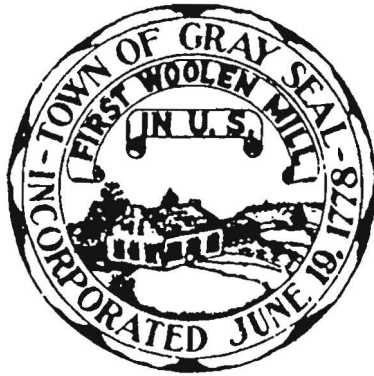


ANNUAL REPORT



TOWN OF GRAY, MAINE

Fiscal Year July 1, 1992 - June 30, 1993

TOWN OFFICERS

Town Manager, Town Clerk,	
Treasurer, Tax Collector	<i>Paul Bird</i>
Tax Assessor	<i>James H. Thomas</i>
Code Enforcement Officer	<i>Richard F. Day</i>
Fire Chief	<i>Jon E. Barton</i>
Road Commissioner	<i>Paul Bird</i>
Forest Fire Warden	<i>Jon E. Barton</i>
Legal Counsel	<i>William Dale</i>
Public Works Director.....	<i>Neal A. LaVallee</i>
Town Planner.....	<i>Richard Cahill</i>
Office Manager	<i>Donna Hill</i>
Asst. Deputy Clerk.....	<i>Meredith E. Davis</i>
Asst.. Deputy Clerk.....	<i>Connie Hall</i>
Secretary to CEO/Assessor/Planner.....	<i>Helen Taylor</i>
Administrative Assistant.....	<i>Dorothy Fogarty</i>
Librarian.....	<i>Eska Wink</i>
Assistant Librarian	<i>Karen Taylor</i>
Director, Newbegin Center	<i>Dean Bennett</i>
Chief of Services.....	<i>Richard A. Wood</i>
Town Constable/Dog Officer.....	<i>Paul Mingo</i>

STATE SENATOR

Jeff Butland

State House Address:

State Senate

Senate Chamber

Augusta, Maine 04333

Senate Phone 289-1505

or toll-free 1-800-423-6900 (sessions only)

Home Address:

P.O. Box 431

Cumberland, ME 04021

829-5357

REPRESENTATIVE TO LEGISLATURE, DISTRICT #44

Donnell P. Carroll

State House Address:

House of Representatives

State House

Augusta, ME 04333

Rep. phone 289-1400

Home Address:

P.O. Box 1320

Gray, Maine 04039

657-4028

SCHOOL BOARD MEMBERS

<i>Name</i>	<i>Address</i>	<i>Term</i>	<i>Telephone</i>
Gail Bodwell	19 Yarmouth Rd.	7/93	657-4321
Roy Bagley	Charlonte Terrace	7/93	657-2220
Susan Austin	Yarmouth Road	7/94	657-4100
David Gray	Long Hill Road	7/94	657-2183
Andrew Hutchinson	Peacock Hill Road	7/94	926-4381
Rosemary Fitch	Intervale	7/94	926-4936
RoJean Tulk	Poland Spring Rd.	7/95	926-4319
Janet Churchill	Town Farm Road	7/95	926-3332
Marla Muzzy	Two Rod Road	7/95	657-2288
Jonathan Young	Pine Drive	7/95	657-4813

CABLE TELEVISION/PUBLIC ACCESS COMMITTEE

Three (3) year term - Seven (7) members

Sally Johnston, Chair	7/94
Anthony Cook	7/94
Richard Dietz	7/95
Gerald Steeves	7/95
Eric Riback	7/96
Greg Diehl	7/96
Craig Clark	7/96

PUBLIC SAFETY COMMITTEE

Three (3) year term - Seven (7) Members/Two ex-officio members

Anthony J. Cook, Chair	7/95
Gary Wood	7/94
Harry Lawler	7/94
Michael Carroll	7/95
Jim Gillies	7/96
Richard C. Wood	7/96

SOLID WASTE COMMITTEE

Three (3) year term - Seven (7) members/Two (2) alternates

Richard H. Dietz, Chair	7/93
John D. Welch	7/93
Mae Beck	7/94
Robert Woodbury	7/94
Richard Budd	7/94

GRAY WATER DISTRICT

Dale Mosher, Chair	7/96
Bruce Sawyer	7/93
Robert C. Clark	7/94
Henry Cormier	7/95
Charlotte Gardner	7/97
James Foster, Supt.	----

DRY MILLS SCHOOLHOUSE COMMITTEE

Mae Beck, Co-chair	7/93
Pam Wilkinson, Co-chair	7/93
John D. Welch	7/94
Norma Liberty	7/94
Nancy McMinn	7/94
Yvonne Wilkinson	7/95
Beverly Prince	7/95
Jim Stewart	7/95

GRANGE NO. 41 SCHOLARSHIP FUND COMMITTEE

Three (3) & five (5) year terms - Five (5) members

Carol West	7/94
Roger Lowell, Principal	7/95

LAND BANK COMMISSION

Three (3) year term - Seven (7) members

John D. Welch, Chair	7/94
Pam Wilkinson	7/94
James Morey	7/95
Barbara Gorrill	7/95
Charlotte Gardner	7/96

ORDINANCE REVIEW COMMITTEE

Three (3) year term - Five (5) members/Two (2) alternates

Pam Wilkinson, Chair	7/95
Wilma Arsenault (alt.)	7/93
James Foster	7/93
John H. West	7/94
Anneliese Schultz	7/94
John D. Welch	7/95

PARK & RECREATION COMMITTEE

Three (3) year term - Seven (7) members/Two (2) alternates

Jean Libby	7/93
Pam Wilkinson (alt.)	7/94
Charlotte Gardner	7/94
Karen Garneau	7/95
Joy Hayes	7/95
Diana Mosher	7/95

ZONING BOARD OF APPEALS

Three (3) year term - Five (5) members/Two (2) alternates

Wilma B. Arsenault, Chair	7/93
Lionel Levinstone	7/93
Ann Gass	7/94
H. Scott Harrison	7/95

AFFORDABLE HOUSING ALLIANCE

Three (3) year term - Five (5) members

Mae Beck	7/94
Richard H. Dietz	7/95

CHARLES BARKER SCHOLARSHIP COMMITTEE

Indefinite term - Four (4) members

Audrey Burns, Diana Mosher, Barbara Hughes

CONSERVATION COMMISSION

Three (3) year term - Seven (7) members/Two (2) alternates

Barbara Gorrill, chair	7/93
E. Miriam Bisbee	7/93
Pam Wilkinson	7/94
Caryl Widdowson	7/94
Amy Stratford	7/95

ECONOMIC DEVELOPMENT COMMITTEE

Three (3) term - Seven (7) members

Peter Crichton, Chair	7/95
Gordon McCleary	7/93
Dan Gilliland	7/94
Robert Woodbury	7/94
G. Michael Vadas	7/95

TOWN COUNCIL

Three (3) year term - Five (5) members

John D. Welch, chair	7/93
John H. West	7/93
Audrey Burns	7/94
Richard H. Dietz	7/94
Anthony J. Cook	7/95

BOARD OF ASSESSMENT REVIEW

Three (3) year term - Three (3) members

Gerald Kimball, Chair	7/94
Hubert Cobb	7/93
Robert C. Clark	7/94

LIBRARY BOARD OF TRUSTEES

Three (3) year term - Five (5) members/One (1) alternate

Joseph Jones, chair	9/94
Susan Blanchard	9/94
Sonja Ward	9/94
Arlene Celler	9/95
Stephen McPike	9/95
Gordon Strout (alt.)	

PLANNING BOARD

Three (3) year term - Five (5) members/Two (2) alternates

Richard Bohannon, Chair	7/94
Alton Palmer	7/93
Daniel LaPointe	7/94
Brian Johnson	7/95
Denny Denham	7/95
Michael Shaw (alt.)	7/95

GRAY TOWN COUNCIL

Report of the Chair

Town of Gray

Citizens of Gray,

For this year as always, the Council had many issues before it. Some are as follows:

-The landfill closure was completed. John West became our first full member of the Regional Waste System Board of Directors. We have still solid waste problems, but the Council is trying to find the best answer to them all.

-We have had a full year of our police services being provided by both Cumberland County and the Maine State Police. I think this has worked well for our town.

-Town Committees were updated, members reappointed and duties defined.

-The tax rate was stabilized at \$15.50/thousand, with the old problem of how to balance spending and taxes and at the same time provide for our people what they want and need still an issue.

John Welch
Town Council Chair

REPORT OF THE TOWN MANAGER

December 17, 1993

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

Dear Councilors, Ladies and Gentlemen:

Enclosed is the first annual financial audit comparing two fiscal year periods; period one ending, June 30, 1992 and the present period June 30, 1993. The adjacent graphs expand on the following relationships:

For the period ending June 30, 1993, the ending cash balance was \$1,517,671 as compared to June 30, 1992 \$1,419,783.00. Accounts payable increased by \$26,342.00.

Outstanding taxes for the period ending June 30, 1993, are \$290,897.00 as compared to \$362,323.00 for period June 30, 1992.

The rate of Tax Collection for fiscal 1993 is 93%; as compared to 91% for June 30, 1992.

The Undesignated General Fund Balance for fiscal 1993 is \$1,519,174.00 as compared to \$875,119.00.

The Town has not borrowed any Tax Anticipation Note Loan Funds during fiscal 1993.

I want to recognize all factors that are the center of this effort. The Town Council for their tireless effort, commitment and dedication in allowing me the purpose to meet the Town's financial plan.

The central effort is our valuable Town employees, whose dedication and valuable assistance is an important asset to our Town and to me personally. Our team is constantly trying to increase productivity and reduce costs at the same time. A major upgrade in this direction is Meredith Davis's effort to convert automobile registrations to computer. This effort will produce automobile excise registration material and generate effective record keeping, extending our efficient operations.

This combination makes the environment here in the town office efficient and productive; however, due to lack of space, it will be necessary to either add on to the current Town Office or relocate to a site, such as Pennell Institute, where all Town Office employees will be on the same floor.

Our Public Works Director, Neal LaVallee's effort to contain the amount of salt entering the aquifer overlay zone and other areas of a sensitive, environmental nature in the Town is to be commended for both prudent use of scarce resources and controlling costs.

The community of Gray is important to our growth and orderly advancement. We need to be careful of its preservation and to reinforce the heritage of Gray.

As ever, I stand trial by attainment and accomplishment and whether or not the events benefit the Town. The community is the singular component of this endeavor and if our community is unable to progress without the contributions of all interested parties. Gray continues to benefit from your wise guidance; we look forward to this continuing community commitment.

Respectfully submitted,
Paul Bird, Town Manager

Senator Jeffrey H. Butland
District 27
State House Station 4
Augusta, Maine 04333



P.O. Box 431
Cumberland, ME 04021

THE MAINE SENATE
116th Legislature

Annual Report

A Message from Senator Jeffrey H. Butland

Maine faces an estimated \$1 billion budget deficit for the next two-year budget beginning July, 1993. The time for State House business-as-usual is gone. That voter message was evident in this year's elections. Therefore, I will be joining my colleagues in looking at the state budget process anew.

Maine people are simply overtaxed. We are the fourth highest taxed state in the nation and the highest taxes New England state. I believe the Legislature's first goal in addressing the budget deficit is to create a streamlined, more efficient government.

As a member of the Joint Standing Committee on State and Local Government, I will play a key role in any governmental restructuring efforts. This committee also considers legislation in other areas including: ethics in government; the Legislature and the legislative process; boards and commissions; constitutional officers; constitutional amendments or resolutions, and state employees and officials.

I am encouraged with the caliber of state senators and representatives in the 116th Legislature. Cooperation seems to be the key word.

Let me take this opportunity to thank those of you who have already offered me your thoughts and concerns for Maine's future. I value your suggestions. I encourage everyone to get involved in the political process. We can never have too many good ideas.

My home phone is 829-5357. I can be reached at Augusta at 287-1505 or you can leave a message for me using the toll-free line 1-800-423-6900.

Sincerely,

A handwritten signature in black ink, reading "Jeffrey H. Butland".

Jeffrey H. Butland
State Senator



HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333-0002
287-1400

Donnell P. Carroll
2 Fairview Avenue
P.O. Box 1320
Gray, Maine 04039-1320
Tel: 207-657-4028

To the Citizens of Gray

It is with mixed emotions that I write my last report to you for the Town Report. We have worked on a vast number of issues over the past dozen years. WE have given back to the community a sense of belonging, a sense of participation and a sense of involvement. We have done that by building bridges between the State and the town; by building consensus on issues that divide us; by listening and by respecting the views of one another. Let the future continue these practices so that we live the theme...

"When you care, we can make a difference"

I have been honored to serve the people of Gray. The experience has been one of tremendous opportunity, tremendous personal growth and tremendous over all satisfaction. I wish to say with the sincerest of feeling, thank you for the privilege of serving you.

There is much that needs to be done for Gray and for the State. I ask that you continue to communicate with one another. I ask that you continue your commitment to the governing process at all levels. I ask that you continue to seek resolutions to problems by compromise and mutual respect. I ask that you remember that it is your duty to vote, your obligation to speak up, your government to make work for you and with you.

Thank you for your support and your faith in me. May God bless and watch over you and the town. Let's continue to work together to make this the best community in the State.

Warmest regards,
A handwritten signature in cursive script that reads "Donnie Carroll".

Donnell P. Carroll
State Representative

REPORT TO THE TOWN ASSESSOR

The purpose of the Assessors Office is to locate, appraise and assess taxes on all taxable real estate and personal property within the town. This is done by inspecting properties that have had building permits taken out on them, and when time allows by inspecting properties at random (State law mandates that every property shall be inspected once every four years). In addition it is the responsibility of the Assessor to maintain town tax maps, ownership records and property records. Annually, veterans and blind exemptions, tree growth applications, and numerous State Bureau of Taxation forms are completed and submitted by the assessor's office.

1993 and 1994 will see the completion of an eighteen month property tax equalization project. this is a plan to review, inspect and reassess each property in the Town of Gray. There are two primary reasons for conducting this project. First, Maine State Law requires it and second, more importantly, it will help to bring better uniformity to property tax assessments. The town plans to conduct this project using the town's staff and some temporary professional assistance.

Part of the town's plan is to provide educational workshops for town's taxpayers. There informal meetings will be designed to give a better understanding of why the town is pursuing this project. As unpopular as the property tax is in most communities, we believe that we can bring better equity to assessments through this equalization.

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

Respectfully submitted,
JAMES H. THOMAS, CMA
Assessor

OFFICE OF CODE ENFORCEMENT

Report for 12 months ending June 30, 1993

This office reviews applications and issues permits for building, electrical, internal and external plumbing work and inspects this work. It assists residents and nonresidents filing application to the Zoning Board of Appeals, the Department of Environmental Protection, the Department of Health Engineering, Flood Plain application, Natural Resources Protection Act and Great Ponds Act.

This office serves to answer inquiries to any of the above matters as well as provide assistance for various other matters pertaining to Local, State, and Federal codes. This office also handles inquiries directed to the Code Officer's function as Health Officer for the Town of Gray.

We issued a total of 210 building permits between July 1, 1992 and June 30, 1993 for an estimated total construction cost of \$4,543,703.

This figure includes permits for the construction of 56 single family units, 2 duplexes and 2 commercial buildings. The majority of the remaining permits issued were for additions (38), garages (19), decks (29) renovations (20), and storage sheds (22). We also issued 144 plumbing permits and 113 electrical permits during this period.

I wish to express my gratitude to the Town Officials, office personnel and the citizens of Gray with whom it is a pleasure to work. Also, special thanks to Zoning Board of Appeals members for the cooperation and assistance given me as advisor to the Board.

Respectfully submitted,
Richard F. Day,
Certified Code Enforcement Officer

REPORT OF THE TOWN PLANNER

This report covers the period of July 1, 1992 to June 30, 1993. Activities center around the categories of Comprehensive Planning, Planning Board activities, Ordinance Review, Affordable Housing, Economic Development, Grantsmanship, Transportation and Development.

Comprehensive Planning

Work continues on the implementation of the Comprehensive Plan. As of this writing, approximately 127 of the 176 strategies set forth in the Comprehensive Plan have been implemented.

Planning Board Activities

The Planning Board reviewed and approved twenty-two Shoreland Zoning Applications, nine Subdivision Plans, seven Conditional Use/Site Plan Review Applications, and twenty-six miscellaneous items.

Ordinance Review Committee

Nearly all of the Ordinance Review Committee meetings consisted of study and review of a proposed new revised Zoning Ordinance and map and a proposed Phosphorous Control Ordinance for the lake watersheds.

Affordable Housing

As of this writing, the Town is working closely with York-Cumberland Housing, Inc. of Gorham in putting together a proposal for a 25 unit affordable housing development on Depot Road.

Economic Development Committee

The Economic Development Committee continued discussing ways and means to improve the economic climate in the Town of Gray. Current discussion is centering around procedures for establishing a Chamber of Commerce or Business Persons Organization for the community.

Grantsmanship

The Town continues to strive to take advantage of State and Federal grant programs that are of benefit to the Town.

Transportation

The Town is working closely with the Maine Department of Transportation and the Maine Turnpike Authority in developing plans to address the Route 26-Turnpike traffic problem in the Town of Gray.

Development

Some of the development occurring during the year included the plans for a National Weather Service Complex on Route 231, the construction of the new Miller Refrigeration Business on the Lewiston Road, the opening of the Studio for the Living Arts in the village, the opening of the Country Folks Restaurant

across from the Gray Plaza, the forty-four lot May Meadow Woods Subdivision on Egypt Road, and a proposed medical office building on Shaker Road.

The Town is indebted to all the town officials, committees and citizens who strive to make Gray a better place to live, work, and play.

Respectfully submitted,

Richard F. Cahill
Town Planner

ZONING BOARD OF APPEALS

The Zoning Board of Appeals heard five requests for variance. Several requests were made but were withdrawn. Two disability variances were approved, one with a condition. The other three variances were approved due to the unique circumstances of the property and the granting would not alter the character of the locality.

The Zoning Board of Appeals meets the first Monday of the month and needs one regular member and two alternates.

I would like to thank board members for volunteering their time and effort on behalf of the people of Gray. Also, a thanks to Richard F. Day, Code Enforcement Officer, for acting as our advisor.

Respectfully submitted,

Wilma B. Arsenault, Chairperson
Lionel Levinstone, Vice Chairman
Anne Gass
H. Scott Harrison

REPORT OF THE FIRE CHIEF



I am pleased to submit my report of the year 1992-1993.

The Department has been extremely active this past year. In August of 1992 the membership took on the task that they would like to purchase some type of Extraction Tool (Jaws of Life). This was kicked off with our Annual Chicken Barbeque with a goal of \$15,000. Through numerous donations from many organizations and individuals as of June 30, 1993, we had received just over \$12,000. I would like to thank all of you for your generous support and contributions.

The members have continued their training efforts in many different ways which include the following: Cumberland County Attack School (10 members), Bureau of Forestry (22 members), First Responder Course (12 members), Advanced Pump Course (7 members), and also along with all this our regular in-house training with an average of 24 members participating on Monday nights and weekends. The dedication of the members represent some 2500 hours of their time.

In preparation for the extraction tool the members of both Fire and Rescue have made a commitment to make themselves available when needed. This team has been training not only in extraction but in other types of emergencies.

The Dispatchers have been busy this past year. The following is a summary of what they have been doing: Burning Permits, Fire Calls, Rescue Calls, and General Information calls making a total of some 21,552 functions. They also provide radio communications for the Public Works Department and the Dog Control officer. I want to thank them for a job well done. Without them we would be lost.

I would like to thank the Citizens for their cooperation in regards to Burning Permits. We issued 673 this past year. Permits are required at all times. Permits are not issued as a general rule during the daytime Monday though Friday. Once we receive snow then permits will be issued during the weekdays. If you have any questions, please call Dispatch at 657-3931.

Once again, I would like to remind the Citizens of the Town that we still have not put any money in the Reserve Account which really concerns me. We are depending on equipment that is twenty-five years old as First Response. This equipment had been scheduled to be replaced--at this time, due to lack of funds, we are not moving forward.

I would like to thank the Fire Department of New Gloucester, Cumberland, Raymond, Windham, North Yarmouth, and Pineland for their continued Mutual Aid Agreements and assistance when needed.

I would like to thank all the Rescue members for their assistance and support when needed.

The Fire Department responded to some 180 calls this past year. During the past five years we have responded as follows:

	1988	1989	1990	1991 (6 mos.)	1992	1993
Vehicle	19	11	22	11	16	14
Auto Accidents	61	62	64	19	50	53
Chimney Fires	15	16	11	10	15	14
Grass & Woods	15	17	24	07	12	16
Structure Fires	14	03	06	04	11	6
False Alarms	20	13	15	14	14	18
Miscellaneous	48	40	26	20	56	46
Mutual Aid	03	15	12	07	08	13
Totals	206	177		180	92	182
	180					

I would like to thank my officers and members for their continued support and service to the Town of Gray. We still need more members. If anyone is interested, please feel free to attend our monthly meeting on the Second Monday of the month or any other Monday night at the Public Safety Building as you will find some type of training going on. Once again thanks to one and all for your continued support.

Respectfully submitted,

Jon E. Barton
Fire Chief/Public Safety Coordinator

GRAY RESCUE UNIT

To the Citizens of Gray:



The Gray Rescue Unit has been very active during the last year. We have responded to 452 incidents from July 1, 1992 through June 30, 1993. This resulted in 336 transports to hospitals in Portland and Lewiston. We have seen a greater number of simultaneous calls which are covered by the use of our second ambulance. The ambulances are housed at Central Fire Station. During the summer months we continue to house an ambulance at Village Station to provide better response to calls.

The Rescue personnel have continued with their training and several members have increased licensure levels. Presently, we have three Observers, fourteen Emergency Medical Technicians, three Emergency Medical Intermediates, two Emergency Medical Critical Care, three Paramedics and four Auxiliary Members.

Gray Rescue and Gray Fire Department not only share the same facilities but act as a team. This is most evident at structure fires and incidents involving extrication. These require the joint effort of both departments. The spirit of coordination and cooperation is greatly appreciated.

The membership of Gray Rescue is to be commended for their dedication to the citizens of the Town of Gray.

Respectfully,

Richard A. Wood
Chief of Services



REPORT OF THE GRAY PARKS & RECREATION DEPARTMENT

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

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

Gray Parks & Recreation continues to keep pace with the many demands of the town needs and desires. There has been a substantial increase in the variety of programs being offered along with an overall increase in the general number of participants. This indicates that during economically difficult times, townspeople utilize recreational activities to a greater extent.

The following is a list of the past year's programs and activities that have been offered through this department.

Star Science Classes, Gymnastics, Learn-to-Ski Program, Drama Workshops, Shotokan Karate, Adult open gym-basketball, Adult competitive volleyball, Tentative Steps Fitness for Adults, After-school open gym, Summer Day Camp, Friday Field Trips, Little Feet Soccer, North American Soccer Camp, Beginner Tennis Lessons, Field Hockey Camp, Youth Soccer-Fall, Cheerleading Workshop, Youth Basketball League, Toddler Play Group, Hang-Time 2 on 2 Basketball Tournament, Senior Citizen BBQ, Karate Tournament, Our Community Celebrates '93, and Christmas Craft Fair.

What does the future hold for Gray Parks & Recreation? Plans for some future activities will include: Outdoor Adventurer Program for Teens, Weight Training for Adults & Teens, Competitive Volleyball Leagues and Tournaments, 3 on 3 Men's Basketball League. Along with more special events and community involvement.

Newbegin Community Center is alive and kicking. Not only are there new doors and a newly refinished gym floor, but the smell of fresh paint will be in the air. Currently 5 out of 7 nights the gym is being used for basketball, volleyball, dog training and obedience classes, and karate. Facilities are continually being utilized for special events and public/private functions.

I would like to thank the Recreation Committee for their continued support, expertise and guidance. Special recognition should be given to our many volunteer coaches, civic groups, instructors and part-time/seasonal staff who make the activities and programs a success.

Respectfully submitted.

Dean Bennett

Gray Parks & Recreation Director

GRAY HISTORICAL SOCIETY

Work continues on the complete cataloging of the Society's collection. We had active participation of our Society members with the "Organization of Area and State Nonprofit and All-Volunteer Museums."

Meetings, work sessions, and tours of the museum's collection have been confined to April-October due to the lack of heat in the Museum area, however programs of historical interest have been presented in cooperation with the Friends of the Gray Library, at the library. Also, tours have been given to school groups, Brownies, Cub Scouts, and other interested parties at the Museum in Pennell.

Visitors are welcome, not just for our open house at "Old Home Days" but other times and may call our curator for access to the Museum.

Margaret Sawyer, Curator

John Welch, President

REPORT OF THE PENNELL INSTITUTE ALUMNI ASSOCIATION July 18, 1992 to July 17, 1993

We have not been very active this year. Our president, Kenneth Morey, retired and went west. We have heard very little from him since November of 1992.

Our vice president, Leslie Taylor, took over in the spring and we held our annual meeting on July 17, 1993.

New officers elected were: President, Leslie Taylor; Vice President, Elsie Bisbee; Treasurer, Yvonne (Skilling) Wilkinson; Secretary, Earla (Whitney) Bonney.

Next year (1994) will be our banquet year.

Respectfully,

President Leslie Taylor, Vice President Elsie Bisbee,

Treasurer Yvonne Wilkinson, & Secretary Earla Bonney.

REPORT OF THE GRAY PUBLIC LIBRARY

This was a very eventful year at your library. During the year 21,772 books, videos and audio tapes were loaned to our citizens.

Your library was open for 35 hours each week, staffed by one full time employee, one part time (5 hours a week) and seven volunteers who gave at least 3 hours of their time each week.

We had to be very careful in book purchases due to our budget, \$4000 for books, \$1000 for periodicals. This money was augmented by funds which were raised by the Development Committee last year, by your thoughtful gifts, and by your support of the "Guilt Jar".

The Friends of the Library have been a very active and important part of your library community. Organizing the book sales, the many programs, the monthly video library and all their other endeavors were greatly appreciated.

Story hours every Friday, conducted by a group of dedicated and caring volunteers was well attended. Many school and community groups utilized your library and we will continue to provide services to all segments of the community.

The library automation was started in August 1992 when we received our computer and by the end of the fiscal year about 1/3 of the books, 6,500 have been computerized.

In June our beloved librarian, Eska Wink, resigned. She had been and will continue to be an asset to Gray. Eska worked long hours under difficult conditions, always with a smile and a kind and helpful word. We will miss you Eska!

Respectfully submitted

Joe Jones - Chairman

Gray Public Library Trustees

GRAY HEALTH COUNCIL

To the Citizens of Gray,

Your Health Council wishes to thank the Town of Gray for their support and we also wish to thank the First Congregational Church of Gray for the use of the Parish House. Without this assistance, we would have difficulty in finding the type of space available for our functions. We have four adult health screenings a year, which include testing for anemia, colorectal cancer, cholesterol, diabetes and blood pressure. Our clinic in October is for flu shots only. Well Baby Clinics are once a month, the second Wednesday of each month. W.I.C. is on the second Thursday of the month. Our adult health clinics are on the third Tuesday of every other month.

We still have some equipment for your use when needed on a recovery time limit. Wheelchairs, commodes, walkers, canes, and crutches are available.

If you have need of these, please call 657-3766 and I will assist if possible.

Respectfully submitted,

Agnes Stansfield

Chairperson

PUBLIC ACCESS COMMITTEE

- *Re-arranged seating on the stage in Stimson Hall to make it more convenient for the School Board.
- *Rewired the control room to make it more user friendly for the volunteers.
- *Installed new lighting for live broadcast from Stimson Hall.
- *Constructed 2 new stands for TV cameras.
- *All live shows are now televised with two cameras.
- *Installed a switcher for more interesting programming using 2 cameras.
- *Installed a new graphics computer and software to make the community bulletin board more interesting.

SOLID WASTE COMMITTEE

- *Started working on plans to dispose of construction/demolition debris.
- *Worked with SAD #15 to divert their solid waste, including food waste, from the transfer station.

GRAY CEMETERY

The going's tough and times are hard and it's rather quiet in the old grave yard. Our budget is low this year so we only accomplished a minimum of projects. Thanks to the Great Provider, we had a mini drought, therefore reducing our mowing and that gave us time for other chores that did not involve any great expense. One of our achievements was to paint the old hearse house more recently referred to as the tool house. We also started to paint the iron fence which runs along the north side of the cemetery.

We continue to fill and seed depressions around the yard. We also cut the bushes and wooded growth on a small elevation near the gravel pit and had it leveled by a bulldozer. We fine graded and raked the area and seeded it thus providing space for an additional 100 graves at some future date. All at a minimum cost. I thank the cemetery workers and trustees for their support and understanding.

Gerald M. Kimball
Superintendent

REPORT OF THE GRAY CEMETERY ASSOCIATION

JANUARY 1, 1992-JUNE 30, 1993

Cash on hand January 1, 1992 \$ 1,832.57

Receipts:

Egbert Andrews Fund	\$ 37.44	
Interest, Fleet Bank	3,479.20	
Interest, Casco Northern	1,400.62	
Grave openings	4,200.00	
Sale of Graves	4,250.00	
Town of Gray, Appropriations	6,000.00	
Town of Gray, interest	3,555.32	
Trust funds	1,000.00	
Flower Fund	500.00	
Interest, Flower Fund	237.17	
Reimbursement	43.70	
		<hr/>
		\$24,703.45
		<hr/>
		\$26,536.02

Disbursements:

Payrolls	\$ 8,701.56	
Government taxes	2,396.36	
Supplies	810.11	
Equipment hire	1,665.00	
Gas and Oil	180.00	
Insurance	200.00	
Cemetery dues	40.00	
Babb's Greenhouse	340.62	
Service charges	40.22	
Investment for 1991	220.00	
Flower Fund	500.00	
Fleet Bank, Trust fund	1,000.00	
Investment for 1992	620.00	
		<hr/>
		16,713.87
		<hr/>
Balance, June 30, 1993		\$ 9,822.15

TRUST FUNDS

Fleet Bank	\$32,719.89
Casco Northern Bank	21,555.00
Flower Funds-Casco	2,400.00
Egbert Andrews Fund	524.34
Savings Account, Casco	386.76

DEATHS

July 1, 1992 through June 30, 1993

Ackerman, Phyllis	April 10, 1993	Gray, Maine
Ames, Theodore J.	December 11, 1992	Gray, Maine
Avery, Joseph J.	October 23, 1992	Portland, Maine
Bernier, Ida A.	February 23, 1993	Gray, Maine
Bernier, Roland J.	November 7, 1992	Gray, Maine
Berry, Ralph W.	September 30, 1992	Gray, Maine
Boulanger, Vincent S.	January 5, 1993	Gray, Maine
Brown, Perley F.	April 27, 1993	Portland, Maine
Brown, Rose M.	March 21, 1993	Yarmouth, Maine
Burgess, Lucy I.	April 24, 1993	Portland, Maine
Douglass, Elizabeth E.	March 3, 1993	Windham, Maine
Gunther, Virginia L.	January 8, 1993	Gray, Maine
Harrison, Archie	January 14, 1993	Portland, Maine
Lawrence, Harold P.	January 14, 1993	Portland, Maine
Learnard, Ethel	March 25, 1993	Portland, Maine
Libby, Leland W.	December 16, 1992	Portland, Maine
Merrill, Albert E.	August 20, 1992	Portland, Maine
Norton, Walter J.	February 10, 1993	Gray, Maine
Peach, Diane D.	May 19, 1993	Gray, Maine
Pepin, Eva L.	March 1, 1993	Lewiston, Maine
Potter, William A.	June 6, 1993	Gray, Maine
Prince, Guy O.	November 29, 1992	Portland, Maine
Proctor, Ruth	January 29, 1993	Gray, Maine
Radzik, John R.	November 26, 1992	Gray, Maine
Roberts, Mary J.	September 18, 1992	Portland, Maine
Sime, Eleanor O.	August 16, 1992	Lewiston, Maine
Tayman, Melvin E.	October 27, 1992	Portland, Maine
Wakefield, Elizabeth M.	September 23, 1992	Portland, Maine
Wallace, Winifred	March 18, 1993	Portland, Maine

REPORT OF THE MAINE STATE POLICE - TROOP B

Dear Gray Town Council:

Please find enclosed an annual report for July 1, 1992 to June 30, 1993 for police services requested by citizens of the Town of Gray for police services requested by citizens of the Town of Gray and provided by the Maine State Police. It is important to realize when reviewing these incident requests, that primarily all the data is formulated through requests for service from the citizens within the community of Gray, and are not in comparison with officers initiating an incident.

The Maine State Police are pleased to provide to the community of Gray, through Trooper Jeffrey Smith, the D.A.R.E. program at the Gray-New Gloucester Middle School in an effort to educate our young children in the dangers of substance abuse and the choice they will have in the very near future. WE look forward to working closely with School Supt. Woodbury and his staff to help meet their needs now and in the future.

We continue to offer in-service training to all our officers so that well trained troopers can best meet the concerns of the community, whether it be a minor traffic infraction or a major criminal investigation. These officers continue to have numerous valuable resources available to them at all times whether it be the mobile crimevan, aircraft, accident reconstruction specialists, or canine officers to mention a few.

Those officers have worked to reduce the average response time to those incidents within the Town of Gray by 23% this past year, while requests for service continues to increase monthly.

We look forward to working with you and your community in the coming year, and can promise continued prompt and professional public service to meet those needs.

Sincerely,

Lieutenant Ronald C. Harmon

Maine State Police

Troop B

Commanding Officer

TOWN OF GRAY
July 1, 1992 - June 30, 1993

Total incident requests:	755
Criminal Investigation	139
Traffic Enforcement	296
Other Investigation	320
Drug Investigation	1

Criminal Investigations:

Assaults	8	
Burglaries	15	
Thefts	42	
Motor Vehicles	4-3 Recoveries	
Forgery	1-8 Negotiating Worthless Instruments	
Criminal Mischief	9	
Drug Cases	3	
Domestics	9	
Disorderly Conduct	22	
Harassment	18	
Kidnaping	1	
Threats	2	
Suspicious Investigation	55-	4 Open Doors/Windows 29 Autos 16 Pedestrians 6 Other

Missing Person	3
Arrest on Warrant	3
Attempt to locate	10
Cruelty to Animals	1
Criminal Trespass	1
Protection Order	3
Juvenile Runaway	2

Traffic Enforcement:

Driving Under the influence	24-	13 Arrests 3 Liquor Violations
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Public Service Requests:

Pedestrian Complaints	12	Alarms	
Accident Investigation			
Personal Injury	18	Bank	2
Property Damage	58	Residents	8
Unfounded	12	Business	20
Nonreportable	33	Noncriminal Investigation	109
Late Report	6	Public Service Requests	
Traffic Enfor. Requests	58	Building Check	18
*Summons Issues	205	Public Speaking	8
*Warnings Issued	424	K-9 Calls &/or demos	6
*Defective Motor Vehicle		Other	9
Equipment Warnings	242	Fingerprinting Details	2
*Patrol Check	60	Lost/Found Articles	6
Abandoned/Towed Vehicles	22	Personal Escort	4
Assist to other Agencies		Vin Verification	2
at motor vehicle accidents	13	Aid or Referral to	
Direct Traffic	9	other agencies	8
Aid to Motorist	31	Assists to Sheriff's Dept.	19
*Officer generated incidents		Referrals from Gray	
(not included in incident total)		Dispatch	4

Unpaid Taxes 1991

Personal Property Taxes

June 30, 1993

Allen Studio	23.34
Cyr Auction Co.	23.34
Gelco Space	36.57
Goode, Maxwell R.	2.33
Gray Rental Inc.	94.92
Holmes, Johnny	85.58
Howell's Gun Shop	13.23
Lapoint, Daniel T.	93.36
Morang, Frank	4.67
Portland Broadcasting	2,061.70
Steeves, Janet	15.56
The Incredible Edible	108.14
<u>Valente, Michael III</u>	<u>10.89</u>
Total	2,573.63

Unpaid Taxes 1990

Personal Property Taxes

June 30, 1993

Holmes, Johnny	156.20
Howell's Gun Shop	23.43
Morang, Frank	7.81
Portland Broadcasting	4,029.65
Steeves, Janet	26.55
<u>Valente, Michael III</u>	<u>18.74</u>
Total	4,262.38

Unpaid Taxes 1989

Personal Property Taxes

June 30, 1993

Credit Corp. of Maine	15.60
Gray Rental, Inc.	133.20
Holmes, Johnny	120.00
Howell's Gun Shop	18.00
Morang, Frank	6.00
Portland Broadcasting	3,200.40
Tilcon of Maine	271.20
<u>Valente, Michael III</u>	<u>14.40</u>
Total	3,778.80

Unpaid Taxes 1992

Personal Property Taxes

June 30, 1993

Alexander, Grover	26.73
Allen Studio	48.60

Cyr Auction Co.	48.60
Delightful Mess	1.97
Goode, Maxwell R.	4.86
Gray Dove Printing	2.91
Gray Rental, Inc.	197.64
Holmes, Johnny	178.20
Howell's Gun Shop	27.54
Lapoint, Daniel T.	194.40
McKeen TJ & Sons	850.97
Misco Maint. & Supply	94.77
Morang, Frank	9.72
Portland Broadcasting	4,293.00
Steeves, Janet	32.40
The Incredible Edible	225.18
<u>Valente, Michael III</u>	<u>22.68</u>
Total	6,349.27

Unpaid Taxes 1993

Personal Property

June 30, 1993

Alexander, Grover	51.15
Atlantic Color Lab	181.21
*Copelco Credit Corp.	71.05
Cyr Auction Co.	46.50
Delightful Mess	12.40
DMS, Inc.	266.60
*General Elec. Cap. Corp.	7.77
Getchell Bros., Inc.	31.00
Gray Dove Printing	604.50
Gray Rental	189.10
Holmes, Johnny	170.50
Howell's Gun Shop	15.50
*Jones Beach, Inc.	32.55
Lapoint, Daniel T.	186.00
Made Auto Auction	75.95
*Maine Snack Food Co.	114.70
McKeen, TJ & Sons	1,078.80
*Milliken, Vernon	3.87
Misco Maint. & Supply	181.35
*Northstar Leasing	1.42
Portland Broadcast, Inc.	4,175.70
*Sevee Maher Engin.	355.72
So. Me. Coca-cola co.	58.84
Steeves, Janet	31.00
*Triad Systems Corp.	314.65
<u>Valente, Michael III</u>	<u>21.70</u>
Total	8,279.53

*Paid after June 30, 1993

TOWN OF GRAY

OUTSTANDING TAXES AS OF JUNE 30, 1993

TOWN OF GRAY
OUTSTANDING TAXES AS OF JUNE 30, 1993

Owner	1993 Tax		
* ADELL DAVID W & MARIBETH A ALEXANDER GROVER	406.10 1,016.80	BLANCHARD ROBERT S	108.50
ALEXANDER, GROVER	51.15	BLANCHARD ROBERT S	29.45
* ALLEN DANFORD D SR	590.13	BLANCHARD ROBERT S	119.35
* ALLEN DONALD H, DAVID O & CUETARA JOAN A	13.50	BLANCHARD ROBERT SINCLAIR	1,864.65
* AMMANN BEVERLY B & CHARLES ANDERSON JEFFERY R & BRENDA J	10.98 1,488.00	* BOURASSA DONALD M	1,943.70
* ANDERSON JOHN RHONDA N ASHLEY SANDRA L	650.22 525.83	* BOUTIN ARMAND P	581.25
ATHEARN LORETTE R & MICHAEL D ATLANTIC COLOR LAB	608.89 181.21	* BOWLES NORMAN	57.35
* AUDETTE RONALD C ELIZABETH A AUDETTE RONALD C ELIZABETH A AUDETTE RONALD C & ELIZABETH A	1,250.85 516.15 1,289.60	* BOWLES NORMAN	293.72
* BAGLEY BONNIE J & ROY W	943.17	BRACKLEY GLENN	471.20
* BAKER PETER M & SHERYL G	433.53	* BRAINERD STANLEY M & NANCY W	2.89
* BALFOUR ROBERT I & ANNTONETTE	692.85	* BRANI MARTHA FRANCES	12.41
* BALFOUR ROBERT I & ANTOINETTE	376.65	* BREAUPT STEPHEN D & LYNDIA J	549.47
* BALFOUR ROBERT I. II & TRACIE LYNN	234.05	BROWN ALAN S	1,086.55
BANE BRENT R & SARAH M BEAL ROSE F	568.85 823.05	BROWN DANA C & CAROL A	1,100.50
BEARDSLEY EDWIN L & TERRI	1,054.00	BROWN STEPHEN & LINDA	7.50
* BEAULIEU LORANDA D	1,060.20	BRUNS CHARLES SR	96.10
BELLAVANCE ZACHARY	852.50	BRUNS CHARLES SR	1,171.80
* BERG RUSSELL P	19.14	BRUNS TAMMY J	1,030.75
BERG LINDA S		* BURNELL BONNIE S	701.37
* BERNIER ROLAND J & IDA A	628.52	* BURNS SHAWN MICHAEL	117.80
* BEST JEROME M & WENDY R	822.27	* BUTLER LAWRENCE E & VIRGINIA M C.C.T.F.C.U.	213.73
* BIBBER REBECCA S	522.69	C/O JEFFREY P WHITMAN	110.05
* BISBEE ELSIE ONELLA	327.62	CARDONA MICHAEL	240.91
* BISHOP FOSTER & PAULINE	603.72	CARR JAMES	880.40
* BISSON DAVID M & MARCIA J	865.67	CARR ELIZABETH CARROLL HOLLY J	1,143.90
* BLAKE EVERETT S & DOROTHY L	404.55	* CARTWRIGHT FREDERICK J	387.50
BLANCHARD ELEANOR C & GALE M	292.95	CHAMOFF JAMES E & NORRIE B	1,167.15
BLANCHARD GALE M	524.67	* CHAPMAN ALAN G	540.17
BLANCHARD GALE M	399.12	CLOUTIER MICHAEL C & SUSAN C	1,235.35
BLANCHARD ROBERT S	24.80	* COGAN JAMES P & JEAN M & COGAN JAMES N & MARCELLA COLE EUGENE P	11.44
			297.93
		* COLEMAN PAUL E & RACHAEL B COLLET MICHELLE	594.43
			123.22
		* COLLYER BROOK ASSOC	604.50
		* COLLYER BROOK ASSOCIATES	156.55
		* COLLYER BROOK ASSOCIATES	147.25
		* COLLYER BROOK ASSOCIATES	144.15

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* COLLYER BROOK ASSOCIATES	156.55	* DOUGLASS ELIZABETH	6.66
* COLLYER BROOK ASSOCIATES	144.15	* DRAVES RALPH W & GEORGEAN D	2,051.85
* COLLYER BROOK ASSOCIATES	144.15	DRJSCOLL JOHN	187.55
* COLLYER BROOK ASSOCIATES	186.00	DROUIN SARAH E	739.35
* COLLYER BROOK ASSOCIATES	144.15	DUDLEY NATHANIAL	609.37
* COLLYER BROOK ASSOCIATES	186.00	DULAC RAYMOND P JR & SHARON A	954.80
* COLLYER BROOK ASSOCIATES	147.25	DUNN DAVID & LOWE PETER	2,382.35
* COLLYER BROOK ASSOCIATES	144.15	DUPUIS JOSEPH H JR	1,776.30
* COLLYER BROOK ASSOCIATES	151.90	DURGIN DENISE M	211.71
* COLLYER BROOK ASSOCIATES	218.55	* DURGIN DENNIS	12.84
* COLLYER BROOK ASSOCIATES	156.55	DURGIN DENNIS M & CARLENE	658.75
* CONNEEN THOMAS F & MARY F	8.48	* DURGIN DIANNA	210.02
* COOLBROTH SALLY	585.95	* DYKE CAROL	190.65
* COPELCO CREDIT CORP	71.05	EDWARDS TIMOTHY R	416.09
COPP ELEANOR M, RONALD W, & COPP ELVIN H	3,380.55	* EDWARDS ANITA M	81.84
COPP HOWELL R	2,816.35	* EMERY HILDA M	948.60
CORCORAN BRUCE B ET AL	809.10	* EVANS MARY C	296.95
COTES ROBERT A & CLAIRE A	12.76	* FARMER DOROTHY	322.40
CRAYER DANIEL B & HELEN I	1,577.90	FARMER DOROTHY L	322.40
CRYSTAL LAKE LAND TRUST	6.49	* FARNHAM JEROLD W	1,095.85
KEVIN J MCCARTHY TRUSTEE		* FARRELL ROBERT J JR & JOAN	11.26
CRYSTAL LAKE LAND TRUST	1,394.45	* FARRIN TERENCE W	283.65
* KEVIN J MCCARTHY TRUSTEE		FARRIS MICHAEL W	158.10
CUMMINGS DANIEL B & RODRIGUEZ DIANA L	752.71	FICKETT ROGER K	479.72
* CURRAN MICHAEL J & EILEEN M	671.15	* FIELDS MARILYN R C/O WILLIAMS O'LEARY	329.37
* CURRY ELIZABETH	7.75	* FILES WILLIAM E LINDA B	125.55
CUTTER CALVIN T	1,706.55	* FILES WILLIAM E LINDA B	124.00
CYR AUCTION CO	46.50	* FISHER ROBERT B & CLARK JULIET A	13.88
JAMES & ROSEMARIE CYR	3,689.00	* FISK STEPHEN W & ALICE M	1,861.55
CYR JAMES & ROSEMARIE	7.32	FLETCHER DONALD L & LYNN KAY	1,588.75
CYR ROBERT L & DOW H ALLAN & MARSHA LF	6.20	FLETCHER KENNETH E	258.85
DAGGETT CHARLES III	494.45	* FLORIDINO GAVINO G & FLORIDINO CANDACE S	4.57
DALE MARK E	478.17	* FLORIDINO GAVINO J & CANDACE S	7.20
C/O RICHARD LOWE	892.80	* FOGG JOHN F & NORMA C	582.02
DANIELLO DENNIS & JOYCE	383.62	FOGG LORINDA J	285.20
* DAY LINWOOD M	3.86	* FOLEY MAURICE G & ROLANDE R	303.02
* DECESERE FRANK P	988.90	FOSTER WALTER & SHIRLEY	478.95
* DECOSTER DAVID & CATHERINE	12.40	* FRIEDMAN JOYCE LEWIS	79.05
* DEHETRE DONALD A & LAILA E	367.35	* FRIEDMAN JOYCE LEWIS	66.65
DELIGHTFUL MESS	3,721.55	* FRIEDMAN JOYCE LEWIS	379.58
DEBORAH MITCHELL-THOMPSON	676.57		
DELOSH NOREEN T	266.60		

FROTTON GEORGE E JR & PATRICIA A	1,379.50	HAMILTON KARL & ERICA J	1,405.85
* GAFFNEY PAULINE M	3.41	HAPGOOD MARJORIE C/O SALLY OUELLETTE	1,722.05
* GAGNE BARBARA J	170.50	* HARDY NANCY E	13.88
* GAGNE BARBARA L	66.65	* HART ROBIN RAE	37.97
* GAGNE BARBARA L	42.36	* HART ROBIN RAE	44.17
* GAGNE MAYNARD	124.00	HAWKES ELIZA B & HAWKES F BLAINE & ALMA V	28.69
GAGNON BRUCE P ET AL	968.75	HAYES NELSON BEDFORD JR	579.70
GAGNON LAURENT R & DIANNA M	1,790.25	HEATH STEVEN E & JUDITH N	243.35
* GALE RICHARD S & DEANNA R	942.40	HEIM MONIKA	1,455.45
GARNEAU SHANNON T & KAREN	27.96	* HELVER PAUL & MAUD	240.25
* GEE ARLINE	124.77	HITCHCOCK GEORGE W & KATHERINE T	1,226.05
* GEISTERT DAVID R	276.67	HODGE RICHARD J & HELEN F	271.25
* GENERAL ELECTRIC CAP. CORP.	7.77	HODGE RICHARD J & HELEN F	598.30
GERARDO DAVID MICHAEL C/O HIRNING	201.50	HOLMES JAMES M & MYRA S	547.15
* GERARDO JOHN EDWARD	125.55	HOLMES JAMES S & MYRA S	77.50
* GERARDO PETER THOMAS	150.94	HOLMES JOHN M	47.27
GETCHELL BROS INC	31.00	HOLMES JOHNNY	221.65
WILLARD C FARNHAM	351.36	HOLMES JOHNNY	170.50
GILCHRIST ROBERT B & PAULA J	1,726.70	HOWELLS GUN SHOP C/O HOWELL COPP	15.50
* GILLILAND DANIEL W SR	133.30	* HUMPHREY GEORGE L	748.65
GLANTZ ANDREW G & RONALD A	105.40	* HUMPHREY GEORGE L	327.05
GOBEIL ROBERT	513.05	* HUMPHREY GEORGE L	170.50
* GODIN LARRY J & CINDY L	635.50	* HUMPHREY GEORGE L & BARBARA N	548.70
* GOLDRUP ELIZABETH E	243.35	* HUMPHREY NATHAN	812.18
* GORHAM ACRES INC	121.67	HUNTLEY DARRELL & KATE L	438.65
* GORHAM ACRES INC	121.67	* INDUSTRIAL WELDING & MACHINE INC	434.00
* GORHAM ACRES INC	243.35	* IRACE FRANCES JOANNE	467.32
* GORHAM ACRES INC.	19.37	JACOBSEN CYNTHIA A	578.92
GORHAM JOHN S	767.25	JENNINGS ARLENE C/O JAMES ALFRED GLANTZ	252.65
* GRANT ROSS W	1,030.75	* JOHNSON STEPHEN F & CAROL S	1,071.05
* GRANT RUTH	1,360.90	* JONES BEACH INC	32.55
* GRAY AUTO PARTS C/O MORRELL & SEAVEY GERALD	874.97	* JONES CYNTHIA L	882.78
* GRAY DOVE PRINTING	604.50	JONES PHILIP W	347.46
SARA HOLMAN/JEANNE ADAMS	3,664.20	* JORDAN TIMOTHY L & STACIA A R A	4.85
GRAY INDUSTRIAL ASSOCIATES	189.10	JORDAN WILLIAM H & RUTH Y	221.65
GRAY RENTAL, INC	546.37	JUDKINS DANIEL L & MELINDA V	325.50
* GREEN JOHN M & MARSZALKOWSKI JUDITH	6.61	* JUNIEWICZ ALEXANDER J & THELMA R & REBOSIK FAYE R	809.87
* GROVES LAUREN A & PAUL C	4.33	* KELLER ELGA	807.55
* HALE ROLAND W & DEBORAH L	623.60	* KELSO KATHERINE A	1,012.15
HAMILTON ARTHUR D & DENISE M	115.47		
* HAMILTON HERBERT C			

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KENNEDY WILLIAM D & PATRICIA A KIMBALL BRUCE	1,467.85 1,680.20	* MACOMBER PHILLIP E & ANNE E MADE AUTO AUCTION	533.18 75.95
* KIMBALL JOYCE A	632.42	MAILHOT DIANE J & LIONEL B MAINE AUTO DEALER EXCHANGE	2,053.75 7,607.40
* KIMBALL MILDRED C/O BERNARD KIMBALL	31.77	MAINE AUTO DEALER EXCHANGE	889.70
KINNEY FRED T & JEANNIE KINNEY FRED T & JEANIE E	834.67 834.67	* MAINE SNACK FOOD COMPANY	114.70
KOCH MELVIN J & JUDITH A	485.92	MAINS ROBERT & BETTY LOU	1,376.40 118.57
* KURZMANN DANIEL M & LISA J	1,181.10	* MALONEY JOHN MALONEY DEBBIE MAPLEWOOD ASSOCIATES	9,200.80
* L.D. ASSOCIATES	85.20		
* LACY CARL E	977.27	* MASON THOMAS & BAGLEY BONNIE J	45.72
LADOUCEUR LINDA SUE	759.50	* MASON THOMAS C & LYNN K	1,656.95
* LANGILL DAVID L & CATHERINE A	530.87	* MCCARTHY THOMAS P & SHARON L	824.60
LANIER PHILLIP L & KATHLEEN T	306.90	* MCCOLLOR HELENE G & WENDALL	15.67
LAPONT DANIEL T LAND SURVEYORS LARRIVEE MARTHA	186.00 661.85	* MCCOURT DAVID	2.93
* LATHAM HAROLD W & NANCY L	152.67	* MCDONALD ROGER G	465.00
* LAUGHTON JOHN	20.92	MCGRW JOHN E & HILDA T MCGRW WALTER & JACQUELYN	1,061.75 244.47
LAURITSEN STEVEN E	1,122.20	* MCKEEN TJ & SONS	1,078.80
* LEAVITT DONALD S & PHINNEY BRYAN H M	2,036.70	* MCKENNA H DONALD JR	142.60
* LEGGE PETER A	1,151.65	* MCLEAN JOHN A	697.50
* LEIGHTON JEFFERY B & CHERYL A	230.17	* MCLEOD DAVID W	1,829.00
* LEVESQUE JOAN E	877.79	* MCLEOD PETER J & DAVID T MCPHAIL JACK A & LINDA A	588.22 2,059.95
LIBBY DAVID A	37.20	* MERCHANT DEBORA & NORMAN	135.62
LIBBY DAVID A & IRENE A	232.50	* MERCHANT ERNEST E	203.63
LIBBY HARRY HRS OF	440.32		
* LIBBY LEE JANE	8.42	* METIVIER THOMAS R & KRISTA J MILLER CHRISTOPHER	10.10 1,334.55
* LIBBY LESLIE S & SUSAN L	1,077.25	* MILLIKEN VERNON SONNYS OUTBOARD SERVICE	3.87 702.92
LIBERTY DANIEL A SR	1,646.10	* MILLIKEN VERNON F	
LIBERTY DANIEL A SR	5,637.35	MISCO MAINT & SUPPLY CORP	181.35
* LIBERTY DANIEL A SR & LINDA E	105.01	* MITCH EUGENE ET ALS C/O LAWRENCE MITCH JR	974.95 2,490.85
LIBERTY MICHAEL	254.20	* MONROE JAMES C/O NORTHERN SECURITY PRODUCTS	905.20
LIBERTY MICHAEL	275.90	MOORE STEPHEN B & LORRAINE J	813.75
LIBERTY MICHAEL	254.20	MORGAN ROBERT D & BURROUGHS DAVID T	3.05
LIBERTY MICHAEL	254.20	* MORRELL JAMES H & ADA JOSIE	1,154.75
* LIGGETTO FREDERICK H SR LIGGETTO JUNE A	427.02	* MORRILL GEORGE R	10.49
* LOVEITT BURLEIGH H & TATE WILLIAM	69.92	MORRIS MARGUERITE N	
LUCARELLI BRUCE F & SANDRA J	295.21	MORRIS RONALD W & BETSY A	369.67
* MACDONALD VINCENT C/O PHILIP EASLER	79.82	* NAPPI FRANK M	9.04
* MACEACHERN ROBERT W	334.80		
* MACEACHERN ROBERT W	1,866.20		

* NAPPI FRANK M & SALLY W	11.79	* ROSS SANDRA	1,252.40
* NAPPI FRANK M	14.97	* ROSSI JOYCE S	757.17
* NELSON HAROLD A JR & SANDRA M	727.23	* RUSSO JOHN G	104.62
* NELSON WAYNE & ROBERT C	347.20	* SAMA RALPH W & SAMA KATHARINE H	155.00
NIELSEN CHRISTOPHER & SUSAN H	1,551.55	* SANBORN TIMOTHY C & ELLEN G	527.76
NISS ROBERT S	509.95	* SCHULTZ SPAULDING & ANNELIESE	80.00
* NISSEN SADIE, ESTATE OF C/O GLENN R ANDERSON	2.29	* SEVEE MAHER ENGINEERS • C/O MCKIN SITE TRUST	355.72
* NORTHSTAR LEASING	1.42	* SHANAHAN EDWARD J	1,222.95
* NOYES CORP	2,658.25	* SHAW TAMI JO	1,041.60
ODDO PHILLIP	440.97	* SHEA WILLIAM J ET AL	334.02
* OLIVER RICHARD & CONCETTA	606.82	* SIMPSON DOROTHY J	54.25
OLSON JOHN A MRS OLSON RICHARD P	720.75	* SIMPSON ELLEN MORSE	26.32
* PACKARD EDWIN E & PATRICIA L	161.97	* SINCLAIR ROBERT W	310.77
* PARADISE NOEL E & LOIS M	225.47	* SLOSBERG MARK D	841.65
* PARKER NORMA J	871.10	SMALL HOWARD & PATRICIA A	1,607.35
PATTERSON ROY D & WENDY N	572.72	SMALL KENNETH	165.85
PETERSEN BRIAN R & DIANE E	647.90	SMITH DORIS	801.90
PHELAN SANDRA H	302.25	SNOW STANLEY C	1,655.65
* PHILLIPS CYNTHIA W	1,405.85	SNOW MARJANNE A	58.84
PHINNEY TIMOTHY J	388.12	* SOUTHERN MAINE COCA-COLA CO	1.75
* PLUMMER STEPHEN J	145.95	* ST CLAIR PHYLLIS M LIFE ESTATE	404.63
* PLUMMER WILLIAM A	146.47	* STARKEY WALTER R & JUNE M	31.00
* PLUMMER WILLIAM A	16.76	STEEVES JANET	461.90
* POLLARD WAYNE R	2,167.67	* SULLIVAN JOSEPH M	60.00
PORTLAND BROADCASTING INC	5,888.45	* SULLIVAN ROBERT B & LISA B	261.95
PORTLAND BROADCASTING INC	4,175.70	SWAN JOHN W & HIGGINS TIMOTHY A	61.22
* POTVIN GARY L & DIANE G	615.35	SWAN JOHN W & HIGGINS TIMOTHY A	10.85
* PROCTOR DOROTHY P (TRUST)	337.25	* SWEET ORVILLE & SHIRLEY R	399.90
PROCTOR GEORGE W	136.40	T & C CONSTRUCTION INC	41.95
* PROVOST SUSAN	421.55	* TALBOT FRANCIS F & HELEN D	548.70
* RAMSAY PATRICIA	1,520.55	TAME PHILLIP A	376.65
REEF JEAN C	636.27	* TANGUAY BERNADETTE M	1,396.55
* RHUDE JOHN M & MARYANN	170.50	TAYLOR ELIOT P & TERRI L	199.95
RICH TRACY	1,257.05	TAYLOR LEO T	21.07
RICHARDS WILLIAM	2,768.30	PO BOX 494	1,168.70
RICHMOND HOLDINGS CORP	1,309.75	* TAYLOR PAMELA F	32.75
ROBERTS KAREN	595.97	TERRANO DEANNA M	194.52
* ROBINSON LAWRENCE E C/O RON PARLOVE	1,421.35	THOMAS PAULA B	124.00
RODERICK THOMAS L III & NANCY C	131.75	* THOMASON HARRY D III & JEANNIE M	1,361.58
RODWAY JAMES A		TIBBETTS ALVAH & THERESA	314.65
		* TIBBETTS JOHN W & ANN M	
		* TRIAD SYSTEMS CORP	

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* TROIANO GUY A & KATHLEEN A TRUDEL MICHAEL E	562.65 604.50	* WISLOWSKI DAVID C & ELAINE DUNNE WOOD RICHARD & PATRICIA WOODBURY FRANK W	498.32 228.62 201.50
* TRUSCOTT KENNETH D & DOROTHY J TUCCI GARY & *	21.02 168.17	* WOODBURY JEFFREY A	768.80
* TUPPER JONATHAN C & RAMONA D TURKINGTON M LEE	255.68 663.29	WOODMAN JOHN PO BOX 785 YOUNG LORRAINE Y	126.32 1,029.20
TURNER DAVID W & ANITA S	1,119.10		
* TURNER WILLIAM T JR	251.10		
* VADAS GLENN M & VICKI B	822.27	TOTAL:	289148.04
* VALENTE KATHERINE J & MICHAEL A JR VALENTE MICHAEL III	313.87 21.70	*Denotes taxes paid after June 30, 1993	
VALREN INC	3,425.50		
* VAUGHN MICHAEL P & DIANE A	634.48		
* VERRILL LEWIS E & COLLEEN D	424.29		
* VICKERY FLORENCE B & BRANSCOMBE JR VIEL RAYMOND P & AGNES L	2.62 504.52		
* VILLACCI NICHOLAS H & JOANNE B VILLACCI ROBERT S	413.07 542.53		
WALKER HAROLD	325.50		
* WALKER JOHN W & PATRICIA G WALKER S CRAIG & DAWN H	1.08 4,798.80		
* WATSON STEPHEN J & JUNE E	1,333.00		
* WESTLAKE JUDY	426.01		
* WHITE BRADFORD J	817.62		
* WHITE RALPH A & ELAINE WHITE RALPH A & ELAINE S	2,182.40 1,457.00		
WHITNEY TODD C & NANCY K	1,599.60		
* WILBUR RICHARD & DOLLY	413.85		
* WILKINSON DANIEL J & PAMELA A WILLIAMS FREDERIC W	10.85 1,427.16		
* WILLIAMS GARY R & JAN L C/O JAN FALCONE	332.47		
* WILLIAMS JENNIFER	39.67		
WILSON JEFFERY T & LAURIE J	1,736.00		
* WILSON NORMAN E & MARGARET R	1,422.90		
* WING FLOYD A & JAQUELINE	300.70		
* WING JACQUELINE R & FLOYD	306.90		
WING THOMAS W & COLLEEN A WINTERS HERMANN D & LAURIE J	1,089.65 845.74		

TOWN OF GRAY

OPEN ITEM TAX DETAIL REPORT 1992

JUNE 30, 1993

<u>Owner</u>	<u>Balance</u>		
Audette, Ronald C.	1,307.34	*Farnham, Jerold W.	1,145.34
*Balfour, Robert I.	244.62	Fisk, Stephen W.	1,945.62
*Balfour, Robert I.	724.14	Fletcher, Donald	1,660.50
*Balfour, Robert I. II	244.62	Foster, Walter &	420.88
Beal, Rose	860.22	*Friedman, Joyce Lewis	1.50
*Beardsley, Edwin	359.13	*Frotton, George E., Jr.	1,441.80
Bellavance, Zachary	891.00	*Gagne, Barbara J.	178.20
Blanchard, Eleanor C.	153.09	*Gagne, Barbara L.	69.66
Blanchard, Robert S.	56.70	*Gagne, Maynard	.20
Blanchard, Robert S.	62.37	Gagnon, Bruce P. et al	1,012.50
Blanchard, Robert S.	12.96	Gagnon, Laurent R. &	935.55
Blanchard, Robert S.	15.39	Gilliland, Daniel W. Sr.	1,495.77
Blanchard Robert Sinclair	974.43	Glantz, Andrew G. &	81.59
Brackley, Glenn	274.55	*Godin, Larry J.	536.22
Brown, Alan S.	695.26	*Grant, Ross W.	149.64
*Brown, Dana C.	1,150.20	*Grant, Ruth	1,422.36
Bruns, Tammy J.	1,077.30	*Hamilton, Karl L.	897.53
Carr, James	663.46	*Hapgood, Marjorie	1,680.29
Carroll, Holly J.	1,195.56	Heim, Monika	355.18
Chamoff, James/Norrie	1,219.86	Hitchcock, George W.	1,281.42
Cloutier Michael C.	966.21	Holmes, James M.	571.86
*Collyer Brook Assoc.	631.80	Holmes, James S.	81.00
*Collyer Brook Assoc.	150.66	Huntley, Darrell &	458.46
*Collyer Brook Assoc.	150.66	Jordan, William H. &	115.83
*Collyer Brook Assoc.	228.42	Kennedy, William D. &	1,534.14
*Collyer Brook Assoc.	163.62	Kimball, Bruce	1,629.57
*Collyer Brook Assoc.	150.66	Ladouceur, Linda Sue	677.76
*Collyer Brook Assoc.	194.40	Lanier, Philip L. &	33.56
*Collyer Brook Assoc.	194.40	Lauritsen, Steven E.	1,172.88
*Collyer Brook Assoc.	163.62	*Leavitt, Donald S.	2,128.68
*Collyer Brook Assoc.	153.90	Libby, Davis A. & Irene	364.50
*Collyer Brook Assoc.	150.66	Libby, Leslie S. &	1,125.90
*Collyer Brook Assoc.	153.90	Liberty, Daniel A. Sr.	5,891.94
*Collyer Brook Assoc.	163.62	Liberty, Daniel A. Sr.	552.14
*Collyer Brook Assoc.	158.76	*Maceachern, Robert W.	243.12
*Collyer Brook Assoc.	150.66	*Maceachern, Robert W.	307.36
Copp, Eleanor M./Ronald	3,533.22	*Mailhot, Diane J.	366.62
Copp, Howell	2,943.54	Maine Auto Dealer Exch.	929.88
Corcoran, Bruce B. et al	845.64	Maine Auto Dealer Exch.	7,950.96
*Curran, Michael J.	701.46	Mains, Robert &	28.31
Cutter, Calvin	1,783.62	Maplewood Assoc.	9,616.32
*Dehetre Donald A.	1,033.56	*Mason, Thomas C. &	865.89
Delosh, Noreen T.	231.29	McGraw, John E.	1,109.70
*Drinkwater, Alton E.	617.32	*McLeod, David W.	386.56
*Driscoll, John	196.02	*Merchant, Mary Jane	216.26
Drouin, Sarah H.	768.77	*Monroe, James c/o	2,603.34
Dulac, Raymond P., Jr	498.96	Moore, Stephen B. &	946.08
Dunn, David	1,507.75	Morgan, Robert D. &	850.50
Dupuis, Joseph H., Jr.	112.32	*Nelson, Wayne & Robert C.	362.88
*Evans, Mary C.	991.44		

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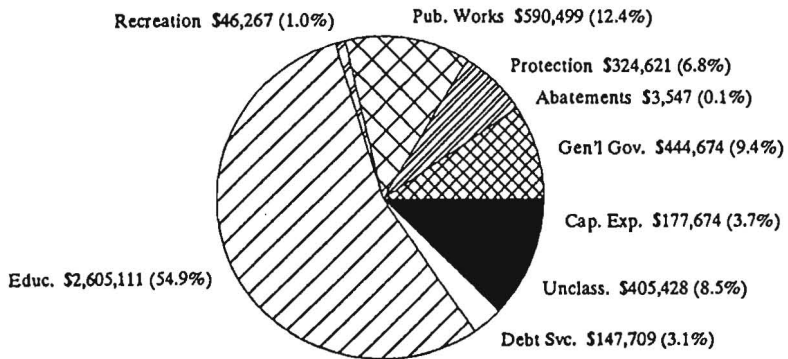
Neilsen, Christopner &	1,621.62	*Collyer Brook Assoc.	72.35
Niss, Robert S.	532.98	*Collyer Brook Assoc.	73.91
*Parker, Norma J.	910.44	*Collyer Brook Assoc.	78.58
*Petersen, Brian R. &	677.16	*Collyer Brook Assoc.	76.24
*Phillips, Cynthia W.	1,469.34	*Collyer Brook Assoc.	72.35
*Phinney, Timothy J.	.60	*Copp, Howell R.	1,413.63
Portland Broadcasting, Inc.	6,154.38	*Corcoran, Bruce E. et al	236.43
*Powlesland, James &	4.52	*Curran, Michael J. &	336.87
Rich, Tracy	508.68	*Cutter, Calvin T.	192.51
Roberts, Karen	1,368.90	*Dehtre, Donald A. &	432.15
*Roderick, Thomas L., III	865.20	*Evans, Mary C.	77.25
*Ross, Sandra	1,308.96	*Farnham, Jerold W.	550.05
*Shaw, Tami Jo	1,088.64	*Fisk, Stephen W. &	934.38
Small, Kenneth	59.96	*Frotton, George E. Jr. &	223.84
Taylor, Eliot P. &	729.81	Gagnon, Bruce P. et al	486.25
Terrano, Deanna M.	1,164.27	*Godin, Larry J. &	257.52
Town of Gray	887.76	*Grant, Ruth	683.08
Town of Gray	1,440.18	*Holmes, James M. &	260.63
Town of Gray	121.50	*Holmes, James S. &	38.90
VSH Realty, Inc.	1,755.01	*Huntley, Darrell &	220.17
Valren, Inc.	3,580.20	*Lauritsen, Steven E.	15.59
Walker, Harold	44.54	*Libby, Leslie S. &	100.24
*Watson, Stephen J. &	1,393.20	*Liberty, Daniel A., Sr.	2,829.59
*White, Ralph A.	2,280.96	*Maine Auto Dealer Exch.	446.57
*White, Ralph A. & Elaine	1,198.80	*Maine Auto Dealer Exch.	3,818.42
Wilson, Jeffrey T. &	1,814.40	*Maplewood Assoc.	4,618.21
Wing, Thomas W.	1,138.86	*McGraw, John E.	532.93
*Woodbury, Jeffrey A.	803.52	*Moore, Stephen B. &	454.35
Total	128,700.49	*Morgan, Robert D. &	408.45
*Paid after June 30, 1993		*Nelson, Wayne & Robert	174.27

TOWN OF GRAY TAX DETAIL REPORT JUNE 30, 1993

Owner	Balance		
*Balfour, Robert	117.48	*Noyes Corp.	1,321.04
*Bellavance, Zachary	427.90	*Parker, Norma J.	399.08
*Brown, Dana C. &	552.38	*Petersen, Brian R. &	325.20
*Bruns, Tammy J.	517.37	*Phillips, Cynthia W.	705.65
*Chamoff, James & Norrie	585.83	*Portland Broadcasting Inc.	2,955.62
*Collyer Brook Assoc.	303.42	*Rich, Tracy	244.29
*Collyer Brook Assoc.	72.35	*Roberts, Karen	657.41
*Collyer Brook Assoc.	72.35	*Shaw, Tami Jo	161.73
*Collyer Brook Assoc.	109.70	Town of Gray	426.34
*Collyer Brook Assoc.	78.58	Town of Gray	691.64
*Collyer Brook Assoc.	72.35	Town of Gray	58.35
*Collyer Brook Assoc.	93.36	*Valren, Inc.	1,719.38
*Collyer Brook Assoc.	93.36	*Watson, Stephen J. &	669.08
*Collyer Brook Assoc.	78.58	*White, Ralph A.	1,018.60
*Collyer Brook Assoc.	73.91	*White, Ralph A. & Elaine	575.72
		*Woodbury, Jeffrey A.	385.89
		Total	36,147.11
		*Paid after June 30, 1993	

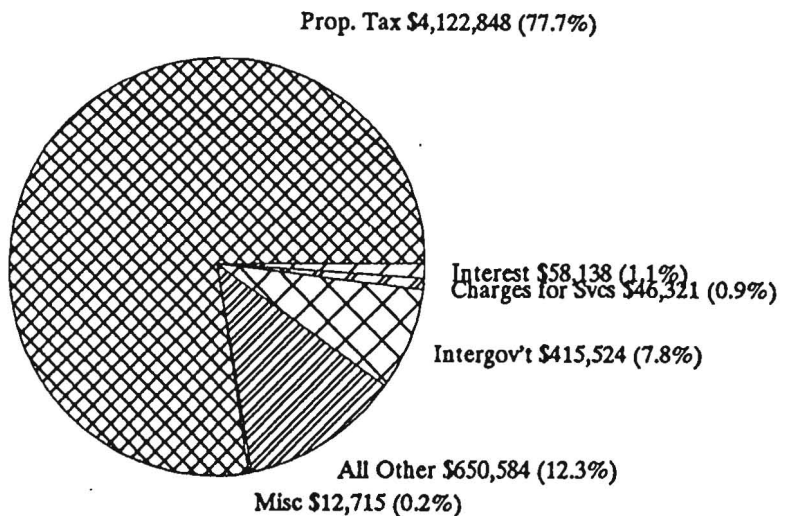
TOWN OF GRAY, MAINE

GENERAL FUND EXPENDITURES 1992-93

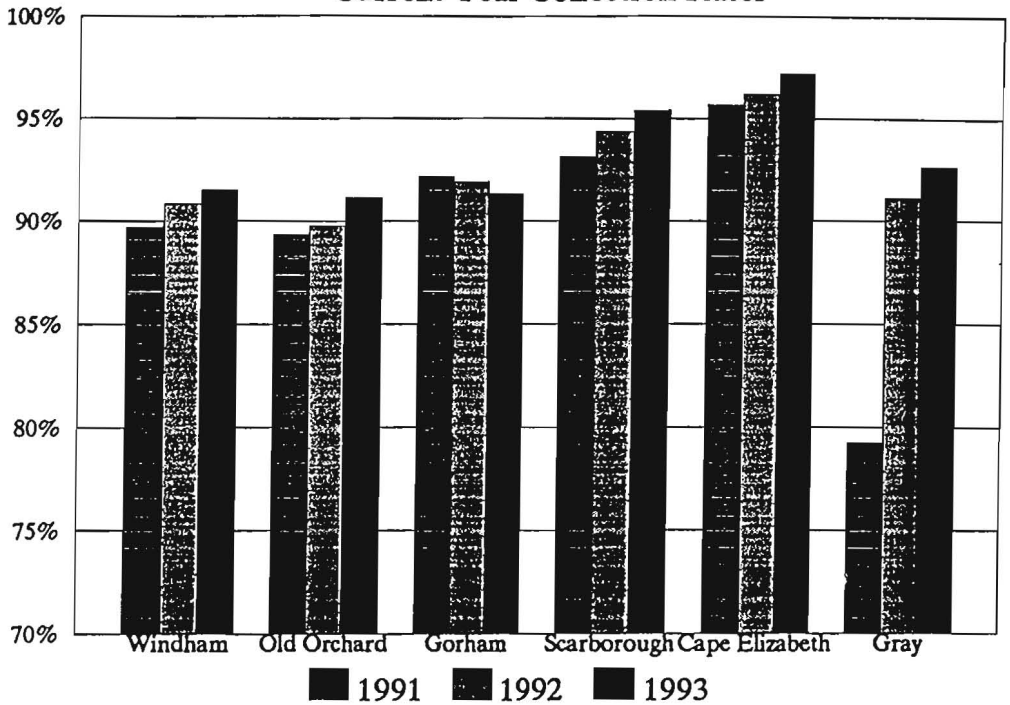


TOWN OF GRAY, MAINE

GENERAL FUND REVENUES 1992-93

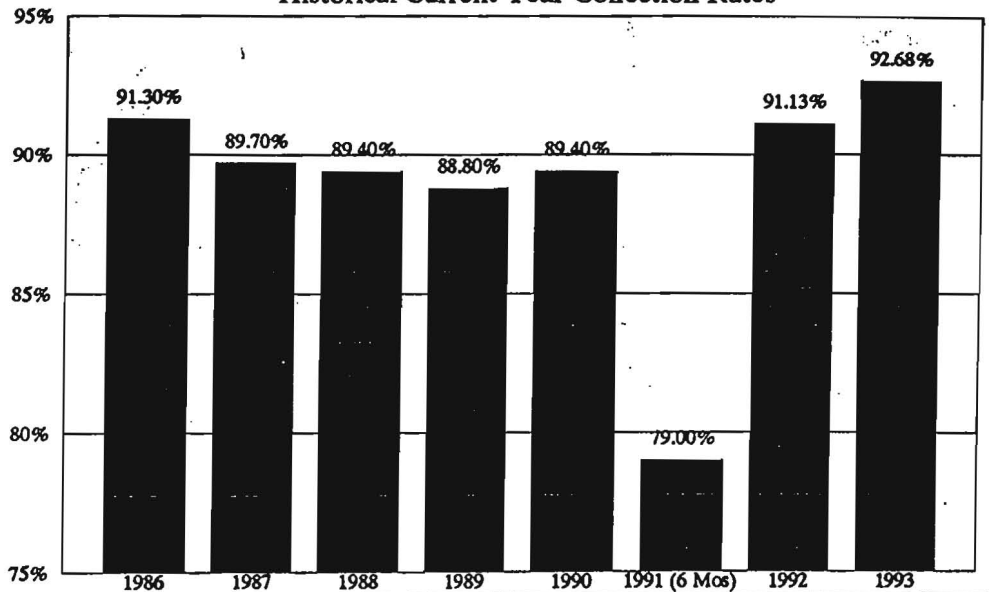


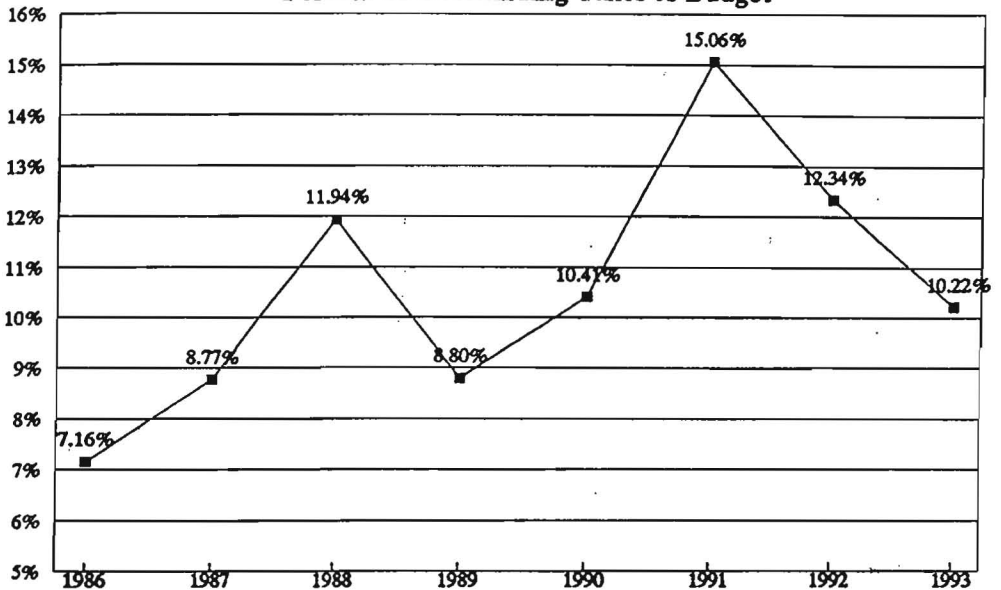
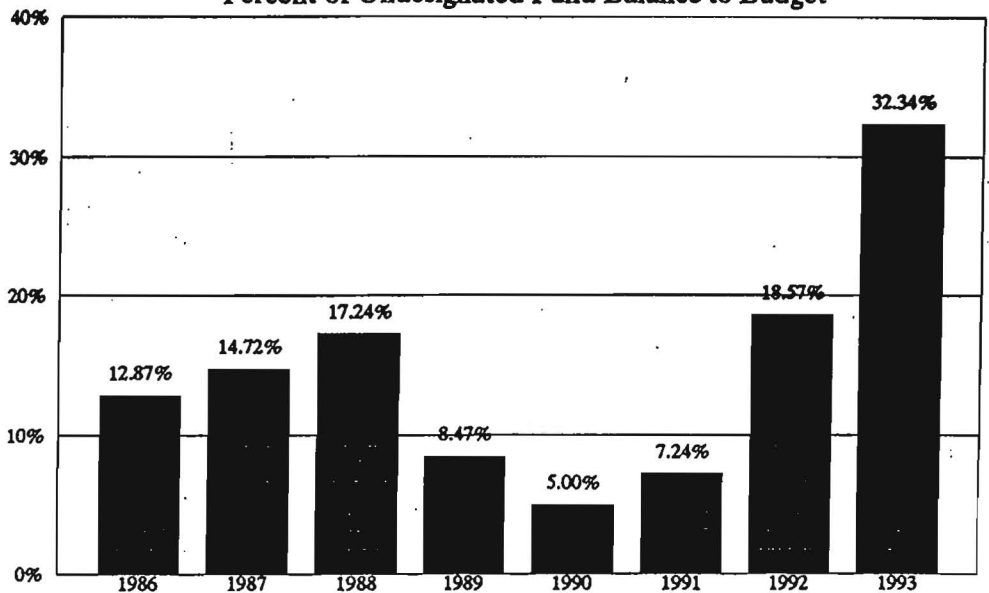
1991, 1992 and 1993 Comparative Collection Rates Current Year Collection Rates



TOWN OF GRAY, MAINE

Historical Current Year Collection Rates



TOWN OF GRAY, MAINE**Percent of Outstanding Taxes to Budget****TOWN OF GRAY, MAINE****Percent of Undesignated Fund Balance to Budget**

TOWN OF GRAY

APPROPRIATION CONTROL REPORT

SUBACC DESCRIPTION	APPROPRIATIONS			ENCUMB	ACCOUNTS PAYABLE	EXPENDED	UNEXP. BALANCE	EXPENDED	
	INITIAL	ADJUSTED	CORRECTED					LAST YR	YR BUF
DEPARTMENT 0100 ADMINISTRATION									
0004 MMA DUES	4272.00	.00	4272.00	.00	.00	4236.00	36.00	4086	4086
0007 OPOD DUES	6964.23	.00	6964.23	.00	.00	6964.23	.00	6964	3086
0010 SALARIES	103129.52	.00	103129.52	.00	.00	103304.38	-174.86	119129	54185
0025 PART TIME	12030.22	.00	12030.22	.00	.00	11032.50	997.72	8639	3144
0026 OVERTIME PAYROLL	1000.00	.00	1000.00	.00	.00	306.66	693.34	1423	1064
0035 MEMBERSHIP & DUES	1200.00	.00	1200.00	.00	.00	1299.66	-99.66	1090	133
0045 MILEAGE ACTL	1000.00	.00	1000.00	.00	.00	244.69	755.31	192	22
0055 OFFICE EQUIPMENT	10730.00	.00	10730.00	.00	.00	10657.63	77.37	9216	4398
0060 OFFICE SUPPLIES	3500.00	.00	3500.00	.00	.00	3440.89	59.11	2923	1973
0065 TAX BILLING SUPPLIES	1600.00	.00	1600.00	.00	.00	1600.00	.00	1503	2370
0070 PROFESSIONAL SERVICE	23000.00	.00	23000.00	.00	.00	49961.40	-26961.40	37735	12010
0075 MAIL & POSTAGE	4276.00	.00	4276.00	.00	.00	4276.00	.00	1291	450
0080 ADVERTISING	200.00	.00	200.00	.00	.00	1308.08	-1108.08	161	12
0081 WAGE COMPENSATION ST	3000.00	.00	3000.00	.00	.00	2100.00	900.00	0	0
0091 REGISTRY FEES	1200.00	.00	1200.00	.00	.00	5518.00	-4318.00	3636	215
0095 PRINTING	4200.00	.00	4200.00	.00	.00	3674.00	526.00	254	4890
0097 AUDIT	8000.00	.00	8000.00	.00	.00	8078.25	-78.25	7433	9000
0098 ENERGY REDUCTION PRO	4000.00	.00	4000.00	.00	.00	2104.50	1895.50	0	0
0099 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0
DEPARTMENT 0100	193001.97	.00	193001.97	.00	.00	220136.87	-26834.90	205677	101398
DEPARTMENT 0120 CONTINGENCY									
0001 SPECIAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	0	0
0002 CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	10000	0
DEPARTMENT 0120	.00	.00	.00	.00	.00	.00	.00	10000	0
DEPARTMENT 0125 CONTRACTUAL SERVICES									
0035 MEMBERSHIP/DUES	120.00	.00	120.00	.00	.00	.00	120.00	20	0
0040 RECORDERS	1500.00	.00	1500.00	.00	.00	806.07	613.93	1090	1475
0080 ADVERTISING	100.00	.00	100.00	.00	.00	.00	100.00	97	0
0085 SUPPLIES	.00	.00	.00	.00	.00	.00	.00	44	0
0086 POSTAGE	.00	.00	.00	.00	.00	.00	.00	65	0
DEPARTMENT 0125	1720.00	.00	1720.00	.00	.00	886.07	833.93	1316	1504
DEPARTMENT 0128 COUNCIL SALARY									
0030 PAYROLL	3750.00	.00	3750.00	.00	.00	3750.00	.00	3750	0
DEPARTMENT 0128	3750.00	.00	3750.00	.00	.00	3750.00	.00	3750	0
DEPARTMENT 0130 CODE ENFORCEMENT									
0010 FULLTIME PAYROLL	27315.60	.00	27315.60	.00	.00	27315.60	.00	27315	13007
DEPARTMENT 0130 CODE ENFORCEMENT									
0025 PARTTIME PAYROLL	5265.00	.00	5265.00	.00	.00	5265.00	.00	0	1696
0028 TECHNICAL PUBLICATION	20.00	.00	20.00	.00	.00	74.35	-54.35	0	371
0030 TELEPHONE	500.00	.00	500.00	.00	.00	340.58	159.42	340	100
0035 DUES/MEMBERSHIP	25.00	.00	25.00	.00	.00	15.00	10.00	23	0
0045 MILEAGE	1200.00	.00	1200.00	.00	.00	1011.14	188.86	1094	616
0055 OFFICE EQUIP/MAINT.	100.00	.00	100.00	.00	.00	.00	100.00	0	0
0060 OFFICE SUPPLIES	300.00	.00	300.00	.00	.00	162.58	137.42	243	117
0065 PROFESSIONAL DEV.	400.00	.00	400.00	.00	.00	97.00	303.00	50	35
0070 PROFESSIONAL SERVICE	500.00	.00	500.00	.00	.00	.00	500.00	0	300
0075 POSTAGE	100.00	.00	100.00	.00	.00	12.80	87.20	226	125
0080 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0
DEPARTMENT 0130	35725.60	.00	35725.60	.00	.00	34294.05	1431.55	29291	15996

DEPARTMENT 0140 ASSESSOR'S OFFICE										
0010	FULLTIME PAYROLL	34649.16	.00	34649.16	.00	.00	34649.16	-18.00	33760	13236 100
0025	PARTTIME PAYROLL	5265.00	.00	5265.00	.00	.00	5265.00	.00	0	3220 100
0028	EDUCATION (ASSESSOR)	900.00	.00	900.00	.00	.00	155.10	44.90	972	0 95
0030	TELEPHONE	500.00	.00	500.00	.00	.00	340.57	159.43	300	117 68
0035	DUES/MEMBERSHIPS	315.00	.00	315.00	.00	.00	300.95	14.05	365	59 95
0040	REGISTRY OF DEEDS	900.00	.00	900.00	.00	.00	840.00	60.00	700	104 93
0045	MILEAGE REIMBURSEMENT	1000.00	.00	1000.00	.00	.00	625.90	374.10	548	318 62
0050	TAX MAPS	1000.00	.00	1000.00	.00	.00	885.00	115.00	1100	963 88
0055	OFFICE EQUIP./MAINT	300.00	.00	300.00	.00	.00	25.00	275.00	127	202 8
0056	COMPUTER SUPPORT	1400.00	.00	1400.00	.00	.00	195.00	1205.00	712	0 13
0060	OFFICE SUPPLIES	400.00	.00	400.00	.00	.00	96.45	303.55	87	86 24
0075	POSTAGE	950.00	.00	950.00	.00	.00	622.82	327.18	1490	1463 65
0080	ADVERTISING & NOTICE	100.00	.00	100.00	.00	.00	52.92	47.08	0	34 52
0090	ABATEMENTS	5000.00	.00	5000.00	.00	.00	.00	5000.00	0	0 0
DEPARTMENT 0140		52679.16	.00	52679.16	.00	.00	44771.87	7907.29	40161	21008 84
DEPARTMENT 0141 ASSESSOR/PROJECT										
0010	PROP FIELD LISTERS	18900.00	.00	18900.00	.00	.00	9090.00	9810.00	0	0 48
0020	PROPERTY CARDS	1000.00	.00	1000.00	.00	.00	753.50	246.50	0	0 75
0030	FILE/PHOTOGRAPHS	700.00	.00	700.00	.00	.00	399.84	300.16	0	0 57
0040	SUPPLIES	1400.00	.00	1400.00	.00	.00	155.00	1205.00	0	0 13
0050	MISCELLANEOUS	1190.00	.00	1190.00	.00	.00	1005.95	184.05	0	0 84
0060	POSTAGE	690.00	.00	690.00	.00	.00	375.09	314.91	0	0 57
DEPARTMENT 0141		23880.00	.00	23880.00	.00	.00	11839.40	12040.60	0	0 49
DEPARTMENT 0145 JANITORIAL SERVICES										
0001	JANITOR	1945.00	.00	1945.00	.00	.00	1685.00	260.00	0	2350 86
0003	SUPPLIES	2000.00	.00	2000.00	.00	.00	1851.73	148.27	2013	1375 92
DEPARTMENT 0145 JANITORIAL SERVICES										
0004	EQUIPMENT	600.00	.00	600.00	.00	.00	129.81	470.19	169	0 21
0005	VEHICLE MAINT.-OPER	.00	.00	.00	.00	.00	.00	.00	0	0 0
DEPARTMENT 0145		4545.00	.00	4545.00	.00	.00	3666.54	878.46	2182	3725 80
DEPARTMENT 0150 ELECTIONS										
0005	PARTTIME PAYROLL	600.00	.00	600.00	.00	.00	1083.16	-483.16	974	446 180
0010	PROFESSIONAL SERVICE	950.00	.00	950.00	.00	.00	1067.88	-117.88	0	0 112
0015	ADVERTISING	15.00	.00	15.00	.00	.00	.00	15.00	0	4 0
0020	PRINTING	625.00	.00	625.00	.00	.00	101.34	523.66	0	24 16
0025	SUPPLIES	20.00	.00	20.00	.00	.00	147.62	-127.62	44	36 738
0026	WORKSHOPS	.00	.00	.00	.00	.00	40.00	-40.00	0	0 0
DEPARTMENT 0150		2210.00	.00	2210.00	.00	.00	2440.00	-230.00	1018	510 110
DEPARTMENT 0160 PLANNER										
0010	FULLTIME PAYROLL	30308.72	.00	30308.72	.00	.00	30308.72	.00	30308	9977 100
0025	PARTTIME PAYROLL	5265.00	.00	5265.00	.00	.00	5247.00	18.00	0	3509 99
0030	TELEPHONE	496.44	.00	496.44	.00	.00	340.58	155.86	286	150 68
0035	DUES/MEMBERSHIPS	147.00	.00	147.00	.00	.00	162.00	-15.00	146	0 110
0045	TRAVEL	514.80	.00	514.80	.00	.00	531.41	-16.61	458	299 103
0050	CODIFICATION/MAPS	500.00	.00	500.00	.00	.00	50.00	450.00	85	0 10
0055	EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0060	OFFICE SUPPLIES	28.80	.00	28.80	.00	.00	.00	28.80	12	0 0
0075	POSTAGE	25.00	.00	25.00	.00	.00	1.45	23.55	63	45 5
DEPARTMENT 0170 ECONOMIC DEVELOPMENT										
0001	EC/DEV. PLNG STUDY	1550.00	.00	1550.00	.00	.00	.00	1550.00	0	0 0
0002	POSTAGE	300.00	.00	300.00	.00	.00	141.99	158.01	0	0 47
0003	WORKSHOPS	150.00	.00	150.00	.00	.00	.00	150.00	0	0 0
DEPARTMENT 0170		2000.00	.00	2000.00	.00	.00	141.99	1858.01	0	0 7
DEPARTMENT 0200 MUNICIPAL BUILDING										
0010	ELECTRICITY	1880.00	.00	1880.00	.00	.00	1893.16	-13.16	2190	1132 100
0020	FUEL	300.00	.00	300.00	.00	.00	811.51	-11.51	713	328 101
0025	WATER	120.00	.00	120.00	.00	.00	110.00	10.00	121	63 91
0030	TELEPHONE	3300.00	.00	3300.00	.00	.00	3039.14	260.86	2673	1900 92
0035	BUILDING REPAIRS	1000.00	.00	1000.00	.00	.00	1407.84	-407.84	3694	0 140
0050	OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
DEPARTMENT 0200		7100.00	.00	7100.00	.00	.00	7261.65	-161.65	9291	3623 102

DEPARTMENT 0300 PLANNING BOARD

0001 PLANNING BO ADVERTIS	250.00	.00	250.00	.00	.00	20.79	229.21	122	0	8
0002 PLANNING BO WORKSHOP	65.00	.00	65.00	.00	.00	.00	65.00	0	0	0
0003 PLANNING BO RECORDER	900.00	.00	900.00	.00	.00	434.03	465.97	0	300	48
0004 PLANNING BO POSTAGE/	301.00	.00	301.00	.00	.00	186.60	112.40	73	86	62
0005 TAB WORKSHOPS	130.00	.00	130.00	.00	.00	.00	130.00	0	0	0
0006 WORKSHOPS	.00	.00	.00	.00	.00	.00	.00	0	0	0
0007 RECORDER	218.70	.00	218.70	.00	.00	66.83	151.87	0	0	30
0008 TAB ADVERTISING	200.00	.00	200.00	.00	.00	.00	200.00	0	68	0
0009 TAB POSTAGE	227.00	.00	227.00	.00	.00	8.75	248.25	13	11	3
0010 POSTAGE	200.00	.00	200.00	.00	.00	62.42	137.58	20	0	31
0011 WORKSHOPS	200.00	.00	200.00	.00	.00	.00	200.00	0	25	0
0012 COMMITTEE SUPPLIES	100.00	.00	100.00	.00	.00	.00	100.00	0	13	0
0013 WATER QUALITY	500.00	.00	500.00	.00	.00	.00	500.00	1953	300	0
0014 SEMINARS	200.00	.00	200.00	.00	.00	.00	200.00	0	19	0
0015 EDUCATIONAL MATERIAL	100.00	.00	100.00	.00	.00	.00	100.00	0	0	0
0016 DUES/MEMBERSHIPS	150.00	.00	150.00	.00	.00	.00	150.00	0	0	0
0017 EDUCATIONAL TRAILS	500.00	.00	500.00	.00	.00	.00	500.00	0	0	0
DEPARTMENT 0300	4271.70	.00	4271.70	.00	.00	781.42	3490.28	2181	822	18

DEPARTMENT 0400 LIBRARY

0005 FULLTIME PAYROLL	18436.80	.00	18436.80	.00	.00	19147.80	-511.00	18019	6311	102
0006 PARTTIME PAYROLL	2400.00	.00	2400.00	.00	.00	2310.50	89.50	214	2427	96
0010 FUEL	1900.00	.00	1900.00	.00	.00	1539.04	360.96	1244	1152	81
0020 WATER	150.00	.00	150.00	.00	.00	110.00	40.00	120	60	73
0021 POSTAGE	120.00	.00	120.00	.00	.00	131.45	-11.45	27	0	109
0025 SUPPLIES	1465.00	.00	1465.00	.00	.00	1366.66	78.34	321	367	94
0026 INTER-LOANS	180.00	.00	180.00	.00	.00	230.42	-50.42	102	2	128
0030 ELECTRICITY	2300.00	.00	2300.00	.00	.00	2021.45	278.55	2012	1081	87
0035 BOOKS	4000.00	.00	4000.00	.00	.00	4000.00	.00	3990	149	100
0036 PERIODICALS	1000.00	.00	1000.00	.00	.00	986.84	13.16	743	0	98
0037 BOOKS LOST/PAID	40.00	.00	40.00	.00	.00	38.73	1.27	27	0	96
0038 ANNUAL CONTRACTS	1393.00	.00	1393.00	.00	.00	918.48	474.52	449	0	65
0040 TELEPHONE	400.00	.00	400.00	.00	.00	190.27	209.73	272	135	47
0045 REPAIRS	600.00	.00	600.00	.00	.00	488.01	111.99	433	900	81
0046 DUES	45.00	.00	45.00	.00	.00	50.00	15.00	0	0	66
0047 MATERIALS	294.00	.00	294.00	.00	.00	174.90	119.10	0	0	59
0100 OUTLAY	.00	.00	.00	.00	.00	.00	.00	0	0	0
DEPARTMENT 0400	34923.80	.00	34923.80	.00	.00	33704.35	1219.25	23773	12584	96

DEPARTMENT 0500 STIMSON HALL

0012 REPAIRS	500.00	.00	500.00	.00	.00	739.13	-239.13	489	250	147
0013 WATER	150.00	.00	150.00	.00	.00	124.40	25.60	127	60	82
0020 FUEL	1000.00	.00	1000.00	.00	.00	1020.79	-20.79	853	759	102
0021 TELEPHONE	171.00	.00	171.00	.00	.00	181.30	-10.30	191	65	106

DEPARTMENT 0500 STIMSON HALL

0023 ELECTRICITY	1800.00	.00	1800.00	.00	.00	1310.47	-310.47	1472	703	131
0060 OUTLAY ACCOUNT	1700.00	.00	1700.00	.00	.00	1847.75	-147.75	0	0	108

DEPARTMENT 0500	4521.00	.00	4521.00	.00	.00	5224.34	-703.34	3132	1837	115
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DEPARTMENT 0600 TREE CARE

0005 VILLAGE GROUND CARE	2000.00	.00	2000.00	.00	.00	1455.00	545.00	0	0	72
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DEPARTMENT 0600	2000.00	.00	2000.00	.00	.00	1455.00	545.00	0	0	72
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DEPARTMENT 0650 PARKS & REC

0002 AMERICAN RED CROSS	.00	.00	.00	.00	.00	308.00	-308.00	0	0	0
0003 SOCCER CAMP	.00	.00	.00	.00	.00	100.00	-100.00	0	0	0
0004 STAR SCIENCE CENTER	.00	.00	.00	.00	.00	378.00	-378.00	0	0	0
0005 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
0006 SKI PROGRAM	.00	.00	.00	.00	.00	2665.00	-2665.00	0	0	0
0007 ICE RINK	.00	.00	.00	.00	.00	180.76	-180.76	0	0	0
0008 KARATE	.00	.00	.00	.00	.00	75.00	-75.00	0	0	0
0035 EQUIPMENT	200.00	.00	200.00	.00	.00	96.76	103.24	255	0	48
0036 DUES, CONFERENCE, CE	15.00	.00	15.00	.00	.00	25.00	-10.00	15	0	166
0040 FULLTIME PAYROLL	.00	.00	.00	.00	.00	.00	.00	2974	1661	0
0041 WILKIE'S BEACH	5285.00	.00	5285.00	.00	.00	4300.88	954.12	4104	807	81
0044 ROAD RACE	175.00	.00	175.00	.00	.00	113.63	61.37	0	0	64
0045 YOUTH BASKETBALL	800.00	.00	800.00	.00	.00	1854.77	-1054.77	865	1600	221
0046 TENNIS COURTS	750.00	.00	750.00	.00	.00	817.82	-67.82	128	62	109
0047 SUMMER PLAYGROUND	3700.00	.00	3700.00	.00	.00	3700.00	.00	8732	120	100
0055 AEROBICS	4680.00	.00	4680.00	.00	.00	442.00	4038.00	5306	2512	13
0056 GYMNASIUMS	720.00	.00	720.00	.00	.00	375.00	345.00	680	340	52
DEPARTMENT 0650	16325.00	.00	16325.00	.00	.00	15662.62	662.38	24021	7102	95

DEPARTMENT 0700 PUBLIC SAFETY									
0002 STREET LIGHTS	15228.00	.00	15228.00	.00	.00	15228.00	-38.00	16420	7812 100
0003 TRAFFIC LIGHTS	2312.32	.00	2812.32	.00	.00	1661.99	1150.33	1997	705 57
0004 HYDRANTS	86400.00	.00	86400.00	.00	.00	86400.00	.00	86400	43200 100
0005 CIVIL DEFENSE	700.00	.00	700.00	.00	.00	700.00	.00	700	0 100
0006 TRAFFIC LIGHTS MAINT	2200.00	.00	2200.00	.00	.00	1978.25	221.75	1007	15 89

DEPARTMENT 0700	107340.32	.00	107340.32	.00	.00	106006.32	1334.00	106424	51732 98
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DEPARTMENT 0750 POLICE ACCOUNT									
0001 FULLTIME PAYROLL	10000.00	.00	10000.00	.00	.00	8215.60	1784.40	18574	1461 82
0002 GAS & REPAIRS	2000.00	.00	2000.00	.00	.00	.00	2000.00	1754	1676 0
0003 DOG CONTROL	8574.40	.00	8574.40	.00	.00	10358.80	-1784.40	0	1000 120
0005 MILEAGE	.00	.00	.00	.00	.00	.00	.00	6523	2500 0
0006 DOG CONTROL SUPPLIES	500.00	.00	500.00	.00	.00	175.81	324.19	772	140 35
0007 HUMANE SHELTER	3000.00	.00	3000.00	.00	.00	2500.00	500.00	2500	2500 83
0008 UNIFORMS	700.00	.00	700.00	.00	.00	.00	700.00	0	0 0

DEPARTMENT 0750	24774.40	.00	24774.40	.00	.00	21250.21	3524.19	29623	16277 85
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DEPARTMENT 0660 NEWBORN									
0010 FULLTIME PAYROLL	22672.52	.00	22672.52	.00	.00	21680.77	991.75	18788	9206 95
0015 ELECTRIC	2514.32	.00	2514.32	.00	.00	1598.01	916.31	2485	1467 63
0020 TELEPHONE	500.00	.00	500.00	.00	.00	611.77	-111.77	509	230 122
0025 WATER	450.00	.00	450.00	.00	.00	387.60	-137.60	587	298 130
0030 BUILDING REPAIRS	3500.00	.00	3500.00	.00	.00	2445.90	1054.10	4238	468 69
0031 OFFICE SUPPLIES	130.00	.00	130.00	.00	.00	155.04	-25.04	147	135 117
0033 EQUIPMENT	200.00	.00	200.00	.00	.00	115.27	84.73	0	0 57
0035 FUEL	5236.00	.00	5236.00	.00	.00	3367.71	1868.29	3112	2641 64
0060 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0

DEPARTMENT 0660	35202.84	.00	35202.84	.00	.00	30562.07	4640.77	29864	14445 86
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DEPARTMENT 0760 FIRE DEPARTMENT									
0015 COMMUNICATIONS, EQUIP	1200.00	.00	1200.00	.00	.00	1725.03	-525.03	1158	263 143
0020 AUTO EQUIP, REPAIR MA	4500.00	.00	4500.00	.00	.00	3125.85	1374.15	5180	2275 69
0025 FIRE FIGHTING EQUIP R	7500.00	.00	7500.00	.00	.00	3253.83	4244.17	1357	942 43
0027 DRY MILLS STATION EL	500.00	.00	500.00	.00	.00	450.80	49.20	427	317 90
0030 DRY MILLS STA. WATER	120.00	.00	120.00	.00	.00	110.00	10.00	120	60 91
0031 DRY MILLS FUEL	700.00	.00	700.00	.00	.00	620.08	79.92	560	535 88
0032 DRY MILLS REPAIRS	350.00	.00	350.00	.00	.00	56.93	293.07	0	0 16
0034 CENTRAL FIRE LP GAS	50.00	.00	50.00	.00	.00	119.29	-69.29	0	0 238
0035 CENTRAL FIRE ELEC.	1000.00	.00	1000.00	.00	.00	744.03	255.97	761	617 74
0036 CENTRAL FIRE FUEL	2000.00	.00	2000.00	.00	.00	1840.77	159.23	1484	1497 92
0037 DUES MEETINGS	1200.00	.00	1200.00	.00	.00	1200.00	.00	1227	796 100
0038 CENTRAL FIRE, WATER	184.00	.00	184.00	.00	.00	184.56	14.44	169	92 92
0039 CENTRAL FIRE, REPAIR	750.00	.00	750.00	.00	.00	1325.98	-575.98	79	704 176
0040 TR FIRE PREV, SUPPLI	2500.00	.00	2500.00	.00	.00	1658.21	841.79	2998	196 66
0047 PARTTIME PAYROLL	7259.00	.00	7259.00	.00	.00	9104.53	-1845.53	7357	4239 125
0050 FUEL	2800.00	.00	2800.00	.00	.00	2726.40	-173.60	3273	1591 104
0051 ELECTRIC	4300.00	.00	4300.00	.00	.00	4291.34	8.66	4736	2088 97
0052 WATER	850.00	.00	850.00	.00	.00	466.40	383.60	578	278 54
0053 BLDG REPAIRS	600.00	.00	600.00	.00	.00	512.78	87.22	594	0 85
0090 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0

DEPARTMENT 0760	38363.00	.00	38363.00	.00	.00	33707.81	4655.19	31458	17170 87
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DEPARTMENT 0770 PUBLIC SAFETY COMMUNICATIONS									
0001 FULLTIME PAYROLL	58700.80	.00	58700.80	.00	.00	58821.44	-40.64	60515	28517 100

SUBACC DESCRIPTION	--APPROPRIATIONS--			ENCUMB	ACCOUNTS PAYABLE	EXPENDED	UNEXPND BALANCE	--% EXPENDED--		%
	INITIAL	ADJUSTED	CORRECTED					LAST YR	YR BEF	
DEPARTMENT 0770 PUBLIC SAFETY COMMUNICATIONS										
0003 RADIO/EQUIP/REPAIR/M	500.00	.00	500.00	.00	.00	600.58	-100.58	0	0	120
0004 TELEPHONE	1800.00	.00	1800.00	.00	.00	1802.28	-2.28	2005	847	100
0005 OFFICE SUPPLIES & M	300.00	.00	300.00	.00	.00	132.81	167.19	198	76	44
0006 RADIO EQUIPT, REPAIR	.00	.00	.00	.00	.00	.00	.00	683	1282	0
0007 PARTTIME PAYROLL	4800.00	.00	4800.00	.00	.00	4612.76	187.24	5948	2188	96
0009 TRAINING	150.00	.00	150.00	.00	.00	71.41	78.59	0	0	47
0010 OVERTIME PAYROLL	5054.58	.00	5054.58	.00	.00	7817.92	-2763.34	3420	1981	154
0010 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0
DEPARTMENT 0770	71385.38	.00	71385.38	.00	.00	73859.20	-2473.82	72769	34891	103

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DEPARTMENT 0800 RESCUE UNIT										
0805	MAINTENANCE & REPAIR	4210.00	.00	4210.00	.00	.00	4659.76	-449.76	3597	1516 110
0810	SUPPLIES & MISCELLAN	4760.00	.00	4760.00	.00	.00	4747.61	12.39	3503	2282 59
0820	GAS & OIL	2200.00	.00	2200.00	.00	.00	842.11	1357.89	591	166 36
0821	CLOTHING ALLOWANCE	450.00	.00	450.00	.00	.00	351.10	98.90	275	0 78
0825	PARTTIME PAYROLL	13500.00	.00	13500.00	.00	.00	12900.85	599.15	10905	4317 95
0826	ENG COORDINATOR	900.00	.00	900.00	.00	.00	900.00	.00	900	657 100
0830	TRAINING	6639.00	.00	6639.00	.00	.00	3617.08	3021.92	1890	1043 54
0831	FULLTIME PAYROLL	23732.80	.00	23732.80	.00	.00	24439.82	-707.02	23875	11304 102
0832	HEALTH & SAFETY	560.00	.00	560.00	.00	.00	573.98	-13.98	737	0 102
0840	OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	537	0 0

DEPARTMENT 0800 56951.60 .00 56951.60 .00 .00 53032.31 3919.49 46830 21785 93

DEPARTMENT 0900 PUBLIC WORKS WINTER ROADS										
0905	FULLTIME PAYROLL	48820.82	.00	48820.82	.00	.00	48477.84	342.98	48981	32226 95
0906	OVERTIME PAYROLL	14750.00	.00	14750.00	.00	.00	14620.19	137.81	8839	10224 99
0910	EQUIPMENT	42712.50	.00	42712.50	.00	.00	44912.91	-2200.41	33919	18171 105
0911	OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0915	SNOW REMOVAL W/ILL &	5000.00	.00	5000.00	.00	.00	6386.03	-1386.03	2511	2431 127
0920	PLOW & SANDER SUPPL	6000.00	.00	6000.00	.00	.00	4201.46	1798.54	2347	2195 70
0925	SALT	21855.00	.00	21855.00	.00	.00	24078.37	-2223.37	14727	6941 110
0930	SUPPLIES	100.00	.00	100.00	.00	.00	45.40	54.60	20	28 45
0931	SAND	15000.00	.00	15000.00	.00	.00	19029.00	-4029.00	11012	0 126
0932	CULVERT SUPPLIES	200.00	.00	200.00	.00	.00	155.43	44.57	194	52 77
0935	EQUIPMENT RENTAL	.00	.00	.00	.00	.00	28.00	-28.00	0	0 0

DEPARTMENT 0900 154446.32 .00 154446.32 .00 .00 161945.43 -7499.11 122552 73268 104

DEPARTMENT 0950 PUBLIC WORKS SUMMER ROADS										
0920	OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0940	FULLTIME PAYROLL	63001.20	.00	63001.20	.00	.00	66001.84	-2700.64	56938	25831 104
0941	OVERTIME PAYROLL	889.28	.00	889.28	.00	.00	143.78	745.50	893	127 16
0945	EQUIPMENT	49037.50	.00	49037.50	.00	.00	40965.78	8071.72	18108	9561 83

SUBACC DESCRIPTION	APPROPRIATIONS			ENCUMB	ACCOUNTS PAYABLE	EXPENDED	UNEXPND BALANCE	EXPENDED		%
	INITIAL	ADJUSTED	CORRECTED					LAST YR	YR REF	
DEPARTMENT 0950 PUBLIC WORKS SUMMER ROADS										
0050 STORMS	1500.00	.00	1500.00	.00	.00	1159.84	340.16	986	1089	77
0055 DUES & MEETINGS	400.00	.00	400.00	.00	.00	356.61	43.39	274	101	89
0060 BUSHES	1000.00	.00	1000.00	.00	.00	590.33	409.67	574	31	59
0070 COLD PATCH	3000.00	.00	3000.00	.00	.00	3000.00	.00	2283	1333	100
0075 BRIDGES & GUARDRAILS	1000.00	.00	1000.00	.00	.00	953.91	46.09	0	30	95
0076 RADIO REPAIR	750.00	.00	750.00	.00	.00	536.35	211.65	0	224	71
0080 GRAVEL CRUSHING	5000.00	.00	5000.00	.00	.00	5000.00	.00	5007	2862	100
0085 CULVERTS	3500.00	.00	3500.00	.00	.00	3500.00	.00	3782	2168	100
0091 DUST CONTROL	1500.00	.00	1500.00	.00	.00	1506.60	-6.60	1051	0	100
0093 RD STRIPING & CROSSW	4000.00	.00	4000.00	.00	.00	3656.26	343.74	3258	224	91
0094 BANK RUN GRAVEL	500.00	.00	500.00	.00	.00	507.80	-7.80	500	0	101
0095 SUMMER HAND TOOLS	500.00	.00	500.00	.00	.00	482.16	17.84	188	320	96
0096 ENGINEERING SERVICE	500.00	.00	500.00	.00	.00	300.00	200.00	75	0	60
DEPARTMENT 0950										
	136377.98	.00	136377.98	.00	.00	128663.26	7714.72	94717	43703	94

DEPARTMENT 0950 136377.98 .00 136377.98 .00 .00 128663.26 7714.72 94717 43703 94

DEPARTMENT 0975 SOLID WASTE										
0903	OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0990	PARTTIME PAYROLL	5720.00	.00	5720.00	.00	.00	5337.04	382.16	4245	434 93
0991	FULLTIME PAYROLL	32198.40	.00	32198.40	.00	.00	31383.68	814.72	30756	15675 97
0992	EQUIPMENT	3640.00	.00	3640.00	.00	.00	3285.50	354.50	2752	1207 90
0993	TELEPHONE	250.00	.00	250.00	.00	.00	213.05	36.95	262	101 85
0994	ELECTRICITY	2100.00	.00	2100.00	.00	.00	1689.54	410.46	2621	1365 90
0995	SUPPLIES	2240.00	.00	2240.00	.00	.00	2645.21	-1374.79	1286	954 98
0996	EQUIPMENT REPAIR	850.00	.00	850.00	.00	.00	1176.80	-326.80	870	25 138
0997	WATER	500.00	.00	500.00	.00	.00	509.60	-9.60	420	227 101
0998	METAL BAILS	3700.00	.00	3700.00	.00	.00	1657.23	2042.77	3216	1484 44
0999	COVER MATERIAL	500.00	.00	500.00	.00	.00	309.00	191.00	354	93 61
1000	BALER/COMPACTOR	1500.00	.00	1500.00	.00	.00	.00	1500.00	0	0 0
1001	RECYCLABLE OIL	200.00	.00	200.00	.00	.00	456.25	-176.25	200	0 162
1002	SAFETY SHOES	875.00	.00	875.00	.00	.00	703.38	171.62	149	157 80
1003	RMS TIPPING FEE	90000.00	.00	90000.00	.00	.00	133906.04	-43906.04	121060	64960 146
1004	TRANS ST CONT HULLIN	18726.00	.00	18726.00	.00	.00	15338.48	3107.52	21492	11045 82
1005	HOLDING TANK FEE	300.00	.00	300.00	.00	.00	160.00	140.00	315	150 53
1006	BUILDING MAINT	150.00	.00	150.00	.00	.00	200.00	-50.00	0	0 133
1007	TIRES	1300.00	.00	1300.00	.00	.00	106.38	1193.62	615	65 8
1008	SPECIAL PROJECTS	200.00	.00	200.00	.00	.00	.00	200.00	0	0 0

DEPARTMENT 0975 165029.40 .00 165029.40 .00 .00 197577.98 -32548.58 190613 98172 119

DEPARTMENT 1000 GARAGE									
0005 FULLTIME PAYROLL	18926.00	.00	18926.00	.00	.00	19102.38	-174.38	18312	9357 100
0006 OVERTIME	546.00	.00	546.00	.00	.00	40.95	505.05	375	26 7
0010 ELECTRICITY	2378.00	.00	2378.00	.00	.00	2346.54	31.46	2339	1349 98
0011 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0015 MECHANIC SUPPLIES	2400.00	.00	2400.00	.00	.00	2173.59	226.41	1444	957 90

SUBACC DESCRIPTION	APPROPRIATIONS			ENCUMB	ACCOUNTS PAYABLE	EXPENDED	UNEXPND BALANCE	EXPENDED		%
	INITIAL	ADJUSTED	CORRECTED					LAST YR	YR BUF	
DEPARTMENT 1000 GARAGE										
0020 TELEPHONE	360.00	.00	360.00	.00	.00	370.84	-10.84	342	139	103
0025 WATER	750.00	.00	750.00	.00	.00	379.80	370.20	725	340	50
0030 FUEL	1300.00	.00	1300.00	.00	.00	1856.48	-556.48	719	522	142
0034 EQUIPMENT RENTAL	500.00	.00	500.00	.00	.00	.00	500.00	47	0	0
0035 SUPPLIES	450.00	.00	450.00	.00	.00	315.80	134.20	170	174	70
0037 UNIFORMS	2216.00	.00	2216.00	.00	.00	1931.19	284.81	809	726	37
0040 GAS, DIESEL, LUB. OILS	16000.00	.00	16000.00	.00	.00	12103.37	3816.63	11117	7425	76
0041 EQUIP., REPLACE OR RE	750.00	.00	750.00	.00	.00	209.67	540.33	482	395	27
0042 BUILDING MAINTENANCE	500.00	.00	500.00	.00	.00	403.27	96.73	147	0	80
0043 HOLDING TANK PUMPING	300.00	.00	300.00	.00	.00	160.00	140.00	475	0	53
0044 FUEL TANK TESTING	250.00	.00	250.00	.00	.00	.00	250.00	0	0	0
DEPARTMENT 1000	47620.00	.00	47620.00	.00	.00	41473.88	6154.12	37503	21610	87

DEPARTMENT 1100 ADDITIONAL ROADWORK										
0005 TARRING-SURFACE TREA	42000.00	.00	42000.00	.00	.00	42000.00	.00	3577	0	100
0015 PAVING PUBLIC R/W	26847.00	.00	26847.00	.00	.00	26847.00	.00	26799	26243	100
DEPARTMENT 1100	68847.00	.00	68847.00	.00	.00	68847.00	.00	30376	26243	100

DEPARTMENT 1200 FINANCE										
0001 DEBT & INTEREST	55000.00	.00	55000.00	.00	.00	10909.09	44090.11	0	31414	19
0002 PUBLIC SAFETY BOND	61400.00	.00	61400.00	.00	.00	61400.00	.00	61400	0	100
0003 PUBLIC SAFETY BOND I	75399.20	.00	75399.20	.00	.00	75399.20	.00	77697	40923	100
DEPARTMENT 1200	191799.20	.00	191799.20	.00	.00	147709.09	44090.11	141097	72337	77

DEPARTMENT 1300	WELFARE										
1303	FOOD	3200.00	.00	3200.00	.00	.00	1048.12	2111.88	2106	1897	34
1304	FUEL	9000.00	.00	9000.00	.00	.00	1529.35	7470.15	2150	1969	16
1305	RENTALS	22000.00	.00	22000.00	.00	.00	12927.00	9063.00	23936	19479	58
1306	UTILITIES	4000.00	.00	4000.00	.00	.00	2191.42	1808.58	4390	3083	54
1307	CLOTHING	650.00	.00	650.00	.00	.00	75.41	574.59	0	0	11
1308	DOCTORS	200.00	.00	200.00	.00	.00	.00	200.00	0	0	0
1309	MEDICATIONS	300.00	.00	300.00	.00	.00	519.30	-279.30	190	222	193
1320	BURIAL	750.00	.00	750.00	.00	.00	137.50	562.50	0	0	25
DEPARTMENT 1300		40100.00	.00	40100.00	.00	.00	18568.60	21511.40	32780	26670	46

DEPARTMENT 1400 COMMUNITY SERVICES										
0003	SNOWMOBILE CLUB	500.00	.00	500.00	.00	.00	500.00	.00	0	0 100
0004	HANDICAPPED PROGRAM	400.00	.00	400.00	.00	.00	400.00	.00	0	0 100
0011	REGIONAL TRAMS	1090.00	.00	1090.00	.00	.00	1090.00	.00	1090	0 100
0012	PROP	6500.00	.00	6500.00	.00	.00	6500.00	.00	6500	0 100

DEPARTMENT 1400 COMMUNITY SERVICES										
0013 HOLY INNOCENCE	900.00	.00	900.00	.00	.00	900.00	.00	1000	0	100
0014 SO. ME. SR. CITY	2300.00	.00	2300.00	.00	.00	2300.00	.00	2300	0	100
0015 GRAY HEALTH COUNCIL	250.00	.00	250.00	.00	.00	250.00	.00	250	0	100
0016 SO. CONST. FAM. PL.		.00	.00	.00	.00	.00	.00	321	0	0
0017 FAMILY CRISIS	1000.00	.00	1000.00	.00	.00	1000.00	.00	1000	0	100
0019 COMM HEALTH SERVICE	5000.00	.00	5000.00	.00	.00	5000.00	.00	5000	0	100
0020 CEMETERY	3500.00	.00	3500.00	.00	.00	3500.00	.00	3500	0	100
0021 DAY ONE	110.00	.00	110.00	.00	.00	110.00	.00	110	0	100
0023 INDIAN VOLUNTEERS	400.00	.00	400.00	.00	.00	400.00	.00	400	0	100

DEPARTMENT 1400	21950.00	.00	21950.00	.00	.00	21950.00	.00	21471	0	100
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DEPARTMENT 1500 CABLE TELEVISION									
0010 MEETINGS/CONFERENCES	100.00	.00	100.00	.00	.00	102.59	-2.59	43	0 102
0015 PRODUCTION SVCS/	100.00	.00	100.00	.00	.00	90.00	10.00	0	0 90
0020 PROGRAM SVCS.	.00	.00	.00	.00	.00	.00	.00	0	0 0
0025 TECHNICAL SVCS.	50.00	.00	50.00	.00	.00	.00	50.00	0	0 0
0030 EQUIP MAINT.	1200.00	.00	1200.00	.00	.00	1307.78	-107.78	333	0 108
0040 EQUIP.	1600.00	.00	1600.00	.00	.00	1215.56	384.44	573	0 75
0050 CONSTRUCTION	.00	.00	.00	.00	.00	.00	.00	203	0 0
0060 TECH SERVICE	500.00	.00	500.00	.00	.00	.00	500.00	0	0 0
DEPARTMENT 1500	3550.00	.00	3550.00	.00	.00	2715.93	834.07	1152	0 76
DEPARTMENT 1700 UNCLASSIFIED									
0030 GENERAL TOWN INSURANCE	40000.00	.00	40000.00	.00	.00	37924.00	2076.00	33658	4282 94
0031 UNEMPLOYMENT COMPENS	4500.00	.00	4500.00	.00	.00	4378.00	122.00	3590	1354 97
0032 WORKERS COMPENSATION	37110.00	.00	37110.00	.00	.00	34667.00	2443.00	29766	22639 93
DEPARTMENT 1700	81610.00	.00	81610.00	.00	.00	76767.00	4843.00	69014	28455 94
DEPARTMENT 1800 RESERVES									
0020 POLICE	.00	.00	.00	.00	.00	.00	.00	0	0 0
0025 FIRE TRUCK RESERVE	.00	.00	.00	.00	.00	.00	.00	0	0 0
0030 RESCUE UNIT (NEW)	.00	.00	.00	.00	.00	.00	.00	0	0 0
0032 LIBRARY RESERVES	.00	.00	.00	.00	.00	.00	.00	0	0 0
0033 INTERNAL SERV. FUND	.00	.00	.00	.00	.00	.00	.00	0	0 0
DEPARTMENT 1800	.00	.00	.00	.00	.00	.00	.00	0	0 0
DEPARTMENT 1900 EMPLOYEE BENEFITS									
0001 GENERAL GOVT.	51503.67	.00	51503.67	.00	.00	52264.79	-761.12	47720	20929 101
0002 PUBLIC WORKS	35503.68	.00	35503.68	.00	.00	37249.45	-1745.77	31998	16126 104
0003 SOLID WASTE	7332.03	.00	7332.03	.00	.00	7553.40	-221.37	6946	3882 103
DEPARTMENT 1900 EMPLOYEE BENEFITS									
0004 POLICE	3661.90	.00	3661.90	.00	.00	3763.95	-102.05	3654	1686 102
0005 COMMUNICATIONS	16856.65	.00	16856.65	.00	.00	12482.31	4374.34	13308	7543 74
0007 FIRE DEPT.	535.31	.00	535.31	.00	.00	298.05	237.26	620	442 53
0008 RESCUE	6790.68	.00	6790.68	.00	.00	7714.33	-933.65	7527	3535 113
0009 RECREATION DEPT	6101.96	.00	6101.96	.00	.00	6665.60	-563.64	6376	2652 109
0010 LIBRARY	3822.95	.00	3822.95	.00	.00	3983.41	-160.46	3659	1722 104
0011 RETIREMENT	25609.45	.00	25609.45	.00	.00	27726.72	-2117.27	25535	4468 108
DEPARTMENT 1900	157728.28	.00	157728.28	.00	.00	159722.01	-1993.73	147143	63210 101
*** GRAND TOTALS ***	1829322.91	.00	1829322.91	.00	.00	1767237.63	62085.28	1597559	794697 96

TOWN OF GRAY

REVENUE CONTROL REPORT

06/30/93

ACCOUNT#	NAME ADD'L NAME DESCRIPTION	FUND-SOURCE-PROJECT	RECEIPTS M-T-D Y-T-D	ESTIMATED RECEIPTS	BALANCE OF ESTIMATES	PERCENT COLLECTED
R0001	LIBRARY PER CAPITA	01-0000-0000	1238.75 1357.00	1357.00	.00	100.00 %
R0002	LIBRARY REVENUE	01-0000-0000	256.20 256.20	.00	-256.20	
R0003	TREE GROWTH PENALTY	01-0000-0000	758.30 758.30	.00	-758.30	
R0004	CABLE FRANCHISE	01-0000-0000	.00 14155.94	10000.00	-4155.94 C	141.56 %
R0005	DOT LOCAL ROAD ASSISTANC	01-0002-0001	40374.00 80748.00	42000.00	-38748.00 C	192.26 %
R0007	ASSESS REIMBURSEMENT	01-0000-0000	.00 6811.53	.00	-6811.53	
R0008	G.A.REIMB.	01-0000-0001	3345.20 6017.20	5000.00	-1017.20	120.34 %
R0009	LIBRARY BOOKS LOS//	01-0000-0000	44.85 78.13	40.00	-38.13	195.33 %
R0010	EXCISE TAX	01-0001-0001	224210.65 486904.62	360000.00	-126904.62	135.25 %
R0011	CENTRAL FIRE RENTAL	01-0000-0000	630.00 1160.00	50.00	-1110.00	320.00 %
R0012	ADMIN REV MAPS & CODE BKS	01-0000-0000	144.08 469.84	400.00	-69.84	117.46 %
R0014	ICE RINK	01-0000-0000	135.00 135.00	.00	-135.00	
R0015	SKI PROGRAM	01-0000-0000	.00 2713.00	.00	-2713.00	
R0016	LIBRARY STIPEND	01-0000-0000	.00 200.00	200.00	.00	100.00 %
R0017	FALL PROGRAM 92	01-0000-0000	.00 401.50	.00	-401.50	
R0018	BOAT EXCISE	01-0001-0001	9728.20 14063.20	6000.00	-8063.20	234.39 %
R0019	CIVIL DEFENSE	01-0004-0000	198.00 198.00	198.00	.00	100.00 %
R0020	DOG CONTROL	01-0004-0000	138.00 265.00	400.00	135.00	66.25 %
R0021	NEWBEGIN GYMNASTICS	01-0000-0000	350.00 440.00	750.00	310.00	58.67 %
R0022	NEWBEGIN	01-0008-0000	2072.50 5218.50	4000.00	-1213.50	130.46 %
R0023	AEROBIC RECEIPTS	01-0008-0000	260.00 587.00	5000.00	4413.00	11.74 %
R0024	MENS BASKETBALL	01-0008-0000	276.00 764.00	800.00	36.00	95.50 %

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R0025	WOMENS VOLLEYBALL	01-0008-0000	101.00 650.00	400.00	-250.00	162.50 %
R0026	SUMMER YOUTH RECREAT	01-0008-0000	.00 .00	1500.00	1500.00	.00 %
R0027	WILKIES' BEACH	01-0008-0000	1956.00 4364.00	4000.00	-364.00	107.10 %
R0028	SOCCER	01-0008-0000	.00 .00	400.00	400.00	.00 %
R0029	YOUTH BASKETBALL FEE	01-0000-0000	18.00 1797.00	500.00	-1297.00	359.40 %
R0030	CLERK FEES	01-0005-0000	642.00 1510.10	1200.00	-310.10	125.84 %
R0031	DOG LICENSE FEES	01-0005-0000	178.00 303.00	300.00	-3.00	101.00 %
R0032	AUTO REGIS FEES	01-0005-0000	10337.09 20958.99	8000.00	-12958.99	261.99 %
R0033	HUNTING/FISHING FEES	01-0005-0000	666.00 1655.15	1500.00	-155.15	110.34 %
R0034	BOAT/ATV/SNOWMOBILES	01-0005-0000	639.00 1212.00	750.00	-462.00	161.60 %
R0035	ELECTRIC RECEIPTS	01-0003-0001	531.00 1581.00	1000.00	-581.00	158.10 %
R0036	PLUMBING PERMITS	01-0003-0001	861.00 5942.70	4000.00	-1942.70	143.57 %
R0037	ZONING BD./APPEALS	01-0003-0000	50.00 100.00	100.00	.00	100.00 %
R0038	PLANNING BOARD	01-0003-0001	275.00 700.00	1000.00	300.00	70.00 %
R0040	INTEREST & PENALTIES	01-0001-0001	29732.79 79107.01	25000.00	-54107.01	316.43 %
R0042	INTEREST ON CD	01-0006-0001	17541.08 38923.25	10000.00	-28923.25	389.23 %
R0046	BUILDINGS RECEIPTS	01-0003-0001	7284.05 22423.65	10000.00	-12423.65	224.24 %
R0050	MISCELLANEOUS REVENUE	01-0006-0000	2563.95 12642.65	2500.00	-10142.65	505.71 %
R0051	TAX ACQUIRED REVENUE	01-0000-0000	843.20 843.20	.00	-843.20	
R0055	RESCUE BILLING	01-0004-0000	2609.00 8328.00	4000.00	-4328.00	208.20 %
R0060	STATE REVENUE SHARIN	01-0002-0001	107762.66 248675.32	205000.00	-43675.32	121.31 %
R0061	SNOWMOBILES	01-0002-0000	.00 1986.00	2000.00	14.00	99.30 %
R0062	TREE GROWTH	01-0002-0000	3915.34 3915.34	4900.00	984.66	79.90 %
R0063	VETERAN REIMB	01-0002-0000	1727.44 1727.44	1900.00	172.56	90.92 %
R0080	SOLID WASTE PERMITS	01-0000-0000	1362.00 1434.00	.00	-1434.00	

R0001	PLASTICS	01-0000-0000	.00 .00	.00	.00	
R0002	ANNUAL COMM HAULERS	01-0000-0000	800.00 1000.00	.00	-1000.00	
R1000	TIRES	01-0007-0000	139.00 386.00	500.00	114.00	77.20 %
R1001	DEBRIS	01-0007-0000	105.00 1347.50	5000.00	3652.50	26.95 %
R1002	WHITE GOODS	01-0007-0000	548.00 1352.50	700.00	-652.50	193.21 %
R1003	FLEA MARKET	01-0007-0000	30.00 57.00	100.00	43.00	57.00 %
R1004	ALUMNI	01-0007-0000	.00 130.30	.00	-130.30	
R1005	BOTTLES	01-0007-0000	281.00 1184.30	850.00	-334.30	139.33 %
R1006	NEWSPAPER	01-0007-0000	36.32 1454.32	.00	-1454.32	
R1007	CARDBOARD	01-0007-0000	627.85 982.47	600.00	-382.47	163.75 %
R1008	GLASS	01-0007-0000	.00 .00	300.00	300.00	.00 %
R1009	SOLID WASTE BATTERIES	01-0000-0000	.00 60.00	150.00	90.00	40.00 %
R1010	HAULERS	01-0007-0000	1445.67 6946.33	.00	-6946.33	
Fund 01 TOTALS		MTD 479888.17 YTD 1099382.48		734345.00	-365037.48	149.71 %
GRAND TOTALS		MTD 479888.17 YTD 1099382.48		734345.00	-365037.48	149.71 %

INDEPENDENT AUDITOR'S REPORT

COMPLIANCE REPORT BASED ON AN AUDIT
OF GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

RUNYON
KERSTEEN
QUELLETTE
& LESSARD

Independent Auditor's Report

Town Council
Town of Gray, Maine

We have audited the general purpose financial statements of the Town of Gray, Maine for the year ended June 30, 1993 and have issued our report thereon dated October 7, 1993.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Town of Gray is the responsibility of the Town of Gray's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Town of Gray's compliance with certain provisions of laws, regulation, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town of Gary complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town of Gray had not complied, in all material respects, with those provisions.

This report is intended for the information of the Town Council and management. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Runyon, Kersteen, Quellette & Lessard

October 7, 1993

Certified
Public
Accountants

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

INDEPENDENT AUDITOR'S REPORT

The following schedules have been excerpted from the 1993 financial statements; a full and complete copy of which, including their opinion thereon, is available for inspection at the Town Office. The schedules included are:



Independent Auditor's Report

Statement I

Combined Balance Sheet
All Fund Types and Account Groups

Statement II

Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
All Governmental and Fiduciary Fund Types

Statement III

Statement of Revenues, Expenditures and Changes
in Fund Balances
All Budgeted Governmental Fund Types
General Fund

Statement IV

Combined Statement of Revenues, Expenses and
Changes in Retained Earnings
Proprietary Funds

TOWN OF GRAY, MAINE
Combined Balance Sheet - All Fund Types and Account Group
June 30, 1993
 (with comparative totals for June 30, 1992)

	<u>Governmental Funds</u>		<u>Proprietary Fund</u>	<u>Fiduciary Funds</u>	<u>Account Group General</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>Long-term Debt</u>	<u>(Memorandum Only)</u>	
						1993	1992
ASSETS							
Cash and cash equivalents	\$ 135,462	186,914	325,232	139,867	-	787,475	752,874
Reserved cash	454,608	-	-	-	-	454,608	432,909
Investments	1,382,209	-	-	141,318	-	1,523,527	834,500
Receivables:							
Taxes—current year	290,897	-	-	-	-	290,897	362,323
Taxes—prior years	16,964	-	-	-	-	16,964	12,692
Tax liens	170,182	-	-	-	-	170,182	204,588
Accounts	25,038	-	-	-	-	25,038	26,605
Due from State	-	40,400	-	-	-	40,400	-
Due from other funds	-	-	17,554	-	-	17,554	73,388
Tax acquired property	2,033	-	-	-	-	2,033	2,033
Equipment—net of accumulated depreciation	-	-	280,337	-	-	280,337	251,553
Amount to be provided for accrued compensated absences	-	-	-	-	34,708	34,708	34,664
Amount to be provided for retirement of general long-term debt	-	-	-	-	1,488,800	1,488,800	1,165,200
Total assets	\$ 2,477,393	227,314	623,123	281,185	1,523,508	5,132,523	4,153,329
LIABILITIES AND FUND EQUITY							
Liabilities:							
Taxes collected in advance	9,896	-	-	-	-	9,896	4,513
Accounts payable	56,467	-	-	-	-	56,467	30,125
Deferred compensation benefits payable	-	-	-	141,318	-	141,318	74,691
Accrued compensated absences	38,845	-	-	-	34,708	73,553	67,211
Due to other funds	17,554	-	-	-	-	17,554	73,388
Deferred property tax revenues	346,000	-	-	-	-	346,000	495,000
General obligation bonds and notes payable	-	-	-	-	1,488,800	1,488,800	1,165,200
Total liabilities	468,762	-	-	141,318	1,523,508	2,133,588	1,910,128
Fund equity:							
Retained earnings	-	-	407,579	-	-	407,579	331,554
Contributed capital	-	-	215,544	-	-	215,544	251,553
Fund balances:							
Reserved for capital improvements	457,468	-	-	-	-	457,468	442,869
Unreserved:							
Designated subsequent year's expenditures	31,989	-	-	-	-	31,989	147,851
Undesignated	1,519,174	227,314	-	139,867	-	1,886,355	1,069,374
Total fund equity	2,008,631	227,314	623,123	139,867	-	2,998,935	2,243,201
Total liabilities and fund equity	\$ 2,477,393	227,314	623,123	281,185	1,523,508	5,132,523	4,153,329

See accompanying notes to financial statements.

TOWN OF GRAY, MAINE
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances -
All Governmental Fund Types and Expendable Trust Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	<u>Governmental Funds</u>		<u>Fiduciary Fund</u>	<u>Totals</u>	
	<u>General</u>	<u>Capital Projects</u>	<u>Expendable Trusts</u>	<u>(Memorandum Only)</u>	
				<u>1993</u>	<u>1992</u>
Revenues:					
Taxes	\$ 4,702,890	-	-	4,702,890	4,652,760
Licenses and permits	56,386	-	-	56,386	55,705
Intergovernmental revenues	415,524	675,400	-	1,090,924	499,543
Charges for services	46,321	-	-	46,321	74,622
Interest earned	38,923	126	1,201	40,250	47,314
Interest earned on reserve accounts	19,215	-	-	19,215	22,009
Miscellaneous income	26,871	-	-	26,871	5,083
Total revenues	5,306,130	675,526	1,201	5,982,857	5,357,036
Expenditures:					
Current:					
General government	444,674	-	-	444,674	384,303
Protection	324,621	-	-	324,621	353,795
Public works	590,499	-	-	590,499	492,334
Recreation	46,267	-	-	46,267	60,493
Education	2,605,111	-	-	2,605,111	2,698,292
County tax	156,860	-	-	156,860	156,064
Unclassified	248,568	-	1,201	249,769	387,947
Tax abatements	3,547	-	-	3,547	14,062
Debt service	147,709	-	-	147,709	141,097
Capital expenditures	177,674	903,675	-	1,081,349	74,153
Total expenditures	4,745,530	903,675	1,201	5,650,406	4,762,540
Excess (deficiency) of revenues over (under) expenditures	560,600	(228,149)	-	332,451	594,496
Other financing sources:					
Bond proceeds	-	400,000	-	400,000	-
Excess of revenues and other financing sources over expenditures	560,600	171,851	-	732,451	594,496
Fund balances--beginning of year (as restated)	1,448,031	55,463	32,000	1,535,494	960,931
Fund balances--end of year	\$ 2,008,631	227,314	32,000	2,267,945	1,555,427

See accompanying notes to financial statements.

Statement 3

TOWN OF GRAY, MAINE
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget
and Actual - All Budgeted Governmental Funds
(General Fund)
For the year ended June 30, 1993

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 4,353,749	4,702,890	349,141
Licenses and permits	27,850	56,386	28,536
Intergovernmental revenues	260,800	415,524	154,724
Charges for services	32,395	46,321	13,926
Investment income	10,000	38,923	28,923
Interest earned on reserve accounts	-	19,215	19,215
Miscellaneous revenues	12,500	26,871	14,371
Total revenues	4,697,294	5,306,130	608,836
Expenditures:			
Current:			
General government	434,789	444,674	(9,885)
Protection	334,540	324,621	9,919
Public works	572,328	590,499	(18,171)
Recreation	51,528	46,267	5,261
Education	2,605,111	2,605,111	-
County tax	156,860	156,860	-
Unclassified	345,338	248,568	96,770
Tax abatements	5,000	3,547	1,453
Debt service	191,800	147,709	44,091
Capital expenditures	-	177,674	(177,674)
Total expenditures	4,697,294	4,745,530	(48,236)
Excess of revenues over expenditures	-	560,600	560,600
Fund balance—beginning of year (as restated)		1,448,031	
Fund balance—end of year		\$ 2,008,631	

See accompanying notes to financial statements.

Statement 4

TOWN OF GRAY, MAINE
Combined Statement of Revenues, Expenses, and Changes in Retained
Earnings/Fund Balance - All Proprietary Fund Types and Similar Trust Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	Proprietary Fund Internal Service	Fiduciary Fund Nonexpendable Trust	Totals (Memorandum Only)	
			1993	1992
Operating revenues:				
Charges for services	\$ 97,765	-	97,765	68,493
Investment income	9,792	6,486	16,278	12,092
Donations	-	-	-	16,433
Total operating revenues	107,557	6,486	114,043	97,018
Operating expenses:				
Maintenance	26,284	-	26,284	14,756
Depreciation	41,257	-	41,257	36,961
Cemeteries	-	3,011	3,011	1,548
Scholarships	-	2,400	2,400	1,750
Other—interest	-	-	-	939
Total operating expenses	67,541	5,411	72,952	55,954
Net income	40,016	1,075	41,091	41,064
Retained earnings/fund balance—beginning of year	583,107	106,792	689,899	648,835
Retained earnings/fund balance—end of year	\$ 623,123	107,867	730,990	689,899

TOWN OF GRAY
Combined Statement of Cash Flows - All Proprietary
Fund Types and Similar Trust Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	Proprietary Fund Internal Service	Fiduciary Fund Type Nonexpendable Trust	Totals (Memorandum Only)	
			1993	1992
Cash flows from operating activities:				
Net income from operations	\$ 40,016	1,075	41,091	41,064
Adjustments to reconcile net income from operations to net cash provided by operating activities:				
Depreciation	41,257	-	41,257	36,961
Change in due from other funds	55,834	-	55,834	139,016
Net cash provided by operating activities	137,107	1,075	138,182	217,041
Cash flows from capital and related financing activities:				
Purchase of fixed assets	(70,041)	-	(70,041)	-
Payment on capital lease payable	-	-	-	(24,516)
Net cash used in capital and related financing activities	(70,041)	-	(70,041)	(24,516)
Net increase in cash	67,066	1,075	68,141	192,525
Cash, beginning of year	258,166	106,792	364,958	172,433
Cash, end of year	\$ 325,232	107,867	433,099	364,958

See accompanying notes to financial statements.

Exhibit A-1

TOWN OF GRAY, MAINE
General Fund
Comparative Balance Sheets
June 30, 1993 and 1992

	1993	1992
ASSETS		
Cash and cash equivalents	\$ 135,462	300,453
Reserved cash	454,608	432,909
Investments	1,382,209	759,809
Receivables:		
Taxes-current year	290,897	362,323
Taxes-prior year	16,964	12,692
Tax liens	170,182	204,588
Accounts	25,038	26,605
Due from other funds	-	-
Tax acquired property	2,033	2,033
Total assets	\$ 2,477,393	2,101,412
LIABILITIES AND FUND EQUITY		
Liabilities:		
Taxes collected in advance	9,896	4,513
Accounts payable	56,467	30,125
Compensated absences	38,845	32,547
Due to other funds	17,554	73,388
Deferred property tax revenues	346,000	495,000
Total liabilities	468,762	635,573
Fund equity:		
Fund balance:		
Reserved for capital improvements	457,468	442,869
Unreserved:		
Designated subsequent year's expenditures	31,989	147,851
Undesignated (as restated)	1,519,174	875,119
Total fund equity	2,008,631	1,465,839
Total liabilities and fund equity	\$ 2,477,393	2,101,412

TOWN OF GRAY, MAINE

General Fund

Statement of Revenues and Expenditures - Budget and Actual

For the year ended June 30, 1993

	Budget	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes:			
Property taxes	\$ 3,962,749	4,112,592	149,843
Excise taxes	366,000	500,935	134,935
Interest/penalties	25,000	79,107	54,107
Supplemental taxes	-	10,256	10,256
Total taxes	4,353,749	4,702,890	349,141
Licenses and permits:			
Town Clerk	11,750	25,639	13,889
Other	16,100	30,747	14,647
Total licenses and permits	27,850	56,386	28,536
Intergovernmental revenues:			
State of Maine:			
Revenue sharing	205,000	248,675	43,675
Highway Block Grant	42,000	80,748	38,748
Education Block Grant	-	5,672	5,672
Comprehensive Planning Grant	-	3,750	3,750
Road Bond	-	41,977	41,977
Welfare	5,000	8,105	3,105
Tree growth	4,900	4,674	(226)
Veteran's tax exemption	1,900	1,727	(173)
Snowmobiles	2,000	1,986	(14)
Timber Bridge Initiative Grant	-	7,583	7,583
MEMA	-	3,815	3,815
New Gloucester-assessor reimbursement	-	6,812	6,812
Total intergovernmental revenues	260,800	415,524	154,724
Charges for services:			
General government	400	470	70
Public works	8,200	16,939	8,739
Public safety	4,648	9,951	5,303
Public service/recreation	17,350	17,070	(280)
Library	1,797	1,891	94
Total charges for services	32,395	46,321	13,926
Other revenues:			
Investment income	10,000	38,923	28,923
Cable Franchise	10,000	14,156	4,156
Interest earned on reserve accounts	-	19,215	19,215
Miscellaneous	2,500	12,715	10,215
Total other revenues	22,500	85,009	62,509
Total revenues	4,697,294	5,306,130	608,836

TOWN OF GRAY, MAINE

General Fund

Statement of Revenues and Expenditures - Budget and Actual, Continued

	Budget	Actual	Variance favorable (unfavorable)
Expenditures:			
Current:			
General government:			
Administration	\$ 193,302	248,589	(55,287)
Municipal officers	3,750	3,750	-
Assessor	52,679	44,797	7,882
Assessors Project	18,880	11,839	7,041
Contractual services	1,720	886	834
Janitorial services	4,545	3,667	878
Elections	2,210	2,440	(230)
Planner	37,286	36,666	620
Municipal building	7,100	7,449	(349)
Development	6,272	923	5,349
Library	34,924	33,720	1,204
Stimson Hall	4,521	5,237	(716)
Welfare	40,100	18,590	21,510
Tree Care	2,000	1,455	545
Community services	21,950	21,950	-
Cable television	3,550	2,716	834
Total general government	434,789	444,674	(9,885)
Protection:			
Public safety	107,340	107,398	(58)
Police account	24,774	21,786	2,988
Fire department	38,363	34,083	4,280
Public Safety communications	71,385	74,003	(2,618)
Rescue unit	56,952	53,032	3,920
Code enforcement	35,726	34,319	1,407
Total protection	334,540	324,621	9,919
Public works:			
Public works--winter roads	154,446	161,945	(7,499)
Public works--summer roads	136,378	118,792	17,586
Garage	47,628	41,515	6,113
Additional roadwork	68,847	68,847	-
Solid waste	165,029	199,400	(34,371)
Total public works	572,328	590,499	(18,171)
Recreation:			
Parks and recreation	16,325	15,663	662
Newbegin	35,201	30,604	4,597
Total recreation	51,526	46,267	5,259
Expenditures, continued:			
Current, continued:			
Education	\$ 2,605,111	2,605,111	-
County tax	156,860	156,860	-
Unclassified:			
General town insurance	40,000	37,924	2,076
Unemployment insurance	4,500	4,378	122
Workmen's Compensation	37,110	34,667	2,443
Employee benefits	157,728	159,722	(1,994)
Other non-budgeted	-	11,877	(11,877)
Overlay	106,000	-	106,000
Total unclassified	345,338	248,568	96,770
Tax abatements	5,000	3,547	1,453
Capital expenditures-designated fund balance accounts	-	161,660	(161,660)
Capital expenditures-reserve account	-	16,014	(16,014)
Total capital expenditures	-	177,674	(177,674)
Debt service:			
Principal	76,400	76,400	-
Interest	115,400	71,309	44,091
Total debt service	191,800	147,709	44,091
Total expenditures	4,697,294	4,745,330	(48,036)
Excess of revenues over expenditures		\$ 560,600	560,600

Exhibit B-1

TOWN OF GRAY, MAINE
Combining Balance Sheet
Capital Project Funds
June 30, 1993
(with comparative totals for June 30, 1992)

	Library	Landfill	Public Safety	Totals	
				1993	1992
ASSETS					
Cash	\$ 2,038	170,017	14,859	186,914	55,463
Due from State	-	40,400	-	40,400	-
Total assets	\$ 2,038	210,417	14,859	227,314	55,463
FUND BALANCES					
Fund balances--undesignated	\$ 2,038	210,417	14,859	227,314	55,463

Exhibit B-2

TOWN OF GRAY, MAINE
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances - Capital Project Funds
For the year ended June 30, 1993
(with comparative totals for the year ended June 30, 1992)

	Library	Landfill	Public Safety	Totals	
				June 30, 1993	June 30, 1992
Revenues:					
Interest earnings	\$ 17	-	117	134	1,120
Maine-Department of Environmental Protection	-	675,400	-	675,400	-
Total revenues	17	675,400	117	675,534	1,120
Expenditures:					
Capital expenditures	3,153	900,530	-	903,683	50,519
Excess (deficiency) of revenues over (under) expenditures	(3,136)	(225,130)	117	(228,149)	(49,399)
Other financing sources:					
Bond proceeds	-	400,000	-	400,000	-
Excess (deficiency) of revenues and other financing sources over (under) expenditures	(3,136)	174,870	117	171,851	-
Fund balances, beginning of year	5,174	35,547	14,742	55,463	104,862
Fund balances, end of year	\$ 2,038	210,417	14,859	227,314	55,463

TOWN OF GRAY, MAINE

Trust and Agency Funds

Combining Balance Sheet

June 30, 1993

(with comparative totals for June 30, 1992)

	Expendable Trust Funds	Nonexpendable Trust Funds	Agency Funds	Totals	
				June 30, 1993	June 30, 1992
ASSETS					
Cash and cash equivalents	\$ 32,000	107,867	-	139,867	138,792
Other investments	-	-	141,318	141,318	74,691
Total assets	\$ 32,000	107,867	141,318	281,185	213,483
LIABILITIES AND FUND EQUITY					
Liabilities:					
Deferred compensation benefits payable	-	-	141,318	141,318	74,691
Total liabilities	-	-	141,318	141,318	74,691
Fund equity:					
Fund Balance:					
Principal	-	97,299	-	97,299	97,299
Unexpended income	32,000	10,568	-	42,568	41,493
Total fund equity	32,000	107,867	-	139,867	138,792
Total liabilities and fund equity	\$ 32,000	107,867	141,318	281,185	213,483

TOWN OF GRAY, MAINE

Agency Funds - ICMA 457 Plan

Statement of Changes in Assets and Liabilities

for the year ended June 30, 1993

	Balance July 1, 1992	Additions	Deletions	Balance June 30, 1993
ASSETS				
Investments	\$ 74,691	66,627	-	141,318
LIABILITIES				
Deferred compensation benefits payable	\$ 74,691	66,627	-	141,318

Exhibit C-2

TOWN OF GRAY, MAINE
Trust Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the year ended June 30, 1993

	Fund Balances Beginning of Year		Interest earned	Expenditures	Fund Balances End of Year	
	Principal	Unexpended income			Principal	Unexpended income
Expendable trust funds:						
Helen Frank Cemetery Trust	\$ -	32,000	1,201	1,201	-	32,000
Nonexpendable trust funds:						
Pennell Cemetery	25,030	2,504	1,067	-	25,030	3,571
C. Baker School	22,798	1,132	2,398	2,730	22,798	800
George Doughty	14,276	3,742	794	900	14,276	3,636
Stimson Common School	10,000	8	364	125	10,000	247
Monument and Christian Temple	7,000	721	240	-	7,000	961
Grange Scholarship	1,300	122	58	-	1,300	180
	462	1,036	43	156	462	923
	16,433	228	1,522	1,500	16,433	250
Total nonexpendable	97,299	9,493	6,486	5,411	97,299	10,568
Total expendable and nonexpendable	\$ 97,299	41,493	7,687	6,612	97,299	42,568



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INDEPENDENT AUDITORS' REPORT

The President and Trustees
Gray Water District

We have audited the accompanying balance sheets of Gray Water District as of December 31, 1992 and 1991, and the related statements of income, retained earnings and cash flows for the years then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gray Water District as of December 31, 1992 and 1991, and the results of its operations and its cash flows for the years then ended in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data included in the schedule is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Berry, Dunn, McNeil & Parker

Portland, Maine
February 24, 1993

GRAY WATER DISTRICT

Balance Sheets

December 31, 1992 and 1991

ASSETS

	1992	1991
Operating plant		
Land, structures, and improvements	\$ 41,565	\$ 41,565
Wells and springs	171,427	122,227
Water treatment equipment	6,067	6,067
Pumping equipment	22,211	22,211
Transmission and distribution equipment	1,705,286	1,686,502
Other plant and miscellaneous equipment	<u>47,253</u>	<u>41,867</u>
	1,993,809	1,920,439
Less accumulated depreciation	<u>525,930</u>	<u>486,027</u>
Net operating plant	<u>1,467,879</u>	<u>1,434,412</u>
Construction in progress	<u>39,127</u>	<u>39,927</u>
Current assets		
Cash	97,388	64,891
Special deposits	288,116	323,098
Customer accounts receivable	6,292	12,018
Plant materials and supplies	14,041	10,155
Prepayments	<u>2,636</u>	<u>2,102</u>
Total current assets	<u>408,473</u>	<u>412,264</u>
Miscellaneous deferred debits		
Unamortized debt discount and expense	2,637	2,828
Standpipe painting expenses	<u>1,963</u>	<u>2,946</u>
Total miscellaneous deferred debits	<u>4,600</u>	<u>5,774</u>
	<u>\$1,920,079</u>	<u>\$1,892,377</u>

LIABILITIES, CONTRIBUTIONS AND RETAINED EARNINGS

	1992	1991
Contributions in aid of construction		
Contributions from municipality	\$ 653,823	\$ 595,633
Contributions from others	<u>155,096</u>	<u>101,041</u>
	808,919	696,674
Less accumulated depreciation on contributed plant	<u>125,997</u>	<u>113,616</u>
	<u>682,922</u>	<u>583,058</u>
Retained earnings		
Appropriated - contingency reserve deficit	(32,796)	14,930
Unappropriated	<u>497,334</u>	<u>387,212</u>
	<u>464,538</u>	<u>402,142</u>

Long-term debt	<u>665,000</u>	<u>720,000</u>
Current liabilities		
Current portion of long-term debt	55,000	55,000
Accounts payable	13,488	3,727
Accrued interest payable	9,844	10,550
Accrued compensation	<u>9,119</u>	<u>8,149</u>
Total current liabilities	<u>87,451</u>	<u>77,426</u>
Miscellaneous deferred credits		
Customers' advances on construction	<u>4,168</u>	<u>103,001</u>
Operating reserves		
Standpipe painting reserve	<u>16,000</u>	<u>6,750</u>
	<u>\$1,920,079</u>	<u>\$1,892,377</u>

GRAY WATER DISTRICT

Statements of Income

Years Ended December 31, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Operating revenues	<u>\$296,203</u>	<u>\$307,177</u>
Operating expenses		
Operations	131,652	144,170
Repairs and maintenance	28,244	24,011
Depreciation and amortization of regulatory assets	<u>29,033</u>	<u>28,238</u>
Total operating expenses	<u>188,929</u>	<u>196,419</u>
Operating income	107,274	110,758
Interest income	12,712	20,298
Income from merchandise and jobbing	151	31
Gain on sale of equipment	<u>-</u>	<u>650</u>
Income before debt expense	<u>120,137</u>	<u>131,737</u>
Debt expense		
Interest	57,550	61,616
Amortization of debt discount and expense	<u>191</u>	<u>191</u>
Total debt expense	<u>57,741</u>	<u>61,807</u>
Net income	<u>\$ 62,396</u>	<u>\$ 69,930</u>

GRAY WATER DISTRICT

Statements of Retained Earnings

Years Ended December 31, 1992 and 1991

	Contingency Reserve	Unappropriated	Total
Balances at December 31, 1990	\$(55,122)	\$387,334	\$332,212
Adjustment to reflect change in MPUC accounting rules	55,122	(55,122)	-
Net income	69,930	-	69,930
Current year appropriation for principal payments on long-term debt	(55,000)	55,000	-
Balances at December 31, 1991	14,930	387,212	402,142
Adjustment to reflect change in MPUC accounting rules	(55,122)	55,122	-
Net income	62,396	-	62,396
Current year appropriation for principal payments on long-term debt	(55,000)	55,000	-
Balances at December 31, 1992	<u>\$(32,796)</u>	<u>\$497,334</u>	<u>\$464,538</u>

GRAY WATER DISTRICT

Statements of Cash Flows

Years Ended December 31, 1992 and 1991

	1992	1991
Cash flows from operating activities		
Net income	\$ 62,396	\$ 69,930
Adjustments to reconcile net income to net cash		
Depreciation and amortization	29,224	28,429
Gain on sale of equipment	-	(650)
Decrease (increase) in		
Accounts receivable	5,726	3,691
Plant materials and supplies	(3,886)	(1,464)
Prepaid expenses	(534)	3,302
Increase (decrease) in		
Standpipe painting reserve	9,250	2,250
Accounts payable	9,761	(963)
Accrued interest payable	(706)	(699)
Accrued compensation	<u>970</u>	<u>(278)</u>
Net cash provided by operating activities	<u>112,201</u>	<u>103,548</u>

Cash flows from investing activities		
Purchases of operating plant, net	(73,098)	(70,589)
Proceeds from sale of equipment	-	650
Net cash used by investing activities	(73,098)	(69,939)
Cash flows from financing activities		
Principal payments of long-term debt	(55,000)	(59,186)
Advances and contributions in aid of construction	13,610	19,048
Returns of advances and contributions in aid of construction	(198)	-
Net cash used by financing activities	(41,588)	(40,138)
Net decrease in cash and special deposits	(2,485)	(6,529)
Cash and special deposits, beginning of year	387,989	394,518
Cash and special deposits, end of year	\$385,504	\$387,989

Notes to Financial Statements

December 31, 1992 and 1991

1. Summary of Significant Accounting PoliciesNature of Business

Gray Water District is a quasi-municipal water utility which provides water to individuals, businesses and governmental units in the town of Gray, Maine. Credit is extended at regular terms without collateral after the District performs appropriate credit investigations.

General

Gray Water District maintains its accounting system according to the rules and regulations prescribed by the Maine Public Utilities Commission (MPUC). The financial statements reflect income on the MPUC basis of accounting.

Plant Materials and Supplies

Materials and supplies are recorded at cost.

Depreciation

Operating plant is depreciated by the straight-line method over the assets' useful lives.

Debt Discount and Expense

Long-term debt (bond) discount and issue costs are being amortized over the life of the bond issue.

Reclassifications

Certain reclassifications of 1991 balances have been made to conform to the 1992 presentation.

2. Depreciation of Contributed Plant

Certain plant has been purchased with funds provided by customer advances and contributions. The depreciation on contributed plant is charged against the related contributions rather than depreciation expense. This treatment is consistent with accounting practices prescribed by the MPUC, which does not allow depreciation expense on contributed plant.

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3. Construction in Progress

The District has capitalized approximately \$39,000 of expenditures in connection with feasibility testing at a site which may be purchased as an alternative water source for the District. The site has not been approved and the District has not purchased the land. Management intends to expense these amounts if the site is not approved.

4. Special Deposits

Special deposits as of December 31, 1992 and 1991 are as follows:

	<u>1992</u>	<u>1991</u>
Cash, including accumulated interest, held for future plant additions and improvements	\$250,637	\$298,149
Cash received from customer advances held in reserve until completion and final acceptance of construction projects	24,882	13,471
Cash reserved for future standpipe painting; costs	<u>12,597</u>	<u>11,478</u>
Total special deposits	<u>\$288,116</u>	<u>\$323,098</u>

5. Standpipe Painting Expenses

In 1987, the District paid \$7,860 for standpipe painting; this amount was deferred and, in accordance with Public Utilities Commission requirements, is being amortized over a period of eight years. In addition, the District annually accrues one-eighth of the anticipated costs of servicing a second standpipe amounting to \$2,250. In 1992, the District increased the accrual by an additional \$7,000 for a three year period to meet anticipated future standpipe painting expenses.

6. Contributions and Advances In Aid Of Construction

Customers' advances on construction include advances from customers which may be refunded wholly or in part. Advances are held until it is evident that no further refunds will be paid. Advances not refunded are transferred to contributions in aid of construction. Under MPUC rules, the District may receive contributions towards the cost of installing new services which are nonrefundable and immediately credited to contributions in aid of construction.

	<u>Customers' Advances on Construction</u>	<u>Contributions In Aid Of Construction</u>
Balances at December 31, 1992	<u>\$4,168</u>	<u>\$808,919</u>

7. Contingency Reserve

A quasi-municipal water utility is allowed by Maine law to establish a contingency fund based on a percentage of its annual revenue requirement. If the contingency allowance is excessive for three consecutive years, a public hearing must be held to discuss the matter. If the Public Utilities Commission determines that the District is accumulating an excess amount that is inconsistent with just and reasonable rates, it may order the District to reduce its rates.

In 1991, the contingency fund rules were modified; the effect of these changes was to adjust the balance of the contingency fund at January 1, 1991 to zero. In 1992, the contingency fund rules were again modified to allow restoration of cumulative deficit balances in the contingency fund.

As a result, the contingency reserve balance at December 31, 1991 was adjusted to comply to the new rules. The District continues to carry a deficit balance in its contingency reserve fund.

8. Long-Term Debt

The unsecured indebtedness of the District as of December 31, 1992 and 1991 is as follows:

	1992	1991
6.5% to 7.3% bonds, dated October 26, 1988, maturing October 25, 2006	\$540,000	\$580,000
6.5% to 10% bonds, dated October 24, 1984, maturing January 1, 2005	<u>180,000</u>	<u>195,000</u>
	720,000	775,000
Less current maturities	<u>55,000</u>	<u>55,000</u>
Total long-term debt, excluding current maturities	<u>\$665,000</u>	<u>\$720,000</u>

Current maturities on long-term debt through 1997 are as follows:

1993	\$55,000
1994	55,000
1995	55,000
1996	55,000
1997	55,000

The District paid \$58,256 and \$62,315 in interest charges in 1992 and 1991, respectively.

GRAY WATER DISTRICT

Operating Revenues and Expenses

Years Ended December 31, 1992 and 1991

	1992	1991
Water sales		
Unmetered water sales	\$ 1,968	\$ 1,940
Metered water sales to residential customers	155,422	164,844
Metered sales to commercial customers	32,147	33,011
Public fire protection	86,400	86,400
Private fire protection	4,616	4,616
Metered sales to public authorities	15,660	14,837
Miscellaneous	<u>1,075</u>	<u>1,526</u>
	297,288	307,174
Less uncollectible revenues, net of amounts recovered	<u>1,085</u>	<u>(3)</u>
	<u>\$296,203</u>	<u>\$307,177</u>
Operating expenses		
Sources of supply and pumping	\$ 24,100	\$ 33,630
Water treatment	10,433	18,202
Transmission and distribution	20,856	19,621
Customer accounts	12,938	13,043
Administrative and general	<u>63,259</u>	<u>59,674</u>
	<u>\$131,652</u>	<u>\$144,170</u>
Repairs and maintenance		
Sources of supply and pumping	\$ 12,025	\$ 4,958
Water treatment expense	1,237	-
Transmission and distribution	<u>14,982</u>	<u>19,053</u>
	<u>\$28,244</u>	<u>\$24,011</u>

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