



2020 Annual Report *Town of Cranberry Isles, Maine*



NOTICE TO TAXPAYERS

IMPORTANT

ALL TAXPAYERS SHOULD READ THE FOLLOWING
REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, § 706

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

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

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

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

IMPORTANT

PLEASE SAVE FOR FUTURE REFERENCE

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 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:

6.00 Percent APR

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

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(GCI Historical Society)



(Ellsworth American)

The Selectmen dedicate this, the one hundred-twelfth annual printed report of the Town of Cranberry Isles, to David Bunker, who passed away on January 7, 2021

TOWN OFFICERS AND OFFICIALS

2020

Selectmen and Overseers of the Poor

Richard F. Beal, Chairman (2022)	244-7235 rfbeal@gmail.com
Florence Joy Sprague (2023)	244-4309 joy.sprague@cranberryisles-me.gov
Cory R. Alley (2021)	244-9116 cibos_18@yahoo.com

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 dyonysys@twc.com
	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
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School Committee

Amy Palmer, Chairman (2022)	244-3836 ci.schoolboard@gmail.com
Cari Alley (2021)	244-9116 cischoolboard_3@yahoo.com
Darlene Sumner (2023)	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
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Constables

Richard Beal (2021)	244-7235 rfbeal@gmail.com
Vacant	

Animal Control Officer

Cari Alley (2021)

244-9116

479-1869 ci_aco@yahoo.com**Harbor Masters**

(Great Cranberry & Sutton)

Norman Sanborn II(2021)

244-3624 ncsanborn2@gmail.com

(Islesford) Bruce Fernald (2021)

244-5283 fernaldbruce@gmail.com**Harbor Committee**

Ted Spurling, Chairman (2020)

244-7408 jerited@spurlingdesign.com

William Dowling (2021)

479-3327 dowlingw23@gmail.com

Richard Howland (2022)

460-3016 rflowland@hotmail.com

Patrick Allen (2021)

patrickallen021@yahoo.com

Sam Donald (2020)

244-7316 sdonald99@gmail.com**Harbor Committee Alternates**

Roy Hadlock (2020)

fvtwochances@gmail.com

Chris Costello (2020)

chriscostello@gmail.com**Health Officer**

Cari Alley (2021)

244-9116 cranberrymenagerie@yahoo.com**Alternate Health Officer**

Vacant

Health Care Committee

Cynthia A. Thomas, Chairman

244-5876 catistlesford@hotmail.com

Stefanie Alley

244-7466 salley1@prexar.com

Karin Whitney

244-5933 philandkarin@gmail.com

Ann Fernald

244-3048

Serena Spurling

664-8314 serenaleespurling@gmail.com

Sally Rowan

244-3619 sabrjet1958@gmail.com

Joy Sprague

244-4309 joy.sprague@gmail.com

Jasmine Samuel

244-5939 jasmine.samuel@gmail.com

Ingrid Gaither

244-5058 ingridgaither@yahoo.com

Thomas Powell

244-9698 tompowell@gmail.com

Rebecca Powell

244-9698 becannpowell@gmail.com

Jen Walls

286-4167

State Forest Fire Wardens(Fire Warden)Richard Howland
(Deputy Warden, G.C.I.)460-3016 rflowland@hotmail.com

Norman Sanborn, II

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

malcolmfernald@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
133 Hart Senate Office Bldg.
Washington, DC 20510

945-8000 www.king.senate.gov

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

TOWN CLERK REPORT**2020****VITAL RECORDS:**

BIRTHS: 1

MARRIAGES: 2

DEATHS: 1

Respectfully Submitted,

Denise McCormick

Town Clerk 2020

Treasurer's Report

2020

Cash Balance January 01, 2020	657,832.43
Taxes Collected	1,891,591.54
Interest	4,872.43
Auto-Excise Tax	24,065.64
Boat-Excise Tax	4,180.00
State Revenue Sharing	6,308.45
Licenses & Agent Fees	210.25
Homestead Exemption Reimbursement	7,138.00
Veterans Exemption Reimbursement	10.00
Snowmobile Reimbursement	-
Solid Waste Performance Credit	276.12
Plumbing Permits	1,480.00
Metal Debris Sales	2,512.85
Local Road Assistance Program	6,716.00
Town Property Rentals	27,600.00
Parking Fees Collected	77,618.00
Boat Sticker Fees	869.00
Misc. Administration Earning	996.51
Federal Land PILT	23,034.00
FTA/ME-DOT Commuter Ferry Subsidy	19,476.91
School Revenue & State Reimbursements	88,474.87
Axiom Technology Fund Payments	7,832.50
Financial Warrants Drawn 2020	2,115,405.23
Cash Balance as of 12/31/2020	<u>707,637.41</u>

Respectfully Submitted,

Denise McCormick, Treasurer 2020

Tax Collector's Year-End Report

2020

2020 TAX COMMITMENT (MIL RATE 9.90)	\$1,923,597.60
ABATEMENTS GRANTED	772.20
2% DISCOUNT	26,606.73
2020 TAXES COLLECTED	\$1,816,005.93
2021 Pre-paid Taxes Received as of 12/31/20:	2,517.51

2020 OUTSTANDING TAXES AS OF 12/31/20	\$104,880.06
Allen, et al, Charlene	260.37
Allen, Gary	1,543.41
Allen, Lawrence	367.29
Avery, Richard	210.87
Blue Eagle Limited	1,930.50
Bowman Family LLC	8,102.16*
Bunker, David	88.11
Bunker, David	3,272.94
Chusid, Nancy	1,287.00
Dobson, Laurie G	1,824.57
Grandgent, Henry	1,347.39
Greenings Island Trust	442.53
Griffith Barton, Jane	1,082.07
Hawes, Frederick B.	4,470.84
Islesford Edith LLC	3,072.96
Islesford Retreat LLC	2,342.34
Janice Murch	1,179.09
Kaufman, Ejdy, Kurtz & Olearcek	2,529.65
Knott, John S	5,123.25
Knott, John S.	353.43
McGuinness, William & Moser, Sonja	2,588.85
Millar, Louise Trust	2,652.21
Mills, David	481.14
Moran, Porter, Pickering et al	701.29
Nash, Bonnie Sue	10,070.28
Palmer, Amy G.	1,188.00
Palmer, Steven	1,405.80
Pannell, Dennis	976.14
Pease, Jeffrey S	2,605.68
Porter, Jane & Porter, Jeffrey	1,352.34
Ramsey, Donna	40.91
Rosenthal, Barbara	10,312.83
Rosenthal, Barbara	5,901.39
Rosenthal, Barbara	496.98
Rudolph, Peter	1,481.04
Rudolph, Peter	5,387.58
Shirey Trustees	1,471.04
Smith, Georgiana R	75.98
Sordyl, D.E. LLC	1,565.19
Sordyl, David E	501.93

Sordyl, David E	769.23
Toogood, Granville Chase	3,450.15
Vanguard Property Holdings LMTD	8,904.06

<u>2019 OUTSTANDING TAXES AS OF 12/31/20:</u>	<u>39,739.33</u>
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Allen, et al., Charlene	253.80
Allen, Gary	1,504.44
Allen, Gary L.	3,451.81
Allen, Lawrence	11.12
Avery, Richard	205.55
Bunker, David	85.89
Bunker, David	3,238.54
Greenings Island Trust	431.36
Hawes, Frederick B. & Allison H.	4,357.94
Kaufman, Ejdays, Kurtz & Olearcek	2,465.09
McLendon, Sally P.	67.97
McLendon, Sally P.	251.28
Nash, Bonnie Sue	9,815.98
Palmer, Steven	1,370.30
Pannell, Dennis A	951.49
Rosenthal, Barbara	10,052.41
Rosenthal, Barbara	5,752.37
Rosenthal, Barbara	484.43

<u>2018 OUTSTANDING TAXES AS OF 12/31/20:</u>	<u>17,009.76</u>
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Allen, Gary	1,442.07
Greenings Island Trust	413.48
Kaufman, et al.	4,656.18
Nash, Bonnie Sue	9,409.10*
Palmer, Steven	1,313.50

<u>2017 OUTSTANDING TAXES AS OF 12/31/20:</u>	<u>406.77</u>
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Greenings Island Trust	406.77
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* Denotes payment received after December 31, 2020

Respectfully Submitted,

Denise McCormick

Tax Collector 2020

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

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.



(Lauren Gray)

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.

***IMPORTANT CHANGES FOR VETERANS EXEMPTIONS** 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



(Katelyn Damon)

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

TOWN CLERK / TREASURER
DENISE Mc CORMICK



ADMINISTRATIVE ASSISTANT
TO THE SELECTMEN
JAMES FORTUNE
PUBLIC SAFETY COORDINATOR
KATELYN DAMON
TCI LOCAL HEALTH OFFICER
CARI ALLEY

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

2020 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 2020 is presented below.

Docks & Harbors: We undertook a number of routine maintenance and repairs for 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 installed a new winter float for Great Cranberry Island and completed the installation of the hoist system. The Town also installed security cameras on the Great Cranberry and Little Cranberry Town Docks. Additional maintenance work was done both the Sutton Island and Little Cranberry Town Docks in 2020 and will continue with more improvements during 2021.

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 was done for the work scheduled for Harding Point Road and Jimmy's Pont Road on Great Cranberry. The projects were approved at the 2020 Annual Town Meeting and work will begin in April of 2021. We also completed engineering for rebuilding Co-Op Road on Islesford. If the project is approved at the 2021 Town Meeting, work on reconstruction will begin sometime in 2021. In the upcoming year, the town expects to do more re-grading, ditching and roadside clearing on many roads on Great Cranberry and Islesford. 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.

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 tenth 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 later 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 for the Town. Recycling and trash numbers have been trending up over the last several years, following several of years of stable tonnage numbers, and 2020 was no exception. Additional tonnage was added when the Town began allowing junk vehicles to be removed by BCM. Though convenient for residents, this has added cost and overall tonnage. However, the Town does receive some reimbursement for the metal. The Town's municipal solid waste started going to the new Coastal Resources of Maine trash to energy plant in Hampden at the beginning of July 2019. This facility shut down in July 2020. However, it is expected to resume operation sometime in 2021. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this very important government service. The Town also participates in the Acadia Disposal District's annual waste collection for household hazardous waste and universal waste (monitors, computers, t.v.'s, printers, faxes, etc.). This year the collection day was held in October. 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. 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.

2021 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



(Karin Whitney)

Code Enforcement Officer Report

We issued a total of 19 building related permits in 2020: six for shoreland zoning, five Notice of Intention to Build outside of shoreland zone, seven for flood hazard, and one that was split shoreland zoning and Notice of Intention to Build since the building being worked on is situated on the shoreland zone boundary. This total is 9.5% less than 2019's total of 21 building permits. We issued 12 plumbing permits- six for subsurface wastewater and six for internal plumbing which is 16.7% more than last year's total of 10. Activity was slow in the spring since the ferry was transporting only residents in attempt to protect the islands from the virus. There was some contractor activity by private boat and at least one plumber spent a couple weeks on an island quarantined in the house under renovation that he was working in. He said he had a good time overall.

We permitted three shoreline stabilization projects. One is complete, one is in progress and the other has not started yet. A lot of shorefront property owners are getting beach and bank erosion and checking into the process for rip-rap and such.

The multi-user septic system with a huge leachfield bedded and covered with woodchips, on Sutton Island, years in the making, was completed this fall. Unfortunately, the designer died before it got done so I alone will go do the final inspection in the spring. A new small boat and kayak storage and boat club building is nearing completion on Islesford. There is considerable community suspicion that it's illegal- particularly the bathroom. There is talk in hushed voices about "the pipes" under the building. A concerned citizen reported the project to the Maine Department of Environmental Protection (DEP), who requested our Town office forward the required permits- including plumbing and DEP's own permit so DEP could show the concerned party, verify legitimacy, and stay out of it. That's okay, but it's easier and more efficient to just contact a local official and keep island business just that. And then call Augusta if not satisfied with us.

We resolved two pending land use violations this year. One was a temporary beach ramp that had outlived any stretch or the word temporary. It received permitting to be permanent. The other was a need to revegetate a small section of shoreland after illegal tree cutting. Resolving is good since the fines can be up to \$10,000 per day the violation exists. Now we have another temporary beach ramp that's well overdue for removal and are in the dialogue phase as of this writing.

We had our first subdivision application- ever- since latest state subdivision law was created back around 1988. That is also the date of our subdivision ordinance. Three residences, roads, and utilities etc. were legally built over time on a large lot and the owners wanted to divide the lot into three lots- one with each house. There are ways around having to go through a subdivision review, but this particular situation did not fit any of them. Therefore, the applicants would be required to enlarge roads and turn arounds, present several plans and things like soil studies, and possibly move buildings after at least three Planning Board meetings. After about a year of surveys, communications, visits and meetings, the owners decided to just divide off one lot every five years- one way around subdivision review- rather than all at once. Hats off to the Planning Board, and especially Chairperson Joanne Thormann, who did a lot of work and research in the process. Ben Sumner at the Town Office put a lot into this as well. Thanks again. The take away here- if developing a lot that may be subdivided in the future...plan accordingly.

Speaking of planning. Our Town's Comprehensive Plan is nearly 10 years old; the 1988 Subdivision Ordinance is outdated- barely useable, and our 1989 Building Notification Ordinance is based on state laws that were repealed long ago. These are the foundations of land use and development in Cranberry Isles. Land is being bought and developed faster and faster as time goes on. People are fleeing the turmoil of population centers everywhere and coming to our area at an exponential rate. If we want to preserve our communities and control what happens next, these ordinances and plans are essential. They need serious overhaul to help the islands keep from turning into what other people are now escaping.

We created and approved a new Tower Ordinance to control serious interest in building cell phone towers out here. While the islands might benefit from them, the major objective is to provide signals to MDI's ocean side and undeveloped areas. Again, hats off to Joanne, the Planning Board, and Ben. The process was very fast. We also updated our Land Use and Shoreland Zoning Ordinance to require state-mandated before and after photos of projects in the shoreland zone and to define split districts in our shoreland zoning. All done at a pleasant outdoor special town meeting on October 1st.

A couple of old iconic buildings are in the planning phase for complete restoration with minimal changes to existing shape and footprint. One is an old residential cabin and the other is a boathouse with small living space attached. Both are situated near or over the high tide mark and raising the buildings to meet current flood hazard standards is an objective in both renovations. We need to figure out how to do that when shoreland zoning places a very low height restriction so close to the water and one building may need to come up 6 feet or more to meet current flood hazard standards.

Attention Contractors, Handymen, Caretakers Etc! Erosion Control Contractor Requirement for Shoreland Zone

State Law requires that a state certified Erosion Control Contractor be present for any excavation or soil disturbance over one cubic yard in the Shoreland Zone. In general, this is the area 250 ft. inland from a protected water resource such as the high tide mark or upland edge of a wetland. Currently we need to use a certified contractor from off island for those projects. Up until COVID 19, this certification required a day of classroom and field instruction then participation in a real erosion control set up for an excavation project etc. As of this writing, the certification is temporarily satisfied by simple on-line training courses and participation in an erosion control project and that's it. Don't have to leave the island. What an opportunity and one does not need to be a contractor. Here's the link: <https://www.maine.gov/dep/land/training/NPSTC-cancellation-Info.pdf>

Plumbing Permits Notice of Fees

As of October 2020

Disposal System Components	Fee	Internal Plumbing	Fee
Complete Non-Engineered System	\$250*		
Primitive System	\$100		
Alternative Toilet	\$50	Minimum Fee (any permit)	
Non-engineered treatment tank	\$150	(includes up to 4 fixtures)	\$40
Holding Tank	\$100	Individual Fixtures, each, over 4	\$10
Non-Engineered Disposal Field	\$150	Mobile or Modular Home	\$40
Separated Laundry System	\$35	(factory components)	
Complete Engineered System	\$200*	Hook up to Public Sewer	\$10
Engineered Treatment Tank (only)	\$80	Hook up to existing	
Engineered Disposal Field	\$150	Subsurface System	\$10
Miscellaneous Components	\$30	Piping relocation, no new fixtures	\$10
First Time System Variance	\$20	Permit Transfer	\$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. Please use the current version of the Internal Plumbing Permit application available on the Town website or from the Town Office.

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. A State-Licensed Site Evaluator designs non-engineered septic systems and a licensed Professional Engineer designs engineered systems—both on an HHE-200 form that will also serve as the permit when approved by the Local Plumbing Inspector. The Local Plumbing Inspector approves permits for replacement septic tanks and alternative toilets other than pit privies.

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 only once in 2020, on January 30th. This was primarily to review plans for a proposed pier on the north shore of Little Cranberry Island, as well as other discussion. The committee voted to recommend approval of the pier.

On Great Cranberry Island, a new hoist was installed on the Town Dock, and a winter float was installed in the late fall of 2019.

Due to the COVID-19 pandemic, boating activity was considerably less than normal in 2020.

Here's hoping for a safe and healthy 2021, on the water and ashore.

Ted Spurling, Jr., Chairman of the Harbor Committee

Islesford Harbormaster Report

There were no real issues this year. There seemed to be less activity than recent years at the Town Dock, which was probably due to Covid-19 and its impact on visitors to the island. I received the usual calls asking about guest moorings, and a few requests for new mooring spots. The installation of a security camera at the dock should help to keep an eye on happenings.

Let's hope for a peaceful and busy summer in 2021, and that masks will no longer be needed.

Bruce Fernald
Harbormaster

Manset Dockmaster Report

It was a pretty uneventful year. Some summer residents came earlier than usual to escape the chaos from less fortunate places and tended to stay on their islands not coming through Manset much. Steve and Randy Pagels managed well the arrival of summer crew members. They put a quarantine trailer out back for the latest out of state arrivals while post quarantine crew resided in the isolated apartment upstairs. Quarantined and visiting workers used the waiting room bathroom so they stayed out of the living quarters etc. Good job. This was before Memorial Day opening.

Although it seemed there were fewer summer residents than normal here in June and July overall, people came in as usual in August then tended not to go back to their winter locales until much later than usual. In some cases, they left only because the ferry stopped running October 1. Over all, there was less use of the docks and facility than ordinary- coming and going. None the less we kept the doorknobs, switches and bathroom well bleached.



In February, Goodwin Construction repositioned dislodged blocks and installed rip rap atop the shoreline retaining wall as a temporary measure to stabilize the eroding shore. Sea level rise notwithstanding, the seawall is way too short and poorly constructed. Overall, the new rip rap is holding its own except for a couple yards of it on the west end was immediately lost during a typical storm.

(Dennis Dever)

We also replaced and greatly improved the defunct sub-surface drainage system behind the main building. The original system had become a blackberry thicket and probably never worked anyway. That caused rainwater to back up above the foundation (yes about two feet) and flow into the building thru the breezeway and into the front part of the shop. The new system works beautifully-no flooding since. J. R. Anderson and Daughter scoped out the entire drain pipe from under the building to the catch basin in front the waiting room finding no problems. Then, adjacent to the back garage bays and parking area, Goodwin's built a boulder wall backfilled with three-quarter stone over two tiers of drain pipe. Then we excavated the parking area, filled and graded the surface so water drains down the side of the driveway instead of into the garage bays and main part of the shop. Next the long gravel driveway was resurfaced and has withstood spring, summer and this fall with no erosion. The age-old water and flooding problems are done with.

Goodwin's fixed the wash-out issue with the pierhead-loading area to the dock. Waves used to go in between the gaps between granite blocks of the pier head at high water and washed out the gravel fill beneath the pavement. This caused sink-holes and lowering of the pavement. We cut and removed the asphalt where it meets the board walk, dug out some remaining base gravel then filled the hole with concrete and paved back over it. I don't foresee any further washout issues with that.



The next improvement/construction project in planning is to seek voters' approval to replace the entire granite block seawall. The granite block wall was poorly constructed, is too short, is a vertical wall that takes full force of the waves, and has no fabric behind to hold fill and soil in place when waves wash over it. It is bulging since there is nothing holding the blocks in place except their own weight and will eventually collapse and we will start losing the bank between it and the road. A preliminary estimate is \$60,000 to remove the

(Dennis Dever)

existing granite and replace it with huge, close fitted boulders going further up the bank with natural plantings. Boulders are a much better performing system, return the shoreline to a more natural aesthetic, and are an erosion control best management practice. Moreover, we save time and money by not having to make repairs on a recurring basis and know it won't fall in during a hard easterly blow.



*A rare sight-July 25. Floats squared away and lined up straight as a gun barrel with no boats...except mine.
(Dennis Dever)*

Enforcement went well. No overtime tie up issues or problems at the dock. There were 25 mystery parking situations requiring at least some research to resolve. This a very low number likely due to less use overall. By comparison there were 38 situations in 2019, 43 in 2018, 45 in 2017, 57 in 2016, 81 in 2015, and 94 in 2014. I hope next year's number keeps it coming down. We towed one vehicle that was a long-time guest parking offender. It was time. They've been great at paying their permit fees since.



(Dennis Dever)

One of the two trunks of our buckeye tree along Shore Road fell down due to rot across the walkway path in July. The remaining trunk wasn't going to last much longer so we had Harriott Tree Service remove the tree. Now the ornamental apple tree under it should grow pretty good in its place.

Thanks to Ingrid Gaither who this season took over the waiting room and bathroom cleaning from Karen Whitney's many years. Hats off, also, to the Pagels crew. Randy Pagels took over operations about a year ago and has since made noticeable improvements in efficiency and maintenance and squared things away quite a bit. Old boats are coming into the shop looking hard and going out looking pretty spiffy.

Despite the pandemic, this summer was comparatively quiet and slow, yet busy enough. Enjoyable and old fashioned actually.

//s//

Dennis Dever

Local Health Officer Report

Here we are another year of Town Report and an opportunity 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 resolutions of complaints.*
3. *Investigator and enforcer of complaints that cannot be resolved.*
4. *Report to and inform the Board of Selectmen on the community's profile.*
5. *Work closely with the DHHS Public Health District Liaisons.*

Last year I wrote in my report *"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!"* If I only knew then what I know now. 2020 has been such an incredibly hard year... BUT one where so much has been learned. While I would like to stress what my role as LHO is in the community, I want to instead take this opportunity to say "Thank You" to all of you! There is not one person who reads this report that will not know that this was the year of Covid-19. My role as stated by the State of Maine was, and still is, to get information out to community members about Public Health Risks. I feel like from March 13, 2020 on I have spent more days taking calls or having roadside chats with so many of you about the confusion and weight of this Pandemic. I have listened to your anger and your sadness. I have heard your frustrations. I spent time creating mass mailings and talking with local businesses on how best I could help them. I handed out masks to folks. I hung up signs. I wore my mask and maintained my social distance with all of you. I hope that throughout the year that if we did talk I was able to help you as much as you were able to help me navigate this mess. Being on the islands did not stop the Pandemic from happening, but due to our unique lifestyle out here it did pose more challenges. So many of you rose to the occasion. Thank you to the Mask Makers, the boundary creators, and the folks who kept on working every day to keep our islands going. Thank you to the folks who wore masks. Thank you to the folks who, when they did become sick, they took the suggestion to heart and stayed home. Thank you to the folks who have maintained social distance even when it felt like we were all "safe". Thank you to the businesses for operating under such difficult times. Thank you for taking care of yourself so that the communities stayed healthy.

Life has rolled along out here like the undulating wake of a boat that has recently gone through at high speeds. We got jostled around and our groceries maybe have tumbled about the boat, but we have all rode the wave like people on islands do. I hope that I have been a satisfactory Local Health Officer and filled the role well. I know I have been grateful to be the LHO for 2020 for the Cranberry Isles.

I am so grateful we all made it through it.

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. During this global pandemic we did manage to get flu shot clinics completed on both islands. Dental clinics were put on hold until the pandemic is under control. We did have one Tel-e-Med talk on the Covid-19 virus early in the spring. This year's Elder Care Conference was attended by one person representing the Town of Cranberry Isles. Thank you to the Town of Cranberry Isles and The Maine Sea Coast Mission for your support.

Respectfully Submitted,
Cynthia A. Thomas

Animal Control Officer Report

I had many challenges this past year in my role as ACO for the Cranberry Isles. One of the most frustrating ones was how many dogs were just running around without an owner, or worse yet, next to their owner without a leash on a walk. The State of Maine has a law that ALL dogs must be on a leash if they are off your property except when used for hunting. In the State of Maine dogs may be used to hunt Snowshoe Hare and Raccoons during a season. Since we don't have either of those animals on the Cranberry Isles, then no dog should be off their leash. This goes for "good dogs" as well as dogs who "always listen" to their owners and are "trained well". The law is referred to as Dog(s) at Large. This past summer yet again I had to console a member of the community who lost an animal pet to a Dog at Large. When I spoke to the owner of the dog I was met with the same thing I hear from other dog owners.... "My dog is a good dog! He has never done anything like this before. He is a well-trained dog!" All dogs are good dogs until they are not. I have a 3.5 lb Chihuahua mix that can climb most any fence and will chase down a car with the fierceness of a wolf. I have also watched her chase a chicken. She is a dog. She is a good dog until she is not! It is my job to be the owner of the dog and make sure I am taking care of my dog. A leash, much like masks, are not a punishment. They simply are a tool to navigate walking around others.

Dogs on the Cranberry Isles must have a leash on when off their property. If you choose not to leash your dog, then you are knowingly breaking the law. Because I have not written you a ticket speaks more to my character. I apologize for not being harder on folks. I am sorry to those who have lost animal family members because of it. This is something that I am working on for 2021. I also am working on more signage for the Cranberry Isles in regards to the leash law.

Reporting to calls became unique this year due to I had no PPE besides my handmade mask and disposable gloves. I did conduct a lot of my business by phone. I was also able to reach out to our local Humane Agent on MDI for assistance in some matters.

I have expanded the food pantries on both islands this year to include small animal food. There are now small bags of Gerbil, Guinea Pig, Ferrett, and Rabbit foods available for emergencies. I also received several cans of wet Cat food from two different community members. Thank you! While Dr. Shively visited this summer, I spoke with her about the Emergency Bags I have in the Pet Pantry on both islands. She felt like there was a healthy mix of items that would be needed for small wounds for a dog or cat. I will work on updating any supplies this winter so that it is ready for summer.

I was unable to attend any trainings in person this past year and, per State requirements, I will be doubling up on classes this year. I am excited about that.

Here is to 2021 and the challenges it will bring. As you head out the door with you pup, please remember your leash!

Respectfully submitted by
Cari Alley
Animal Control Officer

**TOWN OF CRANBERRY ISLES
ANNUAL TOWN MEETING
THE WARRANT 2021**

**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 Ladies Aid Ballfield, Great Cranberry Island, in said town, on the 1st day (First Saturday) of May AD 2021 at 9:00 A.M. to act on the following articles, to wit:

Article:

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

Recommended: \$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 2021 warrant.
5. To elect by ballot a Selectman for the term of three years.
(Term expiring: Cory Alley)

Ballot: _____ (term expiring 2024)

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: Cari Alley).

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	2023

Ballot: _____ (term expiring 2024)

10. To see if the voters of the Town Of Cranberry Isles will vote to collect interest at the rate of Six Percent (6%) APR on all 2021 taxes not paid by December 1, 2021. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2021 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 (6%) 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 2022, February 2022, and March 2022 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2021. 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 2022.

SCHOOLS (13A – 13R)

Note: Articles 13A through 13K authorize expenditures in cost center categories

- 13A. To see what sum the School Committee is authorized to expend for **Regular Instruction** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$377,363**

Note: 2020-21 Amount was \$ 350,252

- 13B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 164,029**

Note: 2020-21 Amount was \$ 161,038

- 13C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

Note: 2020-21 Amount was \$ -0-

- 13D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 11,205**

Note: 2020-21 Amount was \$10,705

- 13E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 24,025**

Note: 2020-21 Amount was \$ 23,844

- 13F. 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 **\$ 21,317**

Note: 2020-21 Amount was \$21,508

- 13G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 34,980**

Note: 2020-21 Amount was \$37,153

- 13H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 54,950**

Note: 2020-21 Amount was \$48,300

- 13I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

School Committee recommends **\$ 55,304**

Note: 2020-21 Amount was \$49,850

- 13J. To see what sum the School Committee is authorized to expend for **Debt Service and Other Commitments** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

Note: 2020-21 Amount was \$71,031

- 13K. To see what sum the School Committee is authorized to expend for **All Other Expenditures** for the fiscal year beginning July 1, 2021 and ending June 30, 2022.

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

Note: 2020-21 Amount was \$-0-

Note: Articles 13A – 13K authorize a total budget of \$814,204

Note: 2020-21 Total Budget was \$773,681

Hand Count Required

Note: Articles 13L, 13M & 13N raise funds for the Proposed School Budget

- 13L. 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 \$250,680**) 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, 2021 to June 30, 2022.

School Committee recommends **\$190,845**

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

- 13M. 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, 2021 to June 30, 2022.

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

- 13N. To see what sum the voters of the Town of Cranberry Isles will raise and appropriate in additional local funds for school purposes (**Recommend: \$319,311**) for the period July 1, 2021 to June 30, 2022, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$319,311**) as required to fund the budget recommended by the school committee.

The School Committee recommends **\$319,311** for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by **\$319,311**: The State funding model underestimates the actual costs to fully fund the 2021-2022 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.

Hand Count Required

Note: Article 13O summarizes the proposed school budget and does not authorize any additional expenditures

- 13O. 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, 2021 and ending June 30, 2022 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 **\$ 814,204**

Note: 2020-21 Total Budget was \$773,681

- 13P. In addition to the amount in Articles 13A – 13O, 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 2021-2022 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: **\$ 56,469** (Including CRF grants) School Committee recommends passage.

- 13Q. 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 2021-2022 school year with an unknown projected enrollment.

School Committee recommends passage.

- 13R. 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 2021-2022 school year with a projected enrollment of approximately eleven students.

School Committee recommends passage.

14. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and spend up to one-hundred and fifteen thousand dollars (\$115,000.00) for reconstruction of 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.

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 fifty-thousand dollars (\$50,000.00) for capital improvements to construct a new, year-round, stand-alone public restroom 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.

The purpose of this Article is to provide for a year-round public restroom on Islesford. The new facility would be located adjacent to the Town parking lot. It would utilize the existing septic system owned by the Town and shared with the Islesford Dock Restaurant. Water for the new restroom would be from the Cranberry Isles Fisherman's Co-Op well under an agreement to locate the restroom on Co-Op Property.

16. 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 2021 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.
17. To see if the voters of the Town of Cranberry Isles will approve the selling of the property at 15 Mansell Lane, in Southwest Harbor, Maine, and to authorize the proceeds to pay down current Town debt.

18. **FUTURE TOWN MEETING**

To see if the voters of the Town Of Cranberry Isles will vote to hold the next annual Town Meeting in 2022, on 12, March 2022 at the Islesford Neighborhood House, Little Cranberry Island, Maine and to open the meeting at 8:30 A.M.

19. 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	\$ 390,870	\$ 359,420
Department 51	2018	2019	2020	2021
General Government	Approved	Approved	Approved	Proposed
<i>Town Office</i>				
Utilities	\$ 11,050	\$ 8,500	\$ 11,900	\$ 6,500
Supplies	\$ 7,100	\$ 7,100	\$ 7,100	\$ 6,100
Administration	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Website	\$ 1,500	\$ 5,500	\$ 1,000	\$ 1,000
Legal	\$ 20,000	\$ 20,000	\$ 25,000	\$ 20,000
Accounting	\$ 10,000	\$ 12,500	\$ 12,500	\$ 15,000
Insurance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
<i>Selectmen</i>				
Selectmen Compensation	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Printing	\$ 3,500	\$ 3,300	\$ 3,500	\$ 3,000
Contingency Fund	\$ 20,000	\$ 20,000	\$ 50,000	\$ 20,000
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Public Safety Coordinator	\$ 28,100	\$ 28,100	\$ 38,220	\$ 38,220
Elections	\$ 1,800	\$ 2,000	\$ 3,800	\$ 1,600
Tax Assessor	\$ 28,800	\$ 29,500	\$ 30,500	\$ 31,150
Administrative Assistant	\$ 47,850	\$ 47,850	\$ 47,850	\$ 47,850
Deputy Clerk/Treasurer	\$ 19,000	\$ 19,500	\$ 19,500	\$ 21,000
Payroll Taxes	\$ 16,000	\$ 16,000	\$ 17,000	\$ 17,000
Employee Health Benefits	\$ 21,000	\$ 21,000	\$ 30,000	\$ 38,000
HCPC Dues	\$ 680	\$ 700	\$ -	\$ -

<i>Totals</i>	\$ 98,768	\$ 445,519	\$ 88,300	\$ 89,000
Department 52	2018	2019	2020	2021
Public Safety	Approved	Approved	Approved	Proposed
<i>Fire Dept. Zone 1 (GCI)</i>				
Utilities	\$ 2,700	\$ 2,000	\$ 2,000	\$ 2,000
Equipment	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Insurance	\$ 7,000	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 500	\$ 500	\$ 500	\$ 500
Testing	\$ 3,400	\$ 3,200	\$ 2,350	\$ 2,850
Travel	\$ 500	\$ 500	\$ 500	\$ 500
Community Safety Program	\$ 1,000	\$ 1,000	\$ 500	\$ 500
Maintenance	\$ 2,500	\$ 2,250	\$ 2,000	\$ 1,500
Heating Oil	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Gasoline	\$ 200	\$ -	\$ -	\$ -
GCI Water Tanker	\$ -	\$ 350,000	\$ -	\$ -
<i>Fire Dept Zone 2 (Islesford)</i>				
Utilities	\$ 1,200	\$ 1,200	\$ 600	\$ 450
Equipment	\$ 6,000	\$ 5,000	\$ 5,000	\$ 5,000
Insurance	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Training	\$ 500	\$ 500	\$ 500	\$ 500
Testing	\$ 2,950	\$ 3,400	\$ 2,650	\$ 2,950
Travel	\$ 500	\$ 500	\$ 500	\$ 500
Maintenance	\$ 3,500	\$ 3,000	\$ 2,500	\$ 1,750
Gasoline	\$ 400	\$ 300	\$ 300	\$ 300
Propane	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
<i>Fire Dept Zone 3 (Sutton & Bear)</i>				
Equipment-Bear Is.				\$ 3,000
Equipment-Sutton Is.	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000
Portable Pumps-Sutton Is.	\$ -	\$ -	\$ -	\$ 1,000
<i>Cranberry Isles Rescue Svc</i>				
Islesford-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Islesford-Ambulance	\$ 1,225	\$ 950	\$ 950	\$ 1,100
Islesford-Supplies	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Islesford-Response Stipend	\$ 2,000	\$ 1,500	\$ 1,500	\$ 1,500
Islesford-Training	\$ 500	\$ 1,500	\$ 500	\$ 1,000
Islesford-EMS Conference	\$ 4,500	\$ -	\$ -	\$ -
GCI-Insurance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GCI-Ambulance	\$ 725	\$ 950	\$ 950	\$ 1,100
GCI-Supplies	\$ 2,200	\$ 2,000	\$ 2,000	\$ 2,000
GCI-Response Stipend	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
GCI-Training	\$ 500	\$ 1,500	\$ 500	\$ 1,000
911 Services	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Streetlights	\$ 5,500	\$ 5,500	\$ 6,000	\$ 6,000

Department 52 Public Safety (continued)	2018 Approved	2019 Approved	2020 Approved	2021 Proposed
<i>Animal Control Officer</i>				
Compensation	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Equipment	\$ 500	\$ 500	\$ 500	\$ 500
Training	\$ 500	\$ 500	\$ 500	\$ 500
<i>Constables</i>				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Admin Expense/Training	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
<i>Harbormasters</i>				
Compensation	\$ 1,500	\$ 3,000	\$ 3,000	\$ 3,000
Admin Expense/Training	\$ 500	\$ 500	\$ 500	\$ 500
Insurance	\$ 5,000	\$ 4,500	\$ 5,000	\$ 2,000
Fire Warden Training	\$ 750	\$ 750	\$ -	\$ -

<i>Totals</i>	\$ 144,932	\$ 146,232	\$ 147,100	\$ 178,830
Department 53 Health & Sanitation	2018 Approved	2019 Approved	2020 Approved	2021 Proposed
<i>Solid Waste</i>				
Electricity	\$ 800	\$ 400	\$ 800	\$ 800
Permits	\$ 850	\$ 900	\$ 850	\$ 950
PW Supplies	\$ -	\$ -	\$ -	\$ 270
BCM Contract	\$ 100,922	\$ 100,922	\$ 102,940	\$ 132,000
Sutton	\$ 6,500	\$ 7,000	\$ 6,500	\$ 6,500
Metal	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Hazardous Waste	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
EMR Tipping Fees	\$ 14,000	\$ 15,000	\$ 10,000	\$ 10,000
MERC/CRM Tipping Fees			\$ 4,000	\$ 6,000
<i>Code Enforcement/Plumbing Inspection</i>				
Compensation	\$ 12,750	\$ 12,750	\$ 12,750	\$ 12,750
Telephone/Fax Line	\$ 360	\$ 360	\$ 360	\$ 360
General Assistance	\$ 2,750	\$ 2,900	\$ 2,900	\$ 3,000
Local Health Officer	\$ 800	\$ 800	\$ 800	\$ 1,000

<i>Totals</i>	\$ 152,168	\$ 235,600	\$ 575,244	<i>\$ 257,429</i>
Department 54	2018	2019	2020	2021
Public Transportation	Approved	Approved	Approved	Proposed
<i>Town Roads Maintenance</i>				
Engineering			\$ 10,000	\$ -
Maintenance			\$ 30,000	\$ 30,000
Capital Improvements	\$ 50,000	\$ 100,000	\$ 400,000	\$ 115,000
<i>Snow Removal</i>				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Salt & Sand	\$ 8,000	\$ 9,500	\$ 8,000	\$ 8,000
GCI Contract	\$ 17,000	\$ 17,000	\$ 18,000	\$ 18,000
Garage Heating Oil	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
<i>Town Truck</i>				
Insurance	\$ 800	\$ 800	\$ 1,200	\$ 1,200
Maintenance			\$ 1,000	\$ 1,000
Gas	\$ 1,000	\$ 500	\$ 1,000	\$ 1,000
Winter Commuter Service (Fed Subsidy~\$25k)	\$ 55,568	\$ 58,000	\$ 57,970	\$ 59,725
Summer Commuter Service	\$ 13,000	\$ 13,000	\$ 16,274	\$ 16,704
<i>Capital Improvement (Tractor ~\$58k reserve)</i>		\$ 20,000		\$ -
<i>Garage Maintenance</i>	\$ -	\$ 10,000	\$ 25,000	\$ -

<i>Totals</i>	\$ 695,100	\$ 776,752	\$ 775,217	<i>\$ 814,204</i>
Department 55	2018	2019	2020	2021
Schools	Approved	Approved	Approved	Proposed
<i>See School Budget Detail</i>	\$ 695,100	\$ 776,752	\$ 775,217	\$ 814,204

<i>Totals</i>	\$ 25,000	\$ 46,000	\$ 28,500	<i>\$ 28,250</i>
Department 56	2018	2019	2020	2021
Donations	Approved	Approved	Approved	Proposed
Hospice of Hancock	\$ 500	\$ 500	\$ 500	\$ 500
Island Explorer	\$ 500	\$ 500	\$ 500	\$ 500
Islesford Library	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Human Services Donations	\$ 500	\$ 500	\$ 500	\$ 500
GCI Library	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
NEH Library	\$ 1,000	\$ 1,000	\$ 3,000	\$ 2,000
Islesford Neighborhood House	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Cranberry Isles Education Fund	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
GCI Community Center	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Cranberry House	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000

<i>Department 56</i>	2018	2019	2020	2021
<i>Donations(continued)</i>	Approved	Approved	Approved	Proposed
NEH Ambulance	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Life Flight	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Islesford Boatworks		\$ 1,500	\$ 1,500	\$ 1,500
Families First	\$ 1,000		\$ 500	\$ 500
Islesford Historical Society		\$ 1,000	\$ 1,000	\$ 1,000
Northern Light Home Care				\$ 750
<i>INHA Septic</i>		\$ 20,000		
<i>Cranberry Rowers</i>	\$ 500			

<i>Totals</i>	\$ 404,462	\$ 397,164	\$ 401,845	\$ 440,840
<i>Department 57</i>	2018	2019	2020	2021
<i>Debt Service</i>	Approved	Approved	Approved	Proposed
Town Office (2024)	\$ 27,140	\$ 27,140	\$ 27,140	\$ 27,140
Islesford Municipal Garage (2023)	\$ 22,610	\$ 22,610	\$ 22,610	\$ 22,610
SWH Parking-Taxable Bond (2023)	\$ 46,218	\$ 46,180	\$ 46,207	\$ 46,120
SWH Parking-Tax Exempt Bond (2023)	\$ 132,049	\$ 131,943	\$ 132,017	\$ 131,777
Broadband	\$ 17,000	\$ 20,000	\$ 24,000	\$ 24,000
GCI Pumper Truck				\$ 39,350
Islesford Attacker Truck (2023)	\$ 25,460	\$ 25,456	\$ 25,456	\$ 25,456
Hancock County Tax	\$ 82,550	\$ 84,300	\$ 84,880	\$ 84,852
GCI Fire Truck (2023)	\$ 39,535	\$ 39,535	\$ 39,535	\$ 39,535
<i>Islesford Pumper Truck</i>	\$ 11,900			

<i>Totals</i>	\$ 477,278	\$ 343,460	\$ 330,630	\$ 299,754
<i>Department 58</i>	2018	2019	2020	2021
<i>Municipal Facilities</i>	Approved	Approved	Approved	Proposed
NEH Parking Lot Snow Removal	\$ 3,800	\$ 3,500	\$ 3,800	\$ 3,800
NEH Parking Lot Lease	\$ 41,500	\$ 42,500	\$ 42,350	\$ 43,794
Manset Parking Lot SWH Property Tax	\$ 22,000	\$ 22,000	\$ 23,100	\$ 23,100
Manset Parking Lot Grounds	\$ 4,000	\$ 4,000	\$ 7,620	\$ 4,000
Manset Parking Lot Janitorial	\$ 500	\$ 500	\$ 500	\$ 500
Manset Parking Lot Insurance	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200
Manset Parking Lot Snow Removal	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Manset Parking Lot Enforcement	\$ 5,500	\$ 6,000	\$ 5,500	\$ 6,500
Manset Parking Lot Maint. & Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Manset Parking Lot Capital Improvements	\$ 20,000			\$ 11,600
Harbors: Electricity	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Harbors: Contracts	\$ 36,600	\$ 36,600	\$ 36,600	\$ 36,600
Harbors: Islesford Maintenance & Repairs		\$ 5,000	\$ 5,000	\$ 5,000

<i>Department 58</i>	2018	2019	2020	2021
<i>Municipal Facilities(continued)</i>	Approved	Approved	Approved	Proposed
Harbors: Islesford Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Harbors: Cleaning				\$ 3,000
Harbors: Supplies				\$ 100
Harbors: Islesford Moorings	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Harbors: GCI Maintenance & Repairs			\$ 4,000	\$ 4,000
Harbors: GCI Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Harbors: GCI Moorings	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Harbors: Sutton Maintenance & Repairs			\$ 30,000	\$ 10,000
Harbors: Sutton Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Harbors: Manset Maintenance & Repairs	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Harbors: Manset Insurance	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,600
Harbors: Manset Supplies	\$ 500	\$ 500	\$ 500	\$ 500
Harbors: Manset Moorings	\$ 1,000	\$ 1,000	\$ 500	\$ 500
Manset Warehouse Utilities	\$ 2,500	\$ 1,000	\$ 2,500	\$ 3,000
Manset Warehouse Insurance	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Mansell Road Utilities	\$ 600	\$ 600	\$ 600	\$ 600
Mansell Road Building SWH Property Tax	\$ 5,200	\$ 5,200	\$ 5,400	\$ 5,400
Mansell Road Building Grounds	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
Mansell Road Building Insurance	\$ 1,000	\$ 1,000	\$ 3,000	\$ 1,000
Mansell Road Building Snow Removal	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Mansell Road Maintenance & Repair			\$ 5,000	\$ 5,000
Mansell Road Capital Improvements			\$ 20,000	
Joy Road Parking Lot Insurance	\$ 750	\$ 750	\$ 750	\$ 750
Joy Road Parking Lot Lease	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000
Joy Road Maintenance & Repairs			\$ 1,500	\$ 1,500
Town Restrooms Maint. & Improvement	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Town Restrooms Capital Improvement (LCI)				\$ 50,000
Town Restrooms Cleaning	\$ 10,810	\$ 10,810	\$ 10,810	\$ 10,810
Town Restrooms Supplies	\$ 800	\$ 1,100	\$ 900	\$ 800
Town Land:LCI Town Field	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Internet Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Town Land: Town Office	\$ 75,000	\$ 30,000	\$ 32,000	\$ 5,000
Town Land: Cemeteries	\$ 500	\$ 500	\$ 500	\$ 600
<i>Harbors: Video Security System</i>			\$ 14,300	
<i>Harbors: GCI Year Round Float</i>	\$ 80,000			
<i>Harbors: Islesford Float Replacements</i>		\$ 28,200	\$ -	
<i>Harbors: Islesford Breakwater</i>		\$ 75,000	\$ -	
<i>Harbors: Manset Dock & Retaining Wall</i>			\$ 11,600	
<i>Town Land: Hadlock Park</i>		\$ 5,000	\$ -	
<i>Internet</i>	\$ 100,000			
<i>Teleconference</i>	\$ 400	\$ 400	\$ -	

Total Appropriations for Town Operations **\$2,467,727**

Town Operations Budget

Estimated General Funds Receipts \$196,031

School Dept. (State Subsidies & Misc.) \$233,017

Commuter Service Subsidy \$25,000

Property Taxes (2021) \$2,013,679

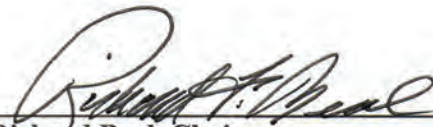
Total **\$2,467,727**

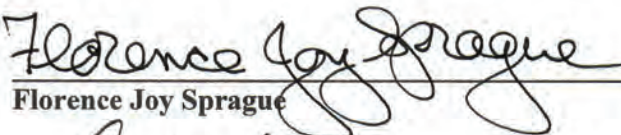
NOTICE

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 28th, 29th, and 30th of April 2021 between the hours of 9:00 A.M. and 3:00 P.M., and at the Ladies Aid Ballfield, Great Cranberry Island on the day of the meeting, May 1, at 8:30 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.

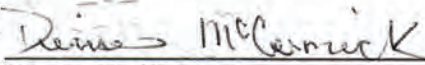
Given under our hand and Town seal this 2nd day of March, 2021.


Richard Beal, Chairman


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 2021 to be placed before the voters of the Town of Cranberry Isles on 1 May 2021.


Denise McCormick

Notes

Game Tagging Agent Report

2020 was another bountiful year for Hunters on the Cranberry Isles. During the hunting seasons in the Fall, 14 deer were harvested. It was a healthy mix of bucks and does with four of them being harvested by three of our younger hunters on the islands. Congratulations to all!

With the recent addition of the wild turkeys to the islands, I was able to get approval to tag them as well if someone harvested one during the appropriate season.

As a reminder, gun use is limited to shotgun only on the Cranberry Isles. Also know where you are hunting and please go over your Hunter's Rule Book!

It was a pleasure to tag your deer in 2020 and I look forward to another healthy safe harvest in 2021.

Cari Alley
Game Tagging Agent

Emergency Management

Usually, I get to write about power outages and generator safety this time of year. But of course, 2020 has thrown all of that out the window. This year, at least it feels to me, power outages have been the least of our worries. In addition to the threat of a deadly virus sweeping through our small community, we have had to worry about how to get food and other essentials with limited ferry trips. We have been asked to stay in our homes for weeks without socializing, and then we were asked to wear masks while still remaining distant.

We are fortunate enough to have two incredible businesses in the Great Cranberry General Store and the Cranberry Isles Fishermen's Co-Op. Without these businesses, life would have been almost unmanageable in the Cranberry Isles. Instead, after some adjusting, life became more viable with less need to travel for essentials.

We owe a lot of gratitude to Beal & Bunker for their response during the pandemic. First, while we learned what COVID-19 is and how to cope with rapidly changing information, Beal & Bunker curtailed their runs to limit exposure and protect our community. Once our lockdown was lifted, Beal & Bunker continued to work hard to adjust to our new normal by requiring masks and carrying an even larger haul of packages.

Our Local Health Officer, Cari Alley, worked countless hours to synthesize information and quell fears of the new virus, while holding down numerous other jobs and having kids at home. Kudos Cari, we could not have gotten through this without your steadfast dedication to the town.

We figured out Zoom and with the advantage of fast, reliable internet, we have access to even more information and meetings (who wants more meetings?) than ever before. The world seems smaller and more reachable than it did before COVID.

We owe each other a huge thanks for mask wearing and being physically distant. It is because of this service to one another that there has been no major outbreak of COVID in the Cranberry Isles. While the virus has been here in a handful of cases, so far we have managed to avoid a community spread event.

While the storm hasn't passed yet, by any means, we have demonstrated that we can handle anything that is thrown at us. We can rise to the occasion and work together to overcome any obstacle. We need to keep up our current path through the winter until vaccines are more readily available. They are on their way, a little slower than we had hoped, but the future is looking brighter each day.

If you have questions about vaccines or any other issue, please feel free to contact me in the following ways:

Email: Katelyn@cranberryisles-me.gov

Cell phone: (207) 479-8118

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)

Islesford Volunteer Fire Department Report

2020 was a very quiet year for the Islesford Volunteer Fire Department (IVFD). We were unable to train most of the year due to the Pandemic and social distancing requirements. But I am hopeful that with a vaccine on the horizon we will be able to get caught up on our training in 2021.

With the addition of the new tanker truck on Great Cranberry this summer, each island now has a new pumper and tanker that all operate basically the same way. That will make things a lot more streamlined and less complicated for our members, just basically learning how to operate one truck and being able to go back-and-forth between the islands without having to learn an entire new set of controls and systems. I am very pleased with the support we have received from the town over the years to be able to update our equipment and have these modern, reliable, and easy to use trucks.

As I say every year, the most important thing we can do moving forward is to continue to try and attract new members. It's a fun organization to be a part of, and vital in helping protect our precious community. I plan on starting up training as soon as it is safe to do so this year, and really hope that we that we see some new faces. Everybody is welcome and there is a role for everybody in the fire service. Thanks again to Katelyn for everything that she does and to the rest of our members for their commitment to our community. Stay safe.

Chief Richard Howland

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

- ☐ 2020
 - ☐ ~~Take Delivery Water Master Tanker for GCI~~
 - ☐ ~~Reliable video conferencing system for fire departments~~
 - ☐ ~~Bi Annual apparatus service.~~
- ☐ 2021
 - ☐ Begin Firewise work w/ Maine Forest Service
 - ☐ Wildland upgrades for Sutton/ Bear Islands
 - ☐ Running water at both firehouses (hose for washing)
 - ☐ Purchase used Ambulance for GCI using private/ reserve funds.
- ☐ 2022
 - ☐ Cistern @ GCI (Gravel Pit Entrance)
 - ☐ Air compressor high-pressure storage maintenance
 - ☐ Biannual Apparatus Service
- ☐ 2023
 - ☐ Bunker Gear Upgrades
- ☐ 2024
 - ☐ Apply for ISO Level 8.
 - ☐ LCI Wildland Vehicle
 - ☐ Biannual Apparatus Service
- ☐ 2025
 - ☐ GCI Wildland Vehicle
- ☐ Ongoing
 - ☐ Constant recruitment (liquid funds for training)
 - ☐ Continued private fundraising for both islands
 - ☐ Continued grant search for both islands

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

Great Cranberry Island Volunteer Fire Department Report

2020 was a quiet year for the Great Cranberry Fire Department. Due to the pandemic we had limited trainings, but there was some exciting news that happened. We received our new tanker truck that we had ordered last year. The truck is state of the art, easy to operate, and will be a very important piece of the puzzle. Thanks to Mark Alley for being there when it arrived and helping Katelyn to make sure that all of the kinks were worked out. Typically when we receive a new truck we invite a representative from the company to come out to the island and train every member on how to use the truck. Due to social distancing requirements this year, we had to have a much smaller scale training with just a few members of the department. Then we were able to train the other members on a later date. We will continue that training until everybody feels very confident operating the truck. One of the really nice things about it is that the truck operates very similar to the tanker we have on Islesford. This will make it very easy for firefighters to come over from Islesford and be able to jump right in the truck and understand how to operate it.

I'm hoping things start to return to normal in 2021 and we can catch up on a lot of the training that we need to do. As always I would love to see some new members join, we are always in need of volunteers who want to be part of a fun and important organization. Thank you to all of our members who volunteer their time. Thank you to the community for their continued support.

Chief Richard Howland

Cranberry Isles Rescue Service Report

The Cranberry Isles Rescue Service (CIRS) includes the following members: Luke Abell, Katelyn Damon, Paul Fernald, Margaret Houghton, Sharon Morrell, Hale Murch, Tom Powell, Rebecca Powell, David Rackliff, Mary Schuch, and Emily Wright.

2020 has been a bizarre year for everyone. Since March, we have completed virtual training surrounding COVID-19; learning what COVID is and how to approach EMS in the wake of the pandemic. The CIRS completed fit testing and more training on how to wear our newly required PPE as well as how to take it off. We have searched far and wide for N95 masks, face shields and gowns for our responders.

We have worked to educate the public on how to stay safe during the COVID-19 pandemic and advocated for mask-wearing, social distancing, and general hygiene. We have taken on a small role in helping to diagnose COVID-19 through BinaxNow antigen testing.

We have drastically changed how we respond to calls, taking the time to don appropriate PPE and ensure our team members are safe. We have spent countless hours in meetings and listening to the latest science in order to stay on top of COVID-19 information as much as possible.

Despite all of the anxiety this year has brought, our calls were pretty even with last year. The service responded to nineteen requests for assistance. July and August were our busiest months. We have an extremely dedicated crew of responders who attended to the needs of all patients in 2020. Please don't hesitate to call 911 in your time of need. CIRS is here to serve.

As of this writing in early 2021, nine of our members have received their first dose of the Moderna vaccine. May the completion of the vaccine series be a dose of hope for the future.

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

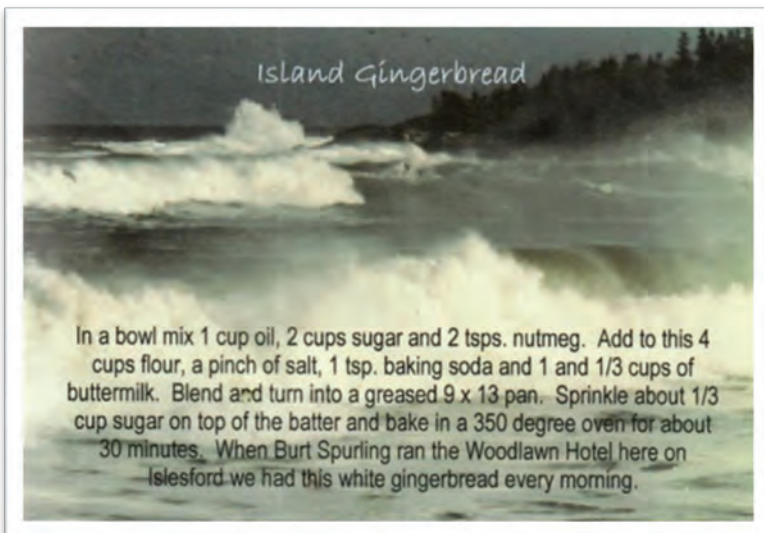
Respectfully Submitted,

Katelyn Damon, CIRS Chief

Mary Schuch, CIRS Assistant Chief



(Katelyn Damon)



(Joy Sprague)

Cranberry Isles School Annual Report

Enrollment

The Cranberry Isles School has 11 students enrolled in grades K-8

Kindergarten: 3	3rdGrade: 0	6thGrade: 1
1st Grade: 0	4thGrade: 0	7thGrade: 2
2nd Grade: 3	5thGrade: 1	8thGrade: 1

There are four Cranberry Isles students enrolled at Mount Desert Island High School: one freshman, one sophomore, one junior and one senior. We have a freshman at Kents Hill and a junior and senior enrolled at Blue Hill Harbor School.

Faculty and Staff

Cranberry Isles School has a strong team of teachers working together to provide core content and enrichment. This year has posed some challenges due to COVID-19. Currently, we enrolled students at both school and split the teaching staff. Haley Estabrook returned for her third year of classroom teaching and is teaching primarily at the Longfellow School on Great Cranberry. Lauren Gray is working as a K-8 teacher at both schools focusing on science and outdoor learning. Lindsay Eysnogle is teaching K-2 at the Ashley Bryan School on Islesfor. Hayley Fenton returned for her third year as principal and special education teacher and is also teaching middle grades at Ashley Bryan School on Islesford. Gail Grandgent continues her tenure as our boat monitor and educational technician.

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

Mary Lyman: Art
Katrina Linscott: French
Bartholomew Singer: Music

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
School Psychologist: Daniel Rynkiewicz

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. The Inter-island event was held virtually this year and students have maintained connections to their island peers online through books groups, student council and social events. The TLC teachers meet regularly to plan curriculum and to provide professional support to each other.

This year teachers had an additional week of professional development where teachers learned platforms such as Google Classroom, Seesaw, and Jamboard. We worked on learning maps and best practices in remote learning. Teachers were then able to attend the Island Institute's conference in October. We have also been working regularly with a math coach from Maine Science and Math Alliance.

Extra-Curricular Activities and Special Programming

Boatworks was postponed until Spring of 2021 due to COVID-19 related challenges. We were not able to offer cross country this year.

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 and bringing books to the school!

We have enjoyed utilizing our local resources here on the Cranberry Isles. The theme of teaching and learning during the pandemic this year is science outside! We spent the fall in and around the school yard building and creating tools to explore the outdoors. We set up exercise challenges and used measurement to explore our own data. We hand bound beautiful chart paper journals, built plant presses to press flowers and leaves, and even constructed our own outdoor learning spaces -- our island tipis! With the construction of our tipis, we listened to and learned Native American stories and focused much on the interdependence of living things: we learned about and created our own food webs, thought about systems of classification, explored ecological relationships and the importance of biodiversity within ecosystems. We took many local field trips including watching butterflies in milkweed fields, finding plant galls, and identifying trees and soil arthropods. We began to think about weather and designed and built our own school yard weather station for

future weather forecasts. In addition to broadcasting our future forecasts, next we hope to explore invasive species and how they've affected our island ecosystems.

Facilities

This fall students are enrolled on both campuses, this placement is reviewed monthly at each school board meeting. We plan to enroll all students into the Longfellow School campus once we can do so safely and adhere to all COVID-19 protocols set forth by the Department of Education.

The work repairing and reinstalling the lift at the Longfellow School has been completed and the lift is inspected and ready to be safely used!

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



(Ingrid Gaither)

<i>Cranberry Isles</i>	19-20	20-21	20-21	21-22			School Committee Approved
<i>School Department</i>	Actual	Current	Anticipated	Proposed	\$	%	1/8/2021
Fund Balance	Receipts	Budget	Receipts	Budget	Difference	Difference	Notes
Carryover	242,919	179,699	310,815	203,017	23,318	12.98%	Caryover Saved = \$30K
Revenues					-		
Miscellaneous/ Rent	3,525	6,000	-	-	(6,000)	-100.00%	
Transfer from Tuition Reserve	-	-	-	-	-	n/a	
State Subsidy	35,238	25,000	38,618	30,000	5,000	20.00%	Prelim. Figure
Property Taxes					-		<i>Increase per \$100,000 valuation</i>
Town Appropriation	591,362	562,982	562,982	581,187	18,205	3.23%	\$9.38
Articles 14L, 14M & 14N	EPS & Additional Local Funds Articles			\$581,187			

<i>Total Revenues</i>	873,044	773,681	912,415	814,204	40,523	5.24%
	18-19	19-20	19-20	20-21		
	Actual	Current	Anticipated	Proposed	\$	%
	Expend.	Budget	Expend.	Budget	Difference	Difference
<i>Total Expenditures</i>	562,230	773,681	679,398	814,204	40,523	5.24%
Article 14O	Total Expenditures			\$814,204		

Total Expenditures by Category	19-20	20-21	20-21	21-22			
	Actual	Current	Anticipated	Proposed	\$	%	
Regular Instruction	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Teacher Salaries 3-8	61,433	83,610	73,004	83,359	(251)	-0.30%	Incl. Music/Art/Phys. Ed./French
Negotiated Agreements	-	-	-	7,000	7,000	n/a	
Substitutes	27,526	5,000	2,000	5,000	-	-	\$100/day
Benefits - Tchrs. - 3-8	3,566	4,691	4,095	4,677	(14)	-0.30%	Incl. 5.61% Retirement & Medicare
Benefits - Subs/Tutors	1,150	382	153	382	-	-	
BC/BS: Teachers 3-8	8,966	23,548	1,722	24,486	938	3.98%	8% Rate Increase
Deductible Coverage & Fees	83	2,000	2,000	1,600	(400)	-20.00%	
Tuition Reimb.: Taxable & Non	2,402	3,000	3,000	4,500	1,500	50.00%	3 - 3 credit course
Unemployment	-	-	-	-	-	n/a	
Worker's Comp. Insurance	-	-	-	-	-	n/a	
Other Prof. Svcs.: Counsel, etc	-	-	-	-	-	n/a	
Repairs & Maint: Equipment	-	100	50	100	-	-	
Staff Travel	5,087	10,000	8,000	13,000	3,000	30.00%	Incl Specials/Princ/Boat Mon/SpEd
Teaching Supplies	1,860	1,500	1,500	1,500	-	-	
Books & Periodicals	409	750	600	750	-	-	
Equipment	428	1,250	1,250	250	(1,000)	-80.00%	
Dues, Fees, Conf.	-	600	300	600	-	-	
Miscellaneous	-	1,250	1,250	1,250	-	-	Dir Dep Fees, Misc.
Special Academic Programs	-	2,000	1,000	1,000	(1,000)	-50.00%	
Asymptomatic Testing	-	-	-	2,200	2,200	n/a	Asymptomatic Testing
Teacher Salary K-2	28,335	43,700	43,700	53,450	9,750	22.31%	
Boat Monitor/School Care	22,928	15,476	6,282	6,282	(9,194)	-59.41%	
Benefits - Tchrs. - K-2	397	2,452	2,452	2,999	547	22.31%	Incl. 5.61% Retirement & Medicare
Benefits - Boat Monitor/Schl Care	332	869	352	352	(517)	-59.49%	
BC/BS: Teachers K-2	4,331	21,760	7,637	22,626	866	3.98%	8% Rate Increase
Deductible Coverage	-	800	800	1,600	800	100.00%	
Teaching Supplies - K-2	283	800	700	800	-	-	
Books & Periodicals - K-2	832	400	500	400	-	-	
Dues, Fees, Conf. - K-2	-	250	200	250	-	-	
Safety Factor Contingency	-	8,000	8,000	8,000	-	-	
Tuition:Reg Second/Tsfr to Reserve	71,538	116,064	116,055	128,950	12,886	11.10%	20-21 (9 Actual) / 21-22 (8) & 2 Ex
<i>Total Regular Instruction</i>	241,886	350,252	286,602	377,363	27,111	7.74%	4% Tuit. rate incr. proj.
Article 14A	Regular Instruction			\$377,363			

	19-20 Actual Expend.	20-21 Proposed Budget	20-21 Anticipated Expend.	21-22 Proposed Budget	\$ Difference	% Difference	Explanation
Special Education							
Salaries - Tchr. - Res. Rm.	19,757	30,900	25,750	25,750	(5,150)	-16.67%	50% (20-21) minus Local Entitle Grt 80% Ed. Tech.
Salaries - Ed. Tech. - Res. - Elem	-	15,476	25,125	25,125	9,649	62.35%	
Benefits - Tchr. - Res. Rm.	1,343	1,734	1,445	1,445	(289)	-16.67%	
Benefits - Ed. Tech. - Res-Elem	-	869	1,410	1,410	541	62.26%	
BC/BS: Teachers Res Rm	8,584	13,057	8,110	7,604	(5,453)	-41.76%	8% Rate Increase
BC/BS: Ed. Tech. - Res Rm	-	-	5,000	5,000	5,000	-	
Deductible Coverage	599	960	800	560	(400)	-41.67%	\$1,500 AOS / \$3,500 Local
Tuition: Spec. Ed. / Reserve	5,000	5,000	5,000	5,000	-	-	
Teaching Supplies	-	500	300	300	(200)	-40.00%	
Books & Periodicals	919	300	500	500	200	66.67%	
Equipment	-	200	200	200	-	-	
Dues, Fees, Conf.	4	100	100	100	-	-	
Spec Svcs Assessment/AOS	8,322	13,057	13,057	13,689	632	4.84%	
Prof. Svcs.: Therapy/Counsel.	300	1,000	1,000	1,000	-	-	
Other Prof. Svcs. - Speech	5,314	5,000	5,500	5,500	500	10.00%	
Other Prof. Svcs. - OT	629	2,000	2,000	2,000	-	-	
Other Prof. Svcs. - PT	1,393	2,000	1,500	1,500	(500)	-25.00%	Spec Ed Tuition
Dues & Fees - Same Goal	68	100	114	120	20	20.00%	
Tuition Surchge - Sp Ed - Secon	8,026	13,000	10,000	11,000	(2,000)	-15.38%	
Salaries: Ed. Tech. - Secondary	23,295	25,968	25,800	26,500	532	2.05%	
Benefits: Ed. Tech. - Secondary	1,307	1,457	1,448	1,486	29	1.99%	
BC/BS: Ed. Tech. - Secondary	9,441	21,760	10,000	20,000	(1,760)	-8.09%	
Deductible Coverage - Second.	-	1,600	800	1,600	-	-	
Prof. Svcs. - Speech - Second.	-	-	-	-	-	n/a	
Prof. Svcs.: OT - Secondary	-	2,500	2,000	2,000	(500)	-20.00%	
Prof. Svcs.: PT - Secondary	-	2,500	2,000	2,000	(500)	-20.00%	
Summ Schl (Spec): Salaries	1,502	-	2,000	2,500	2,500	-	Total Special Education
Summ Schl (Spec): Benefits	84	-	112	140	140	-	
<i>Total Special Education</i>	95,887	161,038	151,071	164,029	2,991	1.86%	
Article 14B	Special Education			\$164,029			
Article 14C	Career & Technical Education			\$ -			

Other Instruction

Co-Curricular							
Co-Curricular: Stipends	600	3,600	1,200	3,600	-	-	Overnight Chaperones
Co-Curricular: Benefits	18	275	92	275	-	-	
Fine Arts Perform/Enrichment	-	200	200	200	-	-	
Supplies	-	200	200	200	-	-	
Special Boats - E/C	190	1,000	300	1,000	-	-	
Wellness Incentives: Misc.	120		500	500	500	n/a	Swim Lessons & Sports
Athletic Stipends	-	3,000	1,200	3,000	-	-	
Athletic Benefits (Med./SS)	-	230	92	230	-	-	
Athl: Prof Svcs.Swim/Sports	-	1,200	600	1,200	-	-	
Athletic: Misc. Exp.	-	1,000	500	1,000	-	-	
Total Co-Curricular	928	10,705	4,884	11,205	500	4.67%	
Article 14D		Other Instruction		\$ 11,205			

Student & Staff Support

Guidance							
Salaries: Guidance	2,976	4,055	4,000	4,000	(55)	-1.36%	10 hrs./mo. Plus 27 hrs/yr
Benefits: Guidance Counsel.	991	228	225	225	(3)	-1.32%	
Supplies	-	100	100	100	-	-	
<i>Total Guidance</i>	3,967	4,383	4,325	4,325	(58)	-1.32%	
Health Services							
Other Prof. Svcs.: Nurse	1,320	1,500	1,359	1,500	-	-	Contract w/ MDI Hospital
Supplies	34	200	200	200	-	-	
Dues, Fees, Conf.	-	-	-	-	-	n/a	
<i>Total Health Services</i>	1,354	1,700	1,559	1,700	-	-	

	19-20 Actual Expend.	20-21 Current Budget	20-21 Anticipated Expend.	21-22 Proposed Budget	\$ Difference	% Difference	Explanation
Improvement of Instruction							
Curric & Tech Assessm/AOS	11,407	11,129	11,129	11,668	539	4.84%	Part of Supt's. Office Assessment
Mentor Stipend	6	-	-	-	-	n/a	
Benefits - Mentor Stipend	1	-	-	-	-	n/a	
Curriculum Dev & Certif.	132	132	132	132	-	-	\$12/student
Total Improve. Of Instruction	11,546	11,261	11,261	11,800	539	4.79%	
Library & Audio Visual							
Supplies	-	-	-	-	-	n/a	Trade Books incl.
Books & Periodicals	19	200	200	200	-	-	
Total Library & AV	19	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	497	1,000	1,000	1,000	-	-	ALEKS/Reading A-Z
AOS Software/Site Licenses	1,651	1,500	1,800	2,000	500	33.33%	Site Licenses
Equipment - Tech. Related	-	800	800	-	(800)	-100.00%	Laptops / Headphones
Dues/Fees	-	-	-	-	-	n/a	
Total Technology	4,148	6,300	6,600	6,000	(300)	-4.76%	

Article 14E	Student & Staff Support	\$ 24,025
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System Administration

Office of Superintendent

Assessment: Administration	12,205	12,593	12,593	13,202	609	4.84%	Cranb's Share of AOS #91 = 2.04% Decr. of .02% from 2.06% in 20-21
<i>Total Office of Supt.</i>	12,205	12,593	12,593	13,202	609	4.84%	

School Committee

Stipends: School Committee	1,500	1,500	1,500	1,500	-	-	
Benefits: School Committee	115	115	115	115	-	-	
Prof. Svcs.: Legal & Audit	4,790	5,000	5,000	5,000	-	-	
Advertising	903	1,800	1,000	1,000	(800)	-44.44%	
Dues / Fees / Conferences	110	500	250	500	-	-	
<i>Total School Committee</i>	7,418	8,915	7,865	8,115	(800)	-8.97%	

Article 14F	System Administration	\$ 21,317
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School Administration

Office of Principal

Principal's Salary	20,017	25,738	25,738	25,738	-	-	60 Day Contract
Admin Asst Salary	-						
Benefits - Principal	1,211	1,444	1,444	1,444	-	-	Incl. 5.61% Retirement cost
Benefits - Admin Asst	-						
BC/BS: Principal	5,406	6,529	4,055	4,500	(2,029)	-31.08%	1 - 3 credit course (Pro-rated)
Deductible Coverage	200	480	480	336	(144)	-30.00%	
Tuition Reimb.	-	500	-	500	-	-	Payment 2 of 5
Svc. Agreem - Copier	-	-	-	-	-	n/a	
Rental - Copier Lease	186	687	687	687	-	-	Travel
Staff Travel	-	350	250	350	-	-	
Office Supplies / Postage	399	275	275	275	-	-	
Dues / Fees / Conferences	134	400	300	400	-	-	
Miscellaneous	1,060	750	750	750	-	-	
<i>Total Office of Principal</i>	28,613	37,153	33,979	34,980	(2,173)	-5.85%	

Article 14G	School Administration	\$ 34,980
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Transportation and Buses
Student Transportation

	19-20 Actual Expend.	20-21 Current Budget	20-21 Anticipated Expend.	21-22 Proposed Budget	\$ Difference	% Difference	Explanation
Repairs & Maint - Schl Car	-	800	800	800	-	-	
Room & Board - Secondary	5,186	27,000	12,000	16,200	(10,800)	-40.00%	\$150/Week
Student Transp Purch - Elem.	3,806	13,000	3,000	14,750	1,750	13.46%	Transp fr ABS to Longfellow
Student Transp Purch - Sec.	5,705	7,000	18,000	22,700	15,700	224.29%	
Fuel	92	500	500	500	-	-	
<i>Total Transportation</i>	14,789	48,300	34,300	54,950	6,650	13.77%	
Article 14H Transportation & Buses \$ 54,950							

Facilities Maintenance
Operation & Maint. Of Plant

Salaries: Custodians	3,858	8,500	9,500	11,000	2,500	29.41%	50hrs/mo. (2 Schls)
Benefits - Custodians	402	650	727	842	192	29.54%	
Purchased Prof. Svcs.(Caretaker)	2,400	2,400	4,800	4,800	2,400	100.00%	
Insurance: Building/Equip.	2,364	2,500	2,601	2,862	362	14.48%	
Telephone	3,912	4,500	4,200	4,500	-	-	
Supplies	268	800	1,000	800	-	-	
Electricity	2,336	2,800	2,700	2,800	-	-	
Heating Oil/ Propane	6,053	10,000	10,000	10,000	-	-	
Equipment	603	500	500	500	-	-	
Dues / Fees / Conferences	-	200	100	200	-	-	
Miscellaneous	-	2,000	2,000	2,000	-	-	
Transfer to Maintenance Reserve	2,000	2,000	2,000	2,000	-	-	
Repairs & Maint - Bldgs.	5,662	8,000	8,000	8,000	-	-	
Repairs & Maint - Grounds	2,582	5,000	5,000	5,000	-	-	
Repairs & Maint - Equipment	-	-	-	-	-	n/a	
<i>Total Oper. & Maint.</i>	32,440	49,850	53,128	55,304	5,454	10.94%	
Capital Outlay							
Land & Improvements	-	-	-	-	-	n/a	
Buildings	36,000	-	-	-	-	n/a	
Equipment	-	-	-	-	-	n/a	
<i>Total Capital Outlay</i>	36,000	-	-	-	-	n/a	
Article 14I	Facilities Maintenance			\$ 55,304			

Debt Service

Interest	10,434	15,475	15,475	15,475	-	-	Payment Year 8 of 10
Principal	60,596	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 (6/30/21):

<i>Tuition Reserve</i>	\$ 37,511
<i>Special Education Reserve</i>	\$ 82,889
<i>Maintenance Reserve</i>	\$ 4,000

Association for the Preservation of Sutton Island

The summer experience of 2020 on Sutton Island was dominated by the presence of the Covid-19 virus. Though we islanders were thoughtful about and respectful of health protective protocols, we were also able to experience a sense of freedom island life affords. I think I can speak for all home owners to say that time spent on Sutton is always a gift and it was ever more so during the pandemic spring, summer, and fall of 2020.

Our APSI meeting was held on Zoom; we reviewed the document entitled “Operation of Motorized Vehicles & Heavy Equipment” which includes wording limiting weight and seasonal work restrictions. A motion was passed to continue conversation with the town to encourage its support of such an ordinance or some instrument to help protect the island paths and “thoroughfares”. Islanders again suggested that written permission from homeowners for access across land other than their own be required along with a mechanism for accountability. The issue of enforcement was also discussed.

Following up from last year’s request for a new Town Dock float, we reiterated that need for more space again.

APSI was to have celebrated its 50th year this summer. Our plans for an island celebration were postponed until 2021.

As in past years, there continues to be concern about old electric lines and poles in the context of changing weather patterns and fire. It is understood that Versant will be addressing these during the winter/spring of 2020/21. Hopefully such work will indeed happen.

Sally Wigutow
For APSI

Islesford Neighborhood House Library Report

A quiet year this year for the library. We closed for two weeks because of the global pandemic. We then opened for home delivery, then curbside pickup. In October, we opened for people to come into the library one pod per room. Face masks and hand sanitizing were required. We also delivered books to the school so the students could still have access to the library.

We have a total of 7,280 books and a combined total of 325 videos, audio tapes, DVD's, and CD's.

Thank you to the town and its citizens for all of your support for a very difficult year.

Respectfully Submitted
Cynthia A. Thomas
INHA Library Director

Cranberry Isles Ladies Aid Society Report

Like the rest of the world, the pandemic curtailed many of the normal festivities hosted in the community building and on the grounds. We sadly canceled the summer fair and community Thanksgiving Dinner, along with the Harvest Dinner and Pie Night. On a more joyful note, Aid members were able to bake and deliver pies at Thanksgiving to community members and we managed to put on a lovely Christmas fair, despite social distancing and the absence of holiday drinks and other baked goodies. I think I can speak for a lot of people when I say that I am aware now, more than ever, how special and important the Community Center is to our residents--a wonderful place to gather, cook, share meals and to socialize with our neighbors.

The Aid building has been kept open throughout the pandemic allowing folks use of the bathroom, kitchen, refrigerator, and freezer as needed. There have been several committees and organizations that have used the space for social distance meetings and the voting booths saw lots of traffic on Election Day. The porch roof was shingled this fall and a committee has been formed to start the process of rebuilding the cupola to its former glory with a fundraising campaign to be kicked off this spring.

We have grand and wonderful plans for the new year! As restrictions are lifted and we can gather again, I'd love to see a resurgence of quilt making and other crafts in the barn and hopefully the Fair will be spectacular!!

Ladies Aid Society members are most grateful for the annual financial contribution awarded to us by the Town of Cranberry Isles. We sincerely appreciate this vote of support by taxpayers from residents of each island. On behalf of the other board members and the broader membership, we wish you a happy and healthy 2021!!

President – Colleen Bunker
Vice President – Laurie Dobson
Treasurer – Richard Beal
Secretary – Joe Connell

Respectfully submitted,

Colleen Bunker



(Colleen Bunker)

Islesford Historical Society Report

The pandemic of 2020 affected our island community, its organizations and its events, and the Islesford Historical Society was no exception. The Neighborhood House, the Islesford Library, and the Historical Society room were all closed to the public. As it became clear in the spring that holding summer fundraising events would probably not be possible, the IHS sent out its annual fundraising letter to an expanded mailing list. It was timely that we had worked with other island non-profits over the winter to share, update, and correct our mailing lists. We got a very generous response from members of our island community. We are also grateful for the continued support of the taxpayers of the Town of Cranberry Isles.

At the end of July we held a small, socially distanced Annual Meeting in front of the Neighborhood House. It was agreed that the IHS would get copies of the Maine Bicentennial Cookbook (which includes the recipe for Islesford Gingerbread) to sell as a fundraiser. This was such a success that we had to order more and in total sold all 75 copies. Many of them were mail orders, others were front porch deliveries. Our planned house tour of the Head of the Harbor was postponed until next summer. Musicians Dan and Peggy sent out YouTube videos of concerts from their home, which we posted on the Cranberry Isles Info page. We should soon have fresh copies of *Pioneer Settlers of Islesford-The Bunkers* and *The Islesford Journals of Dr. Vincent Y. Bowditch, Vol. III, 1917-1922*, which had been out of print.

If members of the community, island organizations, and businesses would like to share with us stories of how the Pandemic has affected them, we will save them for posterity. Copies of notices and announcements about changes in operations due to the pandemic and photos of signs, etc. would be good to have, also. We have an email account now: islesfordhistoricalsociety@gmail.com to which you can send any thoughts.

The Islesford Historical Society collection is now accessible ONLINE! at islesfordhistory.net. It is part of the Digital Archive supported by the History Trust, which covers more than a dozen local historical collections. We were fortunate that for a reasonable cost the cataloging that had already been done by Cindy Thomas, Melissa McCormick, and others could be uploaded in a compatible and usable format. We still have more to add and much editing to do and will be looking for input to help add names and dates.

We hope to hear from you and to be able to spend time together again next year!

Respectfully submitted,
Gail Grandgent and Christine Sandberg

Trustees of the Islesford Historical Society: Nancy Hillenburg; Joy Sprague; Barbara Bryant; James Dwelley; Cindy Thomas; Evelyn Lindsay; Ellie Miller, Secretary; Christine Sandberg, Treasurer; Trinx Howard, Vice President; Gail Grandgent, President

Great Cranberry Island Library Report

Despite the pandemic – or maybe because of it – the library remained a vital and vibrant part of the island all year. It's true, circulation and patronage were down. We expected it would not be a normal year. But in some unique ways, that aren't all bad, it was a special year and the library is proud to be a part of the community fabric and serve the needs of residents in the good seasons and also in the bad seasons.

Our island kids were around more due to remote learning and made use of library offerings and especially the printers. Book delivery and pick up service for island residents was added. Use of the download library and interest in e-readers increased.

With guidance from the library board of directors, we were able to keep the library open regular hours, all year. We implemented safety precautions to keep library staff and patrons safe from the virus such as requiring social distancing and masks, quarantining books, and near constant cleaning and disinfecting of items and space.

We refrained from group activities that usually bring the community together such as art shows, book groups, and author visits. But we were able to continue many of the services the community depends on such as maintaining an island events calendar, a greeting card station, and offering a self-serve office area for printing, laminating, and computer use.

We receive no money from the state, so we rely on donations including our popular summer fund raisers. Unfortunately, those were canceled this year but we remain hopeful we can gather again soon in fellowship and support of the library.

Respectfully submitted,
Ingrid Gaither
Library Director

(Katelyn Damon)



Great Cranberry Island Historical Society Report

Like everyone else, the Great Cranberry Island Historical Society has been working through the current environment one day at a time. I am pleased to report that the efforts of our volunteers, Trustees, and stakeholders have resulted in another successful season for the Cranberry House in spite of the obstacles that have remained in place throughout this year. We have been fortunate in that the long term commitment of our donors and the faithful efforts of our volunteers during good years have the organization in a position to weather a tough one.

In April, our longtime Archivist, Anne Grulich, relocated to Colorado. Given the uncertainty caused by the pandemic shutdowns, we spent some time in doubt that the museum and café could open at all this season. Fortunately, a lot of people stepped up in spite of the circumstances. Cezar Ferreira was able to return from Brazil just before flights were shut down and opened Hitty's Café in June. Pixie Lauer brought the energy and encouragement we needed to help complete a new display and get the museum ready for a delayed opening. Laurie Wadsworth was able to open the Whale's Tale Gift Shop for much of the season. Karin Whitney operated the Sea Winds 2nd Chance Shop into October and her efforts resulted in over \$3,000 raised for our Capital Campaign. Although many indoor events were curtailed or canceled, many volunteers old and new sponsored events, worked the museum, and drove the Cranberry Explorer shuttle. We also were able to initiate our first paid internship program. Lisa Curtis joined us for eight weeks during the summer and was a great support in our regular events, our social media outreach, and in beginning to tackle the backlog of archival projects.

The construction of the Archives Room on the ground floor of the museum has been completed and operation of the climate control system has commenced. Over the winter, we hope to complete our ground floor punchlist items and have all our collections put away orderly in their proper space. We also hope to work over the winter on updates to our website. During the summer, we had to remove some of our old Bruce Komusin website material because internet search engines were picking up the old pages and returning outdated information (such as 2013 boat schedules and ticket prices). Bruce's pages contain a trove of great material and we hope to get everything we can back up as soon as we are able.

The Great Cranberry Island Historical Society is very grateful to the Town of Cranberry Isles and the entire community for their ongoing support. 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 ongoing 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. A full calendar of our events and activities is updated regularly and is available online at GCIHS.org (<http://www.gcihs.org/events/>). In the meantime, please visit our growing Digital Archive (<https://gcihs.org/digitalarchive/about>). We invite you all to visit during 2021 to see the tangible results of your generosity.

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

Cranberry Isles Realty Trust Report

Cranberry Isles Realty Trust (CIRT) is a nonprofit organization founded in 1996 with encouragement from the Town to provide year-round housing for working families on Great Cranberry Island and Islesford. Its board of directors includes individuals from both islands as well as both year-round and seasonal residents. Currently CIRT owns five homes – four on Great Cranberry and one on Islesford. CIRT also provided financial assistance to two families on Islesford that enabled them to become homeowners. Altogether, 14 adults and nine children live in these CIRT homes. An additional house on Great Cranberry Island – the Komusin house on Preble Cove – is for sale, but currently being rented by a young couple with two children who are enjoying island life. Proceeds from the sale of this property will allow us to make significant progress on our five-year strategic plan, which was approved in November 2020.

The primary goal outlined in the strategic plan is to provide housing opportunities for 6-10 additional year-round working families in Cranberry Isles by the end of 2025. Some of the methods we are exploring to achieve this include:

- increasing the number of rental homes for year-round residents
- developing housing lots so working families can build their own homes
- providing modest financial support to help working families purchase homes in the Cranberry Isles with covenants ensuring permanent affordability and year-round residency

If you are interested in our efforts to increase and stabilize a year-round population on the Cranberry Isles, please contact one of the board members listed below.

CIRT Board of Directors

Ken Schmidt, President, Great Cranberry (207) 944-7369
JC Camelio, Past President, Islesford (585) 615-8810
Phil Whitney, Vice Pres., Great Cranberry (207) 460-5376
Jim Kehoe, Treasurer, Great Cranberry (917) 834-1618
Judith Timyan, Secretary, Islesford (919) 884-9596
Peter Buchsbaum, Great Cranberry (908) 500-3053
Mike Comiskey, Great Cranberry (508) 612-0874
Kelly Dickson, Islesford (207) 266-2910
Lindsay Eysnogle, Islesford (207) 244-7384

Chris Johnston, Great Cranberry (207) 239-9860
Sam Reece, Islesford (617) 694-0042
Jeri Spurling, Islesford (207) 244-7408
Jim Singerling, Great Cranberry (202) 247-5783

Bill Dowling, Great Cranberry *General Mgr* (207) 479-3327
Ben Sumner, Great Cranberry *Bookkeeper*
Ric Gaither, Great Cranberry *Caretaker*

LCYC Sea Salts

Our board of directors met in the spring after the news of the pandemic became a reality and were tasked with the very difficult decision – do we run a summer program? It was unclear at the time if anyone would be traveling to the Cranberry Isles. Local students were participating in virtual school and we weren't sure if parents would sign kids up for any in-person or group activities. Our president, Jake Brooks, polled the membership to test the waters: would you be willing to participate in family-only, group, or individual activities? Would you allow your children in a boat with other children? The questions compounded: if we did run classes for groups how would we know if folks were properly quarantined? How could we keep instructors safe? Would anyone be willing to teach with such imminent risks?

It was clear that we would not have rock solid solutions to all of these issues, but we decided to go ahead with summer planning largely due to the willingness of our instructors, Hale Murch, Kim Turner, Jess Sanborn, James Murch, and Melanie Sanborn, to work together to provide the best environment we could. It was important to our board to keep spirits up and offer any programming possible.



(Lauren Gray)

“pods” to sign up together, and put in place cleaning and safety protocols for instructors. We encouraged our teens to interact via a leaderboard for a Cranberry Isles-wide capture the flag game that involved sailing and boating to various locations and planting team flags. We implemented regular big boat sailing on Earl with the help of our new MMA sailor, Thomas McClellan, and continued racing instruction from MMA Coach, Taylor Martin. We hosted our second-annual Kon Tiki raft building challenge, and generally continued our on-water adventuring—getting kids out and about in the sun and saltwater after a long spring of screen-time and isolation.

The new class format had surprising advantages: with the low student-to-instructor ratio we were able to provide more technical coaching and advance students' skills and confidence. Operating outside of a fixed schedule and in class blocks allowed particular students to attend more or less often per week to meet their needs. The time slots filled up quickly with our small groups and our instructors were quickly booked. Requests for private lessons were up and we saw more adults heading out on our club Mercury, the Mora, or enjoying our newly donated Laser with help and guidance from Hale.

Concerns for our organization's financial risk were high. Would we be able to pull in enough class fees to cover instructor salaries? That cost in addition just maintaining our little fleet of boats without improvements assured us that we would almost certainly operate in the red. With people losing their jobs and the stock market crashing, the board decided to hold back on a big financial drive, trusting that the donors that supported our organization year-after-year would do so if they could. They did.

We drastically reduced class sizes, encouraged family and friend

At summer's end, with our greatly slashed budget, class fees, and the generous donations from our community members, we were able to break even. There is certainly much that we will take out of this strange and difficult year, but our instincts to come together in whatever way possible proved to be good medicine and it felt right to be an enduring piece of this wonderful and supportive community.

Lauren Gray
Executive Director

Islesford Boatworks

Like most organizations, 2020 was a challenging year for Islesford Boatworks. But with the help of our community and supporters, we were able to continue to accomplish our mission: Building opportunity, community, and a future for Maine's working waterfront

Early in 2020, before the shutdown, the school program was able to briefly continue their fall project, the recreation of GCI's Victor White skiff. Under the leadership of Lauren Gray and Jim Amuso (with support from Ed Gray), this program was more than just the preservation of a boat design: The kids researched the life of Victor White including his role and legacy in the community. This project, along with the St. Ayles skiff from a few years back and the soon to be completed Lowell Dory for Rick Alley, highlights the recent change in Boatworks projects, which now focus on boats that serve the community, support the working waterfront or preserve local heritage.

Though our summer program did not operate as normal due to COVID19 restrictions, we were able to offer smaller "open shop" workshops, tuition free, for all ages. There were some benefits to the smaller numbers of participants: in addition to our regular boat building activities, the smaller group sizes allowed us to work with kids one-in-one to help them work through projects they created. This summer, we were also able to hire Shippen Savage and Louise Chaplin. This was a long-time goal for Boatworks, both for passing along knowledge and creating jobs within the community. We look to continue mentoring students to be able to take leadership and teaching roles within the organization.



(Tony Archino)

We also very proud to be able to continue to employ our full summer island staff. With the support of the community and through grants, we were able to maintain positions this year for 5 adults, and 4 teens, despite the reduction in our normal programming. With the programs run from the Blue Duck and the addition of Melissa Amuso's position at the Chandlery, we are proud to help create opportunities for the island community and to support our local economy.

Tony Archino
Islesford Boatworks

Great Cranberry Futures Group Report

The year 2020 shined a light for the rest of the country on something the members of the Futures Group are keenly aware: community is the key to well-being. We constantly talk about how, as an organization, we can fill the cracks and voids in the community not serviced by others. This past year we experienced quite a bit of turnover on the board of directors that has infused the organization with new ideas and energy. We adopted a new mission statement and are working on an updated website for cranberryisles.com--the entry point for most people searching for information on our island.

Since our founding as a 501(c)3 charity 25 years ago, our core activity has been running the gasoline pump. It is a vital service for island residents and contractors, as there is no other way to get fuel on the island besides a private boat. Over the years we have improved this service by accepting credit card purchases so gas can be bought 24 hours a day and by switching to ethanol free fuel. Ingrid Gaither, our station manager, keeps everything running smoothly as we strive to maintain the gasoline price at an amount that just allows us to cover our costs.

In addition to the gas pump the Futures Group runs and maintains the island gym in the basement of the church. Locating a gym in the basement of a church may seem odd to some, but it makes a lot of sense--improvement of mind and body under one roof! Thanks to the stewardship of our volunteer manager, Ric Gaither, we were able to stay open during the pandemic and adopted new cleaning protocols. A ton of improvements have been made to the gym over the last year with new paint, equipment, dehumidifiers, and removal of stuff that was stored there. Attached to the gym is the *Susan White Medical Lending Closet*. In there we keep commonly used medical equipment, such as crutches and walkers, that islanders can sign out and use when needed.

The ice skating warming shed that we purchased several years ago, and Norman Sanborn and other volunteers put together, is once again in use this winter as kids and families gather to skate the Murch's pond. This project exemplifies our goals on the Futures Group: leveraging small areas where we can make the community better and more vital. By paying attention and coming together to create these small changes where there is a need, we strengthen our community—our key to well-being.

Josh Gray
President

Cranberry Isles Education Fund

Did you know?

There are Adult Ed scholarships available for Graduate school, Vocational training and other educational pursuits for residents of the Cranberry Isles.

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 CIEF is a fund of the Maine Community Foundation (MCF) a 501(c)3 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 only met once this year, in the Islesford town field, to discuss applications and the need for more committee members. We awarded three scholarships, totaling over \$7000, which went directly to colleges and high schools. We also welcomed Audrey Noether and Eileen Richards to our committee.

Applications may be requested by mail at: CIEF, PO Box 15, Islesford, Maine 04646, and are 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. Registered voter in the Town of Cranberry Isles (for a minor this requirement would be 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

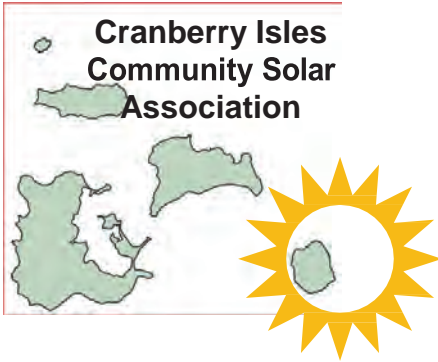
Please write "CIEF" in the memo line. Your gift will be tax deductible to the full extent of the law.

Feel free to contact any of the committee members listed below with any questions you may have.

Respectfully submitted, Committee members: Dan Field, Chair
Amy Palmer, Nan Hadlock, Serena Spurling, Audrey Noether, Eileen Richards

Cranberry Isles Community Solar Association

The Cranberry Isles Community Solar Association is comprised of a group of your fellow citizens. They are dedicated to the premise that moving to renewable energy on the islands would meet the energy needs of our community without additional long-term cost and with better environmental results. We believe also that connecting the solar aspirations of many collectively is the best solution. To do so, the organization is seeking to understand the will of the community with respect to solar energy.



We meet every month to discuss the best ways to serve and engage the Cranberry Isles Community and to keep informed with the larger Community Solar teams on MDI. The Community Solar Association is connecting with others as to how to best integrate a solar solution into the island's electric system. We are excited with the possibilities as we seek a solar solution that will save both energy costs and the environment. If you are interested in joining us, please contact Alden Hathaway, hathaway@pondco.com, 540-207-3142; or Jeri Spurling, jerited@spurlingdesign.com, 207-244-7408.



*Whether for the summer or for the whole year,
those of us who have enjoyed living on the
Cranberry Isles are at the mercy of the sea.
(Jeri Spurling)*

SUSAN M. COLLINS
MAINE

413 DIRKSEN SENATE OFFICE BUILDING
WASHINGTON, DC 20510-1904
(202) 224-2523
(202) 224-2693 (FAX)

United States Senate
WASHINGTON, DC 20510-1904

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

Dear Friends:

It is an honor to represent Maine in the United States Senate. I am grateful for the trust the people of our State have placed in me and welcome this opportunity to reflect on 2020, an incredibly challenging year for Maine families, small businesses, and communities.

When the pandemic struck, our country faced the specter of an overwhelmed health care system and devastation to our small businesses and the millions of people they employ. I immediately worked with Republicans and Democrats to pass multiple laws allocating approximately \$3 trillion to respond to this public health and economic crisis, including more than \$8 billion directed to Maine to support testing, schools, the economy, and other purposes — that is nearly double Maine’s annual state budget.

I am especially proud of the bipartisan Paycheck Protection Program (PPP) I co-authored. This program has provided three out of four Maine small businesses with nearly \$2.3 billion in forgivable loans, which has helped sustain more than 250,000 Maine jobs. I have met thousands of Maine small employers and employees in all 16 counties who are surviving because of the PPP. As one small business owner told me, the PPP provided “exactly what we needed at exactly the right time.” The PPP also allowed employers to maintain benefits, such as health care, during this challenging time. Another round of PPP is needed to sustain small businesses and their employees.

While the pandemic continues across Maine, our nation, and the world, I thank the first responders, health care professionals, teachers, grocery store employees, factory workers, farmers, truck drivers, postal employees, and so many others who continue to stay on the job during this difficult time. With the deployment of the first vaccines, better tests, and the incredible speed with which these life-saving responses were developed, I am hopeful we can emerge from this crisis in the next few months.

While providing relief to American families was my focus throughout 2020, other accomplishments include the passage of the Great American Outdoors Act, which provides full funding of the Land and Water Conservation Fund and addresses the maintenance backlog at our national parks, forests, and wildlife refuges. As Chairman of the Transportation Appropriations Subcommittee, in 2020 alone, I secured \$132 million to improve Maine’s roads, bridges, airports, buses, rail, ferries, and seaports. Finally, as Chairman of the Aging Committee, I led the reauthorization of the Older Americans Act, which funds programs that improve the well-being, independence, and health of our nation’s seniors and their caregivers, and I authored laws to reduce the cost of prescription drugs and protect individuals with Alzheimer’s disease.

As the end of 2020 is approaching, I have cast more than 7,535 votes, never having missed one. In the New Year, my focus remains to work with colleagues to find common ground on policies to help support the health and safety of Mainers and the safe, responsible opening of our communities. If ever I or my staff can be of assistance to you, please do not hesitate to contact one of my state offices. May the coming year be a successful one for you, your family, your community, and our state.

Sincerely,



Susan M. Collins
United States Senator

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
ENERGY AND
NATURAL RESOURCES
INTELLIGENCE
RULES AND ADMINISTRATION

January 1, 2021

Dear Friends,

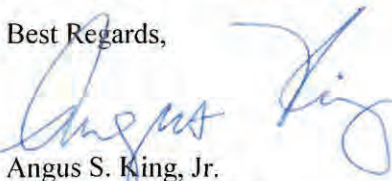
2020 was a year unlike any in our lifetimes. Our state and nation dealt with unprecedented challenges--the coronavirus pandemic, ensuing economic fallout, and a prolonged, heavily divisive campaign season each took a significant toll on all of us. The worst part? In order to protect each other, we had to face these challenges in isolation. But a new year represents new possibilities; a chance to take stock of what we're grateful for and focus on the opportunities in front of us. As we reflect back on 2020, we will remember heartbreak and loss – but we cannot forget the shining rays of hope that broke through the darkness, reminding us all that better days are ahead.

Throughout the pandemic, my top focus has been on bridging the partisan divide in Washington in order to deliver desperately-needed relief for Maine people. Joined by colleagues last March, we pushed for bipartisan negotiations to produce a strong bill that helped fellow Mainers, businesses, and institutions weather this storm. In the weeks and months after the *CARES Act* passed, our team stayed in close contact with people throughout the state to determine how we should adjust our response to best support our citizens. Unfortunately, the aid provided by the *CARES Act* lapsed without Congressional action, leaving too many families and businesses in limbo. I never stopped pushing for a bipartisan relief bill and, after extensive negotiations, we ended the year on a good note by breaking the gridlock and passing new relief legislation. This new bill isn't perfect; in fact, it should just be the start our renewed response. As we enter 2021 with a new administration and new Congress, we must fight for additional legislation to help restore stability to our working families and rebuild our economy and public health infrastructure.

In the midst of this crisis, Congress did manage to accomplish a few successes that will outlast this awful pandemic. Among these was the *Great American Outdoors Act*, a bipartisan bill which was enacted into law in August 2020 and will help address a \$12 billion backlog at our national parks so future generations of Americans can enjoy these beautiful lands and create lifelong memories. Also, as we learn more about the recent hacks of our nation's networks, there is help on the way: 27 of the cybersecurity recommendations made by the Cyberspace Solarium Commission – which I co-chair with Republican Congressman Mike Gallagher– made it into this year's defense bill. While there is no guarantee that these provisions would have prevented the massive hack, they will certainly improve our cyber defenses.

Despite the challenges, I'm hopeful for the future. Vaccines are being distributed across our state – starting with our healthcare heroes, who have sacrificed so much throughout this unprecedented catastrophe and deserve our eternal gratitude. If there can be a silver lining from these challenges of 2020, maybe it will be this: I hope that, in the not-so distant future, we will be able to come together physically and we will be reminded of our love for each other. We have differences, without a doubt. But as Maine people stepped up to support each other, we saw again and again that our differences pale in comparison to the values we share. We are one state, and one community – and there is nothing we cannot or will not do for each other. Mary and I wish you a happy and healthy 2021. We can't wait to see you soon.

Best Regards,



Angus S. King, Jr.
United States Senator



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

Dear Friends,

I hope this letter finds you safe and well. I know that this year has been challenging for many of our communities. In the midst of these challenges, it remains a privilege to represent you, and I appreciate the opportunity to update you on what I have been working on in Congress for the people of the Second Congressional District.

The coronavirus pandemic has made this year an especially difficult one. We've seen the struggles of small businesses, workers and families, hospitals, and states and towns. COVID-19 has been a serious threat to public health that requires a comprehensive, ongoing response. In March, Congress passed the largest of three bipartisan pieces of relief legislation, the *Coronavirus Aid, Relief, and Economic Security (CARES) Act*. The *CARES Act* was a \$2 trillion economic relief package to provide immediate assistance for some of those hit hardest by the pandemic. While an important start, many of the programs and benefits created by the *CARES Act* were set to expire by the end of 2020 at a time when COVID-19 cases were on the rise. That's why in late December, Congress passed another bipartisan bill to provide COVID-19 relief to small businesses and hospitals, the unemployed, and families struggling to put food on the table. However, the action Congress took at the end of 2020 cannot distract from its failure to act sooner. The unwillingness of many members of Congress to accept compromise throughout the fall left many Mainers struggling and led to a rushed process that produced a bill with serious flaws. In 2021, Congress needs to step up, come together, and lead the country through this pandemic and get our economy back on track.

There are a few bright spots that came out of the work done by Congress this year. As a member of the House Armed Services Committee, I helped advocate for a national defense bill that would include important priorities for American national security, Maine shipbuilders, and servicemembers and their families. The legislation authorizes a new DDG-51 Arleigh Burke-class destroyer to be constructed at Bath Iron Works and helps BIW compete for new work by encouraging a new multi-year procurement process for the DDG-51 Flight III. This funding bill also makes permanent new federal guidelines proposed by Senator King and me to allow Gold Star Families free admission to national parks and other federal lands.

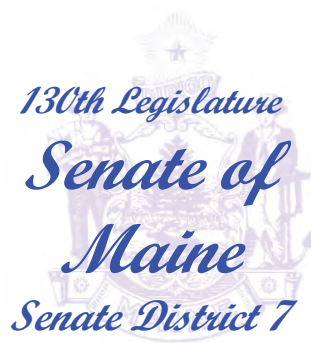
I've been working to improve mental health services for veterans for years, and I led the Maine delegation's effort to address the need for long-term mental health substance abuse treatment for veterans in our state. This past fall the Veterans Administration announced we were successful. Construction starts next year on a new, 24-bed facility at Togus that will ensure Maine veterans won't be sent out of state to receive residential care for substance use disorder and associated mental health issues. This is one result that I am especially proud to deliver for my fellow Maine veterans.

As I reflect upon what I am most grateful for this year, I am especially glad to be able to share that my wife Izzy and I are expecting a baby in 2021. We are excited about this new addition to our family and look forward to the blessings ahead.

This period is challenging for Mainers as we all take steps to limit the spread of the coronavirus, protect our families and our communities, and lean on each other to withstand this pandemic and economic hardship. My staff and I stand ready to assist Mainers as we work through these challenges together. I look forward to continuing to work on your behalf in 2021.

Respectfully,

Jared Golden
Member of Congress



Senator Louis Luchini
3 State House Station
Augusta, ME 04333-0003
(207)287-1515
Louis.Luchini@legislature.maine.gov

Dear friends and residents of Cranberry Isles,

Thank you for the opportunity to continue serving as your State Senator. Representing Hancock County is an honor, and I look forward to continuing to serve as your voice in Augusta.

Since the pandemic arrived in Maine in March 2020, we have been faced with many challenges few of us could have predicted. This public health crisis has brought with it economic and personal consequences that have touched every person in our state. Though there is hope that a vaccine means we are nearing the end of the worst of the pandemic, our challenges are far from over. Actions we take now, and over the next couple of years, are critical to building a bright future for Maine.

In the Legislature, I have been reappointed as Senate chair of the Veterans and Legal Affairs Committee. It's an honor to continue work on this committee, which is responsible for overseeing veterans programs, campaign and election law, governmental ethics and more. I have also been appointed to the Innovation, Development, Economic Advancement and Business Committee, which will be critical to planning Maine's economic recovery. As with many things, the Legislature will be doing much of its business online moving forward. While it will be strange to do things differently, I'm excited that this change will invite more Mainers to participate in the legislative process. In addition to watching livestreams or recordings of committee hearings, for the first time anyone will be able to testify live on camera or by telephone from right where they are, without having to travel to Augusta. I hope we can all take advantage of this opportunity to make government more transparent and accessible to everyone.

The past year has highlighted many of the areas we need to focus on improving, which will be priorities for me and my colleagues these next two years. These include access to quality health care for everyone; reliable, high-speed internet across our state; support for workers and small-business owners; and more. These are not simple issues, and finding answers is going to require creative thinking and for all of us to work together. I'm committed to working with anyone in our community who has ideas on how to improve life for all Mainers.

I know many in our community are still struggling, and I want to remind you that I'm here as a resource for you and your family. If you need help securing unemployment benefits, putting food on the table, connecting with a state agency, or just want to talk something through, I'm here to help. You can email me at Louis.Luchini@legislature.maine.gov or call my office at (207) 287-1515.

We still face difficult times ahead, but I'm confident that if we work together we can come out of this trying time even stronger.

Sincerely,

Louie Luchini
State Senator



HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: MAINE RELAY 711

Genevieve McDonald

129 North Main Street

Stonington, ME 04681

Phone: (207) 266-5113

Genevieve.McDonald@legislature.maine.gov

Dear Cranberry Isles Neighbors:

Thank you for the opportunity to continue to represent you in the 130th Legislature. It is truly an honor to serve our community.

This new legislative session looks quite different because of the ongoing COVID -19 pandemic. We were sworn in at the Augusta Civic Center, and much of our early work has taken place remotely, with both legislators and the public participating via the internet.

We are as determined as ever to continue to do the work you elected us to do accessibly and transparently. All our work is available to access online, either live or after the fact, and I encourage you to visit www.legislature.maine.gov if you are interested. I also hope you will feel free to contact me with any questions about how to stay informed about our proceedings.

Our major work in the upcoming session will be the creation of a balanced two-year state budget, and public hearings on this legislation are underway as of this writing. One of my goals for this budget includes making sure our recovery from the economic fallout of the pandemic leaves nobody behind. I will also be pushing to make sure the budget adequately funds our schools, strengthens our health care and behavioral health resources, provides help to local governments and property taxpayers, and continues our efforts to address the climate crisis.

Another critical area of work will be our economy, particularly considering how difficult the pandemic has been for our working families and entrepreneurs. We will also need to continue to improve access to broadband, augment workforce training and invest in Maine's large infrastructure network. And, given the experience of so many constituents last year, we will need to address the serious shortcomings in our unemployment insurance system that were brought to light by the current situation.

Some of my own bills include measures to further protect children from abuse, reduce overdose deaths through expanded naloxone access, improve conditions for fishermen and protect our region's ferry service.

Once again I will be serving on the Marine Resources Committee, where I will continue to advocate for the working waterfront. I'm also proud to chair the Government Oversight Committee, which works to make sure each part of state government is doing what it is supposed to do and holds it accountable when something goes wrong.

Through both my committee work and other legislative business, I am committed to working with all my colleagues, regardless of party, to advocate for our community and move our state forward.

Please contact me if I can be of any help to you and your family, or if you want to discuss any legislation. I fully welcome your questions and feedback.

Respectfully,

Genevieve McDonald
State Representative

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

Notes

Communications with Those Charged with Governance at the Conclusion of the Audit

March 11, 2021

Members of the Board of Selectmen
Town of Cranberry Isles
Cranberry Isle, ME 04625

We have audited the 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) for the year ended December 31, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 15, 2020. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Town are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended December 31, 2020. We noted no transactions entered into by the Town during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the governmental activities financial statements was:

Management's estimate of the capital asset depreciation is based on estimated useful lives of the assets at the date of construction or acquisition. We evaluated the key factors and assumptions used to develop the capital asset depreciation in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the pension and other post-employment benefit expenditures, liabilities, deferred outflows and deferred inflows is based on actuarial valuations of the Maine Public Employees Retirement System (MPERS), the Maine Education Association Benefits Trust (MEABT) and the Maine Municipal Employees Health Trust (MMEHT) net pension and other post-employment benefit liabilities and the allocation of that net pension and other post-employment benefit liabilities to the participants in the system, which includes the School Department and the Town. We evaluated the key factors and assumptions used to develop these balances and have also reviewed the audit report issued on the net pension and other post-employment benefit liability allocations in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. Some of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole. The material adjustments noted represented reversing prior year and recording current year accounts payable, recording current year principal payments on bonds, recording unavailable property tax revenue adjustment and recording revenue and expenditure close outs to reserve accounts.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 11, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Town's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Town's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis, the Budgetary Comparison Schedule and the Pension and Other Post-Employment Benefit Disclosure Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the other supplementary information in Exhibit A-1 through C-2, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Members of the Board of Selectmen of the Town, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.

TOWN OF CRANBERRY ISLES, MAINE

*FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT*

*FOR THE FISCAL YEAR
ENDED DECEMBER 31, 2020*

TOWN OF CRANBERRY ISLES, MAINE
FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES
DECEMBER 31, 2020

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INDEPENDENT AUDITOR'S REPORT

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

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 fiscal year ended December 31, 2020, 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 of material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the Town of Cranberry Isles, Maine, as of December 31, 2020, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, pension information and other post-employment benefits disclosure schedules on pages 3 through 6 and 29 through 26 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's financial statements as a whole. The supplementary information is presented for purposes of additional analysis and is not a required part of the 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 supplementary information and schedule of expenditure of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements.

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

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A.
March 11, 2021

TOWN OF CRANBERRY ISLES, MAINE
Management's Discussion and Analysis
For the Year Ended December 31, 2020

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, 2020. 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, 2020 by \$8,469,756 (presented as “net position”). Of this amount, \$784,759 was reported as “unrestricted net position”. Unrestricted net position represents the amount available to be used to meet the Town's ongoing obligations to citizens and creditors.

Changes in Net Position – The Town's total net position increased by \$377,937 (an 4.7% increase) for the year ended December 31, 2020.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2020, the Town's governmental funds reported a combined ending fund balance of \$2,112,573, an increase of \$172,017 in comparison with the prior year. Of this total fund balance, (\$55,585) represents general unassigned fund balance. This unassigned fund balance represents approximately -2.9% 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 \$313,891 (13.7%) 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 (73.7%) 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 2020</i>	<i>Governmental Activities 2019</i>
Current Assets	\$ 2,289,666	\$ 2,127,615
Capital Assets	\$ 8,217,552	\$ 8,348,029
Deferred Outflows	\$ 16,802	\$ 11,097
<i>Total Assets and Deferred Outflows</i>	\$10,524,020	\$10,486,741
Other Liabilities	\$ 1,308,024	\$ 1,328,862
Long-Term Liabilities	\$ 740,181	\$ 1,054,373
Deferred Inflows	\$ 6,059	\$ 11,677
Net Position;		
Invested in Capital Assets	\$ 6,242,434	\$ 6,059,020
Restricted	\$ 1,442,563	\$ 1,389,474
Unrestricted	\$ 784,759	\$ 643,325
<i>Total Liabilities and Net Position</i>	\$10,524,020	\$10,486,741

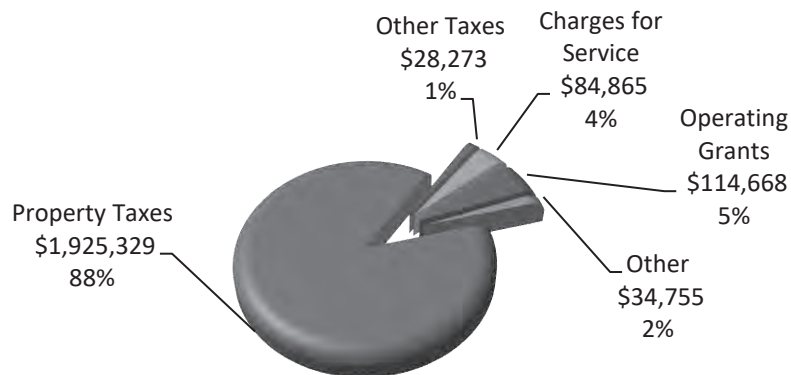
An additional portion of the Town's net position (17.0%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (9.3%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

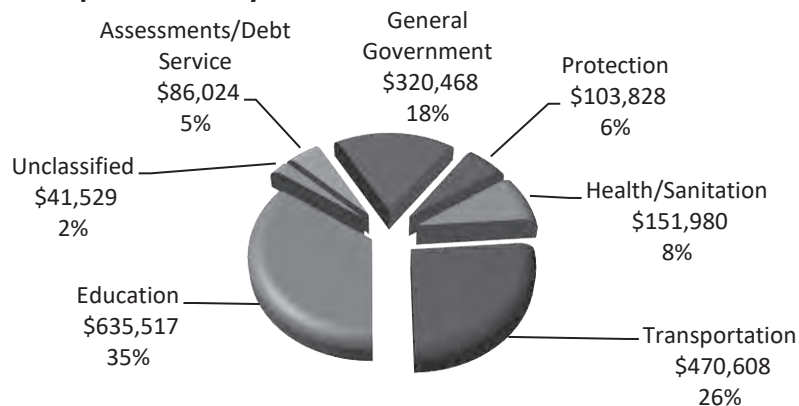
Governmental activities increased the Town's net position by \$377,937. This increase was primarily due to a conservative budget, controlled costs and increases to reserves with no costs offset by depreciation on capital assets.

	<i>Governmental Activities 2020</i>	<i>Governmental Activities 2019</i>
<i>Revenues;</i>		
Tax Revenues	\$ 1,953,603	\$ 1,873,945
Program Revenues	\$ 199,533	\$ 202,367
Interest	\$ 5,629	\$ 4,050
Revenue Sharing	\$ 6,308	\$ 4,317
Other	\$ 22,818	\$ 27,262
<i>Total Revenues</i>	\$ 2,187,890	\$ 2,111,941
<i>Expenses;</i>		
General Government	\$ 320,468	\$ 340,789
Protection	\$ 103,828	\$ 96,723
Health/Sanitation	\$ 151,980	\$ 151,214
Transportation	\$ 470,608	\$ 423,130
Unclassified	\$ 41,529	\$ 28,525
Education	\$ 635,517	\$ 617,620
Assessments and Debt Service	\$ 86,024	\$ 99,741
<i>Total Expenses</i>	\$ 1,809,953	\$ 1,757,742
Changes in Net Position	\$ 377,937	\$ 354,200

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 \$2,112,573, an increase of \$172,017 in comparison with the prior year. Approximately -2.6 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- \$55,835 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.
- \$738 positive variance in all other revenues. This is primarily due to conservative budgeting of other revenues.
- \$98,659 positive variance in general government expenditures. This is primarily due to conservative budgeting and controlled costs in relation to COVID.
- \$50,494 net positive variance in transportation expenditures/bond proceeds primarily due to conservative budgeting and controlled costs. Budgeted bond proceeds and capital road costs that was not drawn down in the current year due to COVID and unable to do work. Work scheduled for 2021.
- \$44,227 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$33,703 positive variance in all other expenditures primarily due to conservative budgeting and controlled costs.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Town's investment in capital assets for its governmental activities amounts to \$11,897,517, net of accumulated depreciation of \$3,679,965, leaving a net book value of \$8,217,552. There were current year additions of \$5,737 for the continued renovation of the new town office building, \$28,267 for Warehouse and Mansell House improvements, \$27,888 for a dock repairs, \$16,913 for GCI hoist, \$14,300 for dock security cameras and \$47,271 for school improvements. There were no current year retirements or impairments. Additional information on the Town's capital assets can be found in Note 4 of the notes to the financial statements on page 16 of this report.

Debt

The Town has total bonded debt outstanding of \$480,030 and \$1,495,087 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt had a net decrease of \$313,891 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, 2020

(Exhibit I)

	<i>Governmental Activities</i>	<i>Component Unit Cranberry Isles Fire Club</i>
<i><u>Assets & Deferred Outflows</u></i>		
<i><u>Assets</u></i>		
Cash and Cash Equivalents	\$976,997	\$32,859
Accounts Receivable	\$1,138,442	
Taxes Due	\$168,046	
Prepaid Expense	\$6,181	
<i><u>Capital Assets</u></i>		
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$6,768,067	\$43,636
Total Capital Assets	\$8,217,552	\$43,636
<i><u>Total Assets</u></i>	\$10,507,218	\$76,495
<i><u>Deferred Outflows of Resources</u></i>		
Related to Pensions	\$8,135	
Related to Other Post-Employment Benefits	\$8,667	
<i><u>Total Deferred Outflows of Resources</u></i>	\$16,802	\$0
<i><u>Total Assets & Deferred Outflows</u></i>	\$10,524,020	\$76,495
<i><u>Liabilities, Deferred Inflows & Net Position</u></i>		
<i><u>Liabilities</u></i>		
<i><u>Current Liabilities</u></i>		
Accounts Payable	\$34,176	
<i><u>Long-Term Liabilities</u></i>		
Net Pension Liability	\$9,660	
Net Other Post-Employment Benefit Liability	\$29,252	
<i><u>General Obligation Bonds Payable</u></i>		
Due within one year	\$1,273,849	
Due in more than one year	\$701,269	
<i><u>Total Liabilities</u></i>	\$2,048,205	\$0
<i><u>Deferred Inflows of Resources</u></i>		
Property Taxes Collected in Advance	\$2,408	
Related to Pensions	\$2,096	
Related to Other Post-Employment Benefits	\$1,555	
<i><u>Total Deferred Inflows of Resources</u></i>	\$6,059	\$0
<i><u>Net Position</u></i>		
Net Investment in Capital Assets	\$6,242,434	\$43,636
Restricted	\$1,442,563	
Unrestricted	\$784,759	\$32,859
<i><u>Total Net Position</u></i>	\$8,469,756	\$76,495
<i><u>Total Liabilities, Deferred Inflows and Net Position</u></i>	\$10,524,020	\$76,495

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, 2020

(Exhibit II)

<u>Functions/Programs</u>				<i>Net (Expense)Revenue and Changed in Net Position</i>	
		<i>Program Revenues</i>		<i>Primary Government</i>	<i>Component Unit</i>
		<i>Charges for</i>	<i>Operating</i>	<i>Governmental</i>	<i>Cranberry Isles</i>
<u>Primary Government</u>	<u>Expenses</u>	<u>Services</u>	<u>Grants</u>	<u>Activities</u>	<u>Fire Club</u>
<u>Governmental Activities</u>					
General Government	\$320,468			(\$320,468)	
Public Safety	\$103,828			(\$103,828)	
Health & Sanitation	\$151,980			(\$151,980)	
Public Transportation	\$470,608	\$84,865	\$26,193	(\$359,550)	
Education	\$635,517		\$88,475	(\$547,042)	
Unclassified	\$41,529			(\$41,529)	
Assessments & Debt Service	\$86,024			(\$86,024)	
<u>Total Governmental Activities</u>	<u>\$1,809,953</u>	<u>\$84,865</u>	<u>\$114,668</u>	<u>(\$1,610,420)</u>	<u>\$0</u>
<u>Total Primary Government</u>	<u>\$1,809,953</u>	<u>\$84,865</u>	<u>\$114,668</u>	<u>(\$1,610,420)</u>	<u>\$0</u>
<u>Component Unit</u>					
Operating Expenses	\$4,084				(\$4,084)
Administrative	\$0				\$0
<u>Total Component Unit</u>	<u>\$4,084</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$4,084)</u>
<u>General Revenues:</u>					
Tax Revenues				\$1,902,295	
Excise Taxes				\$28,273	
State Revenue Sharing				\$6,308	
Federal Land Payment - In Lieu of Taxes				\$23,034	
Other Revenues				\$22,818	
Interest Earned				\$5,629	\$15
Donations					\$0
Fundraising					\$4,800
<u>Total Revenues</u>				<u>\$1,988,357</u>	<u>\$4,815</u>
<u>Changes in Net Position</u>				<u>\$377,937</u>	<u>\$731</u>
<u>Net Position - Beginning</u>				<u>\$8,091,819</u>	<u>\$75,765</u>
<u>Net Position - Ending</u>				<u>\$8,469,756</u>	<u>\$76,495</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, 2020

(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	\$949,617	\$1,272	\$26,108	\$976,997
Taxes Due - Current Year	\$104,986			\$104,986
Taxes Due - Prior Years	\$63,060			\$63,060
Accounts Receivable	\$17,666	\$1,120,777		\$1,138,442
Prepaid Expense	\$6,181			\$6,181
Due from Other Funds	\$273,961	\$44,085		\$318,046
<u>Total Assets</u>	<u>\$1,415,471</u>	<u>\$1,166,133</u>	<u>\$26,108</u>	<u>\$2,607,712</u>
<u>Liabilities, Deferred Inflows & Fund Balances</u>				
<u>Liabilities:</u>				
Accounts Payable	\$34,176			\$34,176
Due to Other Funds	\$44,085	\$269,691	\$4,270	\$318,046
<u>Total Liabilities</u>	<u>\$78,260</u>	<u>\$269,691</u>	<u>\$4,270</u>	<u>\$352,221</u>
<u>Deferred Inflows of Resources</u>				
Property Taxes Collected in Advance	\$2,408			\$2,408
Unavailable Property Tax Revenue	\$140,510			\$140,510
<u>Total Deferred Inflows</u>	<u>\$142,917</u>	<u>\$0</u>	<u>\$0</u>	<u>\$142,917</u>
<u>Fund Balances:</u>				
Nonspendable			\$18,100	\$18,100
Restricted	\$538,571	\$895,170		\$1,433,741
Committed	\$541,101			\$541,101
Assigned	\$170,206	\$1,272	\$3,738	\$175,216
Unassigned	(\$55,585)			(\$55,585)
<u>Total Fund Balances</u>	<u>\$1,194,294</u>	<u>\$896,442</u>	<u>\$21,838</u>	<u>\$2,112,573</u>
<u>Total Liabilities & Fund Balances</u>	<u>\$1,415,471</u>	<u>\$1,166,133</u>	<u>\$26,108</u>	<u>\$2,607,712</u>
<u>Total Fund Balance - Governmental Funds</u>				\$2,112,573
<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				\$8,217,552
Deferred outflows of resources related to pension plans				\$8,135
Deferred outflows of resources related to other post-employment benefits				\$8,667
Deferred inflows of resources related to pension plans				(\$2,096)
Deferred inflows of resources related to other post-employment benefits				(\$1,555)
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				\$140,510
Some liabilities are not due and payable in the current period and therefore, are not reported in the funds, including:				
Bonds Payable				(\$1,975,118)
Net Pension Liability				(\$9,660)
Net Other Post-Employment Benefit Liability				(\$29,252)
<u>Net Position of Governmental Activities</u>				<u>\$8,469,756</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 & CHANGESIN FUND BALANCES - GOVERNMENTAL FUNDSFOR THE YEAR ENDED DECEMBER 31, 2020

	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>	<i>Total Governmental Funds</i>
<u>Revenues:</u>				
Tax Revenues	\$1,872,953			\$1,872,953
State Road Assistance	\$6,716			\$6,716
State On-Behalf Contributions	\$16,338			\$16,338
Auto Excise Taxes	\$24,066			\$24,066
Boat Excise Taxes	\$4,208			\$4,208
State Revenue Sharing	\$6,308			\$6,308
Federal Land Payment - In Lieu of Taxes	\$23,034			\$23,034
Other Revenues	\$22,818			\$22,818
Interest Earned	\$5,597	\$0	\$31	\$5,629
Rent and Parking Fees	\$104,342			\$104,342
<u>Total Revenues</u>	<u>\$2,086,380</u>	<u>\$0</u>	<u>\$31</u>	<u>\$2,086,411</u>
<u>Expenditures(Net of Departmental Revenues):</u>				
<u>Current:</u>				
General Government	\$309,473			\$309,473
Protection	\$73,626			\$73,626
Health & Sanitation	\$148,950			\$148,950
Public Transportation	\$298,512			\$298,512
Education	\$485,674			\$485,674
Unclassified	\$41,529			\$41,529
Assessments and Debt Service	\$399,916			\$399,916
State On-Behalf Contributions	\$16,338			\$16,338
<u>Capital Outlay:</u>				
Capital Outlay	\$140,377			\$140,377
<u>Total Expenditures</u>	<u>\$1,914,394</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,914,394</u>
<u>Excess Revenues Over Expenditures</u>	<u>\$171,986</u>	<u>\$0</u>	<u>\$31</u>	<u>\$172,017</u>
<u>Beginning Fund Balances</u>	<u>\$1,022,308</u>	<u>\$896,441</u>	<u>\$21,807</u>	<u>\$1,940,556</u>
<u>Ending Fund Balances</u>	<u>\$1,194,294</u>	<u>\$896,442</u>	<u>\$21,838</u>	<u>\$2,112,573</u>
	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>	
<u>Reconciliation to Statement of Activities, Change in Net Position</u>				
Net Change in Fund Balances - Above				\$172,017
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)				(\$4,336)
Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows)				(\$2,500)
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				\$29,342
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				\$313,891
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.				\$140,377
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.				(\$270,854)
<u>Changes in Net Position of Governmental Activities</u>				<u>\$377,937</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, 2020

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 identifies 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, 2020 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><i>Nonspendable</i></u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u><i>Restricted</i></u>				
School Department	\$508,807			\$508,807
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$16,308			\$16,308
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$8,757			\$8,757
Broadband Project		\$851,086		\$851,086
<u><i>Committed</i></u>				
Animal Control	\$3,762			\$3,762
Public Safety Coordinator	\$22,317			\$22,317
Fire Department Zone 1	\$43,141			\$43,141
Fire Department Zone 2	\$44,115			\$44,115
Fire Department Zone 3	\$12,463			\$12,463
EMS Reserve	\$18,153			\$18,153
Tuition Designated Fund	\$37,960			\$37,960
Special Education Reserve	\$76,682			\$76,682
School Capital Project	\$30,240			\$30,240
Garage Building Fund	\$44,910			\$44,910
Vehicle Disposal	\$638			\$638
Ramp Fees Reserve	\$11,564			\$11,564
Telemed Health Clinic	\$2,081			\$2,081
LCI Dock Extension	\$2,198			\$2,198
Wharves - GCI	\$35,675			\$35,675
Wharves	\$6,994			\$6,994
Dock Hoists	\$4,267			\$4,267
Sutton Maintenance	\$53,404			\$53,404
Isleford Float Replacement	\$0			\$0
Intermodal Facility	\$38,459			\$38,459
Town Trucks	\$7,669			\$7,669
Internet Facility Maintenance	\$24,410			\$24,410
INHA Septic	\$20,000			\$20,000
<u><i>Assigned</i></u>				
Town Office	\$24,262			\$24,262
Town Roads	\$107,804			\$107,804
Joy Lot	\$15,760			\$15,760
Snow Removal	\$22,381			\$22,381
Truck Account		\$1,272		\$1,272
Cemetery Trust Income			\$3,738	\$3,738
<u><i>Unassigned</i></u>	<u>(\$55,585)</u>			<u>(\$55,585)</u>
<u><i>Total Fund Balances</i></u>	<u>\$1,194,294</u>	<u>\$896,442</u>	<u>\$21,838</u>	<u>\$2,112,573</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 \$1,442,563 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 \$977,558 and the bank balance was \$998,325. The Town has no uninsured and uncollateralized deposits as of December 31, 2020.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2020 and committed on July 1, 2020. Interest of 5% 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, \$140,510 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, 2020 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	\$3,860,346	\$81,275		\$3,941,621
Equipment	\$1,653,612	\$59,102		\$1,712,713
Infrastructure	\$4,784,452			\$4,784,452
<u>Total capital assets being depreciated</u>	<u>\$10,307,655</u>	<u>\$140,377</u>	<u>\$0</u>	<u>\$10,448,032</u>
<u>Less accumulated depreciation for</u>				
Land Improvements	\$1,233	\$616		\$1,849
Buildings and Improvements	\$1,048,827	\$120,519		\$1,169,346
Equipment	\$445,681	\$61,253		\$506,934
Infrastructure	\$1,913,370	\$88,466		\$2,001,836
<u>Total accumulated depreciation</u>	<u>\$3,409,111</u>	<u>\$270,854</u>	<u>\$0</u>	<u>\$3,679,965</u>
<u>Net capital assets being depreciated</u>	<u>\$6,898,544</u>	<u>(\$130,477)</u>	<u>\$0</u>	<u>\$6,768,067</u>
<u>Governmental Activities, Capital Assets, net</u>	<u>\$8,348,029</u>	<u>(\$130,477)</u>	<u>\$0</u>	<u>\$8,217,552</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	\$56,849
Public Transportation, including depreciation of general infrastructure assets	\$172,096
Total Depreciation Expense - Governmental Activities	\$270,854

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, 2020, individual fund interfund receivable and payable balances consisted of the following:

<i>Due to</i>	<i>Due from</i>		
	<i>General Fund</i>	<i>Other Governmental Funds</i>	<i>Permanent Funds</i>
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, 2020:

<u>Debt Outstanding at January 1:</u>	\$2,289,009
Long-Term Debt Issued	\$0
Long-Term Debt Retired	<u>(\$313,891)</u>
<u>Debt Outstanding at December 31:</u>	<u>\$1,975,118</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, 2020 was \$480,030.

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, 2020 is \$61,389.

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, 2020 is \$72,157.

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, 2020 is \$234,343.

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, 2020 is \$112,064.

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, 2020 is \$65,545.

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, 2020. 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>
2021	\$1,273,849	\$60,391	\$1,334,239
2022	\$336,402	\$27,077	\$363,480
2023	\$331,643	\$14,275	\$345,918
2024	\$33,224	\$330	\$33,554
	<u>\$1,975,118</u>	<u>\$102,074</u>	<u>\$2,077,191</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, 2020 was 1.07% of the 2020 State Valuation of \$184,750,000.

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 and employers 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, 2020, the member contribution rate was 7.65% and the employer contribution rate was 4.16% of applicable member compensation. The employer is also responsible for contributing 14.95% 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, 2020 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>
2020	\$8,813	\$5,648	\$15,688	\$115,199	\$5,725
2019	\$12,869	\$7,643	\$17,725	\$159,969	\$8,259
2018	\$12,076	\$6,985	\$16,809	\$157,853	\$6,148

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 recorded 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, 2020, the School Department reported a net pension liability of \$9,660. The net pension liability was measured as of June 30, 2020 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, 2020, the School Department's proportion was 0.00066%, which was an increase of 0.00016% from its proportion measured at June 30, 2019.

For the fiscal year ended June 30, 2020, the School Department recognized pension expense of \$9,977. At June 30, 2020, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<i>Deferred Outflows of Resources</i>	<i>Deferred Inflows of Resources</i>
Differences between expected and actual experience	\$752	\$0
Changes in Assumptions	\$279	\$0
Net Difference between projected and actual earnings on pension plan investments	\$0	\$1,364
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$1,456	\$732
Employer contributions made subsequent to measurement date	\$5,648	\$0
	<u>\$8,135</u>	<u>\$2,096</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>	
2021	\$6,089
2022	\$253
2023	(\$306)
2024	\$4

F. Actuarial Assumptions

The total pension liability in the June 30, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	#
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

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

The actuarial assumptions used in the June 30, 2019 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 was 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, 2019 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%
	<u>100%</u>	

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	\$17,465	\$9,660	\$3,156

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2019 Comprehensive Annual Financial Report available online at www.maineopers.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, 2019 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, 2019, there were 139 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	\$650	\$666	\$7,057

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, 2019, 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, 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 June 30, 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>	3.50% 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, 2019. 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, 2018 is 3.87% per annum. The discount rate as of June 30, 2019 is 3.50% 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

	<u>Total OPEB Liability</u>	<u>Plan Fiduciary Net Position</u>	<u>Net OPEB Liability</u>
<u>Balances at 6/30/2018</u>	\$4,950	\$0	\$4,950
<u>Changes:</u>			
Service Cost	\$221		\$221
Interest	\$200		\$200
Change of Assumptions	\$865		\$865
Contributions - Employer			\$0
Benefit Payments			\$0
<u>Net changes</u>	<u>\$1,286</u>	<u>\$0</u>	<u>\$1,286</u>
<u>Balances at 6/30/19</u>	<u>\$6,236</u>	<u>\$0</u>	<u>\$6,236</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 (2.50%) or 1 percentage point higher (4.50%) than the current discount rate:

	<u>1.0% Decrease (2.50%)</u>	<u>Discount Rate (3.50%)</u>	<u>1.0% Increase (4.50%)</u>
Net OPEB Liability (Asset)	\$9,084	\$6,236	\$4,092

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:

	<u>1.0% Decrease</u>	<u>Healthcare Trend Rate</u>	<u>1.0% Increase</u>
Net OPEB Liability (Asset)	\$3,946	\$6,236	\$9,332

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.

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$0	\$0
Changes in Assumptions	\$721	\$420
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$721</u>	<u>\$420</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>	
2020	\$39
2021	\$39
2022	\$39
2023	\$39
2024	\$145
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, 2020, 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	55.24
Average service	12.30

E. Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2020, 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, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

<i>Discount Rate</i>	2.74% 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 2019 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2019 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2019 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2019 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 District 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, 2019, and is 2.74 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 1/1/2019</u>	\$14,049	\$0	\$14,049
<u>Changes:</u>			
Service Cost	\$776		\$776
Interest	\$608		\$608
Changes of Benefits	(\$417)		(\$417)
Differences between expected and actual experience	\$1,683		\$1,683
Change of Assumptions	\$6,317		\$6,317
<u>Net changes</u>	\$8,967	\$0	\$8,967
<u>Balances at 1/1/20</u>	\$23,016	\$0	\$23,016

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 (1.74%) or 1 percentage point higher (3.74%) than the current discount rate:

	<i>1.0% Decrease (1.74%)</i>	<i>Discount Rate (2.74%)</i>	<i>1.0% Increase (3.74%)</i>
<i>Net OPEB Liability (Asset)</i>	\$26,841	\$23,016	\$19,892

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)	\$19,735	\$23,016	\$27,050

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	\$1,848	\$0
Changes in Assumptions	\$5,814	\$1,135
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$0	\$0
	<u>\$7,662</u>	<u>\$1,135</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>	
2021	\$1,357
2022	\$1,357
2023	\$1,357
2024	\$1,353
2025	\$1,103
Thereafter	\$0

Note 9 - Restricted Net Position

The Town reports restricted net position totaling \$1,442,563 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 - 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 11 - 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, 2020.

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit V)

REQUIRED SUPPLEMENTARY INFORMATION**BUDGETARY COMPARISON SCHEDULE - GENERAL FUND****FOR THE YEAR ENDED DECEMBER 31, 2020**

	<i>Original Budget</i>	<i>Final Budget</i>	<i>Actual</i>	<i>Variance Favorable (Unfavorable)</i>
<u>Revenues;</u>				
Tax Revenues	\$1,928,788	\$1,928,788	\$1,872,953	(\$55,835)
Auto Excise Taxes	\$24,000	\$24,000	\$24,066	\$66
Boat Excise Taxes	\$4,700	\$4,700	\$4,208	(\$493)
State Road Assistance	\$7,000	\$7,000	\$6,716	(\$284)
State Revenue Sharing	\$3,000	\$3,000	\$6,308	\$3,308
Miscellaneous Administrative Earnings	\$40,421	\$40,421	\$45,852	\$5,431
Interest Earned	\$3,300	\$3,300	\$5,597	\$2,297
Rent and Parking Fees	\$113,930	\$113,930	\$104,342	(\$9,588)
<u>Total Revenues</u>	<u>\$2,125,139</u>	<u>\$2,125,139</u>	<u>\$2,070,042</u>	<u>(\$55,097)</u>
<u>Expenditures(Net of Departmental Revenues);</u>				
General Government	\$413,870	\$413,870	\$315,211	\$98,659
Protection	\$88,300	\$88,300	\$73,626	\$14,674
Health & Sanitation	\$147,100	\$147,100	\$148,950	(\$1,850)
Highways & Bridges	\$836,374	\$836,374	\$385,880	\$450,494
Education	\$577,172	\$577,172	\$532,945	\$44,227
Unclassified	\$49,000	\$49,000	\$41,529	\$7,471
Assessments and Debt Service	\$413,323	\$413,323	\$399,916	\$13,408
<u>Total Expenditures</u>	<u>\$2,525,139</u>	<u>\$2,525,139</u>	<u>\$1,898,056</u>	<u>\$627,083</u>
<u>Excess Revenues Over Expenditures</u>	<u>(\$400,000)</u>	<u>(\$400,000)</u>	<u>\$171,986</u>	<u>\$571,986</u>
<u>Other Sources (Uses)</u>				
Bond Proceeds	\$400,000	\$400,000	\$0	(\$400,000)
<u>Excess Revenues and Other Sources Over Expenditures and Other Uses</u>	<u>\$0</u>	<u>\$0</u>	<u>\$171,986</u>	<u>\$171,986</u>
<u>Beginning Fund Balance</u>	<u>\$1,022,308</u>	<u>\$1,022,308</u>	<u>\$1,022,308</u>	<u>\$0</u>
<u>Ending Fund Balance</u>	<u>\$1,022,308</u>	<u>\$1,022,308</u>	<u>\$1,194,294</u>	<u>\$171,986</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, 2020

For the Fiscal Year Ended	June 30, Last 10 fiscal years	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
	2019	0.00066%	\$9,660	\$115,199	8.386%	\$14,547,222,913	\$12,035,565,075	\$2,511,657,838	82.734%	\$1,924,006,618	130.543%		
	2018	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%		
	2017	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%		
	2016	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%		
	2015	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%		
		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, 2020

(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>
2020	\$5,648	\$5,648	\$0	\$115,199	4.903%
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, 2020

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, 2019, 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, 2019 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, 2019 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, 2019.

(Exhibit VIII)

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET OPEB LIABILITIES
MAINE EDUCATION ASSOCIATION BENEFITS TRUST
MAINE MUNICIPAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2020

For the Fiscal Years Ended	Interest (Includes Service Cost) (BOY)	Difference Between Expected and Actual Experience	Total OPEB Liability				Plan Fiduciary Net Position						Plan Fiduciary Net Position as a % of the Total OPEB Liability	Net OPEB Liability as a % of the Covered Employee Payroll	
			Benefit Payments, Including Refunds of Member Contributions	Net Change in Total OPEB Liability	Total OPEB Liability - Beginning	Total OPEB Liability - Ending	Contributions - Employer	Contributions - Member	Plan Fiduciary Net Position - Beginning	Plan Fiduciary Net Position - Ending					
Maine Education Association Benefit Trust School Plan															
2020	\$221	\$0	\$865	\$0	\$1,286	\$4,950	\$0	\$0	\$0	\$0	\$0	\$0	\$6,236	\$0	\$129,747
2019	\$243	\$0	(\$630)	\$0	(\$194)	\$5,144	\$0	\$0	\$0	\$0	\$0	\$0	\$4,950	\$0	\$126,274

Maine Education Association Benefit Trust School Plan

2020	\$221	\$200	\$0	\$0	\$865	\$0	\$0	\$1,286	\$4,950	\$6,236	\$0	\$0	\$0	\$0	\$0	\$129,747	4.806%
2019	\$243	\$193	\$0	\$0	(\$630)	\$0	\$0	(\$194)	\$5,144	\$4,950	\$0	\$0	\$0	\$0	\$0	\$126,274	3.920%

Maine Municipal Employees Health Trust Town Plan

2020	\$776	\$608	(\$417)	\$1,683	\$6,317	\$0	\$0	\$8,967	\$14,049	\$23,016	\$0	\$0	\$0	\$0	\$0	\$84,125	27.359%
2019	\$867	\$520	\$0	\$0	(\$1,589)	\$0	\$0	(\$202)	\$14,251	\$14,049	\$0	\$0	\$0	\$0	\$0	\$84,125	16.700%

* 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, 2020

(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, 2020

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

The total OPEB liability in the June 30, 2019 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, 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	3.50% 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, 2020 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 4.10% to 2.74% 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	2.74% 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 2019 grading over 14 years to 4.00% per annum.

Pre -Medicare Drug: Initial trend of 9.60% applied in FYE 2019 grading over 14 years to 4.00% per annum.

Medicare Medical: Initial trend of 4.93% applied in FYE 2019 grading over 14 years to 4.00% per annum.

Medicare Drug: Initial trend of 9.60% applied in FYE 2019 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, 2020

(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	\$203,850	\$0	\$1,481	\$205,331	\$178,402	\$1,002	\$25,928	\$0
Tax Collector/Treasurer/Clerk	\$0	\$45,000	\$0	\$0	\$45,000	\$45,000	\$0	\$0	\$0
Deputy Treasurer/Clerk	\$0	\$19,500	\$0	\$117	\$19,617	\$16,718	\$0	\$2,899	\$0
Town Office	(\$8,881)	\$23,000	\$8,250	\$31,716	\$54,085	\$29,064	\$760	\$0	\$24,262
Public Safety Coordinator	\$19,803	\$38,220	\$0	\$198	\$58,221	\$35,904	\$0	\$0	\$22,317
Elections	\$0	\$3,800	\$0	\$0	\$3,800	\$2,430	\$0	\$1,370	\$0
Planning Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Assessors	\$0	\$30,500	\$0	\$0	\$30,500	\$30,000	\$2,521	(\$2,021)	\$0
Contingencies	\$0	\$50,000	\$0	\$0	\$50,000	\$20,814	\$141	\$29,045	\$0
	\$10,923	\$413,870	\$8,250	\$33,512	\$466,555	\$358,330	\$4,423	\$57,222	\$46,579
<i>Protection</i>									
Public Safety - Zone 1	\$37,952	\$24,850	\$0	\$1,742	\$64,544	\$21,224	\$180	\$0	\$43,141
Public Safety - Zone 2	\$41,247	\$25,050	\$0	\$1,644	\$67,940	\$22,819	\$1,007	\$0	\$44,115
Public Safety - Zone 3	\$9,718	\$3,000	\$0	\$0	\$12,718	\$255	\$0	\$0	\$12,463
EMS	\$23,386	\$11,900	\$0	\$3,990	\$39,275	\$21,122	\$0	\$0	\$18,153
911 Dispatch Services	\$0	\$1,000	\$0	\$0	\$1,000	\$649	\$0	\$351	\$0
Animal Control	\$2,680	\$2,000	\$100	\$0	\$4,780	\$1,000	\$18	\$0	\$3,762
Constable	\$0	\$6,000	\$0	\$0	\$6,000	\$0	\$0	\$6,000	\$0
Harbor Master	\$0	\$3,500	\$0	\$0	\$3,500	\$3,000	\$0	\$500	\$0
Shellfish Conservation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Street Lights	\$0	\$6,000	\$0	\$680	\$6,680	\$5,548	\$410	\$722	\$0
Insurance	\$0	\$5,000	\$0	\$0	\$5,000	\$4,550	\$0	\$450	\$0
	\$114,981	\$88,300	\$100	\$8,056	\$211,436	\$80,167	\$1,615	\$8,022	\$121,633
<i>Health & Sanitation:</i>									
Solid Waste	\$0	\$130,290	\$0	\$11,210	\$141,500	\$134,235	\$9,651	(\$2,387)	\$0
CEO & Plumbing Inspector	\$0	\$13,110	\$0	\$0	\$13,110	\$14,553	\$0	(\$1,443)	\$0
Health & General Assistance	\$0	\$2,900	\$0	\$0	\$2,900	\$920	\$0	\$1,980	\$0
Health Officer	\$0	\$800	\$0	\$0	\$800	\$800	\$0	\$0	\$0
	\$0	\$147,100	\$0	\$11,210	\$158,310	\$150,509	\$9,651	(\$1,850)	\$0
<i>Education:</i>									
Education	\$464,580	\$577,172	\$88,475	\$43,824	\$1,174,051	\$665,244	\$0	\$0	\$508,807
Tuition Designated Fund	\$37,785	\$0	\$0	\$175	\$37,960	\$0	\$0	\$0	\$37,960
Special Education Reserve	\$76,337	\$0	\$0	\$345	\$76,682	\$0	\$0	\$0	\$76,682
School Capital Project	\$30,240	\$0	\$0	\$0	\$30,240	\$0	\$0	\$0	\$30,240
	\$608,943	\$577,172	\$88,475	\$44,344	\$1,318,933	\$665,244	\$0	\$0	\$653,690

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF DEPARTMENTAL OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2020

(Exhibit A-1)
(continued)

<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>Public Transportation:</i>									
Town Roads	\$93,335	\$33,000	\$6,716	\$0	\$133,051	\$25,247	\$0	\$0	\$107,804
Snow Removal	\$23,827	\$31,000	\$0	\$0	\$54,827	\$32,446	\$0	\$0	\$22,381
Town Trucks	\$12,448	\$3,200	\$0	\$0	\$15,648	\$5,845	\$2,134	\$0	\$7,669
LCI Dock Ext Reserve	\$2,198	\$0	\$0	\$0	\$2,198	\$0	\$0	\$0	\$2,198
Wharves - GCI	\$47,571	\$16,750	\$0	\$180	\$64,501	\$28,802	\$25	\$0	\$35,675
Wharves Reserve	\$6,994	\$0	\$0	\$0	\$6,994	\$0	\$0	\$0	\$6,994
Dock Hoists Reserve	\$1,900	\$62,950	\$0	\$14,825	\$79,676	\$72,526	\$2,883	\$0	\$4,267
Sutton Maintenance Reserve	\$36,554	\$31,600	\$0	\$28,737	\$96,891	\$38,905	\$4,583	\$0	\$53,404
Isleford Float Replacement	\$13,200	\$0	\$0	\$500	\$13,700	\$13,700	\$0	\$0	\$0
Shore & Harbor Grant	\$4,699	\$0	\$0	\$0	\$4,699	\$0	\$0	\$0	\$4,699
Garage Building Fund	\$22,690	\$26,800	\$198	\$428	\$50,116	\$5,105	\$100	\$0	\$44,910
Vehicle Disposal	\$718	\$0	\$0	\$0	\$718	\$0	\$0	\$0	\$638
Ramp Fees Reserve	\$6,540	\$0	\$5,024	\$0	\$11,564	\$0	\$0	\$0	\$11,564
Joy Lot	\$15,098	\$6,250	\$5,638	\$0	\$26,986	\$5,226	\$6,000	\$0	\$15,760
Commuter Service	\$6,236	\$49,244	\$19,477	\$28,805	\$103,762	\$79,026	\$8,428	\$0	\$16,308
Intermodal Facility	\$31,179	\$61,650	\$90,454	\$1,997	\$185,280	\$146,141	\$681	\$0	\$38,459
	\$325,187	\$322,444	\$127,507	\$75,472	\$850,610	\$452,967	\$24,834	\$0	\$372,729
<i>Unclassified:</i>									
Libraries	\$0	\$11,000	\$0	\$0	\$11,000	\$11,000	\$0	\$0	\$0
Human Service Organizations	\$0	\$7,000	\$0	\$0	\$7,000	\$6,600	\$0	\$400	\$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	\$20,000	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Broadband Facility Maintenance	\$17,616	\$20,000	\$0	\$0	\$37,616	\$13,141	\$65	\$0	\$24,410
Telemed Health Clinic	\$2,081	\$0	\$0	\$0	\$2,081	\$0	\$0	\$0	\$2,081
Cemeteries	\$0	\$500	\$0	\$0	\$500	\$223	\$0	\$277	\$0
Community Centers	\$0	\$9,000	\$0	\$0	\$9,000	\$9,000	\$0	\$0	\$0
	\$39,697	\$49,000	\$0	\$0	\$88,697	\$41,464	\$65	\$677	\$46,491
<i>Assessments and Debt Service</i>									
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	\$178,224	\$0	\$0	\$178,224	\$178,224	\$0	\$2	\$0
Broadband Debt	\$0	\$24,000	\$0	\$0	\$24,000	\$22,111	\$0	\$1,889	\$0
Town Garage Debt	\$0	\$22,610	\$0	\$0	\$22,610	\$22,602	\$0	\$8	\$0
Town Office Debt	\$0	\$27,140	\$0	\$0	\$27,140	\$27,139	\$0	\$1	\$0
County Tax	\$0	\$84,880	\$0	\$0	\$84,880	\$84,851	\$0	\$29	\$0
Overlay	\$0	\$11,478	\$0	\$0	\$11,478	\$0	\$0	\$11,478	\$0
	\$0	\$413,323	\$0	\$0	\$413,323	\$399,916	\$0	\$13,408	\$0
<u>TOTALS</u>	<u>\$1,099,731</u>	<u>\$2,011,209</u>	<u>\$224,332</u>	<u>\$172,593</u>	<u>\$3,507,865</u>	<u>\$2,148,597</u>	<u>\$40,588</u>	<u>\$77,479</u>	<u>\$1,241,122</u>

TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 2020

(Exhibit A-2)

<u>Beginning Unassigned Fund Balance</u>			(\$82,791)
<u>Additions:</u>			
Lapsed Accounts	\$77,479		
Interest (Net of Appropriation)	\$1,579		
Supplementals	\$2,606		
Other Revenues (Net of Appropriation)	<u>\$3,796</u>		
<u>Total Additions</u>			\$85,459
<u>Reductions:</u>			
Increase in Unavailable Property Tax Revenues	\$29,342		
Tax Discounts	\$26,607		
Abatements	\$1,833		
Auto and Boat Excise (Net of Appropriation)	\$427		
Solid Waste (Net of Appropriation)	<u>\$44</u>		
<u>Total Reductions</u>			<u>\$58,253</u>
<u>Ending Unassigned Fund Balance</u>			<u><u>(\$55,585)</u></u>

TOWN OF CRANBERRY ISLES, MAINE
VALUATION, COMMITMENT AND COLLECTIONS
FOR THE YEAR ENDED DECEMBER 31, 2020

(Exhibit A-3)

Taxable Valuation:

Land and Buildings	\$193,990,788
Personal Property	\$48,800
	<hr/>

<u>Total Taxable Valuation</u>	\$194,039,588
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<u>Tax Rate per \$1,000 Valuation</u>	<hr/> \$9.90
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<u>Tax Commitment</u>	1,920,991.92
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Collections and Adjustments:

Cash Collections	\$1,790,171
Abatements	\$1,833
Supplemental Taxes	(\$2,606)
Discounts Allowed	\$26,607
	<hr/>

<u>Total Collections and Adjustments</u>	<hr/> \$1,816,006
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<u>Unpaid Taxes December 31</u>	<hr/> <hr/> \$104,986
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TOWN OF CRANBERRY ISLES, MAINE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

(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	\$24,846	\$24,846
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12	\$6,070	\$6,070
<u>Total U.S. Department of Education</u>			\$30,916	\$30,916
<u>U.S. Department of Transportation</u>				
<u>Passed through State of Maine</u>				
<u>Department of Transportation</u>				
FTA Transit Grants	20.315		\$27,905	\$27,905
			\$27,905	\$27,905
<u>Totals</u>			\$58,821	\$58,821

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - OTHER GOVERNMENTAL FUNDS
DECEMBER 31, 2020

(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		\$1,272		\$1,272
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>\$1,272</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		\$1,272		\$1,272
<u>Total Fund Balances</u>	<u>\$851,086</u>	<u>\$1,272</u>	<u>\$44,085</u>	<u>\$896,442</u>
<u>Total Liabilities and Fund Balances</u>	<u>\$1,120,777</u>	<u>\$1,272</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, 2020**

	<i>Broadband</i>	<i>Truck Account</i>	<i>Highway Reserve</i>	<i>Total Other Governmental</i>
<i>Revenues:</i>				
Grant Revenue				\$0
Interest Earned		\$0		\$0
<i>Total Revenues</i>	\$0	\$0	\$0	\$0
<i>Expenditures:</i>				
Capital Outlay				\$0
<i>Total Expenditures</i>	\$0	\$0	\$0	\$0
<i>Excess of Revenues Over Expenditures</i>	\$0	\$0	\$0	\$0
<i>Beginning Fund Balance</i>	\$851,086	\$1,271	\$44,085	\$896,441
<i>Ending Fund Balance</i>	\$851,086	\$1,272	\$44,085	\$896,442

TOWN OF CRANBERRY ISLES, MAINE
COMBINING BALANCE SHEET - PERMANENT FUNDS
DECEMBER 31, 2020

(Exhibit C-1)

	<u>Assets</u>	<u>Cemetery Trusts</u>
Cash and Cash Equivalents		\$26,108
<u>Total Assets</u>		<u>\$26,108</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		\$3,738
<u>Total Fund Balance</u>		<u>\$21,838</u>
<u>Total Liabilities and Fund Balances</u>		<u>\$26,108</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	\$4,618
Julia Spurling	\$1,495
Gary Spurling	\$1,132
M.S. Spurling	\$5,946
Bunker Trust	\$1,059
Cora Spurling	\$2,422
Christopher Swenson	\$550
Hazel Stanley Peterson	\$732
Hadlock, Stanley	\$6,902
	<u>\$26,108</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, 2020**

	<i>Cemetery Trusts</i>
<u>Revenues</u>	
Interest Earned	\$31
<u>Total Revenues</u>	\$31
<u>Expenditures</u>	
Administrative Fees	\$0
<u>Total Expenditures</u>	\$0
<u>Excess of Revenues Over Expenditures</u>	\$31
<u>Fund Balances - Beginning</u>	\$21,807
<u>Fund Balances - Ending</u>	\$21,838

