$278,452, at the close of June 30, 1994.

The Tax Collection for the end of fiscal year 1995 is 92.7% as compared to 93.1% at the close of June 30, 1994.

The Town has not borrowed Tax Anticipation Notes (TAN) for Fiscal Year 1995 and has not borrowed Tax Anticipation Notes since 1991.

The Town's auditor brought to your attention the matter of ambulance receivables and the recurring problem of out-of-state ambulance collections. Out-of-state collection rates relate to ambulance incidents which occur within the corporate boundaries of the Town from people who are not residents but who necessitate the need for the ambulance. The outstanding amount for collection is \$32,000.00. To the administration, this is a troublesome and time consuming problem which requires a great deal of time to remind people to meet their financial responsibility.

Our Town said good-bye to two valuable employees who retired this year, after many years of valued service. Richard Day, Code Enforcement Officer retired after seventeen years of service to the Town; and Neal LaVallee, Director of Public Works, retired after 32 years of dedicated service to the Town.

The Town should take pride in their dedicated and their loyal service contribution to the Town and Community as a whole. We wish them well in retirement.

During the course of the fiscal year, the Town used the valuable service of Joseph Donovan, a consultant Fire Chief, for the Fire Department evaluation of equipment. The scope of the study focused on a good first based effort to review the technical merits and its application to upgrade fire department equipment. Joseph Donovan reviewed the matter of the fire fighting equipment based on evolving needs of the Town. The report is conservative in its needs assessment and the method implementation. The report further focuses on the matter of personnel directly related to fire fighting practices and capacity that the Town can anticipate.

The report is a good first effort at future development and direction on which the Town will need to concentrate in order to provide adequate fire fighting capabilities. I believe that this report is an important management tool as it provides an objective analysis which will benefit the Town of many years.

The "TV Auction" for the "Welcome to Gray" signs was a great success and directly benefited the Town. The first auction raised enough money for the design and construction of the welcome signs. The signs have been an established hit and the envy of other communities as expressed in the sentiments of these officials. It is important to recognize the vitality of the Gray Business Association.

Through the effort of our Representative Burchard Dunn, we were able to introduce special legislation important to the Town called -"an Act to Authorize Municipalities to Contract with the State Police." The sole focus of this legislation is to provide law enforcement to towns without an organized police department. Similar opportunities are afforded to County Sheriff's Departments.

The importance of this legislation is that it affords an opportunity for municipalities to consolidate to provide combinations of dispatch and police services. Regrettably, this legislation did not pass for a variety of self-serving interests.

Within the foreseeable future the state-wide 911 emergency phone system will require municipalities to designate a location for in-coming emergency phone calls.

Further a side benefit from this legislation is that municipalities have an additional incentive to come together and work on cost savings possibilities. In order to facilitate this system, municipalities will have to coordinate new street numbers and in some cases to change street names.

As in past years, we have tried to anticipate the service needs of our citizens and customers and to adapt these needs to an on-going self-improvement effort. We hope that we have met these expectations. We aspire to do better and do it more effectively.

Thank you,  
Respectfully submitted,  
PAUL BIRD, TOWN MANAGER



The 1994-95 Town Report is dedicated to longtime resident Mac Beck for her unselfish past service to the Town of Gray and her continuing service to the community as a member of the Dry Mills Schoolhouse Committee.

## REPORT OF THE TOWN COUNCIL

To the Citizens of Gray:

1994-95 was a very productive year for your Town Council.

In July 1994, the Town Council passed amendments to the Zoning Ordinance and the shoreland zoning map. As of this date the Ordinance Review Committee is still reviewing this change.

In August 1994, the council met with Fire Chief Joseph Donovan of Jackson, Mississippi who is a consultant of fire trucks and rescue vehicles. He suggested that the town needs better equipment than we presently have. It was recommended that the department purchase a new vehicle for the Fire Department and Rescue.

The Council met with the Public Safety committee and decided to receive bids on the vehicles. Bids were received and researched for the best buys possible. The council was given a road test of the proposed rescue vehicle.

As a result of Chief Donovan's inspection, the Council did not accept a donated ladder truck which was returned to its owner.

Discussion was held by the Council on purchasing the vacant Sunoco building. After much discussion with Webber Oil, the council agreed to purchase the building. Demolition of the building will be done later this year.

The Traffic Committee reported to the Council on their meeting with D.O.T. concerning the traffic problems in the village area.

The street numbering committee reported on their progress pertaining to street numbering and name changes. This is required with the coming of the 911 system and will greatly assist our fire and rescue calls.

Many thanks to the Gray Business Association for the installation of the Welcome to Gray signs.

During this period the town lost two capable individuals, Neal LaVallee, the Public Works Director and Richard Day, the Code Enforcement Officer. They will be sadly missed, however, we wish them the very best on their retirement.

Burchard Dunn, a state representative gave a report to the Council on pending legislation of bills to be acted on. We are very fortunate to have Mr. Dunn as our Representative.

The Council approved the planing of a large red maple tree, dedicated to the citizens of the Oklahoma bombing.

During my year as chairman, I enjoyed the cooperation from the Town Manager, departments heads, and most of all the Town Council. Thank you, very much.

Respectfully submitted,  
Anthony J. Cook, Chairman  
Audrey Burns, ViceChairman

Richard Dietz, Councilor  
John Welch, Councilor  
John West, Councilor

### TOWN OFFICERS

Town Manager, Town Clerk,	Paul Bird
Treasurer, Tax Collector.....	James H. Thomas
Tax Assessor.....	C. Renee Carter
Code Enforcement Officer.....	Jon E. Barton
Public Safety Coordinator.....	Paul Bird
Forest Fire Warden.....	Jon E. Barton
Legal Council.....	William Dale
Public Works Director.....	Steve N. LaVallee
Town Planner.....	Richard Cahill
Office Manager.....	Donna M. Hill
Asst. Deputy Clerk.....	Meredith E. Davis
Asst. Deputy Clerk.....	Denise Feeney
Asst. Deputy Clerk.....	Cathy Curtis
Secretary to CEO/Assessor/Planner.....	Helen Taylor
Administrative Assistant.....	Dorothy Fogarty
Librarian.....	Elizabeth Holmes
Assistant Librarian.....	Elizabeth Gill
Director, Newbegin Center.....	Dean Bennett
Town Constable/Dog Officer.....	Paul Mingo

NAME ADDRESS TERM

#### CHARLES BARKER SCHOLARSHIP COMMITTEE

**\*\* Indefinite Term - Four (4) Members \*\***

Audrey Burns	84 Mountain View Road	N/A
Diana Mosher	8 Wildwood Lane	N/A
Anneliese Mougharbel	76 Blueberry Lane	N/A
Ann Cobb	105 Cambell Shore Rd.	N/A

#### CONSERVATION COMMISSION

**\*\* Three (3) Year Term - Seven (7) Members/Two (2) Altern**

(Two Alternates Needed)

Barbara Gorrill, Chair	P. O. Box 128	7/96
	27 Wildwood Lane	
Pam Wilkinson, Vice Chair	76 Birchwood Road	7/97
Amy Stratford	608 Dutton Hill Road	7/95
E. Miriam Bisbee	102 Whitney Road	7/96
Janet Maguire	P. O. Box 1042	7/96
	Johnson Road	Work:
Ros Arienti	54 Colley Hill Rd.	7/97
Caryl Widdowson	27 Whitney Road	7/97

### SAD #15 SCHOOL BOARD MEMBERS

**\*\* Three (3) Year Term - Eleven (11) Members \*\***

#### Town of Gray

Gail Bodwell	19 Yarmouth Road	7/96
Barry A. Watson	44 Shaker Road	7/96
Susan Austin	136 Yarmouth Road	7/97
David Gray	42 Long Hill Road	7/97
H. Scott Harrison	P. O. Box 308	7/98
Kristin Spitzinger	56 Long Hill Road	7/98
	68 Cottage Road	7/98

#### Town of New Gloucester

Chong A. Berry	Morse Road	7/96
Robert Fiorentino	RR1, Box 580	7/97
Rosemary Fitch	Intervale	7/97
Herbert Blake	Jack Hall Road	7/98
Janet Churchill	Town Farm Road	7/98

#### DRY MILLS SCHOOLHOUSE COMMITTEE

**\*\* Three (3) Term - Eight (8) Members \*\***

Mae Beck, Co-Chair	23 Main Street	7/96
Pam Wilkinson, Co-Chair	76 Birchwood Road	7/96
Beverly Prince	186 Birchwood Road	7/95
Jim Stewart	62 Shaker Road	7/95
Linda Dietz	P. O. Box 319	7/95
	Lattimer Road	
John D. Welch	P. O. Box 478	7/97
	68 Mayberry Road	
Norma Liberty	15 North Raymond Road	7/97
Nancy McMinn	25 Gray Park	7/97

#### ECONOMIC DEVELOPMENT COMMITTEE

**\*\* Three (3) Term - Seven (7) Members \*\***

(Three Members Needed)

Fran Monroe, Chair	P. O. Box 117	7/96
	23 Lewiston Road	
Ernest Ryder	76 Lyons Point, Raymond	7/97
Robert Woodbury	P. O. Box 1080	7/97
	10 Sunset View	
John T. Goosetrey	28 Deer Acres Road	7/98

Non-Voting, Ex-Officio Members:

Town Manager, Planning Board Chair and a Town Council Mem

#### GRANGE NO. 41 SCHOLARSHIP FUND COMMITTEE

**\*\* Three (3) & Five (5) Year Terms - Five (5) Members**

(Four Members Needed)

Carol West	71 Cambell Shore Road	7/97
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#### LAND BANK COMMISSION

**\*\* Three (3) Year Term - Seven (7) Members \*\***

(Two Members Needed)

John D. Welch, Chair	P. O. Box 478	7/97
	68 Mayberry Road	
James H. Morey	15 Gray Park	7/95
Barbara Gorrill	P. O. Box 128	7/95
	27 Wildwood Lane	
Charlotte Gardner	213 Shaker Road	7/96
Pam Wilkinson	76 Birchwood Road	7/97

#### LIBRARY BOARD OF TRUSTEES

**\*\* Three (3) Year Term - Five (5) Members/One (1) Altern**

(One Alternate Needed)

Arlene Celler, Chair	197 Portland Road	9/95
Karen Lee Cocks	50 Yarmouth Road	9/95
Nancy Wilson	P. O. Box 297	9/97
	5 Gray Park	
Peggy Brown	8 Spiro Avenue	9/97
Dianne Giddings	24 Hemlock Lane	9/97

#### GRAY WATER DISTRICT

**\*\* Five (5) Year Term - Six (6) Members \*\***

Dale Mosher, Chair	8 Wildwood Lane	6/96
Bruce Sawyer	63 Yarmouth Road	6/98
Charlotte Gardner	60 Mayberry Road	6/97
Jonathan E. Ziegler	Westwood Rd Ext-Box 873	6/99
Paul Cleaves	187 Portland Road	6/00
James Foster, Supt.	P. O. Box 196	N/A
	275 Shaker Road	

### TOWN OF GRAY COMMITTEE MEMBERS

NAME ADDRESS TERM

#### TOWN COUNCIL

**\*\* Three (3) Year Term - Five (5) Members \*\***

Audrey T. Burns, Vice Chair	84 Mountain View Road	7/97
John D. Welch	P. O. Box 478	7/96
	68 Mayberry Road	
John H. West	71 Cambell Shore Road	7/96
Richard H. Dietz	P. O. Box 319	7/97
	Lattimer Road	
Peter T. Gerardo	37 Rustic Road	7/98

#### AFFORDABLE HOUSING ALLIANCE

**\*\* Three (3) Year Term - Five (5) Members \*\***

(Three Members Needed)

Richard H. Dietz	P. O. Box 319	7/95
	Lattimer Road	
Mae Beck	23 Main Street	7/97

#### BOARD OF ASSESSMENT REVIEW

**\*\* Three (3) Year Term - Three (3) Members \*\***

(Two Members Needed)

Hubert Cobb	66 Cambell Shore Road	7/96
Robert C. Clark (Temporary)	311 West Gray Road	1/95
Gerald Kimball (Temporary)	P. O. Box 118	1/95
	11 Colley Hill Road	

#### CABLE TELEVISION/PUBLIC ACCESS COMMITTEE

**\*\* Three (3) Term - Seven (7) Members \*\***

(Two Members Needed)

Gerald Steeves, Chair	151 Shaker Road	7/95
	Work: Ext. 295	
Richard H. Dietz	P. O. Box 319	7/95
	Lattimer Road	
Greg Diehl	44 Rustic Road	7/96
Craig Clark	65 Blueberry Lane	7/96
Anthony J. Cook	P. O. Box 171	7/97
	94 West Gray Road	

TOWN OF GRAY COMMITTEE MEMBERS  
JUNE 21, 1995

NAME	ADDRESS	TERM
<b>ORDINANCE REVIEW COMMITTEE</b>		
<b>** Three (3) Year Term - Five (5) Members/Two (2) Alternates</b>		
(One Alternate Needed)		
Anneliese Schultz, Chair	76 Lawrence Road	7/97
Pam Wilkinson, Vice Chair	76 Birchwood Road	7/95
John D. Welch	P. O. Box 478	7/95
	68 Mayberry Road	
James Foster	P.O. Box 196	7/96
	275 Shaker Road	
Scott Lowell	80 Elder Road	7/97
Patricia Irving (Alternate)	69 Mountain View Road	7/96

NAME	ADDRESS	TERM
<b>PARKS &amp; RECREATION COMMITTEE</b>		
<b>** Three (3) Year Term - Seven (7) Members/Two (2) Alternates</b>		
(One Member & One Alternate Needed)		
Karen Garneau	60 North Raymond Rd.	7/95
Joy Hayes	8 Kincaid Lane	7/95
Diana Mosher	8 Wildwood Lane	7/95
Anneliese Mougharbel	76 Blueberry Lane	7/96
Jean Libby	38 North Raymond Rd.	7/96
Charlotte Gardner	213 Shaker Road	7/97
Pam Wilkinson (Alternate)	76 Birchwood Road	7/97

NAME	ADDRESS	TERM
<b>PLANNING BOARD</b>		
<b>** Three (3) Year Term - Five (5) Members/Two (2) Alternates</b>		
Alton Palmer, Chair	25 McConkey Road	7/96
Carroll Denham, Vice Chair	P. O. Box 1020	Work: 7/95
	300 Yarmouth Road	Home: 7/95
Brian Johnson	608 Dutton Hill Road	7/95
Daniel LaPoint	171 Weymouth Road	7/97
Gail Walker	27 Cole Road, Raymond	7/97
John Gossetrey (Alternate)	28 Deer Acres Rd/Raymond	7/96
Terese L. Trick (Alternate)	10 Sunset View Road	7/97

NAME	ADDRESS	TERM
<b>PUBLIC SAFETY COMMITTEE</b>		
<b>** Three (3) Year Term - Seven (7) Members/Two Ex-Officio Members</b>		
Anthony J. Cook, Chair	P. O. Box 171	7/95
Jim Gillies	94 West Gray Road	
Gary Wood	218 Yarmouth Road	7/95
Michael Carroll	331 Mayall Road	7/96
Richard C. Wood	17 Libby Hill Road	7/96
Harry Lawler	322 Mayall Road	7/96
Robert W. Egan, Jr.	8A Wayne Avenue	7/97
	P. O. Box 17	7/97
	86 Mayberry Road	
<b>Non-Voting, Ex-Officio Members:</b>		
Lieutenant Ron Harmon	Maine State Police	
Sheriff Russ Goddard	Cumberland County Sheriff's	

NAME	ADDRESS	TERM
<b>SOLID WASTE COMMITTEE</b>		
<b>** Three (3) Year Term - Seven (7) Members/Two (2) Alternates</b>		
(One Member & Two Alternates Needed)		
Richard H. Dietz, Chair	P. O. Box 319	7/96
	Lattimer Road	
John D. Welch	P. O. Box 478	7/96
	68 Mayberry Road	
Robert W. Egan, Jr.	P. O. Box 17	7/96
	86 Mayberry Road	Work: 7/96
Donald Whitney	37 Upper Marginal Way	7/96
Mae Beck	23 Main Street	7/97
Richard Budd	195C Weymouth Road	7/97
	Work: Ext. 2869	

NAME	ADDRESS	TERM
<b>ZONING BOARD OF APPEALS</b>		
<b>** Three (3) Year Term - Five (5) Members/Two (2) Alternates</b>		
(Two Alternates Needed)		
Lionel Levinstone, Chair	11 Cotton Road	7/96
Ann Gass, Vice Chair	232 North Raymond Rd.	7/97
H. Scott Harrison	P. O. Box 308	7/95
	56 Long Hill Road	Work: 7/96
Wilma B. Arsenault	8 Pine Point, Raymond	7/96
Charles R. Small, Jr.	269 Yarmouth Road	7/98

**ANNUAL REPORT**  
**A MESSAGE FROM SENATOR JEFF BUTLAND**

I am pleased, once again, to serve the Town of Gray as your state senator. This is my second term in the State Senate and because of a narrow majority won by the Republicans in the November 1994 election, I am serving as President of the Senate.

My priorities of this term are: no new taxes, a smaller state budget, fewer regulations, property-tax reform, and above all, job creation. The results of the first session of the 117th Legislature are encouraging. We held the line on new taxes and set the stage to reduce others. State spending is still too high but at least the climate has improved for curbing future spending. Because of the almost even balance between Republicans and Democrats in the Senate, the likelihood of building bipartisan consensus on key issues is significant. The second session will, I hope, continue the trend to make government more affordable.

In encourage you to contact me with your ideas and suggestions. My local phone number in Cumberland is 829-5357 or you can call me in Augusta at 287-1500 or on the toll-free legislative line, 1-800-423-6900.

Senator Jeffrey H. Butland

<b>State Address:</b>	<b>Home Address:</b>
Senate Chamber	P.O. Box 431
Augusta, Maine 04333	Cumberland, Maine 04021
State Telephone:	Home Telephone:
287-1500	829-5357
Toll-free telephone: 1-800-423-6900 (sessions only)	

**REPORT OF STATE REP. BURCHARD DUNN**

To the Citizens of Gray:

The first session of the 117th Legislature was busy and productive.

We made a good start at addressing several of the serious issues expressed to me by many of you.

Sweeping changes were made to the welfare system including: a work requirement for recipients with children over two years; teen mothers must receive their benefits in voucher form; underage custodial parents must complete high school to receive benefits.

General Purpose Aid to education was increased by \$40 million for the 1996-97 biennial budget. SAD #15 is scheduled to receive an increase of about \$520,000 for the fiscal year 1995-96.

We passed a personal income tax stabilization program. This program is intended to slow future growth in the spending and will reduce income tax rate for individuals with taxable income of \$30,000 or less and joint taxpayers with taxable income of \$60,000 or less. Rate reductions will begin after personal income taxes collected by the state exceed \$676.2 million per year, probably in 1998. The applicable rates will eventually be reduced by 20%.

The Maine Residents Property Tax (Circuit Breaker) Program was expanded. Maximum benefits were increased from \$500. to \$700. and maximum household income eligibility was increased from \$25,000 to \$35,000.

We enacted 600 new laws and carried 100 bills over for consideration in the second session. I serve on the taxation committee, which because of my 35 years as a practicing CPA has been a good assignment.

I am pleased and honored to serve as your representative in Augusta. If you have any questions, suggestions, or problems on a state matter, please feel free to contact me at 657-4223.

Sincerely,  
Burchard A. Dunn

**REPORT OF THE ASSESSOR**

The purpose of the assessor's office is to locate, appraise and assess property value on all taxable real estate and personal property within the town. This is done by routinely inspecting properties for valuation changes. (State statutes require the town to review assessments of properties at least once every four years). In addition, it is the responsibility of the assessor to maintain the maps, ownership, and property records. Other duties include:

- \*Calculation of value for new construction and remodeling;
- \*Mapping of land transfers and split lots, assigning land values accordingly;
- \*Updating personal property valuations;
- \*Preparation of tax commitment, State of Maine Bureau of Taxation reports;
- \*Maintenance of computer systems

If any taxpayer has questions, please do not hesitate to contact the assessor's office for more information.

Respectfully submitted,  
James H. Thomas, CMA  
Assessor

## REPORT OF THE CODE ENFORCEMENT OFFICER

It has been my pleasure meeting and working with all who have graced my doorway. As many of you know, I started working for the Town of Gray in mid-April, after Dick Day decided to retire and enjoy long days in his garden and with his family. I would like to personally wish him well in all his future endeavors.

My responsibility is to all the landowners in assisting and working with you through all of our ordinances and to find the best possible solution that meet both needs. I would like to remind you that a building permit is needed for any construction or structure (whether it is a temporary shed, dock, deck, etc.). A permit is also needed for remodeling, replacing a structure, demolition and any additions to any structure.

I have had some complaints regarding shoreland zoning. The most frequent question is "how come they can cut down all those trees and we can't" or "they got to put in a lawn and you won't allow me to." I would like to explain what can be done within 100' of a waterbody (lakes and rivers) and within 75' of streams, as far as "clearing of vegetation." With permission from the town, you are allowed to selectively cut trees. Within 100' of lakes and rivers you cannot remove existing vegetation under three (3) feet in height and other ground cover shall not be removed, except to provide a footpath, with Town approval. Any disturbance of soil (filling and earth moving) within 250' of the waterbody needs Town approval and within 100' of the water would require approval from the Dept. of Environmental Protection. A permit must be given anytime a recreational vehicle is placed on the lot and utilized (as dwelling space) which must meet certain requirements, including a written sewage disposal plan. These are a few areas of concern that are raised by many on a daily basis. My response to each of you is if you don't know I am only a telephone call away and will try my best to find the solution that fits within the ordinance and what you would like to do.

Outside of shoreland zoning, as many of you know, we have a Zoning Ordinance. There are setbacks to meet and the areas are "zoned" as to what you are allowed to do on any particular lot.

In other Code Enforcement areas we have approved the following between July 1, 1994 and June 30, 1995:

229 Building Permits (63 new dwellings; 35 additions, 40 garages; 91 decks, sheds, renovation. We issued 168 plumbing permits and 137 for electrical permits.

Again, I like to look at myself as a clearinghouse for you. Anytime you have a question regarding any building or land use standards I will make every effort to answer them.

Thank you for allowing me to be a part of your community and I look forward to meeting and working with you.

Respectfully submitted,

Renee' Carter

Code Enforcement Officer

## TOWN PLANNER'S REPORT

This report covers the period of July 1, 1994 to June 30, 1995

### Growth and Population

The Town of Gray is continuing to experience modest growth in residential, commercial, and industrial development. Population as of July 1, 1995 is estimated to be 6,700.

### Development

Some of the new development and/or expansion initiated or currently underway include that of Griffin Greenhouse, Rite Aid Super Drug Store, Bruns Bros., Misco, and Cole Farms Restaurant and Gift Shop. In addition, there are several small subdivisions and several small businesses underway. The Town Planner worked closely with the Gray Business Association on planned business development.

### Grantsmanship

Some of the grants applied for during the course of the year included the Municipal Land Improvement Program grant for the Building Materials Bank, the Police Hiring Supplement Program, and the Economic Development Program of the the Southern Maine Economic Development District.

### Codes and Ordinance

In addition to several miscellaneous ordinance and map amendments, major activity centered around the continued review of the Zoning Ordinance and Map, and the drafting of a proposed phosphorous control ordinance for the lake watersheds.

### Committees

During the course of the year, the Town Planner served as Acting Chairman of the Alternative Modes Transportation Committee for the southern Maine district and served as a town representative on the Southern Maine Economic Develop District Overall Economic Development Committee and as a member of the Casco Bay Estuary Local Government Advisory Board. Also, the Town Planner provided staff support to the Planning Board, Ordinance Review Committee, Traffic Committee, Conservation Committee, and all other town committees as needed.

### Planning Board

The Planning Board reviewed and approved six subdivisions, nineteen site plans, twenty-four shoreland zoning applications, and approximately twenty-four miscellaneous items during the year.

Respectfully submitted,

Richard F. Cahill

Town Planner

## REPORT OF THE COMMUNITY ECONOMIC DEVELOPMENT COMMITTEE

Our goal is to have a well-planned, orderly and high quality purpose to the development in our town. We believe that we must also give adequate consideration to all possible impacts of any development. This is so that the people may recognize not only the benefits but also the consequences of a particular action, and may have an opportunity to voice their opinions. Our new name includes the community in this process.

One of our accomplishments we would like to present to you at this time, is our Mission Statement: "The Community Economic Development Committee will assist the Town Council in attracting and retaining business and industrial firms, which will provide employment opportunities and services that make Gray a convenient, attractive, and competitive community. The CEDC will: encourage and support a timely review of business development opportunities, insure appropriate impacts on the town's overall living environment, advocate that any new business development have a zero or positive impact on the Town's fiscal and services burden.

The committee will attempt to preserve, protect, and enhance the living and working environment for all of the town's citizens, from our youngest to the most senior of our citizens."

In discussing ways to improve the economic climate in the Town of Gray, the committee will: evaluate the overall traffic pattern in the village as it impacts the town, make suggestions as to possible changes in the Comprehensive Plan while it is under review, develop a plan to create a business friendly attitude while keeping a rural quality of life in our town, formulate a marketing brochure, monitor various zoning plans and make recommendations to the ordinance review committee.

The committee is also seeking input from the community and we welcome your participation at our monthly meetings.

Respectfully submitted,

Fran Monroe, Chairperson

Robert Woodbury, Secretary

Ernest Ryder

Jack Goosetrey

Ralph Wink

Jason Wilson

## REPORT OF THE GRAY FIRE/RESCUE DEPARTMENT

I am pleased to submit my report for the year 1994-95. The members have continued to improve their skills by attending many training courses as offered at various locations which are as follows: Mid-Coast EMS, 8 members (16 hours each); Firefighter One class, 5 members (110 hours each); EMT class, 7 members (120 hours each); Cumberland County Attack School, 10 members (16 hours each); and we have one member starting the Paramedic Class which takes 700+ hours. We also hold weekly training for everyone which represents some 2000 hours, as you can see this represents some 3678 hours that these members have given to this community just in training. And when you add on the 3100 hours of response time this shows what dedication we have.

The Dispatchers continue to serve our needs faithfully and are vital to our services. They have been responsible for issuing 1134 burning permits, answered the telephones for various information totaling 11,259 calls and had 13,705 people enter the building for one reason or another. These people are a very important part of our team.

I want to thank all the individuals and businesses that have made contributions to the department either monetary, use of property and especially to those that allow the personnel to leave work when the occasion arises.

I want to remind the citizens that burning permits are required at all times. As you can see by the figures we have had an increase over last year some 37%. I certainly want to thank everyone for their continued support in obtaining permits. We do not issue permits Monday through Friday until after 5:00 p.m. when there is no snow cover. If you have any questions, please call Dispatch at 657-3931.

I would like to thank our neighboring towns for Mutual Aid and assistance when needed, New Gloucester, Cumberland, Raymond, Windham, and North Yarmouth.

The Fire/Rescue Department has responded to a total of 619 calls this past year. During the past two years we have responded as follows:

	1993-94	1994-95
Vehicle	23	12
Chimney	6	10
Structure	9	13
Auto Accidents	53	55
Grass & woods	20	10
False Alarms	20	23
Rescue	418	422
Misc.	65	68
Mutual Aid	3	6
Totals	627	619

This past year Mr. Joseph Donovan reviewed the department and recommended that we purchase three pieces of equipment as soon as possible. Once his report was accepted by the council, truck committees were formed and specifications were drawn up for the various types of equipment as follows: Rescue Unit and two pieces of Fire Apparatus. I want to thank these members for the long hard work and time that went into this task. I want to thank my officers and member for their dedication and many hours that they have given to provide this service to the Town of Gray.

We need to get more people involved in this service. If anyone has an interest, please contact Dispatch at 657-3931 or join the members at their respective meetings which are Monday evening or the first Sunday evening at the Public Safety Building.

Once again, thanks to one and all for your continued support and generous donations during this past year.

Respectfully submitted,  
Jon Barton  
Chief/Public Safety Coordinator

## REPORT OF THE GRAY PUBLIC LIBRARY

The number of people who have registered as library users since July, 1993, has increased by 93.1%. During 1994-95 users increased daily circulation by 22.5% by borrowing 29,265 books, magazines, audio cassettes and video cassettes. Since the library was open fewer days (due to work days necessitated by shortage of staff), the total increase in circulation of the year was 13.8%. Statistics do not reflect the many adults and children who daily use reference and other books, newspapers, magazines, college catalogs, government documents and other materials in the library. Nor do they show how many times library staff connect or refer users to other libraries or resources except in the case of the 352 interlibrary loan materials circulated this year.

Behind the statistics are Gray residents with questions and needs; behind the statistics are the time and talent of many volunteers, the town budget, and the money and other resources of donors that support the work of one full-time librarian and a 20-hours a week assistant in making available resources, services and programs. For example, memorial and other donation money and books given to the library (in addition to \$.60 per person--\$4000 for 6,700 people--provided by the town budget) along with many volunteer hours and staff time on work days made it possible to enter on the Winnebago circulation system catalog records for more than 1200 books and get them to the shelves. And behind the 43.4% increase this year in AV circulation are the gifts of Cole Farms and the Friends of the Library who made it possible for the library to offer 300 PRIME co-op videos since October.

A Gray resident comes to the library to get a novel and to find out how to publish one; to get a large print book and to learn sign language; to learn how to remodel and decorate a home or how to inspect a new one; to find a job or a new career; to locate a college or do a research paper; to plan a wedding and to write a will; to learn about childcare and to learn about medical tests and treatment, and to write a resume or a business plan.

This past year 3609 people came to the library for 215 programs, events, class visits, and community meetings. In addition many came to view the Gray Area Artists monthly art exhibits arranged by Marilyn Keating-Porcuro. Special thanks to Marilyn and all the artists; to Bertha Loomis for 2 years of dynamic leadership of the Friends of the Library; to Liz Gill, who (in addition to her friendly efficiency as library assistant) volunteered as coordinator of programs for the Friends with help from Kathy George and many others; to Jeanne Adams who created and carried out with help of Julie Logan and others a 1994 "Travel through Books" summer reading program for 110 children.

Several events sponsored by the Friends stand out as truly community events for all ages: the July Elizabeth Bussone Memorial library sign dedication, December Holiday Open House, the April Dorothy Hansen harp concert (her gift to Gray!), and the Book sales (Aug., Nov., and March). Other programs included columnist Jack Barnes; herbalist Corinne Martin; Merriconeag School Puppeters; Different People, Different Places discussion groups series; teenage watercolor classes with Diana Hertz; and many story time, crafts, and other activities for children.

Thank you to the Friends for programs, the camera given by two anonymous Friends and all of the other gifts (see their annual report for a complete list); to the Gray Historical Society for the programs they offer at the library; to the Trustees for their time and advocacy; to the many volunteers who help from home and in the library; to the Gray News and local Cable for linking library and community; and to all have or will through gifts of time, suggestions, resources, donations of charitable and/or memorial money make a difference!

Respectfully submitted,  
Elizabeth Holmes, Librarian

## REPORT OF THE CABLE TELEVISION/PUBLIC ACCESS COMMITTEE

Our committee, stationed at Stimson hall, has updated our computer bulletin board software. We have spent time on installing some new equipment. One item that is new is a camera switcher board. Also, our technician has wired special equipment that was used to broadcast last year's successful TV auction. Another new item for us was our

microphone headsets for communication between camera people and the control room switchboard.

We broadcast live shows of town council meetings and school board meetings once a month. We are always looking for new volunteers for our committee.

Respectfully submitted,  
Greg Diehl, Chair

## PENNELL INSTITUTE ALUMNI ASSOCIATION

The Pennell Alumni met for their annual reunion on July 15th, with members from as far away as Hawaii present.

The Alumni has launched a fundraising campaign toward the repair and/or reconstruction of the tower clock. If there is sufficient interest among those who attended Pennell, as well as other members of the community to pursue such a project, now is the time to make your support known. Cost of a major overhaul of the clock have been estimated as well in excess of \$25,000. Some repairs to keep the clock functioning could be made for lesser amounts.

If the tolling of the Pennell clock would be a welcome sound to your again, please make your interest and support known. Remember, you do not have to be a P.I.A.A. members to participate in this campaign.

If this project interests you, your support is needed. Please call 657-4492 or write to Pennell Institute Alumni Association, c/o Margaret Sawyer, P.O. Box 792, Gray, Maine 04039.

It's up to you.

Pennell Institute Alumni Association  
Margaret Sawyer &  
Wilma Wilkinson, Co-Presidents  
Earla Bonney, Secretary  
Yvonne Wilkinson, Treasurer

## REPORT OF THE GRAY PARKS & REC. DEPARTMENT

To the Town Manager, Town Council and Citizens of Gray:

It is with great pleasure that I submit to you the annual report of the Parks & Recreation Department.

Gray Parks & Recreation continues to keep pace with the present demands for more recreational activities and programs. There has been a substantial increase in enrollment for recreational programs and also in the unprecedented demands for "gym time" at Newbegin. This department is responsible for all recreational programs for both adults and youth, scheduling of annual special events, rental of Newbegin Center, facility management and grounds keeping for Newbegin and the daily operation and supervision of Wilkie's Beach.

The following is a fairly complete list of programs and activities that have been offered this past year: SUMMER DAY CAMP, GYMNASTICS, KARATE, VOLLEYBALL CAMP, NORTH AMERICAN SOCCER CAMPS, LITTLE FEET SOCCER CAMP, TENNIS LESSONS, TENTATIVE STEPS-ADULT FITNESS, CO-ED ADULT VOLLEYBALL, MEN'S 4 ON 4 BASKETBALL LEAGUE, INDOOR SOCCER LEAGUE, AMERICAN RED CROSS BABYSITTING COURSE, LEARN TO SKI PROGRAM, ADULT OPEN GYM, AFTER-SCHOOL OPEN GYM, EARLY RELEASE DAY ACTIVITIES, CHEERLEADING CAMP, FALL SOCCER LEAGUE, TODDLER PLAY GROUP, YOUTH BASKETBALL LEAGUE, MEN'S 3 ON 3 LEAGUE, SHOTOKAN KARATE TOURNAMENTS, NEW ACTIVITIES STARTING THIS FALL: ADULT AEROBICS, TUMBLE TIME FOR TOTS, RECREATION NIGHT FOR TEENS, DRAMA WORKSHOPS.

The summer recreation Day Camp grew from an average of 35 daily campers in 1994 to 55 daily campers this summer. The Day Camp Staff of 8, plus the addition of a CIT program (Counselors In Training) have done an excellent job of providing a quality, fun atmosphere for the children to enjoy the summer months. I'm very proud of the job they have done! Next summer's program will hopefully include a Teen Adventure Program and a Day Camp for 5 year olds.

Newbegin Community Center has gone thru some nice changes.

Thanks to the Maine State Police, the Recreation Room can now provide ping pong, pool, foosball, watch tv or movies on the vcr, or relax and have a snack or soda from the kitchen. We also have plans to clean-up one of the siderooms and make it into a video game room. Currently we offer a Saturday Night Open Gym for teenager from 6:00 to 10:00pm. The future plans will be to schedule more time for other age groups to enjoy the facilities.

One of the biggest and most important additions to Newbegin and the Parks & Recreation is the completion of a full length basketball court, complete with glass backboards, breakaway rims, and completely fenced. There are also two half-court hoops to shoot around at in the parking lot. Future use of this facility will include youth basketball camps/clinics, possibly an adult basketball league and special events/contests.

Wilkie's Beach remained one of the coolest places to hang-out this summer. Opening day was May 27th and closing day is September 4th. This year the idea of purchasing a season's pass was a big hit. An estimate of 100 passes were sold. The Wilkie's Beach Staff has again done an exceptional job keeping the beach clean, overseeing the general appearance and welfare of the residents utilizing our only park. This fall we will be starting a long-term landscaping project in the parking lot.

Thanks should go to the children and young adults who have participated in the many events and activities. They all have been very receptive, enthusiastic and fun to work with.

Special thanks and recognition should be given to the many parents, volunteer coaches, civic groups, instructors and the part-time/seasonal staff who make these activities a success.

Respectfully submitted,

Dean M. Bennett  
Gray Parks & Recreation Director

## REPORT OF THE GRAY HISTORICAL SOCIETY

Our members are interested in the history of Gray. We would like others to join us and become aware of the history around them. We meet at the museum on the second floor of Pennell Institute the first Wednesday during the months of May thru October, the other months we meet the first Thursday at the Gray Public Library.

The public is welcome to visit the Museum during the "Open House" and is also welcome to call the curator for a special appointment to see the museum or to do research. School children and adults have been given special tours and special programs on request this year by our curator, Margaret Sawyer.

The Historical Society sponsored several programs in the library this past winter. They are as follows: Native Americans of our Area, The Life and Ways of the Shakers, Civil War, Readings from an Early Gray Journal, and an informal meeting of viewing and discussing antiques.

The Society continues to assist in support of the restoration of the Dry Mills School House. We encourage the town people to continue your help with the many needs of this project. Getting involved with such projects are certainly ways to appreciate the historical values and the purpose of our Society.

We have completed copying the Vital Records of the Town of Gray and the booklets have been placed in the library for public use in their research.

Our project for 1995-96 will be reviewing the 200th anniversary's booklet "Gray, Maine-Past and Present-1891-1978". If you have done any of the work on this booklet, we'd appreciate any suggestion for the new booklet. Actually, anyone interested in helping would be greatly appreciated.

The Gray Historical Society attends many informative meetings throughout the year pertaining to the organization and the protection of materials and artifacts. We are members of S.C.O.R.E. a nonprofit historical management organization Southern Maine.

Our dedicated members continue to inventory the Society's collections of articles that have been donated through the years. If you have any photos or items concerning Gray, please think of the museum and call us.

This year's officers are:

President, Louise Knapp

V. President, Mae Beck

Secretary, Karen Taylor, Treasurer, Gerald Kimball

Historian/Curator, Margaret Sawyer

Financial Secretary, Helen Davis

The Historical Society thanks all who continue to support our program.

Respectfully submitted,

Louise Knapp

President of GHS

## REPORT OF THE DRY MILLS SCHOOL HOUSE

As of this report we have had the old ceiling taken down and found many rotten places. It has been repaired, strapped off, blue board has been installed, a skin coat of plaster has been applied. We are now ready for primer, and a coat of paint. Side walls have also been repaired. The flagpole has also been installed/repaired.

The Sheriff's Department is going to do the ceiling and side walls in September, 1995. After this we are ready to paint the woodwork. Next will be the floor. Hopefully all this will be done in 1995, then we will be ready for donations for the schoolroom.

Respectfully submitted,

Mae Beck.

## GRAY HEALTH COUNCIL

To the Citizens of Gray,

Another year is gone and our activities have been varied as usual. Well Baby Clinics, Adult Health Screenings, Flue Clinic, W.I.C. to name a few. Our Loan Closet has been very active this year also. We are so glad we can offer the use of crutches, wheelchairs, hospital beds, commodes, walkers, canes, over the bed tables for many emergencies. I would like to thank our volunteers for their assistance at our Well Baby Clinics and Adult Clinics. I also would like to express our appreciation to those families who have donated good used equipment to our closet. These donations help us to serve more of our townspeople. These These medical articles are for the use of Gray residents at no charge. All that we ask is to return what is borrowed in good condition or let us know if the piece of equipment needs repair. A big thank you goes out to the Town for supporting us and to the Dispatchers at the Public Safety Building for their help--without them our task would be more difficult.

If any extra help is needed, you can call Pat Dunn at 657-4223 or Agnes Stansfield 657-3766.

Respectfully submitted,

Agnes Stansfield, Chair

## REPORT OF THE ZONING BOARD OF APPEALS

The Zoning Board of Appeals has had limited activity in the past year. Without speculating on this lack of activity, I think that the Town of Gray's zoning ordinances are certainly clear and unambiguous so that our citizens know the "rules" and abide by them.

The Board is now at full strength with five members. Charles Small, Tony Cook, Wilma Arseneault, Ann Gass and Lionel Levinstone.

We are proud to serve our community in this capacity.

Lionel Levinstone

Chairman

## REPORT OF THE DEPARTMENT OF PUBLIC WORKS

To the Town Manger, Town Council and Citizens of Gray:

It is with great pleasure that I submit to you the annual report of the Department of Public Works.

First and foremost, I would like to thank Neal LaVallee for seventeen years of very dedicated service to the Town of Gray and its citizens. Neal's love of the Town and his job reflects highly in the excellent condition of our roads, grounds and town equipment. All members of the Public Works and Solid Waste thank Neal for his assistance since his retirement and we wish him a happy and buyant retirement.

Public Works has had a busy summer performing many taks. The major tasks have been instaling over twenty culverts, the ditching of five miles of diffeent roads, and installation of 5,570 tons of asphalt and the shoulder work after the installation of that hot top. Currently, we maintain 51 miles of road in the summer months, and are responsible for over 85 miles of road in the winter months. This is quite a challenge for the crew of four men and one mechanic, but it is a challenge that htey accept and meet head on. The Town is fortuante to have dedicated publi works employees who approach thei rjob the same way every day no matter what the conditions, first looking out for their own personnel safety, while looking out for the safety of the citizens of this Town.

The Solid Waste/Transfer Station continues to be a very successful venture. Thanks to the citizens of our Town, our recycling tonnage continues to rise while our waste tonnage declines. Our attendants are avaiable to assist you in any way and are always looking for comments on how we may improve our programs. We are currently addressing some changes t our program including, the recycling of porcelain glass products and the addition of another baler for the recycling of colored H.D.P.E. We would like to thank William Cassidy for the many hours he has donated and also everyone who had assisted us in the past. We thank all the citizens for their recycling efforts and strongly encourage continued efforts.

The short range future plans for the Public Works are the upgrading of thefollowing roads: Town Farm Road, Totten Road, and Ramsdell Road. In the past years much construction has been performed on these roads. In the next three to five years we plan to finish them to grade, hot top and add shoulders. Our reasoning behind this is quite simple, it is much more economically feasible to maintain an asphalt road than a gravel road. If the future is kind, we can address these roads as well as all the gravel roads left in town. As for major purchases, we hope to replace the backhoe and grader. As we are all aware, the Town of Gray is growing and the Public Works Department must grow with it.

Again, I would like to thank all who have assisted us this past year. It is a pleasure to work for and represent the people of Gray. If we have inconvenienced you at anytime in the past year, it is because we care about your safety.

Respectfully submitted,

Steve LaVallee

Public Works Director

## REPORT OF THE MAINE STATE POLICE

Please find enclosed the Annual Report for July 1, 1994 to July 1, 1995, for police services requested by citizens of the Town of Gray and provided by the Maine State Police. Our records indicate an increase of 23% in citizen and related police services over the previous year within the Town of Gray.

In February of this year, Troop B and the towns of Gray and New Gloucester have finally realized the addition of three State Police officers through the efforts of the community policing philosophy and the Federal Crime Bill. This increase in personnel will provide greater visibility within the Town of Gray and a more efficient way of meeting the needs of the community in the future. We will strive to develop a more proactive approach to meeting those needs, whether it will be in prevention, problem solving or in further establishing a linking partnership with citizens within the Town of Gray.

The Maine State Police in conjunction with the University of Maine in Orono, have just completed a survey within the Town of Gray of the citizens' concerns and priorities for police services. Those results have just recently been forwarded to the Town Manager for your review in the upcoming month.

State Police Report, continued on page 7

continued

I certainly would encourage you, as well as that of any of the citizens of the Town of Gray, to contact myself or any of the local officers regarding any of their concerns or suggestions.

Sincerely,  
Lt. Ronald C. Harmon  
Commanding Officer

Suspicious Investigation	50	Aid To Motorist	43
Missing Person	8	Habitual Offender	2
Arrest on Warrant/Summons Issued	15	Reconstruction	2
Criminal Trespass	2	Escorts	7
Juvenile Runaway	3	Relays	1
Possession Weapon	1	PUBLIC SERVICE REQUESTS:	
TRAFFIC ENFORCEMENTS:		Alarms:	
Driving Under The Influence	37	Bank	0
Pedestrian Complaints	9	Residence	18
Accident Investigation:		Business	28
Personal Injury	9	Non-criminal Investigation	175
Property Damage	97	Public Service Requests:	
Unfounded	5	Building Check	12
Non-reportable	48	Public Speaking	13
Late Report	2	K-9 Calls And/Or Demos	6
Traffic Enforcement Requests	72	Other	22
Summons Issued	230	Lost/Found Articles	3
Warnings Issued	884	Aid Or Referral To Other Agencies	22
Defective Motor Vehicle Equipment - Warnings	613	Assists To Sheriff's Department	16
Patrol Checks	135	Referrals From Gray Dispatch	11
Abandoned/Towed Vehicles	20	Medical Assistance	1
Assist To Other Agencies At Motor Vehicle Accident	12	Lock Out	1
Direct Traffic	7	Fingerprinting Request	9
		Attempt to Locate	9

### REPORT OF THE GRAY CEMETERY ASSOCIATION

**Greetings:**

It is my privilege to submit this, my tenth Annual Report for the Gray Cemetery Association.

During my first year, I jokingly referred to my "Five Year Plan" as I observed, studied and started a series of changes for more a proficient system to maintain the cemetery. In view of this, I associate myself with other cemeterians. I attend meetings of the Maine Cemetery Association, and also educational seminars.

Our cemetery is in fair condition. We nourished the cemetery during the several years that interest rates were favorable. Needless to say, recent years have driven us to practice every thrift possible.

In our attempt to keep the cemetery well groomed, we have improved the surface, and we now can mow over 95% with a riding mower. This is 1995 and it is imperative to operate as efficiently as possible. We cannot afford to apply picayune handwork on our meager budget.

The town paved 1,000 feet on the lower road per our agreement. This will hold the road base, improve the appearance, and be an asset to our cemetery. I am grateful for this act.

The trustees have been supportive, and I have been favored with dedicated workers, all of which has made it possible to get favorable results from a Spartan budget. I am grateful to all of these people.

Respectfully submitted,  
Gerald K. Kimball  
Superintendent

### FINANCIAL REPORT OF THE GRAY CEMETERY ASS.

JULY 1, 1994 - JUNE 30, 1995

CASH ON HAND JULY 1, 1994		\$ 8,412.07
RECEIPTS:		
INTEREST, FLEET BANK	\$2,440.02	
INTEREST, KEY BANK	784.95	
GRAVE OPENINGS	2,235.00	
SALE OF GRAVES	3,450.00	
TOWN OF GRAY, APPROPRIATION	3,500.00	
TOWN OF GRAY, INTEREST	2,380.77	
DONATIONS	65.00	
REIMBURSEMENT	167.35	
		\$15,023.09
		\$23,435.16

DISBURSEMENTS:

PAYROLLS	\$8,585.24
PAYROLL TAXES	2,426.32
WORKMAN'S COMPENSATION	1,164.00
CLARK ASSOCIATES	100.00
SUPPLIES/MISC., GAS AND OIL	1,201.25
EQUIPMENT HIRE	2,053.30
J. MAXWELL TRUCKING	369.00
ROBERT SKILLING	225.00
NORTHLAND PAVING	45.00
MAINE CEMETERY ASSOCIATION	20.00
	\$16,170.41

BALANCE JUNE 30, 1995

\$ 7,264.75

TRUST FUNDS AS OF JUNE 30, 1995:

FLEET BANK	\$32,876.83
KEY BANK	18,695.00
FLOWER FUND	2,479.08
EGBERT ANDREWS FUND	551.52
KEY BANK, SAVINGS ACCT.	483.40

BURIALS JAN. 1, 1994 TO DEC. 31, 1994

LOUIS F. CHAMPOUX	ALICE LEAVITT HATHAWAY
ARCHIE PARKER	PETER MILLER
EMILY MIDDLESWORTH	WARREN C. MANCHESTER
LOUIS MICHAUD	NANCY ROBERTS DAVIS
EDITH RUSSELL WELCH	BEATRICE CHAPMAN MINOTT
DONALD W. BREWER	LORRAINE HUARD WHITNEY
EARLAND MARSTON	ANNA BENNETT SMALL
MINNIE L. HENRY	FLORENCE E. MARTIN
FERN LIBBY RICE	FRANK LAWRENCE MCLEOD
COLEMAN MERRILL WALLACE	ARTHUR GEORGE LIBERTY
VIRGINIA W. HAMBLET	FLORENCE C. WHEELER
EVERETT SMALL	GORDON C. POLLARD
LORENA BELL LEONARD	JOSEPH ADELARDE BOSSE
GEORGE F. BERRY, JR.	CHARLES DAVID LIBBY
KIM L. BARTER	BARBARA HAMILTON LOWELL

RESPECTFULLY SUBMITTED,  
*Barbara Pollard*  
BARBARA POLLARD, SEC., TREAS.

### DEATHS

Allen, Danford D.	12/19/94
Allan, Carol L.	1/18/95
Bosse, Joseph A.	11/6/95
Bonney, James R.	5/14/95
Cousins, Omar W.	10/26/94
Cole, Norman	3/26/95
Connellan, Joseph P. II	5/12/95
Carpenter, Elsie T.	5/16/95
Dahms, Gloria P.	1/21/95
Dickinson, Carrie F.	3/16/95
Dohovan, Leonard J.	1/14/95
Densmore, Randall W.	6/19/95
Fisher, Howard E.	9/23/94
Foster, Wilma W.	10/7/94
Griffen, Marilyn	11/26/94
Gates, Donald C.	2/12/95
Gaudette, Arthur	3/14/95
Hamblet, Virginia	9/21/94
Heatley, Barbara J.	3/14/95
Hodgkin, Sally E.	6/6/95
Hersey, Edna M.	6/14/95
Johnson, Hazel	4/8/95
Katler, Harriet L.	7/30/94
Liberty, Arthur G., Sr.	9/7/94
Leonard, Lorena B.	10/18/94
Lodge, Joannette A.	11/22/94
Larrabee, Edward F.	5/13/95
Lawrence, Eunice	6/5/95
Moorhouse, Sarah	12/3/94
Morgan, Anderson	12/10/94
Meloon, Howard M.	2/14/95
Meyers, Elizabeth A.	4/29/95
McLeod, Francis L.	8/15/94
McCullen, James K.	10/5/94
Pulcifer, Ralph H.	8/16/94
Powers, Ralph J.	9/13/94
Plumer, Charles	4/22/95
Rice, Ferne	8/9/94
Stampon, Peter J.	12/6/94
Sidelinger, Gordon L.	12/18/94
Stroth, Beatrice W.	3/7/95
Stroheker, Sylvia F.	3/31/95
Scott, Donald R.	4/7/95
Sawyer, Hazel J.	6/14/95
Terrell, Louis G.	10/7/94
Weeks, George W.	7/3/94
Wallace, Coleman	8/22/94
Wood, Whitfield P.	4/26/95
Wojchowski, Charles	5/7/95
Verxa, Alta V.	10/2/94









Table with 4 columns: Owner, 1995, 1994, 1993 & Prior. Lists various owners and their associated values for different years.

Table with 4 columns: Owner, 1995, 1994, 1993 & Prior. Continuation of owner list with values for 1995, 1994, and 1993 & Prior.

REVENUE REPORT

Revenue Report table with columns: Div & Revenue Row, Fund-Dept-Prj, MID Receipts, YTD Receipts, Estimated Rpts, Bal of Estimates, & Collected. Includes a detailed list of revenue items and their financial figures.

UNPAID PERSONAL PROPERTY TAXES

Table with 4 columns: Name, Curr Yr, Prior Yr, 2nd Prior. Lists owners and their unpaid personal property taxes for the current year, prior year, and second prior year.





**RUNYON  
KERSTEEN  
OUELLETTE**



**Certified  
Public  
Accountants**

Alexander M. Runyon  
Glenn S. Kersteen  
Carl N. Ouellette  
John J. Sullivan  
Kathleen B. Tyson  
  
D. Bradley Hodson  
*Of Counsel*

**Independent Auditor's Report**

**Town Council  
Town of Gray, Maine:**

We have audited the accompanying general purpose financial statements of the Town of Gray, Maine as of, and for the year ended June 30, 1995 as listed in the table of contents. These general purpose financial statements are the responsibility of Town of Gray, Maine management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Gray, Maine as of June 30, 1995, and the results of its operations and cash flows of its proprietary and similar trust funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through C-3 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Gray, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

*Runyon Kersteen Ouellette*

**RSM**  
International

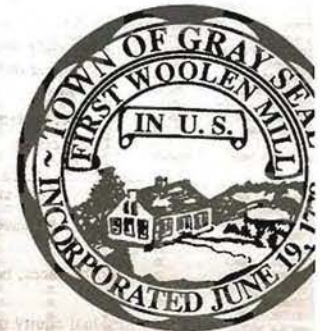
P.O. Box 842  
Sharp's Wharf  
Camden, ME 04843  
207-236-8781  
FAX 207-236-9669

July 18, 1995  
South Portland, Main

20 Long Creek Drive  
South Portland, ME 04106  
207-773-2986  
FAX 207-772-3361

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Worldwide Services through RSM International*

A complete copy of the Town of Gray 1994-95 Auditor's Report is available for review at the Gray Town Office.



**TOWN OF GRAY, MAINE**  
**Combined Balance Sheet**  
All Fund Types and Account Groups  
June 30, 1995  
(with comparative totals for June 30, 1994)

Statement 1

	Governmental Fund Types		Proprietary Fund Internal Service	Fiduciary Funds Trust and Agency	Account Groups		Totals	
	General Fund	Capital Projects			General Assets	General Long-term Debt	(Memorandum Only)	
						1995	1994	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 989,313	-	-	55,257	-	1,044,570	1,497,553	
Investments, at cost	1,962,320	-	332,704	265,282	-	2,560,306	1,809,966	
<b>Receivables:</b>								
Taxes receivable-current year	300,150	-	-	-	-	300,150	278,452	
Taxes receivable-prior years	29,528	-	-	-	-	29,528	23,577	
Tax liens-prior years	87,143	-	-	-	-	87,143	108,391	
Accounts receivable, net of allowances	174,883	-	-	-	-	174,883	31,213	
Due from State of Maine	-	-	-	-	-	-	-	
Due from other funds	-	-	25,600	92,257	-	117,857	27,849	
Tax acquired property	2,033	-	-	-	-	2,033	2,033	
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	301,217	-	2,762,219	3,063,436	299,538	
Amount to be provided for accrued compensation	-	-	-	-	-	42,474	41,632	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	1,256,000	1,372,400	
<b>Total assets</b>	<b>\$ 3,545,370</b>	<b>-</b>	<b>659,521</b>	<b>412,796</b>	<b>2,762,219</b>	<b>1,298,474</b>	<b>8,478,380</b>	<b>5,492,604</b>
<b>LIABILITIES AND FUND EQUITY</b>								
<b>Liabilities:</b>								
Accounts payable	23,950	-	-	-	-	23,950	34,314	
Accrued vacation and sick leave	31,983	-	-	-	-	42,474	84,286	
Due to other funds	117,857	-	-	-	-	117,857	27,849	
Taxes collected in advance	8,668	-	-	-	-	8,668	8,987	
Deferred tax revenue	309,000	-	-	-	-	309,000	292,000	
Deferred revenue	8,200	-	-	-	-	8,200	8,925	
Deferred compensation benefits payable	-	-	-	265,282	-	265,282	191,551	
General obligation bonds and notes payable	-	-	-	-	-	1,256,000	1,372,400	
<b>Total liabilities</b>	<b>499,658</b>	<b>-</b>	<b>-</b>	<b>265,282</b>	<b>-</b>	<b>1,298,474</b>	<b>2,063,414</b>	<b>3,020,312</b>
<b>Equity and other credits:</b>								
Investment in general fixed assets	-	-	-	-	2,762,219	2,762,219	-	
<b>Retained earnings:</b>								
Unreserved	-	-	500,496	-	-	500,496	475,480	
Contributed capital	-	-	159,025	-	-	159,025	182,329	
<b>Fund balances:</b>								
Reserved for capital improvements	533,321	-	-	-	-	533,321	505,126	
<b>Unreserved:</b>								
Designated	131,407	-	-	97,299	-	228,706	205,946	
Undesignated	2,380,984	-	-	50,215	-	2,431,199	2,103,411	
<b>Total fund equity</b>	<b>3,045,712</b>	<b>-</b>	<b>659,521</b>	<b>147,514</b>	<b>2,762,219</b>	<b>6,614,966</b>	<b>3,472,292</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 3,545,370</b>	<b>-</b>	<b>659,521</b>	<b>412,796</b>	<b>2,762,219</b>	<b>1,298,474</b>	<b>8,478,380</b>	<b>5,492,604</b>

See accompanying notes to financial statements.

## Statement 2

**TOWN OF GRAY, MAINE**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds**  
**Year ended June 30, 1995**  
**(with comparative totals for the year ended June 30, 1994)**

	Governmental Funds		Fiduciary	Totals	
	General	Capital Projects	Expendable	(Memorandum Only)	
			Trust	1995	1994
<b>Revenues:</b>					
Taxes	\$ 4,786,772	-	-	4,786,772	4,743,296
Licenses and permits	73,766	-	-	73,766	65,850
Intergovernmental	655,778	-	-	655,778	440,169
Charges for services	91,264	-	-	91,264	63,835
Interest and dividends earned	110,977	693	1,528	113,198	67,751
Other revenues	167,362	-	-	167,362	42,133
<b>Total revenues</b>	<b>5,885,919</b>	<b>693</b>	<b>1,528</b>	<b>5,888,140</b>	<b>5,423,034</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General government	481,083	-	-	481,083	494,286
Protection	365,196	-	-	365,196	343,400
Public works	632,085	-	-	632,085	577,239
Recreation	88,685	-	-	88,685	76,786
County tax	218,085	-	-	218,085	210,125
Education	2,825,514	-	-	2,825,514	2,641,437
Other	483,225	-	-	483,225	259,194
Tax abatements	6,430	-	-	6,430	6,477
Debt service	186,573	-	-	186,573	193,011
Capital outlay	226,415	190	-	226,605	184,443
<b>Total expenditures</b>	<b>5,513,291</b>	<b>190</b>	<b>-</b>	<b>5,513,481</b>	<b>4,986,398</b>
Excess of revenues over expenditures	372,628	503	1,528	374,659	436,636
Fund balances, beginning of year	2,425,307	247,274	32,000	2,704,581	2,267,945
Residual equity transfer in (out)	247,777	(247,777)	-	-	-
<b>Fund balances, end of year</b>	<b>\$ 3,045,712</b>	<b>-</b>	<b>33,528</b>	<b>3,079,240</b>	<b>2,704,581</b>

Statement 3

**TOWN OF GRAY, MAINE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance--**  
**Budget and Actual--All Budgeted Governmental Funds**  
**(General Fund)**  
**Year ended June 30, 1995**

	Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Taxes	\$ 4,663,237	4,786,772	123,535
Licenses and permits	47,430	73,766	26,336
Intergovernmental	460,717	655,778	195,061
Charges for services	46,002	91,264	45,262
Interest earned	30,000	110,977	80,977
Other revenues	13,500	167,362	153,862
<b>Total revenues</b>	<b>5,260,886</b>	<b>5,885,919</b>	<b>625,033</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	459,069	481,083	(22,014)
Protection	376,943	365,196	11,747
Public works	711,275	632,085	79,190
Recreation	91,972	88,685	3,287
County tax	218,085	218,085	-
Education	2,825,514	2,825,514	-
Other	361,455	483,225	(121,770)
Tax abatements	-	6,430	(6,430)
Debt service	216,573	186,573	30,000
Capital outlay	-	226,415	(226,415)
<b>Total expenditures</b>	<b>5,260,886</b>	<b>5,513,291</b>	<b>(252,405)</b>
Excess of revenues over expenditures	-	372,628	372,628
Fund balance, beginning of year		2,425,307	
Residual equity transfer in		247,777	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>3,045,712</b>	



**TOWN OF GRAY, MAINE**  
**Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings/Fund Balance**  
**All Proprietary Fund Types and Similar Trust Funds**  
**Year ended June 30, 1995**  
 (with comparative totals for the year ended June 30, 1994)

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1995	1994
<b>Operating revenues:</b>				
Charges for services	\$ 91,784	-	91,784	96,263
Interest earned	14,646	4,700	19,346	12,980
Other revenues	-	1,237	1,237	-
<b>Total operating revenues</b>	<b>106,430</b>	<b>5,937</b>	<b>112,367</b>	<b>109,243</b>
<b>Operating expenses:</b>				
Maintenance	28,274	-	28,274	24,375
Depreciation	53,140	-	53,140	46,447
Cemeteries and scholarships	-	1,853	1,853	1,700
<b>Total operating expenses</b>	<b>81,414</b>	<b>1,853</b>	<b>83,267</b>	<b>72,522</b>
<b>Net income</b>	<b>25,016</b>	<b>4,084</b>	<b>29,100</b>	<b>36,721</b>
Retained earnings/fund balance-beginning of year	657,809	109,902	767,711	730,990
Prior period adjustment	(23,304)	-	(23,304)	-
<b>Retained earnings/fund balance-end of year</b>	<b>\$ 659,521</b>	<b>113,986</b>	<b>773,507</b>	<b>767,711</b>

*See accompanying notes to financial statements.*

**TOWN OF GRAY, MAINE**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Similar Trust Funds**  
**Year ended June 30, 1995**  
 (with comparative totals for the year ended June 30, 1994)

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1995	1994
<b>Cash flows from operating activities:</b>				
Net income	\$ 25,016	4,084	29,100	36,721
Adjustments to reconcile net income from operations to cash provided by operating activities:				
Depreciation	53,140	-	53,140	46,447
Change in due from other funds	2,249	(58,729)	(56,480)	(10,295)
<b>Net cash provided by (used in) operating activities</b>	<b>80,405</b>	<b>(54,645)</b>	<b>25,760</b>	<b>72,873</b>
<b>Cash flows from capital and related financing activities:</b>				
Purchase of investments	(332,704)	-	(332,704)	-
Purchase of fixed assets	(78,123)	-	(78,123)	(65,648)
<b>Net cash used in capital and related financing activities</b>	<b>(410,827)</b>	<b>-</b>	<b>(410,827)</b>	<b>(65,648)</b>
<b>Net increase (decrease) in cash</b>	<b>(330,422)</b>	<b>(54,645)</b>	<b>(385,067)</b>	<b>7,225</b>
Cash, beginning of year	330,422	109,902	440,324	433,099
<b>Cash, end of year</b>	<b>\$ -</b>	<b>55,257</b>	<b>55,257</b>	<b>440,324</b>

*See accompanying notes to financial statements.*



TOWN OF GRAY, MAINE  
Capital Project Funds  
Combining Balance Sheet  
June 30, 1995  
(with comparative totals for June 30, 1994)

Exhibit B-1

	Library	Transfer Station	Public Safety	Totals	
				1995	1994
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	-	-	-	247,274
Due from State of Maine	-	-	-	-	-
<b>Total assets</b>	\$ -	-	-	-	247,274
<b>FUND EQUITY</b>					
Total fund equity	\$ -	-	-	-	247,274

TOWN OF GRAY, MAINE  
Capital Project Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year ended June 30, 1995  
(with comparative totals for the year ended June 30, 1994)

Exhibit B-2

	Library	Transfer Station	Public Safety	Totals	
				1995	1994
<b>Revenues:</b>					
Intergovernmental revenues:					
Maine-Department of Environmental Protection	\$ -	-	-	-	64,600
Total intergovernmental revenues	-	-	-	-	64,600
Interest earned	9	626	58	693	3,614
<b>Total revenues</b>	9	626	58	693	68,214
<b>Expenditures:</b>					
Capital expenditures	-	190	-	190	48,254
Excess (deficiency) of revenues over (under) expenditures	9	436	58	503	19,960
Fund balances, beginning of year	2,089	230,902	14,283	247,274	227,314
Residual equity transfers out	(2,098)	(231,338)	(14,341)	(247,777)	-
<b>Fund balances, end of year</b>	\$ -	-	-	-	247,274

TOWN OF GRAY, MAINE  
Trust and Agency Funds  
Combining Balance Sheet  
June 30, 1995  
(with comparative totals for June 30, 1994)

Exhibit C-1

	Expendable		Agency Funds	Totals	
	Trust Funds	Nonexpendable Trust Funds		1995	1994
<b>ASSETS</b>					
Cash and cash equivalents	\$ -	55,257	-	55,257	141,902
Due from general fund	33,528	58,729	-	92,257	-
Investments, at cost	-	-	265,282	265,282	191,551
<b>Total assets</b>	\$ 33,528	113,986	265,282	412,796	333,453
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Deferred compensation benefits payable	-	-	265,282	265,282	191,551
<b>Total liabilities</b>	-	-	265,282	265,282	191,551
Fund equity:					
Principal	-	97,299	-	97,299	97,299
Unexpended balance	33,528	16,687	-	50,215	44,603
<b>Total fund equity</b>	33,528	113,986	-	147,514	141,902
<b>Total liabilities and fund equity</b>	\$ 33,528	113,986	265,282	412,796	333,453

TOWN OF GRAY, MAINE  
Agency Funds  
Statement of Changes in Assets and Liabilities  
Year ended June 30, 1995

Exhibit C-3

	Balance beginning of year			Additions	Deletions	Balance end of year
	1994	1995	1994			
<b>ASSETS</b>						
Investments, at cost	\$ 191,551	73,731	-	-	-	265,282
<b>Total assets</b>	\$ 191,551	73,731	-	-	-	265,282
<b>LIABILITIES</b>						
Deferred compensation benefits payable	191,551	73,731	-	-	-	265,282
<b>Total liabilities</b>	\$ 191,551	73,731	-	-	-	265,282

TOWN OF GRAY, MAINE  
Trust Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Year ended June 30, 1995

Exhibit C-2

	Fund Balances Beginning of Year			Interest earned	Contributions	Expenditures	Fund Balances End of Year	
	Principal	Unexpended income	1994				Unexpended income	1995
<b>Expendable trust funds:</b>								
Helen Frank Cemetery Trust	\$ -	32,000	1,528	-	-	-	-	33,528
<b>Nonexpendable trust funds:</b>								
Pennell Cemetery	25,030	4,497	1,242	-	471	25,030	5,268	
C. Baker School	22,798	973	618	-	116	22,798	1,475	
George Doughty	14,276	3,729	235	-	-	14,276	3,964	
Stimson	10,000	453	475	-	-	10,000	928	
Stimson	7,000	1,173	363	-	-	7,000	1,536	
Monument and Christian Temple	462	976	52	-	-	462	1,028	
Common School	1,300	220	83	-	-	1,300	303	
Grange Scholarship	16,433	582	1,632	1,237	1,266	16,433	2,185	
<b>Total nonexpendable trust funds</b>	97,299	12,603	4,700	1,237	1,853	97,299	16,687	
<b>Total expendable and nonexpendable trust funds</b>	\$ 97,299	44,603	6,228	1,237	1,853	97,299	50,215	

**Goodine/McAfee**

Professional Association  
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

Board of Trustees  
Gray Water District  
Gray, Maine

We have audited the accompanying balance sheets of Gray Water District as of December 31, 1994 and 1993 and the related statements of revenue, expense and retained earnings, and cash flows for the years then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gray Water District as of December 31, 1994 and 1993 and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedules of operating revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Goodine/McAfee P.A.*  
Portland, Maine  
February 24, 1995

80 Exchange Street / Portland, Maine 04101 / (207) 772-7475  
Members of American Institute of Certified Public Accountants

Gray Water District BALANCE SHEETS December 31,			LIABILITIES AND NET WORTH	
	ASSETS		1994	1993
	1994	1993	\$ 555,000	\$ 610,000
			<b>LONG-TERM DEBT (Note 2)</b>	
			<b>CURRENT LIABILITIES</b>	
			Current portion of long-term debt (Note 2)	
			55,000	55,000
			Accounts payable	
			37,709	13,891
			Accrued interest payable	
			7,957	9,122
			Accrued taxes payable	
			-	25
			Accrued compensation	
			22,629	14,983
			<b>Total current liabilities</b>	
			<u>123,295</u>	<u>93,021</u>
			<b>TOTAL LIABILITIES</b>	
			<u>123,295</u>	<u>93,021</u>
			<b>MISCELLANEOUS DEFERRED CREDITS</b>	
			Customer advances for construction	
			99,400	13,753
			Deferred interest payable	
			4,000	4,400
			Standpipe painting reserve	
			12,000	23,000
			<b>Total deferred credits</b>	
			<u>115,400</u>	<u>41,153</u>
			<b>NET WORTH</b>	
			Contributions in aid of construction (Note 6)	
			821,019	812,103
			Less accumulated depreciation on contributed plant (Note 5)	
			<u>126,601</u>	<u>113,698</u>
			<u>694,418</u>	<u>698,405</u>
			Retained earnings (Note 7)	
			<u>561,319</u>	<u>510,397</u>
			<b>TOTAL NET WORTH</b>	
			<u>1,255,737</u>	<u>1,208,802</u>
			<b>TOTAL LIABILITIES AND NET WORTH</b>	
			<u>\$2,049,432</u>	<u>\$1,952,976</u>
<b>OPERATING PLANT AND EQUIPMENT</b>				
Land, structures, and improvements			\$ 65,075	\$ 54,373
Reservoirs and standpipes			196,720	173,813
Water treatment equipment			6,342	6,066
Pumping equipment			23,735	23,119
Transmission and distribution equipment			1,739,758	1,715,658
Other plant and miscellaneous equipment			53,204	48,237
Construction work in progress			64,559	40,746
			<u>2,149,393</u>	<u>2,062,012</u>
			<u>581,468</u>	<u>537,360</u>
			<u>1,567,925</u>	<u>1,524,652</u>
<b>CURRENT ASSETS</b>				
Cash			95,896	95,486
Cash for construction and debt (Note 4)			348,633	303,169
Customer accounts receivable			11,719	7,917
Plant materials and supplies (Note 1)			16,689	17,201
Prepayments			511	1,124
			<u>473,548</u>	<u>424,897</u>
<b>OTHER DEFERRED DEBITS</b>				
Unamortized debt discounts and expense (Note 1)			7,959	3,427
			<u>\$2,049,432</u>	<u>\$1,952,976</u>

Gray Water District  
STATEMENTS OF REVENUE, EXPENSE AND RETAINED EARNINGS  
For The Years Ended December 31,

Gray Water District  
NOTES TO FINANCIAL STATEMENTS  
December 31, 1994

	1994	1993
OPERATING REVENUES	\$296,241	\$291,588
OPERATING EXPENSES		
Operations and maintenance	166,322	170,364
Depreciation and amortization (Note 1)	33,972	24,712
Taxes other than income	6,290	6,543
Total operating expenses	206,584	201,619
OPERATING INCOME	89,657	89,969
OTHER INCOME		
Jobbing	489	-
Interest income	9,774	9,398
Total other income	10,263	9,398
INCOME BEFORE DEBT SERVICE	99,920	99,367
DEBT SERVICE EXPENSE		
Interest on long-term debt	48,807	53,316
Amortization of debt discount and expense	191	191
Total debt service	48,998	53,507
NET INCOME	\$ 50,922	\$ 45,860
RETAINED EARNINGS, JANUARY 1	\$510,397	\$464,537
NET INCOME	50,922	45,860
RETAINED EARNINGS, DECEMBER 31	\$561,319	\$510,397

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

Gray Water District, a quasi-municipal water utility, maintains its accounting system according to the rules and regulations prescribed by the Maine Public Utilities Commission.

Plant Materials and Supplies

Materials and supplies are recorded at cost, determined on a first-in first-out basis.

Depreciation

Operating plant and equipment are depreciated by the straight-line method with lives ranging from five to seventy-five years.

Bond Discount and Expense

Bond discount and issue costs are being amortized over the life of the bond issue.

2. DEBT

Long-Term

The unsecured indebtedness of the District as of December 31, 1994 follows:

6.6% to 7.3% serial bonds, dated October 26, 1988, maturing October 25, 2006.	\$460,000
9.15% to 10% bonds, dated October 24, 1984, maturing January 1, 2005.	150,000
Total debt - December 31, 1994	610,000
Less: Current maturities-	55,000
Long-term debt - December 31, 1994	\$555,000

Annual principal payments on long-term debt follows:

1995	\$ 55,000
1996	55,000
1997	55,000
1998	55,000
1999 and later	390,000
	\$610,000

Gray Water District  
STATEMENTS OF CASH FLOWS  
For The Years Ended December 31,

	1994	1993
CASH FLOWS FROM OPERATING ACTIVITIES		
Net income	\$ 50,922	\$ 45,860
Adjustments to reconcile net income to net cash		
Depreciation and amortization	44,108	24,901
Decrease (increase) in		
Accounts receivable	( 3,802)	( 1,625)
Plant materials and supplies	512	( 3,160)
Prepayments and deferred debits	( 4,019)	1,512
Increase (decrease) in		
Accounts payable	23,818	403
Accrued interest payable	( 1,165)	( 722)
Accrued compensation	7,646	5,864
Standpipe painting reserve	( 11,000)	7,000
Deferred interest payable	( 400)	4,400
Taxes payable	( 25)	25
NET CASH PROVIDED BY OPERATING ACTIVITIES	106,595	84,458
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of operating plant	( 87,381)	( 29,076)
Advances and contributions in aid of construction	81,660	12,769
NET CASH USED BY INVESTING ACTIVITIES	( 5,721)	( 16,307)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal payments of long-term debt	( 55,000)	( 55,000)
NET CASH PROVIDED BY FINANCING ACTIVITIES	( 55,000)	( 55,000)
NET CHANGE IN CASH AND SPECIAL DEPOSITS	45,874	13,151
CASH AND SPECIAL DEPOSITS, BEGINNING OF YEAR	398,655	385,504
CASH AND SPECIAL DEPOSITS, END OF YEAR	\$ 444,529	\$ 398,655
SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION:		
Cash paid during the year for:		
Interest	\$ 49,972	\$ 54,038

Gray Water District  
SCHEDULES OF OPERATING REVENUES AND EXPENSES  
For The Years Ended December 31,

	1994	1993
REVENUES		
Unmetered sales	\$ 1,981	\$ 1,744
Residential - metered	156,541	151,966
Commercial - metered	30,348	31,288
Sales to public authorities	15,162	14,404
Public fire protection	86,400	86,400
Private fire protection	4,682	4,700
Miscellaneous water sales	1,127	1,088
Total revenues	\$296,241	\$291,588
OPERATIONS AND MAINTENANCE		
Source of supply and pumping		
Operations	\$ 28,841	\$ 34,521
Maintenance	1,984	10,541
Water Treatment		
Operations	9,568	10,666
Maintenance	223	241
Transmissions and Distribution		
Operations	28,824	24,181
Maintenance	17,520	6,491
Customer Accounts	15,436	15,164
Administrative	63,926	68,531
	\$166,322	\$170,364

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