

cranberryisles-me.gov

113th Annual Printed Report

NOTICE TO TAXPAYERS

IMPORTANT

ALL TAXPAYERS SHOULD READ THE FOLLOWING REQUIREMENTS AND COMPLY WITH THEM

Maine Revised Statutes Annotated, Title 36, § 706

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

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

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

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

IMPORTANT PLEASE SAVE FOR FUTURE REFERENCE

Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2022 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:

4.00 Percent APR

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

Cover Photo: Ingrid Gaither

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This Eurasian Collared Dove was photographed at the Islesford Post Office. The dove visited the island for three weeks during November and December 2021. This is only the third recorded sighting of this species in the state of Maine. The second sighting was on Monhegan Island in May 2019. Eurasian Collared Doves are abundant across the United States, but rarely venture north of the Carolinas.

Joy Sprague 2

In Memoriam

Wesley Bracy, Jr 1938-2021





Cara Picaro Spurling 1922-2021

Arvard Savage 1930-2021





Barbara Stainton 1933-2021

TOWN OFFICERS AND OFFICIALS

2021

Selectmen and Overseers of the Poor

Richard F. Beal, Chairman (2022) 244-7235 <u>rfbeal@gmail.com</u>

Florence Joy Sprague (2023) 244-4309 joy.sprague@cranberryisles-me.gov

Cory R. Alley (2024) 244-9116 <u>cibos_18@yahoo.com</u>

<u>Board of Selectmen Meetings</u>: 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 <u>denise@cranberryisles-me.gov</u>

Deputy Town Clerk/ Assistant Treasurer

Ben Sumner 244-4475 ben@cranberryisles-me.gov

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

School Committee

Amy Palmer, Chairman (2022) 244-3836 amy.palmer@mdirss.org
Darlene Sumner (2023) 479-2320 darlene.sumner@mdirss.org
Cari Alley (2024) 244-9116 cari.alley@mdirss.org

Superintendent of Schools

Michael ZBoray (interim) 288-5049

288-5040 mzboray@mdirss.org

School Principal

Hayley Fenton 812-6835 <u>hayley.fenton@mdirss.org</u>

Constables

Richard Beal (2022) 266-7235 rfbeal@gmail.com

Vacant

Animal Control Officer

Cari Alley (2022) 244-9116

479-1869 ci_aco@yahoo.com

Harbor Masters

(Great Cranberry & Sutton)

Norman Sanborn II(2022) 244-3624 <u>ncsanborn2@gmail.com</u> (Islesford) Bruce Fernald (2022) 244-5283 <u>fernaldbruce@gmail.com</u>

Harbor Committee

Ted Spurling, Chairman (2022)

William Dowling (2024)

Richard Howland (2022)

Patrick Allen (2022)

244-7408 jerited@spurlingdesign.com

479-3327 dowlingw23@gmail.com

460-3016 rfhowland@hotmail.com

patrickallen021@yahoo.com

Sam Donald (2023) 244-7316 <u>sdonald99@gmail.com</u>

Harbor Committee Alternates

Roy Hadlock (2020) <u>fvtwochances@gmail.com</u> Chris Costello (2020) <u>fvtwochances@gmail.com</u>

Health Officer

Cari Alley (2022) 244-9116 <u>cranberrymenagerie@yahoo.com</u>

Alternate Health Officer

Vacant

Health Care Committee

Cynthia A. Thomas, Chairman
Stefanie Alley
244-5876 <u>catislesford@hotmail.com</u>
244-7466 <u>salley1@prexar.com</u>
Karin Whitney
244-5933 <u>philandkarin@gmail.com</u>

Ann Fernald 244-3048

Serena Spurling

Sally Rowan

Joy Sprague

Jasmine Samuel

Ingrid Gaither

Thomas Powell

Rebecca Powell

664-8314 serenaleespurling@gmail.com

244-3619 sabrjet1958@gmail.com

244-4309 joy.sprague@gmail.com

244-5939 jasmine.samuel@gmail.com

244-5058 ingridgaither@yahoo.com

244-9698 tompowell@gmail.com

244-9698 becannpowell@gmail.com

Jen Walls 286-4167

State Forest Fire Wardens

(Fire Warden)Richard Howland 460-3016 <u>rfhowland@hotmail.com</u>

(Deputy Warden, G.C.I.)

Norman Sanborn, II 244-3624 <u>ncsanborn2@gmail.com</u>

Public Safety Coordinator

Katelyn Damon 479-8118 katelyn@cranberryisles-me.gov

Road Commissioner

Board of Selectmen

Planning Board

Joanne Thormann, Chairman (2024) 244-4119 joannethormann@gmail.com

William Dowling,

Vice-Chairman (2023) 244-0106 <u>dowling23@gmail.com</u> Rebecca Powell (2023) 244-9698 <u>becannpowell@gmail.com</u>

Vacant (2022)

Philippe Donald (2022) <u>theseasquatch@gmail.com</u>

Planning Board Alternates

Mark Alley (2020) 244-3534

Evelyn Boxley-Bunker (2021)

Board of Appeals

Beverly Sanborn (2022) 244-3136

Theodore Spurling, Jr. (2023) 244-5876 jerited@spurlingdesign.com
Ingrid Gaither (2024) 244-5058 ingridgaither@yahoo.com
Katelyn Damon (2024) 479-8118 katelyn@cranberryisles-me.gov

Vacant (2020)

Island Coalition Representative

Ingrid Gaither 244-5058 ingridgaither@yahoo.com

League of Towns Representative

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

Acadia Disposal District Representative

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

United States Senator

Angus King 945-8000 <u>www.king.senate.gov</u>

133 Hart Senate Office Bldg. Washington, DC 20510

United States Senator

Susan M. Collins (202) 224-2523

461 Dirksen Senate Office Bldg.

Washington, DC 20510

Congressman- House of Representatives

Jared Golden 241-6767

1223 Longworth HOB Washington, DC 20515

State Senator

Louis Luchini
3 State House Station
Augusta, ME 04333

287-1515 Louis.Luchini@legislature.maine.gov

State Representative

Genevieve McDonald 129 North Main Street Stonington, ME 04681 266-5113

Genevieve.McDonald@legislature.maine.gov

Maine State Governor

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



The Town of Cranberry Isles would like to acknowledge John Goodwin Jr. for his continued support over the years. John Goodwin Jr. and his crew have completed numerous construction projects, repaired many roads, and even helped to set the Islesford cistern! John Goodwin, Jr Construction took over barging from Beal & Bunker and has continued this essential service for the Cranberry Isles.

He regularly donates barge trips to the fire departments for annual hose testing and can also be seen in the off hours piloting the barge to transport a Versant truck to the restore power. John goes above and beyond in support of our community on a regular basis- so if you see John in your travels, please say thanks!



Treasurer's Report

2021

Cash Balance January 01, 2021	707,637.41
Taxes Collected	1,935,540.76
Interest	9,905.06
Auto-Excise Tax	28,856.58
Boat-Excise Tax	4,577.07
State Revenue Sharing	9,984.49
Licenses & Agent Fees	244.75
Homestead Exemption Reimbursement	8,075.00
Veterans Exemption Reimbursement	20.00
Snowmobile Reimbursement	-
Solid Waste Performance Credit	341.94
Plumbing Permits	2,725.00
Metal Debris Sales	4,424.70
Local Road Assistance Program	7,308.00
Town Property Rentals	30,540.00
Parking Fees Collected	86,565.00
Boat Sticker Fees	830.00
Misc. Administration Earning	929.90
Federal Land PILT	23,041.00
FTA/ME-DOT Commuter Ferry Subsidy	76,274.68
First Bank Note/GCI Road Project	343,622.00
School Revenue & State Reimbursements	93,674.84
Axiom Technology Fund Payments	9,405.75
Financial Warrants Drawn 2021	2,444,378.70
Cash Balance as of 12/31/2021	904,171.26

Respectfully Submitted,

Denise McCormick, Treasurer 2021

Tax Collector's Year-End Report

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2021 TAX COMMITMENT (MIL RATE 9.90)	\$1,951,504.00
ABATEMENTS GRANTED	626.67
2% DISCOUNT	29,272.28
2021 TAXES COLLECTED	\$1,935,540.76
2022 Pre-paid Taxes Received as of 12/31/21:	8,908.09

25th AVE Partners IIC	4 002 76

25 th AVE Partners, LLC	4,082.76
Allen, et al, Charlene	260.37
Allen, Gary	1,543.41
Bohner, Christopher	3,330.36
Chusid, Nancy	1,287.00
Dobson, Laurie G	1,577.07*
Dowling, W. F. & Meyers, B	1,921.59
Grandgent, Henry	1,347.39
Hawes, Frederick B.	4,470.84
Islesford Retreat LLC	2,342.34
Lief, Marci & Oliver, John Clayton	1.372.32
Mills, David	481.14
McLendon, Sally P	840.51
McLendon, Sally P	3,069.99
Neilson, Emily W	6,526.08
Pannell, Dennis	976.14
Porter, Jane & Porter, Jeffrey	1,352.34
Rosenthal, Barbara	10,323.61
Rosenthal, Barbara	5,901.39
Rosenthal, Barbara	496.17
Sordyl, D.E. LLC	1,565.19
Sordyl, David E	501.93
Sordyl, David E	769.23
The Frank-Cranberry Trust	2,538.36
Whitney, Kenneth S	1,950.30*
Whitney, Kenneth S	590.04*
Woodworth, A. Bradford	45.67

2020 OUTSTANDING TAXES AS OF 12/31/21:	\$7,600.11
Allen, et al., Charlene	260.37
Allen, Gary	1,543.31
Dobson, Laurie G	1,824.57*
Grandgent, Henry	26.21
Mills, David	13.77
Porter, Jane & Porter, Jeffrey	1,095.53
Sordyl, DE LLC	1,565.19
Sordyl, David	501.93
Sordyl, David	769.23

2019 OUTSTANDING TAXES AS OF 12/31/21: \$1,758.24

Allen, et al, Charlene 253.80 Allen, Gary 1,504.44

Respectfully Submitted,

Denise McCormick Tax Collector 2021

TOWN CLERK REPORT

2021

VITAL RECORDS:

BIRTHS: 0

MARRIAGES: 2

DEATHS: 3

Respectfully Submitted,

Denise McCormick

Town Clerk 2021

^{*} Denotes payment received after December 31, 2021

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.

JANET T. MILLS

STATE OF MAINE DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES BUREAU OF ALCOHOLIC BEVERAGES AND LOTTERY OPERATIONS DIVISION OF LIQUOR LICENSING AND ENFORCEMENT

8 STATE HOUSE STATION AUGUSTA, MAINE 04333-0008 KIRSTEN LC FIGUEROA COMMISSIONER

> GREGORY R. MINEO DIRECTOR



March 26, 2021

GOVERNOR

THIS NOTICE CONTAINS IMPORTANT INFORMATON ON YOUR VOTING RECORD REGARDING THE SALE OF ALCOHOL

Town of Cranberry Isles Mr. Richard F Beal, Chair Selectboard PO Box 43 Cranberry Isles, ME 04625

RE: Local Option Vote Determination as required by <u>PL 2019, c. 672</u> for the sale of beer, wine and spirits

Dear Chairperson Beal:

As required by this legislation, the Bureau is notifying each municipality and unincorporated place in our state of its current status of local option votes regarding the sale of all liquor at on-premises and off-premises establishments. Local option vote matters can be confusing, and there is a lot of information in this notice, so please review it carefully. If this notice has been addressed to the wrong person or that person is no longer with the Town of Cranberry Isles, please forward this notice to the appropriate person. We appreciate your help in this regard.

Why is the information in this notice important? This notice is intended to validate the information on your voting record as reflected in our files and to inform you if there is any issue that the Bureau has found in reviewing the local option votes for the Town of Cranberry Isles.

PL 2019. c. 672 requires that by July 1, 2022, each municipality or county commissioners, as applicable, must submit proof, if necessary, that the sale of liquor for on-premises or off-premises consumption has been authorized by the municipality or county commissioners as provided by current law in Title 28-A, chapter 5, Local Option. In this notice, there is information that is on file with the Bureau for the Town of Cranberry Isles that must be reviewed and validated. If the records of the Bureau and the Town of Cranberry Isles do not agree, then evidence to support the Town of Cranberry Isles's position must be provided to the Bureau for review and final determination. Alternatively, if there is any issue with the vote on a particular local option question (as described below if applicable), then a re-vote may be necessary.

For your information, here are definitions that will be helpful in your review of this notice:

• **Liquor.** In Maine's liquor laws in Title 28-A, liquor covers all alcoholic beverages - malt liquor (beer), wine (including sparkling or champagne), spirits (vodka, whiskey, etc.), cider, hard seltzers, fortified wine (vermouth), and "ready to drink" products that contain spirits or other malt liquor.

- On-premises or on the premises. This refers to where the liquor will be consumed. In this case, the liquor is purchased and served at a restaurant to a customer and the liquor is consumed in the restaurant.
- **Off-premises or off the premises.** This too refers to where the liquor will be consumed. In this case, the liquor is purchased at a store to be consumed elsewhere.
- Local Option Questions. The questions contained in <u>Title 28-A</u>, <u>section 123</u> regarding local option voting for the sale and service of liquor within the Town of Cranberry Isles are provided in this notice. At the end of this notice, you will find the information on how the Town of Cranberry Isles has voted on these questions as recorded with the Secretary of State, Division of Elections and this office.
 - Over the years the wording of these questions has been changed by the Legislature, and these changes may have an impact on the licenses approved by the Town of Cranberry Isles and issued by this Hureau.
 - o In the 1950s, 1960s and early 1970s, the questions relating to on-premises consumption included specific types of establishments that were qualified to serve a specific type of liquor. If the Town of Cranberry Isles voted in these years, the vote has restricted the sale of liquor to only those types of establishments.
 - o The consequence of having specific types of establishments as part of the local option vote questions is that over the years new types of establishments were created by the Legislature that now should be included in the establishments able to serve liquor based on the type of license held. However, due to the restricted language included in the questions and subsequent votes by the Town of Cranberry Isles, these establishments are not permitted to be approved for licensing by the Town of Cranberry Isles or to be licensed by the Bureau.

How to interpret the information on the local option questions and votes for the Town of Cranberry Isles:

- If there is a "Yes" vote and restrictions to specific establishments/liquor types are present, a revote must occur to remove the restrictions
 - o If a re-vote is not taken on or before July 1, 2022, the Bureau must then determine if existing licenses will be impacted by the restriction and if so, the Bureau will consider the licenses of those establishments not covered by the current votes on questions 1 and 3 of Section 123 to be <u>void</u>. If this occurs, the licensee will be required to immediately surrender their licenses upon demand by this office.
 - Once a re-vote is taken, the results must be sent to the Secretary of State, Division of Elections' office which in turn forwards to this office. The requirement to provide results in found in Section 121(3).
 - Please note that <u>PL 2019, c. 672</u> also added another method to vote on these matters and changed the requirements for the petition process see <u>Section 121(1), (1-A) and (2)</u>.
 - 1. Petition. A petition for a local option election must be signed by 30 voters in that municipality or by a number of voters equal to at least 5% of the number of votes cast in that municipality in the last gubernatorial election, whichever is fewer. All petition signatures must have been signed since the last general election. The petition must be addressed to and received by the municipal officers at least 60 days before holding any primary, special statewide, general or municipal election or town meeting.

- 1-A. Vote of municipal officers. As an alternative to the petition process in subsection 1, the municipal officers may vote to hold a local option election, which must be conducted pursuant to subsection 3, including one or more of the questions specified in section 123.
- 2. Meeting. Upon receipt of a petition, or in accordance with a vote of the municipal officers pursuant to subsection 1-A, the municipal officers shall notify the inhabitants of their respective municipalities to meet in the manner prescribed by law. The meeting must be held to vote upon any or all of the questions contained in section 123.
- If there is a "Yes" vote and no restrictions are noted, no action is needed.
- If there is a "No" vote, unless the Town of Cranberry Isles wishes to re-address the vote, no action is needed.
 - o If the Town of Cranberry Isles wishes to re-address the vote, please follow the requirements in section 121, subsection 1 or 1-A to vote on the matter.
 - Once a vote is taken, the results must be sent to the Secretary of State, Division of Elections' office which in turn forwards to this office. The requirement to provide results is found in Section 121(3).
 - See note above on the requirements on how to conduct a vote by petition or vote of the municipal officers.
- If there hasn't been a vote on a question, and the Town of Cranberry Isles wishes to address this matter, please follow the requirements in section 121 (1) or (1-A) to vote on the matter.
 - Once a re-vote is taken, the results must be sent to the Secretary of State, Division of Elections' office which in turn for wards to this office. The requirement to provide results is found in Section 121(3).
 - See note above on the requirements on how to conduct a vote by petition or vote of the municipal officers.
- The votes by the Town of Cranberry Isles may have:
 - o voted to approve the sale of liquor for on-premises or off-premises consumption at various times over the years;
 - o voted to restrict the sale of liquor to specific types of establishments at various times over the years;
 - o voted to prohibit the sale of liquor by voting "No" on a specific question at various times over the years;
 - o never voted to allow the sale of liquor for on-premises or off-premises consumption;
 - o voted in a combination of ways such as to approve, restrict or prohibit the sale of liquor for on-premises or off-premises consumption;
 - o has not approved the consumption for on-premises or off-premises consumption for a specific type of liquor while approving others;
 - o approved sales for Sunday for on-premises and off-premises consumption, but has not approved the same for Monday through Saturday;
 - o has approved sales for Monday through Saturday for on-premises and off-premises consumption, but has not approved the same for Sunday;
 - o voted to approve or prohibit certain type(s) of liquor(s) in the same year;
 - o voted a certain way one year and voted another way in a subsequent year on the same question;

- o allowed the issuance of licenses for the sale of liquor for which the Town of Cranberry Isles has not voted to allow; and
- o allowed or prohibited Sunday sales for on-premises or off-premises consumption of malt liquor and/or wine.

Due to the potential combination and complexity of the votes by the Town of Cranberry Isles, please review your votes carefully to validate that all types of alcohol are permitted to be sold (if approved by the voters) in each question.

Here are the current types of on-premises licenses permitted to be licensed in Maine:

Airlines

Auditoriums

Bed and Breakfasts

Bowling Centers

Class A Restaurants

Class A Restaurant Lounges

Class A Lounges

Civic Auditoriums

Clubs

Curling Clubs **Golf Courses**

Dining Cars and Passenger Car Hotels

Disc Golf Courses

Indoor racquet Clubs

Outdoor stadiums

Indoor Ice Skating Clubs Performing Arts Centers

Pool Halls

Qualified Catering services

Restaurants

Taverns

Vessels

Important note: If you see any of these license types in the "Restricted to" sections of questions 1 and/or 3 below, a re-vote must be taken in order reverse the restriction that only these "restricted to" establishments can be licensed for on-premises consumption in the Town of Cranberry Isles. To determine if the Town of Cranberry Isles has any of these types of licenses that may be impacted by restrictions noted in questions 1 and/or 3, please visit our website at https://apps.web.maine.gov/cgi-bin/online/bablo/licensing/search_large_to search by municipality for all licenses issued in Town of Cranberry Isles. Use the field "Legal Address Municipality" in the 3rd block on this page for searching.

Below are the votes for the Town of Cranberry Isles as recorded by the Secretary of State, Division of Elections and forwarded to the Bureau over the years. This information will provide direction to the Town of Cranberry Isles on what, if anything, will need to be corrected by another local option vote by the Town of Cranberry Isles.

For interpreting the information on how the restrictions appear in questions 1 and 3, if any, the type of liquor permitted to be served comes first and then the type of establishment; for example Malt liquor - Restaurant. The questions provided are numbered as they currently appear in Section 123:

289. Sale of liquor for consumption on the premises on days other than Sunday.

Vote: Yes

Year: 1977

Restricted to: No Restrictions on File

290. Sale of spirits for consumption off the premises on days other than Sunday (at agency liquor stores).

Vote: No

Year: 1968

2-A. Sale of malt liquor and wine for consumption off the premises on days other than Sunday.

Vote: Yes Year: Malt Liquor - 1974; Wine - 1980

291. Sale of liquor for consumption on the premises on Sundays.

Vote: Yes Year: Malt Liquor - 1985; Liquor - 1980

Restricted to: No Restrictions on File

4-A. Sale of malt liquor and wine for consumption off the premises on Sundays.

Vote: Yes Year: Malt Liquor - 1985; Wine - 1985

Please give this matter your immediate attention as time is limited to correct issues relating to the voting record for the Town of Cranberry Isles especially if there any restrictions listed in questions 1 and 3 above. If there is not timely action on these matters, the livelihood of impacted licensees will be in jeopardy.

Again, there is a lot of information in this notice and it can be confusing. I am here to assist you in this process so please contact me at <u>Tim.Poulin@Maine.gov</u> or at 207.287.6750.

Sincerely,

Timothy R. Poulin Deputy Director

Twitny R Parli

Interim Report of the 15 Mansell Lane Committee (December 8, 2021)

The 15 Mansell Lane Committee was formed by the TCI Selectmen as a follow-up to debate about the property during the 2020 Town Meeting. The committee met periodically throughout 2021 for review of the property conditions, research of options and costs, and other related discussion.



Background:

After a multiyear search, the Town of Cranberry Isles purchased property in Manset in 2003 at a time when it was generally recognized that there was insufficient parking in Northeast Harbor. In addition to the availability of future parking in NEH being unpredictable (due to discussions within the Town of Mt. Desert), it

was already impossible to accommodate further growth in our year-round population at that time. All of the spaces for rent in the Northeast Harbor lot were full and they were held in reserve from year to year for the same renters. The primary goal of the Manset purchase was to guarantee a foothold on the mainland, in perpetuity, for the benefit of residents and businesses of the town of Cranberry Isles. It was recognized that TCI needed to own the property in order not to be at the mercy of decisions that other towns might need to make for the benefit of their own citizens. In addition to parking, TCI requires control over a docking facility that allows for transportation to and from the mainland.

TCI's purchase has provided much needed parking while the boat sheds and apartment have provided rental income to the town. These auxiliary buildings function as important supporting infrastructure to over half a dozen island-related businesses. The shed buildings also include office space and public restroom facilities. This committee was tasked with considering what to do with the portion of the Manset purchase not actively providing benefit to TCI at present - the 15 Mansell Lane lot and buildings.

The Current Parking Situation:

This lot has always been considered a reserve location for the development of future parking. Our committee's primary conclusion is that the time has come to begin developing parking on this portion of the property in time for use in the summer of 2022. Parking in the main lot of the Manset property reached capacity several times in the summer of 2021. Parking at other facilities owned by the towns of NEH and SWH continues to be uncertain to greater or lesser degrees. The village of NEH is experiencing considerable parking pressure from housing and business development on Main Street and

a system for designating some parking areas solely for local residents by permit is under discussion. Closer to the current NEH Cranberry Isles lot, an expansion of firehouse facilities will most likely impact parking there. It is further understood that the Archdiocese of Portland may offer the Catholic Church property for sale in the near future, thereby affecting TCI use of the Joy Road Lot. In SWH, tighter control of the lot beside the Manset Town Dock has already resulted in rogue parking at the TCI Manset facility. There is currently discussion of limiting or eliminating the use of SWH town docks for ferry and water taxi landings and at the same time eliminating the use of adjacent parking lots for the passenger's vehicles. Seasonal ferries carry visitors to TCI, an important factor for several island businesses and their employees. Any reduction by SWH in ferry landings and public parking around the harbor will necessarily put further pressure on our Manset property. Even if none of these threats to the status quo come to pass this year, they will certainly continue to be considered as options for our mainland neighbors in the years ahead.

Recommendation #1:

To the west of the building on Mansell Lane, there is a paved lot that can accommodate approximately 17 parking spaces. Visitor and day-use parking could be shifted there, making the unassigned spaces in the main lot available for residents. We recommend that improvements to this lot are included in this year's upcoming budget process. There are three levels of investment to consider.

1) It may be possible to simply define parking spaces with striping. However - 2) The surface is old and somewhat decayed. It would be prudent to resurface the lot before striping. 3) Despite excellent monitoring, unpaid parking does occur and is likely to increase as parking around the harbor becomes limited elsewhere. This lot could be fitted with an automated gate system for pay as you go parking. This would guarantee gradual return on investment and reduce administrative effort as well as accommodating some inevitable non-TCI parking. Further investigation of cost is needed but preliminary research gives us and estimate of <\$20,000.

The Buildings:

A survey of the buildings found that they are in surprisingly good condition considering the low level of use and maintenance seen over the past several years. At the same time, investment is needed before the building, in whole or in part, would be ready for occupation. Our committee considered repair, partial demolition (retaining the original house and a small section in good condition roughly to the north), and total demolition.

1) Repair

There seems to be little appetite for town investment - especially as there is currently no potential occupant for the space. We consulted with a businessman connected with the Cranberry Isles. He immediately concluded that there was good potential that an occupant with proven ability to perform the necessary investment would find a five-year lease in exchange for making the necessary repairs and upgrades, (potentially plus cash rent) to be a good bargain. He also stated that he has never sold a property in this market without later regretting the sale from a financial point of view. This committee did not have the scope to search for a potential tenant who could be a match.

2) Partial demolition

The building as it stands is complicated and unwieldy. There are portions of the structure that seem to make sense when considering repair such as converting the original house into much needed seasonal living quarters for island workforce and a succinct and pleasant office space to the rear and side of the structure. However - much is not known about potential costs and complications of partial demolition. More investigation is needed to determine how utilities (furnace, electricity, plumbing) could be converted to serve retained parts of the building, which would then also need new carpentry to close off exposed walls. At the same time, a commercial occupant might find more of the space desirable.

3) Total Demolition

We have a quote of \$31,500 from John Goodwin and Co. for total demolition and disposal costs. This would clear the land for future parking development and reduce carrying costs for the town but would foreclose on the potential for housing and commercial use.

The committee recommends formulating two options for the above considerations. One would be for more time and resources (an additional member?) to investigate a potential investor/leaseholder to satisfy either repair or partial demolition. The other option would be for total demolition.

Mansell Lane Committee Members: Carl Brooks, Philippe Donald, Barbara Meyers, Audrey Noether, Karin Whitney



(Dennis Dever)

TOWN OF CRANBERRY ISLES ANNUAL TOWN MEETING THE WARRANT 2022

State of Maine County of Hancock, §

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

Greetings:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Cranberry Isles, qualified to vote in Town affairs, to meet at the Islesford Neighborhood House, Little Cranberry Island, in said town, on the 12th day (Second Saturday) of March AD 2022 at 8:30 A.M. to act on the following articles, to wit:

Article:

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

Recommended: \$8,000

- 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 2022 warrant.
- 5. To elect by ballot a Selectman for the term of three years.

(Term expiring: Richard Beal)

Ballot: _____ (term expiring 2025)

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

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

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

Recommended: \$11,000

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

Recommended: \$29,000

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

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	Islesford	2022				
Cari Alley	Islesford	2024				
Darlene Sumner	Great Cranberry	2023				
	•					
Ballot:	(term expiring 2025)					

- 10. To see if the voters of the Town of Cranberry Isles will vote to collect interest at the rate of four percent (4%) APR on all 2022 taxes not paid by December 01, 2022. Municipalities may, by vote, determine the rate of interest that shall apply to taxes that become delinquent during taxable year 2022 until those taxes are paid in full. The maximum rate of interest that can be charged per Title 36, MRSA §505.4 is four percent (4%) 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 2023, February 2023, and March 2023 equal in aggregate to three twelfths (3/12ths) of the Operator's Budget approved for the Year 2022. 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 2023.

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, 2022 and ending June 30, 2023.

School Committee recommends <u>\$417,776</u> *Note: 2021-22 Amount was <u>\$377,363</u>*

13B. To see what sum the School Committee is authorized to expend for **Special Education** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends <u>\$ 152,753</u>
Note: 2021-22 Amount was <u>\$ 164,029</u>

13C. To see what sum the School Committee is authorized to expend for **Career and Technical Education** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends <u>\$ -0-</u> Note: 2021-22 Amount was <u>\$ -0-</u> 13D. To see what sum the School Committee is authorized to expend for **Other Instruction** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends § 11,205 Note: 2021-22 Amount was §11,205

13E. To see what sum the School Committee is authorized to expend for **Student & Staff Support** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends <u>\$ 25,638</u> Note: 2021-22 Amount was <u>\$ 24,025</u>

13F. To see what sum the School Committee is authorized to expend for **System Administration** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends <u>\$ 24,799</u>
Note: 2021-22 Amount was <u>\$21,317</u>

13G. To see what sum the School Committee is authorized to expend for **School Administration** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends § 54,129 Note: 2021-22 Amount was §34,980

13H. To see what sum the School Committee is authorized to expend for **Transportation & Buses** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends \$\\$57,450\$

Note: 2021-22 Amount was \$54,950

13I. To see what sum the School Committee is authorized to expend for **Facilities Maintenance** for the fiscal year beginning July 1, 2022 and ending June 30, 2023.

School Committee recommends <u>\$ 122,872</u>
Note: 2021-22 Amount was <u>\$55,304</u>

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, 2022 and ending June 30, 2023.

School Committee recommends § 71,031 Note: 2021-22 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, 2022 and ending June 30, 2023.

School Committee recommends \$ -0-

Note: 2021-22 Amount was <u>\$-0-</u>

Note: Articles 13A – 13K authorize a total budget of \$937,653

Note: 2020-21 Total Budget was \$814,204

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 \$298,327**) 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, 2022 to June 30, 2023.

School Committee recommends \$215,419

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, 2022 to June 30, 2023.

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: \$357,140**) for the period July 1, 2022 to June 30, 2023, which exceeds the State's Essential Programs and Services allocation model by (**Recommend: \$357,140**) as required to fund the budget recommended by the school committee.

The School Committee recommends \$357,140 for additional local funds and gives the following reasons for exceeding the State's Essential Programs and Services funding model by \$357,140: The State funding model underestimates the actual costs to fully fund the 2022-2023 budget.

Explanation: The additional local funds are those locally raised funds over and above the Town of Cranberry Isles' local contribution to the total cost of funding public

education from kindergarten to grade 12 as described in the Essential Programs and Services Funding Act and local amounts raised for the annual payment on non-state funded debt service that will help achieve the Town of Cranberry Isles' budget for educational programs.

Note: Articles 13L, 13M & 13N raise a total town appropriation of \$643,590 Note: 2021-22 Total Town Appropriation was \$581,187

Hand Count Required

Note: Article 130 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, 2022 and ending June 30, 2023 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 <u>\$ 937,653</u> *Note: 2021-22 Total Budget was \$814,204*

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 2022-2023 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: <u>\$ 25,695</u> 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 2022-2023 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 2022-2023 school year with a projected enrollment of approximately ten students.

School Committee recommends passage.

14. To see if the voters of the Town of Cranberry Isles will vote to authorize the Selectmen to enter into a twelve (12) month lease agreement in 2022 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.

MANSELL LANE (15 - 17)

Explanation: The 15 Mansell Lane Committee recommends keeping the property at 15 Mansell Lane in Southwest Harbor and developing the existing parking area to immediately improve peak-season parking for residents and visitors, and retain the property for future town uses, and decide a course of action for the building on the lot. The Committee recommends the property be retained for future parking development, or for other uses to be determined. Additionally, the Town could create revenue by investing in automated paid parking, which has been identified as an underserved local market.

- 15. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers appropriate and expend four-thousand five-hundred dollars (\$4,500.00) to necessary improvements for a parking lot 15 Mansell Lane, Southwest Harbor (SWH Tax Map 17 Lot 112) and do all other things reasonably necessary to accomplish the purpose of this article.
- 16. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers appropriate and expend thirty-one thousand five-hundred dollars (\$31,500.00) to demolish or otherwise remove the building at 15 Mansell Lane, Southwest Harbor (SWH Tax Map 17 Lot 112) and do all other things reasonably necessary to accomplish the purpose of this article.
- 17. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers further study potential investments and improvements for the building and property at 15 Mansell Lane, Southwest Harbor (SWH Tax Map 17 Lot 112), for housing or other potential uses, and do all other things reasonably necessary to accomplish the purpose of this article.

CONTRACTS (18 – 20)

18. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend twenty-eight thousand five hundred dollars (\$28,500.00) and enter into a multi-year contract for launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps and gangways owned by the Town of Cranberry Isles and located within the Town of Cranberry Isles, Maine, 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.

Contract Duration: Spring 2022 through Fall 2024:

First Year (2022) \$28,500 Second Year (2023) \$28,500 Third Year (2024) \$28,500 19. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend ten thousand five hundred dollars (\$10,500.00) and enter into a multi-year contract for launching, handling, disconnecting, hauling, storage and maintenance of floats and associated ramps and gangways owned by the Town of Cranberry Isles and located at the Town's Manset property in Southwest Harbor, Maine, 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.

 Contract Duration:
 Spring 2022 through Fall 2024:

 First Year (2022)
 \$10,500

 Second Year (2023)
 \$10,500

 Third Year (2024)
 \$10,500

20. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend sixty-tree thousand four hundred and ninety-five dollars (\$63,495.00), for first year, and to enter into a (3) year contract to continue the Cranberry Isles Commuter Ferry Service, a portion of which will be partially funded by Federal Transportation Administration (FTA) grant money, and to further authorize the Municipal Officers to do any and all things necessary to award and enter into agreements necessary on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

 Contract Duration:
 October 15, 2022 through April 30, 2025:

 Season 1 (2022/2023)
 \$63,495

 Season 2 (2023/2024)
 \$66,670

 Season 3 (2024/2025)
 \$70,003

 Total 3-year contract:
 \$200,168

- 21. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to twenty-eight thousand dollars (\$28,000.00) for construction of a float on the Great Cranberry Island Town Dock, 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.
- 22. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to twelve-thousand dollars (\$12,000.00) for 2 additional moorings for each harbor (Great Cranberry, Little Cranberry and Sutton) 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.

23. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to ten-thousand dollars (\$10,000.00) to drill a well for the Cranberry Isles Town Office on Little Cranberry Island and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

Explanation: The requirement of the property owner of Map 23 Lot 33 (now the Town of Cranberry Isles) to drill a well for joint use with Map 23 Lot 32 as part of an agreement with the neighboring property owner who installed a septic system on Map 23 Lot 32 in 2017 and by agreement allowed the Town Office property, then Islesford Market, to use that septic system. The Town acquired the obligation to drill the well when it purchased the property from Islesford Market, LLC and renovated it for use as a Town Office.

24. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to un-encumber twenty-five thousand dollars (\$25,000.00) that was approved for solar panels at the Town office and use the funds for a new electric generator system at the Town Office on Little Cranberry Island and to further authorize the Municipal Officers to do any and all things necessary to award and enter into necessary design and construction contracts on behalf of the Town, expend the funds, and all other things reasonably necessary to accomplish the purpose of this article.

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

- 25. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to sixty-thousand dollars (\$60,000.00) for engineering and design services for a capital project for the purpose of constructing a year-round dock at the Cranberry Isles Manset property, 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.
- 26. To see if the voters of the Town of Cranberry Isles will vote to authorize the Municipal Officers to appropriate and expend up to twenty-thousand dollars (\$20,000.00) for engineering and design services for a capital project for the purpose of developing additional parking at the Cranberry Isles Manset property, 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.
- 27. To see if the voters of the Town of Cranberry Isles will authorize the Selectmen to raise and appropriate \$5,000 and create a reserve account entitled Transportation Assistance within the Public Safety budget. The purpose of this account is to offset barging costs to residents to help facilitate easier transportation between the islands and the mainland due to illness and immobility.

Note: The account will be used to help offset the cost of barging for public access needs. These funds can be used by residents, as defined through parking applications, who reside in the Town of Cranberry Isles for 12 months each year. The account will help pay

for transportation fees due to illness and immobility. A resident may request up to \$280 in assistance annually until the funds are gone. The Board of Selectmen will have the ultimate authority in the distribution of funds. The Board of Selectmen will entertain requests for reimbursement from residents as defined above. The Board of Selectmen will use their discretion when awarding reimbursement and may waive the cap on assistance on an as needed basis.

28. To see if the Town will appropriate \$14,583.45 from the Coronavirus Local Fiscal Recovery Funds (aka American Rescue Plan Act or ARPA funds) received by the Town from the federal government for the following project: Broadband Infrastructure Improvement.

WRITTEN BALLOT REQUIRED

29. To see if the voters of the Town of Cranberry Isles concur today with the votes expressed by the voters at earlier Town Meetings concerning the sale of liquor or spirits for consumption as indicated.

30. FUTURE TOWN MEETING

To see if the voters of the Town of Cranberry Isles will vote to hold the next annual Town Meeting in 2023, on 11, March 2023 at the Longfellow School, Great Cranberry Island, Maine and to open the meeting at 9:00 A.M.

31. 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.

Totals	\$ 334,550	\$ 390,870	\$ 359,420	\$ 366,085
Department 51	2019	2020	2021	2022
General Government	Approved	Approved	Approved	Proposed
Town Office				
Utilities	\$ 8,500	\$ 11,900	\$ 6,500	\$ 7,100
Supplies	\$ 7,100	\$ 7,100	\$ 6,100	\$ 6,925
Administration	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Website	\$ 5,500	\$ 1,000	\$ 1,000	\$ 900
Legal	\$ 20,000	\$ 25,000	\$ 20,000	\$ 10,000
Accounting	\$ 12,500	\$ 12,500	\$ 15,000	\$ 15,000
Insurance	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
Selectmen				
Selectmen Compensation	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000
Printing	\$ 3,300	\$ 3,500	\$ 3,000	\$ 3,000
Contingency Fund	\$ 20,000	\$ 50,000	\$ 20,000	\$ 30,000
Treasurer/Tax Collector/Clerk	\$ 45,000	\$ 45,000	\$ 45,000	\$ 48,000
Public Safety Coordinator	\$ 28,100	\$ 38,220	\$ 38,220	\$ 38,220
Elections	\$ 2,000	\$ 3,800	\$ 1,600	\$ 2,000
Tax Assessor	\$ 29,500	\$ 30,500	\$ 31,150	\$ 32,000
Administrative Assistant	\$ 47,850	\$ 47,850	\$ 47,850	\$ 54,080
Deputy Clerk/Treasurer	\$ 19,500	\$ 19,500	\$ 21,000	\$ 21,000
Payroll Taxes	\$ 16,000	\$ 17,000	\$ 17,000	\$ 17,600
Employee Health Benefits	\$ 21,000	\$ 30,000	\$ 38,000	\$ 32,260
HCPC Dues	\$ 700	\$ -	\$ -	\$ -

Totals	\$ 4	445,519	\$	88,300	\$	89,000	\$	140,650
Department 52	,	2019		2020		2021		2022
Public Safety	Ap	proved	Ap	proved	Ap	proved	Pı	oposed
Fire Dept. Zone 1 (GCI)								
Utilities	\$	2,000	\$	2,000	\$	2,000	\$	2,500
Equipment	\$	4,000	\$	4,000	\$	4,000	\$	2,000
Insurance	\$	8,000	\$	8,000	\$	8,000	\$	6,000
Training	\$	500	\$	500	\$	500	\$	500
Testing	\$	3,200	\$	2,350	\$	2,850	\$	4,300
Travel	\$	500	\$	500	\$	500	\$	500
Community Safety Program	\$	1,000	\$	500	\$	500	\$	500
Maintenance	\$	2,250	\$	2,000	\$	1,500	\$	1,500
Heating Oil	\$	5,000	\$	5,000	\$	5,000	\$	7,000
Cistern	\$	-	\$	_	\$	-	\$	50,000
GCI Water Tanker	\$ 3	350,000	\$	-	\$	-		

Department 52		2019	2020			2020	2021		
Public Safety (continued)	Ap	proved	Ap	proved	Approved		Proposed		
Fire Dept Zone 2 (Islesford)									
Utilities	\$	1,200	\$	600	\$	450	\$	450	
Equipment	\$	5,000	\$	5,000	\$	5,000	\$	5,000	
Insurance	\$	8,000	\$	8,000	\$	8,000	\$	6,000	
Training	\$	500	\$	500	\$	500	\$	500	
Testing	\$	3,400	\$	2,650	\$	2,950	\$	2,650	
Travel	\$	500	\$	500	\$	500	\$	500	
Maintenance	\$	3,000	\$	2,500	\$	1,750	\$	1,750	
Gasoline	\$	300	\$	300	\$	300	\$	300	
Propane	\$	5,000	\$	5,000	\$	5,000	\$	5,000	
Fire Dept Zone 3 (Sutton & Bear)									
Equipment-Bear Is.					\$	3,000	\$	1,000	
Equipment-Sutton Is.	\$	3,000	\$	3,000	\$	2,000	\$	2,000	
Portable Pumps-Sutton Is.	\$	_	\$	_	\$	1,000	\$	1,000	
Cranberry Isles Rescue Svc									
Islesford-Insurance	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
Islesford-Ambulance	\$	950	\$	950	\$	1,100	\$	1,100	
Islesford-Supplies	\$	2,000	\$	2,000	\$	2,000	\$	2,000	
Islesford-Response Stipend	\$	1,500	\$	1,500	\$	1,500	\$	1,500	
Islesford-Training	\$	1,500	\$	500	\$	1,000	\$	1,000	
GCI-Insurance	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
GCI-Ambulance	\$	950	\$	950	\$	1,100	\$	1,100	
GCI-Supplies	\$	2,000	\$	2,000	\$	2,000	\$	2,000	
GCI-Response Stipend	\$	1,500	\$	1,500	\$	1,500	\$	1,500	
GCI-Training	\$	1,500	\$	500	\$	1,000	\$	500	
911 Services	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
Streetlights	\$	5,500	\$	6,000	\$	6,000	\$	6,500	
Animal Control Officer									
Compensation	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
Equipment	\$	500	\$	500	\$	500	\$	500	
Training	\$	500	\$	500	\$	500	\$	500	
Constables									
Compensation	\$	5,000	\$	5,000	\$	5,000	\$	5,000	
Admin Expense/Training	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
Harbormasters									
Compensation	\$	3,000	\$	3,000	\$	3,000	\$	4,000	
Admin Expense/Training	\$	500	\$	500	\$	500	\$	500	
Insurance	\$	4,500	\$	5,000	\$	2,000	\$	2,000	
Transportation Assistance	\$		\$		\$		\$	5,000	
Fire Warden Training	\$	750	\$	-	\$	-	\$	-	

Totals	\$.	146,232	\$	147,100	\$	178,830	\$	193,080
Department 53		2019	19 2020		2021		2022	
Health & Sanitation	Ap	proved	Ar	proved	Approved		Propose	
Solid Waste								
Electricity	\$	400	\$	800	\$	800	\$	900
Permits	\$	900	\$	850	\$	950	\$	950
PW Supplies	\$	-	\$	-	\$	270	\$	270
BCM Contract	\$	100,922	\$	102,940	\$	132,000	\$	142,000
Sutton	\$	7,000	\$	6,500	\$	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	\$	15,000	\$	10,000	\$	10,000	\$	12,000
MERC/CRM Tipping Fees			\$	4,000	\$	6,000	\$	6,000
Code Enforcement/Plumbing Inspection								
Compensation	\$	12,750	\$	12,750	\$	12,750	\$	14,400
Telephone/Fax Line	\$	360	\$	360	\$	360	\$	360
Admin Expenses	\$	-	\$	-	\$	-	\$	500
General Assistance	\$	2,900	\$	2,900	\$	3,000	\$	2,000
Local Health Officer	\$	800	\$	800	\$	1,000	\$	1,000
Health Supplies	\$	-	\$	-	\$	-	\$	1,000
·	•							
Totals	\$.	235,600	\$	575,244	\$	257,429	\$	146,779

Totals	\$ 235,600	\$ 575,244	\$ 257,429	\$ 146,779
Department 54	2019	2020	2021	2022
Public Transportation	Approved	Approved	Approved	Proposed
Town Roads Maintenance				
Maintenance		\$ 30,000	\$ 30,000	\$ 30,000
Engineering		\$ 10,000	\$ -	\$ -
Capital Improvements	\$ 100,000	\$ 400,000	\$ 115,000	\$ -
Snow Removal				
Compensation	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Salt & Sand	\$ 9,500	\$ 8,000	\$ 8,000	\$ 8,000
GCI Contract	\$ 17,000	\$ 18,000	\$ 18,000	\$ 18,000
Garage Heating Oil	\$ 1,800	\$ 1,800	\$ 1,800	\$ 1,800
Town Truck				
Insurance	\$ 800	\$ 1,200	\$ 1,200	\$ 1,200
Maintenance		\$ 1,000	\$ 1,000	\$ 1,000
Gas	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000
Winter Commuter Service (Fed Subsidy~\$25k)	\$ 58,000	\$ 57,970	\$ 59,725	\$ 63,495
Summer Commuter Service	\$ 13,000	\$ 16,274	\$ 16,704	\$ 17,284
Capital Improvement (Tractor ~\$58k reserve)	\$ 20,000			\$ -
Garage Maintenance	\$ 10,000	\$ 25,000	\$ -	\$ -

Totals	\$ 776,752	\$ 775,217	\$ 814,204	\$ 937,653	
Department 55	2019	2020	2021	2022	
Schools	Approved	Approved	Approved	Proposed	
See School Budget Detail	\$ 776,752	\$ 775,217	\$ 814,204	\$ 937,653	
	1	,	,	,	
Totals	\$ 46,000	\$ 28,500	\$ 28,250	\$ 28,250	
Department 56	2019	2020	2021	2022	
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	\$ 3,000	\$ 2,000	\$ 1,000	
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	
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	\$ 1,500	
Families First		\$ 500	\$ 500	\$ 500	
Islesford Historical Society	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	
Northern Lights Home Care			\$ 750	\$ 750	
Maine Seacoast Mission	\$ -	\$ -	\$ -	\$ 1,000	
INHA Septic	\$ 20,000	\$ -	\$ -	\$ -	
Totals	\$ 397,164	\$ 401,845	\$ 440,840	\$ 522,852	
Department 57	2019	2020	2021	2022	
Debt Service	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)	\$ 46,180	\$ 46,207	\$ 46,120	\$ 46,070	
SWH Parking-Tax Exempt Bond (2023)	\$ 131,943	\$ 132,017	\$ 131,777	\$ 131,642	
Broadband	\$ 20,000	\$ 24,000	\$ 24,000	\$ 24,000	
GCI Pumper Truck (2030)	\$ -	\$ -	\$ 39,350	\$ 39,350	
Islesford Attacker Truck (2023)	\$ 25,456	\$ 25,456	\$ 25,456	\$ 25,456	
Roads Capital Improvements (2026)	\$ -	\$ -	\$ -	\$ 73,116	
Hancock County Tax	\$ 84,300	\$ 84,880	\$ 84,852	\$ 93,933	
GCI Fire Truck (2023)	\$ 39,535	\$ 39,535	\$ 39,535	\$ 39,535	

Totals	\$ 330,630		\$ 299,754		\$ 299,754		\$ 423,170		
Department 58	2019		2020		2021		2022		
Municipal Facilities	Aŗ	Approved		Approved		Approved		Proposed	
NEH Parking Lot Snow Removal	\$	3,500	\$	3,800	\$	3,800	\$	3,800	
NEH Parking Lot Lease	\$	42,500	\$	42,350	\$	43,794	\$	45,020	
Manset Parking Lot SWH Property Tax	\$	22,000	\$	23,100	\$	23,100	\$	23,100	
Manset Parking Lot Grounds	\$	4,000	\$	7,620	\$	4,000	\$	6,000	
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	\$	6,000	\$	5,500	\$	6,500	\$	8,500	
Manset Parking Lot Maint. & Repairs	\$	4,000	\$	4,000	\$	4,000	\$	5,000	
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	\$	15,000	
Harbors: Islesford Insurance	\$	1,600	\$	1,600	\$	1,600	\$	1,600	
Harbors: Cleaning					\$	3,000	\$	3,000	
Harbors: Supplies					\$	100	\$	200	
Harbors: Islesford Moorings	\$	4,000	\$	4,000	\$	4,000	\$	8,000	
Harbors: GCI Float			\$	-	\$	-	\$	28,000	
Harbors: GCI Maintenance & Repairs			\$	4,000	\$	4,000	\$	15,000	
Harbors: GCI Insurance	\$	1,600	\$	1,600	\$	1,600	\$	1,600	
Harbors: GCI Moorings	\$	4,000	\$	4,000	\$	4,000	\$	8,000	
Harbors: Sutton Maintenance & Repairs			\$	30,000	\$	10,000	\$	5,000	
Harbors: Sutton Insurance	\$	1,600	\$	1,600	\$	1,600	\$	1,600	
Harbors: Sutton Moorings	\$	-	\$	-	\$	-	\$	4,000	
Harbors: Manset Maintanence & 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	\$	500	\$	500	\$	500	
Harbors: Manset Capital Improvements	\$	-	\$	-	\$	-	\$	60,000	
Manset Warehouse Utilities	\$	1,000	\$	2,500	\$	3,000	\$	3,650	
Manset Warehouse Insurance	\$	2,000	\$	2,000	\$	2,000	\$	2,000	
Mansell Road Utilities	\$	600	\$	600	\$	600	\$	650	
Mansell Road Building SWH Property Tax	\$	5,200	\$	5,400	\$	5,400	\$	5,400	
Mansell Road Building Grounds	\$	1,200	\$	1,200	\$	1,200	\$	1,200	
Mansell Road Building Insurance	\$	1,000	\$	3,000	\$	1,000	\$	4,400	
Mansell Road Building Snow Removal	\$	1,000	\$	1,000	\$	1,000	\$	1,000	
Mansell Road Capital Improvements			\$	20,000	\$	-	\$	32,000	
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	\$	1,500	

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 9th, 10th, and 11th of March 2022 between the hours of 9:00 A.M. and 3:00 P.M., and at the Islesford Neighborhood House, Little Cranberry Island on the day of the meeting, March 12, at 8:00 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 1st day of February, 2022.

Richard F. Beal

Chairman, Board of Selectmen

Florence Joy Sprague

Cory R. Alley

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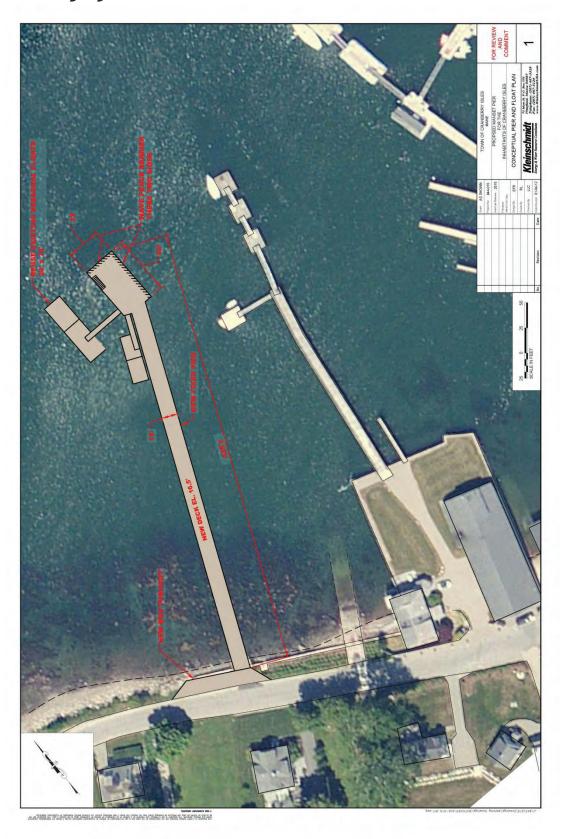
Richard F. Beal

Chairman, Board of Selectmen

Florence Joy Sprague

Cory R. Alley

Manset Pier Concept for Year-Round Drive-On Dock (2011)



Administrative Assistant to the Selectmen Municipal Facilities Report

2021 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 2021 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. Maintenance work was done on both the Sutton Island and Great Cranberry Town Docks in 2021 and will continue with more improvements during 2022.

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. Rebuilding of both Harding Point Road and Jimmy's Pont Road on Great Cranberry was completed in the summer, including paving Harding Point Road to replace the shale surface. These two projects were approved at the 2020 Annual Town Meeting, although work did not start until the spring of 2021. We also completed rebuilding and paving Co-Op Road on Islesford. That project was approved at the 2021 Annual Town Meeting, and work was completed in October. 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 13 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, although we received additional money from the FTA grant during 2020 and 2021. Downeast Windjammers operates the service on the Miss Lizzie during the winter season (October 15 to April 30), and Sail Acadia operates the service on the Elizabeth T for the summer season that runs May 1 to October 15. The Cranberry Isles Commuter Ferry provides an additional option for an earlier trip to Cranberry Isles in the morning year-round and latter ferry trips off-island in the evening during the winter. The commuter boat also includes a stop in Manset during the summer season, stopping in Northeast Harbor first before heading to Southwest Harbor. The Town and State supported

ferry service has proved to be a valuable transportation option for Town residents and an important piece of the ferry network serving the Town.

Solid Waste: BCM, Inc. continues to provide efficient and excellent solid waste management for the Town. Recycling and trash numbers have been trending up over the last several years following several of years of stable tonnage numbers. Additional tonnage was also added when the Town began allowing junk vehicles to be removed by BCM. Though convenient for residents, this has added cost and overall tonnage to the MSW contract. 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 and has yet to resume operation. The Town's MSW is being sent to PERC (trash-to-energy) plant in Hampden through our agreement/contract with the MRC (Municipal Resource

Committee); although there is some MSW being sent to landfill when PERC cannot receive it. We thank BCM and its employees for the work in managing the transfer stations on the islands and managing this very important municipal 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.



(Bruce Fernald)

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.

2022 promises to be another challenging year. As always, we will have a tremendous amount of work to do with capital improvement projects and additional maintenance and upkeep at Town facilities. We thank our volunteers and once again look forward to working with them to sustain the high levels of cooperation and ensuing productivity we have come to expect as a Town.

Respectfully Submitted, James Fortune, Administrative Assistant to the Selectmen

Code Enforcement Officer Report

We had a total of 20 building related permits issued in 2021: eight for shoreland zoning, five for Notice of Intention to Build outside of the shoreland zone, and seven Flood Hazard permits. This total is higher than 2020's total of 19 building permits, but less than 2019's 21 total building permits. We issued 11 plumbing permits in 2021: nine for subsurface wastewater and two for internal plumbing. The numbers stay pretty much consistent over the last three years, but 2021 was a banner year for septic systems. Some of which haven't been started yet.

We issued five permits related to shoreline stabilization projects. Some were carried out, some pend, and some completed in 2021 were permitted in a previous year. There is some expressed concern that the larger rip rap and boulder revetments don't mix well with surrounding natural aesthetics. Those projects are typically administered and permitted through Maine Department of Environmental Protection (MDEP) and the State's Natural Resources Protection Act (NRPA). Once a NRPA permit is issued by MDEP, individual Town Code Enforcement Officers (CEO) have responsibility under the Mandatory Shoreland Zoning Act ("shoreland zoning") to issue related earthwork permits. And Towns are required by the Federal Emergency Management Agency (FEMA) to issue flood hazard permits for any man-made change to real estate in a mapped flood hazard zone. However, the State, under shoreland zoning, does not require a local planning board review for shoreline stabilization projects as long as they are above the high tide mark, which are most of them.

Probably the most visible ground work project was on the west end of Sutton Island. Big replacement septic system, electrical and propane conduits, removal of all existing fuel oil components

and an underground propane tank are all part of the plan to return the landscape to a natural field.

excavation design elevations, placement and soil scarification I found the leachfield base dug down into ground water three feet below its design elevation. It looked like a swimming pool with the ground water at the bottom, conduits running through it, and it would've failed immediately if made into a leachfield. This project is one of those with an out of area project manager,

contractor, civil engineers, landscape architect, all that. They thought that the mound resulting from an on grade leachfield would not fit the landscape aesthetic so they attempted to sink it down into groundwater, without consulting with the designer or Local Plumbing Inspector. Once a leachfield site is excavated below design

elevation the original soil is not allowed to be put back in the hole since its drainage characteristics can vary with layers at different depths. State law requires special material be used to refill the

system inspection, where we verify the

When visiting the site for the first septic



excavation- 160 cubic yards of screened sand in this case if I remember correctly. And the new septic tank and pipes had to be dug back up and reset to the corresponding elevations before getting approval to continue building the system. You can't make this stuff up. But, the ground work subcontractor, Atlantic Landscaping, did a fantastic job with everything they had control of on site. The trenching, sodding, erosion control, and temporary shore crossings were exemplary.

We're continuing to work to get a large unpermitted junkyard/environmental hazard cleaned up.

On a property with an existing house and barn, there are plans to renovate the barn into a second house for seasonal employee housing. The first step was approving a septic system for the proposed new residence which would be the second system on the lot which is typically too small for both. We went through the process for a minimum lot size variance and the new septic system is approved. The process included notifying abutting land owners. Nobody had concerns about a new septic system, but there were multiple concerns about the safety and livability of both structures. I've been to that lot a few times so that's not a surprising concern. The Town is not required to adopt a building code, being less than 4000 residents, so we don't have a building code. Nor do we have a certificate of occupancy required before inhabiting a new structure. However, State adopted codes which include fire prevention. life-safety, egress and structural safety, electrical, plumbing and unsafe building laws do apply. We'll review plans and apply conditions to the project before permitting it. And I'll be on site checking out both buildings. Balancing the need for safety requirements versus burdening a business or the need for personal freedoms can be a narrow needle to thread.

I got word of an old borrow pit turned wetland being filled with primarily tree parts, earth material, and wood chips. The remaining wetland in the pit comprises about four tenths of an acre and about an additional 4300 square feet has been filled. Not being shoreland zone, these small wetlands are ordinarily regulated by MDEP under the NRPA. MDEP and I visited the site last summer.

This wetland is a significant vernal pool, but since it's man-made it is not considered such under law and doesn't have the protections it would if naturally occurring. Nevertheless, being a wetland, it does require permitting to alter it. Regulations aside, these pools have a very diverse and important ecology. They are home to little creatures that eat bugs- lots of nuisance bugs. And bigger critters eat those creatures and so on. It's the start of the food chain. Amphibians can range several hundred yards

from their pool but must return to breed and spawn. When a pool is lost, its whole menagerie and they're future progeny are gone forever. They don't migrate to another place. It's a shame there's apparently no use for all those woodchips, earth material and big spruce logs.



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

I	_	mits Notice of Fees October 2020	
Disposal System Components	Fee	Closer 2020	
Complete Non-Engineered System	\$250*	Internal Plumbing	Fee
Primitive System	\$100	G	
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 surch:	arge of \$15 fo	r 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

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



(Dennis Dever)

available in the Assessor's Office.

VETERANS EXEMPTION

Any person who was in active service in the armed forces of the United States during a federally recognized war campaign period and, if discharged or retired under honorable conditions, may be eligible for a partial exemption from taxes on their primary residence.

The Veteran must have reached age 62 or must be receiving a pension or compensation from the United States Government for total disability, either service or non-service connected.

*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, 1961and 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

Islesford Harbormaster Report

There were no real issues this year. 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 2022.

Bruce Fernald Harbormaster

Manset Dockmaster Report

At the conclusion of last year's Dockmaster report I said "this summer here was comparatively quiet and slow. Enjoyable and old fashioned actually. I bet we make up for it next year." And make up for it we did. Many of our Cranberry Isles summer residents came earlier than usual and the parking lot was in substantial use before our typical opening on Memorial Day weekend. More cars were in the lot later in the season than usual. Mid-September looked more like the third week of August when people traditionally start leaving.

For the first time ever all 114 or so seasonal permitted parking spaces were assigned. And at least twice all of the guest overnight parking was filled and overflowing into the typically unused parking areas around the Mansell Lane house. There are always people who show up and park without getting a pass in advance, and people with passes for the Southwest Harbor Town lot sometimes mistake

our lot for theirs, despite the sign that says "Cranberry Isles Permit Parking", so we end up with no typical guest spaces available when some expected people arrive. When tourists ask the Southwest Harbor Town Office or Harbormaster where to park for the Cranberry Isles ferry day tripping, they are often told to park at the Cranberry Isles lot, which has no provision for them. I have annual conversations with the Harbormaster about this but they don't seem to get it.

As far as parking enforcement goes, we logged 25 mystery parking events that required research to solve and nobody got towed. This is the same number as last year and it is the first year that number did not decrease. Although we had the highest number of assigned spaces and guest visits ever.

We did not have any contracted construction jobs this year. The urgent problems, for now, are corrected. As far as routine maintenance goes it is time to repaint the building, particularly the office area. The last paint contractor was the low bidder and got the job- used the cheapest paint available with little preparation. All parking lots need restriping and space lettering. The area where the office roof meets the wall to the shop by the big overhead door has a water intrusion problem (not leaking inside) and is beginning to rot as evidenced by wrinkling shingles and peeling paint. The proposal to replace the existing low granite block sea- retaining wall with boulders did not make the cut for 2021.

The big overhead door on one of the leased boat bays jammed up and wouldn't open a few days before the boat inside was scheduled for launch. Overhead Door Co. arrived within a couple days and fixed it. Big thanks to them. We also got a quote to replace those old overhead doors but decided to wait awhile. A C Parsons Landscaping put a lot of work into removing all the brush and trees growing in the drainage swales over the last decade and trimmed tree limbs that were encroaching into parking spaces.

We installed wi-fi at the facility this summer; it's available for visitors and will be a convenience for those waiting for the ferry on a rainy day.

The boat shop always has an interesting collection of old boats in different stages of deterioration and restoration. Pagel's crew will be working in there through the winter again.

Thanks to Jim, Denise, and Ben at the Town Office for all work they do supporting the Manset facility. Half the phone calls they get in summer are about parking in Manset.

Since Manset is a seasonal facility, Cranberry Islanders fully depend on the Town of Mt. Desert and the Northeast Harbor parking areas as the only year-round-winter-parking and ferry access to the islands. We might want to seriously think about maximizing potential parking at our Town-owned Manset facility and construct a year-round dock that could replace the Northeast Harbor access if the need ever arose. Just sayin'.

Let's see what next season brings; see you then.

//s//

Dennis Dever, Dockmaster

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.

My role as stated by the State of Maine was, and still is, to get information out to community members about Public Health Risks. 2021 proved to be the shadow of 2020 as we navigated living through the Pandemic still. As a community we were able to continue to keep our number of impacted low while we saw record numbers of folks traveling to the surrounding areas. While my own family was touched by Covid it helped me to better understand how to help others prepare. I look forward to 2022 and a better understanding of how the LHO can work for the community. As always please keep yourself healthy so we can keep the community healthy!

Respectfully submitted, Cari Alley

Cranberry Isles Health Committee

The Cranberry Isles Health Committee is committed to meeting the health needs of the Cranberry Isles Community. We tried very hard to have the dentist resume clinic; however the weather caused the dentist to cancel. We hope to resume the dentals clinic in 2022. We organized Flu shot clinics. We did preliminary work to see if the residents of the town would be interested in having Covid vaccines and boosters here on the island. The Elder Care Conference was held virtually this year attended by one representative of the Cranberry Isles. We also attend monthly calls sharing info on Elder Care. Thank you to the Town of Cranberry Isles and the Maine Sea Coast Mission for your support. Thank you to Sharon Daley who comes to give the Flu and Covid Vaccines.

Respectfully Submitted, Cynthia A. Thomas

Animal Control Officer Report

I wish I could report that 2021 was the year of no issues but we are still humans and in the throes of a pandemic. The issue that any ACO faces on the CI is Dogs at Large. This is a dog that is not leashed and off the property of the owner whether it is with its owner or not. I am grateful to report that no deaths occurred this past year because of this issue.

I was unable to attend in person training again this year and look forward to a time when I can meet with other ACOs for our annual training.

Dr. Shivley was able to come during the summer months and service the islands. I did very little work on the Pet Pantries and became disheartened to see that the boxes were being used as trash cans. I thank community members who continue to give donations of food and hope to have a better system for 2022.

I feel like the past year has been a low point for me and I am hopeful that 2022 I can find a spark. To help me with this, if you have read the report please reach out to me and I will donate \$5 of my own money to the SPCA in Ellsworth. You can contact me by phone (207)244-9116, email ci aco@yahoo.com or talk to me in person.

Respectfully submitted by Cari Alley **Animal Control Officer**

Game Tagging Agent Report

The Cranberry Isles had 15 deer tagged through the tagging station at 131 Main Street on Islesford. With the new online tagging system I have been able to be more accessible for hunters due to the fact that I can carry tags with me and log their kills from my phone.



(Ingrid Gaither)

The 15 deer

tagged were a healthy mix. 8 were from GCI and 7 were from Islesford. Out of the 15, 10 were bucks and 5 were does. The hunters were mostly adult males who tagged 11 deer. 4 deer tagged were young hunters with one girl tagging 3 herself. I feel like it is a pretty average year. I feel lucky to be able to have this position to help hunters ethically take deer and to help keep our deer populations healthy.

Cari Alley Tagging Station Agent for the State of Maine 131 Main Street Islesford, ME 04646 (207) 244-9116

Emergency Management

As we enter our second year of dealing with COVID-19, I think it's safe to say that we are tired of masking, testing, and hearing about different ever evolving variants. I understand this continual bombardment is exhausting and I do not blame you one bit for being "over-it". I want to encourage you to dig deep and continue the hard work of masking and remaining vigilant for your neighbors.

There are resources available through the United States Postal service to order at home COVID-19 Antigen tests and the fire departments also have testing supplies available. The testing supplies at the firehouses are harder to administer, as they come in a bulk kit, so you would need to coordinate a test with Katelyn Damon on an as needed basis. To administer testing through the fire department, you will need to be symptomatic, having one or more of the following: cough, shortness of breath, fever, chills, sore throat, or new loss of taste and smell. If you think you need a test, please feel free to reach out to Katelyn Damon, at (207) 479-8118.

Within the next month you should see free high quality N95 masks available at local grocery stores and pharmacies. N95 masks offer an added layer of protection for you as the wearer and for those around you. The mask is designed to filter 95% of particles as small as .3 microns in size. The key to a good mask is that it fits tight against your face allowing for no gaps around your nose or cheeks. N95 masks are not one size fits all. It may take a couple of tries to find one that is comfortable and tight fitting. The next most important thing to a good mask, is knowing proper mask etiquette (no touching!) and being diligent about handwashing.

I would also like to touch on the topic of forest management, while I have your attention. I'd like to encourage property owners to continue the heroic effort of managing their properties and clearing blow downs and standing dead trees. The National Fire Prevention Association, United States Forest Service and the Arbor Day Foundation have numerous resources about forest management and fire prevention.

I have added the forest management resources, COVID-19 rapid testing links, and information about free masks to the town's website under the emergency management tab.

As always if you have questions, please feel free to reach out by calling (207) 479-8118 or emailing, katelyn@cranberryisles-me.gov.

Respectfully submitted,

Katelyn Damon TCI Emergency Management Agent

Cranberry Isles Rescue Service Report

The Cranberry Isles Rescue Service responded to seventeen calls in 2021. Ten of those requests for assistance occurred in July and August.

The service maintains a roster of eleven responders, including Luke Abell, Katelyn Damon, Paul Fernald, Margaret Houghton, Sharon Morrell, Hale Murch, Thomas Powell, Rebecca Powell, David Rackliff, Mary Schuch and Emily Wright.

The Maine Seacoast Mission traveled to the outer islands in early 2021 to administer COVID-19 vaccines to community members. The CIRS supported the Mission's efforts by setting up the clinics and monitoring individuals after their vaccines were administered. We encourage everyone to continue to stay vigilant concerning COVID-19 to help protect the community. Vaccines are widely available and offer protection against severe COVID illness.

Kelly Dickson of Islesford began a basic EMT course in late December of 2021. The class lectures are held over zoom with the hands-on portions of the training being held in person. The class will last approximately five months and will be finalized with written and practical exams. Thank you, Kelly!

In late 2021, the Northeast Harbor Ambulance Service donated a new Stryker LUCAS Chest Compression System to the Cranberry Isles Rescue Service. The device is used for administering consistent mechanical CPR. This will reduce the number of personnel required at a cardiac arrest event, decreasing the physical demand of responders during the process. We are excited to add this piece of equipment to our service. We will be planning to fundraise in 2022 to purchase a second Lucas device for the town.

Thank you for your continued support,

Katelyn Damon, CIRS Chief Mary Schuch, CIRS Assistant Chief

Islesford Volunteer Fire Department Report

It was another relatively quiet and productive year for the Islesford Volunteer Fire Department. We responded to a vehicle fire on the town dock. Will Palmer was able to put it out with a fire extinguisher before the rest of the department arrived on scene. The fire appeared to be caused by one of the taillights shorting out, causing an electrical fire. The response from the entire department was very impressive. We had an engine on scene within five minutes from the time of the tone (radio call alerting us).

The Department also responded to a strong propane odor coming from the Islesford Dock Restaurant. The response for this incident was also very fast. After shutting off the propane, members of the department were able to determine that there was a leak and advised that the restaurant close until it could be repaired. This proved to be the correct determination.

Katelyn Damon, our Public Safety Coordinator, has been taking a fire instructor course this fall. This will allow her to instruct courses. It will take some pressure off myself as well, since I am currently the only instructor on the department.

I want to thank everybody that volunteered their time with the department over the past year. I also want to encourage anybody that's interested to join; it's a lot of fun and it's a great group of people to be around. Let's hope 2022 is safe and quiet.

Chief Richard Howland

Great Cranberry Island Volunteer Fire Department Report

It was another relatively quiet here for the Great Cranberry Isles Fire Department. I'm pleased to announce that Ben Walls passed his Emergency Vehicle Operator Course (EVOC) so he is now certified to drive both of our fire trucks and the ambulance. Thank to Mark Alley for spending several hours helping Ben practice for the test and helping him get used to driving the trucks.

After several logistical challenges Katelyn Damon was able to get propane tanks delivered to the island and plumbed so that the fire house will have a standby generator. At the time of writing this, we are just waiting on the barge to go back in the water so the tanks can be filled, and for the electrician to install a transfer switch. Once this is complete, it will be a huge relief knowing that if we have an extended power outage the trucks will be safe and the fire house will be warm.

We have several trainings planned for the spring and summer and look forward to another safe and productive year. Thanks to everybody that has volunteered their valuable time to this department and to the community for supporting us.

Chief Richard Howland



(Jeri Spurling)

Cranberry Isles School Report

Enrollment

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

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

Secondary Enrollment

This year we have 11 secondary students. High schoolers are attending MDI High School, Blue Hill Harbor School and Kent's Hill Academy.

9th: 2 10th: 3	11th: 3	12th: 3
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(Hayley Fenton)

Faculty and Staff

Cranberry Isles School was excited to welcome three new members to our staff this year! Allie Currie came on as the new grades 3-8 teacher and students are thriving in her structured classroom with her calm and kind demeanor. Karina Guzman is our new PE teacher and has brought a lot of fun and energy in developing our PE program, focusing on outdoor activities. Kristin Eberdt, who works on the Blue Hill Peninsula the rest of this week, is our new school counselor. She comes out to the school two times per month.

Returning this year is Lindsay Eysnogle as our K-2 homeroom teacher. Hayley Fenton returned for her fourth year as principal. Gail Grandgent continues her tenure as our boat monitor and educational technician.

In addition to our regular education program and PE, we offer Art and French. Our specialists include:

Mary Lyman: Art

Katrina Linscott: French

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 Ingrid and Ric Gaither at the Longfellow School

The AOS 91 Superintendent Dr. Marc Gousse retired this winter. Michael Zboray is serving as the interim superintendent for the remainder of the school year. His son Elon worked as a deckhand on the mail boat during his breaks from college. We love that they have the outer island connection!

(Hayley Fenton)

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 Directors, Rhonda Fortin (PK-6) and Julie Keblinsky (7-12).

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.

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 we have a partnership with MMSA (Maine Math and Science Alliance) in math and science. In math we are continuing our work in learning best practices for each content level and expanding our understanding of differentiating in a multi-age setting. Our partnership is science has been to select, develop and train out new core curriculum. We will be using Activate Prime K-5 and OpenSciEd in 6-8. These curricula are inquiry based where students explore a natural phenomenon, ask questions, develop hypotheses, and collect data, therefore implementing the scientific process in real world scenarios.

The district calendar supported early releases for professional development one afternoon each month. Our team used this time to strengthen our school culture, utilizing a PBIS (Positive Behavior Interventions and Support) framework. This approach teaches and acknowledges students demonstrating our core school expectations: Respect, Responsibility, Perseverance and Safety. We also expanded our RTI (response to intervention) program. This is a systematic, data based framework that uses a team approach to address learning needs of individual students as identified by their teachers and our universal screening assessment. This model has been extremely successful at closing learning gaps quickly and early. Kate Philbrook, our speech therapist, has been an integral part of this work and has provided additional phonemic and phonological support for students. We are very excited to continue to develop this during our upcoming early releases.

Extra-Curricular Activities and Special Programming

We were able to resume Boatworks last spring. The program centered around the completion of the "Victor White" skiff, culminating in the launching of the boat, and presentation of Victor White, his life, and his role in the community.

This year we offered two clubs for students. Dance Club was led by Douglas Cornman. The community is familiar with Douglas through his work on the Sunbeam. The other club was LEGO Robotics hosted by Katelyn Damon.

We are looking forward to hosting our first Arts Week in April. In the past our older students have joined MDES for their arts weeks. Due to the pandemic we have not been able to participate the last several years. This year we will be hosting our own arts week. We already have some musicians and artists lined up who are very excited to work with our students!

Facilities

This year we enrolled students at the Longfellow School campus on Great Cranberry. We will enroll this building for the 2021-2022 and the 2022-2023 school years. After that, we will return to the Ashley Bryan School on Islesford.

We have developed a long term maintenance plan with our new district Operations Director, Eric Hann. The plan includes projects set with one, five and ten year timelines. We are working toward being preventative with our maintenance work and keeping both buildings in top shape.

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

Cranberry Isles School Department	20-21 Actual	21-22 Current	21-22 Anticipated	22-23 Proposed	\$	%	School Committee Approved 1/12/2021
Fund Balance	Receipts	Budget	Receipts	Budget	Difference	Difference	Notes
Carryover	310,816	203,017	334,874	199,063	(3,954)	-1.95%	Caryover Saved = \$40K
Revenues					-		
Miscellaneous/ Rent	500	_	-	-	-	n/a	
Transfer from Tuition Reserve	_	_	_	25,000	25,000	n/a	
State Subsidy	38,618	30,000	59,835	70,000	40,000	133.33%	Prelim. Figure
Property Taxes	·	,		ŕ	_		Increase per \$100,000 valuation
Town Appropriation	562,982	581,187	562,982	643,590	62,403	10.74%	\$31.92
Articles 13L, 13M & 13N		onal Local Fund	,	\$643,590	<u> </u>		
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Total Revenues	912,916	814,204	957,691	937,653	123,449	15.16%	
Total Horonics	20-21	21-22	21-22	22-23	120,	10.10,0	
	Actual	Current	Anticipated		\$	%	
	Expend.	Budget	Expend.	Budget	Difference	Difference	
Total Expenditures	578,042	814,204	718,628	937,653	123,449	15.16%	
Article 130	Total Exp		710,020	\$937,653	123,449	13.1070	
Truck 100	Total Emp			Ψ>υ/,συυ	1		
Total Expenditures by Category	20-21	21-22	21-22	22-23			
Total Emperication by Carogory	Actual	Current	Anticipated		\$	%	
Regular Instruction	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Teacher Salaries 3-8	65,305	83,359	76 , 640	79,442	(3,917)	-4.70%	Incl. Music/Art/Phys. Ed./French
Negotiated Agreements	-	7,000		5,100	(1,900)	-27.14%	1101 1120 10 1 11
Substitutes	12,713	5,000	7,500	6,000	1,000	20.00%	\$100/day
Benefits - Tchrs 3-8	3,805	4,677	4,078	4,232	(445)	-9.51%	Incl. 5.29% Retirement & Medicare
Benefits - Subs/Tutors	416	382	575	320	(62)	-16.23%	mei. 3.27% Retirement & Wedicare
BC/BS: Teachers 3-8	9,623	24,486	9,359	25,000	514	2.10%	10% Rate Increase
Deductible Coverage & Fees	86	1,600	1,760	1,760	160	10.00%	1070 Rate Mercase
Tuition Reimb.: Taxable & Non	-	4,500	4,500	4,500	-	-	3 - 3 credit course
Unemployment	4	7,500	4,500	4,500	_	n/a	5 - 5 credit course
Worker's Comp. Insurance		_	_	_	_	n/a	
Other Prof. Svcs.: Counsel, etc	_	_	_	_	_	n/a	
Repairs & Maint: Equipment	_	100	100	100	_	- II/ U	
Staff Travel	2,003	13,000	10,000	13,000	_	_	Incl Specials/Princ/Boat Mon/SpEd
Teaching Supplies	2,508	1,500	2,000	2,000	500	33.33%	mer specials/1 fine/Boat Woll/spEa
Books & Periodicals	219	750	2,000	1,000	250	33.33%	
Equipment Equipment	248	250	500	500	250	100.00%	
Dues, Fees, Conf.	-	600	500	600	-	-	
Miscellaneous	_	1,250	1,250	1,250	_	_	Dir Dep Fees, Misc.
Special Academic Programs	1,308	1,000	1,000	1,000	_	_	Dir Bep I ees, wiise.
Asymptomatic Testing	1,500	2,200	2,200	1,000	(2,200)	-100.00%	
Teacher Salary K-2	43,423	53,450	53,445	56,355	2,905	5.43%	
Boat Monitor/School Care	12,956	6,282	6,000	6,300	18	0.29%	
Benefits - Tchrs K-2	2,406	2,999	2,843	2,982	(17)	-0.57%	Incl. 5.29% Retirement & Medicare
Benefits - Boat Monitor/Schl Care	224	352	90	100		-71.59%	mer. 3.27% Retirement & Wedicare
BC/BS: Teachers K-2	2,500	22,626	18,855	23,045	(252) 419	1.85%	10% Rate Increase
Deductible Coverage			1,600	1,600			1070 Kate increase
_	7/18	1,600			200	25 00%	
Teaching Supplies - K-2	748	800	1,000	1,000	200	25.00%	
Books & Periodicals - K-2	421	400	400	400	-	-	
Dues, Fees, Conf K-2	-	250	250	250	-	-	

8,000

128,950

377,363

122,882

283,799

Regular Instruction

Safety Factor Contingency

Tuition:Reg Second/Tsfr to Reserve

Total Regular Instruction

Article 13A

8,000

117,740

334,185

8,000

171,940

417,776

\$417,776

42,990

40,413

33.34%

10.71%

21-22 (9 Actual) / 22-23 (12) & 2 Ex

4% Tuit. rate incr. proj.

	20-21	21-22	21-22	22-23			
	Actual	Proposed	Anticipated	_	\$	%	
6 1171 4	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Special Education Salaries - Tchr Res. Rm.	17,127	25,750	12,000	22,420	(3,330)	-12.93%	Decr to 40%(22-23) minus LE Grt
Salaries - Ed. Tech Res Elem	14,047	25,730	20,000	22,000	(3,125)	-12.44%	80% Ed. Tech.
Benefits - Tchr Res. Rm.	947	1,445	1,058	1,220	(225)	-15.57%	00% Ed. Teen.
Benefits - Ed. Tech Res-Elem	240	1,410	290	335	(1,075)	-76.24%	
BC/BS: Teachers Res Rm	7,826	7,604	-	5,947	(1,657)	-21.79%	10% Rate Increase
BC/BS: Ed. Tech Res Rm	2,500	5,000	5,000	5,000	-	-	
Deductible Coverage	2,383	560	-	640	80	14.29%	
Tuition: Spec. Ed. / Reserve	5,000	5,000	5,000	5,000	-	-	\$1,500 AOS / \$3,500 Local
Teaching Supplies	49	300	300	300	-	-	
Books & Periodicals	719	500	500	500	-	-	
Equipment	-	200	200	200	-	-	
Dues, Fees, Conf.	57	100	100	100	-	-	
Spec Svcs Assessment/AOS	13,058	13,689	13,689	13,478	(211)	-1.54%	
Prof. Svcs.: Therapy/Counsel.	1,195	1,000	1,200	1,200	200	20.00%	
Other Prof. Svcs Speech Other Prof. Svcs OT	3,437	5,500	11,000	12,000	6,500	118.18%	
Other Prof. Svcs OT Other Prof. Svcs PT	103 484	2,000 1,500	1,000 1,000	1,000 1,000	(1,000)	-50.00% -33.33%	
Dues & Fees - Same Goal	114	1,500	1,000	1,000	(500)	-33.33% 25.00%	
Tuition Surchge - Sp Ed - Secon	4,555	11,000	6,000	10,000	(1,000)	-9.09%	Spec Ed Tuition
Salaries: Ed. Tech Secondary	24,272	26,500	26,500	26,500	(1,000)	-2.0270	Spec La Tutton
Benefits: Ed. Tech Secondary	1,362	1,486	1,486	1,486	_	_	
BC/BS: Ed. Tech Secondary	4,964	20,000	10,000	15,000	(5,000)	-25.00%	
Deductible Coverage - Second.	, -	1,600	1,600	1,600	-	-	
Prof. Svcs Speech - Second.	-	-	-	-	-	n/a	
Prof. Svcs.: OT - Secondary	-	2,000	1,000	1,000	(1,000)	-50.00%	
Prof. Svcs.: PT - Secondary	-	2,000	1,000	1,000	(1,000)	-50.00%	
Summ Schl (Spec): Salaries	1,804	2,500	3,500	3,500	1,000	40.00%	
Summ Schl (Spec): Benefits	101	140	177	177	37	26.43%	
Total Special Education	106,342	164,029	123,740	152,753	(11,276)	-6.87%	
Article 13R	Special Ed	lucation		\$152.753			
Article 13B Article 13C	Special Ed		Education	\$152,753 \$ -			
Article 13B Article 13C		lucation Technical I	Education				
			Education				
Article 13C Other Instruction Co-Curricular			Education	\$ -			
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends		Technical I	3,600	3,600	-	-	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits		3,600 275	3,600 275	\$ - 3,600 275	- -	- -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment	Career &	3,600 275 200	3,600 275 200	3,600 275 200	- - -	- - -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies		3,600 275 200 200	3,600 275 200 200	3,600 275 200 200		- - -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C	Career &	3,600 275 200 200 1,000	3,600 275 200 200 1,000	\$ - 3,600 275 200 200 1,000	- - - - -	- - - -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc.	Career &	3,600 275 200 200 1,000 500	3,600 275 200 200 1,000 500	\$ - 3,600 275 200 200 1,000 500	-	- - - - -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends	Career &	3,600 275 200 200 1,000 500 3,000	3,600 275 200 200 1,000 500 3,000	\$ - 3,600 275 200 200 1,000 500 3,000	-	- - - - - -	Overnight Chaperones
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS)	Career &	3,600 275 200 200 1,000 500	3,600 275 200 200 1,000 500	\$ - 3,600 275 200 200 1,000 500	-	- - - - - -	Overnight Chaperones Swim Lessons & Sports
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends	Career &	3,600 275 200 200 1,000 500 3,000 230	3,600 275 200 200 1,000 500 3,000 230	\$ - 3,600 275 200 200 1,000 500 3,000 230	-	- - - - - - -	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular	Career & 360 - 145	3,600 275 200 200 1,000 500 3,000 230 1,200	3,600 275 200 200 1,000 500 3,000 230 1,200	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	-	- - - - - - - -	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp.	Career &	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000	-	- - - - - - - -	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D	Career & 360 - 145 505	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	-	- - - - - - -	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support	Career & 360 - 145 505	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	-	- - - - - - -	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D	Career & 360 - 145 505	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	1,672	- - - - - - - - - - - - - - - - - - -	
Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance	Career & 360 - 145 505 Other Inst.	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205	1,672	- - - - - - - - - - - 33.33%	
Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance	Career & 360 - 145 505 Other Inst.	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205			
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel.	Career & 360 - 145 505 Other Inst.	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205			
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel. Supplies Total Guidance	Career & 360 - 145 505 Other Inst.	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction 4,000 225 100	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205	75 -	33.33%	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel. Supplies Total Guidance Health Services	Career &	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction 4,000 225 100 4,325	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 5,672 300 100 6,072	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205 \$ 5,672 300 100 6,072	75 -	33.33%	Swim Lessons & Sports
Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel. Supplies Total Guidance Health Services Other Prof. Svcs.: Nurse	Career & 360 - 145 505 Other Inst. 623 35 95 753	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction 4,000 225 100 4,325	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 5,672 300 100 6,072	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205 \$ 5,672 300 100 6,072	75 -	33.33%	
Article 13C Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel. Supplies Total Guidance Health Services	Career &	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction 4,000 225 100 4,325	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 5,672 300 100 6,072	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205 \$ 5,672 300 100 6,072	75 -	33.33%	Swim Lessons & Sports
Other Instruction Co-Curricular Co-Curricular: Stipends Co-Curricular: Benefits Fine Arts Perform/Enrichment Supplies Special Boats - E/C Wellness Incentives: Misc. Athletic Stipends Athletic Benefits (Med./SS) Athl: Prof Svcs.Swim/Sports Athletic: Misc. Exp. Total Co-Curricular Article 13D Student & Staff Support Guidance Salaries: Guidance Benefits: Guidance Counsel. Supplies Total Guidance Health Services Other Prof. Svcs.: Nurse Supplies	Career & 360 - 145 505 Other Inst. 623 35 95 753	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 ruction 4,000 225 100 4,325	3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 5,672 300 100 6,072	\$ - 3,600 275 200 200 1,000 500 3,000 230 1,200 1,000 11,205 \$ 11,205 \$ 5,672 300 100 6,072	75 -	33.33% - 40.39%	Swim Lessons & Sports

	20-21	21-22	21-22	22-23			
	Actual	Current	Anticipated		\$	%	
	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Improvement of Instruction	-	O	-	J			•
Curric & Tech Assessm/AOS	11,129	11,668	11,668	11,746	78	0.67%	Part of Supt's. Office Assessment
Mentor Stipend	-	-	-	-	-	n/a	
Benefits - Mentor Stipend	-	-	-	-	-	n/a	
Curriculum Dev & Certif.	144	132	120	120	(12)	-9.09%	\$12/student
Total Improve. Of Instruction	11,273	11,800	11,788	11,866	66	0.56%	
Library & Audio Visual							
Supplies Supplies	_	_	_	_	_	n/a	
Books & Periodicals	_	200	300	200	_	-	Trade Books incl.
Total Library & AV	-	200	300	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	-	-	A Pira D II A Z
Software	462	1,000	1,000	1,000	- (200)	10.000/	ALEKS/Reading A-Z
AOS Software/Site Licenses	838	2,000	2,000	1,800	(200)	-10.00%	Site Licenses
Equipment - Tech. Related Dues/Fees	-	-	1,500	-	-	n/a n/a	Laptops / Headphones
Total Technology	3,300	6,000	7,500	5,800	(200)	-3.33%	
Article 13E		Staff Suppo		\$ 25,638	(200)	-3.3370	
11.0000 102	311111111111111111111111111111111111111	sugj suppo		ψ 20,000			
System Administration							
Office of Superintendent							
Assessment: Administration	12,593	13,202	13,202	16,414	3,212	24.33%	Cranb's Share of AOS #91 = 1.95%
Total Office of Supt.	12,593	13,202	13,202	16,414	3,212	24.33%	Decr. of .09% from 2.04% in 21-22
School Committee							
Stipends: School Committee	1,500	1,500	1,500	1,750	250	16.67%	
Benefits: School Committee	115	115	115	135	20	17.39%	
Prof. Svcs.: Legal & Audit Advertising	4,128 1,915	5,000 1,000	5,000 1,000	5,000 1,000	-	-	
Dues / Fees / Conferences	1,913	500	350	500	_	-	
Total School Committee	7,793	8,115	7,965	8,385	270	3.33%	
Article 13F	System Ad	ministration	!	\$ 24,799			
					-		
School Administration							
Office of Principal							
Principal's Salary	24,148	25,738	26,154	34,872	9,134	35.49%	Incr. to 40% time
High School Liason Salary	21,110	23,730	20,134	6,905	6,905	n/a	2.00 10 /0 time
Benefits - Principal	1,436	1,444	1,384	1,900	456	31.58%	Incl. 5.29% Retirement cost
Benefits - High School Liason	-,	-,	-,501	528	528	n/a	
BC/BS: Principal	2,703	4,500	4,055	5,947	1,447	32.16%	
Deductible Coverage	-,,	336	350	640	304	90.48%	
Tuition Reimb.	-	500	-	500	-	-	1 - 3 credit course (Pro-rated)
Rental - Copier Lease	687	687	687	687	-	-	Payment 3 of 5
Staff Travel	-	350	350	350	-	-	Travel
Office Supplies / Postage	253	275	500	500	225	81.82%	
Dues / Fees / Conferences	-	400	400	400	- 150	-	
Miscellaneous	863	750	900	900	150	20.00%	
Total Office of Principal	30,091	34,980	34,780	54,129	19,149	54.74%	
Article 13G	School Adi	ministration	!	\$ 54,129			

Transportation and Buses Student Transportation

Student Trunsportation							
	20-21	21-22	21-22	22-23			
	Actual	Current	Anticipated	Proposed	\$	%	
	Expend.	Budget	Expend.	Budget	Difference	Difference	Explanation
Repairs & Maint - Schl Car	470	800	800	800	-	-	
Room & Board - Secondary	9,325	16,200	16,200	16,200	-	-	\$150/Week
Student Transp Purch - Elem.	456	14,750	3,500	14,750	-	-	Transp fr ABS to Longfellow
Student Transp Purch - Sec.	191	22,700	18,000	22,700	-	-	
Subcontractor - Special Boats	-	-	1,000	2,500	2,500	n/a	
Fuel	110	500	500	500	-	-	
Total Transportation	10,552	54,950	40,000	57,450	2,500	4.55%	
Article 13H	Transporte	tion & Buse	es .	\$ 57,450			

Facilities Ma	aintenance	
Operation	& Maint. Of Plant	Ĺ

Salaries: Custodians	8,452	11,000	10,157	11,000	-	-	36hrs/mo. (2 Schls)
Benefits - Custodians	641	842	777	842	-	-	
Purchased Prof. Svcs.(Caretaker)	2,400	4,800	4,800	-	(4,800)	-100.00%	
Insurance: Building/Equip.	2,601	2,862	3,026	3,330	468	16.35%	
Telephone	4,456	4,500	4,500	4,600	100	2.22%	
Supplies	1,636	800	800	800	-	-	
Electricity	2,139	2,800	2,800	3,100	300	10.71%	
Heating Oil/ Propane	5,732	10,000	10,000	11,000	1,000	10.00%	
Equipment	717	500	1,200	500	-	-	
Dues / Fees / Conferences	-	200	200	200	-	-	
Miscellaneous	281	2,000	2,000	2,000	-	-	
Transfer to Maintenance Reserve	2,000	2,000	2,000	2,000	-	-	
Repairs & Maint - Bldgs.	6,664	8,000	8,000	5,000	(3,000)	-37.50%	
Repairs & Maint - Grounds	915	5,000	5,000	3,500	(1,500)	-30.00%	
Repairs & Maint - Equipment	-	-	-	-	-	-	
Total Oper. & Maint.	38,636	55,304	55,260	47,872	(7,432)	-13.44%	
Capital Outlay							
Land & Improvements	-	-	-	-	-	-	
Buildings	-	-	-	75,000	75,000	n/a	Painting/Playground/Windows/Found-
Equipment	-	-	-	-	-	-	ation work
Total Capital Outlay	-	-	-	75,000	75,000	n/a	
Article 131	Facilities N	<i>1aintenance</i>		\$122,872			

	mitmon \$ 71.031	
Total Debt Service 71,326 71,031	71,031 71,031	
Principal 59,984 55,556	55,556 55,556	
Interest 11,342 15,475	15,475 15,475	 Payment Year 9 of 10

All Other Expenditures

Projected Reserve Balances (6/30/22):

Article 13K

Tuition Reserve\$ 62,873Special Education Reserve\$ 86,389Maintenance Reserve\$ 6,000

Association for the Preservation of Sutton Island

On August 5, 2021, APSI held its 51st Annual Meeting. James Fortune, Administrative Assistant to the Selectmen, represented the Town of Cranberry Isles. APSI observed a moment of silence in memory of two Sutton's 'grand dames' who passed in 2021 - May Nevius (aged 94) and Becky Nussdorfer (aged 99). We then discussed the following issues:

- APSI reiterated its 2019 request that TCI funds allocated to Sutton Town Dock be used for an additional float to address overcrowding and safety concerns. In 2021, TCI installed two guest moorings for use by contractors and others, placed two-hour limit signs on the sides of the float, and replaced the dock railing. James Fortune reported that by spring 2022, the dock ladder will be mounted on the side of the pier and the pilings will be fixed.

- APSI requested that TCI schedule a "white goods" pickup each year in the summer season.

APSI is a 501(c)(3) not-forprofit organization founded in 1970 dedicated to preserving and protecting the scenic beauty and tranquility of Sutton Island. APSI Board of Directors 2021-2022 are Rand Hagen, Alison Hess (President), Kristin Howard (Treasurer); Anne Nevius. Sara Pierce, Nadia Rosenthal (Vice President). Wendy Shaw (Secretary), Sally Wigutow, and Robin Wood. The next annual meeting is scheduled for July 28, 2022.



(Allison Hess)

- APSI compiled a convenient checklist for TCI of items the Town maintains each May and November, including AEDs, firefighting equipment, Town Dock life ring and tether, trash/recycling flyers and signage, and the like. The checklist will be updated as needed.
- APSI continued to express concern about shocks from stray electricity, fire risk, and power outages due to old and downed electric lines and poles on the island. Versant is aware.
 - APSI members noted that Axiom fiber optic lines crossing paths may need to be buried.
- James Fortune observed from his rainy walk to the meeting that flooding on Town paths (south side of island) and missing/broken boardwalk planks need TCI's attention.

- APSI members reported a variety of wildlife sightings, including a new osprey nest.
- APSI member Robin Clifford Wood's book about the Hitty author, *Rachel Field: A Writer's Life Lost and Found on an Island in Maine*, was published in May 2021.

Following the meeting, APSI celebrated 50 years of island stewardship--postponed from 2020 due to Covid-19. As always, we look forward to spending cherished time on our patch of moss and ledge, and enjoying the manifold charms of the Cranberry Isles.

Respectfully submitted, Alison Hess 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.

Committee Members
Dan Field, Chair
Amy Palmer, Nan Hadlock,
Serena Spurling, Audrey
Noether, Eileen Richards

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 with any questions you may have.

Cranberry Isles Ladies Aid Society

The Cranberry Isles Ladies Aid and Community Center has had a great year, despite the ongoing pandemic. On July 4th the Squeeze Box Stompers played and we all danced our hearts out. The annual fair in August was a huge success. The weather cooperated beautifully for a wonderful and much needed outdoor gathering. We had a quilt show, games in the field, live music and great food (along with lots of local crafts and White Elephant treasures!) Also at the fair we unveiled the awesome community quilt that many members of the Cranberry Isles contributed to. The community quilt was a perfect pandemic project to pull island members together and create a sense of connection with friends and neighbors, both near and far.

We hosted a community Harvest Supper on Oct 9th during which we drew the name of the winner of the community quilt. Longtime year-round resident Michael Westphal, who was in attendance, won the quilt much to everyone's delight.

Ladies Aid members, once again, made wreaths to sell. It was a fun and successful venture, and the proceeds helped to keep the community center up and running. Wreath making and sales led to the

Annual Holiday Fair and the event helped bring cheer and good will during the darkest winter days.

Last year we also launched our Cupola Rebuild Project. The original cupola was taken down years ago due to leaking. We are very excited about the project and expect it to be completed by the end of May. Our capital campaign has been officially launched to raise the remaining funds and we are planning a community celebration on Memorial Day.



(Ben Sumner)

The Community building continues to be open to all community members and is kept warm and inviting. There is a cookstove, refrigerator and freezer if needed in an emergency. The building is used monthly for many community meetings and gatherings. The community building and grounds were used last summer for two island wide memorial/life celebrations. The members of the Ladies Aid recognize and appreciate the continued financial support of the Town as we strive to help meet the needs of our community.

Respectfully submitted, Colleen Bunker – President

Cranberry Isles Realty Trust

Cranberry Isles Realty Trust (CIRT) has been busy over the past year, and is on the verge of making some serious investments in the community that will help ensure its long-term stability.

CIRT currently 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.

A home on Great Cranberry Island, bequeathed to CIRT by Bruce Komusin, was sold last year to a young, year-round family. Proceeds from the sale will allow us to make significant progress on our five-year strategic plan. A primary objective is to provide housing opportunities for 6-10 additional year-round working families in Cranberry Isles by the end of

2025. We will accomplish this by:

- 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

CRANBERRY ISLES
REALTY TRUST

Nurturing & sustaining a vibrant island community by providing year-round housing opportunities for working families

Last year we were sad to lose Chris Johnston, who served on our board for many years. We are grateful for his generosity and dedication to CIRT's objectives. Also last year, Phil Whitney of Great Cranberry Island retired from the board. We thank him for his many years of service. We were happy to welcome Sharon Morrell and Alice Dunn, both of Great Cranberry Island, to the board in 2021. If you have any questions about CIRT's efforts, or would like to get involved, please contact one of the board members listed below.

CIRT Board of Directors

Ken Schmidt, President, Great Cranberry (207) 944-7369 Jim Kehoe, Treasurer, Great Cranberry (917) 834-1618 Peter Buchsbaum, Great Cranberry (908) 500-3053 Kelly Dickson, Islesford (207) 266-2910 Lindsay Eysnogle, Islesford (207) 244-7384 Sam Reece, Islesford (617) 694-0042

JC Camelio, Vice President, Islesford (585) 615-8810 Judith Timyan, Secretary, Islesford (919) 884-9596 Mike Comiskey, Great Cranberry (508) 612-0874 Alice Dunn, Great Cranberry (617) 780-7447 Sharon Morrell, Great Cranberry (717) 275-2993 Jeri Spurling, Islesford (207) 244-7408

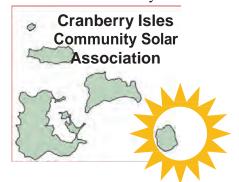
Bill Dowling, Great Cranberry General Manager (207) 479-3327

Ben Sumner, Great Cranberry Bookkeeper Ric Gaither, Great Cranberry Caretaker

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, hathawaya@pondco.com, 540-207-3142; or Jeri Spurling, jerited@spurlingdesign.com, 207-244-7408.

Great Cranberry Island Historical Society

Work has recently been completed on the Chris & Victoria Johnston Gallery within the expanded Preble-Marr Museum. This is but one of several capital projects that have been completed this year, or are in progress. These efforts are possible through the generosity of our donors and the resolute efforts of our volunteers and contractors. We have been in some stage of capital improvement since I assumed my role here in 2017 and our goal is to see these projects wrapped up successfully in 2022. In addition to the completion of the Johnston Gallery, this past year saw the replacement of the front deck of the cafe, refitting of the office and storage area in the basement, and the expansion of the Shaw Cabin. A full septic system replacement has been contracted for both cabins at 300 Cranberry Road and the equity line used to renovate both residences in 2016 has been satisfied. Finally, we will be taking delivery of a new Cranberry Explorer in 2022 and the current 8-year old-shuttle will be retired to backup duty.

Now that the Archives room is operational, our focus in that area has shifted to processing the huge backlog of items that have been donated, but not yet accessioned, into the collection. Sophie Robinson joined us for the summer to develop her skills in archival work and help GCIHS maintain our collections properly. We wish to thank the History Trust for its networking help and especially Pauline Angione for her expertise and helping us maintain our Digital Archive at a high level.

Through the Cranberry House, the Great Cranberry Island Historical Society has provided a venue for individuals who feel or live a connection to this island to share their interests with their neighbors. The willingness to support the initiatives of those who invest themselves in new ideas is why what started as a historical museum now finds itself additionally involved to some direct degree with the support of local arts, public transportation, affordable housing, business incubation, public recreation, greenspace management, and the worldwide dissemination of our archives and publications at a professional level (including the *Cranberry Chronicle*). Our many and varied initiatives can continue so

long as there are dedicated individuals willing to commit to the effort and necessary support. We appreciate all those who are willing to plug in as they 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 2022 to see the tangible results of your generosity.

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

Great Cranberry Island Library

Year two of a pandemic proved to be a bit less challenging, although it did cause circulation and patronage to stay down by about thirty percent. With guidance from the library board of directors, we were grateful to be able to keep the library open all year. To keep library staff and patrons safe we maintained COVID-19 safety precautions such as social distancing and wearing masks, quarantining books, and frequent cleaning and disinfecting of items and space.

We were happy to bring back some of our popular activities like kids story time twice a week and author visits along with annual fund raisers like the book and bake sale and pancake breakfast. We continue to maintain a summer community calendar, on paper and online, to help you keep track of the many island events.

Still very popular is the laptop, printer, and laminator in the heated hallway, available 24 hours a day, year round. The hallway is also home to our ongoing book sale. We also offer free e-readers and access to the Maine Downloadable Library.

The library is open six days a week in the summer and two days a week in the winter, including being available upon request after hours for meetings or personal use.

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

Respectfully submitted, Ingrid Gaither Library Director

Islesford Boatworks

In 2021, Islesford Boatworks was able to resume its mission to help build a sustainable future for the island's working waterfront and community by offering various community programs for all ages. This was made possible through the continued contributions of our supporters, such as the Town of Cranberry Isles, the community at large, and through various grants. Also for 2021, we were once again able to offer all of our programming at no cost in support of individuals and families through the Covid epidemic. Though we did not run at full capacity, due to Covid, we were able to resume our core programming of summer youth boat building for ages 6-17. We were also able to institute new programs, such as Anna's Coffee Club (a daily morning staple), Masters' program boat building (for older island residents), and the Courtney Cup (a summer long race series in our island built St. Ayles Skiff to honor Courtney Chaplin) and many more. In addition, we are most excited to resume our year round school-based boat building program which was on hold since 2020, and we have been able to offer new year round opportunities such as the winter workshop events (a bimonthly crafting event hosted by the Amusos).

Throughout the past year, we were able to employ 3 year-round, part-time positions for island residents. In the summer, we employed an additional 3 adults, 4 older island teens, and 6 younger island teens. Additionally, the Chandlery Store, operated my Melissa Amuso, has reached the goal of producing enough revenue to offset the added cost of operating in the Blue Duck. Plus, the chandlery is continuing to increase its items to support the year round community.

Through all this varied programming, Islesford Boatworks at the Blue Duck has truly transformed to a community center. All of us at Boatworks wholeheartedly want to extend our thanks to the Town and its community for its continued support in our organization.

Sincerely, Tony and the Boatworks Crew

Islesford Historical Society

The Islesford Historical Society was able to have a scaled back but successful year. The generous response to our Annual Letter, support from the town, and book sales will keep us afloat this year.

We were able to reprint three of our most popular publications, *Pioneer Settlers - Gilleys of Baker Island, Pioneer Settlers of Islesford - The Hadlocks*, and *Ballads of the Cranberry Isles*. We were

given kind permission to conduct house tours of The Head on August 10th. Three tour leaders each took several masked groups of six through from the top to the bottom of this fascinating home built for William O. Sawtelle in 1913. The current owners, as well members from previous families who owned the house, provided much helpful information about the house. So many islanders were sorry to miss it that the Learys have graciously agreed to have it again, perhaps this coming summer.

<u>Trustees</u>

Nancy Hillenburg, Joy Sprague, Barbara Bryant, Evelyn Lindsey, James Dwelley, Cindy Thomas, Gail Grandgent (President), Katrina Howard (VP), Eleanor Miller (Secretary), Christine Sandberg (Treasurer) On August 21st we had our Annual Meeting, featuring an amusing and informative History of the Cranberry Isles Fisherman's Co-op by David Thomas. This fall Gerard Fernald gifted us with the ownership of his ship models: The Blue Fin and the steamboat Islesford, and his research papers about them. We continue our participation in the History Trust, a collaborative of thirteen MDI area non-profits focusing on historical preservation. The group members contributed to an online project, Where Our History is Housed which can be accessed on the History Trust website history-trust.org/.

Respectfully submitted, Christine Sandberg & Gail Grandgent

Islesford Neighborhood House Library

We resumed our regular winter and summer schedule this year. We still require masks but more than one person or pod can come in the library at a time. We delivered books to the school so the children had access to library books for the remainder of the year. Home delivery is still an option. Patrons were very happy to have movie night continue for both adults and children. We also helped with the flu and covid clinics.

We have 7418 books and a combined total 236 DVD's, CD's, audio and video tapes for patrons to choose from. We also applied and received the ARPA grant given by the federal government. Thank you to the Town and its citizens for your support in the second year of the pandemic. We hope to make the library a warm and welcoming place for all.

Respectfully Submitted, Cynthia A. Thomas

LCYC Sea Salts

Last year I stepped back from day-to-day teaching to support the program on the administrative side in the off-season—primarily writing grants and organizing our class registration. It was exciting to see LCYC continue in great hands with all of our staff returning for the busy summer months. Kim Turner stepped up as our 2021 Program Director with Hale Murch continuing as Head of Sailing. Jessica Sanborn and James Murch returned as our sailing instructors and Melanie Sanborn was our rowing instructor once again. With our growing rowing program, we officially brought on Kariah Sumner as a second rowing instructor.

Summer 2021 was a summer of subtle changes for LCYC as we rolled with the new normal of COVID-19. We survived the initial pandemic year of 2020 with limited enrollment and smaller class sizes and decided to take this model and adjust it for 2021. We offered per-diem classes to accommodate a variety of personal schedules. We launched our Island Kids, form-free, half-priced tuition program for island residents. The simplified sign-up process reduced the need for scholarships and was a huge positive for busy working parents, especially those with children under 10, in need of quality, affordable childcare options. We were able to seamlessly integrate the reduced fee offering to year-round residents as a check box on our online application form that then discounted the total tuition at checkout.

Our enrollment grew by 48% from 2020 (when we offered reduced programming due to COVID-19) and by 22% from 2019 (a comparable year). A record number of 101 students participated -- maxing out our staffing capabilities and class limits. We've already begun plans to increase our staffing and class offerings for the summer of 2022! The number of year-round resident students participating increased by more than 25%. This was a really successful number because of the limited population of island residents between our two year-round inhabited islands. We retained 90 percent of our students from 2021, welcoming 41 students participating in our program for the first time. We are seeing the average age of our participants increase as we maintain a larger number of teenage students who continue to participate through their high school years. This 12+ age-group has grown steadily since we launched our Sea Salts program in 2018, reaching a record number of 33 participants last summer. It's great to quantify the success of our new initiatives, but we really know it is the personality and quality of our staff--our instructors who welcome kids through the doors of the Merrill Boathouse, who fill the summer with hilarious and happy memories messing about in boats. They're the ones that keep kids coming back.

Programming on the beautiful Earl, our 33-foot International One-Design donated by the Garnett family, was a casualty of the pandemic. Our skipper Thomas was unable to cross the Canadian border to join us for July and August and we failed to fill his shoes. We are thrilled that Sofie Dowling will be stepping into this role for the summer of 2022--when she isn't off racing Mischief, of course. Look for charters and classes for adults and teens aboard this beautiful boat when we launch our spring sign-ups. With the increase in new students across the board, we had some difficulty in processing our online forms and direct billing. We realized that our enrollment has grown to the point that we can no longer bill families directly and are exploring registration management software for 2022. These are exciting problems to have and we look forward to another summer of growth and change.

Lauren Gray
Executive Director



(Karin Whitney)

SUSAN M. COLLINS

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



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

Dear Friends:

I am deeply honored to serve the people of Maine in the U.S. Senate, and I welcome this opportunity to share some of the areas I have been working on over the past year.

The ongoing COVID-19 pandemic continues to pose enormous challenges for our state and our country. When the pandemic began, I co-authored the Paycheck Protection Program that helped small businesses remain afloat and keep their employees paid. In Maine, our small businesses received more than 47,000 forgivable loans totaling \$3.2 billion. I also led efforts to provide relief for loggers, lobstermen, and bus companies.

In addition, I helped secure \$700 million to assist Maine's overwhelmed hospitals and nursing homes, and a new law I led prevented Medicare payment cuts to help further ease the financial strain on our hospitals. I also urged the CDC to update its recommendations so that our students and teachers could safely return to their classrooms, and I pressed the Administration to end the closure of the U.S.-Canada border.

While addressing the pandemic has been a major focus, I've also worked hard to ensure Maine's other needs are met. A group of 10 Senators, of which I was a part, negotiated the landmark bipartisan infrastructure bill that was signed into law in November. I co-authored the section of the bill that will provide Maine with as much as \$300 million to expand high-speed internet in rural and underserved areas.

Soaring inflation is another crisis, particularly when it comes to the cost of heating oil. I have strongly supported federal programs that help Maine families stay warm. In November, Maine was awarded \$35 million to help low-income Mainers pay their energy bills. And the bipartisan infrastructure bill included \$3.5 billion to help families make energy efficiency improvements that would permanently lower their heating costs.

As a senior member of the Appropriations Committee, I have supported investments in Maine's communities. This year's funding bills include \$265 million I championed for 106 projects across Maine. These projects would help create jobs, improve workforce training, address the opioid crisis, and increase access to childcare and health care services. In addition, I worked to reverse proposed cuts to our Navy in order to help protect America and keep the skilled workers at Bath Iron Works on the job. The bills also include \$475 million for the construction of a new dry dock at Maine's Portsmouth Naval Shipyard that will allow the Navy to continue to carry out its submarine missions. I will keep working to get these important bills enacted.

No one works harder than the people of Maine, and this year I honored that work ethic when I cast my 8,000th consecutive vote, becoming the only Senator in history to do so without ever having missed a roll call vote. The Lugar Center at Georgetown University once again ranked me as the most bipartisan Senator for the eighth year in a row.

In the New Year, I will keep working to solve problems and make life better for the people of Maine and America. May 2022 be a happy, healthy, and successful one for you, your family, and our state.

Sincerely,

Susan M. Collins
United States Senator

Susan M Collins

Washington Office 1222 Longworth House Office Building Washington, D.C., 20515 Phone: (202) 225-6306 Fax: (202) 225-2943 www.golden.house.gov



Dear Friends,

I hope this letter finds you safe and well. It remains a privilege to represent you in Congress, and I appreciate the opportunity to update you on what I have been working on for the people of the Second Congressional District.

This year, our small businesses, workers and families, hospitals, states, and towns continued to face challenges related to the coronavirus pandemic. COVID-19 has been a serious threat to public health and our economy that requires a comprehensive, ongoing response. While we are not yet out of the woods, there is a light at the end of the tunnel. Still, I know there are many Mainers who will continue to need assistance getting through this pandemic. I am committed to making sure our communities' most urgent needs are met to get our economy back on track.

One thing I am particularly proud of this year is that Democrats, Republicans, and the Biden Administration worked together to pass the bipartisan *Infrastructure Investment and Jobs Act*, which will make a once-in-ageneration investment in our nation's infrastructure and support Maine jobs. This bill will bring \$1.3 billion to Maine for highways and \$225 million for bridge replacement and repairs, as well as \$234 million to improve public transportation options. It will also allocate over \$100 million to help provide broadband access to the 42,000 Mainers currently without it and make 310,000 Mainers eligible for the Affordable Connectivity Benefit to help families pay for internet access. Crucially, it will also provide Maine with \$390 million to combat Maine's historically high rates of lead poisoning by replacing lead pipes and allowing Maine families access to clean drinking water.

Another one of my priorities in Congress is protecting Maine jobs. For one, shipbuilders at Bath Iron Works are a vital part of our economy, and the ships they build are critical to our national security. Throughout 2021, I led the Maine congressional delegation in pushing back against the Biden Administration's proposed decrease in DDG-51 shipbuilding, a proposal that would have had serious consequences for the shipbuilding workforce at BIW, one of the two shipyards that produces these destroyers, and American naval capabilities around the world. We fought successfully to include authorization for construction of three new DDG-51 destroyers in the final National Defense Authorization Act. I will continue to work hard with my colleagues on the House Armed Services Committee to ensure that we protect our national security and shipbuilding jobs in Maine.

My most meaningful work in Congress continues to be providing direct assistance to Mainers. My staff and I stand ready to serve you. If you are looking for assistance with a federal agency, help for your small business, or want to keep me informed about the issues that matter to you, please reach out to one of my offices below:

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

• Bangor Office: 6 State Street, Bangor ME 04401. Phone: (207) 249-7400

• Lewiston Office: 179 Lisbon Street, Lewiston ME 04240. Phone: (207) 241-6767

I am especially glad to share that my wife Izzy and I were pleased to welcome our daughter, Rosemary, into the world this year. Mom and baby are happy and healthy, and we're so thankful for this blessing. We look forward to showing her the beauty of Maine in the months and years ahead.

Sincerely,

Jared F. Golden Member of Congress

TOWN OF CRANBERRY ISLES, MAINE

FINANCIAL STATEMENTS WITH INDEPENDENT AUDITOR'S REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

TOWN OF CRANBERRY ISLES, MAINE

FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2021

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CERTIFIED PUBLIC ACCOUNTANT

James W. Wadman, C.P.A. Ronald C. Bean, C.P.A. Kellie M. Bowden, C.P.A. Wanese L. Lynch, C.P.A. Amy E. Atherton, C.P.A.

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, 2021, 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, 2021, 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 and other post-employment benefits disclosure schedules on pages 3 through 6 and 29 through 36 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 schedule of expenditures of federal awards and supplementary information are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and supplementary information are fairly stated in all material respects in relation to the basic financial statements as a whole.

Respectfully Submitted,

James W. Wadman, C.P.A.

James W. Wadman, C.P.A. February 25, 2022

TOWN OF CRANBERRY ISLES, MAINE Management's Discussion and Analysis For the Year Ended December 31, 2021

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, 2021. 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, 2021 by \$8,912,490 (presented as "net position"). Of this amount, \$856,797 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 \$442,734 (a 5.2% increase) for the year ended December 31, 2021.

Fund Highlights:

Governmental Funds – Fund Balances – As of the close of the year ended December 31, 2021, the Town's governmental funds reported a combined ending fund balance of \$2,370,947, an increase of \$258,374 in comparison with the prior year. Of this total fund balance, \$76,210 represents general unassigned fund balance. This unassigned fund balance represents approximately 3.2% of the total general fund expenditures for the year.

Long-term Debt:

The Town's total long-term debt obligations had a net increase of \$13,602 (0.7%) during the current fiscal year. There was a new debt obligation of \$343,622 for town roads issued during the year. Other 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 (73.1%) reflects its investment in capital assets such as land, buildings, equipment and infrastructure (roads, bridges and other immovable assets); less any related debt used to acquire those assets that is still outstanding. The Town uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although, the Town's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental	Governmental
	Activities 2021	Activities 2020
Current Assets	\$ 2,441,241	\$ 2,289,666
Capital Assets	\$ 8,500,046	\$ 8,217,552
Deferred Outflows	\$ 22,801	\$ 16,802
Total Assets and	\$10,964,088	\$10,524,020
Deferred Outflows		
Other Liabilities	\$ 1,357,299	\$ 1,308,024
Long-Term Liabilities	\$ 680,635	\$ 740,181
Deferred Inflows	\$ 13,664	\$ 6,059
Net Position;		
Invested in Capital		
Assets	\$ 6,511,327	\$ 6,242,434
Restricted	tricted \$ 1,544,366	
Unrestricted	\$ 856,797	\$ 784,759
Total Liabilities	\$10,964,088	\$10,524,020
and Net Position		

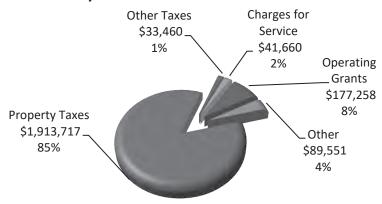
An additional portion of the Town's net position (17.3%) represents resources that are subject to external restrictions on their use. The remaining balance of unrestricted net position (9.6%) may be used to meet the government's ongoing obligations to citizens and creditors.

Changes in Net Position

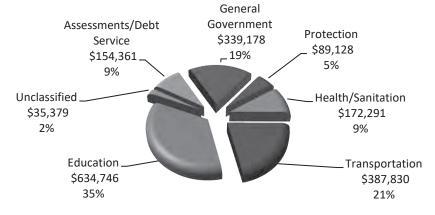
Governmental activities increased the Town's net position by \$442,734. This increase was primarily due to a conservative budget, controlled costs and increases to reserves with no costs offset by depreciation on capital assets.

	Governmental	Governmental
	Activities 2021	Activities 2020
Revenues;		
Tax Revenues	\$ 1,947,177	\$ 1,953,603
Program Revenues	\$ 218,918	\$ 199,533
Interest	\$ 25,503	\$ 5,629
Revenue Sharing	\$ 9,984	\$ 6,308
Other	\$ 54,064	\$ 22,818
Total Revenues	\$ 2,255,646	\$ 2,187,890
Expenses;		
General	\$ 339,178	\$ 320,468
Government		
Protection	\$ 89,128	\$ 103,828
Health/Sanitation	\$ 172,291	\$ 151,980
Transportation	\$ 387,830	\$ 470,608
Unclassified	\$ 35,379	\$ 41,529
Education	\$ 634,746	\$ 635,517
Assessments and	\$ 154,361	\$ 86,024
Debt Service		
Total Expenses	\$ 1,812,913	\$ 1,809,953
Changes in Net		
Position	\$ 442,734	\$ 377,937

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 \$2,370,947, an increase of \$258,374 in comparison with the prior year. Approximately 5.3 percent of this total amount constitutes unassigned fund balance. The remainder is reserved to indicate that it is not available for new spending because it has been committed to liquidate contracts and commitments of the prior fiscal year or for a variety of other purposes.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

- \$57,559 positive variance in real estate and personal property tax revenues. Discounts given for early payment offset by faster collections on unpaid property taxes lead to a decrease in the unavailable property tax revenue is the primary reason for the positive variance.
- \$31,991 positive variance in all other revenues. This is primarily due to conservative budgeting of other revenues.
- \$40,379 positive variance in general government expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$5,752 net positive variance in transportation expenditures/bond proceeds primarily due to conservative budgeting and controlled costs. Prior year budgeted loan proceeds done in current year and incurred significant capital road work costs during the year.
- \$67,792 positive variance in education expenditures. This is primarily due to conservative budgeting and controlled costs.
- \$39,909 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 \$12,464,674, net of accumulated depreciation of \$3,964,628, leaving a net book value of \$8,500,046. There were current year additions of \$12,234 fire station improvements, \$32,551 for wharf improvements, \$503,613 for town road improvements and \$18,760 for school improvements and equipment. 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.

<u>Debt</u>

The Town has total bonded debt outstanding of \$327,077 and \$1,661,643 total outstanding loans that are backed by the full faith and credit of the Town. The outstanding debt had a net increase of \$13,602 during the current fiscal year. A new debt obligation of \$343,622 was issued for town road capital projects 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, 2021

		Component Unit
	Governmental	Cranberry Isles
	Activities	Fire Club
Assets & Deferred Outflows		
<u>Assets</u>	¢1 102 500	ф2.4.550
Cash and Cash Equivalents	\$1,192,589	\$34,558
Accounts Receivable Taxes Due	\$1,159,290 \$83,180	
Prepaid Expense	\$6,181	
Capital Assets	\$0,181	
Land	\$1,449,485	
Other Capital Assets, net of Accumulated Depreciation	\$7,050,561	\$39,629
Total Capital Assets	\$8,500,046	\$39,629
Total Capital Assets	Ψ0,500,010	Ψ37,027
<u>Total Assets</u>	\$10,941,287	\$74,187
Deferred Outflows of Resources		
Related to Pensions	\$8,360	
Related to Other Post-Employment Benefits	\$14,441	
<u>Total Deferred Outflows of Resources</u>	\$22,801	\$0
<u>Total Assets & Deferred Outflows</u>	\$10,964,088	\$74,187
Liabilities, Deferred Inflows & Net Position		
<u>Liabilities</u>		
Current Liabilities	¢7 001	
Accounts Payable	\$7,881	
<u>Long-Term Liabilities</u> Net Pension Liability	\$7,361	
Net Other Post-Employment Benefit Liability	\$33,973	
General Obligation Bonds Payable	\$33,773	
Due within one year	\$1,349,418	
Due in more than one year	\$639,301	
Due in more than one year	Ψ032,301	
<u>Total Liabilities</u>	\$2,037,934	\$0
<u>Deferred Inflows of Resources</u>		
Property Taxes Collected in Advance	\$8,908	
Related to Pensions	\$2,259	
Related to Other Post-Employment Benefits	\$2,497	
<u>Total Deferred Inflows of Resources</u>	\$13,664	\$0
Net Position		
Net Investment in Capital Assets	\$6,511,327	\$39,629
Restricted	\$1,544,366	*2.4.7.7 0
Unrestricted	\$856,797	\$34,558
<u>Total Net Position</u>	\$8,912,490	\$74,187
Total Liabilities, Deferred Inflows and Net Position	\$10,964,088	\$74,187

 ${\it The Notes to the Financial Statements are an Integral Part of this Statement}.$

TOWN OF CRANBERRY ISLES, MAINE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2021

Net (Expense)Revenue and Changed in Net Position

				Changed in N	let Position
		Program	Revenues	Primary Government	Component Unit
Functions/Programs		Charges for	Operating	Governmental	Cranberry Isles
Primary Government	Expenses	Services	Grants	Activities	Fire Club
Governmental Activities					
General Government	\$339,178			(\$339,178)	
Public Safety	\$89,128			(\$89,128)	
Health & Sanitation	\$172,291			(\$172,291)	
Public Transportation	\$387,830	\$41,660	\$83,583	(\$262,587)	
Education	\$634,746		\$93,675	(\$541,071)	
Unclassified	\$35,379			(\$35,379)	
Assessments & Debt Service	\$154,361			(\$154,361)	
Total Governmental Activities	\$1,812,913	\$41,660	\$177,258	(\$1,593,995)	\$0
Total Primary Government	\$1,812,913	\$41,660	\$177,258	(\$1,593,995)	\$0
Component Unit					
Operating Expenses	\$4,929				(\$4,929)
Total Component Unit	\$4,929	\$0	\$0	\$0	(\$4,929)
General Revenues;					
Tax Revenues				\$1,913,717	
Excise Taxes				\$33,460	
State Revenue Sharing				\$9,984	
Federal Land Payment - In Lieu	ı of Taxes			\$23,041	
Other Revenues				\$31,023	
Interest Earned				\$25,503	\$16
Fundraising					\$2,605
<u>Total Revenues</u>				\$2,036,728	\$2,621
Changes in Net Position				\$442,734	(\$2,309)
Net Position - Beginning				\$8,469,756	\$76,495
Net Position - Ending				\$8,912,490	\$74,187

 ${\it The Notes to the Financial Statements are an Integral Part of this Statement.}$

TOWN OF CRANBERRY ISLES, MAINE BALANCE SHEET - GOVERNMENTAL FUNDS DECEMBER 31, 2021

<u>DECEMBER 31, 2021</u>				
	General Fund	Other Governmental Funds	Permanent Funds	Totals Governmental Funds
<u>Assets</u>				
Cash and Cash Equivalents	\$1,150,217	\$1,272	\$41,100	\$1,192,589
Taxes Due - Current Year	\$64,168			\$64,168
Taxes Due - Prior Years	\$19,012			\$19,012
Accounts Receivable	\$38,514	\$1,120,777		\$1,159,290
Prepaid Expense	\$6,181	¢44.00%		\$6,181
Due from Other Funds	\$273,961	\$44,085		\$318,046
<u>Total Assets</u>	\$1,552,053	\$1,166,133	\$41,100	\$2,759,286
Liabilities, Deferred Inflows & Fund Balances				
<u>Liabilities;</u> Accounts Payable	\$7,881			\$7,881
Due to Other Funds	\$44,085	\$269,691	\$4,270	\$7,881 \$318,046
Due to Other Fullus	\$44,065	\$209,091	\$4,270	\$310,040
<u>Total Liabilities</u>	\$51,966	\$269,691	\$4,270	\$325,927
Deferred Inflows of Resources				
Property Taxes Collected in Advance	\$8,908			\$8,908
Unavailable Property Tax Revenue	\$53,504			\$53,504
<u>Total Deferred Inflows</u>	\$62,412	\$0	\$0	\$62,412
Fund Balances;				
Nonspendable			\$18,100	\$18,100
Restricted	\$619,470	\$895,170	\$15,000	\$1,529,640
Committed	\$563,219			\$563,219
Assigned	\$178,776	\$1,272	\$3,730	\$183,778
Unassigned	\$76,210			\$76,210
Total Fund Balances	\$1,437,675	\$896,442	\$36,830	\$2,370,947
<u>Total Liabilities & Fund Balances</u>	\$1,552,053	\$1,166,133	\$41,100	\$2,759,286
Total Fund Balance - Governmental Funds				\$2,370,947
Net position reported for governmental activities in the states	nent of net position i	s different		Ψ 2 ,370,717
because:	1	ofana ana		
Capital assets used in governmental activities are not financia not reported in the funds	ii resources and mere	erore are		\$8,500,046
Deferred outflows of resources related to pension plans				\$8,360
Deferred outflows of resources related to other post-employm	ent henefits			\$14,441
Deferred inflows of resources related to pension plans	ent benefits			(\$2,259)
Deferred inflows of resources related to other post-employmen	nt benefits			(\$2,497)
Delinquent taxes are recognized as revenue in the period for v		overnment-		(, , ,
wide financial statements, but are reported as unavailable re-				
funds				
Some liabilities are not due and payable in the current period	and therefore, are no	t reported		
in the funds, including:				
Bonds Payable				(\$1,988,719) (\$7,361)
Net Pension Liability				
Net Other Post-Employment Benefit Liability				(\$33,973)
Net Position of Governmental Activities				\$8,912,490

 ${\it The Notes to the Financial Statements are an Integral Part of this Statement}.$

STATEMENT OF REVENUES, EXPENDITURES & CHANGES

IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

### Stand Revenues Tank Revenues State One Behaff Contributions \$2,00,722 State Road Assistance \$37,308 State One Behaff Contributions \$2,00,752 Auto Faccer Taxes \$4,40,73 State Cone Behaff Contributions \$2,00,85 State Cone Behaff Contributions \$3,00,85 State Cone Behaff Contributions \$3,00,871 State State Behaff Contributions \$3,00,871 Tanal Revenues ### Contribution of Departmental Revenues; ### Contribution of Departmental Contribution of Departmental Revenues in Department Individ	TOR THE TEAR ENDED DECEMBER 31, 2021	General Fund	Other Governmental Funds	Permanent Funds	Total Governmental Funds
Stute On-Berbalf Ceartheriums \$7,308 \$20,265 Auto Excise Taxes \$28,857 \$28,857 Boat Excise Taxes \$34,403 \$4,603 State Revenue Sharing \$9,984 \$23,041 State Revenue Sharing \$9,984 \$23,401 Other Revenues \$31,023 \$15,032 \$31,023 Interest Earned \$117,255 \$15,032 \$25,503 Rent and Parking Fees \$117,255 \$117,255 \$117,255 Rent and Parking Fees \$117,255 \$117,255 \$15,032 \$25,003,024 Expenditures Net of Departmental Revenues: Current \$20,004 \$0 \$15,032 \$25,4041 Protection \$38,824 \$35,24041 \$35,24041 \$35,200,409 \$3				_	
Sale On-Behalt Contribution					
Auto Excise Taxes					
Boat Excise Taxes					
State Revenue Sharing \$9.984 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.041 \$23.042 \$					
Federal Land Payment - In Lieu of Taxes					
Silion					
Interest Earned \$10.471 \$0 \$15.032 \$25.503 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$117.935 \$12.000 \$15.032 \$12.000 \$15.032 \$12.000 \$12.000 \$12.000 \$15.032 \$12.000 \$12	·				
Rent and Parking Fees			\$0	\$15,032	
Separations Separation Se				Ψ13,032	
Caneral Government	Total Revenues	\$2,254,210	\$0	\$15,032	\$2,269,242
S324,041					
Protection		\$224.041			\$224.041
Health & Sanitation					
Debit Transportation					
Selectation S485,533 S480 S35,379 S480 S35,379 S480 S35,379 S480 S484,382					
Marchassified	1	1 /			
State On-Behalf Contributions \$20,265 \$20,255,157				\$40	
Salta On-Behalf Contributions \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,265 \$20,255,157 \$2				ΨΨΟ	
Capital Outlay S567,157 S567,157 Total Expenditures S2,354,450 S0 \$40 \$2,354,400 Excess Revenues Over Expenditures (\$100,240) \$0 \$14,992 \$885,248 Other Financing Sources (Uses) S343,622 S0 \$0 \$343,622 Total Other Financing Sources (Uses) S343,622 \$0 \$0 \$343,622 Excess of Revenues and Other Sources Over Expenditures and Other Sources Over Expenditures and Other Uses \$243,382 \$0 \$14,992 \$258,374 Expenditures and Other Sources Over Expenditures and Other Uses \$1,194,294 \$896,442 \$21,838 \$2,112,573 Ending Fund Balances \$1,194,294 \$896,442 \$36,830 \$2,370,947 Reconcilitation to Statement of Activities, Change in Net Position \$1,437,675 \$896,442 \$36,830 \$2,370,947 Reconcilitation to Statement of Activities on not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. \$2,361 Definance of Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) \$2,361 Definance traces 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 \$330,020 Bond proceeds provide current financial resources to Governmental funds \$330,020 Bond proceeds provide current financial resources foo-wernmental funds \$330,020 Government-Wide Statement of Net Position \$330,020 Government-Wide Statem					
Capital Outlay \$567,157 \$567,157 Total Expenditures \$2,354,450 \$0 \$40 \$2,354,490 Excess Revenues Over Expenditures \$10,002,400 \$0 \$14,992 \$85,248 Other Financing Sources (Uses) \$343,622		Ψ20,203			Ψ20,203
Second Part		\$567,157			\$567,157
Debt Proceeds \$343,622 \$0 \$0 \$0 \$343,622 Excess of Revenues and Other Sources (Uses) \$243,382 \$0 \$14,992 \$258,374 Expenditures and Other Uses \$243,382 \$0 \$14,992 \$258,374 Expenditures and Other Uses \$1,194,294 \$896,442 \$18,388 \$2,112,573 Ending Fund Balances \$1,194,294 \$896,442 \$21,838 \$2,112,573 Ending Fund Balances \$1,437,675 \$896,442 \$36,830 \$2,370,947 Excenciliation to Statement of Activities. Change in Net Position Net Change in Fund Balances \$1,437,675 \$896,442 \$36,830 \$2,370,947 Expension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows) Sume expenses reported as expenditures in governmental funds: Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows) Sum expenses reported as expenditures in governmental funds: Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows) Sum expenses reported 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 Sum expenditure in Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position This amount represents long-term debt proceeds 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. Soff,157 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.	Total Expenditures	\$2,354,450	\$0	\$40	\$2,354,490
Debt Proceeds \$343,622 \$0	Excess Revenues Over Expenditures	(\$100,240)	\$0	\$14,992	(\$85,248)
Debt Proceeds \$343,622 \$0	Other Financing Sources (Uses)				
Excess of Revenues and Other Sources Over Expenditures and Other Uses \$243,382 \$0 \$14,992 \$258,374 Beginning Fund Balances \$1,194,294 \$896,442 \$36,830 \$2,370,947 Beconcilitation to Statement of Activities, Change in Net Position Net Change in Fund Balances - Above 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) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) 10 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 Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term debt proceeds This amount represents long-term debt proceeds This amount represents long-term debt proceeds 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. Sofon, 157 Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and Changes in Net Position to trequire the use of current financial resources. Therefore, depreciation expense is not reported as expenditures in Governmental Funds.	Debt Proceeds	\$343,622			\$343,622
Expenditures and Other Uses \$243,382 \$0 \$14,992 \$258,374 Beginning Fund Balances \$1,194,294 \$896,442 \$21,838 \$2,112,573 Ending Fund Balances \$1,437,675 \$896,442 \$36,830 \$2,370,947 Reconcilitation to Statement of Activities, Change in Net Position Net Change in Fund Balances - Above 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) Pension Plans (Deferred Outflows, Net Pension Liability, Deferred Inflows) Some expenses 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 Some pensed provide current financial resources to Governmental Funds, but the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position This amount represents long-term debt proceeds This amount represents long-term debt payments 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. Seponditures in Governmental Funds. Some expenditures in Governmental Funds. Some expenditures in Governmental Funds. Some expense is not reported as expenditures in Governmental Funds. Some expense is not reported as expenditures in Governmental Funds.	<u>Total Other Financing Sources (Uses)</u>	\$343,622	\$0	\$0	\$343,622
Beginning Fund Balances		¢2.42.292	¢0	¢14.002	¢259 274
Ending Fund Balances \$1,437,675 \$896,442 \$36,830 \$2,370,947 Reconcilitation to Statement of Activities, Change in Net Position Net Change in Fund Balances - Above 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) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) 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 Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position This amount represents long-term debt proceeds This amount represents long-term debt payments 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. September 1970, 1970	Expenditures and Other Uses		\$0	\$14,992	\$238,374
Reconciliation to Statement of Activities, Change in Net Position Net Change in Fund Balances - Above 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) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) Stationary Tecorded as unavailable revenue (a deferred inflow) in governmental funds are recorded as unavailable revenue (a deferred inflow) in governmental funds 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 Governmental Funds, but the repayment reduces long-term leabilities in the Government-Wide Statement of Net Position This amount represents long-term debt proceeds This amount represents long-term debt payments 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. 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.	Beginning Fund Balances	\$1,194,294	\$896,442	\$21,838	\$2,112,573
Net Change in Fund Balances - Above 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) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) Pelinquent 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 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 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. Some expension of the provided 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.	Ending Fund Balances	\$1,437,675	\$896,442	\$36,830	\$2,370,947
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) Other Post-Employment Benefits (Deferred Outflows, Net Pension Liability, Deferred Inflows) Selinquent 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 Bond proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Government-Wide Statement of Net Position. Repayment of bond principal is an expenditure in Governmental Funds, but the repayment reduces long-term liabilities in the Government-Wide Statement of Net Position This amount represents long-term debt proceeds This amount represents long-term debt payments 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. Sofon,157 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. (\$284,663)					
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	Position, but they do not require the use of current financial reso	urces. Therefore, deprecia	tion expense is not reporte	d as	
Changes in Net Position of Governmental Activities \$442,734	•				
	Changes in Net Position of Governmental Activities				\$442,734

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, 2021

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.

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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;

Assets	Years
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.

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Governmental Fund Balances

The Town has identified December 31, 2021 fund balances on the balance sheet as follows:

	General Fund	Special Revenue Fund	Permanent Fund	Total
<u>Nonspendable</u>				
Cemetery Trust Principal			\$18,100	\$18,100
<u>Restricted</u>				
School Department	\$571,099			\$571,099
Shore Harbor Grant	\$4,699			\$4,699
Commuter Service	\$18,936			\$18,936
Highway Reserve		\$44,085		\$44,085
State Revenue Sharing	\$15,741			\$15,741
ARPA Grant	\$7,296			\$7,296
Internet Reserve	\$1,699			\$1,699
Broadband Project		\$851,086		\$851,086
Cemetery Donation			\$15,000	\$15,000
<u>Committed</u>				
Animal Control	\$4,845			\$4,845
Public Safety Coordinator	\$14,245			\$14,245
Fire Department Zone 1	\$37,957			\$37,957
Fire Department Zone 2	\$53,810			\$53,810
Fire Department Zone 3	\$18,001			\$18,001
EMS Reserve	\$17,843			\$17,843
Tuition Designated Fund	\$38,136			\$38,136
Special Education Reserve	\$80,445			\$80,445
School Capital Project	\$32,240			\$32,240
Garage Building Fund	\$46,035			\$46,035
Vehicle Disposal	\$638			\$638
Ramp Fees Reserve	\$14,322			\$14,322
Telemed Health Clinic	\$2,081			\$2,081
LCI Dock Extension	\$2,198			\$2,198
Wharves - GCI	\$17,461			\$17,461
Wharves	\$6,994			\$6,994
Dock Hoists	\$21,690			\$21,690
Sutton Maintenance	\$56,611			\$56,611
Intermodal Facility	\$40,938			\$40,938
Town Trucks	\$8,612			\$8,612
Internet Facility Maintenance	\$28,117			\$28,117
INHA Septic	\$20,000			\$20,000
Assigned	+,			+,
Town Office	\$28,989			\$28,989
Town Roads	\$112,430			\$112,430
Joy Lot	\$17,855			\$17,855
Snow Removal	\$19,503			\$19,503
Truck Account	Ψ17,505	\$1,272		\$1,272
Cemetery Trust Income		Ψ1,272	\$3,730	\$3,730
Unassigned	\$76,210		ψ5,750	\$76,210
Total Fund Balances	\$1,437,675	\$896,442	\$36,830	\$2,370,947
Tom I will Dumites	φ1, 4 37,073	ψ0,0,442	Ψ30,030	Ψ2,370,747

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

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

<u>Restricted</u> - 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.

<u>Committed</u> - 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.

<u>Assigned</u> - 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.

<u>Unassigned</u> - 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 \$1,544,366 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 \$3,730 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 \$1.193,146 and the bank balance was \$1,298,268. The Town has no uninsured and uncollateralized deposits as of December 31, 2021.

Note 3 - Property Taxes

Property taxes were assessed on April 1, 2021 and committed on July 1, 2021. Interest of 6% 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, \$53,504 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, 2021 was as follows:

	Beginning			Ending
	Balance	Increases	Decreases	Balance
Governmental Activities;				
Capital assets not being depreciated				
Land	\$1,449,485			\$1,449,485
Capital assets being depreciated				
Land Improvements	\$9,245			\$9,245
Buildings and Improvements	\$3,941,621	\$20,994		\$3,962,615
Equipment	\$1,712,713	\$42,551		\$1,755,264
Infrastructure	\$4,784,452	\$503,613		\$5,288,065
Total capital assets being depreciated	\$10,448,032	\$567,157	\$0	\$11,015,189
Less accumulated depreciation for				
Land Improvements	\$1,849	\$616		\$2,465
Buildings and Improvements	\$1,169,346	\$126,139		\$1,295,485
Equipment	\$506,934	\$65,005		\$571,939
Infrastructure	\$2,001,836	\$92,902		\$2,094,739
Total accumulated depreciation	\$3,679,965	\$284,663	\$0	\$3,964,628
Net capital assets being depreciated	\$6,768,067	\$282,494	\$0	\$7,050,561
Governmental Activities, Capital Assets, net	\$8,217,552	\$282,494	\$0	\$8,500,046
Depreciation expense was charged to functions/prog	grams of the primary gove	ernment as follows;		
General Government				\$11,706
Solid Waste				\$3,030
Public Safety				\$30,304
Education				
Public Transportation, including depreciation of general infrastructure assets				
Total Depreciation Expense - Governmental Activities				

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, 2021, individual fund interfund receivable and payable balances consisted of the following:

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

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, 2021:

Debt Outstanding at January 1:	\$1,975,118
Long-Term Debt Issued	\$343,622
Long-Term Debt Retired	(\$330,020)
<u>Debt Outstanding at December 31:</u>	\$1,988,719

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, 2021 was \$327,077.

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, 2021 is \$41,158.

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, 2021 is \$48,786.

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, 2021 is \$164,786.

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, 2021 is \$75,768.

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, 2021 is \$39,889.

In 2021, a general obligation bond was secured with The First for capital road work for \$343,622. Interest is paid at an annual rate of 2.465 percent. The bond is for five years, payable monthly with interest. The balance at December 31, 2021 is \$343,622.

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. The balance at December 31, 2021 is \$947,634

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

		Estimated	
<u>Year</u>	Principal	Interest	Total
2022	\$1,349,418	\$54,811	\$1,404,230
2023	\$398,755	\$20,280	\$419,035
2024	\$98,001	\$4,764	\$102,765
2025	\$70,395	\$2,722	\$73,116
2026	\$72,149	\$967	\$73,116
	\$1,988,719	\$83,543	\$2,072,262

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, 2021 was 1.02% of the 2021 State Valuation of \$190,400,000.

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, 2021, 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 14.33% of the applicable member compensation into the System.

The required contributions paid into the System for the year ended June 30, 2021 and the previous two years are as follows:

				Applicable	Applicable
For the year ended	Employee	Employer	State of Maine	Member	Member Federal
June 30,	Contributions	Contributions	Contributions	Compensation	Compensation
2021	\$11,077	\$7,092	\$19,725	\$144,794	\$7,145

2020	\$8,813	\$5,648	\$15,688	\$115,199	\$5,725
2019	\$12,869	\$7,643	\$17,725	\$159,969	\$8,259

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, 2021, the School Department reported a net pension liability of \$7,361. 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, 2021, the School Department's proportion was 0.00045%, which was an decrease of 0.00021% from its proportion measured at June 30, 2020.

For the fiscal year ended June 30, 2021, the School Department recognized pension expense of \$4,731. At June 30, 2021, the School Department reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$235	\$156
Changes in Assumptions	\$0	\$0
Net Difference between projected and actual earnings on pension plan investments	\$305	\$0
Changes in proportion and differences between employer contributions and proportionate share of contributions	\$728	\$2,103
Employer contributions made subsequent to measurement date	\$7,092	\$0
	\$8,360	\$2,259

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

Year ended June 30,	
2021	\$6,633
2022	(\$1,072)
2023	\$271
2024	\$268

F. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 2.75%

Salary Increases 2.75% - 14.50% at selected years of service

Cost of Living Benefit Increases

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, 2020 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, 2020 are summarized in the following table:

	Target	Long-Term Expected Real
Asset Class	Allocation	Rate of Return
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%	7.2%
Diversifiers	10.0%	5.9%
	100%	•

G. Discount Rate

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

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

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

1% Decrease	Current Discount	1% Increase
(5.75%)	Rate (6.75%)	(7.75%)
\$12,767	\$7,361	\$2,856

Proportionate Share of the Net Pension Liability

I. Pension Plan Financial and Actuarial Information

Additional financial information and actuarial information can be found in the Systems' 2020 Comprehensive Annual Financial Report available online at www.mainepers.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, 2020 there were 233 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, 2020, 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. 2020, 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%

Investment Rate of Return

Participation Rates for Future Retirees

6.75%, net of administrative and pension plan investment expense 100% of those currently enrolled

Conversion Charges

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

Form of Benefit Payment

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

2020

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.

Allocation of:		
On-Behalf	Benefits	Net OPEB
Payments	Expense	Liability
\$540	\$533	\$4,811

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, 2020, the following employees were covered under the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payment	1
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	3
Average age	40.00
Average service	0.67

E. Net OPEB Liability

The School Department's net OPEB liability was measured as of June 30, 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 June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount Rate 3.50% per annum for 2019 reporting

2.21% per annum for 2020 reporting
Salary Increase Rate
2.75% per year.
Administration and claims expense
Included in per capita claims cost

Healthcare cost trend rates:

Pre -Medicare Medical: Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% per annum

F. Actuarial Assumptions

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

Healthy Annuitants: based on 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted to 98.1% 87.5 % respectively of the rates for males before age 85 and females before age 80 and 106.4% and 122.3% respectively of the rates for males on or after age 85 and females on or after age 80. Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115 along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP_2020 scale.

Healthy Employees: based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: based on 194.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model described in the healthy annuitant mortality.

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, 2020 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.

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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, 2020 is 2.21% 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

	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at 6/30/2019	\$6,236	\$0	\$6,236
<u>Changes:</u>			
Service Cost	\$271		\$271
Interest	\$223		\$223
Changes of benefits	(\$508)		(\$508)
Difference between expected and actual experience	(\$1,486)		(\$1,486)
Change of Assumptions	\$3,056		\$3,056
Contributions - Employer		\$278	(\$278)
Benefit Payments	(\$278)	(\$278)	\$0
Net changes	\$1,278	\$0	\$1,278
Balances at 6/30/2020	\$7,514	\$0	\$7,514

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 (1.21%) or 1 percentage point higher (3.21%) than the current discount rate:

	1.0% Decrease	Discount Rate	1.0% Increase
	(1.21%)	(2.21%)	(3.21%)
Net OPEB Liability (Asset)	\$9,669	\$7.514	\$5,964

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:

		Healthcare	
	1.0% Decrease	Trend Rate	1.0% Increase
Net OPEB Liability (Asset)	\$5,953	\$7,514	\$9,664

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.

	Deferred Outflows	Deferred Inflows
	of Resources	of Resources
Differences between expected and actual experience	\$0	\$1,274
Changes in Assumptions	\$3,196	\$315

Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$3,792	\$0
	\$6,988	\$1,589

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

Year ended	
2021	\$4,056
2022	\$264
2023	\$264
2024	\$370
2025	\$225
Thereafter	\$220

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 premedicare 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, 2021, 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, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

2.74% per annum for 2020 reporting 2.12% per annum for 2021 reporting

Pre -Medicare Medical: Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% 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 form 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 2021. 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, 2019. 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 31, 2020, and is 2.12 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

-	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balances at 1/1/2020	\$23,016	\$0	\$23,016
Changes:			
Service Cost	\$1,169		\$1,169
Interest	\$663		\$663
Change of Assumptions	\$1,617		\$1,617
Contributions - Employer		\$6	(\$6)
Benefit Payments	(\$6)	(\$6)	\$0
Net changes	\$3,443	\$0	\$3,443
Balances at 1/1/2021	\$26,459	\$0	\$26,459

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 (1.12%) or 1 percentage point higher (3.12%) than the current discount rate:

	1.0% Decrease	Discount Rate	1.0% Increase
	(1.12%)	(2.21%)	(3.21%)
Net OPEB Liability (Asset)	\$30,778	\$26,459	\$22,935

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:

		Healthcare	
	1.0% Decrease	Trend Rate	1.0% Increase
Net OPEB Liability (Asset)	\$22,628	\$26,459	\$31,185

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.

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$1,455	\$0
Changes in Assumptions	\$5,970	\$908
Net Difference between projected and actual earnings on OPEB plan investments	\$0	\$0
Employer contributions made subsequent to measurement date	\$28	\$0
	\$7,453	\$908

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

Year ended	
2022	\$1,655
2023	\$1,627
2024	\$1,623
2025	\$1,373
2026	\$267
Thereafter	\$0

Note 9 - Restricted Net Position

The Town reports restricted net position totaling \$1,544,366 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, 2021.

TOWN OF CRANBERRY ISLES, MAINE REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit V)

Variance

	Original	Final		variance Favorable
	Budget	Budget	Actual	(Unfavorable)
Revenues;				
Tax Revenues	\$1,943,164	\$1,943,164	\$2,000,722	\$57,559
Auto Excise Taxes	\$28,000	\$28,000	\$28,857	\$857
Boat Excise Taxes	\$4,700	\$4,700	\$4,603	(\$97)
State Road Assistance	\$7,000	\$7,000	\$7,308	\$308
State Revenue Sharing	\$3,000	\$3,000	\$9,984	\$6,984
Miscellaneous Administrative Earnings	\$36,101	\$36,101	\$54,064	\$17,963
Interest Earned	\$8,500	\$8,500	\$10,471	\$1,971
Rent and Parking Fees	\$113,930	\$113,930	\$117,935	\$4,005
<u>Total Revenues</u>	\$2,144,395	\$2,144,395	\$2,233,945	\$89,550
Expenditures(Net of Departmental Revenues);				
General Government	\$364,420	\$364,420	\$324,041	\$40,379
Protection	\$89,000	\$89,000	\$71,058	\$17,942
Health & Sanitation	\$178,830	\$178,830	\$169,261	\$9,569
Highways & Bridges	\$407,942	\$407,942	\$745,812	(\$337,870)
Education	\$572,085	\$572,085	\$504,293	\$67,792
Unclassified	\$48,850	\$48,850	\$35,339	\$13,511
Assessments and Debt Service	\$483,268	\$483,268	\$484,382	(\$1,113)
<u>Total Expenditures</u>	\$2,144,395	\$2,144,395	\$2,334,185	(\$189,790)
Excess Revenues Over Expenditures	\$0	\$0	(\$100,240)	(\$100,240)
Other Sources (Uses)				
Bond Proceeds	\$0	\$0	\$343,622	\$343,622
Excess Revenues and Other Sources Over				
Expenditures and Other Uses	\$0	\$0	\$243,382	\$243,382
Experiationes and Other Oses	ΨΟ	ΨΟ	Ψ2+3,362	Ψ2+3,302
Beginning Fund Balance	\$1,194,294	\$1,194,294	\$1,194,294	\$0
Ending Fund Balance	\$1,194,294	\$1,194,294	\$1,437,675	\$243,382
Reconciliation to Statement of Revenues, Expenditures and C	hanges in Fund Ba	alance - Governme	ntal Funds:	
Total Revenues per above			\$2,233,945	
State On-Behalf Contributions			\$20,265	
Total Revenues per Statement of Revenues, Expenditures				
and Changes in Fund Balance - Governmental Funds			\$2,254,210	
Total Expenditures per above			\$2,334,185	
State On-Behalf Contributions			\$20,265	
Total Expenditures per Statement of Revenues, Expenditu	res		Ψ20,203	
and Changes in Fund Balance - Governmental Funds	100		\$2,354,450	

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, 2021

Plan Net Pension Liability as a % of the Covered Employee Payroll	140.811% 130.543% 132.668% 139.316% 171.194% 118.228%
Plan Covered Employee Payroll	\$2,003,075,813 \$1,924,006,618 \$1,808,274,919 \$1,800,230,663 \$1,816,433,084 \$1,699,160,889 \$1,676,857,294
Plan Fiduciary Net Position as a % of the Total Pension Liability	81.026% 82.734% 82.902% 80.781% 76.208% 83.908%
Plan Net Pension Liability	\$2,820,541,518 \$2,511,657,838 \$2,398,995,074 \$2,591,594,648 \$3,109,619,558 \$2,374,190,032 \$1,982,519,311
Plan Fiduciary Net Position	\$12,044,918,612 \$12,035,565,075 \$11,632,192,771 \$10,893,291,864 \$9,960,335,390 \$10,242,097,022 \$10,337,639,472
Plan Total Pension Liability	\$14,865,460,130 \$14,547,222,913 \$14,031,187,845 \$13,464,886,512 \$13,69,554,948 \$12,616,287,054 \$12,320,158,783
Proportionate Share of Net Pension Lidvility (Asset) as a % of Its Covered Employee Payroll	5.084% 8.386% 4.035% 6.037% 4.028% 0.0000%
Covered Employee Payroll	\$144.794 \$115.199 \$168.228 \$115.853 \$114.746 \$145.058 \$138.698
Proportionate Share of Net Pension Liability (Asset)	\$7,361 \$9,660 \$6,788 \$9,529 \$5,830 \$1,696
Proportion of Net Pension Liability	0.00045% 0.00066% 0.00050% 0.00054% 0.00033% 0.00000%
For the Fiscal Year Ended June 30,	Last 10 fiscal vears 2021 2020 2019 2019 2018 2017 2015

^{*} 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.

<u>TOWN OF CRANBERRY ISLES, MAINE</u> <u>REQUIRED SUPPLEMENTARY INFORMATION</u> (Exhibit IX)

<u>SCHEDULE OF EMPLOYER CONTRIBUTIONS</u>

MAINE PUBLIC EMPLOYEES RETIREMENT SYSTEM

FOR THE YEAR ENDED DECEMBER 31, 2021

For the					Contributions
Fiscal	Contractually			Covered	as a % of
Year Ended	Required	Actual	Contribution	Employee	Covered
June 30,	Contribution	Contribution	Deficiency	Payroll	Employee Payroll
2021	\$7,092	\$7,092	\$0	\$144,794	4.898%
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, 2021

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, 2020, 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, 2020 are as follows:

Inflation 2.75%

Salary Increases 2.75% plus merit component based on 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, 2020 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, 2021.

(Exhibit VIII)

TOWN OF CRANBERRY ISLES, MAINE
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE STARE OF NET OPER LIABILITIES
MAINE EDICATION ASSOCIATION BENEFITS TRUST
MAINE HUNGLAL EMPLOYEES HEALTH TRUST
FOR THE YEAR ENDED DECEMBER 31, 2021

					Total OPEB Liability	vility						Plan Fiduciary Net Position	osition						
				Difference		Benefit						Benefit	Net				Plan		Net OPEB
		Interest		Between		Payments,	Net					Payments,	Change	Plan	Plan		Fiduciary		Liability
For the		(Includes		Expected		Including	Change	Total	Total			Including	in Plan	Fiduciary	Fiduciary	Net	Net Position		as a % of the
Fiscal	Service	Fiscal Service Interest Change	Change	and	Changes	Refunds of	in Total	OPEB	OPEB			Refunds of	Fiduciary	Net	Net	OPEB	as a % of the	Covered	Covered
Years	Cost	on Service	ф	Actual	ф	Member	OPEB	Liability -	Liability -	Contributions-	Contributions-	Member	Net	Position -	Position -	Liability -	Total OPEB	Employee	Employee
Ended	(BOY)	Cost)	Benefits	Experience	Assumptions	Contributions	Liability	Beginning	Ending	Employer	Member	Contributions	Position	Beginning	Ending	Ending	Liability	Payroll	Payroll
ne Educatı	on Association	on Benefit Tru	st School Plan	ī															
2021	\$271	\$223	(\$208)	(\$1,486)	\$3,056	(\$278)	\$1,278	\$6,236	\$7,514	\$278	80	(\$278)	80	80	80	\$7,514	\$	\$62,373	12.047%
2020	\$221	\$200	80	80	\$865	0\$	\$1,286	\$4,950	\$6,236	80	90	80	80	80	\$0	\$6,236	0\$	\$129,747	4.806%
2019	\$243	\$193	80	80	(\$630)	80	(\$194)	\$5,144	\$4,950	90	80	80	80	80	\$0	\$4,950	0\$	\$126,274	3.920%
ne Munici	val Employee	ne Municipal Employees Health Trust Town Plan	t Town Plan																
2021	\$1,169	\$663	80	80	\$1,617	(9\$)	\$3,443	\$23,016	\$26,459	9\$	80	(9\$)	80	80	98	\$26,459	0\$	\$84,125	31.452%
2020	\$776	\$608	(\$417)	\$1,683	\$6,317	80	\$8,967	\$14,049	\$23,016	\$0	80	80	80	80	\$0	\$23,016	0\$	\$84,125	27.359%
2019	\$867	\$520	\$0	\$0	(\$1,589)	80	(\$202)	\$14,251	\$14,049	\$0	0\$	80	80	\$	\$0	\$14,049	\$0	\$84,125	16.700%

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit IX)

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF EMPLOYER CONTRIBUTIONS

MAINE EDUCATION ASSOCIATION BENEFITS TRUST

MAINE MUNICIPAL EMPLOYEES HEALTH TRUST

FOR THE YEAR ENDED DECEMBER 31, 2021

For the			
Fiscal	Contractually		
Year Ended	Required	Actual	Contribution
June 30,	Contribution	Contribution	Deficiency
2021	\$6	\$6	\$0
2020	\$0	\$0	\$0
2019	\$0	\$0	\$0

^{*} 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

<u>TOWN OF CRANBERRY ISLES, MAINE</u> <u>NOTES TO OPEB LIABILITIES AND CONTRIBUTIONS</u> <u>FOR THE YEAR ENDED DECEMBER 31, 2021</u>

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

The total OPEB liability in the January 1, 2021 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 2.74% to 2.12% per GASB 75 discount rate selection.

Net OPEB Liability

The Town's net OPEB liability was measured as of January 1, 2021, 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 2.12% 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 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% per annum

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

Healthy Annuitants: based on 2010 Public Plan Teacher Benefits Weighted Healthy Retiree Mortality Table adjusted to 98.1% 87.5 % respectively of the rates for males before age 85 and females before age 80 and 106.4% and 122.3% respectively of the rates for males on or after age 85 and females on or after age 80. Rates are projected generationally using the RPEC_2020 model, with an ultimate rate of 1.00% for ages 80 and under, grading down to 0.05% at age 95 and further grading down to 0.00% at age 115 along with convergence to the ultimate rates in the year 2027. All other parameters used in the RPEC_2020 model are those included in the published MP_2020 scale.

Healthy Employees: based on 93.1% and 91.9% of the 2010 Public Plan Teacher Benefits Weighted Employee Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model as described in the healthy annuitant mortality.

Disabled Annuitants: based on 194.2% and 123.8% of the 2010 Public Plan Non-Safety Benefits-Weighted Disabled Retiree Mortality Table, respectively, for males and females. These rates are generationally projected using the same version of the RPEC_2020 model described in the healthy annuitant mortality.

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

The total OPEB liability in the January 1, 2021 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 2.74% to 2.12% per GASB 75 discount rate selection.

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 cost method Entry Age Normal Amortization method Level dollar 30 years Amortization period

Discount Rate 2.12% per annum. 2.75% per year Salary Increase Rate Administration and claims expense 3% per annum 65

Retirement Age

Healthcare cost trend rates

Pre -Medicare Medical: Initial trend of 6.21% applied in FYE 2020 and 6.83% applied in FYE 2022 grading over 18 years to 3.25% per annum

Medicare Medical: Initial trend of 0.00% applied in FYE 2021 and 6.30% applied in FYE 2022 grading over 18 years to 3.25% 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 form 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, 2021

	Beginning	Approp-	Cash	Other	Total	Warrants	Other	Lapsed Unexpended	Ending
Department	Balance	riations	Receipts	Credits	Available	Drawn	Charges	(Overdraft)	Balance
General Government;									
Administration	\$0	\$202,450	80	\$1,101	\$203,551	\$176,854	\$286	\$26,410	80
Tax Collector/Treasurer/Clerk	\$0	\$45,000	\$0	80	\$45,000	\$45,000	\$0	\$0	80
Deputy Treasurer/Clerk	80	\$21,000	80	80	\$21,000	\$12,676	80	\$8,324	80
Town Office	\$24,262	\$5,000	\$9,000	\$6,510	\$44,772	\$6,033	\$9,750	80	\$28,989
Public Safety Coordinator	\$22,317	\$38,220	80	80	\$60,537	\$46,292	80	80	\$14,245
Elections	\$0	\$1,600	80	\$0	\$1,600	\$1,100	\$0	\$500	80
Planning Board	\$0	80	\$0	\$0	80	\$650	80	(\$650)	80
Assessors	\$0	\$31,150	\$0	\$2,521	\$33,671	\$30,850	\$2,596	\$225	80
Contingencies	80	\$20,000	\$0	\$141	\$20,141	\$11,227	80	\$8,914	80
	\$46,579	\$364,420	\$9,000	\$10,272	\$430,271	\$330,682	\$12,632	\$43,724	\$43,234
Protection									
Public Safety - Zone 1	\$43,141	\$24,850	80	\$180	\$68,170	\$29,461	\$752	80	\$37,957
Public Safety - Zone 2	\$44,115	\$24,450	\$0	\$1,007	\$69,572	\$15,600	\$162	80	\$53,810
Public Safety - Zone 3	\$12,463	\$6,000	\$0	\$0	\$18,463	\$462	\$0	\$0	\$18,001
EMS	\$18,153	\$13,200	80	80	\$31,353	\$13,167	\$343	80	\$17,843
911 Dispatch Services	\$0	\$1,000	\$0	\$0	\$1,000	\$649	\$0	\$351	80
Animal Control	\$3,762	\$2,000	\$80	\$3	\$5,845	\$1,000	80	\$0	\$4,845
Constable	80	\$6,000	80	80	\$6,000	80	80	\$6,000	80
Harbor Master	80	\$3,500	80	80	\$3,500	\$3,000	80	\$500	80
Street Lights	\$0	\$6,000	\$0	\$410	\$6,410	\$6,141	\$0	\$269	80
Insurance	\$0	\$2,000	\$0	80	\$2,000	\$2,000	\$0	80	80
	\$121,633	\$89,000	\$80	\$1,600	\$212,312	\$71,479	\$1,258	\$7,120	\$132,455
Health & Sanitation;									
Solid Waste	80	\$161,720	80	\$9,651	\$171,371	\$160,545	\$2,255	\$8,571	0\$
CEO & Plumbing Inspector	\$0	\$13,110	\$0	80	\$13,110	\$15,112	\$0	(\$2,002)	80
Health & General Assistance	\$0	\$3,000	\$0	\$0	\$3,000	\$0	\$0	\$3,000	80
Health Officer	80	\$1,000	\$0	80	\$1,000	\$1,000	\$0	80	80
	80	\$178,830	80	\$9,651	\$188,481	\$176,657	\$2,255	\$9,569	80
Education;									
Education	\$508,807	\$572,085	\$93,675	80	\$1,174,566	\$603,467	80	\$0	\$571,099
Tuition Designated Fund	\$37,960	80	\$0	\$176	\$38,136	80	80	%	\$38,136
Special Education Reserve	\$76,682	80	\$3,500	\$263	\$80,445	80	80	0\$	\$80,445
School Capital Project	\$30,240	80	\$2,000	80	\$32,240	80	80	80	\$32,240
	\$653,690	\$572,085	\$99,175	\$439	\$1,325,388	\$603,467	\$0	80	\$721,921

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\$2,198 \$17,461 \$6,994 \$21,690 \$56,611 \$17,855 \$18,936 \$7,296 \$1,345,724 \$4,699 \$46,035 \$28,117 \$8,612 \$638 \$14,322 \$40,938 \$0 \$0 \$2,081 \$0 0\$ \$20,000 \$1,699 \$59,193 \$388,92 Ending Balance \$368 \$0 \$0 \$0 \$0 \$0 \$442 (\$184)(\$1,113) \$0 \$0 80 (\$39,166)\$8 (\$4,211)\$42,428 80 \$810 Unexpended(Overdraft) Lapsed \$852 \$6,000 \$8,428 \$32,059 \$392 \$15,915 \$0 \$0 \$0 \$0 \$0 \$0 \$00 \$0 \$0 \$0 Charges Other \$484,382 \$43,468 \$12,976 \$902 \$4,750 \$85,073 \$7,750 \$1,000 \$132 \$16,358 \$24,000 \$89,063 \$4,148 \$27,839 \$2,717 \$138,563 \$838,619 \$10,000 \$9,000 \$177,887 \$22,602 \$27,139 \$25,455 \$19,344 \$63,743 \$39,534 \$78,701 Warrants Drawn \$112,437 \$17,039 \$7,296 \$9,000 \$24,000 \$27,140 \$84,852 \$483,268 \$65,550 \$4,699 \$46,937 \$638 \$10,000 \$7,750 \$1,000 \$500 \$20,000 \$600 \$25,456 \$13,003 \$2,198 \$6,994 \$69,587 \$21,043 \$44,475 \$22,610 \$42,428 \$45,300 \$28,605 \$180,354 1,243,455 \$2,081 \$39,535 177,897 Available Total\$2,134 \$0 \$4,583 \$100 \$2,383 \$000 \$0 \$25 \$17,067 \$21,043 \$65 \$21,108 \$681 \$26,973 \$70,043 Other Credits \$6,595 \$76,275 \$5,475 \$0 \$0 \$0 \$0 \$0 \$0 \$0 80 \$0 \$0 \$0 \$0 \$0 \$0 \$350,930 \$102,340 \$657,292 Receipts Cash\$2,788 \$24,000 \$9,600 \$6,250 \$500 \$600 \$84,852 \$483,268 \$2,038,465 \$31,000 \$3,200 \$11,600 \$1,800 \$7,750 \$9,000 \$22,610 \$27,140 \$25,456 \$42,428 \$138,000 \$58,900 \$38,874 \$10,000 \$1,000 \$39,350 \$39,535 \$177,897 \$302,012 \$48.850 Appropriations SCHEDULE OF DEPARTMENTAL OPERATIONS \$16,308 \$53,404 \$4,699 \$44,910 \$638 \$15,760 \$7,669 \$2,198 \$6,994 \$4,267 \$11,564 \$2,081 \$0 \$38,459 \$20,000 \$24,410 \$35,675 \$1,241,122 \$107,804 \$46,49] Beginning FOR THE YEAR ENDED DECEMBER 31, 2021 Balance **Broadband Facility Maintenance** Human Service Organizations Sutton Maintenance Reserve **Assessments and Debt Service** Fire Dept Zone 2 Fire Truck Zone 2 Fire Truck Debt LCI Dock Ext Reserve Telemed Health Clinic Shore & Harbor Grant Garage Building Fund Manset Property Debt Department Public Transportation; Dock Hoists Reserve Community Centers Ramp Fees Reserve Commuter Service Intermodal Facility Town Garage Debt Town Office Debt Fire Truck 3 Debt Wharves Reserve Vehicle Disposal **Broadband Debt** Internet Reserve Island Explorer Snow Removal Wharves - GCI Town Trucks INHA Septic Town Roads ARPA Grant Scholarship County Tax Unclassified; Cemeteries Libraries Joy Lot TOTALS

TOWN OF CRANBERRY ISLES, MAINE

TOWN OF CRANBERRY ISLES, MAINE SCHEDULE OF CHANGES IN UNASSIGNED FUND BALANCE FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-2)

Beginning Unassigned Fund Balance		(\$55,585)
Additions;		
Lapsed Accounts	\$60,109	
Decrease in Unavailable Property Tax Revenues	\$87,005	
Interest (Net of Appropriation)	\$1,405	
Auto and Boat Excise (Net of Appropriation)	\$760	
Supplementals	\$0	
Other Revenues (Net of Appropriation)	\$12,415	
<u>Total Additions</u>		\$161,694
Reductions;		
Tax Discounts	\$29,272	
Abatements	\$627	
<u>Total Reductions</u>		\$29,899
Ending Unassigned Fund Balance	_	\$76,210

TOWN OF CRANBERRY ISLES, MAINE VALUATION, COMMITMENT AND COLLECTIONS FOR THE YEAR ENDED DECEMBER 31, 2021

(Exhibit A-3)

Taxable	<i>Valuation</i> ;

Land and Buildings \$195,461,668 Personal Property \$47,500

<u>Total Taxable Valuation</u> \$195,509,168

<u>Tax Rate per \$1,000 Valuation</u> \$9.90

<u>Tax Commitment</u> 1,935,540.76

Collections and Adjustments;

Cash Collections\$1,841,474Abatements\$627Supplemental Taxes\$0Discounts Allowed\$29,272

<u>Total Collections and Adjustments</u> \$1,871,373

<u>Unpaid Taxes December 31</u> \$64,168

Federal Grantor/Pass-Through			Program	
Grantor/Program Title		Grantor Pass-	Award	
	CFDA #	Through Number	Amount	Expenditures
U.S. Department of Education;				
Passed through State of Maine				
Department of Education				
Rural Education Achievement Program	84.213	013-05A-6336-13	\$24,206	\$13,128
Title VI, Part B - Local Entitlement	84.027	013-05A-3046-12	\$5,215	\$5,215
Total U.S. Department of Education			\$29,420	\$18,342
U.S. Department of Treasury; Passed through State of Maine				
<u>Department of Education</u>				
Coronavirus Relief Fund 1	* 21.019	022-05A-7010-60	\$12,649	\$12,649
Coronavirus Relief Fund 2	* 21.019	022-05A-7015-60	\$14,876	\$14,876
Total U.S. Department of Treasury			\$27,525	\$27,525
U.S. Department of Transportation Passed through State of Maine Department of Transportation				
FTA Transit Grants	20.315		\$76,275	\$76,275
			\$76,275	\$76,275
<u>Totals</u>			\$133,220	\$122,142

DECEMBER 31, 2021

Total Liabilities and Fund Balances

\$1,166,133

	Broadband	Truck Account	Highway Reserve	Total Other Governmental
Assets Cash and Cash Equivalents Accounts Receivable Due From Other Funds	\$1,120,777	\$1,272	\$44,085	\$1,272 \$1,120,777 \$44,085
<u>Total Assets</u>	\$1,120,777	\$1,272	\$44,085	\$1,166,133
Liabilities and Fund Balances Liabilities: Due to Other Funds	\$269,691			\$269,691
<u>Total Liabilities</u>	\$269,691	\$0	\$0	\$269,691
Fund Balances Fund Balances; Restricted Assigned	\$851,086	\$1,272	\$44,085	\$895,170 \$1,272
<u>Total Fund Balances</u>	\$851,086	\$1,272	\$44,085	\$896,442

\$1,272

\$44,085

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit B-2)

<u>COMBINING STATEMENT OF REVENUES, EXPENDITURES AND</u> <u>CHANGES IN FUND BALANCES - OTHER GOVERNMENTAL FUNDS</u> <u>FOR THE YEAR ENDED DECEMBER 31, 2021</u>

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

<u>COMBINING BALANCE SHEET - PERMANENT FUNDS</u> <u>DECEMBER 31, 2021</u>

	Cemetery
	Trusts
<u>Assets</u>	
Cash and Cash Equivalents	\$41,100
<u>Total Assets</u>	\$41,100
<u>Liabilities and Fund Balances</u>	
<u>Liabilities;</u>	
Due to Other Funds	\$4,270
<u>Total Liabilities</u>	\$4,270
Fund Balance;	
Reserve for Endowments	\$18,100
Restricted Donations	\$15,000
Designated for Subsequent Year's Expenditures	\$3,730
8	+0,
Total Fund Balance	\$36,830
	+===,===
Total Liabilities and Fund Balances	\$41,100

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

Cash Balances Consists of.

Nathan Stanley	\$1,247
Mann, McSor, McFarland, Beal	\$19,620
Julia Spurling	\$1,490
Gary Spurling	\$1,127
M.S. Spurling	\$5,947
Bunker Trust	\$1,054
Cora Spurling	\$2,417
Christopher Swenson	\$545
Hazel Stanley Peterson	\$727
Hadlock, Stanley	\$6,926
	\$41,100

TOWN OF CRANBERRY ISLES, MAINE

(Exhibit C-2)

<u>COMBINING STATEMENT OF REVENUES, EXPENDITURES AND</u> <u>CHANGES IN FUND BALANCES - PERMANENT FUNDS</u> FOR THE YEAR ENDED DECEMBER 31, 2021

	Cemetery Trusts
<u>Revenues</u>	
Interest Earned	\$32
Restricted Donation	\$15,000
<u>Total Revenues</u>	\$15,032
Expenditures	
Administrative Fees	\$40
<u>Total Expenditures</u>	\$40_
Excess of Revenues Over Expenditures	\$14,992
Fund Balances - Beginning	\$21,838
Fund Balances - Ending	\$36,830