



ANNUAL REPORT OF THE TOWN OF GRAY, MAINE

FISCAL YEAR July 1, 1994 - June 30, 1995

TOWN MANAGER ANNUAL REPORT

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Thank you,
Respectfully submitted,
PAUL BIRD, TOWN MANAGER



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

REPORT OF THE TOWN COUNCIL

To the Citizens of Gray:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

TOWN OFFICERS

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

NAME ADDRESS TERM

CHARLES BARKER SCHOLARSHIP COMMITTEE

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

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

CONSERVATION COMMISSION

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

(Two Alternates Needed)

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

SAD #15 SCHOOL BOARD MEMBERS

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

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

Town of New Gloucester

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

TOWN OF GRAY COMMITTEE MEMBERS

NAME ADDRESS TERM

TOWN COUNCIL

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

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

AFFORDABLE HOUSING ALLIANCE

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

(Three Members Needed)

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

BOARD OF ASSESSMENT REVIEW

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

(Two Members Needed)

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

CABLE TELEVISION/PUBLIC ACCESS COMMITTEE

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

(Two Members Needed)

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

DRY MILLS SCHOOLHOUSE COMMITTEE

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

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

ECONOMIC DEVELOPMENT COMMITTEE

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

(Three Members Needed)

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

Non-Voting, Ex-Officio Members:

Town Manager, Planning Board Chair and a Town Council Mem

GRANGE NO. 41 SCHOLARSHIP FUND COMMITTEE

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

(Four Members Needed)

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

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

(Two Members Needed)

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

LIBRARY BOARD OF TRUSTEES

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

(One Alternate Needed)

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

GRAY WATER DISTRICT

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

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

TOWN OF GRAY COMMITTEE MEMBERS
JUNE 21, 1995

NAME	ADDRESS	TERM
ORDINANCE REVIEW COMMITTEE		
** Three (3) Year Term - Five (5) Members/Two (2) Alternates		
(One Alternate Needed)		
Anneliese Schultz, Chair	76 Lawrence Road	7/97
Pam Wilkinson, Vice Chair	76 Birchwood Road	7/95
John D. Welch	P. O. Box 478	7/95
	68 Mayberry Road	
James Foster	P.O. Box 196	7/96
	275 Shaker Road	
Scott Lowell	80 Elder Road	7/97
Patricia Irving (Alternate)	69 Mountain View Road	7/96
PARKS & RECREATION COMMITTEE		
** Three (3) Year Term - Seven (7) Members/Two (2) Alternates		
(One Member & One Alternate Needed)		
Karen Garneau	60 North Raymond Rd.	7/95
Joy Hayes	8 Kincaid Lane	7/95
Diana Mosher	8 Wildwood Lane	7/95
Anneliese Mougharbel	76 Blueberry Lane	7/96
Jean Libby	38 North Raymond Rd.	7/96
Charlotte Gardner	213 Shaker Road	7/97
Pam Wilkinson (Alternate)	76 Birchwood Road	7/97
PLANNING BOARD		
** Three (3) Year Term - Five (5) Members/Two (2) Alternates		
NAME	ADDRESS	TERM
Alton Palmer, Chair	25 McConkey Road	7/96
		Work:
Carroll Denham, Vice Chair	P. O. Box 1020	7/95
	300 Yarmouth Road	Home:
Brian Johnson	608 Dutton Hill Road	7/95
Daniel LaPoint	171 Weymouth Road	7/97
Gail Walker	27 Cole Road, Raymond	7/97
John Goosetrey (Alternate)	28 Deer Acres Rd/Raymond	7/96
Terese L. Trick (Alternate)	10 Sunset View Road	7/97
PUBLIC SAFETY COMMITTEE		
** Three (3) Year Term - Seven (7) Members/Two Ex-Officio Members		
Anthony J. Cook, Chair	P. O. Box 171	7/95
	94 West Gray Road	
Jim Gillies	218 Yarmouth Road	7/95
Gary Wood	331 Mayall Road	7/96
Michael Carroll	17 Libby Hill Road	7/96
Richard C. Wood	322 Mayall Road	7/96
Harry Lawler	8A Wayne Avenue	7/97
Robert W. Egan, Jr.	P. O. Box 17	7/97
	86 Mayberry Road	
Non-Voting, Ex-Officio Members:		
Lieutenant Ron Harmon	Maine State Police	
Sheriff Russ Goddard	Cumberland County Sheriff's	
SOLID WASTE COMMITTEE		
** Three (3) Year Term - Seven (7) Members/Two (2) Alternates		
(One Member & Two Alternates Needed)		
Richard H. Dietz, Chair	P. O. Box 319	7/96
	Lattimer Road	
John D. Welch	P. O. Box 478	7/96
	68 Mayberry Road	
Robert W. Egan, Jr.	P. O. Box 17	7/96
	86 Mayberry Road	Work:
Donald Whitney	37 Upper Marginal Way	7/96
Mae Beck	23 Main Street	7/97
Richard Budd	195C Weymouth Road	7/97
		Work: Ext. 2869
ZONING BOARD OF APPEALS		
** Three (3) Year Term - Five (5) Members/Two (2) Alternates		
(Two Alternates Needed)		
Lionel Levingstone, Chair	11 Cotton Road	7/96
Ann Gass, Vice Chair	232 North Raymond Rd.	7/97
H. Scott Harrison	P. O. Box 308	7/95
	56 Long Hill Road	Work:
Wilma B. Arsenault	8 Pine Point, Raymond	7/96
Charles R. Small, Jr.	269 Yarmouth Road	7/98

ANNUAL REPORT

A MESSAGE FROM SENATOR JEFF BUTLAND

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

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

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

Senator Jeffrey H. Butland

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

REPORT OF STATE REP. BURCHARD DUNN

To the Citizens of Gray:

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

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

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

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

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

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

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

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

Sincerely,
Burchard A. Dunn

REPORT OF THE ASSESSOR

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

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

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

Respectfully submitted,
James H. Thomas, CMA
Assessor

REPORT OF THE CODE ENFORCEMENT OFFICER

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

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

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

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

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

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

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

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

Respectfully submitted,
Renee' Carter
Code Enforcement Officer

TOWN PLANNER'S REPORT

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

Growth and Population

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

Development

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

Grantsmanship

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

Codes and Ordinance

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

Committees

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

Planning Board

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

Respectfully submitted,
Richard F. Cahill
Town Planner

REPORT OF THE COMMUNITY ECONOMIC DEVELOPMENT COMMITTEE

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

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

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

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

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

Respectfully submitted,
Fran Monroe, Chairperson
Robert Woodbury, Secretary
Ernest Ryder
Jack Goosetrey
Ralph Wink
Jason Wilson

REPORT OF THE GRAY FIRE/RESCUE DEPARTMENT

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

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

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

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

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

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

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

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

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

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

Respectfully submitted,

Jon Barton

Chief/Public Safety Coordinator

REPORT OF THE GRAY PUBLIC LIBRARY

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

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

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

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

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

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

Respectfully submitted,

Elizabeth Holmes, Librarian

REPORT OF THE CABLE TELEVISION/PUBLIC ACCESS COMMITTEE

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

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

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

Respectfully submitted,

Greg Diehl, Chair

PENELL INSTITUTE ALUMNI ASSOCIATION

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

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

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

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

It's up to you.

Pennell Institute Alumni Association

Margaret Sawyer &

Wilma Wilkinson, Co-Presidents

Earla Bonney, Secretary

Yvonne Wilkinson, Treasurer

REPORT OF THE GRAY PARKS & REC. DEPARTMENT

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

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

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

The following is a fairly complete list of programs and activities

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

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

Newbegin Community Center has gone thru some nice changes.

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

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

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

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

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

Respectfully submitted,

Dean M. Bennett

Gray Parks & Recreation Director

REPORT OF THE GRAY HISTORICAL SOCIETY

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

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

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

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

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

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

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

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

This year's officers are:

President, Louise Knapp

V. President, Mae Beck

Secretary, Karen Taylor, Treasurer, Gerald Kimball

Historian/Curator, Margaret Sawyer

Financial Secretary, Helen Davis

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

Respectfully submitted,

Louise Knapp

President of GHS

REPORT OF THE DRY MILLS SCHOOL HOUSE

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

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

Respectfully submitted,

Mae Beck.

GRAY HEALTH COUNCIL

To the Citizens of Gray,

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

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

Respectfully submitted,

Agnes Stansfield, Chair

REPORT OF THE ZONING BOARD OF APPEALS

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

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

We are proud to serve our community in this capacity.

Lionel Levinstone

Chairman

REPORT OF THE DEPARTMENT OF PUBLIC WORKS

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

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

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

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

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

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

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

Respectfully submitted,

Steve LaVallee

Public Works Director

REPORT OF THE MAINE STATE POLICE

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

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

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

State Police Report, continued on page 7

continued

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

Sincerely,
Lt. Ronald C. Harmon
Commanding Officer

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

REPORT OF THE GRAY CEMETERY ASSOCIATION

Greetings:

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

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

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

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

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

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

Respectfully submitted,
Gerald K. Kimball
Superintendent

FINANCIAL REPORT OF THE GRAY CEMETERY ASS.

JULY 1, 1994 - JUNE 30, 1995

CASH ON HAND JULY 1, 1994 \$ 8,412.07

RECEIPTS:	
INTEREST, FLEET BANK	\$2,440.02
INTEREST, KEY BANK	784.95
GRAVE OPENINGS	2,235.00
SALE OF GRAVES	3,450.00
TOWN OF GRAY, APPROPRIATION	3,500.00
TOWN OF GRAY, INTEREST	2,380.77
DONATIONS	65.00
REIMBURSEMENT	167.35

\$15,023.09

\$23,435.16

DISBURSEMENTS:

PAYROLLS	\$8,585.24
PAYROLL TAXES	2,426.32
WORKMAN'S COMPENSATION	1,164.00
CLARK ASSOCIATES	100.00
SUPPLIES/MISC., GAS AND OIL	1,201.25
EQUIPMENT HIRE	2,053.30
J. MAXWELL TRUCKING	360.00
ROBERT SKILLING	225.00
NORTHLAND PAVING	45.00
MAINE CEMETERY ASSOCIATION	20.00

\$16,170.41

BALANCE JUNE 30, 1995

\$ 7,264.75

TRUST FUNDS AS OF JUNE 30, 1995:

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

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

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

RESPECTFULLY SUBMITTED,

Barbara Pollard
BARBARA POLLARD, SEC., TREAS.

DEATHS

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

UNCOLLECTED TAXES - JUNE 30, 1995											
Owner	1995	1994	1993 & Prior								
A & S RISK CAPITAL ASS	1,331.16	0.00	0.00	BROWN ROBERT P &	2.36	0.00	0.00	DEMERS ALICE E &	60.71	0.00	0.00
C/O BC MANAGEMENT				ELISABETH J				LANE RICK			
AGRO TYRONE	516.79	2.78	0.00	BROWN STEPHEN & LIN	5.74	0.00	0.00	DENSMORE RANDY	70.60	0.00	0.00
				C/O MAY MEADOW BUILDERS INC							
ALLEN DANFORD D SR	777.41	0.00	0.00	BROWN TIMOTHY V &	1,595.56	0.00	0.00	DIORIO PAULA M	1,509.43	801.35	0.00
				BROWN MARILYN L							
ALLEN PHILIP D	5.00	0.00	0.00	BRUNS TAMMY J	595.32	0.00	0.00	DINGWELL SCOTT A	693.29	0.00	0.00
BURNELL VICKY L											
ALLEN SONDR	27.96	0.00	0.00	BURNELL ELAINE K	1,328.69	0.00	0.00	DIX KENNETH S &	2,449.82	0.00	0.00
				BURNELL-DICKEY BONN	1,251.03	0.00	0.00	BEVERLY N			
ALLEN STUDIO	0.00	0.00	71.94	BURNS DAVID A JR	479.37	0.00	0.00	DORLER RONALD J	196.69	0.00	0.00
JAMES ALLEN											
ANDERSON JEFFERY R	1,515.08	1,488.00	0.00	BURNS SHAWN MICHAEL	158.14	0.00	0.00	DOUGHTY JOHN T JR &	7.96	0.00	0.00
BRENDA J				BUTLER LAWRENCE E &	6.97	0.00	0.00	PAUL C			
ANDREN HENNING JR	400.30	0.00	0.00	VIRGINIA M				DRIESCH EDWARD A &	4.55	0.00	0.00
				CAMERON STEPHEN J &	221.92	0.00	0.00	KAREN S			
ASHLEY ALICE F	360.33	0.00	0.00	JEAN M				DRINKWATER SCOTT B	2,286.03	0.00	0.00
				CAPRIO JOHN R &	564.80	0.00	0.00	DRISCOLL JOHN	306.40	187.55	177.31
ASHLEY SANDRA L	30.22	0.00	0.00	NANCY J				DROUIN SARAH E	773.78	739.35	0.00
ATLANTIC COLOR LAB	0.00	347.20	181.21	CARDONA MICHAEL	1,184.67	1,267.90	240.91	DUDLEY NATHANIEL	1,436.00	402.62	0.00
AUDETTE RONALD C &	1,296.22	0.00	0.00	CARR JAMES	1,166.31	0.00	0.00	DUFFUS WILLIAM J	2.04	0.00	0.00
ELIZABETH A				CARR ELIZABETH				DUFFUS ELAINE B			
BACHMAN OF MAINE	104.49	0.00	0.00	CARROLL HOLLY J	1,077.36	0.00	0.00	DULAC RAYMOND P JR	950.28	0.00	0.00
								SHARON A			
BAGLEY BONNIE J &	1,533.43	1,670.90	0.00	CARTER PETER & DORE	433.20	0.00	0.00	DUNLAP STEPHEN F	4,031.96	0.00	0.00
ROY W				DOTEN HAROLD JR ET ALL							
BAGLEY ROY W &	1,643.57	0.00	0.00	CARTWRIGHT KRISTIN A	314.88	0.00	0.00	DUNN DAVID &	278.71	0.00	0.00
BONNIE J				STANLEY PHILIP M				LOWE PETER			
BAILLY RICHARD C &	1,508.02	0.00	0.00	CASCO NORTHERN BAN	1,683.10	0.00	0.00	DUNTON MARK A	31.51	0.00	0.00
PATRICIA A								DUPLISEA CARL HEIRS	33.89	0.00	0.00
BAKER PETER M &	754.01	0.00	0.00	CENCI SILVANA	725.77	0.00	0.00	C/O CARL DUPLISEA JR			
SHERYL G				CHURCH CRISTIANO CENCI				DURGIN BETSY JO	275.34	0.00	0.00
BALDINI MARY	6.35	0.00	0.00	CHARRON MAYNARD G	343.82	0.00	0.00				
								DURGIN DENISE M	276.75	210.08	0.00
BALFOUR ROBERT I &	671.23	0.00	0.00	CHASSE CLINTON A	447.94	0.00	0.00				
ANNTINETTE				CLEAVES PHILIP &	799.19	0.00	0.00	DURGIN DENNIS M &	530.20	0.00	0.00
BALFOUR ROBERT I &	127.11	0.00	0.00	ALMA				CARLENE			
ANTOINETTE				CLOUTIER MICHAEL C &	893.16	0.00	0.00	DURGIN DIANNA	537.97	0.00	0.00
BALFOUR ROBERT I II &	293.70	234.05	0.00	C/O NATIONSCREDIT FIN SERV CORP							
TRACIE LYNN				CLUKEY WAYNE R &	1,249.62	0.00	0.00	DYKE CAROL	256.98	190.65	0.00
BANE BRENT R &	557.74	568.85	0.00	DEBORAH E				C/O JEAN ST HILAIRE			
SARAH M				COBB LAWRENCE S &(LI	181.91	0.00	0.00	EASLER PHILIP D	68.48	0.00	0.00
BANKS DAVID M	1,349.87	0.00	0.00	COBB WAYNE & DUNN DEBORAH							
BATES DOROTHY B	446.19	0.00	0.00	COBB MICHAEL G &	1,104.89	0.00	0.00	EASTWARD GROUP INC	0.93	0.00	0.00
				BURNELL WALTER E				WILLIAM A PLUMMER			
BEARDSLEY EDWIN L &	572.56	0.00	0.00	COFFIN DOROTHY E	22.59	0.00	0.00	EDWARDS TIMOTHY R	501.91	0.00	0.00
TERRI								EDWARDS ANITA M			
BEEBE ROBERT W &	1,681.69	0.00	0.00	COMMUNE ALLAN H &	949.57	0.00	0.00	EGAN ROBERT W JR	62.08	0.00	0.00
ANNETTE M				DAWN A				EGAN KAREN A			
BELLAVANCE ZACHARY	999.70	852.50	0.00	COPELCO CREDIT CORP	70.27	8.74	0.00	ELLIOTT EDGAR &	9.93	0.00	0.00
								VIRGINIA D			
BENNETT WALTER &	714.67	0.00	0.00	COPP HOWELL R	2,544.42	0.00	0.00	EMERY HILDA M	287.85	0.00	0.00
LAURIE											
BERNIER ROLAND J & ID	354.41	0.00	0.00	CORCORAN BRUCE B	109.55	0.00	0.00	ERNEST VANDERMAST	18.36	20.15	0.00
C/O ALBERT BUTTERFIELD				CORCORAN JACQUELINE MARIE				COUNTRY FOLKS RESTAURANT			
BEST DONNA	175.09	75.96	0.00	CREDIT CORP OF MAINE	0.00	0.00	15.60	ESTES STEPHEN F &	1,038.52	0.00	0.00
								ESTES SHEEM Y			
BIBBER REBECCA S	931.92	0.00	0.00	CRYSTAL LAKE LAND T	300.76	288.30	6.49	EVANS MARY C	722.94	0.00	0.00
				KEVIN J MCCARTHY TRUSTEE							
BICKFORD LEROY R &	436.31	0.00	0.00	CRYSTAL LAKE LAND T	1,452.95	1,858.45	0.00	FARMER DOROTHY L	218.86	0.00	0.00
PATRICIA J				% KEVIN J MCCARTHY TRUSTEE							
BLACK ARTHUR A JR	718.00	0.00	0.00	CUMMINGS DANIEL B &	859.91	819.95	752.71	FARRIN TERENCE W	316.99	0.00	0.00
				RODRIGUEZ DIANA L							
BLACK MARIE	142.61	0.00	0.00	CURRAN MICHAEL J &	0.60	0.00	0.00	FARRINGTON WAYNE	126.37	0.00	0.00
				EILEEN M							
BLACK STRAP VETERIN	22.59	0.00	0.00	CURRY ELIZABETH	1.41	0.00	0.00	FARRIS MICHAEL W	312.05	0.00	0.00
BLANCHARD ELEANOR	783.66	292.95	0.00	CURTIS HARRY L	40.24	0.00	0.00	FILES WILLIAM E &	876.85	0.00	0.00
GALE M								LINDA B			
BLANCHARD GALE M	431.71	0.00	0.00	CUTLER KLAIRE	125.67	0.00	0.00	FISK STEPHEN W &	1,601.21	0.00	0.00
C/O MICHAEL A DANFORTH								ALICE M			
BLANCHARD ROBERT S	46.60	24.80	0.00	CYR AUCTION CO	42.36	46.50	118.44	FLETCHER DONALD L &	1,404.94	1,588.75	0.00
				JAMES & ROSEMARIE CYR				LYNN KAY			
BLANCHARD ROBERT S	46.60	29.45	0.00	CYR JAMES &	3,610.48	0.00	0.00	FLETCHER KENNETH E	587.39	258.85	258.85
				ROSEMARIE							
BOFFA ANTHONY M &	581.74	0.00	0.00	DAGGETT CHARLES III	28.24	6.20	6.20	FOGG BRADLEY J	137.60	0.00	0.00
KAREN L								FOGG JOHN F	821.78	0.00	0.00
BOURASSA DONALD M	2,040.34	0.00	0.00	DALE MARK E	523.85	0.00	0.00	FOGG NORMA C			
				C/O RICHARD LOWE				FOREST LAKE INVESTOR	41.65	0.00	0.00
BRACKLEY GLENN	0.00	471.20	0.00	DAWLEY ROGER AND	0.49	0.00	0.00				
				STACEY				FOREST LAKE INVESTOR	103.78	0.00	0.00
BRETON MICHAEL C	325.46	0.00	0.00	DAY LINWOOD M	599.57	0.00	0.00				
				C/O BEVERLY DAY				FOREST LAKE INVESTOR	450.43	0.00	0.00
BROADNAX LOIS M	167.32	0.00	0.00	DEAN DENNIS A & LORI	2.71	0.00	0.00				
HAWKINS YOLANDE				TAYLOR KAREN D				FORSLEY FRED &	1,952.94	0.00	0.00
BROADNAX LOIS M	472.31	0.00	0.00	DEHETRE DONALD A &	494.20	0.00	0.00	RICHARD T			
				LAILA E				FOSTER WALTER &	557.74	117.62	0.00
BROOKS RONALD C &	564.80	0.00	0.00	DELAN LAWRENCE	137.67	0.00	0.00	SHIRLEY			
GARTLEY LINDA A								FOURNIER ANDREW A &	413.71	0.00	0.00
BROWN ALAN S	497.73	0.00	0.00	DELAN LAWRENCE	261.31	0.00	0.00	MARY F			
BROWN CARLETON R &	232.98	0.00	0.00					FOURNIER DOROTHEA L	499.14	0.00	0.00
RUTH V				DELETE	11.30	6.20	0.00				
BROWN DANA C &	438.42	0.00	0.00					FRIEDMAN JOYCE LEWI	63.02	0.00	0.00
CAROL A				DELIGHTFUL MESS	11.29	0.00	0.00				
BROWN MINDY L	561.00	0.00	0.00	DEBORAH MITCHELL-THOMPSON				FRIEDMAN JOYCE LEWI	52.77	0.00	0.00

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FRIEDMAN JOYCE LEWI	293.95	0.00	0.00	HARRIMAN CHESTER W & JUDITH A	434.19	0.00	0.00	KUPELIAN PHILLIP N	307.11	0.00	0.00
FROTTON GEORGE E JR	1,772.06	1,310.35	0.00	HAWKES ELIZA B & HAWKES F BLAINE & ALMA V	31.02	27.79	28.69	MARGARET H L.D. ASSOCIATES	158.14	0.00	0.00
PATRICIA A				HAYES NELSON BEDFOR	570.45	289.85	0.00	LABRECQUE CATHY E	180.73	0.00	0.00
FURLONG ALAN	256.98	399.90	0.00	HAZZARD DIAN P G	3,501.76	0.00	0.00	LABRECQUE MICHAEL E	53.31	0.00	0.00
FURLONG WENDY											
G-NG ANIMAL HOSPITA	28.24	0.00	0.00	HEATH STEVEN E & JUDITH N	540.80	467.97	0.00	LACY CARL E	540.56	0.00	0.00
STEPHEN KINNEY				HEATHCOTE JADE W	1,678.87	0.00	0.00	LADD FRANCES M	2.18	0.00	0.00
GAGNE BARBARA J	379.83	170.50	0.00	HEATHCOTE MARTHA A							
GAGNE BARBARA L	88.96	66.65	0.00	HELVET A MAUD	68.28	0.00	0.00	LADOUCEUR LINDA SUE	587.47	0.00	0.00
GAGNE BARBARA L	1,102.77	0.00	0.00								
GAGNE MAYNARD	108.42	124.00	0.00	HILL TOP CLUB #2	14.12	0.00	0.00	LAFLEUR GARRY S	762.48	0.00	0.00
GAGNON HENRY	216.03	0.00	0.00	C/O DAVID BENNETT				LAFLEUR NANCY R			
GARNEAU SHANNON I & KAREN	653.74	0.00	0.00	HITCHCOCK GEORGE W	1,102.77	0.00	0.00	LAFLEUR-WHITMORE PE	1,572.97	0.00	0.00
GBI INVESTMENTS	18.36	18.60	21.70	KATHERINE T				WHITMORE KIETH F	577.80	0.00	0.00
ARCTIC PENGUIN				HOAGLAND JOHN H JR	2,274.73	0.00	0.00	LANDRY JOSEPH			
GEARY DONALD L	194.85	0.00	0.00	SALLY							
& ANNA S				HODGE RICHARD J	179.32	0.00	0.00	LANGILL DAVID L	1,286.33	760.67	0.00
GEARY DONALD L & ANNA S	158.85	0.00	0.00	GEARY JOHN E							
GELCO SPACE	0.00	0.00	36.57	HOLDTMAN KAREN H	712.50	0.00	0.00	LAPOINT DANIEL T	169.44	186.00	473.76
GENERAL ELECTRIC CA	0.00	8.21	0.00	HOLLENBACK GEORGE	5.43	0.00	0.00	LAND SURVEYORS			
GERARDO DAVID MICH	275.34	201.50	201.50	GENESTA				LARRIVEE MARTHA	742.71	661.85	661.85
C/O HIRNING				HOLMES JAMES M & MYRA S	450.43	0.00	0.00	LAUFMAN MILLER & MARILYN	290.87	0.00	0.00
GERARDO PETER THOM	291.27	0.00	0.00	HOLMES JAMES S & MYRA S	77.66	0.00	0.00	LAUFMAN MILLER & MARILYN W	981.34	0.00	0.00
GILCHRIST ROBERT B & PAULA J	8.06	0.00	0.00	HOLMES JOHN	783.66	806.00	0.00	LAUGHTON JOHN	31.77	0.00	0.00
GILLILAND DANIEL W S	1,729.70	992.45	0.00	HOLMES CHARLENE	108.72	94.55	0.00	LAWRENCE WILLIAM	545.03	0.00	0.00
GIPSON NORMAN B	607.10	0.00	0.00	HOLMES JOHN M							
GLANTZ ANDREW G & RONALD A	296.52	133.30	0.00	HOLMES JOHNNY	746.95	443.30	0.00	LAWSON ROBB D & MEREDITH D	1,327.66	0.00	0.00
GLANTZ JAMES ALFRED	559.15	252.65	0.00	HOLMES JOHNNY	155.32	170.50	710.48	LEAVITT DONALD S & PHINNEY BRYAN H M	1,258.80	2,036.70	0.00
GOBEIL ROBERT	122.84	210.80	0.00	HOLMES SUSAN L	511.14	0.00	0.00	LEGGIE PETER A	1,519.31	0.00	0.00
GOLDRUP DAVID TRUST	534.41	0.00	0.00	HOLMSTROM FREDERIC	51.40	0.00	0.00				
ELIZABETH E GOLDRUP TRUST				HOWELLS GUN SHOP	14.12	15.50	97.70	LEO ROBERT E II & CHERYL A	722.94	0.00	0.00
GOODE MAXWELL R	0.00	0.00	7.19	C/O HOWELL COPP				LEONA'S	15.53	0.00	0.00
DBA MAXWELL INSTITUTE				HUMPHREY GEORGE L	605.75	0.00	0.00	LETOURNEAU ALTA	363.59	0.00	0.00
GORHAM JOHN S	355.88	0.00	0.00	HUMPHREY GEORGE L	347.35	0.00	0.00	LEVESQUE JOAN E	463.13	0.00	0.00
GORHAM SAVINGS BAN	1,576.81	0.00	0.00	HUMPHREY GEORGE L	320.52	0.00	0.00	LEWIS SUSAN J	1,049.12	0.00	0.00
GORMAN CHARLES C & ELIZABETH F	1,219.20	0.00	0.00	HUMPHREY GEORGE L	1,121.13	0.00	0.00	C/O SUSAN ROWE			
GRANT RUTH	1,272.21	1,360.90	0.00	BARBARA N				LIBBY KEITH A & JERALYN E	2.48	0.00	0.00
GRAVES KELLEY L & BAILEY STEPHEN M	22.81	0.00	0.00	HUNTLEY DARRELL & KATE L	593.04	0.00	0.00	LIBERTY LINDA M	607.89	0.00	0.00
GRAY DOVE PRINTING	550.68	604.50	607.41	INDUSTRIAL WELDING MACHINE INC	3.36	0.00	0.00	LIBERTY MICHAEL	258.40	254.20	0.00
SARA HOLMAN/JEANNE ADAMS				IVERSON ATHA G	2.95	0.00	0.00	LIBERTY MICHAEL	273.93	275.90	0.00
GRAY ELECTRONICS	93.19	0.00	0.00	JACOBSEN CYNTHIA A	542.91	0.00	0.00	LIBERTY MICHAEL	248.51	254.20	0.00
GRAY FAMILY VISION C	0.00	323.95	0.00	JANISSE FLORENCE & MCMILLIN, SHIRLEY ET AL	0.66	0.00	0.00	LLOYD ROBERT T & DIANA	6.54	0.00	0.00
GUISELEY DAVID L				JENSEN JULIE F	1,358.34	0.00	0.00	LOBOZZO ALLAN	248.51	0.00	0.00
GRAY HOUSING ASSOCI	2,727.98	0.00	0.00	JENSEN WARREN	148.26	0.00	0.00	LOLLEY J WAYNE	2,726.57	2,576.10	0.00
C/O LIBERTY MANAGEMENT INC				% GARY S OLIVER				LOLLEY'S INC	165.20	181.35	0.00
GRAY INDUSTRIAL ASSO	3,062.63	0.00	0.00	JOHNSON STEPHEN F & CAROL S	1,236.91	0.00	0.00	LOVEITT BURLEIGH H & TATE WILLIAM	158.14	0.00	0.00
GRAY JAMES R	1,876.00	0.00	0.00	JONES PHILIP W	666.46	0.00	0.00	LUCARELLI BRUCE F & SANDRA J	1,195.96	0.00	0.00
GRAY CAROLYN K				JONES ROGER L & SUSAN C	786.48	0.00	0.00	LUKE JOSEPH C JR	0.00	613.80	0.00
GRAY PRECISION PROD	420.07	0.00	0.00	JONES SCOTT H	79.78	0.00	0.00				
WAYNE ACKERMAN				JORDAN STEVEN M & WENDY P	1,239.13	0.00	0.00	LYONS CHRISTOPHER W	1,152.19	27.48	0.00
GRAY RENTAL, INC	172.26	189.10	614.86	JORDAN TIMOTHY L & STACIA A R A	1.25	0.00	0.00	LYONS RAYLENE J			
GREENE DAVID B & NANCY L	2.74	0.00	0.00	JORDAN WILLIAM H & RUTH Y	615.63	0.00	0.00	MACEACHERN ROBERT	300.76	167.40	0.00
GREENWOOD EDWARD	1.51	0.00	0.00	JOY ALICE P	374.18	0.00	0.00	MACEACHERN ROBERT	1,719.82	933.10	0.00
FANNIE A								MACLEAN JOHN M	569.04	0.00	0.00
GRIFFIN VERNON A IV	21.18	23.25	0.00	JUDKINS DANIEL L & MELINDA V	432.07	325.50	0.00	MACOMBER PHILLIP E & ANNE E	1,186.08	0.00	0.00
HALLWORTH RICHARD	302.17	0.00	0.00	JUNIEWICZ ALEXANDER	810.49	0.00	0.00	MADE AUTO AUCTION	45.18	49.60	75.95
HALLWORTH CHARLOTTE M				THELMA R & REBOSIK FAYE R							
HAMBLET EVELYN J	451.84	0.00	0.00	KEITES CURTIS S	77.66	0.00	0.00	MAINE AUTO DEALER E	4,889.76	7,607.40	0.00
C/O DAN HAMBLET				LOVING SPOONFUL REST							
HAMBLET EVELYN J	57.89	0.00	0.00	KEITES CURTIS S & DONNA M	1,416.24	0.00	0.00	MAINE AUTO DEALER E	604.34	889.70	0.00
C/O DAN HAMBLET				KENNEDY GREGORY A	519.43	0.00	0.00	MAINE HOME SERVICE	131.32	0.00	0.00
HAMILTON ARTHUR D & DENISE M	508.32	0.00	0.00	KENNEDY WILLIAM D & PATRICIA A	155.53	0.00	0.00	MAINE-LY COUNTRY W	25.42	0.00	0.00
HAMILTON ELIZABETH	195.50	0.00	0.00	KINNEY FRED T & JEANNIE	1,321.63	1,669.35	0.00	MAINS ROBERT & BETTY LOU	244.29	0.00	0.00
HAMILTON RICHARD E J	203.33	0.00	0.00	KINNEY FRED T & JEANIE E	1,404.94	1,669.35	0.00	MALONEY JOHN	46.59	0.00	0.00
HANCOCK LUMBER CO I	163.79	0.00	0.00	KINNEY STEPHEN J	10.25	0.00	0.00	MALONEY DEBBIE			
C/O RALPH W SAMA								MAPLEWOOD MOBILE H	3,291.16	0.00	0.00
HANSEN HANS M III	6.35	0.00	0.00					PARK ASSOCIATES			
DOROTHY T								MARION PETER J	173.60	0.00	0.00

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				PATTERSON ROY D & WENDY N	1,155.02	0.00	0.00	SIBVEST INC	1,523.36	0.00	0.00
				PATTON JOYCE A	167.57	0.00	0.00	SIMONELLI WILLIAM R	170.84	0.00	0.00
MARTIN JULIE WILSON	310.43	0.00	0.00	PEIFFER LUCINDA	647.40	0.00	0.00	SIMPSON DOROTHY J	146.85	0.00	0.00
MARTIN RAYNALD H & KIMBALL PATRICIA P	650.70	0.00	0.00	PEOPLES HERITAGE SAV	1,282.09	0.00	0.00	SIMPSON ELLEN MORSE	606.14	0.00	0.00
MASON THOMAS & BAGLEY BONNIE J	139.79	0.00	0.00	PEOPLES HERITAGE SAV	1.81	0.00	0.00	SIMPSON KAREN L	90.04	0.00	0.00
MATHEWS EVERETT A & MARGARET D	8.89	0.00	0.00	PERCIVAL JUDITH	1.93	0.00	0.00	BECKMAN MARK S & JAMES W			
MAY MEADOW INC	3.34	0.00	0.00	PERCIVAL JUDITH A	1.80	0.00	0.00	SINCLAIR ROBERT W	283.53	0.00	0.00
MAZEROLLE ALLEN P	619.87	0.00	0.00	PERKINS BRADLEY & JUDITH	624.11	0.00	0.00	SMALL CHRISTINE M	1,468.48	0.00	0.00
MCAFEE MARK A & PAMELA J	821.78	0.00	0.00	PERKINS SCOTT C	26.83	0.00	0.00	SMALL CLIFFORD G			
MCCARTHY THOMAS P & SHARON L	691.88	0.00	0.00	PERRY KENNETH A & JOYCE E	84.72	0.00	0.00	SMALL HOWARD & PATRICIA A	2,195.66	1,607.35	0.00
MCGRRAW JOHN E & HILDA T	985.58	1,061.75	0.00	PETERSEN CRAIG M	195.56	0.00	0.00	SMALL KENNETH	248.51	0.00	0.00
MCGRRAW WALTER & JACQUELYN	319.61	0.00	0.00	PETERSEN PETER D	1,164.90	501.18	0.00	SMITH DORIS	905.09	391.40	0.00
MCKEEN TJ & SONS	0.00	0.00	1,929.77	PETERSEN PETER JENS	282.40	0.00	0.00	SMITH JAMES M & JOSEPHINE T	2.00	0.00	0.00
MCLEAN JOHN A	415.13	0.00	0.00	PHELAN SANDRA H	1,047.70	447.59	0.00	SORENSEN PRISCILLA E	511.28	0.00	0.00
MCLEOD DOROTHY	8.47	0.00	0.00	PHILLIPS CYNTHIA W	1,263.74	0.00	0.00	SPEAR EVERETT L	204.74	0.00	0.00
MCLEOD PETER J & MCLEOD DAVID T	1,267.98	0.00	0.00	PHINNEY TIMOTHY J	576.09	0.00	0.00	C/O DOREEN SPEAR			
MCNAMARA EDWARD V	1,335.75	0.00	0.00	PLUMMER ANGELA D & BERNARD L	3.39	0.00	0.00	SPEAR KATHERINE A	537.82	0.00	0.00
MCNAMARA JUDITH A				POIRIER RONALD & NICHOLSON HOLLY	557.19	0.00	0.00	STANSFIELD ROBERT H	55.77	0.00	0.00
MCNITT DENISE L	812.75	0.00	0.00	POMERLEAU TINA	208.98	116.71	0.00	STANTON TONIA L	360.76	0.00	0.00
MCPHAIL JACK A & LINDA A	1,636.51	0.00	0.00	PORTLAND BROADCAST	4,629.95	3,811.12	0.00	STAR ACQUISITION COR	646.69	0.00	0.00
MERRILL JACKSON T & FRANCES J	809.78	0.00	0.00	PORTLAND BROADCAST	3,424.10	3,758.75	17,760.45	C/O CHAUNCEY & JUDIE TRUE			
MESSER PATRICIA J	247.10	0.00	0.00	POST JOHN R & POST GAIL M	7.69	0.00	0.00	STEEVES JANET	0.00	31.00	105.51
BROWN LEONARD G SR				PRATT STEPHEN W & VIRGINIA S	606.45	0.00	0.00	STETSON CINTHIA F	865.56	0.00	0.00
METIVIER THOMAS R & KRISTA J	21.86	0.00	0.00	QUIMBY JEFFREY	15.53	0.00	0.00	STILKEY STEPHEN D & JANICE M	6.81	0.00	0.00
MEYERS THOMAS E	19.06	0.00	0.00	RANDALL LLEWELLYN	498.94	0.00	0.00	SULLIVAN BRIAN T & BEVERLY	230.15	0.00	0.00
MICHAUD TRACY	36.71	0.00	0.00	RANDALL LLEWELLYN	477.26	0.00	0.00	SULLIVAN JOSEPH M	968.63	0.00	0.00
MILLER CHRISTOPHER	886.16	0.00	0.00	REEF JEAN C	0.00	1,520.55	0.00	SWAN JOHN W & HIGGINS TIMOTHY A	393.95	323.90	0.00
MILLIKEN YERNON F	823.19	0.00	0.00	REID RICHARD B & SHIRLEY M	238.21	0.00	0.00	SWAN JOHN W & HIGGINS TIMOTHY A	170.85	61.22	0.00
MITCH EUGENE ET ALS	1,070.30	974.95	0.00	RICH TRACY	148.26	170.50	170.50	T & C CONSTRUCTION I	213.21	0.00	0.00
C/O LAWRENCE MITCH JR				RICHARDS ANITA L S	1,001.11	0.00	0.00	TALBOT FRANCIS F & TALBOT DENISE A	923.45	0.00	0.00
MITCHELL DAVID ALAN	311.34	0.00	0.00	RICHARDS DENNIS H & RICHARDS PATRICIA T	335.35	0.00	0.00	TAME PHILLIP A	485.73	0.00	0.00
MOORE ORION D HEIRS	949.69	0.00	0.00	RICHARDS WILLIAM	1,091.48	1,157.05	0.00	TANGUAY PAMELA J	288.05	0.00	0.00
MOORE RANDALL A	720.12	0.00	0.00	RICHARDSON EDWARD	3.63	0.00	0.00	TARLING WALTER E JR	657.28	0.00	0.00
MOORE STEPHEN B & LORRAINE J	1,399.29	1,346.95	0.00	RICHARDSON PAMELA	1,807.36	0.00	0.00	VICKIE L			
MORGAN ROBERT D & BURROUGHS DAVID T	967.22	813.75	0.00	RICKETT EARL C	2.02	0.00	0.00	TERRANO DEANNA M	434.40	0.00	0.00
MORRILL GEORGE R	1,667.57	44.84	0.00	C/O HELEN RICKETT				THE CLIP SHOP	2.12	0.00	0.00
MORRIS RONALD W & BETSY A	1,363.99	0.00	0.00	ROBERTS KAREN	127.37	0.00	0.00	THE INCREDIBLE EDIBL	0.00	0.00	333.32
MUNSEY DANIEL W	168.83	0.00	0.00	ROCK MARY F	247.57	0.00	0.00	D MINSTER & H DAWLEY			
MUNSEY SARAH C				RODERICK THOMAS L III	1,438.83	927.60	0.00	THOMAS RICHARD & THERESA E	584.89	0.00	0.00
NELSON HAROLD A JR & SANDRA M	1,282.10	0.00	0.00	NANCY C				TILCON OF MAINE	0.00	0.00	271.20
NELSON RALPH F	356.53	0.00	0.00	RODWAY JAMES A	362.88	0.00	0.00	TOWN OF GRAY	0.00	0.00	536.68
NEWMAN ROSEMARIE	545.74	0.00	0.00	ROGERS CHRISTOPHER	108.02	0.00	0.00	KENNETH L MOREY			
NIELSEN ARLENE D	651.64	0.00	0.00	ROMAN ERLINE G	404.54	0.00	0.00	TOWN OF GRAY	0.00	0.00	4,432.74
NISS ROBERT S	0.00	509.95	949.36	ROSS SANDRA	1,114.07	1,252.40	0.00	DAVID BOYNTON			
NISSEN SADIE, ESTATE	983.94	0.00	0.00	RUSSELL MARK R	160.97	0.00	0.00	TOWN OF GRAY	0.00	0.00	199.02
C/O GLENN R ANDERSON				SALEM ANTHONY	529.50	0.00	0.00	WALLACE CRONIER HEIRS			
NORTHSTAR LEASING	0.00	1.49	0.00	P C PROFITSHARING	998.28	0.00	0.00	TRIPP ALLEN W	1,272.21	0.00	0.00
NOYES KYLE T	2,562.78	1,344.88	0.00	SANBORN TIMOTHY C & ELLEN G				& NANCY L			
NOYES JOEL T				SAWYER JEFFREY T	2,197.07	2,038.25	0.00	TUBBS MARYANNE V	206.86	0.00	0.00
O'BRIEN MICHAEL	146.85	319.30	0.00	SEAVEY MONITA P	434.19	0.00	0.00	TUCCERI JUANITA M & FLEMING GEORGE & MARJORIE	264.75	0.00	0.00
ODDO PHILLIP	602.92	0.00	0.00	SHANAHAN EDWARD J	0.00	1,314.08	0.00	TYBORSKI THOMAS J & PAMELA J	1,479.78	0.00	0.00
OLSON RICHARD P	1,094.30	75.97	0.00	SHAW WESTON A & MARY ANN				TYSECO OFFICE PRODU	40.95	9.17	0.00
ORR JOAN E	10.12	0.00	0.00	SHAW WESTON A & MARY ANN	151.79	0.00	0.00	V S H REALTY INC	0.00	516.19	907.49
OSTROM ROBERT J & OSTROM JANET	1,611.09	1,074.15	0.00	SHEDLARSKI THOMAS R	1,070.29	0.00	0.00	CUMBERLAND FARMS INC			
PARADISE NOEL E & LOIS M	194.15	0.00	0.00	KATHLEEN M				VALCON INC	19.77	21.70	74.01
PARADISE NOEL E & LOIS M	169.44	0.00	0.00					VALCON, INC	2.82	0.00	0.00
PARADISE NOEL E & LOIS M	1,320.93	0.00	0.00					VALREN INC	2,921.43	0.00	0.00
								VANBRUNT MARY LEE	183.86	0.00	0.00
								VANDERMAST ERNEST	1,892.08	0.00	0.00
								VAUGHN MICHAEL P & DIANE A	881.79	0.00	0.00
								VERRILL JAMES HRS	32.22	0.00	0.00
								C/O COLLEEN VERRILL			
								VERRILL LEWIS E & COLLEEN D	482.45	0.00	0.00

Owner	1995	1994	1993 & Prior
VILLACCI NICHOLAS H	1,049.12	0.00	0.00
JOANNE B			
VILLACCI ROBERT S	512.55	0.00	0.00
WALKER ARNOLD W	571.15	0.00	0.00
C/O GAIL WALKER			
WALKER S CRAIG & DAWN H	3,668.38	4,798.80	0.00
WALLACE WINNIFRED H	1,279.27	0.00	0.00
C/O CHARLES & ANNETTE HOTHAM			
WARD GLENN N	283.81	0.00	0.00
WESTLAKE JUDY	1,555.64	0.00	0.00
WHARFF CHRISTOPHER LISA	772.36	0.00	0.00
WHIFFEN LEWIS & JOSEPHINE	4.13	0.00	0.00
WHITE BARBARA H	700.35	0.00	0.00
1 DRESDEN COURT			
WHITE BRADFORD J	1,520.72	1,635.25	0.00
WHITE CHARLES R	317.18	0.00	0.00
WHITMAN JEFFREY P	96.02	0.00	0.00
WHITNEY DAVID P & WHITNEY MIA C	32.48	0.00	0.00
WHITNEY DONALD W & SANDRA	989.81	0.00	0.00
WHITNEY DORIS B	1,048.04	0.00	0.00
WHITNEY PETER I & RUBY C	148.03	0.00	0.00
WHITNEY TODD C & NANCY K	1,314.57	1,599.60	0.00
WILKINSON DANIEL J & PAMELA A	11.30	0.00	0.00
WILLIAMS FREDERIC W	728.63	0.00	0.00
WILLIAMS JENNIFER	11.29	0.00	0.00
WILSON JEFFERY T & LAURIE J	1,630.86	1,736.00	0.00
WING THOMAS W & COLLEEN A	1,008.17	0.00	0.00
WINTERS HERMANN D & LAURIE J	629.75	0.00	0.00
WITHNELL LESLIE EDEN	2.28	0.00	0.00
REBECCA			
WOOD RICHARD & PATRICIA	833.08	448.55	0.00
WOODBURY FRANK W	329.00	0.00	0.00
WOODBURY JEFFREY A	785.07	0.00	0.00
YORK-CUMBERLAND HO DEVELOPMENT CORP	153.91	0.00	0.00
YORK-CUMBERLAND HO DEVELOPMENT CORP	151.08	0.00	0.00
YORK-CUMBERLAND HO DEVELOPMENT CORP	152.49	0.00	0.00
YORK-CUMBERLAND HO HOUSING DEVELOPMENT	153.20	0.00	0.00
YORK-CUMBERLAND HO DEVELOPMENT CORP	74.48	0.00	0.00
YOUNG LORRAINE Y	1,821.48	1,029.20	0.00
ZEGOUROS VINAL O & CLAIRE	1,085.83	1,114.45	0.00
ZUCKERMAN LAWRENC	678.46	0.00	0.00
ZUCKERMAN LAWRENC	579.62	0.00	0.00
ZUCKERMAN LAWRENC	198.38	0.00	0.00
TOTALS:	300,001.48	84,631.11	33,037.37
COUNT:	490.00		

UNPAID PERSONAL PROPERTY TAXES

Name	Curr Yr	Prior Yr	2nd Prior
Allen Studio-James Allen	.00	.00	71.94
Atlantic Color Lab	.00	347.20	181.21
Buchman of Maine	104.49	.00	.00
Black Strap Vet. Assoc.	22.49	.00	.00
Copelco Credit Corp.	70.27	8.74	.00
Credit Corp. of Maine	.00	.00	15.60
Cyr Auction Co.	42.36	46.50	118.40
James & Rosemarie Cyr			
Delete	11.30	6.20	.00
Delightful Mess	11.29	.00	.00

Deborah Mitchell-Thompson			
Ernest Vandermastr	18.36	20.15	.00
Country Folks Restraunt			
GNG Animal Hospital	28.24	.00	.00
Stephen Kinney			
GBI Investments	18.36	18.60	21.70
Arctic Penguin			
Gelco Space	.00	.00	36.57
General Electric Cap. Corp	.00	8.21	.00
Goddie Maxwell R.	.00	.00	7.19
dba Maxwell Institute			
Gray Dove Printing	550.68	604.50	607.41
Sarah Holman/Jeanne Adams			
Gray Electronics	93.19	.00	.00
Gray Family Vision Ctr.	.00	323.95	.00
Guiseley David L.			
Gray Precision Products	420.07	.00	.00
Wayne Ackerman			
Gray Rental, Inc.	172.26	189.10	614.86
Griffin Vernon A. IV	21.18	23.25	.00
Holmes, Johnny	155.32	170.50	710.48
Howell's Gun Shop	14.12	15.50	97.70
c/o Howell Copp			
Keites Curtis S.	77.66	.00	.00
Lovingspoonful Rest.			
Lapoint, Daniel T.	169.44	186.00	473.76
Land Surveyors			
Leona's	15.53	.00	.00
Lolley's Inc.	165.20	181.35	.00
Made Auto Auction	45.18	49.60	75.95
Maine-ly Country West	25.42	.00	.00
McKee TJ & Sons	.00	.00	1929.77
Northstar Leasing	.00	1.49	.00
People's Heritage Bank	1.81	.00	.00
Portland Boardcasting	3424.10	3758.75	17760.45
Quimby, Jeffrey	15.53	.00	.00
Steeves, Janet	.00	31.00	105.51
The Clip Shop	2.12	.00	.00
The Incredible Edible Deli	.00	.00	333.32
D. Minster & H. Dawley			
Tilcon of Maine	.00	.00	271.20
Tyseco Office Products	40.95	9.17	.00
Valcon, Inc.	19.77	21.70	74.01
Valcon, Inc.	2.82	.00	.00
Grand Totals	5,759.61	23,507.07	35,287.21

REVENUE REPORT

Rev #	Revenue Name	Fund-Src-Proj	MTD Receipts	YTD Receipts	Estimated Rpts	Val of Estimates	% Collected
R0001	LIBRARY REVENUE	01-0000-0000	609.75	609.75	150.00	-459.75	406.50%
R0002	NON RESIDENT CARDS	01-0000-0000	70.00	70.00	.00	-70.00	
R0004	CABLE FRANCHISE	01-0000-0000	13027.67	13027.67	4500.00	-8527.67	289.50%
R0005	DOT	01-0002-0001	80892.00	80892.00	80000.00	-892.00	101.12%
R0008	C.A. REIMB.	01-0000-0001	3941.75	3941.75	5000.00	1058.25	78.84%
R0009	LIBRARY BOOKS LOST/PAID	01-0000-0000	134.90	134.90	50.00	-84.90	269.80%
R0010	EXCISE TAX	01-0001-0001	622522.96	622522.96	495000.00	-127522.96	125.76%
R0011	CENTRAL FIRE RENTAL	01-0000-0000	970.00	970.00	600.00	-370.00	161.67%
R0012	ADMIN REV	01-0000-0000	311.80	311.80	374.00	62.20	83.37%
R0013	KARATE	01-0000-0000	416.00	416.00	360.00	-56.00	115.56%
R0015	SKI PROGRAM	01-0000-0000	4046.00	4046.00	4000.00	-46.00	101.15%
R0018	BOAT EXCISE	01-0001-0001	14843.90	14843.90	6720.00	-7159.30	206.54%
R0019	CIVIL DEFENSE	01-0004-0000	198.00	198.00	198.00	.00	100.00%
R0020	DOG CONTROL	01-0004-0000	629.00	629.00	630.00	1.00	99.84%
R0021	MEMBERGYN GYMNASIUMS	01-0000-0000	2080.00	2080.00	1250.00	-830.00	166.40%
R0022	MEMBERGYN	01-0000-0000	2709.25	2709.25	2500.00	-209.25	108.37%
R0024	MENS BASKETBALL	01-0000-0000	796.00	796.00	900.00	104.00	88.46%
R0025	WOMENS VOLLEYBALL	01-0000-0000	449.00	449.00	500.00	51.00	89.80%
R0026	SUMMER YOUTH RECREATION	01-0000-0000	20382.76	20382.76	17000.00	-3382.76	119.90%
R0027	WILKIES' BEACH	01-0000-0000	5979.21	5979.21	3000.00	-2979.21	199.31%
R0028	SOCCER	01-0000-0000	3223.00	3223.00	2500.00	-723.00	128.72%
R0029	YOUTH BASKETBALL FEES	01-0000-0000	3669.00	3669.00	2000.00	-1669.00	183.45%
R0030	CLERK FEES	01-0005-0000	3401.00	3401.00	1600.00	-1801.00	212.56%
R0031	DOG LICENSE FEES	01-0005-0000	766.00	766.00	700.00	-66.00	109.43%
R0032	AUTO REGIS FEES	01-0005-0000	22245.37	22245.37	14000.00	-8245.37	158.90%
R0033	HUNTING/FISHING FEES	01-0005-0000	1707.75	1707.75	1500.00	-207.75	113.85%
R0034	BOAT/ATV/SNOWMOBILES	01-0005-0000	1294.00	1294.00	750.00	-544.00	172.53%
R0035	ELECTRIC	01-0003-0001	2061.45	2061.45	1600.00	-461.45	128.84%
R0036	PLUMBING PERMITS	01-0003-0001	8470.00	8470.00	7000.00	-1470.00	121.00%
R0037	ZONING DO./APPEALS	01-0003-0000	50.00	50.00	50.00	.00	100.00%
R0038	PLANNING BOARD	01-0003-0001	1795.00	1795.00	1000.00	-795.00	179.50%
R0040	INTEREST & PENALTIES	01-0001-0001	47867.03	47867.03	50000.00	2132.97	95.73%
R0042	INTEREST ON CD	01-0006-0001	71851.89	71851.89	30000.00	-41851.89	239.51%
R0046	BUILDINGS	01-0003-0001	30376.69	30376.69	18000.00	-12376.69	168.76%
R0050	MISCELLANEOUS REVENUES	01-0006-0000	4039.44	4039.44	9000.00	4960.56	44.88%
R0051	TAX ACQUIRED REVENUE	01-0000-0000	4686.71	4686.71	.00	-4686.71	
R0055	RESCUE BILLING	01-0004-0000	14385.00	14385.00	7000.00	-7385.00	205.50%
R0060	STATE REVENUE SHARING	01-0002-0001	329893.77	329893.77	270000.00	-59893.77	122.18%
R0061	SNOWMOBILES	01-0002-0000	2244.00	2244.00	2000.00	-244.00	112.20%
R0062	TREE GROWTH	01-0002-0000	3145.32	3145.32	2000.00	-1145.32	157.27%
R0063	VETERAN REEDS	01-0002-0000	2728.68	2728.68	1717.00	-1011.68	158.72%
R0080	LAND FILL STICKERS	01-0000-0000	1476.50	1476.50	1000.00	-476.50	147.65%
R0082	ANNUAL COMM HAULERS LICEN	01-0000-0000	1200.00	1200.00	.00	-1200.00	
R1000	TIRES	01-0007-0000	233.00	233.00	400.00	167.00	58.25%
R1001	DEIRIS	01-0007-0000	.00	.00	.00	.00	
R1002	LIGHT IRON	01-0007-0000	2517.50	2517.50	1000.00	-1517.50	251.75%
R1003	FLEA MARKET	01-0007-0000	.00	.00	50.00	50.00	.00%
R1004	ALUMINI	01-0007-0000	101.20	101.20	.00	-101.20	
R1005	BOTTLES/RETURNABLES	01-0007-0000	1192.93	1192.93	800.00	-392.93	149.12%
R1006	NEWSPAPER	01-0007-0000	14904.65	14904.65	580.00	-14404.65	980.93%
R1007	CARDBOARD	01-0007-0000	9314.15	9314.15	400.00	-8914.15	328.54%
R1008	GLASS	01-0000-0000	462.97	462.97	.00	-462.97	
R1009	LAND FILL BATTERIES	01-0000-0000	151.25	151.25	70.00	-81.25	216.07%
R1011	SHINGLES	01-0000-0000	246.00	246.00	.00	-246.00	
GRAND TOTALS			1366711.20	1366711.20	1049369.00	-316377.60	130.15%

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APPROPRIATION CONTROL REPORT

Revenues Added to Adjusted														
Sub Description	Appropriations			Encumb	Expended		Unencumb Balance	Expended			%			
	Initial	Adjusted	Corrected		A/P	Paid		Last Yr	Yr Def					
Department 0100 ADMINISTRATION														
0006 RMA DUES	4418.00	.00	4418.00	.00	.00	4621.00	-203.00	4418	4236	104				
0007 GPDC DUES	6964.23	.00	6964.23	.00	.00	6964.23	.00	6964	6964	100				
0010 SALARIES	112230.56	.00	112230.56	.00	.00	112940.17	-609.61	110238	103304	100				
0025 PART TIME	12750.00	.00	12750.00	.00	.00	18433.99	-5683.99	13222	11032	144				
0026 OVERTIME PAYROLL	1000.00	.00	1000.00	.00	.00	653.40	346.60	702	336	65				
0035 MEMBERSHIP & DUES	1200.00	.00	1200.00	.00	.00	1058.17	141.83	1163	1299	88				
0045 TRAVEL REIM.	600.00	.00	600.00	.00	.00	173.24	426.76	108	244	28				
0055 OFFICE EQUIPMENT	10730.00	.00	10730.00	.00	.00	10769.28	-39.28	10730	10657	100				
0060 OFFICE SUPPLIES	4000.00	.00	4000.00	.00	.00	3569.26	430.74	3999	3440	89				
0065 TAX BILLING SUPPLIES	1600.00	.00	1600.00	.00	.00	1489.10	110.90	1600	1600	93				
0070 PROFESSIONAL SERVICE	35000.00	.00	35000.00	.00	.00	123304.54	-88304.54	116387	49961	352				
0075 MAIL & POSTAGE	5000.00	.00	5000.00	.00	.00	2725.91	2274.09	2940	4276	54				
0080 ADVERTISING	500.00	.00	500.00	.00	.00	106.08	393.92	314	1308	21				
0081 WAGE COMPENSATION ST	.00	.00	.00	.00	.00	.00	.00	0	2100	0				
0091 REGISTRY FEES	4000.00	.00	4000.00	.00	.00	3412.00	588.00	3785	5518	85				
0095 PRINTING	2000.00	.00	2000.00	.00	.00	1115.64	884.36	620	3674	55				
0097 AUDIT	7000.00	.00	7000.00	.00	.00	8266.79	-1266.79	6585	8078	118				
0098 EMERGENCY REDUCTION PRO	.00	.00	.00	.00	.00	.00	.00	1000	2104	0				
0099 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0				
Department 0100 Totals	208992.79	.00	208992.79	.00	.00	299502.80	-90510.01	284775	220131	143				
Department 0120 CONTINGENCY														
0001 SPECIAL PROJECTS/YLD	100.00	.00	100.00	.00	.00	78.00	22.00	98	0	78				
0002 CONTINGENCY	.00	.00	.00	.00	.00	.00	.00	0	0	0				
Department 0120 Totals	100.00	.00	100.00	.00	.00	78.00	22.00	98	0	78				
Department 0125 CONTRACTUAL SERVICES														
0035 MEMBERSHIP/DUES	120.00	.00	120.00	.00	.00	60.00	60.00	95	0	50				
0040 RECORDERS	1000.00	.00	1000.00	.00	.00	1236.09	-236.09	941	886	123				
Department 0125 Totals	1120.00	.00	1120.00	.00	.00	1296.09	-176.09	1036	886	115				
Department 0128 COUNCIL SALARY														
0030 PAYROLL	5000.00	.00	5000.00	.00	.00	5000.00	.00	3750	3750	100				
Department 0128 Totals	5000.00	.00	5000.00	.00	.00	5000.00	.00	3750	3750	100				
Department 0130 CODE ENFORCEMENT														
0010 FULLTIME PAYROLL	29771.04	.00	29771.04	.00	.00	29581.54	189.50	29232	27315	99				
0025 PARTTIME PAYROLL	6376.41	.00	6376.41	.00	.00	6376.41	.00	5528	5265	100				
0028 TECHNICAL PUBLICATION	100.00	.00	100.00	.00	.00	.00	100.00	0	74	0				
0030 TELEPHONE	500.00	.00	500.00	.00	.00	306.86	193.14	329	340	61				
0035 DUES/MEMBERSHIP	25.00	.00	25.00	.00	.00	15.00	10.00	15	15	60				
0045 TRAVEL	1200.00	.00	1200.00	.00	.00	974.64	225.36	1012	1011	81				
0055 OFFICE EQUIP/MAINT.	100.00	.00	100.00	.00	.00	100.00	.00	0	0	100				
0060 OFFICE SUPPLIES	200.00	.00	200.00	.00	.00	198.32	1.68	37	162	99				
0065 PROFESSIONAL DEV.	320.00	.00	320.00	.00	.00	.00	320.00	45	97	0				
0070 PROFESSIONAL SERVICE	500.00	.00	500.00	.00	.00	250.00	250.00	0	0	50				
0075 POSTAGE	100.00	.00	100.00	.00	.00	52.58	47.42	0	12	52				
0080 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0	0				
Department 0130 Totals	39192.45	.00	39192.45	.00	.00	37855.35	1337.10	36198	34291	96				
Department 0140 ASSESSOR'S OFFICE														
0010 FULLTIME PAYROLL	37763.96	.00	37763.96	.00	.00	37763.96	.00	37080	34667	100				
0025 PARTTIME PAYROLL	6376.41	.00	6376.41	.00	.00	6376.41	.00	6313	5265	100				
0028 EDUCATION (ASSESSOR)	1200.00	.00	1200.00	.00	.00	1196.71	3.29	794	855	99				
0030 TELEPHONE	500.00	.00	500.00	.00	.00	306.88	193.12	372	340	61				
0031 FILM/PHOTOGRAPHS	50.00	.00	50.00	.00	.00	24.31	25.69	0	0	48				
0035 DUES/MEMBERSHIPS	350.00	.00	350.00	.00	.00	363.90	-13.90	323	300	103				
0040 REGISTRY OF DEEDS	1000.00	.00	1000.00	.00	.00	909.00	91.00	888	840	90				
0045 TRAVEL REIMBURSEMENT	900.00	.00	900.00	.00	.00	898.93	1.07	905	625	99				
0050 TAX MAPS	900.00	.00	900.00	.00	.00	.00	900.00	775	885	0				
0055 OFFICE EQUIP./MAINT	300.00	.00	300.00	.00	.00	23.97	276.03	199	25	7				
0060 COMPUTER SUPPORT	1400.00	.00	1400.00	.00	.00	385.94	1014.06	103	195	27				
0060 OFFICE SUPPLIES	400.00	.00	400.00	.00	.00	206.27	193.73	28	96	51				
0075 POSTAGE	950.00	.00	950.00	.00	.00	950.00	.00	0	622	100				
0080 ADVERTISING & NOTICE	100.00	.00	100.00	.00	.00	.00	100.00	0	52	0				
0090 ADVERTISEMENTS	5000.00	.00	5000.00	.00	.00	5000.00	.00	5500	0	100				
Department 0140 Totals	57190.37	.00	57190.37	.00	.00	54406.28	2784.09	53270	44767	95				
Department 0141 ASSESSOR/PROJECT														
0010 PROP FIELD LISTERS	.00	.00	.00	.00	.00	.00	.00	8100	9090	0				
0020 PROPERTY CARDS	.00	.00	.00	.00	.00	.00	.00	0	753	0				
0030 FILM/PHOTOGRAPHS	.00	.00	.00	.00	.00	.00	.00	348	399	0				
0040 SUPPLIES	.00	.00	.00	.00	.00	.00	.00	60	195	0				
0050 MISCELLANEOUS	.00	.00	.00	.00	.00	.00	.00	0	1005	0				
0060 POSTAGE	.00	.00	.00	.00	.00	.00	.00	398	395	0				
Department 0141 Totals	.00	.00	.00	.00	.00	.00	.00	8906	11837	0				
Department 0145 JUNCTIONAL SERVICES														
0001 JANITOR	9600.00	.00	9600.00	.00	.00	5985.87	3614.13	5856	1685	61				
0003 SUPPLIES	2000.00	.00	2000.00	.00	.00	1518.49	481.51	1116	1851	75				
0004 EQUIPMENT	300.00	.00	300.00	.00	.00	77.53	222.47	29	129	25				
0005 VEHICLE MAINT.-OPERA	.00	.00	.00	.00	.00	.00	.00	0	0	0				
Department 0145 Totals	11900.00	.00	11900.00	.00	.00	7501.89	4398.11	7001	3665	63				
Department 0150 ELECTIONS														
0005 PARTTIME PAYROLL	750.00	.00	750.00	.00	.00	800.19	-58.19	732	1083	107				
0010 PROFESSIONAL SERVICE	950.00	.00	950.00	.00	.00	1089.00	-139.00	597	1067	114				
0015 ADVERTISING	15.00	.00	15.00	.00	.00	.00	15.00	0	0	0				
0020 PRINTING	650.00	.00	650.00	.00	.00	388.58	261.42	0	101	59				
0025 SUPPLIES	50.00	.00	50.00	.00	.00	17.50	32.50	39	147	35				
Department 0150 Totals	2415.00	.00	2415.00	.00	.00	2303.27	111.73	1369	2398	95				
Department 0160 PLANNER														
0010 FULLTIME PAYROLL	33033.52	.00	33033.52	.00	.00	33437.02	-403.50	32436	30308	101				
0025 PARTTIME PAYROLL	6376.41	.00	6376.41	.00	.00	6376.94	-53	5528	5247	100				
0030 TELEPHONE	300.00	.00	300.00	.00	.00	306.90	-6.90	286	340	102				
0035 DUES/MEMBERSHIPS	162.00	.00	162.00	.00	.00	173.00	-11.00	162	162	104				
0045 TRAVEL	400.00	.00	400.00	.00	.00	386.90	13.10	613	531	96				
0050 CONFIDENTIALITY/MAPS	.00	.00	.00	.00	.00	.00	.00	0	50	0				
0055 EQUIPMENT	.00	.00	.00	.00	.00	.00	.00	0	0	0				
0060 OFFICE SUPPLIES	25.00	.00	25.00	.00	.00	27.54	-2.54	1	0	110				
0075 POSTAGE	25.00	.00	25.00	.00	.00	.00	25.00	0	1	0				
Department 0160 Totals	40321.93	.00	40321.93	.00	.00	40708.30	-386.37	39026	36639	100				
Department 0170 ECONOMIC DEVELOPMENT														
0001 EC/DEV. PLNG STUDY	400.00	.00	400.00	.00	.00	49.92	350.08	0	0	12				
0002 POSTAGE	.00	.00	.00	.00	.00	.00	.00	17	141	0				
0003 WORKSHOPS	.00	.00	.00	.00	.00	.00	.00	26	0	0				
Department 0170 Totals	400.00	.00	400.00	.00	.00	49.92	350.08	43	141	12				

Department	0750 POLICE ACCOUNT								
0001 CONSTABLE PAYROLL	10000.00	.00	10000.00	.00	.00	10676.80	-676.80	10500	8215 106
0003 ARMSAL CONTROL PAYROLL	10238.40	.00	10238.40	.00	.00	10238.40	.00	9364	10358 100
0004 CAT EUTHANASIA	875.00	.00	875.00	.00	.00	100.60	774.40	0	0 11
0005 MILEAGE	6000.00	.00	6000.00	.00	.00	3981.66	2018.34	0	0 66
0006 DDC CONTROL SUPPLIES	500.00	.00	500.00	.00	.00	214.94	285.06	265	175 42
0007 HUMAN SHELTER	3000.00	.00	3000.00	.00	.00	2945.00	55.00	1917	2500 96
0008 UNIFORMS	700.00	.00	700.00	.00	.00	.00	700.00	212	0 0
Department 0750 Totals	31313.40	.00	31313.40	.00	.00	28157.40	3156.00	22258	21248 89

Department	0760 PUBLIC SAFETY/FIRE/RESCUE								
0005 RESCUE/MAINT/GAS/OIL	4910.00	.00	4910.00	.00	.00	3335.15	1574.85	0	0 67
0010 SUPPLIES/MISC/RESCUE	3500.00	.00	3500.00	.00	.00	3709.98	-209.98	0	0 105
0015 COMMUNICATIONS, EQUI	3050.00	.00	3050.00	.00	.00	1059.37	1190.63	1002	1725 60
0020 AUTO EQUIP/REPAIR MA	4500.00	.00	4500.00	.00	.00	5066.21	-566.21	3413	3125 112
0021 CLOTHING ALLOWANCE	450.00	.00	450.00	.00	.00	409.25	40.75	0	0 90
0022 EMS EQUIPMENT	8600.00	.00	8600.00	.00	.00	8614.80	-14.80	0	0 100
0025 FIREFIGHTING EQUIP R	11500.00	.00	11500.00	.00	.00	10150.30	1349.70	6611	3255 88
0026 EMS COORDINATOR/LICE	1220.00	.00	1220.00	.00	.00	1220.00	.00	0	0 100
0027 TRAINING/FIRE PREVEN	7300.00	.00	7300.00	.00	.00	6955.18	344.82	0	0 95
0028 HEALTH & SAFETY	2500.00	.00	2500.00	.00	.00	811.80	1688.12	0	0 32
0029 DRY HILLS STATION EL	500.00	.00	500.00	.00	.00	412.74	87.26	467	450 82
0030 DRY HILLS STA. WATER	120.00	.00	120.00	.00	.00	145.76	-25.76	110	110 121
0031 DRY HILLS FUEL	600.00	.00	600.00	.00	.00	482.98	117.02	564	620 80
0032 DRY HILLS REPAIRS	500.00	.00	500.00	.00	.00	152.20	347.80	0	58 30
0034 VILLAGE ST LP GAS	50.00	.00	50.00	.00	.00	71.41	-21.41	120	119 142
0035 VILLAGE ST ELECTRIC	1000.00	.00	1000.00	.00	.00	1042.47	-42.47	799	746 104
0036 VILLAGE ST FUEL	1800.00	.00	1800.00	.00	.00	1241.11	558.89	1335	1840 68
0037 DUES MEETINGS	1200.00	.00	1200.00	.00	.00	1098.48	101.52	1200	1200 91
0038 VILLAGE WATER	184.00	.00	184.00	.00	.00	155.80	28.20	175	169 84
0039 VILLAGE REPAIR	1000.00	.00	1000.00	.00	.00	339.08	660.92	591	1325 33
0040 TR FIRE PREV. SUPPLI	.00	.00	.00	.00	.00	.00	.00	2123	1658 0
0047 PARTTIME PAYROLL	24871.90	.00	24871.90	.00	.00	24099.30	772.60	11292	9104 96
0049 FULLTIME PAYROLL	25833.60	.00	25833.60	.00	.00	26094.43	-260.83	0	0 101
0050 CENTRAL STATION FUEL	2800.00	.00	2800.00	.00	.00	2497.24	302.76	3389	2926 89
0051 CENTRAL STATION ELEC	4300.00	.00	4300.00	.00	.00	5549.41	-1249.41	5148	4291 129
0052 CENTRAL STATION WATE	700.00	.00	700.00	.00	.00	466.40	233.60	466	466 66
0053 CENTRAL STATION BLOC	2000.00	.00	2000.00	.00	.00	1927.88	72.12	1277	512 96
0090 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
Department 0760 Totals	114989.50	.00	114989.50	.00	.00	107908.81	7080.69	40082	33699 93

Department	0770 PUBLIC SAFETY COMMUNICATIONS								
0001 FULLTIME PAYROLL	66392.86	.00	66392.86	.00	.00	66546.04	-153.18	63280	58821 100
0003 RADIO/EQUIP/REPAIR/M	1200.00	.00	1200.00	.00	.00	1082.45	117.55	556	600 90
0004 TELEPHONE	1800.00	.00	1800.00	.00	.00	2052.34	-1098.94	1660	1802 114
0005 OFFICE SUPPLIES	300.00	.00	300.00	.00	.00	386.81	-86.81	75	132 128
0007 PARTTIME PAYROLL	5200.00	.00	5200.00	.00	.00	6810.97	-1610.97	5193	4612 130
0009 TRAINING	250.00	.00	250.00	.00	.00	365.24	-115.24	552	71 146
0010 OVERTIME PAYROLL	5500.00	.00	5500.00	.00	.00	5674.74	-174.74	6824	7817 103
0110 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
Department 0770 Totals	80642.86	.00	80642.86	.00	.00	82918.59	-924.45	78140	73655 102

Department	0800 DL								
0005 MAINTENANCE & REPAIR	.00	.00	.00	.00	.00	.00	.00	3093	4659 0
0010 SUPPLIES & MISCELLAN	.00	.00	.00	.00	.00	.00	.00	3978	4747 0
0015 COMM/REPS	.00	.00	.00	.00	.00	.00	.00	934	0 0
0020 GAS & OIL	.00	.00	.00	.00	.00	.00	.00	784	842 0
0021 CLOTHING ALLOWANCE	.00	.00	.00	.00	.00	.00	.00	357	351 0
0025 PARTTIME PAYROLL	.00	.00	.00	.00	.00	.00	.00	12159	12900 0
0026 EMS COORDINATOR	.00	.00	.00	.00	.00	.00	.00	1000	900 0
0030 TRAINING	.00	.00	.00	.00	.00	.00	.00	3009	3617 0
0031 FULLTIME PAYROLL	.00	.00	.00	.00	.00	.00	.00	25538	24439 0
0033 HEALTH & SAFETY	.00	.00	.00	.00	.00	.00	.00	571	573 0
0400 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
Department 0800 Totals	.00	.00	.00	.00	.00	.00	.00	51423	53628 0

Department	0900 PUBLIC WORKS CENTER ROADS								
0005 FULLTIME PAYROLL	57720.52	.00	57720.52	.00	.00	52310.38	5410.14	50734	48477 90
0006 OVERTIME PAYROLL	15411.50	.00	15411.50	.00	.00	13716.04	1695.46	13213	14620 88
0007 MAINTENANCE MAH	1584.00	.00	1584.00	.00	.00	227.50	1356.50	0	0 14
0010 EQUIPMENT	36700.00	.00	36700.00	.00	.00	36700.00	.00	48956	44912 100
0011 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0015 SHED REMOVAL VILL. &	5000.00	.00	5000.00	.00	.00	4266.04	733.96	5607	6386 85
0020 FLOW & SANDER SUPPLI	5000.00	.00	5000.00	.00	.00	5194.11	-194.11	5942	4201 103
0025 SALT	25000.00	.00	25000.00	.00	.00	25905.42	-905.42	32373	24078 103
0030 SUPPLIES	100.00	.00	100.00	.00	.00	101.13	-1.13	100	45 101
0031 SAND	18750.00	.00	18750.00	.00	.00	15130.00	3620.00	17587	19039 80
0032 CULVERT SUPPLIES	350.00	.00	350.00	.00	.00	.00	350.00	200	155 0
0033 PAGER RENTAL	425.00	.00	425.00	.00	.00	629.02	-204.02	0	0 148
Department 0900 Totals	166041.02	.00	166041.02	.00	.00	154180.04	11860.98	174112	161913 92

Department	0950 PUBLIC WORKS SUMMER ROADS								
0020 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0040 FULLTIME PAYROLL	79049.80	.00	79049.80	.00	.00	67229.33	9840.47	67322	66001 87
0041 OVERTIME PAYROLL	1171.20	.00	1171.20	.00	.00	136.35	974.85	132	143 16
0042 GROUND MAINTENANCE	2208.00	.00	2208.00	.00	.00	2000.98	207.02	2014	0 70
0045 EQUIPMENT	42000.00	.00	42000.00	.00	.00	42000.00	.00	35139	40965 100
0050 SIGNS	1500.00	.00	1500.00	.00	.00	1738.49	-238.49	1503	1159 115
0055 DUES & MEETINGS	400.00	.00	400.00	.00	.00	307.59	92.41	338	256 76
0060 MUSHES	1700.00	.00	1700.00	.00	.00	1421.16	278.84	728	590 83
0070 CULD PATCH	3000.00	.00	3000.00	.00	.00	1701.99	1298.01	2577	3000 56
0075 BRIDGES & GUARDRAILS	1000.00	.00	1000.00	.00	.00	908.00	92.00	1019	953 90
0076 RADIO REPAIR	750.00	.00	750.00	.00	.00	662.17	87.83	26	538 88
0080 GRAVEL CRUSHING	5000.00	.00	5000.00	.00	.00	4831.00	169.00	5000	5000 96
0085 CULVERTS	3500.00	.00	3500.00	.00	.00	3297.97	202.03	3341	3500 94
0091 DUST CONTROL	1500.00	.00	1500.00	.00	.00	1415.50	84.50	784	1506 94
0092 SPECIAL PROJECT/CCME	3000.00	.00	3000.00	.00	.00	2513.93	486.07	0	0 53
0093 RD STRIPING & CROSSW	4000.00	.00	4000.00	.00	.00	3738.70	261.30	2667	3656 93
0094 DARK RUN GRAVEL	500.00	.00	500.00	.00	.00	436.00	64.00	409	507 87
0095 SUMMER ROAD TABLS	400.00	.00	400.00	.00	.00	364.98	35.02	40	482 91
0096 ENGINEERING SERVICE	300.00	.00	300.00	.00	.00	1380.15	-1080.15	216	300 460
Department 0950 Totals	150999.00	.00	150999.00	.00	.00	138144.29	12854.71	123255	128656 91

Department	0975 SOLID WASTE								
0003 OUTLAY ACCOUNT	.00	.00	.00	.00	.00	.00	.00	0	0 0
0090 PARTTIME PAYROLL	4320.00	.00	4320.00	.00	.00	970.50	3349.50	7370	5337 22
0091 FULLTIME PAYROLL	49449.60	.00	49449.60	.00	.00	47695.48	1754.12	34450	31383 96
0092 EQUIPMENT	6188.00	.00	6188.00	.00	.00	6623.28	-435.28	5166	3285 107
0093 TELEPHONE	325.00	.00	325.00	.00	.00	239.13	85.87	184	213 73
0094 ELECTRICITY	1265.00	.00	1265.00	.00	.00	1290.10	-25.10	1317	1689 101
0095 SUPPLIES	1500.00	.00	1500.00	.00	.00	979.36	520.64	1376	865 65
0097 WATER	620.00	.00	620.00	.00	.00	614.00	6.00	500	509 99
0098 METAL BALES	875.00	.00	875.00	.00	.00	744.00	131.00	1716	1657 85
1000 BALE/COMPACTOR	1500.00	.00	1500.00	.00	.00	942.99	557.01	197	0 62
1001 RECYCLABLE BIL	400.00	.00	400.00	.00	.00	26.50	373.50	0	456 6
1002 SAFETY SHIRTS	750.00	.00	750.00	.00	.00	664.54	85.46	599	703 88
1003 RUS TIPPING FEE	120000.00	.00	120000.00	.00	.00	104445.00	15555.00	93200	133986 87
1004 TRAILS ST CONT HAULIN	16000.00	.00	16000.00	.00	.00	20793.94	-4793.94	16495	15538 129
1005 HOLDING TANK FEE	300.00	.00	300.00	.00	.00	195.00	105.00	300	160 65
1006 BUILDING MAINT	250.00	.00	250.00	.00	.00	287.34	-37.34	0	280 114
1007 TREES	.00	.00	.00	.00	.00	.00	.00	0	106 0
1008 SPECIAL PROJECTS	.00	.00	.00	.00	.00	.00	.00	200	0 0
1009 GROUND MONITOR WELLS	30000.00	.00	30000.00	.00	.00	.00	30000.00	0	0 0
1010 PROPANE GAS	500.00	.00	500.00	.00	.00	382.26	117.74	0	0 76
Department 0975 Totals	234442.60	.00	234442.60	.00	.00	186893.42	47549.18	163872	196087 99

Department	1000 GARAGE			
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RUNYON
KERSTEEN
OUELLETTE

Certified
Public
Accountants

Alexander M. Runyon
Glenn S. Kersteen
Carl N. Ouellette
John J. Sullivan
Kathleen B. Tyson

D. Bradley Hodson
Of Counsel

Independent Auditor's Report

Town Council
Town of Gray, Maine:

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

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

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

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

Runyon Kersteen Ouellette

RSM
international

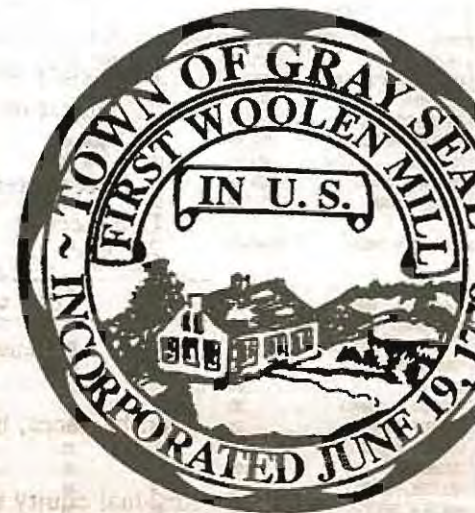
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July 18, 1995
South Portland, Maine

An Independently Owned Member of
The McGladrey Network
Worldwide Services through RSM International

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



Statement 1

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

	Governmental Fund Types		Proprietary	Fiduciary	Account Groups		Totals	
	General	Capital	Fund	Funds	General	General	(Memorandum Only)	
	Fund	Projects	Internal	Trust and	Fixed	Long-term	1995	1994
			Service	Agency	Assets	Debt		
ASSETS								
Cash and cash equivalents	\$ 989,313	-	-	55,257	-	-	1,044,570	1,497,553
Investments, at cost	1,962,320	-	332,704	265,282	-	-	2,560,306	1,809,966
Receivables:								
Taxes receivable—current year	300,150	-	-	-	-	-	300,150	278,452
Taxes receivable—prior years	29,528	-	-	-	-	-	29,528	23,577
Tax liens—prior years	87,143	-	-	-	-	-	87,143	108,391
Accounts receivable, net of allowances	174,883	-	-	-	-	-	174,883	31,213
Due from State of Maine	-	-	-	-	-	-	-	-
Due from other funds	-	-	25,600	92,257	-	-	117,857	27,849
Tax acquired property	2,033	-	-	-	-	-	2,033	2,033
Fixed assets (net, where applicable, of accumulated depreciation)	-	-	301,217	-	2,762,219	-	3,063,436	299,538
Amount to be provided for accrued compensation	-	-	-	-	-	42,474	42,474	41,632
Amount to be provided for retirement of long-term debt	-	-	-	-	-	1,256,000	1,256,000	1,372,400
Total assets	\$ 3,545,370	-	659,521	412,796	2,762,219	1,298,474	8,678,380	5,492,604
LIABILITIES AND FUND EQUITY								
Liabilities:								
Accounts payable	23,950	-	-	-	-	-	23,950	34,314
Accrued vacation and sick leave	31,983	-	-	-	-	42,474	74,457	84,286
Due to other funds	117,857	-	-	-	-	-	117,857	27,849
Taxes collected in advance	8,668	-	-	-	-	-	8,668	8,987
Deferred tax revenue	309,000	-	-	-	-	-	309,000	292,000
Deferred revenue	8,200	-	-	-	-	-	8,200	8,925
Deferred compensation benefits payable	-	-	-	265,282	-	-	265,282	191,551
General obligation bonds and notes payable	-	-	-	-	-	1,256,000	1,256,000	1,372,400
Total liabilities	499,658	-	-	265,282	-	1,298,474	2,063,414	2,020,312
Equity and other credits:								
Investment in general fixed assets	-	-	-	-	2,762,219	-	2,762,219	-
Retained earnings:								
Unreserved	-	-	500,496	-	-	-	500,496	475,480
Contributed capital	-	-	159,025	-	-	-	159,025	182,329
Fund balances:								
Reserved for capital improvements	533,321	-	-	-	-	-	533,321	505,126
Unreserved:								
Designated	131,407	-	-	97,299	-	-	228,706	205,946
Undesignated	2,380,984	-	-	50,215	-	-	2,431,199	2,103,411
Total fund equity	3,045,712	-	659,521	147,514	2,762,219	-	6,614,966	3,472,292
Total liabilities and fund equity	\$ 3,545,370	-	659,521	412,796	2,762,219	1,298,474	8,678,380	5,492,604

See accompanying notes to financial statements.

Statement 2

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

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

Statement 3

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

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

Statement 4

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

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

See accompanying notes to financial statements.

Statement 5

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

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

See accompanying notes to financial statements.

Exhibit A-1

TOWN OF GRAY, MAINE
General Fund
Comparative Balance Sheet
June 30, 1995 and 1994

	1995	1994
ASSETS		
Cash and cash equivalents	\$ 989,313	777,955
Investments, at cost	1,962,320	1,618,415
Receivables:		
Taxes receivable—current year	300,150	278,452
Taxes receivable—prior years	29,528	23,577
Tax liens—prior years	87,143	108,391
Accounts receivable (net of allowance for doubtful accounts of \$12,000 at June 30, 1995)	174,883	31,213
Tax acquired property	2,033	2,033
Total assets	\$ 3,545,370	2,840,036
LIABILITIES AND FUND EQUITY		
Liabilities:		
Accounts payable	23,950	34,314
Accrued vacation and sick leave	31,983	42,654
Due to other funds	117,857	27,849
Taxes collected in advance	8,668	8,987
Deferred tax revenue	309,000	292,000
Deferred revenue—other	8,200	8,925
Total liabilities	499,658	414,729
Fund equity:		
Reserved for capital improvements	533,321	505,126
Unreserved:		
Designated	131,407	205,946
Undesignated	2,380,984	1,714,235
Total fund equity	3,045,712	2,425,307
Total liabilities and fund equity	\$ 3,545,370	2,840,036

Exhibit A-2

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual
Year ended June 30, 1995
(with comparative actual amounts for the year ended June 30, 1994)

	1995		Variance	1994
	Budget	Actual	favorable (unfavorable)	Actual
Revenues:				
Taxes:				
Property taxes	\$ 4,110,669	4,110,669	-	4,048,409
Supplemental taxes	-	3,182	3,182	10,716
Change in deferred property tax revenue	-	(17,000)	(17,000)	54,000
Sale of tax acquired property	-	4,687	4,687	9,787
Excise taxes	502,568	637,367	134,799	549,870
Interest and costs on taxes	50,000	47,867	(2,133)	70,514
Total taxes	4,663,237	4,786,772	123,535	4,743,296
Licenses and permits:				
Town Clerk fees	45,830	71,001	25,171	62,655
Other	1,600	2,765	1,165	3,195
Total licenses and permits	47,430	73,766	26,336	65,850
Intergovernmental:				
State of Maine:				
State Revenue Sharing	370,000	267,602	(102,398)	262,291
State highway block grant	80,000	80,892	892	80,748
Education block grant	-	-	-	2,243
Property tax relief program	-	15,331	15,331	15,355
General assistance reimbursement	5,000	3,942	(1,058)	5,359
Tree growth	2,000	3,145	1,145	4,982
Veterans' tax exemption	1,717	2,729	1,012	2,485
Snowmobiles	2,000	2,244	244	2,106
Housing grant	-	159,624	159,624	-
Septic system grant	-	4,538	4,538	-
State troopers grant	-	3,500	3,500	-
CDBG grant	-	107,000	107,000	-
Signs	-	5,231	5,231	-
Total intergovernmental	460,717	655,778	195,061	375,569

Exhibit A-2, Cont.

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	1995		Variance	1994
	Budget	Actual	favorable (unfavorable)	Actual
Revenues, continued:				
Charges for services:				
General government	\$ 374	312	(62)	386
Public works	4,220	31,801	27,581	17,496
Public safety	7,198	14,583	7,385	10,743
Public service/recreation	34,010	43,750	9,740	34,807
Library	200	818	618	403
Total charges for services	46,002	91,264	45,262	63,835
Interest earned:				
Interest earned	30,000	71,852	41,852	43,485
Interest earned on reserve accounts	-	39,125	39,125	19,682
Total interest earned	30,000	110,977	80,977	63,167
Other revenues:				
Insurance reimbursement	-	148,926	148,926	-
Cable television franchise	4,500	13,028	8,528	13,818
Miscellaneous	9,000	5,408	(3,592)	28,315
Total other revenues	13,500	167,362	153,862	42,133
Total revenues	5,260,886	5,885,919	625,033	5,353,850

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual, Continued

	1995		Variance	1994
	Budget	Actual	favorable (unfavorable)	Actual
Expenditures:				
Current:				
General governmental:				
Administration	\$ 208,993	270,379	(61,386)	297,646
Municipal officers	5,000	5,000	-	3,750
Assessor	57,190	49,499	7,691	47,776
Assessors Project	-	-	-	8,908
Contractual services	1,220	1,374	(154)	1,136
Janitorial services	11,900	7,502	4,398	7,003
Elections	2,415	2,303	112	1,369
Planner	40,322	40,708	(386)	39,029
Municipal Building	8,521	5,870	2,651	7,609
Development	3,480	1,244	2,236	1,302
Library	50,585	49,204	1,381	38,843
Stimson Hall	9,655	5,776	3,879	3,826
Welfare	24,850	9,020	15,830	11,367
Tree care	1,500	1,500	-	1,000
Community services	29,450	29,450	-	21,950
Data processing	3,988	2,254	1,734	1,772
Total general government	459,069	481,083	(22,014)	494,286
Protection:				
Public safety	110,805	114,530	(3,725)	109,620
Police account	31,313	28,679	2,634	27,653
Fire and rescue	114,990	108,413	6,577	91,783
Public Safety communications	80,643	75,719	4,924	78,143
Code enforcement	39,192	37,855	1,337	36,201
Total protection	376,943	365,196	11,747	343,400
Public works:				
Public works—winter roads	166,041	154,180	11,861	174,116
Public works—summer roads	150,999	138,144	12,855	123,745
Garage	45,248	41,202	4,046	41,053
Additional roadwork	114,544	111,568	2,976	73,569
Solid Waste	234,443	186,991	47,452	164,756
Total public works	711,275	632,085	79,190	577,239

Exhibit A-2, Cont.

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	1995		Variance	1994
	Budget	Actual	favorable (unfavorable)	Actual
Expenditures, continued				
Current, continued:				
Recreation:				
Parks and recreation	\$ 52,000	46,614	5,386	40,206
Newbegin	39,972	42,071	(2,099)	36,580
Total recreation	91,972	88,685	3,287	76,786
County tax	218,085	218,085	-	210,125
Education	2,825,514	2,825,514	-	2,641,437
Other:				
General town insurance	40,000	38,829	1,171	40,551
Unemployment insurance	6,132	6,235	(103)	5,408
Workers' Compensation	36,110	33,176	2,934	35,944
Employee benefits	190,020	177,483	12,537	168,186
Other non-budgeted - vacation	-	22,566	(22,566)	5,826
Tri-state settlement	-	30,250	(30,250)	-
Housing grant	-	159,624	(159,624)	-
Overlay	89,193	-	89,193	-
Bad debts	-	12,000	(12,000)	-
Miscellaneous	-	3,062	(3,062)	2,309
Total other	361,455	483,225	(121,770)	258,224
Tax abatements	-	6,430	(6,430)	6,477
Debt service:				
Principal	131,400	101,400	30,000	101,400
Interest	85,173	85,173	-	91,611
Total debt service	216,573	186,573	30,000	193,011
Capital outlay:				
Capital expenditures	-	226,415	(226,415)	136,189
Total capital outlay	-	226,415	(226,415)	136,189
Total expenditures	5,260,886	5,513,291	(252,405)	4,937,174

Exhibit A-2, Cont.

TOWN OF GRAY, MAINE
General Fund
Statement of Revenues, Expenditures, and Changes in Fund Balance
Budget and Actual, Continued

	1995		Variance	1994
	Budget	Actual	favorable (unfavorable)	Actual
Excess of revenues over expenditures	\$ -	372,628	372,628	416,676
Fund balance, beginning		2,425,307		2,008,631
Residual equity transfer in		247,777		
Fund balance, ending	\$	3,045,712		2,425,307

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

Exhibit B-1

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

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

Exhibit B-2

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

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

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

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

Exhibit C-3

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

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

Exhibit C-2

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

Goodine/McAfee

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Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT**

Board of Trustees
Gray Water District
Gray, Maine

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

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

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

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

Goodine/McAfee P.A.

Portland, Maine
February 24, 1995

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

Gray Water District BALANCE SHEETS December 31,			LIABILITIES AND NET WORTH	
ASSETS			1994	1993
	1994	1993		
OPERATING PLANT AND EQUIPMENT			LONG-TERM DEBT (Note 2)	\$ 555,000
Land, structures, and improvements	\$ 65,075	\$ 54,373		\$ 610,000
Reservoirs and standpipes	196,720	173,813	CURRENT LIABILITIES	
Water treatment equipment	6,342	6,066	Current portion of long-term debt (Note 2)	55,000
Pumping equipment	23,735	23,119	Accounts payable	37,709
Transmission and distribution equipment	1,739,758	1,715,658	Accrued interest payable	7,957
Other plant and miscellaneous equipment	53,204	48,237	Accrued taxes payable	-
Construction work in progress	64,559	40,746	Accrued compensation	22,629
			Total current liabilities	123,295
Less accumulated depreciation	2,149,393	2,062,012	TOTAL LIABILITIES	123,295
Net operating plant	1,567,925	1,524,652	MISCELLANEOUS DEFERRED CREDITS	
CURRENT ASSETS			Customer advances for construction	99,400
Cash	95,896	95,486	Deferred interest payable	4,000
Cash for construction and debt (Note 4)	348,633	303,169	Standpipe painting reserve	12,000
Customer accounts receivable	11,719	7,917	Total deferred credits	115,400
Plant materials and supplies (Note 1)	16,689	17,201	NET WORTH	
Prepayments	611	1,124	Contributions in aid of construction (Note 6)	821,019
Total current assets	473,548	424,897	Less accumulated depreciation on contributed plant (Note 5)	126,601
OTHER DEFERRED DEBITS				694,418
Unamortized debt discounts and expense (Note 1)	7,959	3,427	Retained earnings (Note 7)	561,319
TOTAL ASSETS	\$2,049,432	\$1,952,976	TOTAL NET WORTH	1,255,737
			TOTAL LIABILITIES AND NET WORTH	\$2,049,432
				\$1,952,976

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

Gray Water District
NOTES TO FINANCIAL STATEMENTS
December 31, 1994

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

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

Plant Materials and Supplies

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

Depreciation

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

Bond Discount and Expense

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

2. DEBT

Long-Term

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

6.6% to 7.3% serial bonds, dated October 26, 1988, maturing October 25, 2006. \$460,000

9.15% to 10% bonds, dated October 24, 1984, maturing January 1, 2005. 150,000

Total debt - December 31, 1994 610,000

Less: Current maturities- 55,000

Long-term debt - December 31, 1994 \$555,000

Annual principal payments on long-term debt follows:

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

\$610,000

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

	1994	1993
REVENUES		
Unmetered sales	\$ 1,981	\$ 1,746
Residential - metered	156,541	151,963
Commercial - metered	30,348	31,284
Sales to public authorities	15,162	14,408
Public fire protection	86,400	86,400
Private fire protection	4,682	4,704
Miscellaneous water sales	1,127	1,085
Total revenues	\$296,241	\$291,588
OPERATIONS AND MAINTENANCE		
Source of supply and pumping		
Operations	\$ 28,841	\$ 34,527
Maintenance	1,984	10,542
Water Treatment		
Operations	9,568	10,668
Maintenance	223	244
Transmissions and Distribution		
Operations	28,824	24,182
Maintenance	17,520	6,495
Customer Accounts	15,436	15,164
Administrative	63,926	68,535
	\$166,322	\$170,364

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