Town of Vinalhaven Maine

Annual Report of the Municipal Officers

Municipal Year

July 1, 2013 to June 30, 2014

Cover: "Blue Moon" Watercolor by Michéle O'Keefe
In memory of all the fine people we have lost this year

Published by Hollow Ridge Communications
www.hollowridge.com

TABLE OF CONTENTS

DEDICATION 3
MEMORIAM 4
MUNICIPAL DIRECTORY 5
UNITED STATES SENATOR'S MESSAGE 13
UNITED STATES CONGRESS MESSAGE 14
MAINE STATE GOVERNOR MESSAGE 16
STATE SENATOR MESSAGE 17
STATE HOUSE OF REPRESENTATIVES MESSAGE 18
SELECTMEN / TOWN MANAGER REPORT 19

BOARD/DEPARTMENTAL/AGENCY REPORTS
TOWN CLERK 21
ASSESSOR'S REPORT 22
PLANNING BOARD REPORT 24
PUBLIC LIBRARY 26
FIRE DEPARTMENT 27
EMERGENCY MANAGEMENT REPORT 29
AMBULANCE SERVICE REPORT 31
MSFS ADVISORY BOARD 33
ICMS TRUSTEES REPORT 34
COMMUNITY WELLNESS COALITION REPORT 38
MAINE ISLANDS COALITION REPORT 40
LANE'S ISLAND PRESERVE AND PARK COMMISSION REPORT 41
VINALHAVEN LAND TRUST 43
SEWER COMMISSIONERS REPORT 44
VINALHAVEN WATER DISTRICT REPORT 45
VINALHAVEN SCHOOL ANNUAL REPORT 46

FINANCIAL REPORTS
TREASURER'S REPORT 48
TAX COLLECTOR'S REPORTS 52
LIST OF TAX PAYERS 57
TAX EXEMPT PROPERTY /TREE GROWTH/OPEN SPACE 80
2013-2014 TOWN AUDIT REPORT 87
2014-2015 BUDGET 122
2015-2016 PROPOSED BUDGET 122
2015-2016 TOWN MEETING WARRANT 128

DEDICATION

Athene Anthony

Athene was born February 7, 1917 on Vinalhaven. Her parents were Dr. Ralph and Florence Thompson.

She lived on the island until she was a teenager when the family had to move to Boston because of the decline of the quarrying industry.

She graduated from Girls Latin School in Boston and then graduated from Framingham Teachers' College in Framingham, Massachusetts. In 1951 Athene received her Master's Degree from Boston University.

Athene taught in rural schools on the Canadian border, as well as in Presque Isle & Houlton, before she married Michael Anthony in 1942. They were married by Rev. Mitchell in the parlor of the family home.

After her marriage, she taught in York and Portland.

In 1977 they retired to the island. Athene worked on the Wind for 20 years. She was a past president of the Legion Auxiliary, a Secretary of the Historical Society, a member of the Eastern Star, a member of the VH Extension, Treasurer of the St. Timothy's Episcopal Church, and a member of the Fish Hawks group.

She compiled reminiscences of 30 or more elders of the island into a book as a fund raiser for the VH Extension.

In her spare time, she dearly loved to play the piano – either solo or duets. Athene approached her music as she did life – with enthusiasm and joy.

MEMORIAM

Jeremy Philbrook

February 25, 1978 – August 13, 2014

Jeremy was a young lobsterman, the son of Barbara Philbrook, born and raised on Vinalhaven. A self-taught lobsterman, loving son, husband and father. He enjoyed boy scouts, Legos, basketball, working out and being with family and friends, in his backyard around a campfire.

He belonged to the Vinalhaven Fishermen's Cooperative. He was honored by the ICMU Local 207 Union in Memorial Park this spring. His biggest passion besides his family and friends was working on the water. Jeremy died doing what he loved, lobstering on his fishing vessel "OUTNUMBERED".

MUNICIPAL DIRECTORY
TOWN OFFICIALS

SELECTMEN & OVERSEERS OF THE POOR

Jack Olson, Chair	06/2015	863-2167
Eric Gasperini, Co-Chair	06/2016	863-4316
Emily B. Lane	06/2017	863-4646
Dennis H. Warren	06/2015	863-2061
Brandon Osgood	06/2017	863-5003

SCHOOL BOARD DIRECTORS

Renee Jones, Chair	06/2015	863-4964
Annette Cash	06/2015	863-4875
Sharon Philbrook	06/2016	863-4972
Bruce Philip	06/2017	863-4387
Kathi Young	06/2016	863-4630

Superintendent – Bruce Mailloux - 863-4800
School Leader – Timothy Kane- 863-4800

OFFICES AND EMPLOYEES

TOWN OFFICE

Phone **863-4471** **Fax 863-4393**

Stephen Eldridge, Town Manager - 863-2042
seldridge@townofvinalhaven.org
Barbara Philbrook, Administrative Asst. - 863-4471
bphilbrook@townofvinalhaven.org
Deborah Young, Bookkeeper - 863-4471
dyoung@townofvinalhaven.org
Darlene M. York, Town Clerk - 863-4343
dyork@townofvinalhaven.org
Jacki Robbins, Interim CEO/LPI – 863-2168
bonaire4@myfairpoint.net
Marc Candage, E-911 Addressing Officer – 863-4604
mcandage@townofvinalhaven.org
Robert Duplisea, Assessor – 863-2168
assessor@townofvinalhaven.org
Rob Potter, Animal Control Officer – 863-2714
Rob Potter, Harbor Master – 863-2714
Luther Tolman, Cemeteries - 863-4952

LIBRARY
Phone 863-4401 Fax 863-4701 - vpl@vhaven.lib.me.us
Valerie Morton, Librarian
Linda Whittington, Assistant Librarian

PUBLIC WORKS
Town Garage Phone 863-2063 - cphilbrook@townofvinalhaven.org
Daniel Bickford, Road Commissioner
Carl Philbrook, Laborer/Mechanic
Nick Barton, Laborer

TRANSFER STATION
Recycling Building Phone 863-4306
Kenny Martin, Foreman
Luther Tolman, Assistant

FIRE DEPARTMENT
Emergency Numbers 911 / 594-5656
Fire Station – Non Emergency 863-4604
Marc Candage, Chief - mcandage@townofvinalhaven.org
James Harris, Dep. Chief
Mike Bunker, Jr., Assist. Chief
Kevin E. Hopkins, Captain (Eng. Co's 3 and 4)
Jean Conway, Captain Logistics
Clarence Conway, Captain Safety Officer

Engine Company 1
Lt. John Hildings
Daniel Martin
Neal Martin
Ivan Olson

Engine Company 2
Lt. Wayne Beverage
Loren Bunker
Jessica Martin

Engine Company 3
Lt. Joe Bickford
Hiram Adair
Troy Ames
Sam Bickford

Engine Company 4
Lt. John Moreland
Dylan Jackson

Logistics
Paul Chilles
Louis Martin
Wes Reed
Denise Hopkins
Debbie Moreland

AMBULANCE DEPARTMENT
Emergency Numbers 911 / 594-5656
Public Safety Building – Non Emergency 863-2119
Pat Lundholm, Director – plundholm@townofvinalhaven.org

Troy Ames
Marc Candage
Leighann Chilles
Jennifer Guptill
Denise Hopkins
Neal Martin
Jeff Aronson
Richard Carlsen
Sarah Crossman
James Harris
Cindy Martin
Candra Perry

STATE OFFICIALS

UNITED STATES SENATE
Susan Collins (R)
461 Dirksen Senate Office Building
Washington, DC 20510
(202) 224-2523
www.collins.senate.gov

Angus King (I)
188 Russell Senate Office Building
Washington, DC 20510
(202) 224-5344

UNITED STATES HOUSE OF REPRESENTATIVES
Chellie Pingree (D)
District 1
1037 Longworth House Office Building
Washington, DC 20515
(202) 225-6116
https://forms.house.gov/pingree/webforms/contact-form.shtml

GOVERNOR
Paul R. LePage (R)
1 State House Station
Augusta, ME 04333-0001
(207) 287-3531
governor@maine.gov

MAINE SENATE
David Miramant (D-Camden)
District 12
174 Mountain Street
Camden, ME 04843
(207) 287-1515
davemiramant@gmail.com

MAINE HOUSE OF REPRESENTATIVES
Walter A. Kumiega III (D-Deer Isle)
District 36
36 Cedar Lane
Little Deer Isle, ME 04650
(207) 479-5459
Walter.Kumiega@legislature.maine.gov

COMMITTEES AND BOARDS

APPEALS BOARD

William Alcorn	(06/2016)
Bruce Cohn	(06/2016)
Peter Gasperini	(06/2015)
Karol Kucinski	(06/2015)

BUDGET COMMITTEE

Annette Philbrook	(06/2015)
Lucy McCarthy	(06/2015)
Andy Dorr	(06/2015)
Delwyn Webster	(06/2016)
Phil Crossman	(06/2016)
Barbara Davidson	(06/2016)
Bill Alcorn	(06/2017)
Eric Davis	(06/2017)
Karol Kucinski	(06/2017)

CEMETERY TRUSTEES

Karol Kucinski	(06/2015)
Valerie Morton	(06/2015)
Luther Tolman	(06/2016)
Marion Tolman	(06/2016)
Cheryl Warren	(06/2015)

DOWNTOWN REVITALIZATION COMMITTEE

Dana Barton	(06/2015)
Brooke Conway	(06/2016)
Phil Crossman	(06/2016)
Kris Davidson	(06/2016)
Andy Dorr	(06/2017)
Elin Elisofon	(06/2015)
Betsy Hopkins	(06/2015)
Brandon Osgood	(06/2016)
Holly Sault	(06/2017)
Kathy Warren	(06/2015)
David Wylie	(06/2017)

FERRY ADVISORY BOARD - MSFS

Stephen Eldridge	(12/2016)
Eric Gasperini	(12/2016)
Angelyn Olson, Alt.	(12/2016)

FERRY TARIFF ADVISORY COMMITTEE

Alan Barker, Sr.	(06/2015)
Evan Brown	(06/2015)
Phil Crossman	(06/2015)
Cheryl Warren	(06/2015)
Chet Warren	(06/2015)

FIREWORKS ORDINANCE COMMITTEE

Kristine Ames	(06/2015)
Marc Candage	(06/2015)
Phil Crossman	(06/2015)
Earl Hamilton	(06/2015)
Jill Oakes	(06/2015)
Robert Potter	(06/2015)
Mike Romer	(06/2015)

HISTORICAL SOCIETY BUILDING COMMITTEE

Sue L'Africain	(06/15)
William Alcorn	(06/16)
Elizabeth Bunker	(06/16)
Bill Chilles	(06/15)

Phil Crossman	(06/17)
Roy Heisler	(06/17)
Sue Radley	(06/15)
Janann Sherman	(06/16)

ICMC TRUSTEES

Karen Candage	(06/2016)
L. Bruce Hopkins	(06/2015)
Wyman Philbrook	(06/2018)
Kathi Young	(06/2019)

KNOX COUNTY DISPATCH ADVISORY COMMITTEE

Marc Candage	(06/2015)
Pat Lundholm	(06/2015)

LANES ISLAND STEWARDSHIP COMMITTEE

Bodine Ames	(06/2015)
Susan Bridges	(06/2015)
Ruth Cutler	(06/2015)
Kirk Gentalen	(06/2015)
Dinah Moyer	(06/2015)
Bill Van Dyke	(06/2015)

LIBRARY TRUSTEES

Pamela Conway Alley	(06/2017)
Scott Candage	(06/2016)
Wayne Cooper	(06/2015)
Greta McCarthy	(06/2017)
Jill Oakes	(06/2016)
Heather Reidy	(06/2016)
Leonard Skoog	(06/2015)

MAINE ISLANDS COALITION

Stephen Eldridge	(04/2017)
Katherine Warren	(04/2017)

MIDCOAST ECONOMIC DEVELOPMENT DISTRICT

Katherine Warren	(06/2015)

PARK COMMISSION

Bodine Ames	(06/2017)
Ruth Cutler	(06/2015)
Deborah Pixley	(06/2015)

PLANNING BOARD

Jeffrey Aronson	(06/2015)
Jeanne Bineau-Ames	(06-2015)
Bill Shane Forner	(06/2017)
Charlotte Goodhue	(06/2016)
Robert Warren, Sr.	(06/2016)

PLANNING COMMISSION

Gigi Baas	(06/2016)
Wes Reed	(06/2015)
Katherine Warren	(06/2016)

SEWER COMMISSION

Pam Conway Alley	(06/2015)
Jackson Gregory	(06/2015)
L. Bruce Hopkins	(06/2015)
L. Patrick Trainor	(06/2015)

SIDEWALK COMMITTEE

Troy Ames	(06/2015)
Phillip Crossman	(06/2015)
Gabe McPhail	(06/2015)
Wes Reed	(06/2015)
Janann Sherman	(06/2015)

TOWN MANAGER SEARCH COMMITTEE

Robert Candage	(06/2015)
Phillip Crossman	(06/2015)
Penny Lazaro	(06/2015)
Patricia Lundholm	(06/2015)
Katherine Warren	(06/2015)

VINALHAVEN EMERGENCY MANAGEMENT AGENCY

Marc Candage, Director	(06/2015)

VINALHAVEN WATER DISTRICT TRUSTEES

Pamela Conway Alley	(06/2017)
Regina "Gigi" Baas	(06/2016)
L. Patrick Trainor	(06/2015)

MANY THANKS TO THE VOLUNTEERS WHO DEVOTE SO MUCH TIME AND ENERGY TO SERVE ON THE BOARDS AND COMMITTEES OF THE TOWN.

SUSAN M. COLLINS
MAINE

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

United States Senate
WASHINGTON, DC 20510–1904

Dear Friends:

In November, the people of Maine entrusted me to serve another term in the United States Senate. I am deeply honored to serve you and will continue to work to bridge the partisan divide and to forge bipartisan solutions to the many challenges our nation faces. With the New Year just beginning, I welcome this opportunity to reflect on some of my work from this past year and to highlight some of my priorities for the year ahead.

The biggest challenge facing our State remains the need for more jobs so that Mainers can stay in our great State to live, work, and raise their families. Since small businesses create the vast majority of jobs, we must help them to start up, grow, and succeed. We must update our tax code to encourage small business investment in equipment and other assets, cut the red tape that is hampering job creators, build the transportation and energy infrastructure to support an expanding economy. We must also foster opportunities for key industries, from agriculture to defense. We must ensure that our workers have the skills they need for the jobs of today and tomorrow. These initiatives will remain my top priorities in the new Congress.

I am pleased to report a number of successes from this past year, including provisions from my "Seven Point Plan for Maine Jobs." My proposals to streamline job training programs and better match workers' skills with employers' needs were enacted as part of a workforce investment act. I helped secure promising manufacturing opportunities for our state—from requiring the military to buy American-made athletic footwear for new recruits, just as it does for other uniform items, to an additional Department of Energy investment in the deepwater, offshore wind power project being developed by the University of Maine, Maine Maritime Academy, and private companies. For Maine agriculture, I succeeded in including the fresh, white potato in a federal nutrition program from which it has been the only vegetable to be excluded.

Also last year, I was pleased to join in the christening of the *USS Zumwalt* at Bath Iron Works, a Navy ship for the 21st Century that will help protect our nation and strengthen one of Maine's most vital industries. And, for Veterans living in rural areas, I secured a two-year extension of the successful Access Received Closer to Home program, which is improving access to health care for Veterans in northern Maine. Finally, after several years in the making, I am delighted that Congress has approved my legislation to form a commission – at no cost to taxpayers – on the creation of a National Women's History Museum. A museum recognizing the contributions of American women is long overdue, and this bill is an important first step toward that goal.

In the new Congress, I will serve as Chairman of the Transportation Appropriations Subcommittee. This position will allow me to continue working to ensure investments are made in critical transportation infrastructure, which is essential for our safety and economic growth. To date, Maine has received more than $90 million for highway, bridge, airport, rail, and port projects through the successful TIGER grant program.

I will also serve at the helm of the Senate Special Committee on Aging in the 114th Congress, a position I sought because Maine has the highest median age in the nation. Working to address pressing issues facing our seniors, from long-term care and retirement security to the vast potential of biomedical research, will be on our agenda. Preventing and effectively treating Alzheimer's should be an urgent national priority as this devastating disease continues to take such a personal and economic toll on more than five million Americans and their families. The Committee will also continue to focus on the scams and frauds targeting our senior citizens and has a toll-free hotline (1-855-303-9470) where seniors and their loved ones can report suspected fraud.

A Maine value that always guides me is our unsurpassed work ethic. As 2014 ended, I continued my record of never missing a roll-call vote since my Senate service began in 1997; a tally that now stands at more than 5,700 consecutive votes.

I am grateful for the opportunity to serve the great State of Maine and the people of Vinalhaven. If ever I can be of assistance to you, please contact my Constituent Services Center in Augusta at (207)-622-8414, or visit my website at www.collins.senate.gov.

Sincerely,

Susan M Collins

Susan M. Collins
United States Senator

ANGUS S. KING, JR.
MAINE

359 DIRKSEN SENATE OFFICE BUILDING
(202) 224-5344
Website: http://www.King.Senate.gov

United States Senate
WASHINGTON, DC 20510

COMMITTEES:
ARMED SERVICES
BUDGET
INTELLIGENCE
RULES AND ADMINISTRATION

Town of Vinalhaven
PO Box 815,
Vinalhaven, ME 04863

Dear Friends,

It has been a privilege to serve the State of Maine since being sworn into the U.S. Senate in January of 2013. First off, I want to make sure you know how to reach my offices, as I welcome your thoughts, questions, or concerns. You can call our toll-free, in-state line at **1-800-432-1599**. In addition, our local numbers are as follows: Augusta (207) 622-8292, Presque Isle (207) 764-5124, Scarborough (207) 883-1588, and Washington D.C. (202) 224-5344. You can also provide your input on our website at www.king.senate.gov.

Maine is a large state; I know that traveling to our offices can present logistical and financial challenges, which is why our team implemented an outreach program, **Your Government Your Neighborhood**. My staff has been traveling to communities throughout the state for two years now, hosting office hours for local residents. Since we began, we have made over 400 trips and plan to increase that throughout 2015.

If we haven't yet been to your town office, community library, or school, or hosted an information table at a local non-profit, please let us know!

My work in Washington this year has been broad reaching, and I am committed to continue this work in a transparent and nonpartisan manner.

My projects have included:

- Overseeing national security and defense issues from ISIS to cybersecurity
- Continuing efforts to simplify student loans and make higher education more affordable
- Easing the regulatory burdens facing Maine businesses, farms, and schools
- Co-sponsoring budget initiatives for a smarter economic direction
- Supporting vital infrastructure and highway investments
- Tackling climate change mitigation and its long-term impacts
- Ensuring financial transparency in politics through campaign finance reform
- Promoting the growth of rural internet access
- Co-sponsoring legislation to help working families get paid leave to care for loved ones

I am tremendously grateful for the opportunity to serve you and will keep you informed of my activities in Maine and Washington.

Sincerely,

Angus S. King, Jr.

ANGUS S. KING, JR
UNITED STATES SENATOR

CHELLIE PINGREE
CONGRESS OF THE UNITED STATES
1ST DISTRICT, MAINE

Dear Friends,

I hope this letter finds you and your family well. It's an honor to represent you in Congress. Thank you for the chance to update you on my work there and in Maine.

Like many here at home, I find the current partisan environment in Washington and Congress to be very frustrating. Attempts to take away people's health care, weaken environmental protections, and stoke controversy have been put ahead of more meaningful work to create jobs, help people through tough times, and give our children a better future.

Still, I have tried to find opportunities to work on issues where my colleagues across the aisle and I can find agreement. As a member of the minority party, I'm very proud that these efforts have earned several legislative victories that benefit the people of our state.

One of the most significant was passage of a Farm Bill containing many reforms I introduced to help the kind of small, diversified, family farms that we have here in Maine. These included more funding to help these farms meet the growing demand for healthy local food, as well as better insurance to fit their needs and helping SNAP recipients use benefits at farmers markets.

Another bill I introduced was signed into law, initiating a study of the York River to see if it is a good candidate for the federal Wild and Scenic Rivers program. The classification would help protect this important natural resource while potentially bringing more visitors to the area and an increased amount of federal investment for its conservation. As a member of the House Appropriations Committee, I've worked to secure other investments for the state as well, including $20 million to replace a crumbling, unhealthy and outdated tribal school in Washington County.

But not all the work I do is from Washington. My offices in Portland and Waterville assist hundreds of constituents every year who have issues with federal agencies and programs—veterans benefits, Social Security, and passports among them. If you have a problem where I might be of assistance, I encourage you to call (207) 774-5019. My staff and I welcome the opportunity to serve you.

Again, it's a pleasure to represent you in Congress. Please keep in touch.

Best wishes,

Chellie Pingree
Member of Congress

STATE OF MAINE
OFFICE OF THE GOVERNOR
1 STATE HOUSE STATION
AUGUSTA, MAINE
04333-0001

Paul R. LePage
GOVERNOR

March 30, 2015

Town of Vinalhaven
PO Box 815
Vinalhaven, ME 04863-0815

Dear Citizens of Vinalhaven,

Maine has a long tradition of civil participation in both state and local government, and I thank you for being informed and involved citizens.

My vision for Maine is prosperity, not poverty. For this reason, one of my top priorities is the reduction and eventual elimination of the income tax. Not only does an income tax cut put more money back in your pockets, but it will attract businesses that can offer good paying careers to keep our young people here in Maine. Further, this tax cut maximizes one of our existing resources — tourism — and ensures the millions of visitors who come to Vacationland each year contribute their small part to our economy.

Simply put, this proposal results in an immediate pay raise for all of you hard-working Mainers. It creates stronger and even more vibrant communities as we show people that we are serious about wanting people and businesses to come — and stay — in Maine.

If we are to make Maine prosperous, we must also work hard to reduce our heating and energy costs. I am committed to lowering the cost of energy, not only to attract job creators, but also to allow Maine people to affordably and effectively heat and power their homes.

And finally, it is of utmost importance that we begin to address the growing drug problem in our state. Maine's people are its most precious commodity, and our safety is being threatened by the drugs that are entering our state each and every day. My goal is to face the problem head on by employing more drug agents, prosecutors and judges before the epidemic destroys our communities.

It is a pleasure serving as your Governor. If ever I can be of assistance to you or if you have any questions or suggestions, I encourage you to contact my office by calling 287-3531 or by visiting our website at www.maine.gov/governor.

Sincerely,

Paul R. LePage
Governor

127th Legislature
Senate of Maine
Senate District 12

Senator David Miramant
3 State House Station
Augusta, ME 04333-0003
(207) 287-1515

Dear Friends of Vinalhaven,

Thank you for the opportunity to serve as your State Senator. I appreciate the support and look forward to representing our community. As I traveled around the district over the past year, it was a pleasure to meet with many of you and to hear your thoughts. The feedback is invaluable for me to best represent you.

Maine is a great place to call home. Our natural beauty and quality of life are unmatched. But it is the people who make this a special place. Mainers believe in family, hard work and community. We all know when times get tough, our neighbors and communities come together and work together for what is best – and I will do the same with my colleagues in the Legislature. Maine is full of promise and potential and I will work hard for the people, businesses, and interests of our region.

As part of my effort to bring matters happening in Augusta back home to our district, I am pleased to email a legislative newsletter to share information about ongoing legislative issues and useful resources. Please contact me to join. I can be reached locally at (207) 236-4845 or by email at davemiramant@gmail.com.

Again, thank you for the opportunity to represent you in the Legislature. I look forward to seeing you around town.

Sincerely,

Dave Miramant
State Senator

HOUSE OF REPRESENTATIVES
2 STATE HOUSE STATION
AUGUSTA, MAINE 04333-0002
(207) 287-1400
TTY: (207) 287-4469

Walter A. Kumiega III
36 Cedar Lane
Little Deer Isle, ME 04650
Residence: (207) 348-2548
Cell Phone: (207) 479-5459
Walter.Kumiega@legislature.maine.gov

Dear Vinalhaven Residents,

It is an honor to begin a third term serving as your State Representative. I intend to work hard to retain your trust and build upon the work I've done over the past four years.

We are going to take on a number of big issues in Augusta this year, from the state budget, to strengthening our schools, supporting senior citizens, property tax relief, jobs, wages, entrepreneurship, veterans, agriculture, the social safety net, access to affordable health care, energy costs, student debt, the environment and many more.

I'm also happy to report that I have been reappointed as the House chair of the Legislature's Marine Resources Committee. As someone who represents Maine's island communities, I want to make sure Maine manages its resources in a way that better balances harvesting and sustainability and also puts more emphasis on maximizing the economic gains for harvesters. A lot of people depend on marine life to make a living, and it's important to be a voice for them in Augusta. The committee clerk maintains a list of interested parties that get email notification of the committee schedule. Please let me know if you would like to be added to that list.

Another critical issue facing our community is ferry service. Last year, both the state and federal governments tried to make well-intentioned changes that would have had a negative impact on offshore islanders already struggling with a high cost of living and challenging ferry schedules. I want you to know that I will continue to be a loud voice of common sense should any new changes be proposed in the future.

Whether we are dealing with the above issues or any other topic, I stand ready to work with all of my colleagues, regardless of party affiliation, to make sure we're doing the best work we can for the people of our district and all the people of Maine.

Please contact me if I can be of any help or if you want to discuss or testify on any legislation. My email is wkumiega36@gmail.com. My cellphone is 207-479-5459 for voice or text message. I also send out e-newsletters from time to time. Let me know if you would like to receive them.

Respectfully,

Walter A Kumiega III

Walter Kumiega
State Representative

SELECTMEN/TOWN MANAGER REPORT

The Board of Selectmen and the Town Manager had a very busy year setting their goals on the continued infrastructure improvements and planning for the future. The Comprehensive Plan which was completed in February 2014 provided a good road map. We were also fortunate to hear the views of citizens that were expressed in the comprehensive plan survey that was conducted. We saw the departure of Marjory Stratton, Town Manager since 2001. We wish her luck in wherever her new adventure takes her. The Board of Selectmen and citizens thank her for her many years of service to the community. She accomplished a number of large projects including the Waste Treatment Facility, renovation of the Washington School for town offices, the library addition, building of the ambulance bay, renovation of the old fire hall, continuance of the paving program and providing guidance to Fox Island Energy. She left our community in a very strong financial position which will provide for the years ahead.

If you review the audit found within the Annual Report you will see that the Fund Balance at the end of the year grew and we currently have $1,110,935 with $260,000 of that budgeted for 2014-2015 revenue side of our budget to offset the tax rate. This balance is within the amount recommended by our auditor, Smith & Associates, CPA. This fund balance allows us to operate in the lean months without having to borrow. All departments stayed within their budget and our investment accounts gained with interest rates still low. We were able to bond with low interest rate this past year to do another large paving project and replace our Ford F550. We will see several of our long term debt accounts come to an end this year which includes the Washington School, Sewer Extension Loan and one of our 2006 paving bonds. Our total debt service including the school at the end of this year is $5,404,366.

With the approval of the 2015-2016 fiscal year budget we will add another $650,000 for paving and $85,000 replacing the F550. Our goal for the upcoming year is to continue the road paving and start the gravel road reconstruction program and spread it out over 4-5 years. We are hoping to do the same with all of our large equipment. The Sidewalk Committee saw the start of the recommended sidewalk replacement program that ended the year with an outstanding change that everyone can see. The Committee and Board of Selectmen are continuing to plan for the next phase of paving and sidewalk work.

Depending on the budget, we are hoping to complete the Ferry Terminal sidewalk in 2016 as long as the design works for everyone. The Main Street sidewalk needs immediate attention next to the Camden National Bank which is being planned for June. The remaining Main Street sidewalks are being targeted for replacement in 2016 or 2017. We are hoping to apply for a CDBG grant that will include the Main

Street infrastructure as well as façade work. The Pier Project is coming to an end in June once we repair the wharf boat launch area that collapsed. DeLong Marine has done an excellent job on the first part of the project.

The Board of Selectmen have been exploring donating Browns Head Lighthouse to the American Lighthouse Foundation over the last year. They are trying to reduce the number of buildings we maintain and focus on the essential buildings that need more attention. The Foundation has expressed their willingness to take it over. The Foundation maintains numerous lighthouses on the east coast and are very well respected by the US Coast Guard and the Maine Historic Preservation Commission. The Coast Guard will still be responsible for the light and fog horn. The Board has been evaluating the current Public Works building. They have had a structural assessment done on the current building which had an estimated cost of renovation of $500,000. Additionally they have also been attaining estimates and ideas to relocate the PW Department; constructing a more energy efficient and functional garage adjacent to the Transfer Station.

The relocation will improve the down town traffic flow, public works safety and provide more parking space for our year round citizens and visitors. The selectmen will also be evaluating the existing building. They will be asking citizens to make recommendations through the Downtown Revitalization Committee and seek grants to fund alternatives and to improve the Main Street District. We welcome input from the public as we continue to implement Vinalhaven's strategic plan.

Respectfully Submitted,

Stephen Eldridge
Town Manager

Jack Olson, Chair
Eric Gasperini, Vice-Chair
Emily Lane
Brandon Osgood
Dennis Warren
Selectmen of Vinalhaven

TOWN CLERKS REPORT
Jan 1, 2014 – Dec 31, 2014

Vital Statistics Recorded

We had 14 births and 7 marriages. We had 12 deaths.

IN MEMORY OF

Vera Ames	89	September 12, 2014
Athene Anthony	97	October 10, 2014
Bruce Arey	78	September 16, 2014
Joseph Bowman	74	September 24, 2014
Deborah Coffin	63	January 31, 2014
Charles Curtis	66	March 9, 2014
Jane Duell	96	October 12, 2014
Jeremy Philbrook	36	August 13, 2014
Lewis Romer	79	May 18, 2014
John Torborg	78	August 8, 2014
Ira Warren	82	May 11, 2014
Elizabeth Webster	93	December 29, 2014

Inland Fisheries and Wildlife

Licenses (Hunt/Fish/Archery)	213
Permits (Duck/Expanded Archery)	96
State Registered Boats	501
ATV's	21
Snowmobiles	12
Documented Boats	97
Dogs Registered	238

Respectfully Submitted,

Darlene M. York
Town Clerk

ASSESSOR'S REPORT

I have enjoyed serving the Town as its Assessor over the last year. The Assessor is responsible for property valuations, tax abatements, supplemental tax bills, and matters regarding property tax cards/maps and the computerized assessing program. I am available at the Town Office two days per month during the summer months and one day per month the remainder of the year. Please call the office to schedule an appointment. Annually, the Assessor's Office reviews valuations and makes adjustments to the valuations that include any additions and deletions. We are also responsible for maintaining accurate records of property ownership. Part of the assessment process includes conducting an annual "ratio study", which compares the actual selling price of property to assessments. The most recent study conducted for the state valuation purposes indicated the assessed values, on average, to be at approximately 100% of market value.

My Assessor's Agents and I have completed the over half of the building review. Over a five year period, all buildings in Vinalhaven will be re-visited. These visits are made to ensure the accuracy of the assessing records. We will take inventory of all buildings, verifying size and condition. Any changes will be made for the following tax bill. Valuations are not being changed to reflect current market value. We will continue to use the existing building schedule that was created during the last town-wide revaluation in 2004.

PROPERTY TAX EXEMPTIONS AND PROPERTY TAX RELIEF
HOMESTEAD EXEMPTION

Most homeowners whose principal residence is in Maine are entitled up to a $13,000 reduction in valuation (adjusted by the community's ratio of valuation to actual market sales). To qualify, homeowners must fill out a simple form declaring property as their principal residence by April 1 in the tax year claimed. Once the application is filed, the exemption remains until the owner sells or changes their place of residence. Forms are available in the Assessor's Office.

VETERANS EXEMPTION

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

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

Application forms can be obtained in the Assessor's Office and must be filed with military discharge documentation on or before April 1st of the year it will go into effect.

BLIND EXEMPTION

Residents of Vinalhaven who are certified to be legally blind by their eye care professional are eligible for a partial exemption from taxes on their primary residence in the town.

Respectfully Submitted,

Robert Duplisea CMA
Assessor

REPORT OF BUILDING PERMITS ISSUED BY PLANNING BOARD AND CODE ENFORCEMENT OFFICER

	2010	2011	2012	2013	2014
New houses: year-round	3	1	7		3
New houses: seasonal	4	5	2	2	5
New houses: replacing existing					4
Commercial structures		1	1		
Public buildings					
Accessory structures: barns, sheds, workshops	27	21	28	36	20
Additions to residences, dormers	12	19	15	18	17
Additions to commercial structures		1	1		1
Additions to public buildings					
Additions to accessory structures	7	3	1	3	2
Decks, porches, ramps, steps, platforms	23	33	26	24	19
Piers, docks, wharves, ramps, floats	6	11	7	5	8
Rip-rap at shoreline, retaining walls	1	1			
Pools, ponds			1		1
Roads, driveways, parking spaces, walkways	1	6	12	10	7
Use changes, including home occupations	2	4	2		
Subdivisions				1	
Towers		1	1	1	
Rock crushing, quarrying, excavation, storage, fill		7	6	6	
Moving structures	2	3	1		4
Foundations, slabs, pads			3	2	4
Tennis courts	1				
Signs	4	3	2	1	1
Fuel tank					
TOTAL PERMITS ISSUED	**95**	**120**	**117**	**109**	**96**

The Planning Board approved 47 permits and the CEO processed 49.
Eight new houses were a mix of year-round and seasonal and four replaced existing ones. Accessory structures included guest or bunk houses, workshops and garages, storage buildings and sheds. Two foundations were built under existing homes, temporarily raised up or moved aside. In 2014, no building permit applications were denied or appealed.

All efforts by the applicants to present needed measurements and diagrams are appreciated; and we thank the town office staff who handle many questions and details before and after the applications are reviewed.

Respectfully submitted,

Charlotte Goodhue
Secretary for Planning Board

VINALHAVEN PUBLIC LIBRARY ANNUAL REPORT

Thank heavens, spring has finally arrived. It has been a very long winter for all of us. We are very grateful to the Public Works Crew for keeping us plowed and shoveled and open for business.

Our circulation last year was right around 15,000. Over 300 books came to us through Interlibrary Loan. The Friends of Library pay the postage on these which is a great help to our budget. That also means that this is a free service that benefits you.

Thanks also go to Randy Pitts for rescuing us from a major FairPoint problem. Computer use last year was estimated to be 13,000, a vital part of our operations.

Pam Alley and I are busy planning our summer programming.

We will partner with the Vinalhaven Land Trust to bring you HURRY DOWN GUNNTOWN – A WILD RIDE WRITTEN AS ONE HISTORICAL NARRATIVE with Len Yanelli. Hurry Down Gunntown – A Small Town Tale Of A Stolen Boy And Land Saved simultaneously takes the reader into the whirlwind of two conflicts separated by two centuries. The land in the Gunntown neighborhood of Naugatuck, CT more than weaves the centuries together. It makes the ecology and tumultuous history of the land have one continuous narrative. The author tells the modern day story as memoir, while a kidnapped boy writes in his journal retrospectively and reveals the 18th century tale. Young people, conflicted in their viewpoints, attempted to rescue one of their own in March of 1780 and, two hundred twenty years later, it was young people who mobilized to save the land itself.

We are also pleased to bring you Serif Yenen. Mr. Yenen is a Turkish travel specialist, travel writer, tourist guide and film-maker. He wrote *Turkish Odyssey* in English, the "first guidebook of Turkey ever written by a Turk". He is the producer, director and writer of *Istanbul Unveiled*, an award-winning travel documentary with eight international awards.

Serif gives lectures in the US and Turkey about travel in Turkey, Turkish history and culture. The majority of his lectures are in academic communities. His guidebooks are used as textbooks or are on suggested reading lists at various universities, and his articles and columns are published in international magazines and national newspapers. Serif was also asked to give guiding services to VIPs like celebrities and business people among whom are Pope Benedict XVI, Oprah Winfrey, Dr. George Friedman, Matt Lauer and Lester Holt (Today Show), etc.

Please watch the WIND and signs around town for the dates of these and our other programs.

Respectfully submitted,

Valerie Morton

FIRE DEPARTMENT REPORT

The Vinalhaven Fire Department responded to 78 calls from January 1, 2014 to December 31, 2014, broken down as follows:

Fire Alarm Activations	14	Medical Assists / Lifeflight LZ's	14
Fuel /Oil Spills & Leaks	9	De-Watering Basement/Boats	7
Chimney Fires	6	Motor Vehicle Accidents	6
Good Intent Calls	5	Electrical / Appliance Fires	4
Boating Accidents	3	Boiler/Pellet Stove Malfunctions	2
Boat Fire	1	CO Alarm / Incident	1
Propane Leak	1	Search & Rescue	1
Severe Storm Response	1	Unauthorized Burning	1
Vehicle Fire	1	Woods / Brush Fire	1

2014 proved to be an average year for the number of responses for the FD. Typically the FD responds to roughly 80 calls per year. I would like to thank the men and women who serve the department faithfully, who train for and respond to these calls.

Manpower continues to be our number one concern; as the number of personnel on the roster keeps declining, the age of those still active keeps increasing. The Fire Department is in need of people who can give of their time and serve their community. If anyone has watched the news recently, this is a common problem throughout the State and Country. We on Vinalhaven are a little different, as the timely response of mutual aid departments is not possible, making it imperative that we have a sufficient force of well-trained individuals willing to respond. Firefighting is a job that requires a person to be fit both physically and mentally. As our current volunteers age, we need the younger generation, (who are typically more fit) to step-up and fill these roles. We will continue to try and recruit these members of our community throughout 2015 and hopefully strengthen our force.

The Fire Department continues to train on a regular basis, with monthly trainings after each meeting as well as one whole day per quarter in which several topics are taught and practiced. We have recently established a training committee, which has been instrumental in starting to develop a comprehensive training program for the Department. I am excited to see this program work, which will hopefully inspire more personnel to attend training as well as maybe entice a few new recruits.

Access continues to be an issue to some properties on the island due to some roads not being trimmed back to a sufficient distance to allow for access for both Fire and

EMS vehicles. We may not be able to get to you with a fire truck or ambulance if your road is not maintained to a sufficient distance. The minimum travel surface width should be a minimum of 12'. The minimum unobstructed width should be 15', with a minimum vertical clearance of 12'.

The Fire Department issued 703 Burning Permits during calendar year 2014, an increase of 137 permits from 2013. We have added a Fire Danger Sign to the front of the Public Safety Building to alert the public of the fire danger for the day. There are five classes, each of which corresponds to a number and are as follows: LOW – Class 1, MODERATE – Class 2, HIGH – Class 3, VERY HIGH – Class 4, and EXTREME – Class 5. The class day is updated daily and comes from the fire weather forecast given by the State each day at around 8:15am. I will be waiting until I receive this forecast and predicted class day, before I issue any permits on days that conditions are marginal. As always, you must get a permit to participate in any outdoor burning. Permits can be obtained at the Public Safety Building or at the Town Office. Deputy Chief James Harris and Asst. Chief Mike Bunker can also issue permits. An on-line permit can be obtained from the State for a fee, by visiting www.maineburnpermit.com.

Lastly, it is with heavy hearts we report the passing of our long-time photographer and Deputy Emergency Management Director, Chandler Blackington. Chandler served the department faithfully for over 21 years, responding both day and night in all kinds of weather to assist us in any way he could, but his love for photography was his main duty. He supplied us with many photos, capturing not only action shots but also taking pictures for reporting purposes and EMA documentation. Chandler also worked in our front office with our Logistics Division during incidents, where he assisted with communications, incident documentation and support. Chandler was instrumental in developing the Town's first Emergency Operation Plan, putting in countless hours, writing, reviewing, and rewriting the plan. His love of the Fire Service was very evident and continued until his passing. He was a dear friend and faithful fireman and is sadly missed. We ring the bell for you Blackie – one final call.

Respectfully Submitted,

Marc Candage
Fire Chief

EMERGENCY MANAGEMENT REPORT

During 2014 the Vinalhaven Office of Emergency Management was active in planning, training, responding to, and mitigating several incidents through the year. We experienced several winter storms as well as a severe wind/rain event in November of 2014. During these incidents we staffed our Emergency Operations Center (EOC), who helped coordinate response between Fire, Law Enforcement, Public Works, and Fox Islands Electric Co-Op. Crews from all agencies cleared roadways, helped restore power, provided traffic control, and performed welfare checks throughout the incident. During these events we contact people in our community who are on our "special needs list" to check on them and assist them if needed. If you are not currently on this list and want to be or know somebody that would like to be on the list, please notify the Emergency Management Director – Marc Candage.

In 2014 the Office of Emergency Management was able to obtain another Emergency Management Performance Grant (EMPG) through the State in the amount of $8,603.25. This money is used to support the Town's Emergency Management Program and requires us to submit a work plan for the year, a proposed budget, as well as a summary of the previous year's activities in regards to Emergency Management.

We are still working on the re-write of the Town's dated Emergency Operations Plan, which hopefully will be completed by the end of the summer.

Below are some of the accomplishments for 2014 and on-going activities that the Office of Emergency Management is actively working on:

- Updated local and regional contact lists
- Updated our "Special Needs Population List"
- Appointed Jeff Aronson to the position of Public Information Officer (PIO). Jeff completed several courses in public information (IS-00029 & G290) in order to serve in this capacity.
- Continued work with Vinalhaven Eldercare on improving evacuation procedures as well as assisted them with starting to develop their Emergency Operations Plan
- Participated in "I Am Responding" training for 1st Responder Agencies hosted by Knox EMA and then integrated the program into our local response to emergencies.
- Provided general emergency training to the public, including First Aid, CPR & AED use, and portable fire extinguisher training.

- Provided fire extinguisher training to Maine State Ferry Service employees.
- Provided for and participated in G402 training. "Incident Command System (ICS) Overview for Executives and Senior Officials" – hosted by Knox EMA.
- Hosted review of the Boston Marathon bombings, presented by Neil Blackington – Deputy Superintendent of Boston EMS.
- Facilitated and participated in municipal safety drills, including Lockdown Drills and Fire Drills at the Vinalhaven School.
- Distributed preparedness information to residents through the Town Office and Office of Emergency Management
- Attended Knox County Local Director's Meetings on a monthly basis.
- Participated in a workshop in Emergency Management for Damage Assessment and Reporting – hosted by Knox EMA.
- Participated in WEB EOC Training hosted by Knox EMA.
- Provided hazardous materials training for Fire Department, EMS, and Public Works.
- Completed Incident Command System training in compliance with NIMS requirements.
- Maintained training records for the Office of Emergency Management
- Tracked local EMPG grant hours for Emergency Management work tasks and submitted invoices and all other required paperwork for EMPG reimbursement.
- Provided Knox County EMA with updated public safety resources and personnel information.
- Provided Knox County EMA with an updated Local officials List.
- Conducted monthly radio communications checks.
- Acquired nine cots from Rockland FD to be used for emergency sheltering.

As always, I would ask you all to stay well informed and be prepared in the event of an emergency / disaster. The Office of Emergency Management has information on how to better prepare yourself and your family for an emergency. I would encourage you all to develop an emergency plan as well as assemble a home disaster preparedness kit. Please report any hazardous condition or unusual activity to emergency services.

Respectfully Submitted,

Marc Candage
Emergency Management Director

VINALHAVEN AMBULANCE

Ambulance calls become noticeable to people when they affect their lives in some way – because they have a personal need, or a loved one or neighbor is taken to the hospital. On Vinalhaven, they are also noticeable when the morning boat doesn't run because of an emergency the night before.

Although there were more night ferry trips in 2013 than 2014 (30 in 2013, 24 in 2014), fewer morning trips were cancelled in 2013 because the Maine State Ferry Service was able to staff the morning boats. Last year that was not the case, and on most occasions the morning boat did not go following a night run .

This has led to a more serious inconvenience to island residents, and more than one person has suggested that we get an ambulance boat. The Selectmen did consider this – even if it were possible to get a grant to purchase and outfit the boat, the expense to maintain and staff the boat for 24 to 30 runs (or even 40) is prohibitive. Consider that we would have to find a properly licensed captain, and pay him to be available, pay for transport time, and maintain the boat in the harbor when ice is closing in around it. Consider easing a stretcher down an icy ramp at low tide, along with our LifePak (cost $30,000 in 2012). And consider that even then, there might still be times when only the ferry can handle the seas. The Selectmen concluded that it would be more advantageous to work on solving the morning boat cancellation problem than to add all this expense to the town budget. That does not preclude reconsidering it in the future, however, as our senior population increases and our runs will likely increase as well.

On an exciting note, Vinalhaven was the location for an experimental distance learning class for the Basic EMT level. Normally requiring a residential stay for three weeks in New Hampshire, or multiple weeks of one to two nights and some Saturdays on the mainland, acquiring a Basic license has been out of reach for most people – the conflicts with work and family are too great for many – especially young people – to overcome.

This experimental class, while still grueling, made it possible for four young women to achieve their licenses – Denise Hopkins, Candra Perry, Jenn Guptill, and Sarah Crossman – while staying (for the most part) on island. They are already strong contributors to the service, and bring new energy and enthusiasm to the organization.

Best of all, because all of the students in this class (also North Haven and Long Island) were so successful in their exams, the "experiment" has good marks, and may be expanded to include the Advanced level.

We continue to appreciate the warm personal support we find in the town, as well as financial support, such as the donation of diesel fuel to run both ambulances by Alternative Oil, and donations by many individuals.

We also count on the hard work of the Benefit Challenge Committee, who organizes our only fundraiser, the Run/Bike race to be held this year Sunday, July 26th, 2015. Proceeds from the race support education and equipment not usually paid for by taxation – such as tuition and books for this year's EMT students. We hope to see you on the course this year – as participant, fan, or sponsor.

Our regular crew currently includes Troy Ames, Jeff Aronson, Marc Candage, Richie Carlsen, Leigh Chilles, Sarah Crossman, Jenn Guptill, Jim Harris, Denise Hopkins, Neal Martin, and Candra Perry. Jessie Cochran was a huge help on the crew in 2014. We have seasonal help from Cindi Martin and frequent assistance from members of the Fire Department. These folks show up to help their neighbors, with good humor and enthusiasm, in all kinds of weather and at all times of the day and night.

Statistics, calendar year 2014:
Runs: 210

- 7 Lifeflight
- 85 Flights to Owls Head
- 46 Ferry Trips (22 day schedule)
- 16 to ICMC
- 56 Standby/Cancel/Refusal/Other

88 Male, 104 Female
33% 75 and older
Most between 9-3 on a Friday or Saturday
Fewest between midnight and 3 AM, on a Monday or Thursday.
Main Reasons: Breathing Problems and Falls

Respectfully submitted,

Pat Lundholm
Director, Vinalhaven Ambulance

MAINE STATE FERRY SERVICE ADVISORY BOARD

The Maine State Ferry Service Advisory Board dealt with several important issues in the past year concerning the continued reliability of the ferry service to Maine's island communities. Last spring the MSFS administration proposed a drastic change to the line-up policy in Rockland for the Vinalhaven and North Haven boats. The proposed policy would have prohibited people from lining up in the morning for an afternoon boat. After a vociferous flood of letters and telephone calls from concerned citizens and at the advice of the Advisory Board, the plan was abandoned.

Parking remains a real problem at the Rockland terminal and the Advisory Board along with Maine DOT have been examining the issue and studies are being conducted on the feasibility of a parking garage.

Crew shortages as well, are an ongoing issue. Salaries remain well below industry standards leading to a lack of long-term crew. Unless there is a change to Maine DOT's budget for this line item the problem will most likely persist for the foreseeable future.

The transport of propane has become a concern to the U.S. Coast Guard and restrictions have been placed on how many passengers may be on a vessel when propane is being transported. As of now there is no easy solution to this problem and there are concerns about what these restrictions will mean during the busy summer months.

Respectfully submitted,

Eric Gasperini,
Member, MSFS Advisory Board

ISLANDS COMMUNITY MEDICAL SERVICES, 2014

On behalf of the ICMS Board of Trustees and our dedicated healthcare providers, I'm very pleased to share a 2014 recap of our Medical Center. It was a busy and rewarding year for ICMS and we are proud of our accomplishments.

Many of the changes in 2014 related to staff. In 2013, we received the unexpected resignation of two of our three medical providers who both decided to relocate off the island. Recruiting for replacements began immediately and we were very pleased to welcome two new providers: Erwin "Earl" Morse, PA-C who started in January 2014, and Brian Webster, FNP who joined us in June 2014. They both have demonstrated a strong commitment to our island community and have settled in nicely. Earl and his family are involved in many community volunteer activities, and they have purchased a home on the island. Earl is also a leader of the national organization, Honor Flight, and has already sponsored several visits to Washington DC for our island veterans so that they are able to see the War Memorials to their military service. Brian's children are students in our school and Brian's wife, a Registered Nurse, is assisting patients on the island by doing home visits for Kno-Wal-Lin Homecare and Hospice Agency, an affiliate of Pen Bay Hospital. While any turnover presents us with a challenge, we feel our new medical team is a strong and capable group of clinicians who are providing superior care to their patients.

Another important highlight was the appointment of Jen Desmond, FNP, as ICMS Clinical Director. In her new role, Jen oversees the entire medical team. Dr. Stuart Damon continues as our Medical Director responsible for medical quality. Jen however, provides the day-to-day leadership to ensure the highest quality patient care and emergency response.

Due to a growing demand for Behavioral Health services, Jennifer "Jenn" Feezor increased her hours to become our second full-time counselor working with Careyleah MacLeod and coordinating treatments with our Medical Providers where appropriate.

In 2014 we won two important grants. The first was a federal grant to significantly improve our facilities. We will be adding an extra exam room which will allow us to expand and broaden services. We are adding office space for the new, in-house, efficient billing activity and new offices for our second behavioral health provider, who currently shares space with her colleague. The grant allows us to install much needed new carpet, and a new emergency generator replacing the current nearly 30 year-old generator. All these changes are being done by reconfiguring existing space, not expanding the current building. Once we were notified of this award,

planning led to construction, which is currently underway. We anticipate the construction will be completed by early 2016.

The second grant came from the Maine Health Access Foundation. It is intended to improve the access and provisioning of patient care between the mainland and the islands of Vinalhaven, North Haven, and Islesboro. ICMS took the lead in applying for this grant and work began in 2014 and will continue in 2015. Pen Bay Hospital is part of the working group along with representatives from the other islands. Issues like Emergency Room access and hospital patient discharge coordination are being addressed.

Also funded by grants, our community has benefited from our Island Institute Fellow Kelsey Byrd, who is busy planning and implementing programs to improve the health of islanders by leading a Healthcare Coalition of over 40 residents. This initiative is addressing three issues: substance abuse, aging in place and nutrition & fitness. Activities and projects have included compiling a list of services and providers for our aging population; publishing healthy recipes in The Wind; offering cooking classes; revising the Vinalhaven School Drug and Alcohol Policy; and providing adolescent substance abuse training for our ICMS Counselors. This work has touched hundreds of islanders so far and continues in 2015.

In September, an audit team visited ICMS from the Health Resources and Services Administration, HRSA. This is the federal agency that provides us with a grant every year that pays for 20% of our annual operating budget. The audit process is extensive. Preparing for the audit team was a herculean task requiring our staff to assemble 21 binders of documentation for the inspection. The on-site audit involved many of the ICMS staff and the Board. The results were both constructive and validating. ICMS passed the inspection with flying colors.

This fall was the second year of open enrollment for the Affordable Care Act (ACA). Once again, two members of our ICMS team, Elizabeth "Carter" Short and Kelsey Byrd, assisted residents of Vinalhaven, Matinicus, and North Haven with buying health insurance. As the ACA continues to mature, their work will make a meaningful difference to the health and peace of mind of a large number of our patients.

During 2014, ICMS had 4,654 medical visits. There were 682 dental visits and 1,524 behavioral health visits. There were almost 1,400 physical therapy visits and over 80 women's health visits. 171 patients were helped by our Sliding Fee discounts and ICMS provided close to $292,000 in free and uncompensated care.

Contributions made up about 15% of our operating budget; a budget that did not receive any local tax dollars. Over 90% of our donors loyally give every year. We are grateful for this support and hope that our patient care and 24 hour presence on the island will continue to inspire the community's confidence and sustained commitment.

Please feel free to contact me or any other member of the ICMS team or Board of Trustees if you have questions or comments. We are proud to serve this community as your medical home!

Sincerely,

Hugh Martin,
President of Board of Trustees
For the Board and ICMS Team

ISLANDS COMMUNITY MEDICAL SERVICES

SELECTED STATISTICS 2014

		2014	2013
Medical service			
	Patients	1,234	1,268
	Patient visits	4,654	4,943
	After Hours visits	432	408
Dental Service			
	Patients	232	309
	Patient visits	682	721
Behavioral Health			
	Patients	134	95
	Patient visits	1,524	1,297
Pharmacy Services		2,372	2,809

Patient Revenue Receipts	2014	2013
Medicaid	37.3%	24.5%
Medicare	26.6%	30.1%
Private Insurance	24.6%	26.0%
Self-Pay	11.5%	19.4%
Lost Revenue serving all without regard for the ability to pay	-$291,193	-$248,512

STATEMENT OF ACTIVITIES 2014

Operating Revenue	
Net Patient Service Revenue	$1,026,716
Federal Grants for Operations	$461,754
State and Other Grants	$115,318
Charitable Trust income - Operations	$44,642
In Kind Contribution	$41,000
Other fee Income	$3,470
Total Operating Revenue	$1,692,900
Operating Expenses	
Program Services	$1,350,603
General & Administrative	$440,222
Total Operating Expense	$1,790,825
Net Results from Operations	-$97,925
Fundraising and Endowment Support	
Net Annual Fundraising Revenue	$178,858
Funds released from Endowment	$58,750
Misc Income / Operating Reserves	$1,104

Endowment Activities	
Bequests added to Endowment	$100
Income from Endowment Investments	$39,890
Gain (loss) on investments	$49,370
Fund Expenses	-$12,377
Funds Released from Endowment	-$58,750
Total change in Endowment Funds	$18,233
Temporarily Restricted Support	
Grants & Contributions	$19,263
Assets Released from Restrictions	-$35,021
Net Investment Income	$8,063
Net Change in Restricted Assets	-$7,695
Permanently Restricted Support	
Change in value of Charitable Trust	$7,555
Total Change in Net Assets	$158,880

STATEMENT OF FINANCIAL POSITION 12-31-14

ASSETS	
Current Assets	
Cash & Cash Equivalents	$204,574
Accounts Receivable	$138,140
Other Current Assets	$443,368
Total Current Assets	$786,081
Property & Equipment Net	$152,828
Other Assets	
Investments	$1,828,396
Beneficial Interest - Charitable Trust	$1,222,422
TOTAL ASSETS	$3,989,727

LIABILITIES & NET ASSETS	
Current Liabilities	
Accounts Payable	$39,491
Other Current Liabilities	$461,700
Total Liabilities	$501,190
Net Assets	
Unrestricted	$546,747
Board Designated Endowment	$1,605,215
Temporarily Restricted	$114,152
Permanently Restricted	$1,222,422
Total Net Assets	$3,488,536
TOTAL LIABILITIES & NET ASSETS	$3,989,727

THE VINALHAVEN COMMUNITY WELLNESS COALITION

The Vinalhaven Community Wellness Coalition is a community driven, collaborative effort to address the most pressing health concerns on Vinalhaven. The Coalition has a vision of a healthier Vinalhaven where we all support each other in living healthy and fulfilled lives. The Wellness Coalition is part of the larger Community Wellness Project sponsored by ICMS and supported by many other organizations including the Vinalhaven School, the Town of Vinalhaven and VLT. In 2012, multiple island organizations started to discuss a collaborative effort to support a healthy Vinalhaven. In the fall of 2013, Kelsey Byrd (Island Institute AmeriCorp Fellow), was granted a fellowship as "Community Wellness Coordinator" under the direction of ICMS and The ARC.

Over the course of several meetings in the Fall of 2013 the Wellness Coalition defined their mission to provide our community with tools and resources to live healthy and fulfilled lives. The group decided to address three areas of wellness (fitness and nutrition, substance abuse prevention, and aging in place). They formed three separate work groups of 7-8 members each, representing different organizations and parts of the community. Work groups were open to all and constantly seeking feedback and participation from community members.

In its second year, the Wellness Coalition started to address some of the community needs that were identified through interviews, discussions and surveys with community members in the first year. The aging in place work group used Census data to project what the island will look like in the next 15 years and found that in 2030 about 40 percent of the island will be over 65 years old and about 130 people will be in need of assisted living level care. As a group we believed these numbers illustrated the need to start looking into alternative housing situations so that people can stay on the island as they age. We have discussed Winter Move-Ins, the older boarding house model, in-home services and the need for a transportation program. The fitness and nutrition group started the Active Vinalhaven Facebook page to allow people to post about opportunities to be active on Vinalhaven. In addition, they are sponsoring a cooking class for teens with Angie Olsen. And finally, the substance abuse prevention group hosted a series of community and school events with a group of three young adults from Youth in Recovery (Portland, ME). The students have enjoyed talking with and hearing the stories of these amazing young adults. The substance abuse prevention group is also working on the AHA! Campaign to provide teens with helpful resources about how to deal with the stresses of being a teen. Each of the work groups are focused on collaborating with existing organizations to provide the community with tools and resources to live healthy and fulfilled lives.

As Kelsey's fellowship wraps up this summer, the Wellness Coalition will also be finishing their work. Some of the work groups will continue in a smaller capacity with the hopes to keep these important topics (substance abuse prevention, fitness and nutrition and aging services) at the forefront of community discussions. Many people have committed a lot of their time and energy to the work of the Wellness Coalition. We have accomplished a lot as a group and started to make progress on some very challenging issues. Everyone who has played a part in the Wellness Coalition should be proud of their part in making Vinalhaven an even better place to live!

MAINE ISLANDS COALITION - 2014 ANNUAL REPORT

The Maine Islands Coalition (MIC) was officially formed in March of 2004 to represent and advocate for the concerns and interests of the fourteen year-round Maine Coast Island communities. Each island's municipal governing body or primary civic organization sends an elected or appointed representative to the quarterly meetings in Rockland or Augusta.

There are two constant components on each Meeting's agenda. The first is *Island Check-ins*, wherein we each speak at some length about current matters, issues and events on our own island and field questions from other island representatives; it is an invaluable exchange of information. The second is *Legislative Check-ins*; there are usually a couple of legislators present and they inform us about anything happening in Augusta which could affect our communities. Often there is at least one legislator from the House and one from the Senate; also, often there is both a Republican and a Democrat, so that we can enjoy both comprehensive and balanced reporting from the Capitol.

At each four-hour meeting we prepare for and address a *Keynote Topic*, usually vetted in a panel format. Our first 2014 quarterly meeting took place on January 23rd at the State House in Augusta. Eight legislators both enjoyed our lunch offerings and in turn offered their commentary on what involvements each of them has where there could be impacts on the year-round Maine island archipelago. As ever, they invited feedback and citizen involvement so they can better do their jobs. Following their presentations, we discussed Town Governance and fuel delivery challenges among other current issues.

On May 9th, back in Rockland, we focused on Emergency Services. On August 8th there was an intensive concentration on Energy - efficiency, distribution, cost, weatherization and innovative initiatives. Ticks and Lyme Disease were the overwhelming topic on November 14th but as at many meetings we also touched on: lobstering, groundfishing, aquaculture, ferry service (a serious problem in Pen Bay), recycling, economic and community development, solid waste, junk cars, elder health care, public assistance, and fire and EMT training and service.

Kathy Warren is the Vinalhaven representative to the MIC and will welcome any questions about what happens with MIC as well as suggestions for what needs addressing from the Vinalhaven community's viewpoint.

VINALHAVEN PARK COMMISSION
LANE'S ISLAND STEWARDSHIP COMMITTEE

Vinalhaven Park Commission - This spring the park trails grew out of control from the wet weather and snow melt. We urge walkers to take loppers and cut as they walk.

The 2 Quarries have the most water that there has ever been. They tested fine when done in 2014. Randy Pitts, Sr. had a group of young men from school paint signs and put them up at the quarries saying "No Soap – No Pets". It was a huge help. Durene Martin re-painted all of the Park Signs this year.

Shawn Chilles mowed the Old Ball Field for skating and the Highway Department set up the dam to fill it in the late fall.

Island Ground Works cemented in the bench in memory of Michael Jones. The bench was donated by Andy Breslau. Michael spent many hours at Ambrust Hill before he died.

Last year I had many surgeries on a cancer on my left thumb. I could continue with gloves to do most everything, but use loppers. The pain when I pressed the lopper handles together was so painful.

Many complaints from the people who came for the season about the trails being in need of cutting should be thankful to Tuck Godfrey and Betsy Bates. A group of students from Bowdoin College came in the fall for several days and Tuck & Betsy gave their hours to the Park Commission. Hurricane Island had 3 groups come to help. With the hours, we did catch up on all of the trails & repairs at the Owen Webster Playground.

The rope on the life rings at the quarries was replaced several times after the rope being taken away. Please leave the picnic tables where they are for all to enjoy.

After 40 years plus I have decided to let others do the Town Parks. Thank you to Marjorie Stratton and the Town Office ladies – you make many things happen to help keep the parks going, as do the Landfill and Public Works Departments.

Lane's Island Stewardship Committee – The trails were so wet from early spring until mid-summer it was hard to keep up on lopping the bushes. Thanks to the walkers who took the loppers with them on their walks at Lane's Island.

We had 3 groups from Hurricane Island Outward Bound and got the trails cut back to the Fishermen's Memorial and some of the paths towards the harbor cut back.

The poison ivy was sprayed 4 times this season. Hoping it will die out by the trail to Driftwood Beach.

Please leave the picnic tables where they are for all to enjoy.

Hundreds of small spruce were lopped off in the spring.

The Lane's Island Stewardship Committee has no say in the use of the preserve, so please call the headquarters if you have a request to use it.

The biggest complaint is the amount of dog waste, Please pick-up after your dog.

The clean-up in the spring filled the large Town truck with broken traps as well as trash from the shore.

Remember: No Fires & No Camping

Thank you to Jeff O'Keefe for taking the trash to the dump weekly. And thank you to Marjorie Stratton and all of the Town Employees who help keep us on track.

Respectfully Submitted,

Bodine Ames

VINALHAVEN LAND TRUST

From just about any vantage point – boat, shoreline, trail, or road – Vinalhaven has some of the most pristine woodlands and beautiful landscapes on the whole Maine coast. Making sure these spaces remain open for traditional uses is one part of Vinalhaven Land Trust's mission. If you have suggestions for how we can fulfill our mission and do more with what we have, we would love to hear from you.

In 2014, Vinalhaven Land Trust:

- Maintained 15 miles of trails on 900 acres of land that will always be open and accessible for hunting, recreation, and scenic enjoyment.
- Provided educational programs in the school, including support for trips to Tanglewood, Hurricane Island, and Baxter State Park, and ran a three-week-long summer camp well attended by both students enrolled in the Vinalhaven School and students enrolled at other schools.
- Continued to protect 117 acres of land in the watershed of the town's water supply.
- Held over forty events in our Walks and Talks series, scheduled on both weekends and weekdays in response to requests last year to vary the schedule.
- Continued developing trails and access points on the Tip Toe Mountain Preserve so the public can enjoy this beautiful property, free from development and "no trespassing" signs.
- Paid full property taxes on a sale lot on the Granite Island Road as well as made a voluntary payment in lieu of taxes of $5,482, equivalent to the taxes that would be due if all our properties were enrolled in the Maine Open Space program.

Please visit our kiosk at Skoog Park for trail information. You can also visit our website for up to date information about what's next on the events schedule, or like us on Facebook. Best of all, become a member, become a volunteer. It's your land trust.

Respectfully Submitted,

Linnell Mather
Executive Director

2014 ANNUAL REPORT OF THE VINALHAVEN WASTEWATER SYSTEM

The Vinalhaven Wastewater system operated throughout 2014 in full compliance with its Waste Discharge license granted by the State of Maine and administered by the Maine Department of Environmental Protection. Daily and weekly lab testing is completed to monitor the discharge from the treatment facility and confirm all discharge to the harbor is within the limits allowed by the operating license.

The system treated 8.6 million gallons of wastewater in 2014, an average of 23,833 gallons per day. This is about the same as 2013. December was the peak flow month, due in large part to the 9.87 inches of rain we received, with average daily use of the system increasing to 32,516 gallons per day. Diverting this wastewater from direct discharge into the harbor or to groundwater is the purpose of the system. A cleaner environment for our village is the goal.

The system of pipes, pumps and treatment equipment continues to require constant oversight and maintenance. We are pleased to report no major repairs were needed in the last year.

Please remember that discarding the wrong items to the sewer can cause damage. Our ordinance prohibits items that can clog the system from being flushed, including diapers, sanitary napkins, and non-tissue items like cleaning wipes and swiffer duster sheets. Let's be respectful of the system and use it properly! The ordinance also prohibits sump pumps from discharging to the system, yet we see increased inflow during rain events that suggests there may be stormwater drains or sump pumps connected to the sanitary sewer. Please review your drains and call us if you have questions.

There were no changes to the sewer ordinance in 2014. User rates have been stable since September 2009 and are not anticipated to increase in 2015.

The Sewer Committee oversees the ordinance and the operation of the wastewater system and makes recommendations to the Select Board. Thanks are due to Pam Alley, Jackson Gregory, Bruce Hopkins and Paddy Trainor who volunteered their time to this committee in 2014. The committee meets at 10:30 AM on Tuesdays on a quarterly basis. Call the Town Office, 863-4343, for the date of the next meeting. All are welcome!

VINALHAVEN WATER DISTRICT
SUMMARY REPORT FOR 2014

The Vinalhaven Water District is pleased to report on its activities during 2014. Vinalhaven water customers continue to be some of the most efficient water users in Maine. Average residential water use in 2014 was 77 gallons per day, a figure well below the Maine average of 125 gallons per day. Overall water sales were 2% higher in 2014 than in 2013, and utility revenue increased slightly as a result.

Round Pond continues to be an excellent source of fresh water, and the District continues to provide water service that meets or exceeds all federal and state public health requirements throughout the year. 2014 was another wet year in terms of rainfall, so Round Pond remained near full throughout the year.

Capital investments were lower this year than in 2013, when the District invested over $400,000 in new pipes on Atlantic Avenue, Leo's Lane, Clam Shell Alley, Ava Street and Indian Creek. The focus of these projects was to replace aging infrastructure, improve water quality and reduce leaks. The next project scheduled is pipe replacement on Mountain Street, Starr Street and Carriage Lane and the District will seek funding for the 2016 construction season.

Water rates were last changed on January 1, 2007. As always, the District will work to minimize future rate increases and will keep you informed on any plan to increase rates as far in advance as possible.

Operating Statistics:	**2014**	**2013**
Water Delivered to Customers (gallons)	10,186,000	9,958,000
Average Residential Customer Water Use (gal/day)	77	75
Largest Individual Customer: Tidewater Motel (gal/day)	575	615

Full financial and operating information for the calendar year 2014 is available in the Annual Report to the Public Utilities Commission filed in the District Office and online at http://www.maine.gov/mpuc/online/index.shtml. As always, if you have questions or concerns about your water service, please contact one of the Trustees or call the customer service office of the Maine Water Company at 1-800-287-1643.

Your Trustees,

Gigi Baas, Chair
Paddy Trainor
Pam Alley

SCHOOL ADMINISTRATIVE DISTRICT EIGHT

April 28, 2015

Vinalhaven taxpayers,

As we hit the homestretch of this school year, I am pleased to report that we have had an excellent year at the Vinalhaven School. Our new school principal, Tim Kane, arrived on the island in late August with his family and jumped right in with both feet. He clearly heard the Board's concerns about attendance and immediately enacted a consistent practice of tracking down absent students and holding them accountable for their absence. He soon found out that while our high school students are very visible when they are absent, our larger absentee problem was at the elementary level. This is concerning because much of the learning that occurs in the elementary grades is from direct instruction and when a student is not in school, they are missing those learning moments. Tim is working hard to build trust with parents and reinforce the need for students to be in school. It has been my observation that he deals with parents in an open, fair, and consistent manner and he will support what is best for the student even if parents may not agree.

Many of you may be aware that we are on the "priority school" list for the State of Maine as we did not meet the expected levels for test scores and attendance. We are working hard on the three year process to move off this list. The school has established a 'priority schools ' committee and the committee will be identifying relevant professional development opportunities to address some of the needs as well as laying out a timeline of expected progress. Last year we worked with a literacy consultant and this year we are working with a mathematics consultant as these are two areas where we identified some weaknesses that needed to be addressed. No one wants to be on the 'list,' but we are, and the staff are taking this as an opportunity to improve our school rather than seeing it as a penalty.

We are also busy undertaking the legislated requirement that we graduate students with a proficiency based diploma starting with the class of 2020. This is a significant change from our current practices and the practices you remember when you went to school. A student's right to graduate will be determined by evidence that he or she has been able to show proficiency in certain graduation standards. Showing proficiency will require more than 'doing your homework,' being physically in attendance, or doing just enough to earn a 'passing grade.' Students will have to clearly demonstrate knowledge and understanding of selected concepts deemed necessary to be successful contributing members of adult society. This will be a change and a challenge.

Education seems to be in a constant state of change and this past year that has certainly been the case. Despite all that is going on with 'priority schools' and proficiency based diplomas, your students are doing well at school in and out of the classroom. Student success is due, in no small part, to the efforts of parents and the continued support from many local organizations and individuals. There is a lot of truth to the saying "it takes a community to raise a child".

Thank you for your support,

Bruce Mailloux
School Superintendent

TREASURER'S REPORT 2014

General Fund Checking Account – Camden National Bank:

Balance on Hand July 1, 2013	$ 901, 698.83
Total Deposits	5,768,202.05
Transfers into Checking Account	569,545.61
Interest earned	523.10
Total Available	7,239,969.59
Total Warrants Paid	(6,753,175.55)
Balance on Hand June 30, 2014	$ 486,794.04

General Funds Invested – Machias Savings Bank:

Beginning Balance	$ 153,292.38
Interest Earned	988.76
Transfer from General fund checking	500,000.00
Balance June 30, 2014	$ 654,281.14

Tax Increment Financing Account – Camden National Bank:

Beginning Balance	$ 34,507.25
Interest earned	17.10
Fox Islands Wind Taxes Paid	129,350.00

Taxes returned to FIW	(116,415.00)
Balance June 30, 2014	$ 47,459.35

Wastewater Checking Account – Camden National Bank:

Beginning Balance	$ 87,650.36
Deposits	286,172.58
Transfer to Wastewater Savings	(25,000.00)
Interest earned	7.14
Warrants	(267,674.69)
Balance June 30, 2014	$ 81,155.39

Wastewater Savings Account – Camden National Bank:

Beginning Balance	$ 70,121.99
Transfer from Wastewater Checking	25,000.00
Interest earned	45.83
Balance June 30, 2014	$ 95,167.82

Reserve Funds – Machias Savings Bank:

Beginning Balance	$ 374,128.43
Interest earned	8,528.21
Deposits	2,416.46

Transfers		(27,500.00)
Balance June 30, 2014	$	357,573.10

Sewer Connection Loans Account – Camden National Bank:

Beginning Balance	$	42,772.11
Deposits		30,490.40
Interest earned		13.71
Transfer to General Fund Checking		(34,567.60)
Balance June 30, 2014	$	38,708.62

Cemetery Perpetual Care Checking Account – Camden National Bank:

Beginning Balance	$	12,945.61
Deposits		1,001.07
Interest		5.67
Balance June 30, 2014	$	13,952.35

Cemetery Perpetual Care Certificate of Deposit – Camden National Bank:

Beginning Balance	$	129,650.59
Interest earned		2,430.67
Balance June 30, 2014	$	132,081.26

Mary Talbot Trust Certificate of Deposit – Camden National Bank:

Beginning Balance	$	53,110.56
Deposit		201.92
Interest earned		995.71
Balance June 30, 2014	$	54,308.19

Harriet Chatfield Library Trust – Camden National Bank:

Beginning Balance	$	124,516.82
Interest earned		2,334.43
Balance June 30, 2014	$	126,851.25

Medical Center / Ambulance Reserve Fund – Acadia Trust:

Beginning Balance	$	256,414.74
Deposits		1,394.63
Dividends and Interest		10,969.81
Increase / Decrease in value		17,231.13
Advisory Fees/fees		(21,879.23)
Balance June 30, 2014	$	264,131.08

TAX COLLECTOR'S REPORT OF TAXES DUE ON JUNE 30, 2014

2013 Real Estate Taxes

BAKER, RICHARD D	69	1,405.31*
BLACKINGTON, DANA	1388	792.99*
BLACKINGTON, DANA	1390	71.20*
DICKEY, JAMES D.	415	78.80*
HEDGES, CONSTANCE	702	7,605.94*
HUNTLEY, NANCY L. HEIRS	1061	1,024.39*
KING, SUSAN P.	849	139.28*
MARRINER, JASON	966	339.98
MORTON, LANCE E. & SMITH, LISA	1032	3,150.60*
NELSON ESTATE, JOE	1064	107.69*
NELSON, GREGORY	1049	1,391.51*
NELSON, GREGORY A	945	89.59*
NELSON, GREGORY A.	1051	1,725.26*
NELSON, GREGORY A.	1053	178.00*
NOONAN, FLORA E.	1073	522.53*
OAKES, LARRY	1087	1,300.29*
PARKER, LILY M.	1141	70.36*
RICHARDS, JOHN IV	1280	2,009.62*
SCHMIDT, WILLIAM J	1265	2,028.31*
SCHMIDT,WILLIAM J.	843	2,096.84*
SMALL, BRANDON	1986	352.44
TRUEWORTHY, SHARON J.	1557	351.55*
WADSWORTH, MARY LOU	1627	102.11*
WARREN, DORIS M	752	1,311.86*
Total for 24 Accounts:		**28,246.45**

2013 Supplemental Taxes

BAKER, RICHARD D	69	224.88*
HUNTLEY, NANCY L. HEIRS	1061	91.56*
MORTON, LANCE E. & SMITH, LISA	1032	181.68*
OAKES, LARRY	1087	489.48*
TRUEWORTHY, SHARON J.	1557	323.88*
Total for 5 Accounts:		**1,311.48**

2014 Real Estate Taxes

ALLEY, KENNETH C.	14	78.62*
ALLEY, RAYMOND, HEIRS; DAVIDSON,	1932	45.06*
AMES, WAYNE D	36	720.32*
ANTHONY, DALLAS - LIFE ESTATE	47	1,157.14*
ANTHONY, DONNA	48	586.05*
ARCHER, LEATRICE	715	1,034.30*
AREY, BRUCE	50	1,908.41
BAKER, ETAL, JAMES WINSOR	70	1,973.20*
BAKER, RICHARD D	69	1,571.10
BALLETTA, LOUIS	1109	247.50*
BARTON, DANA	81	840.27*
BECKMAN, SIGWARD & DARLINE	103	651.72*
BECKMAN, SIGWARD WEYMOUTH JR.	104	652.85*
BENNARD, MELISSA	1672	1,868.61*
BENNE, SANDY	109	417.40*
BENNETT, ROBERT	117	78.37*
BEVERAGE, WAYNE W	119	1,148.93*
BICKFORD, DANIEL & BICKFORD,	125	560.18*
BICKFORD, DANIEL F. & LUCY M.	122	244.27*
BICKFORD, DANIEL F. & LUCY M.	123	26.86*
BICKFORD, TERRA	1815	259.70*
BLACKINGTON, DANA	1388	886.54*
BLACKINGTON, DANA	1390	79.60*
BREMER, GLENN L	418	259.12*
BROWN, WILLIAM H	193	1,232.80*
BROWN, WILLIAM H. III	1225	873.72*
BURGESS, GORDON, HEIRS &	229	383.07*
BURGESS, STEPHEN ET ALS	228	383.07*
CARLSEN, RICHARD A.	1392	1,701.94*
CHANDLER, PHILIP B	283	161.19*
CHANIN, JOSEPH	284	84.39*
CHILLES, SHAWN F. & LEIGHANN H.	301	1,117.38*
CODELLA, PETER	314	1,014.40*
CONWAY, DALE L. & SALLY L.	322	875.87*
COOMBS NECK TRUST	707	2.56*
COPPOLA, LOIS DORR	355	2,053.68
DAVIS, JOHNNY S.	384	1,844.73*
DEAN, EDWARD F III & DIANE H ET	401	37.81*
DEAN, EDWARD F. III & DIANE H. et	402	630.83*

DICKEY, JAMES D.	415	2,746.20*
DICKEY, WILLIAM	417	755.93*
EDER, CLAIRE	491	431.33*
ENGELHART, CARL & MARGARET	501	3,119.33*
FALCHECK, WILLIAM & MICHELLE	1787	1,518.86*
FARNHAM, MICHAEL	495	1,727.32*
FARNHAM, MICHAEL	525	4,410.83*
FOUR C'S LLC	370	797.49*
GASTON, GIGI	581	1,092.69*
GASTON, THOMAS	585	115.93*
GATES, GORDON	1844	18.64*
GREEN, DOUGLAS & DUNN, PATRICIA	421	3.15*
HAIBLE REALTY TRUST	656	3,170.07*
HALLA, LEE F. & DAWN A. ALEXANDER	659	2,841.22*
HAMILTON, JENNIE E	665	567.22*
HANNAN, DENNIS & HANNAN,	1386	3,050.88*
HEDGES, CONSTANCE	702	8,503.27
HUNTLEY, NANCY L. HEIRS	1061	1,228.82
HURRICANE ISLAND TRUST	582	3,637.39*
JOHNSON, BRUCE GORDON	814	2,997.18*
JONES, DARREN	818	1,083.05*
KENNAN, JOHN; KENNAN, PATRICIA	1715	1,400.46*
KING, SUSAN P.	849	311.43*
KROG, GARY P. & VERSACI, LORI R.	860	5,908.31*
LEWIS, LISA S TRUSTEE	906	3,069.57*
LITCHFIELD, HEIRS PAULINE	912	226.86*
MACFEE, ADAM NASON	938	126.86*
MARRINER, JASON	966	131.34
MATHAN, CHRIS	976	470.45*
MCDONALD, JAMES N.	991	785.06*
MILLER, CHARLES H. TRUSTEE OF C	1664	3,011.87*
MILLS EXCAVATION INC	653	311.43*
MILLS, WILLIAM D & JOY L	1015	1,445.73*
MILLS, WILLIAM D. & JOY W.	1016	1,368.62*
MITTELSTADT, KATHARINE J. &	1581	1,127.33*
MOORE, DEBRA H.	970	1,018.38*
MOREHOUSE, BRUCE 1/4 INT	1295	2,929.67*
MORTON, LANCE E. & SMITH, LISA	1032	3,395.93*
MORTON, LONNIE & KATHLEEN	1033	2,895.45*
MORTON, LONNIE W. & KATHLEEN M.	1035	2,812.87*
NELSON ESTATE, JOE	1064	120.39*

NELSON, GREGORY	1049	3,111.37*
NELSON, GREGORY A	945	181.09*
NELSON, GREGORY A.	1051	3,857.61
NELSON, GREGORY A.	1053	398.00*
NOONAN, FLORA E - ESTATE	1073	1,764.13*
OAKES, LARRY	1087	1,426.83*
O'HEARN, DORIS	1745	1,135.79*
O'HEARN, DORIS	1746	376.60*
OSGOOD, PHILIP	295	2,704.91*
PARKER, LILY M.	1141	1,331.31*
PARKER, TERRILL	1143	123.32
PERKINS, SARA D	1153	1,001.46*
PERKINS, SARA D & SAMUEL	1152	2,075.07*
PERRY, FREDERICK	1161	52.73*
PHILBROOK, JEREMY	1190	663.16*
PHILIP, BRUCE & BRENDA	1888	1,091.51*
PILLSBURY, MARY P	1212	2,395.96*
POTTER, NICHOLAS	138	3,252.50*
RICHARDS, JOHN IV	1280	1,123.35*
ROSENBERG, MARJORIE E.	1430	3,813.83*
SANBORN, CAROL L & STEPHEN W	1322	1.01*
SANBORN, CAROL L.	1323	0.40*
SANBORN, DERALD M & STEPHANIE	1324	609.70*
SANFT, LISA A & SANFT, STUART G	1653	253.22*
SCHMIDT, WILLIAM J - ESTATE	843	2,344.22*
SCHMIDT, WILLIAM J - ESTATE	1265	2,367.10*
SEAWELL, JAMES L.	1342	208.61*
SEAWELL, TOBIN	1344	1,408.42*
SMALL, BRANDON	1986	394.02
SMITH, JEFFREY E & SMITH, DONNA	1056	1,554.19*
THOROFARE REALTY TRUST	1502	6,248.60*
TRUEWORTHY, SHARON J.	1557	393.03
TUMINSKI, ROBERT P	1558	400.91*
TURNER, ANGELINA K.	1228	761.66*
TURNER, BENJAMIN W	1853	499.49*
WADLEIGH, STACY	1622	1,230.81*
WADSWORTH, MARY LOU	1627	197.01*
WALSH & SHURBURNE, (MACDONALD, JOHN)	1647	911.42
WARREN, CHARLES H & RUTH S	1661	206.52*
WARREN, CHARLES H. & RUTH S.	1662	1,528.32*
WARREN, CHARLES H; WARREN,	1663	1,383.05*

WARREN, DORIS M & WILLIAM	752	1,406.93*
WATT, KARENA	1710	503.47*
WEBSTER, KENNETH	1701	18.90*
WEBSTER, KENNETH W.	1702	629.83*
WEBSTER, KENNETH W.	1703	2,195.96*
WELLER, DAVID C. JR.	1717	2,489.04
WELLER, DAVID JR.	1718	1,658.53
WELLS FARGO DELAWARE TRUST	671	731.32*
WITHAM, MARIA	281	1,257.79
Total for 130 Accounts:		**172,052.38**

2014 Supplimental Taxes

ANTHONY, DONNA	48	135.72*
BAKER, RICHARD D	69	243.84
HUFSEY, ROGER & LINDA	769	567.00*
HUNTLEY, NANCY L. HEIRS	1061	91.56
MORTON, LANCE & SMITH, LISA	1032	181.68*
OAKES, LARRY	1087	489.48*
SEAWELL, BARBARA J	1341	60.96*
SIMPSON, CHARLES A.	939	245.40
TRUEWORTHY, SHARON J.	1557	323.88
WADSWORTH, BETTY M.	1626	562.52
Total for 10 Accounts:		**2902.04**

Total Taxes Due on June 30, 2014	204,512.35

* Paid in Full after June 30, 2014

2014-2015 - TAX LIST

NAME	MAP/LOT	TAX AMOUNT
18 SUMMER ST REALTY TRUST	022-042	1,500.46
ADAIR, IAN	006-049A	1,019.88
ADAIR, ROBIN	006-047	256.71
ADAIR, ROBIN	006-050	42.79
ADAIR, ROBIN & CHERYL A.	006-049	2,503.42
ADAMS, JOSEPH G & KINDER,	015-004,003	11,777.82
AHLGREN, DOROTHY T	022-045	2,266.61
ALBERT-OLSON, VICTORIA	018-057	4,267.56
ALCORN, WILLIAM	007-040	103.48
ALCORN, WILLIAM	007-038C	218.90
ALCORN, WILLIAM	007-040	7,791.85
ALCORN, WILLIAM W	024-016	1,651.70
ALCORN, WILLIAM W.	007-037	1,418.87
ALEXIS, DANIEL V.	018-125	1,134.30
ALLEN, JOHN & WYLY, M.	005-033B	2,106.42
ALLEY, GLEN	022-086	336.31
ALLEY, HAROLD	024-001	2,407.90
ALLEY, HAROLD A.	017-017	522.38
ALLEY, HAROLD A. & PAMELA J.	004-023D	2,210.89
ALLEY, KENNETH C.	017-047	856.70
ALLEY, LYFORD & BRADFORD 50%	018-046	723.37
ALLEY, LYFORD B. & SANDRA L.	005-002A	3,661.60
ALLEY, RAYMOND, HEIRS;	006-063A	54.73
ALLEY, STEPHEN	023-105	1,269.62
ALLEY, STEPHEN & PAMELA	023-104	1,830.80
ALLEY, STEPHEN & PAMELA	007-001	589.04
ALLEY, STEPHEN & PAMELA C.	06A-003I	306.46
ALLEY, STEPHEN C.	017-018	273.63
AMAZIAH'S MILL LLC	009-024	1,793.99
AMBLER, THOMAS ET AL	011-037	12,036.52
AMBLER, THOMAS ET AL	011-037	164.18
AMBLER, THOMAS ET AL	011-037	803.96
AMBLER, THOMAS ET AL	011-036	4,243.68
AMERICANUS LLC	017-004	5,120.27
AMES, ADDISON JR.	007-002	553.22
AMES, ADDISON JR.	028-012-ON	79.60
AMES, ADDISON W SR	005-022	1,123.36
AMES, ADDISON W. JR.	007-002B	191.04
AMES, ADDISON W. JR. & AMES,	027-009	2,801.92
AMES, BODINE	023-015	2,005.92
AMES, BRIAN E.	007-045A	2,243.73
AMES, CAROLYN	007-012	1,555.19
AMES, DANIEL L.	007-002A	3,599.91
AMES, DARLENE E.	005-042	1,560.16
AMES, DARREN T.	023-116	1,162.16
AMES, KRISTINE	023-070	1,915.38
AMES, KRISTINE E. & DYER,	06A-003F	317.41
AMES, KRISTINE E. & DYER,	023-066	2,285.52
AMES, LAURENCE J.	014-008A	1,961.15
AMES, LAVON S. III	029-007B-2	4,203.88
AMES, RUTH, ADDISON AMES SR	028-012	1,317.38
AMES, WAYNE D	022-024	803.96
AMES, WAYNE D.	022-025	210.94
AMES. WAYNE D.	019-018	1,710.41
AMES-BINEAU, JEANNE & AMES,	06A-007	1,806.92
ANDERSON-BELL, FIONA LAMONT	002-005	3,141.22
ANDREWS, JAY TRUSTEE OF J	023-137A	231.84
ANDREWS, M , TTE OF M ANDREWS	018-127	2,153.18
ANDREWS, M, TTE OF M ANDREWS	018-126	1,501.46
ANDREWS, M, TTE OF M ANDREWS	017-049	2,814.86
ANDREWS, THOMAS J.	018-119	1,962.14
ANTHONY, DALLAS - LIFE ESTATE	005-033	2,152.19
ANTHONY, DONNA	023-110	1,172.11
ANTHONY, ROSEMARY E.	023-129	1,495.49
ARCHER, LEATRICE	012-038A-3	2,068.61
AREY COVE RESIDENCE TRUST	030-018	6,092.39
AREY LLC	007-051	5,326.24
AREY, BRUCE	019-005	1,900.45
AREY, DAVID	006-031	218.90
AREY, DAVID R	06A-027	1,792.99
AREY, DAVID R	06A-028	6.97
AREY, DAVID R.	006-030	218.90
AREY, ELIZABETH ANN	007-053	2,275.57
AREY, ELIZABETH ANN	022-045A	3,228.78
AREY, JASON	026-022	3,781.00
AREY, JODIE C.	06A-010D	327.36
AREY, JOHN	007-007	191.04
AREY, JOHN ERIC	06A-010-L	437.80
AREY, JOHN ERIC & HOLLIE C.	06A-010B	2,721.33
AREY, JOHN R	06A-010	896.50
AREY, JOHN R.	007-022	1,265.64
ARMBRUSTER, KEVIN R.	008-028 & 27-	7,425.69

ARMSTRONG,ELMER	06A-006A	2,614.86
ARMSTRONG,ELMER	06A-006A	329.35
ARNOLD, GEORGE C. IV	018-040	2,122.34
ARON, ALEXANDRA	022-032	2,389.99
AVERY, BRUCE W.	022-081	100.50
AVERY, BRUCE W.	022-078	195.02
AYRES, CHRISTOPHER	027-020	2,846.70
AYRES, CHRISTOPHER & SWAIN,	028-006	3,093.46
AYRES,CHRISTOPHER	027-016	48.76
BAKER, CAROL A	023-084	1,327.33
BAKER, RICHARD D	022-112	1,571.11
BALLETTA, LOUIS	026-032	247.76
BARBOUR, JOHN H & WEEKS,	012-016	22.89
BARBOUR, JOHN H & WEEKS,	012-016	12,803.66
BARBOUR, JOHN H & WEEKS,	012-018A	6,200.84
BARKER, ALAN	009-018	516.41
BARLEY HILL LLC	007-044	16,902.07
BARLEY HILL LLC	007-044	762.17
BARLEY HILL LLC	007-044	856.70
BARNES, MARTHA & SUSAN	012-038A-4	2,382.03
BARON, LINDA	05A-011X	1,164.15
BARON, LINDA	05A-011L	10,762.92
BAROVICK, AMY	012-035	921.37
BAROVICK, AMY B.	010-022-D	4,119.30
BARRETT, ROBERT D.	018-031	2,861.62
BARRETT, ROBERT D. & BARRETT,	023-122	1,018.88
BARTKO, GEORGE	021-003	330.34
BARTKO, GEORGE	021-003	376.11
BARTKO, GEORGE	021-002	1,429.82
BARTON, CANDICE V.	029-003A	1,195.99
BARTON, DANA	005-050	1,680.56
BARTOW, HOLLY EVARTS	011-011	1,199.97
BARTOW, HOLLY EVARTS	011-011	17,743.84
BASIN LAND TRUST	005-059	427.85
BASIN LAND TRUST	005-053	519.39
BATES, BETSY D	018-078	1,790.01
BAUMUNK, DAVID	017-043	1,845.73
BAYER, DORY (LIFE ESTATE)	023-068	1,287.53
BAYER, JESSICA M. & BONNER,	018-163	3,153.16
BAZLEN, SUSAN J	018-138	3,015.85
BEAUMONT, RONALD HEIRS OR	029-006	967.14
BECHTOLD, ROBERTA C.	026-004	1,115.40
BECK, THEODORE G.	018-047	6,198.85
BECKER, DAVID CHRISTIE	010-022	6,543.12
BECKER, DAVID CRISTIE	010-035B	700.48
BECKER, HAROLD C.	022-043	3,472.55
BECKER, HAROLD CRAIG	022-044-1	14.93
BECKER, STEPHEN	010-022B	511.43
BECKER, STEPHEN M.	010-022A	2,418.85
BECKMAN, ERIC D. & MAGDALENE	026-031	1,393.00
BECKMAN, ERIC SR	026-031A	306.46
BECKMAN, SIGWARD	026-016	1,034.80
BECKMAN, SIGWARD & DARLINE	007-043	1,303.45
BECKMAN, SIGWARD WEYMOUTH JR.	023-125	1,819.86
BELZER, AVRUM	008-005	4,011.84
BENGSTON, SUSAN	016-007	1,136.29
BENNARD, MELISSA	021-023	1,968.11
BENNE, SANDY	007-034A	1,992.99
BENNETT, ROBERT	003-012	157.21
BEN-TRE, HOWARD & BEN-TRE,	004-005B	1,763.14
BEN-TRE, HOWARD & BEN-TRE,	004-005B	5,128.23
BERMAN, MARIA	011-024A	1,901.45
BEVERAGE, WAYNE W	022-087	1,337.28
BICKFORD SR, JOHN L	018-053 & 54	275.62
BICKFORD, AUGUSTUS P.	018-036	1,557.18
BICKFORD, DANIEL & BICKFORD,	009-014	1,120.37
BICKFORD, DANIEL F. & LUCY M.	025-009	53.73
BICKFORD, DANIEL F. & LUCY M.	025-012	488.55
BICKFORD, ELIZABETH H.	009-031	4,261.59
BICKFORD, JOHN & ROSEANN	022-115	1,846.72
BICKFORD, JOHN L JR	017-010	902.47
BICKFORD, JOHN L JR	017-010	4,435.71
BICKFORD, JOHN L. & ROSEANN	026-009A	231.84
BICKFORD, JOHN L. & ROSEANN	026-009B	253.73
BICKFORD, LOUISE & WINSLOW,	022-101	1,664.64
BICKFORD, SAMUEL A	009-014A	898.49
BICKFORD, TERRA	026-009A-99	259.70
BIG RED LLC	018-095	4,949.13
BIG RED LLC	018-095	2,589.99
BIRD, GEOFFREY RHODES	005-001A	1,845.73
BIRD, GEOFFREY RHODES	005-001A	1,080.57
BIRD, GEOFFREY RHODES	005-001A	280.59
BIRD, SHELDON	005-001	1,494.49
BISHOP, ANDRE S.	007-038A	4,297.41
BISHOP, ANDRE S.	007-038	8,313.23
BITHER, MARK H.	023-079	2,204.92

BLACK, DONALD R. & MARGARET	022-079	232.83
BLACK, DONALD R.& MARGARET	022-071	2,139.25
BLACKBERRY POINT LLC	012-041C,41A	7,284.40
BLACKINGTON, DANA	007-013 &10	886.55
BLACKINGTON, DANA	030-012	79.60
BLACKINGTON, DANA H.	029-008	1,535.29
BLACKINGTON, NEIL P	029-001	1,237.78
BLAIR, JANE C.	05A-011B,11U	3,983.98
BLAIR, JANE C.	05A-011V	157.21
BLAIR, JANE C. TRUSTEE	05A-011S	7,341.11
BLAIR, JANE C. TRUSTEE	05A-011S	2,423.82
BLANKERTZ, LAURA	012-030	186.07
BLANKERTZ, LAURA	012-030	10,285.32
BLATT, STEPHEN J & KRAUSS,	011-054	5,049.63
BLOCK, HOLLY	018-151	1,392.01
BLUFF PARTNERS,LLC	011-029A	10,233.58
BOATWRIGHT, LOUISA, CARRIE	011-033A	4,797.89
BODNAR, PETER D., ETAL	016-021	736.30
BODNAR, PETER D., ETAL	016-021	6,310.29
BOGART,DAVID S. ,TRUSTEE OF	009-065	6,014.78
BOOM QUARRY PRESERVATION CORP	06A-021	1,309.42
BOONE, JAMES A.	022-005	1,349.22
BORDEN, JOHN E. P. JR.	028-007	3,732.25
BOUGHTON, RHODA L. 2001 TRUST	024-021	1,266.64
BOUGHTON, RHODA L. TRUSTEE	023-101	2,139.25
BOWMAN, JOSEPH	026-030	977.09
BOXER, DANIEL	018-016	3,444.69
BOYDEN VINALHAVEN FARM LLC	06A-015A	483.57
BOYDEN VINALHAVEN FARM LLC	06A-005	2,751.18
BOYDEN VINALHAVEN FARM LLC	06A-005	1,500.46
BOYDEN, CANDACE ELIZABETH	011-059A	2,199.95
BOYDEN, CANDACE ELIZABETH	011-059A	254.72
BRACE, MARION H., PAMELA R.	004-019	4,433.72
BRADLEY BUNCH REVOCABLE TRUST	026-016A	677.60
BRANDT, VINCENT S. & HI KYUNG	011-001A	6,131.19
BRAY, MAYNARD & ANNETTE	02A-004 & 8-2A	2,837.74
BREMER, GLENN L	016-003	464.67
BRESLAU, ANDREW	018-121	3,697.42
BRIDGES, SUSAN C.	013-007	3,967.07
BRIMSTONE, INC	007-043-4	347.26
BRIMSTONE, INC	010-005	4,887.44
BRIMSTONE, INC	007-043-2	355.22
BRIMSTONE, INC	010-005	37.81
BROCK, JENNIFER	012-007	5,703.34
BROCK, STEPHEN	012-025A	2,321.34
BRODERICK, DONALD C. & JOAN	009-070	1,214.90
BRODT, MICHAEL	018-110	2,020.85
BROOKS, HOOPER L.	025-008	1,022.86
BROWN HEIRS, JASPER	011-032-7	341.29
BROWN HEIRS, JASPER	011-032-1	313.43
BROWN, DAVID E	020-003	955.20
BROWN, HIRAM ROBERT	007-020	86.57
BROWN, ROBERT F & BROWN,	06A-010G	314.42
BROWN, TODD L.	020-004	1,391.01
BROWN, TODD L. & MELISSA J.	015-002A	1,075.60
BROWN, WILLIAM H	024-013	1,232.81
BROWN, WILLIAM H. III	007-046A-2	1,951.20
BROWNSWORD, SUSAN	027-008	761.18
BROWNSWORD, SUSAN K;	027-026	2,462.63
BROWNSWORD, SUSAN K;	027-026E	16.92
BROWNSWORD, SUSAN K;	027-015	141.29
BUCK, PAUL & MARGUERITE	022-021	3,723.29
BUCKLEY, MICHAEL; BUCKLEY,	022-088	1,731.30
BUMILLER, MARY M.	005-034	4,375.02
BUNIN HEIRS, NORMAN A. &	011-008	227.86
BUNIN HEIRS, NORMAN A. &	011-008	8,252.53
BUNKER, LOREN	004-023E	1,678.57
BUNKER, MICHAEL JR. &	025-003	2,061.64
BUNKER, MICHAEL SR. &	024-006	2,037.76
BUNKER, WILLIAM	020-020A	496.51
BUNKER, WILLIAM	024-005	1,349.22
BURGESS, GORDON, HEIRS &	003-019	383.08
BURGESS, STEPHEN ET ALS	003-019	383.08
BURGESS, SUSAN E.BETTE	019-002	117.41
BURGESS, SUSAN E.BETTE	019-002	2,337.26
BURKE, JOHN J	023-114	1,483.55
BURNHAM, JOAN TRUSTEE	012-026	7,564.99
BURNS, DONALD L	018-146	2,258.65
BUTEAU, RUTH ANN	019-013	4,217.81
BUTLER, JUDITH M	008-025C	7,112.26
BUTLER, JUDITH M	008-025C	4,700.38
BUTLER, JUDITH M.	023-131	2,895.45
BUTLER, KRISTIE	022-117	969.13
BUTLER, ROBERT - ESTATE	018-118	2,532.28
BUTLER, ROBERT - ESTATE	016-022	2,633.77
BYARD, ROSALIE	021-012A	693.52

BYARD, ROSALIE	021-011	2,576.06
BYRD, RICHARD E. III,	011-038	1,467.63
BYRD, RICHARD E. III,	011-038	15,135.94
BYRD, RICHARD E. III,	011-038	4,826.75
CALDERWOOD, JANIS	017-053	1,920.35
CALDERWOOD, JANIS	017-044H	9.95
CALEGA, VIRGINIA C & SERENI,	027-038	3,003.91
CALKINS, AMY L	029-011A	821.87
CAMDEN NATIONAL BANK	018-081	1,867.62
CAMDEN NATIONAL BANK	022-056A	60.70
CAMDEN NATIONAL BANK	025-016	4,740.18
CAMERON, CATHERINE CAREY	012-031	952.22
CAMERON, CATHERINE CAREY	012-031	4,653.62
CAMERON, CATHERINE CAREY	012-031	267.66
CAMERON, CATHERINE CAREY	012-036	48.76
CAMERON, CATHERINE CAREY	012-031	9,170.92
CAMERON, CATHERINE CAREY	012-037	1,282.56
CAMERON, CATHERINE CAREY	012-031	629.84
CAMPBELL , ELEANOR S.	011-040	8,880.38
CAMPBELL, ELEANOR L. 1995	011-043	909.43
CAMPBELL, ELEANOR L. 1995	011-041	216.91
CAMPBELL, NANCY & MCGLAMERY,	022-090	1,340.27
CAMPBELL, NANCY E.	009-043-9	3,261.61
CAMPBELL, NANCY E.	009-043D	797.99
CAMPBELL, NANCY E.	009-043-8	3,790.95
CAMPBELL, NANCY E.	009-043D	11,265.39
CAMPBELL, NANCY E.	009-043D	331.34
CANDAGE, MARC O.	006-048C	2,749.19
CANDAGE, ROBERT & LOIS	006-048	1,741.25
CANDAGE, ROBERT E.	006-026	368.15
CAOHUY, MY DIEU	007-028A-2	329.35
CARLETON, DONALD	027-035	470.64
CARLSEN, JACK R	015-002-ON	1,254.70
CARLSEN, RICHARD A	015-002B	3,837.72
CARLSEN, RICHARD A & CARLSEN,	015-002	3,362.11
CARLSEN, RICHARD A.	015-001	3,403.90
CARLSEN, RICHARD A.; CARLSEN,	020-015	3,120.32
CARLSON, WALTER JR.	018-128	2,087.51
CARNEY, KEVIN J.	021-029	3,448.67
CARPENTER LP., AG	030-017B	5,035.70
CARROLL, MARGO & CARROLL,	022-033	1,537.28
CARTER, DONNA	030-015	273.63
CARTER, DONNA	030-002	2,011.89
CARTER, DONNA H.	030-013	123.38
CARTER, DONNA H. & DOUGLAS	007-009	2,488.50
CARTER, ELLIC JOSHUA MOTTRAM	025-004	48.76
CARTER, GREGORY L.	024-006A	723.37
CARVER, ALBERT E.\AEC	023-069	673.62
CARVER, ALBERT E.\AEC	023-069	4,189.95
CARVER, ELIZABETH W.	023-020	1,874.58
CASE NANS M.	018-106	1,233.80
CASE, NANS M.	018-019	2,342.23
CASH, ANNETTE	007-010A	989.03
CASH, SEAN M.	06A-003M	357.21
CASHIN, MARIA H.	009-081-B	4,514.32
CASHIN, MARIA H. & STEPHEN D.	009-079	1,828.81
CASHIN, MARIA H. & STEPHEN D.	009-079	8,138.11
CAULDWELL, LESLIE	020-014	1,079.58
CHAMBERLIN TRUST, THOMAS B. &	016-013	5,443.65
CHAMBERLIN, THOMAS & PATIENCE	016-012B	572.13
CHAMBERLIN, THOMAS & PATIENCE	016-012A	329.35
CHAMBERLIN, THOMAS & PATIENCE	016-012B	5,325.24
CHAMBERS, DAVID W.	023-025	2,259.65
CHAMBERS, REBECCA	006-040B	1,672.60
CHANDLER, MICHEAL & ELLEN	026-009C	2,536.26
CHANDLER, PHILIP B	029-004	322.38
CHANIN, JOSEPH	027-012	4,500.39
CHARLAND, SARAH, MICHAUD,	022-036	2,280.54
CHATTIN, TERRI R	022-057	1,212.91
CHATTIN, TERRI RAE	022-058	558.20
CHERBULIEZ, DIANA	012-025	2,187.01
CHERBULIEZ, SUSAN - TRUSTEE	012-028A	1,076.59
CHERBULIEZ, SUSAN - TRUSTEE	012-028	7,364.00
CHILLES, JEFFREY W. &	014-005	2,329.30
CHILLES, JEFFREY; HASKELL,	014-005C	1,711.40
CHILLES, PAUL; CHILLES,	003-014A-1	1,970.10
CHILLES, SHAWN F. & LEIGHANN	06A-001	2,234.77
CHILLES, WESLEY	014-005B	1,562.15
CHILLES, WILLIAM	003-018	255.72
CHILLES, WILLIAM	019-022	1,773.09
CLARK, CHRISTINA S.	016-010	2,698.44
CLARK, JUSTIN	004-011,014B	3,353.15
CLARK, ROBERT	018-091	5,684.44
CLAYTER, JAMES	019-004	2,494.47
CLAYTER, JAMES	021-016	1,618.87
CLEMENTS, JENNIFER	018-041	2,070.60

CLOUATRE, GEORGE F & SYLVIA R	006-043	1,538.27
CLUFF, MICHAEL S & HOLLY A	007-043-1	1,315.39
COCHRAN, JOHN B. & DIANE Z.	004-016	5,344.15
CODELLA, PETER	017-050	2,028.81
COGSWELL, JAMES E SR	029-003	3,262.61
COHEN, CHRISTOPHER MEADE	020-001C-5	1,251.71
COHEN, LIAM MEADE	020-001C-4	3,577.03
COLLOREDO-MANSFELD, ANNE D. &	009-037	113.43
COMPANY POINT REALTY TRUST	009-023A	607.95
COMPANY POINT REALTY TRUST	009-022	193.03
COMPANY POINT REALTY TRUST	009-023	6,019.75
COMPANY POINT REALTY TRUST	009-023A	6,649.59
COMPANY POINT REALTY TRUST	009-025	2,361.14
CONLAN, JAMES G. & COLLEEN O.	009-013A	3,392.95
CONNPART, LLC	008-035	6,350.09
CONWAY, BROOKE	06A-020D	820.88
CONWAY, C. W. & SONS	023-118B	41.79
CONWAY, C.W. & SONS	023-118	221.89
CONWAY, C.W. & SONS	023-097	835.80
CONWAY, DALE L. & SALLY L.	022-105	1,337.28
CONWAY, EDWARD & CONWAY,	017-046	1,713.39
CONWAY, EDWARD & CONWAY,	022-034A	1,699.46
CONWAY, EDWARD & MARTHA	007-001A	515.41
CONWAY, EDWARD C., & MARTHA	018-070	7,435.64
CONWAY, JEAN L.	023-119	1,493.50
CONWAY, KENNETH & BOWMAN,	026-013A	661.68
CONWAY, KENNETH; HALPIN, MARY	026-015	869.63
CONWAY, LAMONT M. & CHRISTINE	018-140	1,744.24
CONWAY, MARJORIE & CONWAY,	023-102	1,722.35
CONWAY, MARJORIE & CONWAY,	009-074	2,397.95
CONWAY, MURIEL	023-118A	1,424.84
COOK, JOHN M.	006-033	390.04
COOMBS NECK TRUST	010-013	5,578.97
COOMBS NECK TRUST	010-012A	10,929.08
COOMBS NECK TRUST	010-014A	6,222.73
COOMBS NECK TRUST	010-015	472.63
COOMBS NECK TRUST	010-014A-ON	7,330.17
COOMBS NECK TRUST	010-016	25.87
COOMBS NECK TRUST	010-018	370.14
COOMBS NECK TRUST	010-017	131.34
COOMBS, LARRY	026-006	6,222.73
COOMBS, LARRY	007-041A	4,402.88
COOMBS, LARRY	026-007A	317.41
COOMBS, LARRY & COOMBS,	025-010	687.55
COOMBS, LARRY & MACDONALD,	022-085	272.63
COOMBS, LARRY E.	025-011	2,473.57
COOMBS, LARRY E.	007-036	601.98
COOMBS, SUSAN P.	023-113	1,685.53
COOPER, JENNI LYN	022-012	593.02
COPPOLA, LOIS DORR	017-013	2,053.68
COPPOLA, RANDAL J.	06A-010C	323.38
COUGHLAN, FREDERICK	023-085	781.08
COUGHLAN, FREDERICK CHARLES	023-082	47.76
COUGHLAN, FREDERICK CHARLES	023-083	618.89
COX, WENDY A.	027-026C	65.67
COX, WENDY ALLISON	027-026A	1,697.47
CRAMP, STACEY	022-120	896.50
CREELMAN, ANDREW & ELIZABETH	018-018	2,446.71
CREELMAN, ANDREW & ELIZABETH	018-018	4,615.81
CREELMAN, ANDREW & ERIN	018-092	3,188.98
CREELMAN, ANDREW B	009-012	7.96
CREELMAN, ANDREW B	009-012	2,559.14
CREIGHTON, ALBERT JR. &	05A-013	4,008.86
CREIGHTON, ALBERT M. JR. &	005-035	6,135.17
CREIGHTON, HILARY HOLCOMB	010-024A	5,987.91
CROSS, DANIEL C, SUZANNE S,	006-068B	1,791.00
CROSS, DANIEL CARROLL &	012-030A	162.19
CROSS, DANIEL CARROLL &	012-030A	22,857.14
CROSSMAN, MATTHEW & CROSSMAN,	023-024	2,080.55
CROSSMAN, MATTHEW J	022-056	1,818.86
CROSSMAN, PHILLIP & CROSSMAN,	021-005	928.34
CROSSMAN, PHILLIP E. & ELAINE	023-018	2,364.12
CROWS NEST GROUP, LP	011-056	10,153.98
CULLEY, FRANK & MARGARET M	029-007B-3	5,051.62
CUMMINGS, DAPHNE	016-015	4,307.36
CURTIS, MICHEAL R	008-017A-1-1	1,935.28
CURTISS, JEAN MARIE	018-010	2,761.13
CUTLER, RUTH	018-152	1,958.16
CUTLER, RUTH	018-137B	111.44
DACHA, LLC	011-029C	4,213.83
DAVIDSON, BARBARA	022-124A-15	7,511.26
DAVIDSON, BARBARA	06A-018	4,457.60
DAVIDSON, BARBARA	022-124A-14	308.45
DAVIDSON, BARBARA	007-021	86.57
DAVIDSON, BARBARA W.	018-089	7,170.97
DAVIDSON, KRISTINE	018-088	2,535.26

DAVIDSON, KRISTINE	017-053A	2,757.15
DAVIDSON, PETER & MCGHEE,	007-051C ,51B	9,753.99
DAVIDSON, RAYMOND EDWARD &	022-010	1,931.30
DAVIDSON, TINA ALLEY	018-003	502.48
DAVIS, DWAYNE	023-086	1,686.53
DAVIS, ELISABETH TRUSTEE	029-005	9,520.16
DAVIS, ERIC N.	023-033	2,596.95
DAVIS, GEORGEANNE	017-055	1,748.22
DAVIS, JOHNNY S.	019-015	3,689.46
DAVIS, JOHNNY STUART JR	007-028A-5	325.37
DAVIS, LINDSAY & DAVIS,	007-009B	1,994.98
DAVIS, LINDSAY B	018-035	4,166.07
DAY, ETHELYN	023-076	1,273.60
DAY, ETHELYN	003-022	12.94
DAY, ETHELYN	018-050	399.00
DAY, ETHELYN	011-021	53.73
DAY, ETHELYN	011-025	431.83
DAY, HOWARD & BLEVINS, JUDY L	023-044	3,090.47
DAY, JASON & ROMER, SHERI	023-087	3,356.14
DAY, JOANNE C.	022-065	1,371.11
DAY, JOHANNA S - TRUSTEE	022-113	1,798.96
DAY, KENNETH	019-011	2,094.48
DAY, PETER L.& ELEANOR	011-018A	2,305.42
DAY, WALTER	011-018	573.12
DAY, WALTER A & LOIS F	012-038A-1	1,933.29
DEAN, EDWARD F III & DIANE H	011-031	38.81
DEAN, EDWARD F. III & DIANE	011-031B-2	630.83
DEAN, EDWIN ROBINSON	025-013	3,663.59
DEAN, EDWIN ROBINSON	025-013	1,247.73
DECONINGH IRREVOCABLE TRUST,	005-066	633.82
DECONINGH IRREVOCABLE TRUST,	005-052	6,661.53
DEMERS, LEO P. & PENNY	009-061-1	3,059.63
DEMPSEY, PAUL W. & SHERRY,	014-003	2,453.67
DENNISON, GLENDA; HUTCHINSON,	021-030	1,559.17
DENNISON, KORY	06A-010-M	400.99
DENNISON, KORY	022-003	685.56
DERING, BARBARA JEAN	023-027	1,723.34
DESCHAMPS, FRANCOIS	023-064	2,026.82
DESMOND, KATHLEEN	023-080	762.17
DIAZ, JANET L.	018-090	2,597.95
DIAZ, JANET L.	018-089A	204.97
DICKEY, JAMES D.	019-012	2,746.20
DICKEY, WILLIAM	019-012A	1,872.59
DICKEY, WILLIAM	019-010	2,030.80
DITZLER,GRANT TEMPLETON &	025-014A	1,686.53
DONADIO TRUST, JOSEPH &	016-026	6,900.33
DONADIO TRUST, JOSEPH &	016-023	175.12
DONAHUE, RICHARD J. & AMY B	004-014	1,237.78
DOOLEY, JR. DONALD TRUSTEE	026-026	1,628.82
DORR, GREG N.	017-014	673.62
DOUGHTY, CHARLES & PRISCILLA	023-075	1,124.35
DOUGHTY, DAVID	021-009	1,080.57
DOUGHTY, GERALD	018-007-099	227.86
DOUGHTY, GERALD	018-007	1,394.00
DOUGHTY, GERALD & DEMPSTER,	023-128	2,116.37
DOWLING, JEANETTE M & WHITE,	026-019	2,917.34
DOWLING, JEANETTE M. & WHITE,	026-029	755.21
DOWLING, JUDITH & RIVERS,	009-012A	609.94
DOWNSTREET LLC,	018-086	3,337.23
DRAKE, GERMAINE	026-028	1,651.70
DRAKE, GERMAINE	026-018	2,384.02
DRURY, JOHN	02A-002-99	765.16
DRURY, JOHN & MCCARTHY, LUCY	024-014	1,848.71
DRURY, JOHN B. & MCCARTHY,	02A-008-3A-1	2,090.50
DRURY, MARY C LIVING TRUST	024-023	1,197.98
DRURY, MARY C, TRUSTEE UNDER	02A-008-3	37.81
DRURY, MARY C., TRUSTEE	02A-008-2	2,392.98
DRURY, PETER	02A-002-98	339.30
DRURY, WILLIAM H. III &	02A-002-97	954.21
DRURY, WILLIAM H. III &	022-041	1,949.21
DUELL JANE	023-042	1,535.29
DUELL JANE	023-042	3,100.42
DUELL, JANE F. R.	022-055	3,529.27
DUNPHY, ELLA M.	007-010-A1	321.39
DURANT, DOUGLAS F.	009-062&63	3,150.17
DURANT, DOUGLAS F.	009-066	153.23
DURANT, DOUGLAS F.	028-017	2,610.88
DURANT, DOUGLAS F.	028-017	992.02
DUVALL, HAROLD & JEANETTE	027-032	2,807.89
DUYK, GEOFFREY M; WOLTER,	012-041	459.69
DUYK, GEOFFREY M; WOLTER,	012-041	7,266.49
DWYER FAMILY VINALHAVEN TRUST	013-016	4,450.64
DWYER FAMILY VINALHAVEN TRUST	013-001	2,394.97
DWYER, EUGENE J. JR.; DWYER,	027-034	3,487.48
DWYER, JAMES H.	021-004	814.91
DWYER, JAMES H.	021-004	2,080.55

DWYER, JAMES H.	021-004	1,252.71
DWYER, JAMES H.	021-006	201.99
DWYER, JAMES HENRY	029-002	1,996.97
DYE, WILLIAM	022-051	3,583.00
DYER, BRENNAN	06A-002A	2,050.70
DYER, BRENNAN W.	018-066A	624.86
DYER, BRENNAN W.	018-066	718.39
DYER, DEANNA C.	018-155	853.71
DYER, FREDERICK A.	011-019	343.28
DYER, FREDERICK A.	011-019	162.19
DYER, JUSTIN W.	022-124A-11	3,507.38
DYER, PHILLIP & SADIE	018-159	2,798.94
DYER, PHILLIP & SADIE	018-150	65.67
DYER, SHANNON & DAWNE	024-011A	2,410.89
DYER, TIMOTHY	007-005	68.66
DYER, TIMOTHY & CYNTHIA	007-001B	554.22
DYER, TIMOTHY & CYNTHIA	024-009	2,426.81
DYER, TIMOTHY & CYNTHIA	024-009A	51.74
DYER, TIMOTHY B & DYER,	007-006	928.34
DYER, TIMOTHY B.	024-011	1,283.55
DYER, TIMOTHY B. & DYER,	018-016A	1,476.58
EATON, DAVID & JEAN	027-026B	2,501.43
EBERHART, DELPHINE	011-002	3,020.82
EDELEN, VIRGINIA	009-030	9,516.18
EDELEN, VIRGINIA	009-030	2,349.20
EDELMAN, GERALD M. & MAXINE	007-046A-3A	2,899.43
EDER, CLAIRE	022-076	862.67
EDER, MICHAEL G. & LUKE J.	022-011	1,261.66
EDER, RICHARD & ESTHER	022-063	2,246.71
EIERWEISS, GAIL	016-014	5,737.17
ELDREDGE, STEVEN	022-092	1,895.48
ELICKER, DANIEL P.	012-039A	1,648.72
ELICKER, JOSHUA	012-039	987.04
ELICKER, JOSHUA A.	018-075	2,500.44
ELISOFON, ELIN	011-023	5,006.84
ELISOFON, ELIN	011-023	822.87
ELWOOD GROUP LLC, THE	018-096	2,982.02
EMMOTT, DANA FRANCIS	028-019	2,343.23
ENGELHART, CARL & MARGARET	028-002	235.82
ENGELHART, CARL & MARGARET	028-002	5,793.89
ENGELHART, CARL & MARGARET	028-002	208.95
ENTWISTLE, JAMES A & BARBARA	019-021	1,489.52
EPTON, ALEXANDER B	030-010	4,835.70
ETRIE, JOHN R. & CAROL P.	022-013	323.38
ETRIE, JOHN R. & CAROL P.	022-004	1,478.57
EVANS, CATHERINE; BLAKE,	05A-012	6,712.27
EVANS, CHARLES	004-009	2,604.91
EVANS,BARBARA PAIGE EVANS	019-008	1,622.85
EWELL, MARILYN JEAN	018-112	1,507.43
EWELL, STEVEN	024-018	1,186.04
EWELL, STEVEN H	022-110	1,285.54
EWING, MARGARET H.	012-005	7,288.38
EWING, MARGARET H.	009-061-2	3,061.62
EWING, MARGARET H.	012-005	78.61
EWING, MARGARET H.	009-061-2	768.14
FAIRPOINT COMMUNICATION	011-026	1,651.70
FAIRPOINT COMMUNICATION	06A-008B	1,005.95
FALCHECK, WILLIAM & MICHELLE	018-064	3,037.74
FALES, HALIBURTON, II	012-017	485.56
FALES, HALIBURTON, II	012-017	13,562.85
FALES, HALIBURTON, II	012-017	4,462.58
FARAGO, ALAN	008-041A	318.40
FARAGO, ALAN	008-041A	6,389.89
FARAGO, ALAN D.	008-041	3,778.02
FARAGO, ALAN D.	008-043	76.62
FARAGO, ALAN D.	008-041B	3,790.95
FARAGO, ALAN D.	008-039	4,789.93
FARNHAM, ARTHUR	009-021B-1	443.77
FARNHAM, ARTHUR	009-021B-1	1,401.96
FARNHAM, JOHN W.	012-038A-5	317.41
FARNHAM, JOHN W. II	012-038A-2	471.63
FARNHAM, MICHAEL	012-038B	1,269.62
FARNHAM, MICHAEL	012-038B	2,244.72
FARNHAM, MICHAEL	012-038B	1,005.95
FARNHAM, MICHAEL	012-038	1,790.01
FARNHAM, MICHAEL III	009-021D	923.36
FARNHAM, RANDALL	007-008	1,131.32
FARRELLY, JESSICA & PETER	017-045A	364.17
FARRELLY, JESSICA H.	022-077	790.03
FARRELLY, JESSICA H.	022-082	110.45
FARRELLY, JESSICA H. & PETER	022-074	1,807.92
FARRELLY, PETER III	008-036	4,787.94
FEEZOR, BRYAN	007-042-1	1,448.72
FEINGOLD, JOHN	026-010A	5,993.88
FELTON, MICHAEL R.; FELTON,	023-100	1,329.32
FERGUSON, DANIEL J.	022-066	1,374.10

FERRY CLIFF REALTY TRUST	011-047	900.48
FERRY CLIFF REALTY TRUST	011-047	12,642.47
FISH HEAD LLC	011-015	1,693.49
FISH HEAD LLC	011-015	13,025.55
FISH HEAD LLC	011-015	1,701.45
FLAGG, PATRICIA DEWEVER	023-031	4,218.80
FLAGG, PAUL H. & DEBORAH L.	05A-011G	3,519.32
FLETCHER, NORMAN	009-023B	7,452.55
FLETCHER, NORMAN	009-023	6,019.75
FLETCHER, NORMAN, TRUSTEE	009-025	2,361.14
FLETCHER, NORMAN, TRUSTEE	009-022	193.03
FOGG, DAVID C.	011-012	689.54
FOGG, DAVID C.	011-014	9,050.52
FOGG, DAVID C.	011-003	299.50
FONDA, KIMBERLY	029-011	1,985.03
FOOTE, LINDA LIVING TRUST	026-006A	1,081.57
FOOTE, LINDA, LIVING TRUST	026-006-1	2,952.17
FOOTE, LINDA. LIVING TRUST	026-006-3	35.82
FOOTE, WILLIAM E. TRUSTEE	026-006B	827.84
FOOTE,LINDA . LIVING TRUST	026-006-2	56.72
FORNER, BILLY S.	018-135	1,462.65
FORSDICK, SHIRLEY	018-139	1,693.49
FOSQUE, GEORGE	020-009	2,167.11
FOSQUE, GEORGE & GROGAN,	028-021	634.81
FOSQUE, GEORGE & GROGAN,	028-021	2,427.80
FOUR C'S LLC	022-056-A1	1,594.99
FOUR ROOM COVE CORPORATION	02A-002	5,416.78
FOUR ROOM COVE CORPORATION	02A-002	878.59
FOX ISLANDS ELECTRIC COOP.,	000-	27,440.11
FOX ISLANDS ELECTRIC COOP.,	018-133	1,963.14
FOX ISLANDS ELECTRIC COOP.,	018-097	1,043.76
FOX ISLANDS ELECTRIC COOP.,	011-017A	318.40
FOX ISLANDS ELECTRIC COOP.,	017-042	1,497.48
FOX ISLANDS ELECTRIC COOP.,	017-057A	1,532.30
FOX ISLANDS WIND LLC.	009-024-ON	129,350.00
FRANK, RICHARD	005-046	2,434.77
FRANZ COLLOREDO-MANSFELD	009-039B	2,637.75
FRANZ COLLOREDO-MANSFELD	009-039A	2,650.68
FRANZ COLLOREDO-MANSFELD	009-038	61.69
FRANZ COLLOREDO-MANSFELD	009-039	9,218.68
FRANZ COLLOREDO-MANSFELD	009-013B	573.12
FROST, MARGARET H.P. TRUSTEE	012-001	5,574.99
FRUMER, JOHN D.	06A-021B	1,904.43
FRUMER, JOHN D.	06A-022	722.37
FRYE GORDON, CANDICE H.	022-001	1,982.04
FRYE, DONALD	016-006	1,483.55
FUSSCAS, CHRISTOPHER 50% INT	004-002	9,174.90
FUSSCAS, CHRISTOPHER 50% INT	026-006-4	429.84
FUSSCAS, CHRISTOPHER 50% INT	026-024	2,207.91
GADZIK, CHARLES J & CAVE,	016-019	6,177.96
GAILEY, JAMES R & KIMBERLY J	007-011	1,224.85
GALE, MICHAEL W. & JANET	009-015-02	629.84
GANNON, ROSS M. & SCOTT,	05A-014	3,850.65
GARNER, WANATHA P.	008-026	22,868.09
GARNER, WANATHA P.	008-026C	4,802.87
GARNER, WANATHA P.	008-026A	5,027.74
GARNER, WANATHA P.	008-026B	13,258.38
GA'S HOUSE LLC	005-056	5,313.30
GASPERINI, PETER	06A-003C	21.89
GASPERINI, PETER	06A-003G	2,890.48
GASPERINI, PETER	06A-003H	54.73
GASPERINI, PETER W	023-140	797.00
GASPERINI, PETER W.	06A-003E	79.60
GASSNER, MARIANNE	018-148	37.81
GASSNER, MARIANNE	018-165	2,130.30
GASTON, GIGI	005-074	2,185.02
GASTON, ISABELLE	005-070	3,384.00
GASTON, ISABELLE	002-003	3,110.37
GASTON, JAMES P.	002-002	3,167.09
GASTON, MARTHA	005-073	9,985.82
GASTON, THOMAS	005-075	213.93
GATES, GORDON	02A-008-9A-99	728.34
GATES, KAREN	024-024	1,745.23
GATES, KAREN & GATES, GORDON	02A-008-3A	521.38
GATES, KAREN & GATES, GORDON	017-029A	497.50
GATES, KAREN & GATES, GORDON	02A-008-1	900.48
GATES, KAREN; GATES, GORDON	02A-008-9A	2,366.11
GAULIN, KEVIN D. TRUSTEE	021-031	1,807.92
GAY, EBENEZER	008-017A	4,356.11
GAY, EBENEZER R.	008-016	1,098.48
GAY, EBENEZER R.	008-016	7,243.60
GEIGER, HARVEY R. & PAMELA H.	012-015	4,243.68
GEMMER, CONSTANCE & FREDERICK	030-017	3,666.58
GENGENBACH, ELIZABETH CAPEN,	004-004	4,993.91
GIBNEY, ELEANOR FERARD	008-032	8,379.89
GIFFIN, BRUCE	017-007	2,123.33

GILFORD, BETH	003-014&14A	9,301.26
GILFORD, BETH	003-014&14A	1,413.90
GILFORD, BETH	003-014&14A	1,857.67
GILMAN, BRUCE	030-003	1,666.63
GLAVIN, GAIL A.	018-073	2,078.56
GODFREY, DANIEL S.	010-013-ON	531.33
GODFREY, DANIEL S.	010-013-ON	2,787.99
GODFREY, JESSIE	018-168	1,772.10
GODFREY, THOMAS B. A. &	010-014	19,547.77
GODFREY, THOMAS B. A. &	010-014	467.65
GODFREY, THOMAS B. A. &	010-014	2,355.17
GOHRES, JANET	009-043A	3,179.03
GOODERHAM, MARY	012-023	5,604.84
GOODHUE, CHARLOTTE	004-007A	47.76
GOODHUE, CHARLOTTE	003-020	474.62
GOODHUE, CHARLOTTE	004-006	76.62
GOODHUE, CHARLOTTE	004-006	1,195.99
GOODHUE, CHARLOTTE	004-006	9,118.18
GOODHUE, CHARLOTTE	004-005	4,541.18
GOODHUE, E. TERRY	007-034A-1	1,252.71
GOODHUE, TERRY	007-034B	550.24
GOODWIN, DAVID W. TRUSTEE	023-127	2,314.37
GOODWIN, PETER W.	018-169	4,532.23
GOODWIN, PETER W.	018-169	34.83
GORDON, JUDITH S.	011-008A	1,040.77
GORDON, JUDITH S.	011-009	5,482.45
GRAHAM, SCOTT	014-011	9,173.90
GRAND FINALE DOCK, LLC	017-016	2,832.77
GRATWICK, HENRY W & ANITA H	023-047,039A	2,242.73
GRATWICK, JOEL B.	005-026	4,349.15
GRAVES, CHARLES H. & JANA	009-045	570.14
GRAVES, CHARLES H. & JANA	009-045	3,972.04
GRAY , STEPHEN	05A-011K	1,470.61
GRAY, STEPHEN	05A-011M	8,591.83
GREEN, DOUGLAS & DUNN,	004-014-1	8,219.70
GREEN, DOUGLAS H.	004-014C-1	3,983.98
GREENBERG, JOEL	009-001A	814.91
GREENBERG, JOEL	009-001A	4,028.76
GREENE, BLAKELEE	018-043	1,547.23
GREENE, BLAKELEE	018-013	4,229.75
GREGORY, JACKSON	024-017	2,014.88
GREVEN, PHILIP J. JR.	005-015, 04D	1,876.57
GRIGGS, CAROLYN & GEORGE E	021-008	685.56
GRIMNES, NANCY; KING, BRUCE;	015-10+11+12	6,236.66
GRIMNES, NANCY; KING, BRUCE;	015-10+11+12	434.82
GRISCHUK, WALTER J	022-062	743.27
GROCE, BRENT	008-023	797.00
GROCE, BRENT	008-025	3,516.33
GROENING, BRUCE M	009-028	2,697.45
GROSS, CARL	009-076A	328.35
GROSS, CARL	009-076A	27.86
GROSS, CARL	009-076A	2,967.09
GROSS, CARL B. E.	009-076	3,307.38
GROSS, GEORGE	009-075A	2,213.88
GROSS, GEORGE	009-075	359.20
GRUMBACH, PAMELA	004-008	2,236.76
GUILFORD, CHRISTOPHER	028-005	686.55
GUILFORD, CHRISTOPHER	028-015	36.82
GUILFORD, CHRISTOPHER	028-014	1,783.04
GUILFORD, CHRISTOPHER D	028-013	1,584.04
GUILFORD, CHRISTOPHER D.	027-035A	5,723.24
GUILFORD, CHRISTOPHER D.	028-016	2,966.10
GUILFORD, CHRISTOPHER D.	028-008	463.67
GUILFORD, CHRISTOPHER D. &	017-023A	1,335.29
GUILFORD, VAN A.	017-035	18.91
GUILFORD, VAN A.	017-022	1,858.66
GUILFORD, VAN A. & GUILFORD,	018-167	1,608.92
GUNDELLS INLET LLC	005-043	2,424.82
GUNDERSEN, DONALD	004-026	3,352.16
GUPTILL, ALBERT III	018-122	1,854.68
GUPTILL, ANDREW MARK	017-057	2,518.35
GUPTILL, ANDREW MARK	022-106A	9.95
GUSTAVSON, RUTH	023-012	1,702.45
HADLEY, SHELAGH	017-033	822.87
HAIBLE REALTY TRUST	011-032	3,170.07
HAIBLE, WILLIAM W.; HAIBLE,	009-019A	589.04
HALEY, JULIA A. & HALEY,	009-021C	1,525.34
HALL, DEBRA J.	007-034	2,129.30
HALL, DOUGLAS	011-032-5,32-6	1,010.92
HALL, DOUGLAS A	022-075	1,860.65
HALLA, LEE F. & DAWN A.	007-041	5,682.45
HALLER, DAVID W	009-042B	5,775.98
HALLOWELL, LUCY,	008-017B,17A1	425.86
HALLOWELL, LUCY,	008-017B,17A1	12,811.62
HALLOWELL, LUCY, HARDING,	008-017E	1,388.03
HAMILTON, CAROL	009-069	3,218.83

HAMILTON, CAROL.	026-001	1,645.73
HAMILTON, EARL JR.	019-003	2,151.19
HAMILTON, EARL L.	023-078	1,635.78
HAMILTON, JASON	007-015	86.57
HAMILTON, JASON	006-027	392.03
HAMILTON, JASON	004-018	365.17
HAMILTON, JASON G.	004-017,18A,19A	6,783.91
HAMILTON, JASON G.	009-021A-1	2,436.76
HAMILTON, JENNIE E	020-016	1,008.93
HAMILTON, SCOTT	004-015	1,720.36
HAMILTON, SCOTT	004-015	10,536.06
HANNAN, DENNIS & HANNAN,	011-053	6,133.18
HANSEN, CAROL S. & HANSEN, G.	028-003	5,025.75
HANSEN, GEORGE KIRK	009-016	313.43
HARBOR WHARF, LLC	018-025	688.54
HARBORSIDE WHARF LLC	018-069	7,419.72
HARBORSIDE WHARF LLC	013-015	144.28
HARKNESS, FRED (D/B/A	017-015	3,180.02
HARKNESS, JOHN C.	018-147	2,912.37
HARP, ADRIANA E.	017-052	1,528.32
HARRINGTON, DEBORAH ET AL	008-004A	6,326.21
HARRIS, CARLA D.	026-008	1,054.70
HARRIS, CARLA D.	026-002	40.80
HARRISON, GEORGE	018-115	531.33
HARRISON, GEORGE	018-037	1,902.44
HART, HIRAM; GREENWALD,	004-023B	2,587.00
HASKELL, JOHN & SUSAN	014-008	1,101.47
HASKELL, JOHN, GORDON,CANDACE	023-056	1,393.00
HASKELL, WESTON	05A-011F	2,506.41
HATANO-COLLIER, YASUKO	018-157	2,983.01
HAWLEY, JOHN HEIRS	023-120	1,842.74
HAYES, ALEXEXANDER A.	009-001B	4,318.30
HAYLOR, MARILYN C.	027-018	5,103.36
HAYLOR, MARILYN C.	027-030C	308.45
HAYLOR, MARILYN C.	023-023	1,548.22
HAYLOR, MARILYN C.	027-031	3,213.85
HEALEY, DAVID & MARIANNE	021-013	1,273.60
HEALEY, ELIZABETH E. & THOMAS	06A-003A	1,250.72
HEATH, MICHAEL D.	003-017D	335.32
HEDDERICG, STEPHEN Z.	005-045	2,763.12
HEDGES, CONSTANCE	010-012	8,505.26
HEDRINGTON, MAXINE L.	008-024	3,061.62
HEGER, ROBERT	005-025	4,166.07
HELGERSON, DAVID	007-032B	5,032.71
HELLER, SUZANNE TRUSTEE	023-011	2,163.13
HEN ISLAND CO LLC	010-019	5,770.01
HENNEKE, BEN GRAF JR &	020-008	3,448.67
HENRIQUES, BARBARA	024-022	330.34
HERMANN, FRANZ LAND TRUST	004-007	38.81
HERMANN, FRANZ LAND TRUST	004-007	9,156.99
HERON NECK LIGHT STATION LLC	02A-001	3,604.89
HEWITT, CHARLES; CAREY,	018-116	1,899.46
HH ACQUSITIONS LLC	012-012	415.91
HH ACQUSITIONS, LLC	012-011	448.75
HH ACQUSITIONS, LLC	012-011	1,040.77
HH ACQUSITIONS, LLC	012-011	22,589.49
HILDINGS, JOHN & JILL	023-077	1,903.44
HILDRETH, MALCOLM	007-026	1,589.02
HINRICHS, GRACE E.	009-044	3,045.70
HIRST, EDWARD J.	017-035A	2,258.65
HOFFMAN, MARK L., TRUSTEE	009-021B-6	193.03
HOKANSON, LEONARD HEIRS OR	022-006	2,111.39
HOLBROOK, KENNETH & JANE	06A-010H	411.93
HOLT, ELEANOR R.,OLIVIA C.,&	009-035	8,423.67
HOLT, HENRY G	018-111	1,800.95
HOLT, NEIL M. JR & HARRY	009-033	131.34
HOLT, NEIL M. JR & HARRY	009-036	7,181.91
HOLT, NEIL M. JR. & HARRY W.	009-032	3,577.03
HOOPER, KATHARINE A. &	008-020	3,542.20
HOPEWELL, HENRY C. ESTATE 1/2	018-062	6,133.18
HOPEWELL, HENRY C. ESTATE 1/2	018-062	1,186.04
HOPEWELL, HENRY C. ESTATE 1/2	018-062	1,187.04
HOPEWELL, HENRY C. ESTATE 1/2	018-077	4,359.10
HOPEWELL, HENRY C. ESTATE 1/2	018-077	7,287.38
HOPKINS BOATYARD, INC.	018-065	3,839.71
HOPKINS BOATYARD, INC.	018-068B	205.97
HOPKINS, BERNARDINE	006-043A	2,059.65
HOPKINS, BRUCE	018-113	1,676.58
HOPKINS, ELLEN - ESTATE	004-027	1,694.49
HOPKINS, GREGORY	003-017A-1	1,254.70
HOPKINS, HOLLIS & DENISE	029-007	277.61
HOPKINS, HOLLIS E. & DENISE	029-007B-1	4,072.54
HOPKINS, JOHN	009-078A	210.94
HOPKINS, JOHN K. & JOYCE A.	009-068A	1,035.80
HOPKINS, JOHN K. & JOYCE A.	009-068	1,718.37
HOPKINS, KEVIN	016-009	1,741.25

HOPKINS, KEVIN &	018-161	5,037.69
HOPKINS, KEVIN &	018-149	483.57
HOPKINS, LARRY M	009-005-A	26.87
HOPKINS, LARRY M	009-004A	2,704.41
HOPKINS, LARRY M	009-004A	2,859.63
HOPKINS, LARRY M. & HOPKINS,	023-028	1,356.19
HOPKINS, PAULA H.	016-004	1,137.29
HOPPE, CAROL LYNN	009-046	2,022.84
HORNBY, KIRSTIN & ZACHARY	018-130	386.06
HORNBY, KIRSTIN & ZACHARY	018-129	48.76
HOYT FAMILY LIMITED	009-071	113.43
HOYT, EDWARD L. & SARNIA H.	008-025A-1A	2,818.84
HOYT, EDWARD L. & SARNIA H.	008-023A	817.89
HOYT, LIS	022-020	1,164.15
HUBER VINALHAVEN PARTNERSHIP	005-038	6,107.31
HUBER, VINALHAVEN PARTNERSHIP	005-037	1,021.87
HUFSEY, ROGER S. & LINDA H.	022-111	1,171.12
HUGHES, SCOTT	007-043-3	645.76
HUNDLEY, WILLIAM G. & ROBERTA	030-004	247.76
HUNSINGER, DYLAN P. & KAYLA	024-003	1,688.52
HUNT, REVOCABLE LIVING TRUST	026-020	3,033.76
HUNTLEY, NANCY L. HEIRS	023-022	1,228.83
HUPP, THOMAS H.	023-013	2,141.24
HURRICANE ISLAND FOUNDATION	002-007	1,839.76
HURRICANE ISLAND FOUNDATION	002-007	278.60
HURRICANE ISLAND FOUNDATION	002-007	222.88
HURRICANE ISLAND FOUNDATION	002-007	279.60
HURRICANE ISLAND FOUNDATION	002-007	253.73
HURRICANE ISLAND FOUNDATION	002-007	311.44
HURRICANE ISLAND FOUNDATION	002-007	279.60
HURRICANE ISLAND FOUNDATION	002-007	3,394.94
HURRICANE ISLAND OUTWARD	008-030	3,020.82
HURRICANE ISLAND TRUST	002-007	6,846.60
HURRICANE ISLAND TRUST	002-007	27,788.36
HURRICANE ISLAND TRUST	002-007	2,132.29
HURTUBISE, EUGENE JR. & MARY	030-001	2,472.58
HURTUBISE, EUGENE JR. & MARY	030-001	54.73
HUTCHINSON, GENE	017-027	1,182.06
HUTCHINSON, GENE A. & GLADYS	022-096	1,634.79
HYLAND, THOMAS W. JR.	013-005	132.34
HYLAND, THOMAS W. JR.	013-005	5,288.43
IMBER INVESTMENTS LLC	020-001	6,266.51
INDIANA, ROBERT	018-082	1,617.87
INDIANA, ROBERT	023-001	3,572.05
INLAND FRESH SEAFOOD CORP. OF	016-018	2,637.75
INLAND FRESH SEAFOOD CORP. OF	013-004	6,345.12
INLAND FRESH SEAFOOD CORP. OF	02A-005	2,327.31
ISELIN, JOSEPHINE	011-016	10,490.29
ISELIN, JOSEPHINE	011-016	1,577.08
IVES, LOUISA S.	011-029B	17,359.77
IVES, LOUISA S.	011-029B	737.30
IVES, MARGARET C.	009-080	65.67
IVES, MARGARET C.TRUSTEE OF	009-079A	5,504.34
IVES, STEPHEN B. JR. & L.	012-041D	7,564.99
JACKOMINO, ROBERT L.	024-010	1,296.49
JACKSON, ERIK DYLAN	012-025-01	414.92
JACKSON, HILLARY	018-013A	5,147.14
JACKSON, MARK	02A-008-8-6	2,642.72
JACKSON, MARK	02A-008-8-7	52.74
JACKSON, MARK	02A-008-8-6	353.23
JACKSON, REBECCA N. GRAHAM	007-014	229.85
JAKUBOWSKI, FRANK &	022-094	1,494.49
JALBERT, MARY ANN; OSGOOD,	006-001-1	3,898.41
JAMES, AUSTIN	007-035A-1	4,047.66
JAMES, AUSTIN CAMPBELL	007-035A	330.34
JAMES, NATHANIEL W. III	007-050	5,380.96
JAMESON, SHERRY REBECCA	023-126	1.99
JAMESON, SHERRY REBECCA	023-126	2,138.26
JAQUES, BEVERLY J.	018-014	2,349.20
JAQUES, HERBERT JR. & SUE	018-009	2,513.37
JCKC LLC	015-009 & 8A	4,118.31
JCKC LLC	015-009 & 8A	418.90
JEFFERS, DEREK E.	007-016	86.57
JEFFERS, DEREK E.	007-019	86.57
JEFFERS, DEREK E.	007-017	86.57
JEFFERS, DEREK E.	007-028A-3	1,029.83
JEFFERS, DEREK E.	007-018	86.57
JENKINS, ROBERT	011-051-01	656.70
JENNINGS, BREWSTER P	011-049	7,800.80
JENNINGS, BREWSTER P	011-046	2,670.58
JENNINGS, BREWSTER P	011-049	1,959.16
JENNINGS, BREWSTER P	011-049	8,009.75
JENNINGS-CRANFORD, LAURA &	022-027	1,106.44
JENNINGS-CRANFORD, LAURA &	022-026	9.95
JENNY, JACQUES ET ALS	007-051A	7,353.05
JOHNSON, BRIAN	021-020	1,511.41

JOHNSON, BRUCE GORDON	021-018	3,339.22
JOHNSON, ROBERT & ROBERTA	022-064	2,228.80
JONES, ANTHONY V. & DOREEN D.	026-012	1,292.51
JONES, DARREN	06A-010A-99	2,166.12
JONES, DOREEN D	021-026	2,310.39
JONES, DOREEN D.	021-026A	421.88
JONES, JOHN	06A-023	1,307.43
JONES, JOHN & JONES, PETER	06A-010A	656.70
JONES, THOMAS A. JR. & H.	011-002C	466.66
JONES, THOMAS A. JR. & H.	011-001C	4,749.14
JONES, WENDELL PETER	006-045	437.80
JONES, WENDELL PETER	06A-008A	1,123.36
JORDAN, JEFFREY K. & ANNE H.	007-011A	1,804.93
JOSEPHSON, PAUL R	011-031B-1	1,234.80
JUNIPER LEDGE, LLC	012-019	12,393.72
JUNIPER LEDGE, LLC	012-019	1,223.85
JUNIPER LEDGE, LLC	012-019	2,966.10
KACZYNSKI, TERESA	019-025B-1	306.46
KAEMPFER FAMILY MAINE	011-050	3,348.18
KAEMPFER FAMILY MAINE	011-050	5,461.56
KAEMPFER FAMILY MAINE	011-050	12,540.98
KEIR, ANDREW K.	006-042E	322.38
KEIR, ANDREW K. & DIANA	006-042F	844.76
KEIR, ANDREW K. & DIANA	006-042F	220.89
KELLY, RICHARD & DOUCETTE,	023-134	1,512.40
KELSTON, BARBARA	023-146	4,043.68
KELWICK, BRUCE	06A-008C	1,175.10
KEMPNER, PAIGE	012-032	5,378.97
KENDRICK, CATHERINE W.	018-164	3,576.03
KENNAN, JOHN; KENNAN,	009-072	2,637.75
KEOCHAKIAN, SIMON V. & JOAN	006-042H	306.46
KEOCHAKIAN, SIMON V. & JOAN	006-046	823.86
KEOCHAKIAN, SIMON V. & JOAN	006-043B	92.54
KIMBALL LEADBETTER LLC	008-013	5,239.67
KIMBALL LEADBETTER LLC	008-013	322.38
KIMBALL LEADBETTER LLC	008-013	777.10
KIMBALL, MAUREEN A.	023-049	1,723.34
KING, CHAD W	021-017	2,041.74
KING, SUSAN P.	027-030F	311.44
KITCHELL, JANE & MCLAUGHLIN,	004-003	7,082.41
KITCHELL, JANE & MCLAUGHLIN,	004-003	2,594.96
KNIESTE, CHRISTOPHER	021-007	1,223.85
KNOWLTON, JAMES & SUSAN	06A-010K	333.33
KOELBL, CHRISTIAN III &	027-001, 001A	244.77
KOELBL, CHRISTIAN III &	027-001, 001A	5,827.72
KOELBL, GWENDOLYN M.	027-002	2,221.84
KOLOFSKY, CHRISTIAN	009-043-11	3,486.48
KROG, GARY P. & VERSACI, LORI	016-012C	5,908.31
KRUGER, NORMA JEAN & KRUGER,	022-039	1,167.14
KUCINSKI, KAROL P. & BAAS,	006-040A	757.20
KUCINSKI, KAROL; BAAS, REGINA	023-063	2,565.11
KUEMMERLE, LUCY W	010-010	6,424.72
KULKA, CATHERINE WRENN	009-013	656.70
KULP, JAMES & PAWLECZYK,	004-001	486.56
KULP, JAMES & PAWLECZYK,	004-001	6,803.81
LABAREE, JR. BENJAMIN W.	010-011 ,12B	7,182.91
LACEY, SYLVIA M.REVOCABLE	008-017A-2	9,676.38
LACHMAN, ANTHONY S. &	016-012	4,823.76
LACHMAN, ANTHONY S. &	016-011	2,508.40
LACOURCIERE, RICHARD &	020-001C-6	2,846.70
LAFRICAIN, JOSEPH	018-087	777.10
L'AFRICAIN, JOSEPH	018-008	3,204.90
LAIRD, MARTHA A & GREGORY	05A-006	2,896.45
LALLY FAMILY TRUST	016-027	7,082.41
LALLY FAMILY TRUST	016-023	175.12
LAMSON, PAUL DUDLEY JR.	023-035	643.77
LAMSON, PAUL DUDLEY JR.	023-034	1,029.83
LAMSON, PAUL DUDLEY JR.	023-059	2,306.41
LANE REVOCABLE TRUST, BETSY	016-002	387.06
LANE REVOCABLE TRUST, BETSY	02A-006	113.43
LANE REVOCABLE TRUST, BETSY	016-001	296.51
LANE, EMILY	018-021	3,016.84
LANE, EMILY	009-042	3,773.04
LAPOINTE, LINDA	022-119	1,018.88
LAPOINTE, LINDA	06A-020C	3,981.00
LASANSKY MAINE TRUST	007-032	2,263.63
LASANSKY, DIANA MEDINA	022-106	1,464.64
LAVOIE, LYNNETTE	019-020	2,749.19
LAWRENCE, DAVID T. &	012-006	9,553.99
LAWRENCE, DAVID T. &	012-006	16,622.47
LAWRENCE, DAVID T. &	012-006	268.65
LAWRENCE, DAVID T. &	012-006	326.36
LAZARO, ALAN & PENNY L.	006-064	3,887.47
LAZARO, CRAIG H.	06A-025D	354.22
LAZARO, GENE	017-044G-1	637.80
LAZARO, GENE & LAURA	06A-025C	601.98

LAZARO, GENE R. & LAURA M.	016-005	2,884.51
LAZARO, KURT E.	06A-025	3,071.57
LAZARO, WALDEN J	023-108	1,613.89
LAZARO, WALDEN J	023-108	708.44
LAZARO, WALDEN J.	017-044G	819.88
LEADBETTER ISLAND, LLC	008-012	17,468.22
LEADBETTER ISLAND, LLC	008-012	3,954.13
LEADBETTER ISLAND, LLC	008-012	1,659.66
LEBRECHT, DOUGLAS	009-021B-5	171.14
LEE, DOROTHY M. TRUST	02A-008-5	1,293.50
LEE, JACQUELINE V., ETAL	011-052	23,046.19
LEE, JACQUELINE V., ETAL	011-052	3,937.22
LEE, LANCE R. TRUST	02A-008-7	2,250.69
LEE, SUSAN A	021-014&25	2,884.51
LEMONE, KAREN A - TRUSTEE	009-053	2,921.32
LEONARD, CAROLINE	022-102	1,507.43
LESER, NORBERT	023-055	1,352.21
LEWIS, GEORGE	011-044A	940.28
LEWIS, GEORGE	011-043A	674.61
LEWIS, GEORGE	011-045	226.86
LEWIS, GEORGE	011-044	9,932.09
LEWIS, LISA S TRUSTEE	011-042A	6,153.08
L'HERROU, PATRICA	018-072	1,624.84
LIBBY, SCOTT LIVING TRUST	05A-011T	40.80
LIBBY, SCOTT LIVING TRUST	05A-011E	4,103.38
LIEBER, CAROLYN DANFORTH	007-038B	3,376.04
LIEBER, DAVID	023-092	2,424.82
LIEBER, WILLIAM A. REVOCABLE	007-038F	7,440.61
LIEBER, WILLIAM TRUSTEE	007-038D	3,345.19
LIEBER, WILLIAM TRUSTEE	007-038E	53.73
LINDGREN, ARTHUR & CHERYL	011-031A	148.26
LINDGREN, ARTHUR & CHERYL	009-054	3,365.09
LINDGREN, ARTHUR S.	007-046A-3	376.11
LINDGREN, ARTHUR S. & CHERYL	011-031A-1	3,129.28
LITCHFIELD, HEIRS PAULINE	026-033	226.86
LITTLEFIELD, DOUGLAS	026-017	1,576.08
LITTLEFIELD, DOUGLAS	007-043-6	343.28
LITTLEFIELD, DOUGLAS E.	023-061	1,851.70
LITTLEFIELD, DOUGLAS E.	007-043-7	2,536.26
LITTLEFIELD, DOUGLAS E., ETAL	018-154	583.07
LITTLEFIELD, JOHN D & DEBORAH	011-020	682.57
LITTLEFIELD, JOHN D III	007-025A-1	308.45
LITTLEFIELD, JOHN D. III	023-071	1,461.66
LITTLEFIELD, MARIE E & YOUNG	007-024A	713.42
LITTLEFIELD, RICHARD V. &	018-144	2,096.47
LITTLEFIELD, ROBERT S JR. &	007-024	205.97
LITTLEFIELD, ROBERT S. JR. &	007-025	1,789.01
LITWAK, TAINA R	028-018	2,625.81
LMR FAMILY LLP - 75% INT	005-060	9,423.65
LONG, SUSAN	015-005&6	4,398.90
LONG, SUSAN M.	015-004A	2,647.70
LONGMAN, ROGER A.- TRUSTEE	023-003	4,305.37
LORING, GEORGE G.	006-065	1,848.71
LORING, GEORGE G.	006-067A	249.75
LORING, GEORGE G.	006-066	3,438.72
LOVELESS, WARREN	023-060	2,161.14
LOWD, FREDERICK E. & ERMA J.	023-067	2,377.06
LUMINA LLC	012-040A	394.02
LUMINA LLC	012-041B	665.66
LUMINA LLC	012-040	2,429.79
LUNDE ROLF HEIRS	06A-005A	625.86
LUNDE, ANN E.	06A-016	3,852.64
LUNDE, ANN E.	06A-017A	5,189.92
LUNDHOLM, PATRICIA G.	018-022	9,638.57
LYNCH, LINDA J.	005-002	2,448.70
LYNCH, LINDA J.	005-002B	676.60
MACDONALD, JOHN R.	023-115	911.42
MACDONALD, JUNE	028-010	5,606.83
MACFEE, ADAM NASON	027-008	253.73
MACQUESTON, CAROLE BEAUMONT &	006-042D	2,353.18
MAINE COAST HERITAGE TRUST	009-043-7,043-4	4,404.87
MARCHELL, THOMAS F. REVOCABLE	013-010	19.90
MARCHELL,THOMAS REVOCABLE	013-006	3,692.45
MARCUSE, DONALD J.	008-045	6,193.88
MARRINER, JASON	06A-003-ON	131.34
MARTIN ,SUSAN A. REVOCABLE	004-020	1,494.49
MARTIN, ABBOTT	022-059	1,180.07
MARTIN, DALLAS M	004-023A-1	539.29
MARTIN, DANIEL	025-002A	1,792.00
MARTIN, HUGH F. & MARTIN,	018-029	6,620.73
MARTIN, HUGH F. & MARTIN,	018-028	490.54
MARTIN, JILL E.	018-104	974.11
MARTIN, JOSEPH H	024-020	1,892.49
MARTIN, JUNE	017-051	1,124.35
MARTIN, KENNETH R.	023-117	1,108.43
MARTIN, KENNETH ROBERT	022-084	524.37

MARTIN, ROLAND C.	021-001A	717.40
MARTIN, SUSAN & HUGH	018-030	3,674.54
MATHAN, CHRIS	006-046A	373.13
MATHER, LINNELL	023-036	2,287.51
MATHER, MARIANNA	023-019	943.26
MATTSON, M.C.	018-145	2,150.20
MCAULAY, LINDA & ROBERT	027-017	373.13
MCAULAY, LINDA & ROBERT	027-013	4,655.61
MCAVOY, JAMES G. & REITMAYER,	06A-003D	1,703.44
MCCABE, FRANCES I.	006-042A	885.55
MCCARTHY, ALEXANDRA	006-019A	7,256.54
MCCARTHY, GRETA DIANE	014-010	615.91
MCCARTHY, LUCY	02A-008-8-7	52.74
MCCARTHY, LUCY	02A-008-8-2	2,053.68
MCCARTHY, MARK J & GRETA C	022-100	1,681.55
MCCLURE, MICHAEL F.	005-003	1,267.63
MCCORMACK, ROBERT J	009-077	1,786.03
MCCORMICK, PATRICK	022-109	1,406.93
MCCREE, PAUL W. JR. & CAROLYN	021-004B	2,977.04
MCDONALD, JAMES N.	023-046	785.06
MCDONALD, JEAN	023-088	1,471.61
MCDONALD, SARAH	018-132	1,119.38
MCKENNA, JACK & BETH	023-093	1,621.85
MCKENNA, JACK & BETH	023-092A	69.65
MCKENZIE, MICHAEL	022-029	3,350.17
MCLAUGHLIN, PETER J.	05A-008	4,064.58
MCNAMARA, ROBERT F. & DOLORES	009-052	2,009.90
MCPHAIL, GABRIAN	022-121	833.81
MCQUILLAN, DONALD & VALERIE	022-001A	1,188.03
MELCHER, ADAM S & CHAPIN L	008-037	6,199.85
MELCHER, ADAM S & CHAPIN L	008-037	95.52
MELCHER, ADAM S & CHAPIN L	008-038	4,754.11
MELCHER, STEVEN	02A-008-3A-2	2,446.71
MENAKER, THOMAS & ELSA M.	010-021	7,704.29
MESKO, MICHAEL & KAIMMER,	020-001C-2	5,314.30
METCALFE, ROBERT M TRUSTEE	02A-008-9	2,954.16
METCALFE, ROBERT M. TRUSTEE	02A-008-6	2,267.61
MICHAEL, CARLENE	018-083	2,265.62
MILLARD, ROBERT B &	010-023	280.59
MILLARD, ROBERT B &	012-033	1,987.02
MILLARD, ROBERT B &	012-032A	730.33
MILLARD, ROBERT B &	012-033	27,223.20
MILLARD, ROBERT B &	012-034	19,752.74
MILLARD, ROBERT B &	012-033	8,067.46
MILLARD, ROBERT B &	012-033	1,205.94
MILLER, ANGELA D.	022-070	1,190.02
MILLER, BRUCE JR.	007-027	1,520.36
MILLER, CHARLES E. & MARIA	025-016-1	1,076.59
MILLER, CHARLES H. TRUSTEE OF	003-017B	3,011.87
MILLONG LLC	015-007	3,387.98
MILLONG LLC.	023-054	1,730.31
MILLS EXCAVATION INC	007-042	622.87
MILLS, STEPHANIE A.	022-008	52.74
MILLS, STEPHANIE A.	022-009	2,255.67
MILLS, WILLIAM D & JOY L	006-044	2,891.47
MILLS, WILLIAM D. & JOY W.	007-035B	2,985.00
MINOGUE, MARY JANE	06A-010F	309.45
MINTZ, BARBARA	023-147	293.53
MITCHELL, ELLEN	019-024	1,714.39
MITCHELL, JOAN G	023-142	1,641.75
MITTELSTADT, KATHARINE J. &	023-062	2,254.67
MOFFAT, ALEXANDER W 1/2 INT	008-017D-1	4,160.10
MOORE, HERBERT	010-010A	4,370.04
MOORE, JAMES B.	022-067	1,742.25
MOORE, JENNIFER STIRLING	011-051	547.25
MOORE, JENNIFER STIRLING	023-038	1,812.89
MOORE, KEVIN S. & MOORE,	018-079	2,207.91
MORAN, MICHAEL S. & CAROL M.	05A-011	3,758.12
MOREHOUSE, BRUCE 1/4 INT	013-008	11,542.00
MOREHOUSE, ELISE V.	022-124A-10	207.96
MOREHOUSE, ELISE V.	022-124A-16	57.71
MOREHOUSE, JOHN T & ANDREW	05A-011H	3,618.82
MORELAND, DEBORAH	018-034	2,463.62
MORELAND, DEBORAH L.	007-028B	448.75
MORGAN, VERONICA	009-058	5,512.30
MORONG, CAROLINE W.	002-006	4,312.33
MORTON, GEORGE A & MORTON,	007-046	1,756.18
MORTON, LANCE E	023-051	2,826.80
MORTON, LANDON	003-017-ON	938.29
MORTON, LONNIE & KATHLEEN	018-084	2,895.45
MORTON, LONNIE W. & KATHLEEN	023-098	2,812.87
MORTON, VALERIE	018-142	2,298.45
MOSENFELDER, ROBERTA	011-032-2	315.42
MOSENFELDER, ROBERTA	011-032-3	323.38
MOVITZ, EDWARD	05A-011I	3,958.11
MOYER, DAVID & VICKI	018-001	4,288.45

MOYER, JEFFREY	018-002	2,818.84
MOYER, JEFFREY & DINAH	006-061	1,409.92
MTR OF HACKETTSTOWN NEW	016-001A	2,471.58
MULLEN, CHARLES A.	004-024	1,645.73
MULLEN, CHARLES A. & GRACE	025-017	4,739.19
MWO PROPERTIES	018-103	1,140.27
MYER, JOHN M.	023-091	1,349.22
NANTAIS FAMILY TRUST	027-029	353.23
NANTAIS FAMILY TRUST	027-028	428.85
NEKOLA, CHARLOTTE & POLITZER,	023-040	1,904.43
NELSON ESTATE, JOE	02A-006	120.40
NELSON, GREGORY	017-030	3,111.37
NELSON, GREGORY A	009-043-2	181.09
NELSON, GREGORY A.	009-043-1	3,835.73
NELSON, GREGORY A.	009-043-12	398.00
NELSON, JOSEPH A., ETAL	017-025	1,201.96
NELSON, SANDRA	017-036	188.06
NELSON, SANDRA	022-030	2,640.73
NELSON, SANDRA L, GREGORY &	023-017	3,196.94
NELSON, THEA N.	018-044	5,343.15
NEWBOLD, H. LEROY TRUSTEE	011-057	6,775.95
NEWBOLD, MICHAEL & MARGARET C	026-023	3,477.53
NEWBOLD, WILLIAM A. & HELENE	018-158	3,703.39
NEWBOLD, WILLIAM A. & HELENE	018-158	775.11
NEWCOMB, GROSVENOR &	020-007	6,256.56
NICHOLS, AUDREY	019-016	1,423.85
NICK, PATRICIA A.	013-002	4,910.33
NIEDERHOFFER, SUSAN COLE	023-021	3,136.24
NIMS, CHARLOTTE TRUSTEE	030-016	7,677.42
NIMS, JEFFREY A	030-016-1	3,388.97
NOYES, ANDREW H.	007-035C	2,913.36
NOYES, RACHEL B & BOYDEN,	023-144	2,784.01
NUGENT, MARGARET	02A-008-8-3	1,375.09
NUGENT, MARGARET	02A-008-8-4	2,259.65
NUGENT, MARGARET	02A-008-8-7	52.74
OAKES, ALTON F. JR. & CYNTHIA	023-002	2,405.91
OAKES, COLBY P & DAVIS-OAKES,	06A-020A	2,165.12
OAKES, COLBY P & DAVIS-OAKES,	06A-020A	515.41
OAKES, JILL	023-029	2,246.71
OAKES, KAREN	007-045	573.12
OAKES, LARRY	023-124	1,426.83
OAKES, RANDOLPH	007-001A-1	394.02
OAKES, RANDY	023-123	2,888.49
OAKES, ROBERT	017-044B	3,492.45
OAKES, ROBERT E. SR. &	017-044C	106.47
OAKES, TIMOTHY & SANDRA	022-093	1,722.35
OCKERSE, THOMAS; OCKERSE,	022-060	3,074.55
O'HEARN, DORIS	018-032	2,271.59
O'HEARN, DORIS	018-033	753.22
OHIO UNIVERSITY FOUNDATION	011-028	1,048.73
OHIO UNIVERSITY FOUNDATION	008-040	4,148.16
OKEEFE, PRISCILLA L. &	013-009	7,127.19
OKEEFE, PRISCILLA L. &	013-009	305.47
O'KEEFE, SCOTT	005-032	1,746.23
OLD HARBOR HOLDING COMPANY	020-010	6,452.58
OLD HARBOR HOLDING COMPANY	020-010	1,295.49
OLD HARBOR HOLDING COMPANY	020-010	592.03
OLNEY, VIRGINIA B.	018-117	2,008.91
OLSON, DIANE	024-002	2,587.00
OLSON, IVAN	017-018	325.37
OLSON, IVAN E. & MARGARET	022-108	304.47
OLSON, IVAN E. & MARGARET	022-107	1,632.80
OLSON, JACK	018-052	285.57
OLSON, JACK & ANGELYN	004-028	1,677.57
OLSON, JACK E	006-029	899.48
OLSON, JACK E	006-039	883.56
OLSON, JACK E	023-112	1,609.91
OLSON, JACK E & ANGELYN A	004-025	569.14
OLSON, MARK	017-024	500.49
OLSON, MARK	017-018	90.55
OLSON, MARK	025-007	1,092.51
OLSON, STEPHEN C. & THAYER A.	010-002	6,420.74
OLSON, STEPHEN C. & THAYER A.	010-001	1,281.56
ORCUTT, PHYLLIS J.	024-007	1,382.06
ORCUTT, ROBERT & KAREN	024-012	1,164.15
OSGOOD, ALBERT JR. & SANDRA	023-032	2,334.27
OSGOOD, ALFRED S.	024-019	1,444.74
OSGOOD, ALFRED S. TRUST	018-006	770.13
OSGOOD, ALFRED S. TRUST	018-005	64.68
OSGOOD, ALFRED S. TRUST	018-005	8,176.91
OSGOOD, ALFRED TRUST	017-037	191.04
OSGOOD, ALFRED TRUST	017-038A	88.56
OSGOOD, ALFRED TRUST	017-038	77.61
OSGOOD, ANN	022-040	1,920.35
OSGOOD, BRIAN J.	019-001A	4,941.17
OSGOOD, BRIANNA	029-007A	978.09

OSGOOD, DAVID S. & ELAINE L.	014-007A	1,339.27	PERKINS LAND TRUST	005-054	236.81
OSGOOD, JEFFREY S. & KRISTINA	028-022	5,724.24	PERKINS LAND TRUST	005-055	1,379.07
OSGOOD, JUSTIN L. & FAITH W.	014-007B	2,395.96	PERKINS LAND TRUST	005-064	775.11
OSGOOD, LELAND & ANN	019-001	3,274.55	PERKINS, JOHN, ETAL	021-015	1,831.80
OSGOOD, MARY H & CHRISTOPHER	011-001,008-007	6,185.92	PERKINS, KATHARINE	018-056	3,657.62
OSGOOD, PHILIP	014-006	1,341.26	PERKINS, PHILIP BURTON II	011-032.4	292.53
OSGOOD, PHILIP	018-049	831.82	PERKINS, SARA D	005-044	2,002.94
OSGOOD, PHILIP	014-006	4,068.56	PERKINS, SARA D & SAMUEL	005-049	4,150.15
OSGOOD, SANDRA	009-004-1	3,423.80	PERRY SEAL PARTNERS, LLC	011-029	5,119.28
OXTON, ALVIN & LINDA - LIFE	018-108	1,369.12	PETERS, KAETHE	022-068	843.76
OXTON, LEE	022-104	877.59	PETERSMEYER, SUSAN	018-011	3,384.99
OXTON, TIMOTHY J & COLETTE I	06A-020F	2,854.66	PETERSON, ALAN & TERRIE	018-072A	1,996.97
PACIFICA L NINETEEN LLC	017-056 & 38B	2,246.71	PETERSON, DANA M	017-044	4,876.50
PAQUET, PATRICIA M.	023-041	1,422.85	PETERSON, DAVID	027-030D	309.45
PAQUETTE, ROBERT D. & ELEANOR	017-032 & 031	4,894.41	PETERSON, JANET R.	021-024	1,853.69
PAQUETTE, ROBERT D.& ELEANOR	021-012B	488.55	PETERSON, JANET R.	006-042G	862.67
PAQUETTE, ROBERT D.& ELEANOR	021-012	599.99	PETERSON, JEFFREY	017-029	1,435.79
PARDOE, CHARLES - TRUSTEE 1/2	009-039D	5,489.42	PETERSON, JEFFREY 1/2 INT	009-002	10.95
PARDOE, CHARLES - TRUSTEE 1/2	018-018A	3,132.26	PETERSON, JEFFREY 1/2 INT	006-042C	326.36
PARDOE, CHARLES - TRUSTEE 1/2	017-026	1,248.73	PETERSON, JEFFREY 1/2 INT	006-042B	111.44
PARDOE, CHARLES - TRUSTEE 1/2	009-039D	10,412.68	PETERSON, JEFFREY 1/2 INT	006-042	344.27
PARDOE, CHARLES - TRUSTEE 1/2	018-023	761.18	PETERSON, JEFFREY J.	027-030G	311.44
PARDOE, CHARLES - TRUSTEE 1/2	018-024	595.01	PETERSON, JEFFREY T.	021-019	397.01
PARDOE, CHARLES - TRUSTEE 1/2	009-008	131.34	PETERSON, JEFFREY T.	022-014	2,748.19
PARKER, CHRISTINA & RICHARD	02A-008-8-7	52.74	PETERSON, JEFFREY T.	021-021	1,586.03
PARKER, CHRISTINA STRIKER &	02A-008-8-1	2,036.77	PETERSON, JOLENE L.	06A-010E	824.86
PARKER, LILY M.	022-019	1,764.14	PETERSON-GEORGE, TERRI	022-114	875.60
PARKER, LILY M.	027-027	1,331.31	PETILLO, CAROL	023-074	1,041.77
PARKER, TERRILL	014-005D	291.54	PHILBROOK, CARL F.	025-002	1,213.90
PARKER, TERRILL & GRIMALA,	014-005A	360.19	PHILBROOK, ADDIE A.	023-072	971.12
PARRISH, ROBERT L. JR	020-019	521.38	PHILBROOK, ASTRID & WYMAN	022-047	2,395.96
PARSONS, HERBERT TRUST	012-002	228.85	PHILBROOK, ASTRID & WYMAN	022-048	102.49
PARSONS, HERBERT TRUST	012-002	278.60	PHILBROOK, BARBARA	024-004A	2,218.85
PARSONS, HERBERT TRUST	012-002	13,523.05	PHILBROOK, CARL N.	023-095	783.07
PAYNE, DONNA L. & LEE B.	018-123	5,131.22	PHILBROOK, CARL N.	018-156	680.58
PAYNE, DONNA L. & LEE B.	018-105A	23.88	PHILBROOK, HOWARD	010-003-ON	540.29
PAYNE, DONNA L. & LEE B.	018-123	12.94	PHILBROOK, HOWARD & HAZEL	010-003	1,149.23
PEASE COVE LLC	05A-007	4,128.26	PHILBROOK, JEREMY	024-004	1,326.34
PEASE COVE LLC	05A-011D	48.76	PHILBROOK, JOAN	023-094	1,318.38
PEDERSEN, LEE T.	005-028	1,206.94	PHILBROOK, LAWRENCE &	022-049	2,396.96
PENALOSA, JAVIER & ELLEN K.	009-051	3,457.63	PHILBROOK, LEANETTE D	022-046	827.84
PERKINS LAND TRUST	005-055	6,613.77	PHILBROOK, MICHAEL	06A-020G	1,070.62
PERKINS LAND TRUST	005-065	78.61	PHILBROOK, MICHAEL	06A-020G	2,647.70

PHILBROOK, RANDY	06A-020E	1,442.75
PHILBROOK, RANDY	023-045	727.35
PHILBROOK, ROBERT & SHARON	010-023A	3,941.20
PHILBROOK, ROBERT & SHARON	010-023A	1,301.46
PHILBROOK, RUTH	024-002A	1,182.06
PHILBROOK, SHELLY L.	06A-024	4,487.45
PHILBROOK, THELMA	023-111	1,672.60
PHILIP, BRUCE	022-046A	1,037.79
PHILIP, BRUCE & BRENDA	006-064A	2,153.18
PILLSBURY, MARY P	023-007	4,591.93
PINSON, LILLIAS S.	016-016	6,444.62
PITTS, SUSAN WARREN	023-107	1,908.41
PIXLEY, DEBORAH M	018-107	1,150.22
PIXLEY, DEBORAH M.	018-162	4,626.75
PLEASANT RIVER FARM TRUST	006-059	3,418.82
PLEASANT RIVER FARM TRUST	006-059	8,642.57
POMER, DONNA REDDEN	027-014	3,346.19
POMER, DONNA REDDEN	027-021	318.40
POOLE, ALLAN C.	026-014	3,912.34
POOLE, HAROLD W.	007-008A	4,279.50
POOLE, HAROLD W.	017-021 & 20	2,175.07
POOLE, JAMES	018-045	894.51
POOLE, JAMES H.	026-025	2,854.66
POOLE, JAMES H.	017-019	2,061.64
POOLE, JAMES H.	007-009A	3,579.02
POOLE, JAMES H.	006-041	1,701.45
POOLE, JAMES H. II	007-028	1,961.15
POOLE, WILLIAM S. & JUDITH	06A-014	1,006.94
POOLE, WILLIAM S. & JUDITH	020-006	2,362.13
POTTER, NICHOLAS	030-006,007,008	6,210.79
POWERS, MARTIN J. & DIANA L.	021-028	241.79
POWERS, MARTIN J. & DIANA L.	021-028	1,729.31
PRATT, DENNIS A.	003-016-1	2,610.88
PRATT, I. TORRY	018-058	2,711.38
PRATT, JOSEPH W	06A-003N	3,563.10
PUTNAM, JOHN	011-007	13,547.92
QUALEY, MARGARET M. & DRURY,	018-020	2,942.22
QUAYLE, DWIGHT W. &	011-006	13,047.44
QUICK, VIRGINIA AS TRUSTEE	011-002B	446.76
QUICK, VIRGINIA AS TRUSTEE	011-001B	943.26
QUICK, VIRGINIA AS TRUSTEE	011-001B	7,953.04
QUILTY, JOHN JR.	018-018B	1,584.04
RADLEY, CHRISTOPHER H &	06A-017	1,655.68
RADLEY, KIMBERLY &	06A-018A	517.40
RADLEY, KIMBERLY &	06A-018A	3,220.82
RAFFERTY, JAMES T. & LISA M.	009-060B	2,879.53
RAHMANI, AVIVA	026-010	5,410.81
RAHMANI, AVIVA	026-010	536.31
RAMEE, ANN P.	027-030	372.13
RAMEE, ANN PETERSON	027-030E	25.87
RAMEE. ANN THERESE, TRUSTEE	017-045	3,894.43
RAVEN, SUSAN & JUDSON M.	018-120 & 124	1,728.32
READMOND, WILLIAM	027-033	3,368.08
READMOND, WILLIAM M. &	022-072	2,154.18
REED, C WELSEY	016-017	54.73
REED, C. WESLEY	017-044D	222.88
REED, C. WESLEY	06A-021A	376.11
REED, C. WESLEY	017-046A	79.60
REED, C. WESLEY & MARTHA C.	018-134	7.96
REED, C. WESLEY & MARTHA C.	018-134	3,281.51
REED, C. WESLEY & MARTHA C.	023-137	1,403.95
REED, MARTHA & WESLEY	023-135	84.58
REED, MARTHA C. & WESLEY	023-135A	58.71
REED, WESLEY	019-025A-1	52.74
REED, WESLEY	023-138	927.34
REED, WESLEY & MARTHA	017-046B	1,169.13
REESE, CHARLES L. IV & SARA	006-048A	4,233.73
REID, BARBARA D.	004-022	4,463.57
REIDY, K. CHARLES & JOANNA O.	019-001B	7,189.87
REIDY, KENNETH C.	06A-020B	3,449.67
REIDY, KENNETH C.	06A-020B-1	315.42
REIDY, KENNETH C. & JOANNA; &	006-028	144.28
REIDY, KENNETH CHARLES	007-028A	450.74
REIDY, KENNETH CHARLES	007-028A-1	334.32
REIDY, KENNETH CHARLES	007-028A-4	352.23
REIDY, KENNETH CHARLES	007-028A-6	266.66
REIDY, KENNETH CHARLES	007-028A-7	381.09
REIDY, KENNETH CHARLES &	06A-020B-1	30.85
REIDY, NORMAN	019-025C	306.46
REIDY, NORMAN R	019-025B	500.49
REIDY, NORMAN R & HEATHER A	019-025	2,601.93
REIDY, NORMAN R. & HEATHER A.	014-007	357.21
REIDY, NORMAN R. & HEATHER A.	014-007	3,414.84
REIMANN, KIM	009-027	3,311.36
REISS, KENNETH M & REISS,	027-026E-2	6,350.09
REISS, KENNETH TRUSTEE	027-026E-1	253.73

REISS, KENNETH TRUSTEE	027-026D	100.50
REISS, KENNETH TRUSTEE	027-030A	78.61
REPAST LIMITED, A FOREIGN	004-002	9,174.90
REPAST LIMITED, A FOREIGN	026-024	2,207.91
REPAST LIMITED.A FOREIGN CORP	026-006-4	429.84
REYNOLDS, EDWARD ET. ALS.	008-004	14,588.69
REYNOLDS, JOSEPH	018-063	941.27
RHOADS, JAY R JR QPR TRUST	012-020B	8,699.29
RHOADS, JAY R. III	012-020A	995.00
RHOADS, JAY R. III	012-021	98.51
RHOADS, JAY R. III & RHOADS,	012-022	8,712.22
RICHARDS, KELLY F	026-006	44.78
RICHARDS, KELLY F	026-005	1,120.37
RICHARDS, KELLY F.	023-010	4,800.88
RIPNITZ, RUTH	006-054C	253.73
RIPNITZ, RUTH	006-054B	4,166.07
RIPNITZ, RUTH J.	022-091	1,321.36
RITTERBUSH, KAREN & STEPHEN	012-029	10,548.00
ROBERTS, PHILIP	018-109	3,333.25
ROBINSON, WESLEY R	018-017	2,538.25
ROBISHAW, JEREMY	022-054	1,550.21
ROCKEFELLER, JAMES S. JR.	008-033	25.87
ROCKEFELLER, JAMES S. JR.	005-061	5,416.78
RODENBECK, ARLENE	018-166	2,780.03
RODRIGUEZ LOWREY GST EXEMPT	008-031	244.77
RODRIGUEZ LOWREY GST EXEMPT	008-031	6,093.38
RODRIGUEZ LOWREY GST EXEMPT	008-014	4,474.52
RODRIGUEZ LOWREY GST EXEMPT	008-015	14,144.92
ROMANOFF, STEPHEN J.	022-073	2,219.85
ROMER, MICHAEL & LESLIE	005-023	566.16
ROMER, WILLIAM	021-010	1,432.80
ROMER-DAY, SHERI L	018-012	1,217.88
ROSELL, ADAM P.	007-013A	591.03
ROSELL, PAUL T. & CHRISTINE	021-027	1,680.56
ROSEN, STEPHEN & BISSELL,	018-153	1,040.77
ROSEN, STEPHEN & BISSELL,	019-022A	398.00
ROSEN, STEPHEN & BISSELL,	018-160	82.59
ROSEN, STEPHEN & BISSELL,	018-160	4,007.86
ROSEN, STEPHEN & ROSEN,	019-006	2,740.23
ROSEN, YVONNE	023-073	896.50
ROSEN, YVONNE	023-073	180.10
ROSENBERG, MARJORIE E.	018-114	3,813.84
ROSENE, DOUGLAS L. & MARGARET	011-031A-3	3,560.11
ROSS, HARRY BEACH II	022-123	1,360.17
ROUND TURN MANAGEMENT, LLC	06A-010J	1,796.97
RUBACK, RICHARD S. & ELAINE	006-067	9,124.15
RUOTOLO, LAWRENCE	004-013	1,142.26
RUSSELL, ANNE QUALIFIED PER	010-020	17,187.63
RUSSELL, ANNE QUALIFIED PER	010-020	1,138.28
RUSSELL, ANNE QUALIFIED PER	010-020	4,420.79
RUSSELL, HELEN ET ALS -	012-020	200.99
RUSSELL, HELEN ET ALS -	012-020	11,679.31
RYAN, KERINNE	023-005	3,182.01
S & J GORDON FAMILY LIMITED	003-015	10,942.02
S & J GORDON FAMILY LIMITED	003-015	333.33
S & J GORDON FAMILY LIMITED	003-016	5,993.88
S & J GORDON FAMILY LIMITED	003-016	11,639.51
SANBORN, CAROL L & STEPHEN W	009-061-4	2,103.43
SANBORN, CAROL L.	022-124A-13	837.79
SANBORN, DERALD M & STEPHANIE	025-005	1,427.83
SANBORN, STEPHANIE; ALLEY,	023-099	1,551.21
SAND COVE DOCK LLC	017-008	3,714.34
SANDS COVE ASSOCIATES	017-028	2,416.86
SANFT, LISA A & SANFT, STUART	011-027	21.89
SANFT, LISA A & SANFT, STUART	011-027	502.48
SANTA-COLOMA, BARBARA	009-021A	1,215.89
SAUL, J. PHILIP & DAVIS, AMY	015-008	4,231.74
SAYWARD, RUTH	008-025B	4,502.38
SCHMIDT, TRACIE	007-046B	995.00
SCHMIDT, TRACIE	007-046B	1,372.11
SCHMIDT, TRACIE	06A-009	2,344.22
SCHREIBER, JAN & NASON,	007-033	3,117.34
SCHUMAN, JOSEPHINE ET AL,	02A-008-4	1,707.42
SCHUMAN, JOSEPHINE M ETAL,	02A-009	2,097.46
SCHWAB, R. ANN	007-046A-1	335.32
SCUDDER, JEAN	005-019	2,083.53
SCUDDER, JEAN L.	005-024	2,039.75
SCUDDER, JEAN L.	028-011	1,060.67
SEAL COVE REALTY TRUST	011-033	7,215.74
SEAWELL, BARBARA J.	022-118	1,453.70
SEAWELL, HEATHER E.	06A-003S	2,420.84
SEAWELL, JAMES L.	06A-003P	809.93
SEAWELL, MARYBELLE	022-050	3,564.09
SEAWELL, TOBIN	06A-003R	2,821.82
SEDLACK, JOSEPH M. TRUSTEE	011-008B	6,399.84
SELIGMAN, DAVID & CAROLINE	026-013	3,838.71

SELIGSON, EDITH	018-015	4,330.24
SHANE, JULIANNE	006-062	4,005.87
SHANE, PATRICK	011-030	2,122.34
SHANE, PATRICK	008-042	153.23
SHEAHAN, JANE & MCLAUGHLIN,	009-060A	416.91
SHEAHAN, JANE & MCLAUGHLIN,	009-060A	244.77
SHEAHAN, JANE & MCLAUGHLIN,	009-060A	5,321.26
SHEELINE, CHRISTOPER W.,	008-017C	6,162.04
SHEELINE,W., CHRISTOPHER,	008-017A-3	5,385.94
SHEPPARD, BUNNY	023-132	2,505.41
SHEPPARD, W. STEVENS	011-048	171.14
SHEPPARD, W. STEVENS	011-048	560.19
SHEPPARD, W. STEVENS	011-048-01	485.56
SHEPPARD, W. STEVENS	011-048	12,405.66
SHERMAN, JANANN	009-017	1,354.20
SHIRLEY, STEVEN C. & SHIRLEY,	027-005	2,871.57
SHIRLEY, STEVEN C.;	027-036	968.14
SHOLES, MARTHA	005-068	197.01
SHOREYS, FRANCIS & DIANE	009-001	4,276.51
SILVERBERG, ERIC	030-014	225.87
SILVERBERG, ERIC	030-014	3,450.66
SILVERMAN, GINA	06A-006	1,336.29
SIMPSON, CHARLES A.	023-050	608.94
SKOGSBERG, ALLEN H. TRUSTEE	022-052	2,704.41
SKOOG, LEONARD A.	023-130	1,219.87
SLIVINSKY, DORIS D.	018-007	2,778.04
SLIVINSKY, MATTHEW G. &	023-106	1,409.92
SMALL, BRANDON	006-035-1	394.02
SMALL, BRANDON S.	022-069	1,371.11
SMALL, SYLVIA H & FREDERICK H	023-058	3,396.93
SMETHURST, JACQUELINE	009-059	6,401.83
SMITH POINT LLC	010-008	2,322.33
SMITH POINT LLC	007-031	385.07
SMITH POINT LLC	010-007	2,123.33
SMITH POINT LLC	010-006	5,498.37
SMITH POINT LLC	007-032A	6,847.59
SMITH POINT TRUST	010-029	13,839.46
SMITH POINT TRUST	010-029	662.67
SMITH POINT TRUST	010-029	2,560.14
SMITH POINT TRUST	010-029	1,422.85
SMITH, BUCKLEY G.	02A-008-8-8	4,551.13
SMITH, BUCKLEY G. &	02A-008-8-7	52.74
SMITH, CHARLES & KAREN KUSKIN	027-006	987.04
SMITH, CHARLES & KAREN KUSKIN	027-006	6,104.33
SMITH, CHARLES & KUSKIN,	027-007	191.04
SMITH, CHARLES JAMES & KAREN	027-025	1,225.84
SMITH, DAVID M. & JANNA M.	011-022	60.70
SMITH, DAVID M. TRUSTEE	011-010	2,698.44
SMITH, GEORGE A. JR.	006-037A	94.53
SMITH, GEORGE A. JR.	006-035	546.26
SMITH, GLORIA A.	022-089	1,508.42
SMITH, JEFFREY E & SMITH,	023-030	1,554.19
SMITH, JOSEPH R. JR.	017-040	1,178.08
SMITH, MARJORIE	026-027	1,379.07
SMITH, RODNEY B. & REBECCA L.	004-023C	2,758.14
SONTHEIMER, CAROLINE ET AL	023-008	3,134.25
SOUTHWICK, MARIE L.	022-122	922.37
SOYER, MARY	023-145	2,887.49
SPARROW, LYDIA H. REVOCABLE	006-060	744.26
SPARROW, MARGARET	006-068	2,440.74
SPAULDING REAL ESTATE TRUST	008-027-01	8,453.52
SPAULDING REAL ESTATE TRUST	008-027-01	423.87
STAMMEN, KARL & ELEANOR C.	023-004	4,287.46
STANLEY, MICHELLE & DARRYL	007-035B-1	2,538.25
STARR, SOPHIE A	008-018	5,216.79
STARR, SOPHIE A.	008-019	62.69
STEEP ROCK CORPORATION	007-030	5,557.08
STEIN, MARTIN; TRUSTEE	023-009	3,996.92
STEVENS, DR. JOHN	008-004B	15,158.83
STEVENS, JOHN K.	008-002	9,492.30
STEVENS, JOHN K.	008-002	3,153.16
STOCKMAN, DEAN; STOCKMAN,	022-116	1,509.42
STOCKWELL, FIONA 1/2 INT	008-017D	620.88
STOCKWELL, FIONA 1/2 INT	008-017D	12,541.98
STOCKWELL, JOHN F. JR. 1/2	005-071	3,157.14
STOCKWELL, WILLIAM APEL -	005-071	6,489.39
STOKES, MITCHELL P.	009-081	5,200.87
STRATER, DAVID, TRUSTEE	005-072	385.07
STRATER, DAVID, TRUSTEE	005-072	6,590.88
STRAWSON HOUSE AND CABIN LLC	005-047	754.21
STRAWSON HOUSE AND CABIN LLC	005-047	5,390.91
STRAZAR, GLORIA	009-047	2,317.36
STREBEIGH, WARING & PETERSON,	023-057	2,220.84
SULLIVAN, CHARLES & CLAUDIA	009-050	3,676.53
SULLIVAN, CHARLES M.	009-039C	3,949.16
SUTTON, ROBERT	016-025	4,442.68

SUTTON, ROBERT	016-020	1,420.86
SUTTON, ROBERT & DAWN BODNAR	023-052	3,170.07
SUTTON, ROBERT & DAWN BODNAR	016-023	175.12
SUTTON, ROBERT & DAWN BODNAR	016-024	6,681.43
SUTTON, ROBERT & DAWN BODNAR	06A-026,026A	395.02
SWAIN, DAVID	015-013A	3,792.94
SWAIN, ELIZABETH & AYRES,	006-053	2,250.69
SWAIN, ELIZABETH W. & SWAIN,	015-013	3,262.61
SWANSON, RONALD B.	009-020	242.78
SWEARS, BETSEY G. & JOHN A.	020-012	3,755.13
SWEARS, CAROL	005-014, 04C	1,116.39
SWEARS, DAWN M.	06A-003B	979.08
SWEARS, DAWN M.	06A-003J	288.55
SWEARS, JOHN A & SWEARS,	005-004B	1,609.91
SWEARS, JOHN A. & SWEARS,	005-016A	2,226.81
SWEARS, RICHARD & MARION	005-004A	248.75
SWEARS, RICHARD H. & JOLENE	007-046C	2,187.01
SWEARS, RICHARD JR & JOHN A	027-010	4,445.66
SWEARS, RICHARD JR.	007-027C	584.07
SWEARS, RICHARD; & SWEARS,	005-016	1,457.68
TABLE ROCK ASSOCIATES	005-049A	5,186.94
TASILLO, PAUL J	005-031A	2,412.88
TENHAGEN, SPENCER W.	008-025D	2,679.54
TERRY, ARTHUR III	011-058	612.92
TERRY, ARTHUR III	011-058	6,864.51
TERRY, JAMES L. TRUSTEE	011-059C	945.25
TERRY, JAMES L. TRUSTEE	011-059D	376.11
TERRY, JAMES L. TRUSTEE	011-055	2,032.79
TERRY, JAMES L. TRUSTEE	011-059C	10,986.79
TERRY, JAMES LAWRENCE	005-078	4,241.69
THE ELWOOD GROUP LLC	022-031	1,077.59
THE GRANITE ISLAND TRUST	005-039	4,020.80
THE HACIENDA, LLC	009-021B-4	327.36
THE HACIENDA, LLC.	009-021B-3	343.28
THE HACIENDA, LLC.	009-021B-2	2,951.17
THIBAULT, ALISON	019-019	1,519.37
THOMAS, JAMIE	018-067	1,076.59
THOMAS, JAMIE L.	004-021	4,566.06
THOMAS, JAMIE L.	004-021	606.95
THOMAS, YVONNE	023-053	2,183.03
THOMPSON, DANIEL W.	008-015A	5,554.09
THOMPSON, DANIEL,MATTHEW	008-022, 021	2,696.45
THOMPSON, FRANK E & JEAN E.	05A-011Y	9,477.38
THOMPSON, FRANK E.	020-020	1,118.38
THOMPSON, GEORGE C. &	05A-011W	128.36
THOMPSON, GEORGE C. &	05A-011A	4,401.88
THOMPSON, JACOB	014-004	6,796.85
THOMPSON, JEAN	009-078A	270.64
THOMPSON, MARC T; ROSEN, LISA	005-017	1,598.97
THOMPSON, MURRAY	020-020B	1,792.00
THOMPSON, NANCY & MERRILL D.	020-002	1,369.12
THOROFARE REALTY TRUST	011-042	10,825.60
THOROFARE REALTY TRUST	011-042	1,720.36
TIDEWATER MANAGEMENT LLC	018-060 & 061	5,483.45
TIDEWATER MANAGEMENT LLC	018-060 & 061	1,961.15
TODD, JANE R. AS TRUSTEE	009-029	5,428.72
TOLETTE, MARK & MARYLOU W.	020-011	7,672.45
TOLMAN, ASHLEY & COURTLAND	018-038 & 039	2,291.49
TOLMAN, ASHLEY & COURTLAND	018-051	515.41
TOLMAN, COURTLAND L. &	009-043-13	3,857.62
TOLMAN, MARION S. ET AL	006-032B	339.30
TOLMAN, RICHARD	018-048A	240.79
TOLMAN, ROBERT & LUTHER	06A-023B	58.71
TOLMAN, ROBERT & SHARON L	026-007	29.85
TOLMAN, ROBERT & SHARON L	026-003	955.20
TOLMAN, ROBERT S & LUTHER E	006-032A	700.48
TOLMAN, ROBERT S & LUTHER E	006-019	1,532.30
TOLMAN, ROBERT S & LUTHER E	023-037	2,276.56
TOLMAN, ROBERT S & LUTHER E	006-032	1,235.79
TOLMAN, ROBERT SCOTT & SHARON	026-034	3,292.46
TORBORG, J. GERHARDT	022-053	2,489.49
TOWER SPECIALISTS	006-044-99	1,293.50
TRABANT, KARE	05A-011P	2,451.68
TRABANT, KARE	05A-011N	5,785.93
TRAFFORD, ABIGAIL &	011-059B	9,703.24
TRAFFORD, ABIGAIL & TERRY,	011-059	614.91
TRAFFORD, ABIGAIL & TERRY,	011-060	305.47
TRAINOR, L. PATRICK &	009-061-3	4,055.62
TRAINOR, L. PATRICK &	023-048	1,546.23
TROPEANO, CRYSTAL D	006-063	59.70
TRUEWORTHY, SHARON J.	023-141	393.03
TUCKER, GEORGE	019-007	1,941.25
TUMINSKI, ROBERT P	023-014	2,386.01
TURNER, ANGELINA K.	023-039	1,523.35
TURNER, BENJAMIN W	06A-010I	499.49
TWICKET POINT, LLC	005-048	638.79

TWICKET POINT, LLC	005-048	4,543.17
TWITCHELL, CLINTON L.	020-017	99.50
TWITCHELL, JOHN M. JR.	020-018	679.59
UNION CHURCH SOCIETY	023-065	1,823.84
UPDEGROVE, ANDREW & KATHERINE	013-011	2,903.41
UPTON, JOSEPH & MARY LOU	020-001C-7	302.48
UPTON, JOSEPH & MARY LOU	020-001C-3	5,323.25
UPTON, JOSEPH & MARY LOU	020-001C-1	5,066.54
URQUHART, THOMAS &	007-035	3,142.21
VACCA-WARREN, DOREEN &	021-001	473.62
VAN COR, FREDERICK B. HEIRS	014-002	3,130.27
VAN PRAAG, NADJA	027-023 & 024	2,520.34
VAN PRAGG, NICHOLAS	027-022	2,076.57
VEROSTEK, ELAINE & LAITRES,	027-037	653.72
VIKING, INC.	024-007A	2,395.96
VINALHAVEN FISHERMENS COOP	017-003	480.59
VINALHAVEN FISHERMENS COOP	017-041	780.08
VINALHAVEN FISHERMENS COOP	017-003	2,733.27
VINALHAVEN FUEL COMPANY	017-042A	206.96
VINALHAVEN HARBOR WHARF, LLC	018-068 & 68A	5,487.43
VINALHAVEN LAND TRUST	005-033A	2,050.70
VINALHAVEN REALTY TRUST,	009-073	1,173.11
VINALHYDE REALTY TRUST	004-014A	3,363.10
VITKUS, ALLAN J. & SANDRA E.	026-021	5,169.03
VOLKER, SUSAN	022-097	1,264.65
VON HIRSCH, ANDREW	011-013	9,252.51
WADLEIGH, JENNIFER	018-004	1,091.52
WADLEIGH, JENNIFER A.	021-022	1,030.82
WADLEIGH, STACY	022-001B	1,230.82
WADLEIGH, STEVEN L	009-015-01	2,892.47
WADLEIGH, TROY L. & JENNIFER	014-009	2,436.76
WADSWORTH, BETTY M.	022-098	761.18
WADSWORTH, MARY LOU	06A-003L-99	197.01
WALBRIDGE, RYCKMAN R.	009-064	1,869.61
WALBRIDGE, RYCKMAN R.	009-064	738.29
WALBRIDGE, RYCKMAN R.	009-064	6,143.13
WALDMAN, MALLORY CLARK	012-027	7,248.58
WALES, THOMAS C. JR.	009-026	8,684.36
WALKER, CLAYTON	022-124A-12	1,851.70
WALKER, JANE MARIE & ROBERT	017-009	3,909.36
WALKER, LORRAINE	020-005	5,598.87
WALKER, LORRAINE	028-009	3,283.50
WALKER, LORRAINE	016-020	744.26
WALKER, MANUEL	026-035	2,715.36
WALKER, RONALD & LORRAINE &	02A-006	68.66
WALKER, RONALD W. & LORRAINE	018-085	1,961.15
WALSH, GORDON	009-004-1	3,005.90
WALSH, GORDON	009-005	45.77
WALSH, GORDON A.	009-003	2,735.26
WARLICK, WILLIAM W.	003-021	4,265.57
WARREN, ALOIS PETER II	030-009	5,493.40
WARREN, ALOIS PETER II	007-047	525.36
WARREN, ARTHUR	005-020A	706.45
WARREN, ARTHUR W.	005-020	186.07
WARREN, ARTHUR W.	005-029	135.32
WARREN, CAITLYN	017-031A	1,255.69
WARREN, CHARLES H & RUTH S	003-017C	401.98
WARREN, CHARLES H. & RUTH S.	003-019B	629.84
WARREN, CHARLES H. & RUTH S.	003-019B	629.84
WARREN, CHARLES H. & RUTH S.	003-019B	689.54
WARREN, CHARLES H. & RUTH S.	003-019B	1,107.44
WARREN, CHARLES H; WARREN,	003-017	1,904.43
WARREN, CHERYL & WARREN,	025-015	2,134.28
WARREN, CHERYL & WARREN,	025-014	4,370.04
WARREN, CHESTER & CHERYL	018-093	2,701.43
WARREN, CHESTER & CHERYL	018-099	375.12
WARREN, CHESTER & CHERYL	018-094	36.82
WARREN, COREY A	021-004A	547.25
WARREN, DENNIS	018-026	638.79
WARREN, DENNIS	018-027	806.95
WARREN, DENNIS	06A-025A	1,648.72
WARREN, DENNIS; PHILBROOK,	06A-008	1,015.90
WARREN, DONNA MARIE	026-009	3,083.51
WARREN, DORIS M & WILLIAM	004-027A	1,406.93
WARREN, HARLAN	009-015-03	2,955.15
WARREN, HARLAN G.	022-044	4,068.56
WARREN, HAROLD G. (LIFE	027-004	5,828.71
WARREN, IRA & TERRY	003-017A	3,396.93
WARREN, IRA TODD & TERRY LYNN	003-017E	347.26
WARREN, KATHERINE & ROBERT	018-141	1,560.16
WARREN, KRISTIN	009-015-04	768.14
WARREN, MARGARET K. & IRA B	017-039&44E	1,320.37
WARREN, PAUL	005-041-ON	55.72
WARREN, PAUL C.	005-041	1,712.40
WARREN, ROBERT L. & LILLIAN	027-039	2,708.39
WARREN, ROBERT L. SR. &	005-021	685.56

WASHBURN, JOHN L.	005-069	328.35
WASIELEWSKI, JOHN E. & KONG,	022-035	2,104.43
WASIELEWSKI, JOHN E. & KONG,	018-062A	373.13
WATERBURY, WILLIAM J	023-084A	327.36
WATERBURY, WILLIAM J.	023-089	2,545.21
WATSON, DAVID & BRESNAHAN,	008-001	19,724.88
WATSON, DAVID & BRESNAHAN,	008-001	163.18
WATSON, DAVID & BRESNAHAN,	008-001	242.78
WATSON, DAVID & BRESNAHAN,	008-001	885.55
WATSON, DAVID & BRESNAHAN,	008-001	447.75
WATT, KARENA	06A-003-1	503.47
WATT, TAZA	06A-003	457.70
WATT, TAZA J.	022-095	1,517.38
WATT, TAZA J.	06A-003L	308.45
WATT, TAZA J.	06A-003K	302.48
WATTS, ROBERT JR. & ALICIA	026-011, 11A	7,727.17
WEBB, ALEXANDER III - TRUSTEE	011-035	13,587.72
WEBB, ALEXANDER III - TRUSTEE	011-034	159.20
WEBB, ALEXANDER III - TRUSTEE	011-035	489.54
WEBSTER HOUSE TRUST	022-034	2,028.81
WEBSTER LIVING TRUST, PAUL &	019-014	1,981.05
WEBSTER, CONSTANCE M.	004-012	1,140.27
WEBSTER, DANA & WEBSTER, NOEL	004-005A	5,741.15
WEBSTER, DELWYN C.	006-040	1,170.12
WEBSTER, DELWYN C.& SUSAN E.	016-008	8,174.92
WEBSTER, DELWYN C.& SUSAN E.	016-008	582.08
WEBSTER, DELWYN C.& SUSAN E.	016-008	171.14
WEBSTER, GEORGE A. JR.	004-010A	2,577.05
WEBSTER, KATHLEEN W. &	004-007B	4,841.67
WEBSTER, KENNETH	018-131	18.91
WEBSTER, KENNETH W.	009-021	725.36
WEBSTER, KENNETH W.	009-019B	399.00
WEBSTER, KENNETH W.	009-019	1,936.27
WEBSTER, LOIS E.	017-054	1,732.30
WEBSTER, MERLE R.	007-023B	2,796.95
WEBSTER, MERLE R.	007-023	809.93
WEBSTER, PETER ET ALS	004-011A	2,505.41
WEBSTER, PETER ET ALS	004-010	352.23
WEBSTER, RAYMOND & WEBSTER,	007-007A	1,796.97
WEBSTER, SUSAN	016-020	744.26
WEBSTER, WALTER P. & DEBORAH	007-023A	2,157.16
WEINBERG, ADAM & LORRAINE F.	030-017A	8,562.97
WELCH, EVAN B.	027-003	3,934.23
WELCH, FRANCES E. & THOMAS D.	008-003	7,432.65
WELLER, DAVID C. JR.	028-020	4,975.00
WELLER, DAVID JR.	028-004	3,304.40
WELSCH FAMILY LLC	009-055	12.94
WELSCH FAMILY LLC	009-055	5,205.84
WELSCH, ALEXANDER TRUSTEE	009-056	4,334.22
WELSCH, FEDERICO & MADELEINE	009-057A	43.78
WELSCH, FEDERICO & MADELEINE	009-057	32.84
WENTWORTH, JEREMY SR.	007-025A	2,195.97
WENTWORTH, KATHERINE	019-009	1,721.35
WENTWORTH, WESLEY	022-007	1,887.52
WEST, CRISTY	009-048A	213.93
WEST, CRISTY	009-049	78.61
WEST, CRISTY	009-043-14	396.01
WEST, CRISTY	009-048	52.74
WEST, CRISTY	009-048A	6,268.50
WETHERBEE, DAVID A.	05A-011C	97.51
WETHERBEE, DAVID A.	05A-010	6,040.65
WETHERBEE, PAMELA K.	027-011	4,947.14
WETHERBEE, PAMELA K.	027-010A	21.89
WHARF QUARRY TRUST	008-032A	6,783.91
WHARF QUARRY TRUST	008-032B	4,973.01
WHARF QUARRY TRUST	008-032A	257.71
WHITE, ADAM	06A-001A	1,943.24
WHITE, ADAM	06A-002C	310.44
WHITE, KENNETH & KATHARINE	023-006	4,988.93
WHITE, MARY	022-099	1,102.46
WHITNEY WINDS LLC	030-005	8,096.32
WHITNEY, LYNN STOREY EMERSON	012-018	14,294.17
WILDES, VIRGINIA	005-027	1,731.30
WILLIAMS, CHARLES	007-043-5	823.86
WILLIAMS, RICHARD L.	014-001	3,333.25
WILLIAMS, SUSAN B. TRUSTEE	008-011	4,650.63
WILLIAMS, SUSAN R.	008-009	7,791.85
WILLIAMS, SUSAN R.REVOCABLE	02A-010	199.00
WILSON, CLAIRE P. AS TRUSTEE	02A-008-4A	2,245.72
WINKLER, DANIELA	012-003	22,665.11
WINKLER, DANIELA	012-003	872.62
WINKLER, DANIELA	012-003	177.11
WINKLER, DANIELA	012-004	209.95
WINKLER, DANIELA	012-003	1,220.87
WITHAM, MARIA	019-025A	1,263.65
WOMER, ELLA MAE	023-139	1,217.88

WOODCOCK, EUGENE B. & JOY	021-026B	1,130.32
WOODCOCK, MARION G.	022-103	1,159.18
WOODWARD, RICHARD &	012-038A	571.13
WRIGHT, JOAN A.	05A-005	3,076.54
WRIGHT, LAURA K.	024-015	52.74
WYLIE, DAVID & SARA B.	011-031A-2	2,600.93
YANNIELLI, LEONARD C.	018-105	1,150.22
YORK, EDWARD A	018-071	1,057.69
YORK, KAREN	023-026	1,589.02
YORK, LADD & KAREN L.	026-009D	3,108.38
YORK, WILFRED	026-034A	3,073.56
YORK, WILFRED D.	018-055	408.95
YOUNG, BEATRICE	06A-025-99	258.70
YOUNG, BRUCE R.	025-006	1,844.73
YOUNG, BRUCE RICHARD	005-051	667.65
YOUNG, DEBORAH	022-061	1,078.58
YOUNG, DONALD C.	019-017	383.08
YOUNG, DONALD C.	023-121	1,869.61
YOUNG, FLORICE	018-102	1,010.92
YOUNG, JAMES R & HOLLY TAYLOR	018-048	376.11
YOUNG, JAMES R TRUSTEE	018-042	2,105.42
YOUNG, KATHI L.	06A-025B	1,293.50
YOUNG, KRISTI L. & ROBERT J.	06A-023A	2,930.28
YOUNG, LUCY J. REVOCABLE	017-034	457.70
YOUNG, LUCY J. REVOCABLE	017-034	10.95
YOUNG, NORMAN K	06A-020A-1	1,113.41
YOUNG, ROGER W.	020-013	720.38
YOUNG, RONALD F. & THERMA	005-018	2,350.19
YOUNG, RONALD F. & THERMA	005-018	331.34
YOUNG, STEVEN	014-011A	2,172.09
YOUNG, VALOIS JR. &	009-078	217.91
YOUNG, VALOIS JR. &	009-078	9,299.27
YOUNG, WAYNE D.	004-023A	2,978.04
YOUNG, WAYNE F.	023-081	642.77
YOUNG, WAYNE F. & PATRICIA A.	006-037	818.89
YOUNG, WAYNE F. & PATRICIA A.	023-090	1,713.39
YOUNG, WAYNE F. & PATRICIA A.	006-034	339.30
YOUNG, WAYNE F. & PATRICIA A.	006-036	339.30
YOUNG, WAYNE F. & YOUNG,	007-004	19.90
YOUNG, WAYNE F. & YOUNG,	007-003	88.56
ZANDER, ROSAMUND	011-004A	8,326.16
ZANDER, ROSAMUND	011-004	2,604.91
ZANDER, ROSAMUND	011-004A	3,216.84
ZIEGLER, BYRON III &	028-001	1,351.21
ZIEGLER, RICHARD C. &	028-001	1,351.21
ZIEGLER, THOMAS W. &	028-001	1,351.21
ZOLOTH, STEPHEN	011-024	3,068.58

2014 TAX EXEMPT PROPERTY

Map/Lot	Location	Total Valuation
Town of Vinalhaven		
006-068A	306 Round The Island Road	$74,800
006A-011	Isle Au Haut Mountain Park	$37,400
006A-015	North Haven Road/Lawsons	$20,200
007-027A	178 Round The Island Road	$110,600
007-043-8	Pequot Road	$7,700
007-048	Pequot Road/ Areys Neck Woods	$109,000
007-049	Areys Cove/Areys Neck Woods	$298,200
007-052	Pequot Road/ Gearys Beach	$462,000
008-008	Crocketts River/Tip Toe Mountain	$285,100
008-025A	North Haven Rd/Middle Mountain	$170,400
011-005	Browns Head Lighthouse	$785,800
013-003	Indian Creek/Land	$260,300
013-013	Indian Creek/Hen Island	$321,200
017-001	23 West Main Street	$524,500
017-002&3A	17 West Main Street	$148,100
017-023	Sands Road/General Wool	$9,500
017-037A	Sands Road/ Pump Station	$1,500
017-044F	62 Sands Road/Sewer Plant	$7,650,500
018-022A	Leo's Lane/Pump Station	$2,400
018-059	45 Main St/ Parking Lot &	$364,500
018-074	56 West Main Street	$317,300
018-080	Honor Roll, Main & High Street	$12,400
018-098	Main Street/Old Jail	$9,000
018-100	5 Windy Way	$301,400
018-101	East Main Street/Bandstand	$21,900
018-130A	Frog Hollow /Pump Station	$2,400
018-136	15 Medical Center Loop	$750,900
018-137	Atlantic Ave/Ambrust Hill	$328,900
018-137A	Atlantic Ave/Owen	$312,000
018-143	Atlantic Ave/Ambrust Hill	$354,400
018-167A	Atlantic Avenue/Pump Station	$2,400
019-023	East Boston Road/Coots	$29,600
022-002	Old Harbor Road/Lowe Lot	$7,800
022-021A	High Street/ Pump Station	$2,300
022-028	41 High Street	$225,700
022-037	19 Washington School Road	$499,000

022-038	Carvers Pond/Carvers Cemetery	$12,500
023-010A	Chestnut Street/Pump Station	$2,300
023-016	6 Carver Street/Library	$406,300
023-136	East Main St/Webster Field	$12,500
023-143B	School Street/Pump Station	$900
027-019	City Point/Sunset Rock Park	$196,600
029-009	Pequot Road/Booths Quarry	$359,000
030-011	Areys Cove/ Pequot Road	$12,300
	Town Property Totals	$15,823,500

SAD #8

024-025	Arcola Lane	$11,237,700

State of Maine

001-001	Isle Au Haut Bay/Carvers	$419,800
001-003	Isle Au Haut Bay/Yellow Rk	$400,400
001-004	Otter Island (2/3 Und Int)	$483,600
001-007	Isle Au Haut Bay/Holden Le	$293,100
005-063	Flat Island & Ram Island	$70,000
005-067	Island/ Hurricane Sound	$38,300
005-076	West Penobscot Bay	$409,600
005-077	West Penobscot Bay	$405,200
007-055	East Penobscot Bay	$36,000
010-027	Seal Bay	$460,200
017-005A	79 Sands Road/ Ferry Terminal	$635,100
017-006	67 Sands Road/Ferry Pkg	$304,300
	State Property Totals	$3,955,600

U.S. Government

001-002	Roberts Island	$239,100
001-008	Seal Island/Swueeker Guzzl	$466,400
002A-001	Greens Island/Heron Neck	$625,700
	U.S. Government Totals	$1,331,200

Conservation Organizations

Maine Coast Heritage Trust

005-031	Granite Isl Road/The Basin	$102,700
005-057	Birch Island	$39,600
005-058	Island in the Basin	$10,600
006-001	Basin	$192,700
006-001A	Basin	$174,700

006-001A-1	Otter Pond, Basin	$110,000
006-054A	Basin	$26,400
006-054C	Folly Pond Road	$414,300
006-055	The Basin	$55,000
006-066A	Seal Bay/Loring	$330,700
006-067B	Round Island Road/Division	$33,000
007-029	Round Island Road	$70,000
008-031A	Fiddlehead Island	$415,100
008-034	The Basin	$811,500
009-042A	Winter Harbor	$437,600
010-024	Penobscot Island	$802,800
010-025	Smith Island	$618,900
010-026	Calderwoods Neck/Little S	$573,800
010-028	Burnt Island	$105,600
	Maine Coast Heritate Trust Totals	$5,325,000

The Nature Conservancy

001-006	Brimstone Island	$466,400
002-001	Big Garden Island	$1,262,800
002-005	Big White Island .75 Ind Int	$947,100
007-054	Smith Island	$426,800
013-014	Lanes Island	$2,047,300
	The Nature Conservancy Totals	$5,150,400

Vinalhaven Land Trust

001-004	Otter Island/ 1/4 Int.	$120,900
001-005	Hay Island	$413,600
002-004	Little White Island	$419,800
005-030	Granite Island Road	$83,200
005-036	Granite Island Road	$18,900
005-036a	Granite Island Road	$79,900
005-040	Granite Island Road	$2,000
006-001B	Basin	$118,200
006-010	Pond Street/ Old Harbor Pond	$431,200
006-012	Isle Haut Mountain	$103,800
006-013	Isle Au Haut Mountain	$14,700
006-052	Otter Pond	$17,600
007-039	Stoddard Island	$386,500
008-004C	Crocketts River	$1,285,400
008-010	Crocketts River	$285,600
008-029	Neck Island/VH Land Trust	$397,800

008-044	North Haven Road	$123,800
009-040	Calderwoods Neck/ Mill Riv	$294,700
009-040A	Mill River	$11,000
009-041	Mill River	$6,100
009-067	Calderwoods Neck/Mill River	$221,200
009-081A	Starboard Rock	$513,500
011-002A	Crocketts River Rd/Tip Toe	$194,400
011-017	North Haven Road	$61,600
011-027A	Perrys Creek	$36,000
011-039	Perrys Creek/VH Land Trust	$116,600
011-051A	Perry Creek	$320,300
011-061	Perrys Creek/VH Land Trust	$167,400
012-008	Calderwoods Neck/Zekes Pt	$599,100
012-009	Calderwoods Neck/Carvers	$50,600
012-010	Calderwoods Neck/Zekes Pt	$35,900
012-024	Calderwoods Neck/Carvers	$613,800
017-011 & 012	12 Skoog Park Road	$501,200
	Vinalhaven Land Trust Totals	$8,046,300
	Conservation Organization Totals	$18,521,700

Chartiable/Benevolent Organizations

	Woodcock CassieCoombs Post #18	
017-005	Smiths Point	$487,500
018-076	64 Main Street	$135,900
023-043	Carver Street War Memorial	$12,400
006-048B	RLDS Church	$312,700
006-058	Pleasant River Grange	$419,600
022-023	Vinalhaven Boy Scouts	$84,500
022-029	Arts & Recreation Center	$301,700
023-096	Vinalhaven Elder Care Services	$920,200
023-133	Union Church/25 East Main St	$466,400
003-019a	Flagg Cemetery	$27,800
Charitable/Benevolent Organizations Total		$3,168,700

Vinalhaven Water District

006-051	Folly Pond Road	$99,600
006-056	Folly Pond/Water District	$155,300
006-057	61 Folly Pond Road	$115,100
009-006	Noeth Haven Road/Round	$20,700

009-007	North Haven Road	$7,000
009-009	608 North Haven Road	$27,100
009-011	North Haven Road	$100,100
022-080	Blueberry Lane/Standpipe	$196,600
090-010	Round Pond	$22,700
	Vinalhaven Water District Totals	$744,200

2014 Tax Exempt Property Total **$54,782,600**

Tree Growth

Name	Map/Lot	Acres	Land Value (with Tree Growth)	Tax Value (with Tree Growth)	Land Value (without Tree Growth)	Tax Value (without Tree Growth)
ALLEY,RAYMOND HEIRS	006-063a	19	$ 5,500.00	$ 54.73	$ 451,000.00	$ 4,487.45
BURNHAM, JOAN TRUST	012-026	55	$ 518,200.00	$ 5,156.09	$ 584,680.00	$ 5,817.57
CAMPBELL,NANCY E	009-043D	93	$ 448,900.00	$ 4,466.56	$ 543,620.00	$ 5,409.02
COOMBS NECK	010-014A	19	$ 625,400.00	$ 6,222.73	$ 649,000.00	$ 6,457.55
COOMBS NECK	010-012A	31.1	$ 582,900.00	$ 5,799.86	$ 674,044.00	$ 6,706.74
COOMBS NECK	010-013	1.65	$ 560,700.00	$ 5,578.97	$ 565,000.00	$ 5,621.75
DEAN, EDWARD	011-31	18.5	$ 3,900.00	$ 38.81	$ 81,400.00	$ 809.93
DRURY, MARY	02A-008-3	13.5	$ 3,800.00	$ 37.81	$ 62,700.00	$ 623.87
ELISOFON,ELIN	011-023	78	$ 356,400.00	$ 3,546.18	$ 453,520.00	$ 4,512.52
FARAGO, ALAN	008-039	88	$ 468,100.00	$ 4,657.60	$ 540,320.00	$ 5,376.18
FARAGO, ALAN	008-043	29	$ 7,700.00	$ 76.62	$ 19,140.00	$ 190.44
GENGENBACH, ELIZABETH	004-004	25	$ 452,400.00	$ 4,501.38	$ 484,240.00	$ 4,818.19
GOODERHAM,MARY	012-023	15	$ 524,200.00	$ 5,215.79	$ 562,320.00	$ 5,595.08
HALLER,DAVID	009-042B	49	$ 322,500.00	$ 3,208.88	$ 404,360.00	$ 4,023.38
HOYT FAMILY	009-071	38	$ 11,400.00	$ 113.43	$ 235,340.00	$ 2,341.63
KEMPNER,PAIGE	012-032	89	$ 538,900.00	$ 5,362.06	$ 759,560.00	$ 7,557.62
LABAREE,BEN	010-011	29	$ 500,600.00	$ 4,980.97	$ 550,440.00	$ 5,476.88
LANE, EMILY	009-042	28	$ 340,600.00	$ 3,388.97	$ 388,960.00	$ 3,870.15
LAZARO,ALAN	006-064	25	$ 50,300.00	$ 500.49	$ 80,080.00	$ 796.80
LINDGREN,ARTHUR	011-031A	17.37	$ 14,900.00	$ 148.26	$ 53,814.00	$ 535.45
LITTLEFIELD,MARIE	007-024A	12	$ 35,700.00	$ 355.22	$ 55,000.00	$ 547.25
LITTLEFIELD, ROBERT	007-024	24	$ 20,700.00	$ 205.97	$ 49,440.00	$ 491.93
OSGOOD,MARY	011-001	21	$ 509,400.00	$ 5,068.53	$ 550,440.00	$ 5,476.88
PERRY SEAL	011-029	344	$ 514,500.00	$ 5,119.28	$ 700,040.00	$ 6,965.40
SPARROW,LYDIA	006-060	174	$ 74,800.00	$ 744.26	$ 178,640.00	$ 1,777.47
STARR, SOPHIE	008-019	19	$ 6,300.00	$ 62.69	$ 41,800.00	$ 415.91
STEEP ROCK CORP	007-030	57	$ 458,200.00	$ 4,559.09	$ 507,320.00	$ 5,047.83
TROPEANO,CRYSTAL	006-063	19	$ 6,000.00	$ 59.70	$ 439,560.00	$ 4,373.62
WALDMAN,MALLORY	012-027	17	$ 609,800.00	$ 6,067.51	$ 646,800.00	$ 6,435.66
WALSH,GORDON	012-027	14	$ 4,600.00	$ 45.77	$ 30,800.00	$ 306.46
WALSH,GORDON	009-003	63	$ 53,700.00	$ 534.32	$ 103,500.00	$ 1,029.83
WINKLER, DANIELLE	012-003	38	$ 1,571,200.00	$ 15,633.44	$ 1,640,880.00	$ 16,326.76
		1563.12	$ 10,202,200.00	$ 101,511.89	$ 13,087,758.00	$ 130,223.19

Open Space

Name	Map/Lot	Land Value (without Open Space)	Tax Value (without Open Space)	Land Value (with Open Space)	Tax Value (with Open Space)
Basin Land trust	005-059	$ 860,200.00	$ 8,558.99	$ 43,010.00	$ 427.95
Basin Land trust	005-053	$ 1,284,360.00	$ 12,779.38	$ 52,206.00	$ 519.45
Coombs, Larry	026-006	$ 12,100.00	$ 120.40	$ 9,680.00	$ 96.32
Edelen, Virginia	009-030	$ 128,040.00	$ 1,274.00	$ 64,020.00	$ 637.00
Fogg, David	11/003	$ 400,400.00	$ 3,983.98	$ 16,160.00	$ 160.79
Four Room Cove	2a/002 - 1	$ 1,093,840.00	$ 10,883.71	$ 516,120.00	$ 5,135.39
Four Room Cove	2a/002 - 2	$ 105,600.00	$ 1,050.72	$ 40,326.00	$ 401.24
Gaston, Thomas	5/075	$ 429,660.00	$ 4,275.12	$ 21,483.00	$ 213.76
Gates, Karen	2a-008-1	$ 532,400.00	$ 5,297.38	$ 90,508.00	$ 900.55
Gates, Karen	2a-008-1	$ 341,000.00	$ 3,392.95	$ 52,360.00	$ 520.98
Gates, Karen	2A-008-9A	$ 474,320.00	$ 4,719.48	$ 237,776.00	$ 2,365.87
Gilford, Beth	003-024	$ 80,080.00	$ 796.80	$ 30,932.00	$ 307.77
Godfrey, Thomas	010-014	$ 50,600.00	$ 503.47	$ 25,300.00	$ 251.74
Kuemmerle, Lucy	010-010	$ 68,640.00	$ 682.97	$ 34,320.00	$ 341.48
Lieber, Carolyn	7-38B	$ 423,500.00	$ 4,213.83	$ 338,800.00	$ 3,371.06
Lee, Lance	2A-008-7	$ 453,200.00	$ 4,509.34	$ 216,920.00	$ 2,158.35
Bishop, Andre	7-038A	$ 424,600.00	$ 4,224.77	$ 419,760.00	$ 4,176.61
Bishop, Andre	7-038	$ 61,600.00	$ 612.92	$ 31,680.00	$ 315.22
Loring, George	6/67A	$ 83,512.00	$ 830.94	$ 25,054.00	$ 249.29
Metcalfe, Robert	2A-008-9	$ 464,200.00	$ 4,618.79	$ 243,320.00	$ 2,421.03
Metcalfe, Robert	2A-008-6	$ 466,400.00	$ 4,640.68	$ 227,920.00	$ 2,267.80
Olson, Stephen	010-001	$ 429,400.00	$ 4,272.53	$ 128,832.00	$ 1,281.88
Pardue, Charles	9-39D - 1	$ 400,400.00	$ 3,983.98	$ 320,320.00	$ 3,187.18
Pardoe, Charles	9-39D - 2	$ 85,576.00	$ 851.48	$ 42,788.00	$ 425.74
Pardoe, Charles	009-008	$ 30,800.00	$ 306.46	$ 1,540.00	$ 15.32
Quick, Virginia	11-028	$ 400,400.00	$ 3,983.98	$ 20,020.00	$ 199.20
Rhoads, Jay	12-020A	$ 1,679,889.00	$ 16,714.90	$ 100,010.00	$ 995.10
LMR	005-060	$ 66,000.00	$ 656.70	$ 33,000.00	$ 328.35
Rockefeller, James	005-061	$ 28,160.00	$ 280.19	$ 22,528.00	$ 224.15
S& J Gordon	003-025	$ 83,160.00	$ 827.44	$ 66,528.00	$ 661.95
Strater, David	005-072	$ 58,520.00	$ 582.27	$ 2,926.00	$ 29.11
Vinalhaven Land Trust	005-036	$ 378,096.00	$ 3,762.06	$ 18,905.00	$ 188.10
Schuman, Josephine	2A-008-4	$ 352,000.00	$ 3,502.40	$ 171,600.00	$ 1,707.42
Sanft, Lisa	11--027	$ 486,200.00	$ 4,837.69	$ 8,294.00	$ 82.53
Creighton, Hilary	10-024A	$ 13,200.00	$ 131.34	$ 10,560.00	$ 105.07
Moore, Herbert	10-10A	$ 44,000.00	$ 437.80	$ 22,000.00	$ 218.90
		$ 12,774,053.00	$ 127,101.83	$ 3,707,506.00	$ 36,889.68

TOWN OF VINALHAVEN

VINALHAVEN, MAINE

FINANCIAL AUDIT REPORT

JUNE 30, 2014

TOWN OF VINALHAVEN
VINALHAVEN, MAINE
JUNE 30, 2014

TABLE OF CONTENTS

FINANCIAL SECTION	**EXHIBITS**
Independent Auditors' Report	
Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position	Exhibit I
Statement of Activities	Exhibit II
Fund Financial Statements	
Governmental Funds	
Balance Sheet	Exhibit III
Reconciliation of the Governmental Funds Balance Sheet to Statement of Net Position	Exhibit IV
Statement of Revenues, Expenditures and Changes in Fund Balance	Exhibit V
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance of Governmental Funds to the Statement of Activities	Exhibit VI
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual – General Fund	Exhibit VII
Proprietary Funds	
Statement of Net Position	Exhibit VIII
Statement of Revenues, Expenses and Changes in Net Position	Exhibit IX
Statement of Cash Flows	Exhibit X
Fiduciary Funds	
Statement of Fiduciary Net Position	Exhibit XI
Notes to Financial Statements	

Smith&Associates, CPAs
A Professional Association

500 US Route One, Suite 203 • Yarmouth, Maine 04096
Ph (207) 846-8881 • Fax (207) 846-8882
www.smithassociatescpa.com

REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Selectmen and Manager
TOWN OF VINALHAVEN
Vinalhaven, Maine

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund and remaining fund information, which collectively comprise the financial statements, of the Town of Vinalhaven, Maine as of and for the year ended June 30, 2014, as listed in the table of contents, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.

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

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

Basis for Qualified Opinion on the Government-Wide Financial Statements

The general purpose financial statements referred to in the first paragraph do not include the activity of the Town of Vinalhaven's Ambulance Dualthalon, which should be included in order to conform with accounting principles generally accepted in the United States of America.

Qualified Opinion

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and remaining fund information of the Town of Vinalhaven and the changes in financial position and cash flows, where applicable, of those activities and funds and the budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matter

The Town of Vinalhaven, Maine has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States has determined is necessary to supplement, although not required to be part of, the financial statements.

Smith & Associates

SMITH & ASSOCIATES, CPAs
A Professional Association

Yarmouth, Maine
December 8, 2014

Smith & Associates, CPAs
A Professional Association
Yarmouth, Maine 04096

EXHIBIT I

TOWN OF VINALHAVEN
STATEMENT OF NET POSITION
JUNE 30, 2014

	Primary Government		
	Governmental Activities	Business - Type Activities	Total
Assets			
Cash and Cash Equivalents	$ 2,982,629	$ 210,054	$ 3,192,683
Investments	263,485	0	263,485
Taxes and Liens Receivable	204,512	0	204,512
Accounts and Grants Receivable	224,666	109,709	334,375
Notes Receivable	18,247	0	18,247
Capital Assets, Net of Accumulated Depreciation	15,182,290	7,271,516	22,453,806
Total Assets	$ 18,875,829	$ 7,591,279	$ 26,467,108
Deferred Outflows of Resources	$ 0	$ 0	$ 0
Liabilities			
Accounts Payable	$ 60,433	$ 10,869	$ 71,302
Accrued Expenses	338,535	2,532	341,067
Prepaid Taxes	4,220	0	4,220
Non Current Liabilities			
Due Within One Year	880,151	52,351	932,502
Due in More Than One Year	4,524,215	974,497	5,498,712
Total Liabilities	$ 5,807,554	$ 1,040,249	$ 6,847,803
Deferred Inflows of Resources	$ 0	$ 0	$ 0
Net Position			
Net Investment in Capital Assets	$ 9,777,924	$ 6,244,668	$ 16,022,592
Restricted			
Tax Incremental Financing	47,462	0	47,462
Grant and Entitlement Purposes	47,661	0	47,661
School District	825,336	32,190	857,526
Sewer Hook Ups and Loans	57,481	0	57,481
Permanent Funds, Non-Expendable	201,287	0	201,287
Wastewater Department	0	274,172	274,172
Unrestricted	2,111,124	0	2,111,124
Total Net Position	$ 13,068,275	$ 6,551,030	$ 19,619,305

EXHIBIT II

TOWN OF VINALHAVEN
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets Primary Government: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets Primary Government: Business - Type Activities	Net (Expense) Revenue and Changes in Net Assets Primary Government: Total
Primary Government						
Governmental Activities						
General Government	$ 584,013	$ 48,920	$ 0	$ (535,093)	$ 0	$ (535,093)
Public Works and Sanitation	736,519	133,829	63,085	(539,605)	0	(539,605)
Public Safety	523,784	138,102	0	(385,682)	0	(385,682)
Culture and Recreation	84,718	1,882	2,315	(80,521)	0	(80,521)
Public Health and Welfare	4,241	0	1,091	(3,150)	0	(3,150)
Education	2,827,914	59,504	1,030,157	(1,738,253)	0	(1,738,253)
Fixed Charges	522,927	0	0	(522,927)	0	(522,927)
Interest on Long-Term Debt	273,835	0	0	(273,835)	0	(273,835)
Depreciation – Unallocated	688,971	0	0	(688,971)	0	(688,971)
Capital Outlay	6,744	0	0	(6,744)	0	(6,744)
Total Government Activities	$ 6,253,666	$ 382,237	$ 1,096,648	$(4,774,781)	$ 0	$(4,774,781)
Business - Type Activities						
Wastewater Department	$ 451,814	$ 279,956	$ 0	$ 0	$ (171,858)	$ (171,858)
School District	13,438	7,882	0	0	(5,556)	(5,556)
Total Business - Type Activities	$ 465,252	$ 287,838	$ 0	$ 0	$ (177,414)	$ (177,414)
Total Primary Government	$ 6,718,918	$ 670,075	$ 1,096,648	$(4,774,781)	$ (177,414)	$(4,952,195)
General Revenues						
Property and Other Taxes				$ 5,393,065	$ 0	$ 5,393,065
Grants and Contributions Not Restricted to Special Programs				51,175	0	51,175
Unrestricted Investment Earnings				51,712	1,476	53,188
Miscellaneous				0	5,419	5,419
Total General Revenues				$ 5,495,952	$ 6,895	$ 5,502,847
Changes in Net Position				$ 721,171	$ (170,519)	$ 550,652
Net Position – July 1, 2013				12,347,104	6,721,549	19,068,653
Net Position – June 30, 2014				$13,068,275	$ 6,551,030	$19,619,305

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

EXHIBIT III

TOWN OF VINALHAVEN
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2014

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
Assets				
Cash and Cash Equivalents	$ 1,141,475	$ 915,516	$ 925,638	$ 2,982,629
Investments	0	0	263,485	263,485
Taxes and Liens Receivable	204,512	0	0	204,512
Accounts and Grants Receivable	102,088	120,512	525	223,125
Notes Receivable	0	0	18,247	18,247
Due from Other Funds	34,375	0	399,348	433,723
Total Assets	$ 1,482,450	$ 1,036,028	$ 1,607,243	$ 4,125,721
Deferred Outflows of Resources	0	0	0	0
Total Assets and Deferred Outflows of Resources	$ 1,482,450	$ 1,036,028	$ 1,607,243	$ 4,125,721
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities				
Accounts Payable	$ 49,800	$ 10,633	$ 0	$ 60,433
Accrued Expenses	21,993	228,476	0	250,469
Prepaid Taxes	4,220	0	0	4,220
Due to Other Funds	195,312	202,495	34,375	432,182
Total Liabilities	$ 271,325	$ 441,604	$ 34,375	$ 747,304
Deferred Inflows of Resources				
Unavailable Revenue – Property Taxes	$ 100,190	$ 0	$ 0	$ 100,190
Fund Balance				
Reserved, Reported In:				
Nonspendable				
Permanent Funds – Non-Expendable	$ 0	$ 0	$ 201,287	$ 201,287
Restricted				
Tax Incremental Financing	0	0	47,462	47,462
Grant and Entitlement Purposes	0	0	47,661	47,661
Sewer Hook Ups and Loans	0	0	57,481	57,481
Committed				
Capital Projects	0	0	1,039,524	1,039,524
Unreserved, Reported In:				
Assigned				
Appropriated for FY 2014/15	261,720	150,000	0	411,720
Permanent Funds – Expendable	0	0	179,453	179,453
Unassigned				
General Fund	849,215	444,424	0	1,293,639
Total Fund Balance	$ 1,110,935	$ 594,424	$ 1,572,868	$ 3,278,227
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	$ 1,482,450	$ 1,036,028	$ 1,607,243	$ 4,125,721

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

EXHIBIT IV

TOWN OF VINALHAVEN
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO STATEMENT OF NET POSITION
JUNE 30, 2014

Total Fund Balance – Total Governmental Funds		$ 3,278,227
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:		
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.		15,182,290
Interest payable on long-term debt does not require current financial resources and therefore interest payable is not reported as a liability in Governmental Funds Balance Sheet.		(53,748)
Unavailable property tax revenues are not available to pay for Current financial expenditures and, therefore, are deferred inflows of resources.		100,190
Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet:		
Due in One Year	$ 880,151	
Due in More Than One Year	4,524,215	
Accrued Compensated Absence Payable	34,318	(5,438,684)
Net Position of Governmental Activities		$ 13,068,275

EXHIBIT V

TOWN OF VINALHAVEN
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	General Fund	School District	Other Governmental Funds	Total Governmental Funds
Revenues				
Taxes	$ 5,377,515	$ 0	$ 0	$ 5,377,515
Intergovernmental	117,666	869,915	158,449	1,146,030
Licenses, Permits and Fees	45,659	0	0	45,659
Charges for Services	234,373	45,264	11,393	291,030
Investment Income	1,512	749	51,244	53,505
Miscellaneous	4,946	10,149	30,453	45,548
Total Revenues	$ 5,781,671	$ 926,077	$ 251,539	$ 6,959,287
Expenditures				
Current				
General Government	$ 459,014	$ 0	$ 125,179	$ 584,193
Public Works and Sanitation	750,643	0	86,920	837,563
Public Safety	522,071	0	166,914	688,985
Culture and Recreation	84,347	0	400	84,747
Public Health and Welfare	4,241	0	0	4,241
Debt Service	279,068	0	34,331	313,399
Education	0	3,526,942	135,360	3,662,302
Fixed Charges	522,927	0	0	522,927
Capital Outlay	0	0	19,448	19,448
Total Expenditures	$ 2,622,311	$ 3,526,942	$ 568,552	$ 6,717,805
Excess (Deficiency) of Revenues Over (Under) Expenditures	$ 3,159,360	$ (2,600,865)	$ (317,013)	$ 241,482
Other Financing Sources (Uses)				
Transfers In (Out)	(3,121,182)	2,745,356	375,826	0
Net Change in Fund Balance	$ 38,178	$ 144,491	$ 58,813	$ 241,482
Fund Balance – July 1, 2013	1,072,757	449,933	1,514,055	3,036,745
Fund Balance – June 30, 2014	$ 1,110,935	$ 594,424	$ 1,572,868	$ 3,278,227

EXHIBIT VI

TOWN OF VINALHAVEN
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2014

Net Change in Fund Balance – Total Governmental Funds	$ 241,482
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:	
Governmental Funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital assets recorded in the current period.	262,169
Depreciation expense on capital assets is reported in the Government-Wide Statement of Activities and changes in net position, but they do not require the use of current financial resources. Therefore, depreciation expense is not reported as expenditure in governmental funds.	(688,971)
The issuance of long-term debt (e.g. accrued compensated Absence pay) provides current financial resources to Governmental Funds, while the repayment of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	881,402
Some property tax will not be collected for several months after the Town's fiscal year end; they are not considered current financial resources in the Governmental Funds. This amount is the net effect of the differences.	15,550
Accrued interest expense on long-term debt is reported in the Government-Wide Statement of Activities and changes in net position, but does not require the use of current financial resources; therefore, accrued interest expense is not reported as expenditures in Governmental Funds.	9,539
Change in Net Position of Governmental Activities	$ 721,171

EXHIBIT VII

TOWN OF VINALHAVEN
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 2014

Revenues	Budgeted Amounts Original	Budgeted Amounts Final	Actual Amounts	Variance with Final Budget Positive (Negative)
Taxes	$ 5,319,873	$ 5,319,873	$ 5,377,515	$ 57,642
Intergovernmental	98,040	98,040	117,666	19,626
Licenses, Permits and Fees	21,773	21,773	45,659	23,886
Charges for Services	137,000	137,000	234,373	97,373
Investment Income	3,500	3,500	1,512	(1,988)
Miscellaneous	0	0	4,946	4,946
Total Revenues	$ 5,580,186	$ 5,580,186	$ 5,781,671	$ 201,485
Expenditures				
Current				
General Government	$ 471,806	$ 481,806	$ 459,014	$ 22,792
Public Works and Sanitation	798,592	798,792	750,643	48,149
Public Safety	552,038	552,538	522,071	30,467
Culture and Recreation	92,180	92,180	84,347	7,833
Public Health and Welfare	8,819	8,819	4,241	4,578
Debt Service	279,437	279,437	279,068	369
Education	2,745,356	2,745,356	2,745,356	0
Fixed Charges	570,029	570,029	522,927	47,102
Capital Outlay	0	0	0	0
Total Expenditures	$ 5,518,257	$ 5,528,957	$ 5,367,667	$ 161,290
Excess (Deficiency) of Revenue Over (Under) Expenditures	$ 61,929	$ 51,229	$ 414,004	$ 362,775
Other Financing Sources (Uses)				
Transfers In (Out)	(288,326)	(375,826)	(375,826)	0
Net Change in Fund Balances	$ (226,397)	$ (324,597)	$ 38,178	$ 362,775
Fund Balance – July 1, 2013	1,072,757	1,072,757	1,072,757	0
Fund Balance – June 30, 2014	$ 846,360	$ 748,160	$ 1,110,935	$ 362,775

This Exhibit VII reflects the Town only appropriations which includes the school appropriation as voted at Town Meeting. Exhibit V in the audit reflects a "blended" version of the Actual Statement of Revenues, Expenditures and Changes in Fund Balance.

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

EXHIBIT VIII

TOWN OF VINALHAVEN
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2014

	Business-Type Activities – Enterprise Funds		
	Wastewater	School District	Total Proprietary Funds
Assets			
Current Assets			
Cash and Cash Equivalents	$ 176,323	$ 33,731	$ 210,054
Accounts Receivable	109,709	0	109,709
Total Current Assets	$ 286,032	$ 33,731	$ 319,763
Noncurrent Assets			
Capital Assets (Net of Accumulated Depreciation)	7,271,516	0	7,271,516
Total Assets	$ 7,557,548	$ 33,731	$ 7,591,279
Liabilities			
Current Liabilities			
Accounts Payable	$ 9,328	$ 0	$ 9,328
Accrued Expenses	2,532	0	2,532
Due to Other Funds	0	1,541	1,541
Bonds Payable	52,351	0	52,351
Total Current Liabilities	$ 64,211	$ 1,541	$ 65,752
Noncurrent Liabilities			
Bonds Payable	974,497	0	974,497
Total Liabilities	$ 1,038,708	$ 1,541	$ 1,040,249
Net Position			
Net Investment in Capital Assets	$ 6,244,668	$ 0	$ 6,244,668
Unrestricted	274,172	32,190	306,362
Total Net Position	$ 6,518,840	$ 32,190	$ 6,551,030

EXHIBIT IX

TOWN OF VINALHAVEN
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Business - Type Activities – Enterprise Funds		
	Wastewater	School District	Total Proprietary Funds
Operating Revenues			
Charges for Sales and Services			
User Fees	$ 279,956	$ 7,882	$ 287,838
Miscellaneous	5,419	0	5,419
Total Operating Revenues	$ 285,375	$ 7,882	$ 293,257
Operating Expenses			
Cost of Sales and Service	$ 182,917	$ 0	$ 182,917
Depreciation	239,460	0	239,460
Administration	15,919	13,438	29,357
Total Operating Expenses	$ 438,296	$ 13,438	$ 451,734
Operating Income (Loss)	$ (152,921)	$ (5,556)	$ (158,477)
Non-Operating Revenues (Expenses)			
Investment Income	$ 1,027	$ 449	$ 1,476
Interest Expense	(13,518)	0	(13,518)
Total Non-Operating Revenues (Expenses)	$ (12,491)	$ 449	$ (12,042)
Changes in Net Position	$ (165,412)	$ (5,107)	$ (170,519)
Net Position – July 1, 2013	6,684,252	37,297	6,721,549
Net Position – June 30, 2014	$ 6,518,840	$ 32,190	$ 6,551,030

EXHIBIT X

TOWN OF VINALHAVEN
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2014

	Business-Type Activities – Enterprise Funds		
	Wastewater	School District	Total Proprietary Funds
Cash Flows from Operating Activities			
Receipts from Customers	$ 282,508	$ 7,882	$ 290,390
Payments to Vendors and Employees	(199,633)	(11,897)	(211,530)
Net Cash Provided by (Used) in Operating Activities	$ 82,875	$ (4,015)	$ 78,860
Cash Flows from Capital and Related Financing Activities			
Principal and Interest Paid During the Year	$ (65,351)	$ 0	$ (65,351)
Proceeds from General Obligation Bonds	0	0	0
Net Cash Provided by (Used) in Capital and Related Financing Activities	$ (65,351)	$ 0	$ (65,351)
Cash Flows from Investing Activities			
Investment Income Received	$ 1,027	$ 449	$ 1,476
Net Increase (Decrease) in Cash	$ 18,551	$ (3,566)	$ 14,985
Cash and Cash Equivalents– July 1, 2013	157,772	37,297	195,069
Cash and Cash Equivalents – June 30, 2014	$ 176,323	$ 33,731	$ 210,054
Reconciliation of Operating Income to Net Cash Provided by (Used) in Operating Activities:			
Operating Income (Loss)	$ (152,921)	$ (5,556)	$ (158,477)
Adjustments to Reconcile Operating Income to Net Cash Provided by (Used) in Operating Activities			
Depreciation Expense	$ 239,460	$ 0	$ 239,460
(Increase) Decrease in Accounts Receivable	(2,867)	0	(2,867)
Increase (Decrease) in Accounts Payable	(669)	0	(669)
Increase (Decrease) in Accrued Expenses	(128)	0	(128)
Increase (Decrease) in Due from Other Funds	0	1,541	1,541
Total Adjustments	$ 235,796	$ 1,541	$ 237,337
Net Cash Provided by (Used) in Operating Activities	$ 82,875	$ (4,015)	$ 78,860

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

EXHIBIT XI

TOWN OF VINALHAVEN
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2014

	Agency Funds
Assets	
Cash and Cash Equivalents	$ 76,059
Liabilities	
Amounts Held for Others	$ 76,059
Net Position	$ 0

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. – General Statement

The Town of Vinalhaven, Maine was incorporated in 1789 under the laws of the State of Maine and currently operates under a Town Manager-Selectmen Form of Government. The accompanying financial statements present the government and its component units, entities for which the government is considered financially accountable, fiscally dependent or because of the nature and significance of its relationship with the Town of Vinalhaven. Blended component units, although legally separate entities, are in substance, part of the government's operations.

Maine School Administrative District No. 8 serves all the citizens of the government and because of the nature and significance of its relationship with the Town has been included. A complete financial statement of the District is available at the Superintendent's Office.

The accounting and reporting policies of the Town relating to the funds and account groups included in the accompanying financial statements conform to generally accepted accounting principles as applicable to state and local governments. Generally accepted accounting principles for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the Town are described below.

In June 1999, the Governmental Accounting Standards Board (GASB) unanimously approved Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*. Certain of the significant changes in the Statement include the following:

The financial statements include:

- A Management Discussion and Analysis (MD&A) section providing an analysis of the Town's overall financial position and results of operations, which has not been presented as indicated in the Independent Auditors' Report.
- Financial statements prepared using full accrual accounting for all of the Town's activities.
- A change in the fund financial statements to focus on the major funds.

These and other changes are reflected in the accompanying financial statements including notes to financial statements.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. – Financial Reporting Entity

The Town's combined financial statements include the accounts of all Town of Vinalhaven operations. The criteria for including organizations as component units within the Town's reporting entity, as set forth in Section 2100 of GASB's *Codification of Governmental Accounting and Financial Reporting Standards*, include whether:

- The organization is legally separate (can sue and be sued in their own name).
- The Town holds the corporate powers of the organization.
- The Town appoints a voting majority of the organization's board.
- The Town is able to impose its will on the organization.
- The organization has the potential to impose a financial benefit/burden on the Town.
- There is fiscal dependency by the organization on the Town.

Based on the aforementioned criteria, the Town of Vinalhaven has no component units that are not included in this report, except as indicated in the Independent Auditor's Report.

C. – Financial Statements – Government-Wide Statements

The Town's financial statements include both government-wide (reporting the Town as a whole) and fund financial statements (reporting the Town's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type.

In the government-wide Statement of Net Position, both the governmental and business-type activities columns (a) are presented on a consolidated basis by column (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The Town's net position are reported in three parts – Net investment in capital assets; restricted net position; and unrestricted net position. The Town first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the Town's functions. The functions are also supported by general government revenues (property taxes, certain intergovernmental revenues, charges for services, etc). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or a business-type activity. Operating grants include operating-specific and discretionary (whether operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenue (property taxes, intergovernmental revenues, interest income, etc).

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements

The financial transactions of the Town are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements. The following fund types are used by the Town.

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the Town:

General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The MSAD 8 School District is considered a major fund. The Maine School Administrative District No. 8 provides elementary and secondary education to students on the Island of Vinalhaven. The District's financial statements include the operation of all organizations for which the Board of Education exercises oversight responsibility.

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds).

Permanent Funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs, that is, for the benefit of the government or its citizenry. A permanent fund would be used, for example, to account for the perpetual care endowment of a municipal cemetery.

Proprietary Funds

The focus of proprietary fund measurement is upon determination of operating income, changes in net position, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the Town of Vinalhaven:

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. – Financial Statements – Fund Financial Statements (Continued)

Proprietary Funds (Continued)

Enterprise Funds are required to be used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has a third party requirement that the cost of providing services, including capital costs, be recovered with fees and charges or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. The Wastewater Department, a major fund, operates in a manner similar to private business enterprises. The intent is that costs for sewer services provided to the general public on a continuing basis be recovered or financed primarily through charges to users. Maine Administrative District No. 8 maintains three enterprise funds, Smith Hokansen Memorial Hall Fund, Unemployment Fund and the Playground Fund. These funds are intended to improve the educational experience for District students.

Fiduciary Funds

Fiduciary Funds are used to report assets held in an agency capacity for others and therefore are not available to support Town programs. The reporting focus is on net position, changes in net position, which are reported using accounting principles similar to proprietary funds.

The Town's fiduciary funds are presented in the fiduciary fund financial statements by type (agency). Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements. The Maine School Administrative District No. 8 Student Activities accounts are considered Fiduciary Funds.

The emphasis in fund financial statements is on the major funds in either the governmental or business-type activities categories. Non-major funds by category are summarized into a single column. GASB No. 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements.

E. – Measurement Focus/Basis of Accounting

Measurement focus refers to what is being measured; basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. – Measurement Focus/Basis of Accounting (Continued)

The government-wide statements are reported using the economic resources measurement focus and the accrual basis of accounting. The economic resources measurement focus means all assets and liabilities (whether current or non-current) are included on the statement of net position and the operating statements present increases (revenues) and decreases (expenses) in net total assets. Under the accrual basis of accounting, revenues are recognized when earned. Expenses are recognized at the time the liability is incurred.

Governmental fund financial statements are reported using the current financial resources measurement focus and are accounted for using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual; i.e., when they become both measurable and available. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period.

A one-year availability period is used for recognition of all other Governmental fund revenues. However, debt service expenditures, as well as expenditures related to compensated absences are recorded only when payment is due.

F. – Budgetary Control

Formal budgetary accounting is employed as a management control for the general fund of the Town of Vinalhaven.

The Town of Vinalhaven's policy is to adopt an annual budget for operations. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles.

The following procedures are followed in establishing budgetary data reflected in the financial statements:

- Early in the second half of the last fiscal year the Town prepared a budget for this fiscal year beginning July 1st. The operating budget includes proposed expenditures and the means of financing them.
- A meeting of the inhabitants of the Town of Vinalhaven was then called for the purpose of adopting the proposed budget after public notice of the meeting was given.
- The budget was adopted subsequent to passage by the inhabitants of the Town.

The Town does not adopt budgets for the Special Revenue Funds.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. – Cash and Investments

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests certain funds in checking, savings accounts or certificates of deposit.

The Town has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agent. Investments are recorded at fair market value.

H. - Capital Assets

Capital assets purchased or acquired with an original cost of $5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Land Improvements	20 Years
Buildings and Improvements	7 - 40 Years
Equipment	3 - 20 Years
Vehicles	3 - 10 Years
Infrastructure	40 Years

The Town of Vinalhaven has elected not to retroactively report their major general infrastructure assets.

I. - Compensated Absences

The Town of Vinalhaven recognizes accumulated sick leave compensation during the period in which the related liability is incurred. In compliance with the Town's personnel policies, the total for accrued compensated absence pay was $34,318 at June 30, 2014.

J. - Interfund Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

K. – Equity Classifications

Government-Wide Statements
Net position represent the differences between assets and liabilities. Equity is classified as net position and displayed in three components:

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

K. – Equity Classifications (Continued)

Government-Wide Statements (Continued)

- Net investment in capital assets – consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

- Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.

- Unrestricted net position – all other net position that do not meet the definition of "restricted" or "net investment in capital assets."

Fund Statements

Governmental fund equity is classified as fund balance. In the governmental fund financial statements, fund balances are classified as nonspendable, restricted, or unrestricted (committed, assigned or unassigned). Restricted represents those portions of fund balance where constraints placed on the resources are either externally imposed or imposed by law through constitutional provisions or enabling legislation. Committed fund balance represents amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen, such as an appropriation. Assigned fund balance is constrained by the Board's intent to be used for specific purposes by directive. See Note 10 for additional information about fund balances.

L. – Use of Estimates

Preparation of financial statements in conformity with GAAP requires the use of management's estimates and assumptions. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

M. – Accounts Receivable

Accounts Receivable at June 30, 2014, primarily consist of miscellaneous intergovernmental and ambulance receivables. There is an allowance for doubtful accounts for ambulance receivables for the Town in the amount of $46,125.

NOTE 2 – CASH AND INVESTMENTS

Maine statutes authorize the Town to invest in obligations of the U.S. Treasury and U.S. Agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in checking accounts, savings accounts, certificates of deposit or repurchase agreements.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 2 – CASH AND INVESTMENTS (CONTINUED)

The Town's deposits are categorized as follows to give an indication of the level of risk assumed by the Town at year end: Category 1 includes deposits covered by federal depository insurance or by collateral held by the Town or by the Town's agent in the Town's name; Category 2 includes uninsured deposits covered by collateral held by the pledging financial institution's trust department or agent in the Town's name; Category 3 includes uninsured and uncollateralized deposits.

A. Deposits

At June 30, 2014, cash and cash equivalents of the Town and School District were all insured or collateralized and are to be considered Category 1.

B. Investments

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments, investments held by the financial institution's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At June 30, 2014, the Town held Category 2 investments in funds at LPL Financial in the amount of $263,485.

NOTE 3 – PROPERTY TAXES

The Town is responsible for assessing, collecting and distributing property taxes in accordance with enabling state legislation. The Town of Vinalhaven's property tax is levied on the assessed value listed as of the prior April 1st for all taxable real and personal property located in the Town. Assessed values are periodically established by the Assessor at 100% of assumed market value. The assessed value for the list of April 1, 2014, upon which the levy for the year ended June 30, 2014, was based, amounted to $513,596,591. This assessed value was 100% of the estimated market value and 99.43% of the 2014 State valuation of $516,550,000.

The Town is permitted by the laws of the State of Maine to levy taxes up to 105% of its net budgeted expenditures for the related fiscal period. The amount raised in excess of 100% is referred to as overlay and amounted to $51,710 for the year ended June 30, 2014.

In the fund financial statements, property taxes are recognized in compliance with NCGA Interpretation-3 *Revenue Recognition – Property Taxes* which states that such revenue is recorded when it becomes measurable and available. Available means due, or past due and receivable within the current period and collected no longer than 60 days after the close of the current period.

Tax liens are placed on real property within twelve months following the tax commitment date if taxes are delinquent. The Town has the authority to foreclose on property eighteen months after the filing of the lien if tax liens and associated costs remain unpaid. The following summarizes the 2013-2014 levy:

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 3 – PROPERTY TAXES (CONTINUED)

Assessed Value	$ 513,596,591
Less: Homestead Exemption	(1,906,211)
Net Assessed Value	$ 511,690,380
Tax Rate (Per $1,000)	9.95
Commitment	$ 5,091,319
Supplemental Taxes Assessed	7,397
Sub-Total	$ 5,098,716
Less: Abatements	(4,608)
Collections	(4,915,036)
Receivable at Year End	$ 179,072
Collection Rate	96.4%

Property taxes on real and personal property accounts were due on November 1, 2013, and May 1, 2014. Interest was charged at 7.0% on delinquent accounts after those dates.

NOTE 4 – SUPPLEMENTAL APPROPRIATIONS

At the Annual Town Meeting on June 19, 2013 and the Special Town Meetings on February 2, 2014 and May 13, 2014 the Townspeople voted appropriations of general fund balance totaling $324,597 which is reflected as the excess of budgeted expenditures over budgeted revenues on Exhibit VII.

From Fund Balance	Annual Town Meeting Jun 19, 2013	Special Town Meeting February 4, 2014	Special Town Meeting May 13, 2014	Total	Department
To Reduce Taxes	$ 226,397	$ 0	$ 0	$ 226,397	Transfer
Small Harbor Improvement Grant	0	87,500	0	87,500	Transfer to Capital Projects
Legal Account	0	0	8,000	8,000	General Government
Assessor Account	0	0	2,000	2,000	General Government
Old Fire Hall	0	0	500	500	Public Safety
Airfield	0	0	200	200	Public Works
Total	$ 226,397	$ 87,500	$ 10,700	$ 324,597	

NOTE 5 – JOINTLY GOVERNED VENTURE

School Administrative District No. 8 is one of ten participants in the Region 8 Vocational School, a governmental unit that provides vocational training for its members' students. There is no equity interest; however, the District has an ongoing financial responsibility each year to fund a proportionate part of the Vocational School's budget. In fiscal year 2014, the District provided $79,298 in funding, which is approximately 2.78% of the Vocational School's budget of $2,850,064.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 6 – RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Town carries commercial insurance. There have been no significant reductions in insurance coverage's during the fiscal year and no significant settlements that exceeded insurance coverage.

NOTE 7 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2014, was as follows:

	Beginning Balance July 1	Additions/ Completions	Retirements/ Adjustments	Ending Balance June 30
Governmental Activities				
Capital Assets Not Being Depreciated				
Land	$ 1,699,812	$ 0	$ 0	$ 1,669,812
Capital Assets, Being Depreciated				
Buildings and Improvements	$ 15,719,116	$ 27,429	$ 0	$ 15,746,545
Machinery and Equipment	609,768	0	0	609,768
Vehicles	1,015,077	150,201	83,589	1,081,689
Infrastructure	3,020,962	84,539	0	3,105,501
Total Capital Assets, Being Depreciated	$ 20,364,923	$ 262,169	$ 83,589	$ 20,543,503
Less Accumulated Depreciation for				
Buildings and Improvements	$ 4,765,693	$ 506,143	$ 0	$ 5,271,836
Machinery and Equipment	531,044	25,024	0	556,068
Vehicles	725,997	81,223	83,589	723,631
Infrastructure	432,909	76,581	0	509,490
Total Accumulated Depreciation	$ 6,455,643	$ 688,971	$ 83,589	$ 7,061,025
Total Capital Assets, Being Depreciated, Net	$ 13,909,280	$ (426,802)	$ 0	$ 13,482,478
Governmental Activities Capital Assets, Net	$ 15,609,092	$ (426,802)	$ 0	$ 15,182,290
Business-Type Activities				
Capital Assets Not Being Depreciated				
Land	$ 87,734	$ 0	$ 0	$ 87,734
Capital Assets, Being Depreciated				
Buildings and Improvements	$ 9,563,470	$ 0	$ 0	$ 9,563,470
Machinery and Equipment	14,912	0	0	14,912
Total Capital Assets, Being Depreciated	$ 9,578,382	$ 0	$ 0	$ 9,578,382
Less Accumulated Depreciation for				
Buildings and Improvements	$2,151,783	$ 239,087	$ 0	$2,390,870
Machinery and Equipment	3,357	373	0	3,730
Total Accumulated Depreciation	$ 2,155,140	$ 239,460	$ 0	$ 2,394,600
Total Capital Assets, Being Depreciated, Net	$ 7,423,242	$ (239,460)	$ 0	$ 7,183,782
Business-Type Activities, Net	$ 7,510,976	$ (239,460)	$ 0	$ 7,271,516

Depreciation expense has not been charged as a direct expense.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 8 – LONG-TERM DEBT

At June 30, 2014, loans and bonds payable consisted of the following individual issues:

	Governmental Activities	Business - Type Activities
Camden National Bank		
2004 Washington School General Obligation Bond, Maturity On July 27, 2014, Annual Principal Payments of $27,500 Plus Accrued Interest From 2005 to 2014, Interest Rate 4.64%	$ 27,500	$ 0
2004 Sewer Construction General Obligation Bond, Maturity 2014, Annual Principal Payments of $47,080 Plus Interest, Interest Rate 5.5%	47,080	0
2005 Road Construction and Paving Bond, Maturity 2015, Annual Principal Payments of $59,000 Plus Interest, Interest Rate 4.59%	210,000	0
2007 Road Construction and Paving Bond, Maturity 2017, Annual Principal Payments of $70,000 Plus Interest, Interest Rate 3.95%	57,011	0
2013 Backhoe Bond of $100,000, Maturity 2018, Annual Principal Payments of $20,000 Plus Interest, Interest Rate 2.03%	80,000	0
Bar Harbor Bank and Trust		
2011 Paving Project Loan, Maturity 2018, Annual Principal Payments of $71,429 Plus Interest, Interest Rate 3.5%	285,713	0
Maine Municipal Bond Bank		
2002 School Construction Bond , Maturity on October 25, 2021, Annual Payments of $587,132 Plus Interest, 3.048% - 5.423% Interest Rate	4,697,062	0
2011 State Revolving Loan Fund, Maturity 10/1/31, Annual Principal Payments of $ 51,319 - $61,999, Interest Rate 1%	0	1,026,848
Total Loans and Bonds Payable	$ 5,404,366	$ 1,026,848

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 8 – LONG-TERM DEBT (CONTINUED)

Changes in Outstanding Debt

Transactions for the year ended June 30, 2014, are summarized as follows:

Governmental Activities	Balance July 1	Issues or Additions	Payments or Expenditures	Balance June 30	Due Within One Year
General Obligation Bonds	$6,286,507	$ 0	$ 882,141	$5,404,366	$ 880,151
Accrued Compensated Absence Payable	33,579	739	0	34,318	0
Total	$6,320,086	$ 739	$ 882,141	$5,438,684	$ 880,151
Business-Type Activities					
General Obligation Bonds	1,078,681	0	51,833	1,026,848	52,351
Total	$7,398,767	$ 739	$ 933,974	$6,465,532	$ 932,502

Annual Requirements to Retire Debt Obligation

The annual aggregate maturities for each debt type for the years subsequent to June 30, 2014, are as follows:

	Governmental Activities		Business-Type Activities		
Year Ending June 30	Principal	Interest	Principal	Interest	Total
2014/15	$ 880,151	$ 257,751	$ 52,351	$ 13,124	$ 1,203,377
2015/16	748,561	217,176	52,874	12,599	1,031,210
2016/17	748,560	179,463	53,403	12,067	993,493
2017/18	678,560	143,286	53,937	11,530	887,313
2018/19	587,132	108,872	54,476	10,988	761,468
2019/24	1,761,402	139,978	280,662	46,614	2,228,656
2024/29	0	0	294,980	32,224	327,204
2029/34	0	0	184,165	12,121	196,286
Total	$ 5,404,366	$1,046,526	$ 1,026,848	$ 151,267	$ 7,629,007

In accordance with 30-A MRSA, Section 5702, as amended, the amount of long-term debt that can be incurred by the Municipality is limited by state statute. Total outstanding long-term obligations during a year can be no greater than 7.5%, with certain exceptions, of the state valuation of taxable property as of the beginning of the fiscal year. As of June 30, 2014, the amount of outstanding long-term debt was equal to 1.26% of property valuation for the year then ended.

Under a provision of state law, the State of Maine reimburses the School District for the financial costs of the approved School construction. Annual principal and interest payments of $834,388 for the School's long-term debt were received for the year ended June 30, 2014. Such amounts were used to reduce the assessments levied to the participating municipality. Future reimbursements are dependent upon appropriation by the legislature of the State of Maine.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 9 – INTERFUND ACTIVITY

Interfund balances at June 30, 2014 consisted of the following:

Due To	
General Fund	$ 34,375
Non-Major Governmental Funds	
Special Revenue Funds - School	47,661
Capital Projects - School	156,375
Capital Projects – Town	195,085
Permanent Funds - Town	227
Total	$ 433,723
Due From	
General Fund	$ 195,312
School District	202,495
Non-Major Governmental Funds	
Capital Project Funds - Town	34,375
Business-Type Activities	
School District – Smith Hokanson Memorial Hall Fund	1,541
Total	$ 433,723

These balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Interfund transfers for the year ended June 30, 2014, consisted of the following:

Transfer To	
School District	$ 2,745,356
Non-Major Governmental Funds	
Special Revenue - Town	129,350
Capital Project Funds - Town	251,476
Total	$ 3,126,182
Transfer From	
General Fund	$ 3,121,182
Non-Major Governmental Funds	
Permanent Funds - Town	5,000
Total	$ 3,126,182

Transfers are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, and (2) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 – GOVERNMENTAL FUND BALANCES

Previously, the Town implemented the following accounting standard issued by the Governmental Accounting Standards Board (GASB):

- GASB Statement 54, Fund Balance Reporting and Governmental Fund Type Definitions.

GASB Statement 54 clarifies the existing governmental fund type definitions and provides clearer fund balance categories and classifications. The hierarchical fund balance classification is based primarily upon the extent to which a government is bound to follow constraints on resources in governmental funds and includes the terms: nonspendable, committed, restricted, assigned, and unassigned.

The Town's fund balances represent: **(1) Nonspendable Fund Balance,** resources that cannot be spent because of legal or contractual provisions that require they be maintained intact. (e.g. the principal of an endowment). **(2) Restricted Purposes,** which include balances that are legally restricted for specific purposes due to constraints that are externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; **(3) Committed Purposes**, which include balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Selectmen; **(4) Assigned Purposes**, which includes balances that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed. **(5) Unassigned Fund Balance,** net resources in excess of what is properly categorized in one of the four categories already described. A positive amount of unassigned fund balance will never be reported in a governmental fund other than the general fund, because GASB Statement 54 prohibits reporting resources in another fund unless they are at least assigned to the purpose of that fund. However, funds other than the general fund could report a negative amount of unassigned fund balance should the total of nonspendable, restricted and committed fund balance exceeds the total net resources of the fund.

The Town of Vinalhaven has the responsibility for committing fund balance amounts and likewise would be required to modify or rescind those commitments.

When both restricted and unrestricted resources are available for use, it is the Town's policy to use restricted resources first, then unrestricted resources as they are needed. When committed, assigned, and unassigned resources are available for use, it is the Town's policy to use committed or assigned resources first, then unassigned resources as they are needed.

The Town's General Fund unassigned fund balance total of $849,215 represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the General Fund.

Fund Balance per Exhibit III at year-end consisted of amounts which the Town of Vinalhaven intends to use for the following purposes:

Nonspendable	
Permanent Funds, Nonexpendable	
School District	
L. Grant Duell Scholarship	$ 20,000
Gwendolyn Green Scholarship	10,000
Philip and Miona Bennett Scholarship	5,200

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Nonspendable (Continued)	
Permanent Funds, Nonexpendable	
School District	
Madeline A. Hanley Nursing	$ 1,850
Otto C. Heddericg Scholarship	1,200
Town	
Cemetery Funds	115,544
Mary Talbot Fund	47,493
Total	$ 201,287
Restricted	
Town	
Sewer Hook Ups and Loans	$ 57,481
Tax Incremental Financing	47,462
Total	$ 104,943
Restricted	
Grants and Entitlement Purposes	
School District	
Rural Education Action Program	$ 15,750
No Child Left Behind	11,063
Laptop	9,888
Professional Based Education Transition Grant	2,772
MBNA Wall Lighting Grant	2,000
Regional Planning Grant	1,968
Marine Trades	1,438
Standard Based Learning	1,045
Oral Health	850
Girls Point of View	409
ITV	406
Garbage to Garden	72
Total	$ 47,661
Committed	
Capital Projects	
School District	
Capital Projects and Improvements	$ 154,553
School Construction	88,203
Technology Reserve	15,000
Total	$ 257,756

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Committed	
Capital Projects	
Town	
Medical Center/Ambulance	$ 263,485
Roads Capital Reserve	144,732
Ship Grant	86,700
Sidewalk Reserve	84,314
Ambulance Vehicle and Equipment	54,264
Fire Department Equipment and Truck	50,886
Carrying Place Bridge	20,687
Library Reserve	18,699
Public Works Garage	18,490
Ambulance Training and Education	11,512
Municipal Building – EMS Addition	7,442
Landfill Compactor	6,580
Equipment Replacement	5,052
Nativity Scene	4,378
Historical Sites	2,984
Park Commission	882
Landfill Equipment	681
Total	$ 781,768
Assigned	
General Fund	
School District	
Appropriated for FY 2014/15	$ 150,000
Town	
Appropriated for FY 2014/15	261,720
Total	$ 411,720
Assigned	
Permanent Unreserved Funds, Expendable	
School District	
L. Grant Duell Scholarship	$ 7,465
Gwendolyn Green Scholarship	2,799
Madeline A Hanley Nursing	2,100
Otto C. Hedderieg Scholarship	1,361
Philip and Miona Bennett Scholarship	735
Town	
Harriet Chatfield Trust	127,325
Cemetery Funds	30,626
Mary Talbot Fund	7,042
Total	$ 179,453

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 10 – GOVERNMENTAL FUND BALANCES (CONTINUED)

Unassigned	
General Fund	
Town	$ 849,215
School District	444,424
Total	$ 1,293,639
Total	$ 3,278,227

Certain of these amounts must be earmarked to conform with State Law and comply with Federal Regulations.

NOTE 11 – NET POSITION – BUSINESS TYPE ACTIVITIES

The unrestricted net position of the Business Type Activities - Enterprise Funds for the School District consist of the following balances at June 30, 2014:

Unemployment Fund	$ 25,407
Smith Hokansen Memorial Hall	3,211
Playground Fund	3,572
Total	$ 32,190

NOTE 12 – DEFINED BENEFIT PENSION PLAN

Eligible School District employees are covered under the Maine Public Employees Retirement System.

A. Plan Description

Public School teachers contribute to the Maine Public Employees Retirement System ("System"), an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for public school teachers, state employees (except as members of the judiciary and legislature who are covered under the Judicial and Legislative Retirement systems) and political subdivisions.

All public school teachers participate in the System. Benefits vest after ten years of service. Teachers who retire at or after age 60 with 25 years of credited service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 2% of the average of their highest three year earnings per year of service. The System also provides death and disability benefits. These benefit provisions and all other requirements are established by State statute.

Teachers are required to contribute 7.65% of their annual salary to the System. The State of Maine contributes the remaining amounts necessary to fund the System, using the actuarial basis specified by statute. The District is required to contribute a comparable amount for those teachers funded by federal grants.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 12 – DEFINED BENEFIT PENSION PLAN (CONTINUED)

B. Funding Status and Progress

Information concerning the pension benefit obligation for public school teachers is available from the System.

C. Trend Information

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Trend information is not currently available from the System.

The School District's total payroll for the year ended June 30, 2014 was $1,555,226. The following represents wages eligible for the Maine Public Employees Retirements System and employer contributions:

Year Ended	Eligible Wages	Employer Contributions
6/30/14	$1,242,152	$34,066
6/30/13	$1,188,868	$2,462
6/30/12	$1,262,794	$7,647

D. Eligible Town Employees are Covered under an IRA or 457(b) Account

Plan Description
The Town of Vinalhaven provides full time employees with a retirement benefit of 6% of the individuals gross annual earnings, not including overtime, to be deposited in an IRA or 457(b) account. An employee shall have the option to match any or all of the employer contributed amount. IRA and 457(b) administration is subject to applicable Federal and State regulations.

Trend Information
The total wages paid for the year ended June 30, 2014, were $559,144. The following represents wages eligible for the plan and employer contributions:

Year Ended	Eligible Wages	Employer Contributions
6/30/14	$373,405	$22,785
6/30/13	$375,365	$22,523
6/30/12	$363,330	$21,799

NOTE 13 – OVERLAPPING DEBT

The Town's proportionate share of Knox County's debt is not recorded in the financial statements of the Town of Vinalhaven. At June 30, 2014, the Town's share was 7.17% (or $167,133) of the County's outstanding debt of $2,330,000.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 14 – COMMITMENTS AND CONTINGENCIES

The Town of Vinalhaven and School Administrative District No. 8 participate in numerous State and Federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that they have not complied with the rules and regulations governing the grants, refunds of any money received may be required and the collectability of any related receivable at June 30, 2014, may be impaired. In the opinion of the Town and School District, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective agents; therefore, no provision has been recorded in the accompanying combined financial statements for such contingencies.

NOTE 15 – TAX INCREMENTAL FINANCING

On November 5, 2009 the inhabitants of the Town of Vinalhaven qualified by law to vote approved the Municipal Development and Tax Increment Financing (TIF) District (Fox Island Wind Project) and adopted the Development Program for such District presented at a Special Town Meeting. Fox Island Wind, LLC (FIW) proposed to construct three 1.5-megawatt wind turbines in the District at a cost of $14.5 million. The District's means and objectives are to capture and retain all (100%) of this increased assessed value from both real and personal property improvements in the District. The Town will allocate a portion of the tax increment revenue attributable to the FIW Project to FIW to help finance costs of the Project. The Town will retain 10% of the balance of the Tax increment revenue attributable to the Project to help finance public improvements.

Allocation to FIW of 90% is pursuant to a Credit Enhancement Agreement between the Town and FIW dated July 1, 2010. The term of 30 years runs from July 1, 2010 to June 30, 2040.

NOTE 16 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. - Budgetary Accounting

The Town of Vinalhaven utilizes a formal budgetary accounting system to control revenues and expenditures accounted for in the General Fund. This budget is established by the Board of Selectmen and must be approved at the Annual Town Meeting.

B. - Excess of Expenditures over Appropriations

For the year ended June 30, 2014, expenditures did not exceed appropriations. Exhibit VII shows no overdrafts.

C. - Deficit Balances

Generally accepted accounting principles require disclosure of individual funds that have deficit balances at year-end.

As of June 30, 2014, no individual fund held a deficit balance.

TOWN OF VINALHAVEN
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014

NOTE 17 – DEFERRED OUTFLOWS AND INFLOWS OF RESOURCES

All governments with periods beginning after December 15, 2011 were required to implement the following statements:

GASB No. 63, Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position and GASB No. 65, Items Previously Reported as Assets and Liabilities.

GASB 63 and GASB 65 amend GASB 34 to incorporate deferred outflows of resources and deferred inflows of resources into the financial reporting model. These terms are defined as follows:

Deferred Outflows of Resources - a consumption of net position by the government that is applicable to a future reporting period. It has a positive effect on net position, similar to assets.

Deferred Inflows of Resources - an acquisition of net position by the government that is applicable to a future reporting period. It has a negative effect on net position, similar to liabilities.

The GASB emphasizes in GASB 63 that deferred inflows and deferred outflows are not assets or liabilities and therefore should be separately categorized in the financial statements.

GASB 65 clarifies which financial statement items should continue to be presented as assets and liabilities and which should be reclassified as deferred outflows and deferred inflows, and which items should be treated as current period expenditures (outflows) or current period inflows.

The term "Net Assets" has been replaced with the term "Net Position" on the face of the statements. For governmental, proprietary and fiduciary statements, the residual amount remaining after the effects of assets plus deferred outflows less liabilities and deferred inflows has been referred as Net Position rather than Net assets, Proprietary, or Fiduciary Fund Balance or equity.

The previously component of net assets title "Net Assets Invested in Capital Net of Related Debt" is now named "Net Investment in Capital Assets." It also changed the calculation of that amount to include the effects of deferred outflows and inflows related to the acquisition, construction or improvements of those related capital assets. Lastly, it removes the portion of debt or deferred inflows related to unspent proceeds of those capital related financing transactions from the calculation of Net Investment in Capital Assets.

Unavailable revenues from property taxes is the only type of deferred resources that qualifies for reporting in this category. These amounts are deferred and recognized as an inflow of resources in the period in which the amounts become available.

NOTE 18 – DATE OF MANAGEMENT'S REVIEW

Management has evaluated subsequent events through December 8, 2014 the date on which the financial statements were available to be issued.

Smith & Associates, CPAs
A Professional Association
Yarmouth, Maine 04096

Town of Vinalhaven
2015-2016
Budget Worksheet

SELECTMEN	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOTAL	3,500	3,500	3,500	0	0.0%
ADMINISTRATION	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
SALARIES	68,529	80,098	75,000	(5,098)	-6.4%
WAGES	112,468	116,793	119,129	2,336	2.0%
INSURANCE	35,095	36,499	37,438	939	2.6%
RETIREMENT	10,557	11,016	11,204	188	1.7%
SERVICE FEE	23,750	28,500	23,600	(4,900)	-17.2%
LODGING & MEALS	1,750	1,750	3,100	1,350	77.1%
TRAVEL & TRANS	1,200	2,000	3,000	1,000	50.0%
COMPUTER SOFTWARE			7,300	7,300	
SUPPLIES	4,000	4,000	4,000	0	0.0%
TELEPHONE	3,500	3,300	3,500	200	6.1%
POSTAGE	4,300	4,100	4,600	500	12.2%
ADVERTISING	3,600	4,500	3,500	(1,000)	-22.2%
TRNG/DUES/SUBS	4,600	4,600	6,615	2,015	43.8%
PRINTING	3,075	3,000	3,000	0	0.0%
SELECTMEN CONT	2,000	2,000	2,000	0	0.0%
TOTAL	278,424	302,156	**306,986**	4,830	1.6%
WASHINGTON SCHOOL	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
CUSTODIAL WAGES	9,149	9,510	9,400	(110)	-1.2%
SERVICE FEES	5,000	5,000	6,500	1,500	30.0%
SUPPLIES	1,315	1,300	1,300	0	0.0%
UTILITIES	12,500	12,100	13,030	930	7.7%
BLDG IMPROVEMENTS	0	0	0	0	
TOTAL	27,964	27,910	**30,230**	2,320	8.3%
ASSESSOR	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
CONTRACTED SERV.	28,080	25,935	32,000	6,065	23.4%
SERVICE FEES	2,164	2,813	3,000	187	6.6%
LODGING & MEALS	250	250	0	(250)	-100.0%
TRAVEL & TRANS	950	1,500	1,500	0	0.0%
SUPPLIES	0	0	0	0	
TOTAL	31,444	30,498	**36,500**	6,002	19.7%
GIS	**2013 Budget**	**2014 Budget**	**2016 Request**	**Difference**	**% Expended**
LEGAL SERVICE	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOTAL	18,000	25,000	**25,000**	0	
TOWN PROPERTY	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOWN WHARF	1,884	1,884	2,000	116	6.2%
OLD FIRE HALL	4,500	4,000	4,000	0	0.0%
BROWN'S HEAD	29,000	23,765	5,000	(18,765)	-79.0%
THOROFARE LEASE	2,500	2,500	2,500	0	0.0%
PARK COMMISSION	5,000	5,000	5,000	0	0.0%
AIRFIELD	1,700	1,600	1,600	0	0.0%
STREET LIGHTS	21,200	21,200	23,000	1,800	8.5%
HYDRANTS	80,595	80,595	80,595	0	0.0%
HISTORICAL SOCIETY			20,000	20,000	
TOTAL	146,379	140,544	**143,695**	3,151	2.2%

CEO/LPI	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
WAGES	16,375	16,630	23,400	6,770	40.7%
LODGING	1,615	1,615	1,615	0	0.0%
TRAVEL & TRANSP.	1,082	1,082	1,082	0	0.0%
EQUIPMENT	0	0	0	0	
SUPPLIES	150	150	150	0	0.0%
TELEPHONE	650	650	650	0	0.0%
DUES, TRAINING	150	150	150	0	0.0%
LEGAL	0	0	0	0	
TOTAL	20,022	20,277	**27,047**	6,770	33.4%

LAW ENFORCEMENT	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
SERVICE FEES	2,510	2,510	2,510	0	0.0%
LODGING	9,000	10,200	10,200	0	0.0%
TRAVEL & TRANS.	1,700	1,300	1,000	(300)	-23.1%
EQUIPMENT	0	0	0	0	
EQUIPMENT REPAIR	4,000	3,000	3,000	0	0.0%
SUPPLIES	457	500	500	0	0.0%
GAS & OIL	6,888	8,550	7,000	(1,550)	-18.1%
UTILITIES	250	5,500	5,500	0	0.0%
TELEPHONE	1,950	960	1,600	640	66.7%
CONTRACT SERVICES	74,000	78,367	81,500	3,133	4.0%
TOTAL	100,755	110,887	**112,810**	1,923	1.7%

FIRE DEPARTMENT	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
SALARIES	49,351	51,239	52,225	986	1.9%
WAGES	15,000	15,000	15,000	0	0.0%
INSURANCE	14,791	16,063	17,000	937	5.8%
RETIREMENT	2,864	2,978	3,136	158	5.3%
SERVICE FEE	4,136	4,153	4,826	673	16.2%
LODGING & MEALS	4,000	4,000	2,700	(1,300)	-32.5%
TRAVEL & TRANS	2,200	2,200	1,400	(800)	-36.4%
EQUIPMENT	2,650	3,815	4,190	375	9.8%
EQUIPMENT REPAIR	2,880	2,250	2,170	(80)	-3.6%
SUPPLIES	2,500	2,500	2,500	0	0.0%
GAS & OIL	3,141	2,823	2,740	(83)	-2.9%
TELEPHONE	1,884	1,716	1,800	84	4.9%
POSTAGE	50	49	65	16	32.7%
ADVERTISING	400	400	400	0	0.0%
TRNG/DUES/SUBS	3,960	3,000	3,000	0	0.0%
HEPATITIS VACC	620	562	370	(192)	-34.2%
PAGERS	0	0	0	0	
RESPIRATORY S	2,190	2,920	3,130	210	7.2%
EMERGENCY MANAG.	1,500	1,500	1,500	0	0.0%
MATCHING FUNDS	1,500	1,500	1,500	0	0.0%
TOTAL	115,617	118,668	**119,652**	984	0.8%

AMBULANCE	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
WAGES	56,142	62,000	63,625	1,625	2.6%
INSURANCE	6,000	2,407	2,407	0	0.0%
SERVICE FEES	9,500	9,500	9,500	0	0.0%
LODGING & MEALS	2,780	2,780	2,780	0	0.0%
TRAVEL & TRANS.	591	591	591	0	0.0%
EQUIPMENT	912	1,007	1,000	(7)	-0.7%
UNIFORMS	0	1,400	862	(538)	-38.4%
SUPPLIES	7,500	8,000	8,500	500	6.3%
TELEPHONE & COMM	1,444	1,006	840	(166)	-16.5%
TRAINING, DUES	1,415	1,415	1,850	435	30.7%
VEHICLE EXPENSE	2,500	2,600	2,970	370	14.2%
PATIENT TRANSPORT	56,280	75,000	77,400	2,400	3.2%
TOTAL	145,064	167,706	**172,325**	4,619	2.8%

PUBLIC SAFETY BLDG	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
SERVICE FEES	2,351	2,351	2,109	(242)	-10.3%
EQUIPMENT	700	0	250	250	
SUPPLIES	800	900	900	0	0.0%
UTILITIES	13,260	13,260	15,080	1,820	13.7%
TOTAL	17,111	16,511	**18,339**	1,828	11.1%
HARBOR MASTER	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
SALARIES	4,855	4,855	4,800	(55)	-1.1%
SERVICE FEE	1,634	1,000	1,600	600	60.0%
REPAIRS & MAINT.	1,000	1,000	1,000	0	0.0%
BOAT INSURANCE	700	700	700	0	0.0%
SUPPLIES	750	500	500	0	0.0%
GAS & OIL	150	175	175	0	0.0%
TRAVEL & SCHOOL	500	500	500	0	0.0%
TOTAL	9,589	8,730	**9,275**	545	6.2%
INSURANCE	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
GEN INSURANCE	40,646	39,065	43,000	3,935	10.1%
WORKER'S COMP	34,811	28,744	28,744	0	0.0%
UNEMPLOYMENT	3,897	3,983	4,000	17	0.4%
TOTAL	79,354	71,792	**75,744**	3,952	5.5%
SOCIAL SEC / MEDICA	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOTAL	43,120	45,991	**48,172**	2,181	4.7%
LIC.SEPTAGE SITE	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
INTERSTATE SEPTIC	2,300	2,300	**2,300**	0	0.0%
ANIMAL CONTROL	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% Expended**
SALARIES	2,655	2,655	2,600	(55)	-2.1%
SERVICE FEE	2,130	2,130	2,200	70	3.3%
LODGING & MEALS	350	140	500	360	257.1%
TRAVEL & TRANS	850	340	300	(40)	-11.8%
SUPPLIES	250	100	100	0	0.0%
TOTAL	6,235	5,365	**5,700**	335	6.2%
TRANSFER STATION	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
WAGES	75,134	77,939	79,498	1,559	2.0%
INSURANCE	28,755	29,905	30,927	1,022	3.4%
RETIREMENT	4,165	4,329	4,500	171	4.0%
SERVICE FEE	958	1,092	1,000	(92)	-8.4%
LODGING & MEALS	150	150	150	0	0.0%
TRAVEL & TRANS	500	500	500	0	0.0%
EQUIPMENT	0	0	0	0	
EQUIPMENT REPAIR	3,473	3,894	10,025	6,131	157.4%
SUPPLIES	20,863	4,659	4,600	(59)	-1.3%
GAS & OIL	938	867	1,040	173	20.0%
UTILITIES	4,545	4,510	4,698	188	4.2%
TELEPHONE	575	523	550	27	5.2%
TRAILER RENTAL	618	667	667	0	0.0%
J CARS/ METAL	4,824	5,809	5,900	91	1.6%
SOLID WASTE	79,231	74,200	76,426	2,226	3.0%
DEP WELL TESTING			4,500	4,500	
SPECIAL WASTE	7,500	7,500	7,500	0	0.0%
RECYCLING	12,460	12,460	12,460	0	0.0%
TIPPING FEES	63,000	60,000	62,000	2,000	3.3%
PPE	0	0	150	150	
CAPITAL IMPROVE.	0	0	0	0	
TOTAL	307,689	289,004	**307,091**	18,087	6.3%

GENERAL ASSISTANCE	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOTAL	6,000	6,000	**6,000**	0	0.0%
PUBLIC WORKS	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
WAGES	112,296	115,508	142,657	27,149	23.5%
INSURANCE	28,307	29,440	39,697	10,257	34.8%
RETIREMENT	3,826	3,978	5,741	1,763	44.3%
SERVICE FEE	36,771	32,574	35,339	2,765	8.5%
LODGING & MEALS	1,013	1,013	1,013	0	0.0%
TRAVEL & TRANS	4,345	4,541	3,500	(1,041)	-22.9%
EQUIPMENT	1,050	4,214	4,000	(214)	-5.1%
EQUIPMENT REPAIR	24,997	25,204	28,024	2,820	11.2%
SITE IMPROVEMENTS	0	0	0	0	
SUPPLIES	38,000	38,000	40,000	2,000	5.3%
GAS & OIL	20,477	21,466	22,600	1,134	5.3%
UTILITIES	5,004	4,368	4,700	332	7.6%
TELEPHONE	828	823	3,240	2,417	293.7%
TRNG/DUES/SUBS	100	100	400	300	300.0%
COLD PATCH / FILL	10,890	17,688	18,938	1,250	7.1%
SALT / SAND	32,364	48,702	48,742	40	0.1%
CALCIUM CHLORIDE	7,451	7,451	3,800	(3,651)	-49.0%
PPE	500	500	600	100	20.0%
TOTAL	328,219	355,570	**402,991**	47,421	13.3%
CAPITAL PROJECTS	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
FIRE DEPT RESERVE	15,000	25,000	25,000	0	0.0%
ROAD REPAIR	110,000	100,000	50,000	(50,000)	-50.0%
PUBLIC WORKS GARAGE	10,000	25,000	25,000	0	0.0%
PUBLIC WORKS VEH	0	0	0	0	
AMBULANCE RESERVE	10,000	0	10,000	10,000	
AMBULANCE PURCHASE	0	0	0	0	
POLICE CRUISER RES	5,000	0	0	0	
LANES BRIDGE			20,000	20,000	
CARRYING PLACE BRIDGE	10,000	20,000	20,000	0	0.0%
OFFICE EQUIPMENT	0	0	0	0	
GRAVEL ROADS			150,000	150,000	
PAVING			150,000	150,000	
ROADS CAPITAL RES	36,976	36,976		(36,976)	-100.0%
WASHINGTON SCHOOL	0	0	0	0	
COMPACTOR RESERVE	2,000	2,000		(2,000)	-100.0%
LANDFILL EQUIP RES.	0	0	10,000	10,000	
OLD FIRE HALL	20,000	0	0	0	
SIDEWALK RESERVE	50,000	50,000	155,000	105,000	210.0%
SHIP MATCHING FUNDS	87,500	0	0	0	
HISTORICAL SITES	5,000	5,000	5,000	0	0.0%
TOTAL	361,476	263,976	**620,000**	356,024	134.9%

CEMETERIES	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
SALARIES	1,000	1,000	1,000	0	0.0%
SERVICE FEE	28,350	27,000	30,950	3,950	14.6%
SUPPLIES	0	0	1,500	1,500	
TOTAL	29,350	28,000	**33,450**	5,450	19.5%
LIBRARY	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
LIBRARIAN WAGES	45,262	47,061	47,944	883	1.9%
INSURANCE	8,774	9,125	11,685	2,560	28.1%
RETIREMENT	1,788	1,860	1,897	37	2.0%
SERVICE FEE	3,770	3,500	3,500	0	0.0%
LODGING & MEALS	300	300	300	0	0.0%
TRAVEL & TRANS	125	125	125	0	0.0%
EQUIPMENT	0	0	0	0	
EQUIPMENT REPAIR	0	0	500	500	
SUPPLIES	1,855	1,739	1,739	0	0.0%
UTILITIES	9,571	9,231	10,231	1,000	10.8%
TELEPHONE	900	950	950	0	0.0%
TRNG/DUES/SUB	835	840	840	0	0.0%
BOOKS/MAGAZINES	9,000	9,000	9,000	0	0.0%
TOTAL	82,180	83,731	**88,711**	4,980	5.9%
DONATIONS/SOC. SERV.	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
LIFE FLIGHT			1000	1,000	
MEMORIAL DAY	1,500	1,500	1,500	0	0.0%
4th of JULY COMM.	0	0	0	0	
VH ELDERCARE	0	53,000	0	(53,000)	-100.0%
PENQUIS CAP	569	497	519	22	4.4%
SURPLUS FOOD	750	650	650	0	0.0%
TOTAL	2,819	55,647	**3,669**	(51,978)	-93.4%
PENOBSCOT EAST	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
DONATION	0	0	0	0	
PLANNING COMMISSION	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
ISLAND INST FELLOW	0	0	0	0	
PLANNING	5,000	0	0	0	
TOTAL	5,000	0	0	0	
DEBT SERVICE	**2014 Budget**	**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
2015 Plow Truck			**$ 40,395**	40,395	
SAND /SALT SHED			**$ -**	0	
PUBLIC WORKS GARAGE			**$ 41,000**	41,000	
2015 SIDEWALK BLOWER			**$ 5,686**	5,686	
2014 Paving Bond			$ 74,000	74,000	
2014 GMC Truck			$ 17,871	17,871	
2006 PAVING LOANS	143,148	135,523	77,113	(58,410)	-43.1%
SEWER CONNECTIONS	18,000	0		0	
2010 PAVING LOAN	84,102	81,568	81,554	(14)	0.0%
BACKHOE LOAN	22,100	21,724	21,724	0	0.0%
WASHINGTON SCHOOL	30,087	28,794	0	(28,794)	-100.0%
TOTAL	297,437	267,609	**359,343**	91,734	34.3%
CONTINGENCY		**2015 Budget**	**2016 Request**	**Difference**	**% increase/Decrease**
TOTAL	0	10,000	10,000	0	0.0%
SUB TOTAL	**2,465,048**	**2,457,372**	**2,968,530**	511,158	20.8%
OVERLAY	51,710	60,000	50,000	(10,000)	-16.7%
S.A.D. #8	2,745,356	2,745,355	**2,882,623**	137,268	5.00%
TIF District	129,350	129,350	129,350	0	0.0%
KNOX CTY TAX & FEES	518,319	506,130	502,110	(4,020)	-0.8%

REVENUE	2014 Budget	2015 Budget	2016 Request	Difference	% increase/Decrease
FUND BALANCE	226,397	261,720	250,000	(11,720)	-4.5%
EXCISE TAXES	215,000	230,000	225,000	(5,000)	-2.2%
LANDFILL FEES	95,000	95,000	95,000	0	0.0%
URBAN/RURAL INITIATIVE	36,976	36,976	33,912	(3,064)	-8.3%
STATE AID ROADS	18,368	18,368	18,368	0	0.0%
WATERCRAFT EXCISE	15,473	14,714	14,000	(714)	-4.9%
AMBULANCE FEES	42,000	55,000	80,000	25,000	45.5%
BUILDING PERMIT FEES	3,500	3,500	5,000	1,500	42.9%
MISCELLANIOUS		0.00	45,000	45,000	0.0%
	0	0	0	0	0.0%
MARY TALBOT TRUST	5,000	0	0	0	0.0%
PAYMENTS IN LIEU OF TAXES	7,819	11,647	10,000	(1,647)	-14.1%
FEES AND INTEREST	11,535	14,365	20,000	5,635	39.2%
DOG FEES	500	500	800	300	60.0%
STATE REVENUE SHARING	24,587	24,587	25,000	413	1.7%
HOMESTEAD EXEMP.	18,109	18,109	18,533	424	2.3%
TOTAL	720,264	784,486	**840,613**	56,127	7.2%
TAX COMMITMENT	5,189,519	5,113,721	**5,692,000**	578,279	11.3%

TOWN OF VINALHAVEN
TOWN MEETING WARRANT
JUNE 16, 2015

County of Knox, ss.
State of Maine

To: Deborah Young, Resident of Vinalhaven, in the County of Knox, State of Maine,

Greeting:
In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Vinalhaven in said county and state, qualified by law to vote in town affairs, to meet at the **School Auditorium** in said Town on Tuesday, the 16th day of June A.D. 2015, at seven o'clock (7:00) in the afternoon, then and there to act upon Article 1 through 54 set out below, to wit:

Article 1. To elect a moderator to preside at said meeting and to fix compensation.

Article 2. To see if the Town will vote to appropriate ***$3,500*** from Fees & Interest on taxes for ***Selectmen*** and to fix Selectmen's compensation at $600 per member for a twelve month period.

Selectmen Recommend $3,500
Budget Committee Recommend $3,500

Article 3. To see if the Town will vote to raise and appropriate ***$306,986*** for the ***Administration Account*** from Taxation.

Selectmen Recommend $306,986
Budget Committee Recommend $306,986

Article 4. To see if the Town will vote to raise and appropriate ***$30,230*** for the ***Washington School Municipal Building*** from Taxation.

Selectmen Recommend $30,230
Budget Committee Recommend $30,230

Article 5. To see if the Town will vote to raise and appropriate ***$36,500*** for the ***Assessor Account,*** from Taxation.

Selectmen Recommend $36,500
Budget Committee Recommend $36,500

Article 6. To see if the Town will vote to appropriate ***$25,000*** from Fund Balance for the ***Legal Services Account***.

Selectmen Recommend $25,000
Budget Committee Recommend $25,000

Article 7. To see if the Town will vote to raise and appropriate ***$30,100*** for various ***Town Properties*** as listed below, from Taxation.

Town Wharf	**$2,000**
Old Fire Hall	**$4,000**
Thorofare Ramp & Float	**$2,500**
Airfield	**$1,600**
Historical Society Building	**$20,000**

Selectmen Recommend $30,100
Budget Committee Recommend $30,100

Article 8. To see if the Town will vote to appropriate **$5,000** for ***Browns Head Lighthouse*** from Fund Balance.

Selectmen Recommend $ 5,000
Budget Committee Recommend $5,000

Article 9. To see if the Town will vote to appropriate ***$5,000*** for the ***Park Commission*** from Land Trust and U.S. Government Payments in Lieu of Taxes.

Selectmen Recommend $5,000
Budget Committee Recommend $5,000

Article 10. To see if the Town will vote to raise and appropriate ***$80,595*** for ***Public Fire Protection (Fire Hydrants)*** from Taxation.

Selectmen Recommend $80,595
Budget Committee Recommend $80,595

Article 11. To see if the Town will vote to raise and appropriate ***$23,000*** for ***Street Lights*** from Taxation.

Selectmen Recommend $23,000
Budget Committee Recommend $23,000

Article 12. To see if the Town will vote to appropriate ***$27,047*** for the ***Code Enforcement Officer and Local Plumbing Inspector,*** $22,047 from Fund Balance and $5,000 from Building Permit Fees.

Selectmen Recommend $27,047
***Budget Committee Recommend $20,277**

Article 13. To see if the Town will vote to appropriate ***$112,810*** for contractual ***Police Protection*** from the Knox County Sheriff's Department from Fund Balance.

Selectmen Recommend $112,810
Budget Committee Recommend $112,810

Article 14. To see if the Town will vote to raise and appropriate ***$119,652*** for the ***Fire Department Account*** from Taxation.

Selectmen Recommend $119,652
Budget Committee Recommend $119,652

Article 15. To see if the Town will vote to raise and appropriate ***$25,000*** for the ***Fire Department Vehicle and Equipment Reserve Fund*** from Taxation.

Selectmen Recommend $25,000
Budget Committee Recommend $25,000

Article 16. To see if the Town will vote to raise and/or appropriate ***$172,325*** for the ***Ambulance Department Account***, $92,325 from Taxation, and $80,000 from patient ambulance fees.

Selectmen Recommend $172,325
Budget Committee Recommend $172,325

Article 17. To see if the Town will vote to raise and appropriate **$10,000** for the ***Ambulance Department Reserve Fund*** from Taxation.

Selectmen Recommend $10,000
Budget Committee Recommend $10,000

Article 18. To see if the Town will vote to raise and appropriate ***$18,339*** for the ***Public Safety Building*** from Taxation.

Selectmen Recommend $18,339
Budget Committee Recommend $18,339

Article 19. To see if the Town will vote to raise and appropriate ***$9,275*** for the ***Harbor Master Account*** from Watercraft Excise Taxes.

Selectmen Recommend $9,275
Budget Committee Recommend $9,275

Article 20. To see if the Town will vote to raise and appropriate ***$75,744*** for the ***Insurance Account*** from Taxation.

Selectmen Recommend $75,744
Budget Committee Recommend $75,744

Article 21. To see if the Town will vote to appropriate ***$48,172*** for the payment of the Employer's Share of ***Social Security and Medicare Taxes*** from Fund Balance.

Selectmen Recommend $48,172
Budget Committee Recommend $48,172

Article 22. To see if the Town will vote to appropriate ***$2,300*** for a ***Licensed Septage Site*** from Fund Balance.

Selectmen Recommend $2,300
Budget Committee Recommend $2,300

Article 23. To see if the Town will vote to appropriate ***$5,700*** for the ***Animal Control Account,*** **$4,900** from Tax Fees and Interest, and $800 from Dog Fees.

Selectmen Recommend $5,700
Budget Committee Recommend $5,700

Article 24. To see if the Town will vote to raise and/or appropriate $***307,091*** for the ***Transfer Station/Recycling Center Account***, $212,091 from Taxation and $95,000 from Transfer Station Fees.

Selectmen Recommend $307,091
***Budget Committee Recommend $306,066**

Article 25. To see if the Town will vote to raise and appropriate **$10,000** for the ***Landfill Equipment Reserve Account*** from Taxation

Selectmen Recommend $10,000
Budget Committee Recommend $10,000

Article 26. To see if the Town will vote to appropriate ***$6,000*** for the ***General Assistance (Welfare) Account*** from Tax Collection Fees and Interest.

Selectmen Recommend $6,000
Budget Committee Recommend $6,000

Article 27. To see if the Town will vote to raise and/or appropriate ***$402,991*** for the ***Public Works Department***, $225,000 from Motor Vehicle Excise Taxes, $18,368 from State Aid Road Assistance, and $159,623 from Taxation.

Selectmen Recommend $402,991
***Budget Committee Recommend $398,967**

Article 28. To see if the Town of Vinalhaven will authorize the Board of Selectmen, on behalf of the Town, to borrow an amount not to exceed ***$185*,000**, which borrowed funds are appropriated for the purpose of **buying a new Public Works Truck** and to issue therefor the Town's general obligation bonds and notes in anticipation thereof, for a term of not greater than eight (8) years; such bonds or notes to be issued at such rate

or rates and with such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Board of Selectmen; and to further authorize the Board of Selectmen, on behalf of the Town, to take or authorize the taking of any and all other action and to sign or to delegate the authority to sign such other agreements, documents and certificates and to grant such other liens or security interests to secure such financing as may be necessary or convenient to accomplish such borrowing and to further appropriate the first payment, if necessary, therefor of approximately ***$40,395*** from Fund Balance.

Selectmen Recommend $40,395
Budget Committee Recommend $40,395

Article 29. To see if the voters of the Town of Vinalhaven will authorize the Board of Selectmen, on behalf of the Town, to borrow an amount not to exceed ***$22,000*** which borrowed funds are appropriated for the purpose of ***purchasing a sidewalk snowblower*** and to issue therefor the Town's general obligation bonds and notes in anticipation thereof, for a term of not greater than four (4) years; such bonds or notes to be issued at such rate or rates and with such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Board of Selectmen; and to further authorize the Board of Selectmen, on behalf of the Town, to take or authorize the taking of any and all other action and to sign or to delegate the authority to sign such other agreements, documents and certificates and to grant such other liens or security interests to secure such financing as may be necessary or convenient to accomplish such borrowing and to further appropriate the first payment therefor of approximately ***$5,686.***

Selectmen Recommend $5,686
Budget Committee Recommend $5,686

Article 30. To see if the voters of the Town of Vinalhaven will authorize the Board of Selectmen, on behalf of the Town, to borrow an amount not to exceed ***$600,000*** which borrowed funds are appropriated for the purpose of constructing a new **Public Works Garage** and to issue

therefor the Town's general obligation bonds and notes in anticipation thereof, for a term of not greater than twenty (20) years; such bonds or notes to be issued at such rate or rates and with such other terms and conditions, including provisions for early redemption or prepayment, as may be approved by the Board of Selectmen; and to further authorize the Board of Selectmen, on behalf of the Town, to take or authorize the taking of any and all other action and to sign or to delegate the authority to sign such other agreements, documents and certificates and to grant such other liens or security interests to secure such financing as may be necessary or convenient to accomplish such borrowing and to further appropriate the first payment therefor of approximately ***$41,000.***

TREASURER'S CERTIFICATE

The undersigned Treasurer of the Town of Vinalhaven hereby certifies that:

1. The total amount of general obligation indebtedness of the Town of Vinalhaven currently outstanding is

Backhoe	$ 43,448	final payment	2017
2006 Paving	$ 154,226	final payment	2017
2014 Road Paving Projects	$ 650,000	final payment	2025
2010 Road Paving Project	$ 163,136	final payment	2017
2014 Ford F550	$ 85,000	final payment	2025
Sewer Loans – Maine Bond Bank	$ 1,026,848		

2. The total amount of general obligation indebtedness of the Town of Vinalhaven authorized, but not issued, is $0.

3. The total amount of general obligation indebtedness of the Town of Vinalhaven contemplated to be incurred if the question authorizing issuance of such indebtedness is ratified is not in excees of $600,000.

4. The anticipated maximum annual interest rate on the debt is 4.00%. Assuming the issuance of the full $600,000 of debt to be authorized, level annual principal payments over a twenty (20)

year term and an interest rate of 4.00%, the interest cost associated with the borrowing would be $282,981 and would result in a total cost of principal and interest to be paid through maturity of $882,981.

5. The first payment of approximately $24,000 on the New Garage is based on one semi-annual interest payment in the first fiscal year of the loan at 4.00%. After the first year, the annual principal and interest payments would be approximately $41,000. The first payment of approximately $24,000 on the garage debt is based on one semi-annual interest payment in the first fiscal year of the loan at 4.00%. After the first year, the annual principal and interest payments would be approximately $41,000

The foregoing represents an estimate of costs associated with the financing and such estimates will change due to market conditions. The validity of the voters' ratification of the notes shall not be affected by any errors in the foregoing estimates. The ratification by the voters is nevertheless conclusive and the validity of the note issue is not affected by reason of any variance of actual costs from the estimates provided hereinabove.

Stephen G. Eldridge, Treasurer
Town of Vinalhaven

Selectmen Recommend $41,000
Budget Committee Recommend $41,000 ($41,000 goes into PW Garage Reserve)

Article 31. To see if the Town will vote to raise and appropriate ***$50,000*** for ***Road Repair and Reconstruction*** from Taxation.

Selectmen Recommend $50,000
Budget Committee Recommend $50,000

Article 32. To see if the Town will vote to raise and appropriate ***$25,000*** for the ***Public Works Garage Building Reserve*** from Taxation.

Selectmen Recommend $25,000
Budget Committee Recommend $25,000

Article 33. To see if the Town will vote to appropriate ***$33,912,*** or any amount as received from the State of Maine Local Road Assistance Funds, for the ***Roads Capital Reserve Fund.***

Selectmen Recommend $33,912
Budget Committee Recommend $33,912

Article 34. To see if the Town will vote to appropriate ***$20,000*** for the ***Carrying Place Bridge Reserve Fund*** from Fund Balance.

Selectmen Recommend $20,000
Budget Committee Recommend $20,000

Article 35. To see if the Town will vote to appropriate ***$20,000*** for the ***Lane's Island Bridge Reserve Fund*** from Fund Balance.

Selectmen Recommend $20,000
Budget Committee Recommend $20,000

Article 36. To see if the Town will vote to raise and appropriate ***$33,450*** for the ***Cemetery Care Account*** from Taxation.

Selectmen Recommend $33,450
Budget Committee Recommend $33,450

Article 37. To see if the Town will vote to raise and appropriate ***$88,711*** for the ***Public Library Account*** from Taxation.

Selectmen Recommend $88,711
Budget Committee Recommend $88,711

Article 38. To see if the Town will vote to appropriate ***$3,669*** for ***Donations and/or Social Services*** for the following organizations in the amounts indicated from Payments in Lieu of Taxes.

Memorial Day/Veteran's Graves	**$1,500**
Penquis CAP	**$ 519**
Food Pantry/Surplus Food	**$ 650**
Lifeflight	**$1,000**

Selectmen Recommend $3,669
Budget Committee Recommend $3,669

Article 39. To see if the Town will vote to raise and appropriate ***$272,262*** for ***Debt Service*** from Taxation.

2006 Paving Loans	**$77,113**	**Final payment**	**03/30/2017**
2010 Paving Loan	**$81,554**	**Final payment**	**08/17/2017**
2012 New Backhoe	**$21,724**	**Final payment**	**08/01/2016**
2014 Paving Loan	**$74,000**	**Final Payment**	**08/01/2024**
2015 Ford F550	**$17,871**	**Final Payment**	**08/1/2019**

Selectmen Recommend $272,262
Budget Committee Recommend $272,262

Article 40. To see if the Town will vote to raise and appropriate ***$155,000*** for the ***Sidewalk Reserve Fund*** from Taxation.

Selectmen Recommend $155,000
Budget Committee Recommend $155,000

Article 41. To see if the Town will vote to raise and appropriate ***$150,000*** for the ***Road Paving*** from Taxation.

Selectmen Recommend $150,000
Budget Committee Recommend $150,000

Article 42. To see if the Town will vote to raise and appropriate ***$150,000*** for the ***Gravel Road Reconstruction*** from Taxation.

Selectmen Recommend $150,000
Budget Committee Recommend $150,000

Article 43. To see if the Town will vote to appropriate ***$5,000*** for ***Historical Sites*** from Fund Balance.

Selectmen Recommend $5,000
Budget Committee Recommend $5,000

Article 44. To see if the Town will vote to appropriate an amount equal to the tax rate times the value of $13,000,000 to fund the required Tax Increment Financing (TIF) payment to Fox Islands Wind LLC (90%) for the Fiscal Year 2016 pursuant to the Credit Enhancement Agreement between the Town of Vinalhaven and Fox Islands Wind LLC and to place the remaining funds (10%) from the total property tax payment in a reserve fund dedicated to capital improvements in or related to the TIF District.

Selectmen Recommend - yes

Article 45. To see if the Town will vote to increase the property tax levy limit established for the Town of Vinalhaven by State law in the event that the municipal budget approved under the preceeding articles will result in a tax commitment that is greater than the property tax limit.

Note: LD 1 legislation requires that this article be taken up by the town meeting voters through a written balloting process.

Article 46. To see if the Town will vote to authorize the Board of Selectmen to accept conditional gifts of money to the Town and to appropriate and expend the funds for the purposes for which the gift was made and in accordance with any conditions imposed by the donor and to accept conditional gifts of personal property to the Town and to use the property in the manner specified by the donor.

Article 47. To see if the Town will vote to authorize the Board of Selectmen to apply for and accept state and federal grants and grants from nonprofit organizations on behalf of the Town for municipal purposes, including when necessary, the authority to sign the grant contract and acccept the conditions that accompany grant funds, and to appropriate and expend funds for the authorized purposes.

Article 48. To see if the Town will vote to set a date when taxes shall be paid, and if so, what rate of interest shall be charged on taxes unpaid after said date.

(Maximum allowable rate is 7.00 percent.)
Selectmen Recommend Due Dates of November 2, 2015 and May 1, 2016 and an interest rate of 7%.

Article 49. To see if the Town will vote to authorize the Board of Selectmen to sell and dispose of tax acquired property on such terms and conditions as the Board deems advisable, and to execute quit claim deeds for such property, provided that notice of intent to sell and dispose of such property is posted for four consecutive weeks, except that said posting shall not be required if the property is sold to the owner or owners of record from whom the property was tax acquired.

Article 50. To see if the Town will vote to authorize the Board of Selectmen to sell and dispose of excess equipment and supplies on such terms and conditions as the Board deems advisable.

Article 51. To see if the Town will vote to authorize the Tax Collector or Treasurer to accept prepayments of taxes not yet committed, pursuant to 36 M.R.S.A. § 506.

Article 52. To see if the Town will vote to authorize the Board of Selectmen to lease real property and buildings for periods not to exceed ten years under such terms and conditions as the Board deems advisable.

Article 53. To see if the Town will vote to authorize the Board of Selectmen to make final determinations regarding the closing or opening of roads to winter maintenance pursuant to 23 M.R.S.A. § 2953.

Article 54. To see if the Town will vote to authorize the municipal officers to appropriate an amount not to exceed $10,000 from unappropriated fund balance as they deem adviseable to meet unanticipated expenses and emergencies that occur during fiscal year 2015 – 2016.

Article 55. Shall an ordinance entitled 'Fire Works Ordinance' be enacted pursuant to 30-A M.R.S.A. §3002(3).

Given under our hands this 12th day of May, Two Thousand and Fifteen (2015), A.D.

Emily Lane
Dennis Warren
Jack Olson
Eric Gasperini
Brandon Osgood

Selectmen of Vinalhaven

A True Copy Attested:

Darlene M. York
Town Clerk

NOTES

NOTES