

TOWN OF FRYE ISLAND
ANNUAL REPORT
2002

Dear Frye Islanders,

The past twelve months have been ones of substantial growth and change here on the Island.

We started this period with Joe Potts stepping up to take on the role as acting Town Manager and ably leading us through the transition between managers. Our sincere thanks for all Joe's efforts on our behalf

Wayne Fournier accepted the position of Town Manager in September of 2002 and is working tirelessly for the island. Much work went on over the winter with the organization of Town records and procedures. While a lot has been accomplished, much remains to be done.

We continue to be blessed with hard working islanders on all our boards. Without all of them nothing would be accomplished. Thanks to all (and their spouses).

Work began after the island closed on our long awaited ferry haul out facility. While there are some punch list items and operational glitches to be completed and some disputed items to be worked out with the contractor, both boats have been out of the water and visually inspected. One boat had some minor repairs done this spring and we plan on sand blasting and painting one of the boat hulls this fall.

A detailed engineering analysis and report has been done on the water system. Some immediate steps are planned but a long-term fix was outlined to deal with some of the current and long-term issues. If a funding mechanism is approved at the July Town Meeting, design and permitting will begin for phase one of these improvements. Improvements will start at the head of the system and then move to the distribution eliminating installing anything now that has to be changed later. Our hope would be to bid this work right after the first of the year and begin construction immediately after ice out in the spring.

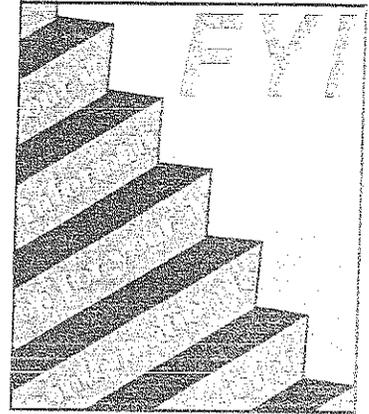
Work continues on determining what the best long-term solution is to our island office needs. The input from the public information meeting clearly eliminated the off-island solution and a new stand-alone facility. An addition to the Community Center or fixing the existing office including adding some additional parking are the clear preferences among those attending the meeting. Good input was received including potential safety concerns at the Community Center and the possibility of additional Community Center space being required as the island continues to grow.

Many things are being looked at to improve operations and make them more efficient on the island. It is certain that numerous changes will also be seen during the next twelve months.

We hope that all Frye Islanders will have an enjoyable and safe 2003 season.

Bob Roberts, Chairman
Frye Island Board of Selectmen

Island Manager Comments



Greetings to all:

As I sit here preparing this report, listening to the thunder roll in the distance, I think of the somewhat tumultuous year we had in 2002. In June, Joe Potts took over as Interim Town Manager replacing Rich. Joe worked very hard to organize the office. Everything was complicated by the installation of new software designed specifically for the financial operation of municipalities. As with all new systems, a "learning curve" ensued. However, thanks to Joe's hard work and the many dedicated, hard working volunteers, we were able to accomplish alot. The Town is back on track fiscally, and the town operations were accomplished within the budget, (we even had a little left over). When I took over at the end of September, most of the hard work for 2002 had been done. However, there is still a tremendous amount of work left. Frye Island has been discovered. The beauty of the Island and the quality of life, that I have enjoyed here for 5 years and others have enjoyed for many, many, more, have become well known. Our challenge going forward is to preserve the life we all enjoy on the Island, however we personally choose to define it, while accommodating the growth that is inevitable. The Island infrastructure, (which includes our ferries, roads and water system), our amenities, (the beaches, tennis courts, marina and golf course), and our public safety, (including, police, fire, and emergency medical services) all must be considered as we "grow" forward. I look forward to working with everyone as we address these challenges in the years to come.

Respectfully Submitted,

Wayne Fournier

Town / FII Staff and Committee Members

Board of Selectmen

James Kuiken (1st Selectmen)
Robert Roberts
John Crosby

Board of Island Trustees/Exec Committee

Pat Karpacz (Chair)
David Decker
Dick Giggey
Grace Morin
James Kuiken
John Crosby
Robert Roberts

Town Manager / Gen. Mgr.

Wayne Fournier

Town Clerk

Conrad Theberge

Deputy Town Clerk

Nancy McEnaney

Secretary / Fins Editor

Pat Dignard

Treasurer

Carl Hommel

Web Master

Joe Potts

Code Enforcement Officer

W. "Bill" Foye

Assessor

Bob Tripp

Director of Public Works

Kevin LaMarre

Director of Ferry Operations

Martin Freidman

Fire Chief

Steve Persson

Ass't Fire Chief

John Crosby

Emergency Management Committee

Steve Persson
Ernie Wrzesinsky
Fritz Mueller

Board Of Appeals

Bruce Nisula (Chair)
Barbara Aranyi
Paul Lyons
Ernie Wrzesinsky
Watson Clark
Rich Kaplan (Alt.)

Planning Board

Ed Johnson (Chair)
Ed Charrette (Vice Chair)
Jeanne Sullivan-Toomey
Dave Treacy
Marge Hommel (Alt.)
Tom Burgess (Alt.)
Vacancy

Recreation Commission

Nancy Perry (Co-Chair)
Phil Perry (Co-Chair)
Andrea Sansonetti
Anne Charrette
Bob Giggey
Dick Giggey
Kathy Giggey
Kathy Potts

Summer Recreation Director

Sarah Wolcheski

Conservation Commission

Andy Lapali
Ed Charrette
John Nun
Kathryn Bacastraw
Kathy Potts
Pat Karpacz
Bobbie Aranyi
Christa Mueller

Marina Committee

Jeanne Sullivan-Toomey (Chair)
Bob Russo
Dennis Stafford
Jim Frederick
Ken Dolloff
Pirjo Amato
Tim McCarthy
Tim Toomey
Walt Hensel

FII Board Of Directors

Mark Thomas (President)
Carl Hommel
Dave Decker
Diane Babineau
Dick Giggey
Dick Norris
Fritz Mueller
Jeanne Sullivan Toomey
Nancy Fournier

Golf Committee

Greg Tedford (Chair)
Bruce Nisula (Outside Coord.)
Kathy Lyons (Pro Shop Coord.)
Bob Miner
John Kett
Paul Lyons
Tom Bishop
Tom Canty
Vacancy

MSAD 6 Representative

Oleg Svetlichny

**TOWN CLERK ANNUAL REPORT
JANUARY 1, 2002 TO DECEMBER 31 2002**

MOTOR VEHICLES AND INLAND FISHERIES

LICENSES AND REGISTRATIONS ISSUED:

	2002	2001
BOAT REGISTRATIONS	237	201
FISHING AND HUNTING	85	006
MOTOR VEHICLE	198	182

FEES COLLECTED:

	2002	2000
BOAT REGISTRATIONS	\$5733.22	\$5404.80
FISHING AND HUNTING	\$170.00	\$212.00
MOTOR VEHICLE	\$8803.08	\$8174.00

MARRIAGE LICENSES

	2002	2001
ISSUED	1	1
FEES COLLECTED	\$20.00	\$20.00

Respectfully submitted by
Conrad Theberge
Town Clerk

TAXES RECEIVABLE 2002
12/31/2002

ACCT #	NAME	YEAR	TAXES
125	ARSENAULT, PAUL AND JANE	2002	201.97
370	CARRIER, RONALD	2002	43.27
391	CARRIER, RONALD	2002	108.36
419	CARRIER, RONALD	2002	25.71
563	CARRO, FRANK.	2002	169.46
74	CONTI, STEPHEN	2002	1,731.09
534	DECORPO. LOUIS	2002	36.70
270	DIFRANCESCO, GLORIA	2002	35.81
105	JORDAN GREGG AND ASSOC	2002	863.29
271	JORDAN GREGG AND ASSOC	2002	215.82
152	KANE, CATHERINE D.	2002	4,232.31
629	LOZIER, PAUL	2002	2,759.96
630	LOZIER, PAUL	2002	1,163.25
723	LOZIER, PAUL	2002	358.48
703	MCCARTHY, THOMAS	2002	285.33
704	MOSES, JAMES	2002	285.33
89	NASRULLAH, MOHAMMED	2002	42.39
456	TOWN OF FRYE ISLAND	2002	215.82
496	O'CONNOR ANNETTE	2002	32.92
689	PARASILITI, CLAIRE	2002	18.29
258	PEARSON, RALPH	2002	215.82
499	PERKINS, ELEANOR	2002	107.91
650	RUDEK, ROBERT	2002	285.33
683	SIMONEAU, RICHARD	2002	285.33
567	SMITH, KIM	2002	358.48
776	TOWN OF FRYE ISLAND	2002	84.14
307	TOWN OF FRYE ISLAND	2002	215.82
289	YESLEY, PETER	2002	713.31
343	TOWN OF FRYE ISLAND	2002	65.84
556	TOWN OF FRYE ISLAND	2002	358.48
	TOTAL		15,516.02

TAXES RECEIVABLE 1998
12/31/2002

ACCT #	NAME	YEAR	TAXES
	650 RUDEK, ROBERT		126.75
	456 TOWN OF FRYE ISLAND		50.15
	556 TOWN OF FRYE ISLAND		83.30
	683 TOWN OF FRYE ISLAND		66.30
	343 TOWN OF FRYE ISLAND		15.30
	TOTAL		341.80

MSC TAXES RECEIVABLE 1998
12/31/2002

ACCT #	NAME	YEAR	TAXES
	456 TOWN OF FRYE ISLAND		91.45
	556 TOWN OF FRYE ISLAND		151.90
	683 TOWN OF FRYE ISLAND		120.90
	343 TOWN OF FRYE ISLAND		27.90
	776 TOWN OF FRYE ISLAND		35.65
	TOTAL		427.80

TAXES RECEIVABLE 1997
12/31/2002

ACCT #	NAME	YEAR	TAXES
	456 TOWN OF FRYE ISLAND(Nielson)		91.45
	556 TOWN OF FRYE ISLAND(stratton)		151.90
	683 TOWN OF FRYE ISLAND(Simoneau)		77.65
	343 TOWN OF FRYE ISLAND(Maloney)		27.90
	776 TOWN OF FRYE ISLAND(Spear)		35.65
	TOTAL		384.55

TAXES RECEIVABLE 1992
12/31/2002

ACCT #	NAME	YEAR	TAXES
343	TOWN OF FRYE ISLAND(Maloney)		90.68
776	TOWN OF FRYE ISLAND(Spear)		120.90
556	TOWN OF FRYE ISLAND(STRATTON)		151.13
	TOTAL		362.71

TAXES RECEIVABLE 1991
12/31/2002

ACCT #	NAME	YEAR	TAXES
343	TOWN OF FRYE ISLAND(Maloney)		93.02
776	TOWN OF FRYE ISLAND(Spear)		124.02
556	TOWN OF FRYE ISLAND(STRATTON)		155.03
	TOTAL		372.07

TAXES RECEIVABLE 1990
12/31/2002

ACCT #	NAME	YEAR	TAXES
556	TOWN OF FRYE ISLAND(STRATTON)		184.41
	TOTAL		184.41

TAXES RECEIVABLE PRIOR TO 1990
SUPPLEMENTAL BILLING

776	TOWN OF FRYE ISLAND(SPEAR)		293.49
343	TOWN OF FRYE ISLAND(MALONEY)		220.11
456	TOWN OF FRYE ISLAND(NIELSON)		220.11
556	TOWN OF FRYE ISLAND(STRATTON)		586.97
	HALLOWAY(503)		103.15
	STEINACKLE(1293)		293.49
	HANSEN(1730)		193.59
	TOTAL		1,910.91

Dear residents of Frye Island

During the year 2002 we issued a total of 52 permits that included permits for 24 new cottages. Contractor activity has been high with new construction and upgrades. A major shoreline restoration project on the west shore has seen hundreds of tons of rock used to prevent further damage by wave action.

Thanks go to Dick Norris for pulling the land use ordinance into a more workable package and to Marge Hommel and others who have brainstormed several issues and given assistance in ordinance history.

Office hours in July and August remain 8-4 Tuesdays and Thursdays with the remaining months Thursdays 8-4 and frequently Tuesday AM as needed.

Respectfully submitted

Bill Foye
CEO/LPI

Board of Appeals
Town of Frye Island
Maine

DATE: November 5, 2002

TO: Wayne Fournier
Town Manager

FROM: Bruce C. Nisula, Chairperson
Board of Appeals

SUBJECT: 2002 Annual Report of the Board of Appeals

Bruce Nisula was elected Chairperson, and Watson Clark was elected Secretary of the Board of Appeals for the current year. On May 25, Bruce Nisula and Barbara Aranyi were re-appointed to the Board for three years, and Michael Graham was appointed as an Alternate Member for one year. Subsequently he resigned, and on October 19, Richard Kaplan was appointed to complete the remainder of his term.

There were no variances or special exceptions granted by the Board of Appeals in 2002. A Request for Variance on lots 1653 and 1654 by Daniel O. and Linda P. Seaward was withdrawn by the Seawards just prior to the meeting scheduled for its consideration.

The Board approved modifications to "Instructions to Applicants" and to "Rules for Conduct of Public Hearings." The approved versions were placed on the Frye Island internet site. The Board developed and adopted a Standing Rule entitled, "Procedure for Reporting Possible Ordinance Violation." The latter rule guides Members of the Board as to the procedure they should use to report a possible violation of the Land Use Ordinances of the Town.

The 2003 meeting schedule for the Board has been published on the Frye Island internet site.

Assessors Report

The Assessor is responsible for assigning valuations for all property in the town, both taxable and exempt. Through the 2002-2003 tax year the valuations have been those brought over from the Town of Standish, only modified by new construction. The Assessor also is responsible for granting any exemptions allowed by Maine State Law. The 2002-2003 tax bills were the first generated by the newly purchased TRIO software package. This addition has allowed the assessing function to become more computerized. Next year we will see the full implementation of the software package with automated appraisal functions and picture storage.

	2001-2002	2002-2003
Land Valuation	13,170,965	13,349,500
Building Valuation	18,160,149	18,956,600
Total Real Estate	31,331,114	32,306,100
Personal Property	342,800	326,800
 Total Taxable Valuation	 31,673,914	 32,632,900
 Tax Rate	 \$36.58	 \$38.60
 Property Tax Levy	 \$1,158,631.70	 \$1,259,629.94

Exemptions

	#	Valuation	#	Valuation
Homestead Exemption	5	24,500	6	25,200
Veterans Exemption	1	3,500	2	6,000
Town of Frye Island			3	40,000

Annual Activity Reports

Frye Island Fire Department

Activity for the Year 2002

Table of Contents	
Organization	Social Activity
Equipment	Reporting An Emergency
Dry Hydrants	Annual Activity - 2001
Grant Program	Annual Activity - 2002
Emergency Medical Services	Responses Since 1998
Training	Personnel
Additional Activity	Apparatus Roster

ORGANIZATION

The Frye Island Fire Department was re-organized on July 1, 1998 when the island gained its independence and became the newest town in the State of Maine. The Department presently consists of seventeen (17) volunteer officers and firefighters supported by four pieces of fire apparatus and a Maine Forest Service ¾ ton pick-up truck. Firefighters operate from a 3-bay station centrally located on the island and a 1-bay station located at the ferry landing.

The Frye Island Fire Department proudly serves the needs of our community by providing fire, rescue and Emergency Medical Services (EMS). Members serve with pride and professionalism, striving to meet the demands of our community in a safe and efficient manner.

EQUIPMENT

A Maine Forest Service 50/50 grant was awarded during the winter to equip Utility 2 with a water tank. During the summer the truck was taken to Arundal Auto Service in Biddeford where a 250-gallon poly tank was fabricated and installed. In addition, a BB-4 forestry pump and a foam eductor were added to complete the system. The BB-4 pump, foam eductor and Class A foam had previously been acquired through the ice storm grant. The truck was returned on August 26 and, after training, was placed in service in September.

We now have a truck for use as a quick response vehicle to brush and woods fires. The truck will carry a supply of Class A foam, forestry hose and other forestry equipment.

Engine 4, a Mack CF 600, was involved in an accident on Birch Road on August 4 when it went off the road while passing an automobile. The truck encountered the soft shoulder and came to rest in a ditch causing over \$7,000 in body damage. The truck was sent to Vasselboro on August 5 where it was evaluated for repair. Engine 4 was repaired and returned to the island from Gardiner on October 4. The truck was placed back in service on October 6, 2002.

Engine 5, a 1969/1989 FWD/Greenwood pumper, purchased in the spring of 2001 from C&S Specialty of North Smithfield, Rhode Island, arrived at Frye Island July 26, 2001 and outfitted for service. The truck, refurbished in 1989, has a Detroit Diesel engine, a 1,000-gallon per minute pump, an 800-gallon poly tank, and an all aluminum body. It carries 1,000 feet of 4" hose, a 2-1/2" pre-connected attack line, and two

1-3/4" pre-connected attack lines. It also transports the Department's EMS equipment. Engine 5 was placed in service on August 5, 2001.

In anticipation of the arrival of Engine 5, Engine 3, which was not owned by the Frye Island Fire Department, was placed out of service and returned to its owner on July 9, 2001.

Engine 6 continues to be the "first-out" piece of apparatus for structural fires. It carries 2,000 gallons of water and has a 1,000-gpm front-mount pump. The truck is diesel powered with an automatic transmission. Engine 6 was refurbished by the Raymond Fire Department prior to our purchase of the truck.

Engines 4, 5 and 6 are all capable of discharging and/or receiving water via 4" hose.

All attack lines have been colored coded for easy identification. 1-3/4" attack hose is colored white, red or green. Next year yellow hose will be added.

During the fall of 2001, the Brookline, MA Fire Department donated 1,000 feet of 4" large diameter hose.

The hose, although used, is in excellent condition and was loaded onto Engine 5 and placed in service on June 2, 2002. This 4" hose supplements 1,000' of 4" hose that is assigned to Engine 4.

Large diameter hose allows the fire department a continuous supply of water from the lake to the fireground, up to 2,000 feet away.

The Department has an ongoing program of equipping the apparatus with needed tools, appliances, hose and other associated equipment as the budget allows. In addition, we have made several purchases of medical supplies and equipment during the year.

Four (4) new MSA SCBA were donated to the Frye Island Fire Department from the Cambridge MA Water Treatment Facility.

DRY HYDRANTS

Another Maine Forest Service 50/50 grant this year allowed the Department to acquire two additional dry hydrants. One was installed on the golf course earlier this year and the other will be installed in the spring of 2003. A similar grant last year allowed us to install a hydrant at the marina. At the present time there are four dry hydrants in service located at the following locations:



- The ferry landing
- The Marina
- On Leisure Lane near Bir
- The golf course pond off I

These hydrants allow us to refill the water tanks on the apparatus in the vicinity of a fire incident without traveling long distances to complete this task. The hydrants also allow us to lay out the 4" large diameter hose within 2,000' of a fire incident. This can eliminate the need to refill water tanks using a "tanker shuttle" because the 4" hose provides us with a continuous water supply.

2002 ASSISTANCE TO FIREFIGHTERS GRANT PROGRAM

During March the Frye Island Fire Department applied for a grant managed through FEMA and the United States Fire Administration. \$360 million dollars became available through the government to assist fire departments throughout the United States. Our grant application was in the amount of \$153,800 for a new 2,000-gallon tank truck with pump and associated equipment on a single rear axle chassis. Due to the age of our first line apparatus, applying for a new vehicle that would provide reliable service to Frye Island for years to come seemed appropriate.

Unfortunately over 19,600 fire departments throughout the United States applied for monies totaling over \$2.2 billion dollars. Approximately 12,000 fire departments received letters in August stating that because of the high volume of applications and the amount of funding actually available, their grant application would not be considered at this time. We received one such letter. Thirty fire departments in the State of Maine have so far received monies through the grant as of October 2002 for various firefighting needs, including vehicles.

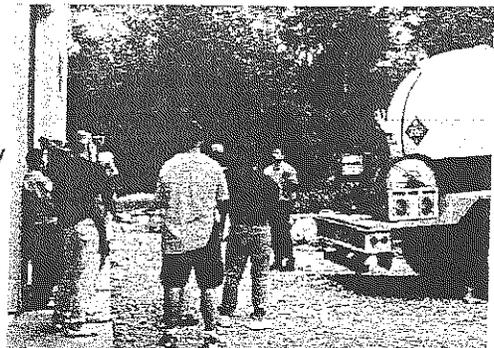
EMERGENCY MEDICAL SERVICES

During the month of June, ten members attended a 40-hour First Responder Training program conducted by Southern Maine EMS for the State of Maine. The training was conducted on the island during weekends and on weekdays. The State's practical exam and written test were given on July 12, 2002. Now, in addition to having members trained in Cardiopulmonary Resuscitation (CPR) and Automated External Defibrillation (AED), we have members trained in advanced first aid as First Responders, licensed through the State of Maine.

Additional First Aid equipment has been purchased during the year and members have been trained in the use of the equipment.

TRAINING

The Department holds weekly training classes each Sunday morning at 1000 hours at the fire station. The instruction addresses all firefighting training objectives of the National Fire Protection Association's Standard 1001 qualifications for Firefighter I and II certification. The NFPA training program has been specifically designed to assist fire departments in their ability to deliver basic skills training to their members. In addition members participate in mandatory EMS training and have attended classes involving Hazardous Materials, Incident Command and water incidents.



Truck check is held every Tuesday evening. The vehicles

and equipment are checked to determine operational readiness.

ADDITIONAL ACTIVITY

The Fire Department continues to install and upgrade street and fire lane signs. At present, all streets and fire lane signage have been installed. Signage follows the protocols for identifying fire lanes as you come onto the island and move away from the ferry landing.

Work continues on the inside of the central fire station. There are work projects nearing completion, underway and in the planning stages. The bathroom area was completed this year and only needs a few finishing touches. The kitchen, located on the second floor, is almost complete. We are awaiting the installation of the countertops. The kitchen should be in full service in the spring of 2003. The training room, located next to the kitchen, has been cleaned out and will be ready in 2003.

A compressed air system has been installed to keep air pressure in the apparatus at an adequate level. This system went on line October 5, 2002.

An early warning siren for the island has been installed on the roof of the station and became operational on October 11, 2002. Next year the siren at the ferry landing will be connected to the system for coverage across the island.

A fire alarm system for central station, with heat and smoke detectors, pull stations, as well as a notification system has been planned and installation will begin in 2003.

SOCIAL ACTIVITY

Each year during the Fourth of July weekend, the Fire Department holds an open house at the central station. This is in appreciation of the support offered the fire department throughout the year by the citizens of Frye Island. Everyone is invited to attend, look over the apparatus, equipment and facilities, and partake of a hot dog or two.

There are prizes and educational material for the youngsters as well as for the adults. Blood pressure screenings were held this year for the grownups. Firefighters are on hand to answer any questions regarding fire department activities or fire safety concerns.

The third annual fire department PotLuck Supper and Square Dance was held on October 12. There is no charge for this yearly function. All you have to do is bring something good to eat. It's a great time to get out, met your fellow islanders, enjoy a great meal and then work it off by square dancing for a couple of hours. Ya Hoo! Maine, the way life should be.

TO REPORT A FIRE OR MEDICAL EMERGENCY

DIAL 9-1-1 in case of an emergency, whether FIRE or MEDICAL related. Your 9-1-1 call will be received at the Raymond Dispatch Center. Frye Island Fire Department members and the Raymond Fire Department (for a fire emergency) and/or the Raymond Rescue (for a medical emergency) will be immediately dispatched. All Frye Island Fire Department members possess a portable radio and are on call 24/7.

The Raymond Dispatch Center will also notify the ferry Captain for the emergency response

during both normal ferry operating hours and off-hour periods.

Do not call the office as it only wastes time.

State your name, your location and the nature of the emergency. Get out of the building if there is a fire. Stay at your location until help arrives. Emergency personnel are responding to your location. If you leave that location, especially in a medical emergency, you may by-pass responding personnel. TIME IS CRITICAL IN AN EMERGENCY!

All owners and visitors should know where they are on the island including the street, lot number, fire lane and a nearby pertinent landmark in the event of a fire, medical or police emergency. All streets are clearly marked with names and fire lane numbers.

ANNUAL ACTIVITY REPORT - 2001

During the year of 2001 the Fire Department responded to the following twenty-two (22) incidents.

STRUCTURE FIRES	0
BRUSH / WOODS FIRE	1
SMOKE SCARE	2
POWER LINES DOWN	1
UTILITIES INCIDENT	2
SERVICE CALL	2
CONTROLLED MUNITIONS EXPLOSION	1
STATE TERRORISM ALERT	1
EMERGENCY MEDICAL SERVICES	12
TOTAL	22

ANNUAL ACTIVITY REPORT - 2002

During the year of 2002 the Fire Department responded to the following thirty-six (36) incidents.

Fire Emergencies		Emergency Medical Services	
Structure Fires	0	Anaphylactic Shock	
Electrical Fires	2	Food	1
Wires Arcing		Bee	1
Wires Arcing – Tree Fire		Bee Sting (No Reaction)	3
Vehicle Fires	0	Cardiac Incident	1
Wood/Brush Fires	0	Resuscitation	1
Illegal Burning	0	Back Spasm	1
Smoke Scare	2	Diabetic	2
Water Problem	1	Severe Abdominal Pain	1
Tree Down	3	Treat Previous Injury	1
Vehicle Accidents (No Injury)	3	Falls	
Water Incidents		Abrasions	2
Runaway Boat	1	Hip Injury	1

Sunken Boat	1	Lacerations	
Sunken Boat w/ 2 Injured	1	Knee	1
Victims	2	Hand	1
Service Calls	0	Finger In Saw	1
Accidental		Puncture Wound	1
	16	Hand - Fish Hook	1
Total			Total 20

FIRE DEPARTMENT RESPONSES SINCE INCORPORATION IN 1998

YEAR	RESPONSES
1998	8
1999	11
2000	22
2001	22
2002	36

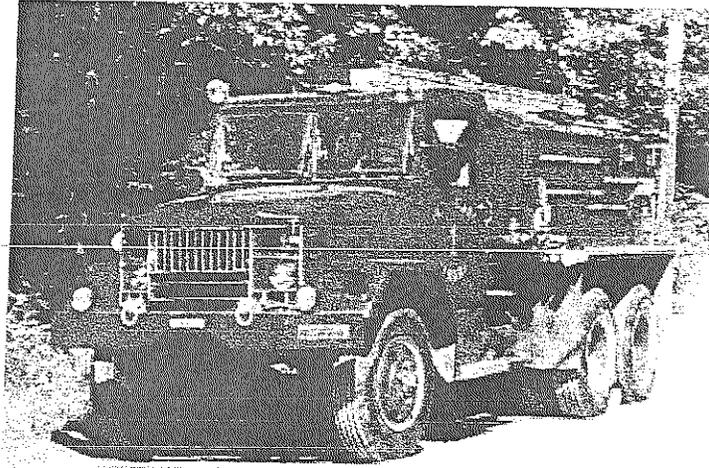
PERSONNEL

NAME	RANK	RADIO ID	CERTIFICATION
Steve Persson	Chief	F1	CPR/DEFIB/FIRST RESPONDER/EMT
John Crosby	Asst. Chief	F2	CPR/DEFIB/FIRST RESPONDER
Paul Bourque	Captain	F3	CPR/DEFIB/FIRST RESPONDER
Ernie Wrzesinsky	Captain	F4	CPR/DEFIB
Don Nolen	Lieutenant	F5	CPR/DEFIB/FIRST RESPONDER
Ruth Ann Bourque	Firefighter	F7	CPR/DEFIB/FIRST RESPONDER
George DuPont	Firefighter	F8	
Christa Mueller	Fire/Police	F9	CPR/DEFIB/FIRST RESPONDER
John Nun	Firefighter	F10	CPR/DEFIB/FIRST RESPONDER
Joseph Needham	Firefighter	F12	
Joseph Pansini	Firefighter	F13	
Lorraine Wrzesinsky	Firefighter	F14	CPR/DEFIB
Dan Messer	Firefighter	F16	
Laura Crosby	Firefighter	F19	CPR/DEFIB/FIRST RESPONDER
Fritz Mueller	Firefighter	F20	CPR/DEFIB/FIRST RESPONDER
Bobby Aranyi	Fire/Police	F21	
Tim Fitzpatrick	Firefighter	F22	CPR/DEFIB/FIRST RESPONDER

APPARATUS ROSTER

Company	Make	Model/Type	Description
Tanker 1	1953 Reo	2-1/2 ton 6X6	250 GPM PTO Pump

1200 gallon water tank

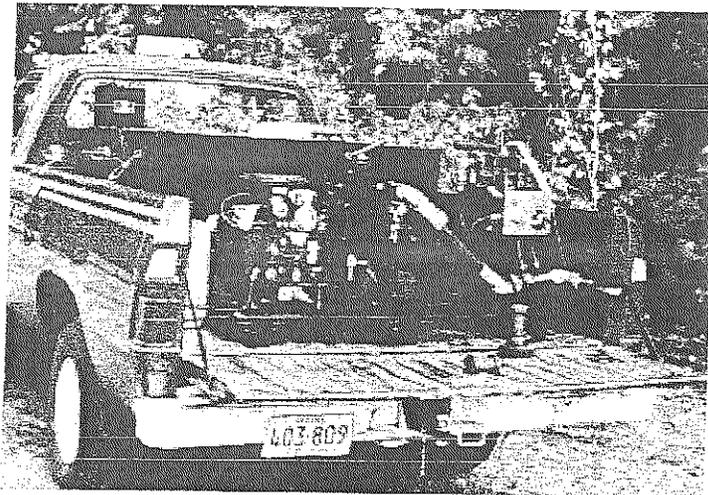


Utility 2

1977 Dodge
Power Wagon

3/4 ton 4X4
pick-up truck

100 GPM Forestry pump
Foam eductor
250 gallon poly tank



Engine 4

1968 Mack

CF 600

1250 GPM Mid Mount Pump



Engine 5

1969 FWD/
1989 Greenwood
Fire Apparatus

FC 40029

1000 GPM Mid Mount Pump
800 gallon poly tank
w/ 1,000' 4" hose

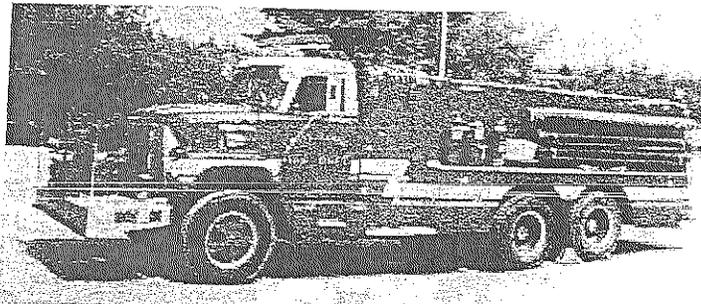


Engine 6

1969 Howe/
International

Fleetstar 2010A

1000 GPM Front Mount Pump
2000 gallon poly tank



Activity Report for 2001

Posted: 02/17/2003

DEPARTMENT
of
PUBLIC WORKS
REPORT
for
2002



3.

Department of Public Works

Annual Report

2002

I. Water System

In 2002 the department installed 14 new water services in the town. 17 new services were installed in 2001. It is likely that the year 2003 will show the same approximate numbers as growth continues. This growth will be reflected in increased consumption and greater overall demand which has already caused some pressure and flow problems during periods of peak use in certain areas. Weekends during the high season are a time of heaviest water use.

An engineering firm was consulted during the summer of 2002 and with the data supplied from the Public Works Department. The engineer has submitted some workable ideas to begin to remedy some of these problems which will be implemented during the 2003 season. This same firm is also studying some long-term solutions for upgrading the town water system to meet the demands of the recent growth.

A reminder to those who irrigate their lawns, that watering during periods of low consumption, that is during the late evening or early morning hours, helps to relieve the strain on the town water system. Local hardware stores sell timers which can activate your irrigation system automatically. By watering "after hours" you not only help yourself with better water pressure for irrigation, but your neighbors will have plenty of pressure when they need it too.

Water consumption for the operating season of 2002 was 14,236,339 gallons for 194 days of operation. That translates to an average of 73,383 gallons per day usage. There were only 9 recorded substantial water main breaks in 2002, which was about 5 breaks less than in 2001. Large main breaks can mean a substantial loss of valuable filtered treated domestic water, and during periods of high season use can put a serious demand on feed, filtration, holding and delivery systems in order to keep up with the demand. Eventual renewal of town water mains will help to decrease these breaks as well as provide for greater pressure and flow delivery.

3

The replacement of old and original cottage water services continued in 2002. Due to a manpower shortage within the department in 2002 only 5 cottage lines were replaced and renewed. This replacement project will continue until all of the old lines are replaced. For the past several years, the department has been replacing the 3/4" cottage lines with 160 pound test pipe which is much more durable than the original 100 pound pipe.

Training and Liscencing: The town water system has been formally designated as a Class I water system by the State of Maine. This now requires that two state-licensed operators be in charge of the system. Both the Department Foreman and the Assistant Foreman have taken courses and attend seminars to keep up with the on-going changes taking place within water-quality regulations and operations. Both men in 2002 after studying on their own took and passed the necessary exams to qualify as operators for the town water system.

Water Quality: Water quality for the year 2002 remained excellent. Turbidity, a main factor in determining water quality remained excellent. A member from the Maine Rural Water Association checking the system using his own tests not only confirmed the accuracy of the tests as taken by the town Public Works operators, but was impressed with the excellent quality. We expect to continue along the same good lines in 2003 always striving to provide good water for the town.

II. Roads

The following road projects were completed by the Public Works Department in 2002:

An Access Road at Community Center: Construction of an access road starting from the left side of the Community Center parking lot leading around to the back of the building was begun in late 2001 and completed in the spring of 2002. 310 feet of new road was put in. Some old trees were removed and stumps cleared, a base layer was put down and a top coating of 3/4" gravel was added to finish.

Leisure Lane - hill between lots 275 - 278: Worked up ditch on lake side of the road, removed small trees and bushes, added gravel to help bank the road to the ditch. 275 feet of road worked.

Leisure lane - Road area between lots 248 - 266: Work on this area was begun in late 2001 and was completed in the Spring of 2002. Area around the turn was brushed out for better visibility, Culvert across the road was replaced, bend side of the road was ditched out for better drainage. Gravel was laid down and graded to properly crown the road beginning at the top of the hill all the way around the bend. Matting was put down and seeded on some of the ditching where it would be effective. 670 feet of road was worked on.

Leisure Lane - Hill between lots 222 - 226: 70 yards of 3/4" gravel and 3/4" reclaim was spread and graded to crown and stabilize the hill for better runoff. 120 feet of road worked on.

Timber Road - Beachview Lane: 120 yards of gravel was spread and graded to slope the road for better drainage away from the ballfield. 400 feet of road worked on Timber & 380 feet of road worked on Beachview.

Leisure Lane - Road area from Beach 3 to turn near lot 108: The road work done here was in conjunction with a drainage project being completed on beach 3. A new culvert was installed across the road to replace the previous one that was collapsed. Ditching was done on the island side of the road with attention given to the turn where some trees were removed and stumps cleared and the road widened and ditched. 150 yards of gravel was spread and graded to better crown the road. 520 feet of road worked in this area. The overall project was inspected by a supervisor from the Cumberland County Soil and Water Conservation District and received favorable comments.

Leisure lane - Road from intersection with Middle Beach Road to top of hill by lot 201: Both sides of the road were cut back to improve overall visibility, especially from the beach 6 parking lot. The road was widened, and ditching done on the island side. Approximately 100 feet of 2 inch water main was also replaced during this project. Matting was laid down and seeded where needed. Approx. 200 yards of 3/4" gravel was spread and graded out to crown the road and build it up. 715 feet of road work was done on this project.

Other Roadwork: Smaller projects such as filling in washouts from rain showers and water main breaks, removal of old culverts and replacement with new culverts, pulling rocks out of the roads that have been heaved up by the winter and pothole filling are always on-going.

Calcium Chloride: Each year the Public Works Department spreads Calcium Chloride on the heavy traveled sections of island roads. This chemical keeps the dust down on the roads by absorbing the moisture from air or holding that which is in the road thus preventing a drying out of the surface. To work properly, calcium chloride should be spread on roads that are already damp...right after a mild rain is the best. If the summer becomes dry and no intermittent rainfall occurs, the calcium chloride will not work well at all and the roads will dust up.

Public Works rents a commercial spreader from a local contractor to spread the calcium chloride which comes in a flake form. Each year we have been able to make the amount for each "spread" go further, providing better road coverage each time.

Front Runner Road Rake: During the Summer of 2002, the Town of Frye Island Public Works Department in cooperation with the Portland Water District and the Cumberland County Soil and Water Conservation District sponsored a road work seminar at the island. During that seminar, the Frontrunner road rake was demonstrated on some island roads. Following the seminar, Public Works was allowed to keep the rake for two weeks to use as a sort of pilot project. The rake worked excellent on the island gravel roads and within the allotted time we were able to get many of the roads worked over. The island was encouraged to purchase a front runner, and will do so during the season in 2003. This wonderful piece of equipment can do much of the work of a road grader with fewer parts to fix and a good life expectancy.



Cumberland County Soil and Water Conservation District

381 Main St., Suite 3 - Gorham, ME 04038 - Phone (207) 839-7839 - FAX (207) 839-7838

October 21, 2002

Wayne Fournier
Town Manager
Town of Frye Island
1 Sunset Road
Frye Island, ME 04071

Dear Mr. Fournier,

I am writing to share with you how impressed I am with the Frye Island Public Works Department. Kevin LaMarre and Wesley Strout have been a pleasure to work with these past few months. I am continually impressed with their knowledge of the island, and their willingness and adaptability to try new techniques in road maintenance.

Working in cooperation with the Cumberland County Soil and Water Conservation District, the Public Works Department hosted a Gravel Road Surface Maintenance Demonstration Workshop in August. This workshop, featuring the Fronrunner rake, showcased advancements in gravel road maintenance. Gravel roads in Maine's lake watersheds have long been recognized as a large source of phosphorus, a major contributor in reducing water quality. The purpose of this project was to increase awareness and encourage proper upkeep of gravel roads, thus reducing the amount phosphorus laden runoff to Maine's lakes.

As a workshop participant, the Frye Island Public Works Department was given the opportunity to use the rake on their roads. Kevin and Wesley did not let this opportunity pass them by. In Cumberland County, the Grant required treating 1.25 miles of gravel road with the Fronrunner. On Frye Island alone, the Fronrunner was used on over fourteen miles of gravel roads.

They went far above and beyond what was expected of them. What they accomplished on Frye Island alone was more than expected throughout the entire state of Maine.

My hat goes off to Kevin and Wesley. The Town of Frye Island should consider itself privileged to have such a committed and competent crew. You are very fortunate to have these two men working to not only maintain the town's infrastructure, but to protect the natural resources that make the Town of Frye Island so unique.

I look forward to meeting with you and the Board of Selectmen to express my gratitude for their commitment. A certificate of appreciation and recognition for their work is the least I can do to convey how impressed I am with their work.

Most sincerely,

Mary Gilbertson
Project Manager

CERTIFICATE OF APPRECIATION

This certificate is awarded to

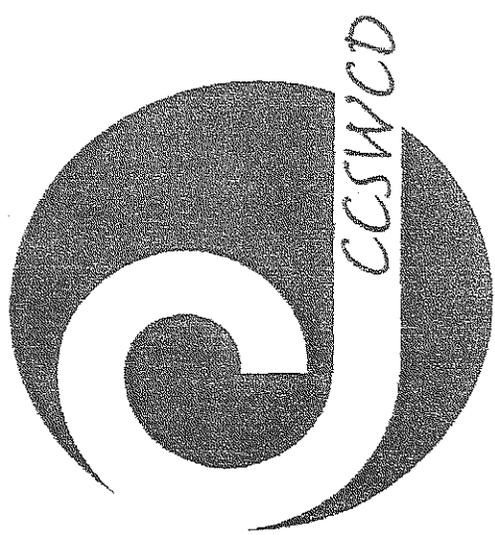
Frye Island Public Works
Department

In recognition of outstanding efforts in the protection of
Maine's natural resources.

Cumberland County Soil and Water Conservation District

Bill Rust
Bill Rust, Chairman

10/23/02
Date



III. Solid Waste

In 2002, 125.47 tons of house hold trash was hauled by the town rubbish truck to the MERC plant in Biddeford, Maine. The recycling report for Frye Island is included in the following pages. Frye Island is doing a good job of recycling, with the town coming in at 21.0 % for 2002. The state goal for municipalities is however, 35% so we still have a bit of work to do to meet this.

One of the ways to help meet the goal of a higher recycling rate, is to sort out recyclables more carefully. Items going into the recycling bin should be carefully separated. Glass should be clear, not colored, and *please* do not put any trash in the recycling bin. When contamination occurs within a section, that section is rejected and the town loses credit towards the recyclable tonnage. This is one place where everyone can make a real difference!

The town for several years now has been using the Pinetree Waste Company for the renting and exchanging of the dumpsters used in the brush dump. This company has given excellent service to the town.

The Public Works Dept. maintains contact in the brush dump, making sure that leaves and brush are safely pushed back, dumpsters are in place and materials are in them and not on the ground. Materials are sorted out in order to avoid contamination in the dumpsters.

Improvements to be made: We are looking into disposing of the many propane cylinders that get dropped off in the dump as well as a better way to dispose of some of the materials in the hazmat container.

The town rubbish truck, now 12 years old, still works well, with maintenance work done on it (when needed), by the Messer Co. of Westbrook.



STATE OF MAINE
 EXECUTIVE DEPARTMENT
 STATE PLANNING OFFICE
 38 STATE HOUSE STATION AUGUSTA, MAINE 04333

JOHN ELIAS BALDACCI
 GOVERNOR

DAVID H. KEELEY
 ACTING DIRECTOR

05/16/2003

WAYNE FOURNIER
 TOWN OF FRYE ISLAND
 1 SUNSET ROAD
 FRYE ISLAND, ME 04071

Dear Wayne,

Thank you for completing your 2002 Municipal Solid Waste Annual Report. Your community's commitment to recycling will help the State of Maine achieve its 50% recycling goal. Please find enclosed your community's 2002 Municipal Recycling Report.

The summary of your community's 2002 waste management and recycling program follows:

Waste	Tons	Summary	Tons
Tons of Municipal Waste	125.47	Tons of Total Recycled	23.05
Tons of Commercial Waste	0.00	Tons of Total MSW	191.71
Tons of Bulky Waste	43.19	Municipal Recycling Rate	7.0 %
Recycling		Base Recycling Rate	12.02 %
Tons of Municipal Recycling	9.46	Compost Credits	4
Tons of Commercial Recycling	0.00	Bottle Bill Credits	5
Tons Bulky Recycling	13.59	2002 Adjusted Recycling Rate	21.0 %

Please review this information and let me know if there are any discrepancies we need to discuss.

Also enclosed is the Solid Waste & Recycling Data Sheet for your community. You may wish to post the 2002 Municipal Recycling Report and Data Sheet for your citizens to review.

Maine has a State recycling goal of 50%, and the State benchmark for municipalities is 35%.

Thank you again for submitting your municipality's Solid Waste Annual Report. If you have any questions on the enclosed reports and data, please call me at 287-1489 or 1-800-662-4545. I encourage you to visit our website for current recycling information: www.recyclemaine.com.

Sincerely yours,

Hank Tyler, Senior Planner

Enclosures

OFFICE LOCATED AT 184 STATE STREET, AUGUSTA, ME.

PHONE: (207) 287-8050

FAX: (207) 287-6489

2002 Municipal Recycling Report

05/16/2003
Report Number 02041
Geo Code 5085

Frye Island

2002 Analysis	
Per Person	
Municipal Trash Per Person in Tons	1.792
Municipal Materials Recycled Per P	0.135
Bulky Waste Per Person in Tons	0.617
Bulky Recycled Materials Per Person	0.194
Total Material Recycled Per Person	0.329
Total MSW Per Person in Tons	2.738
Dollars Per Person	\$375.62
Dollars Per Ton of MSW	\$137.15
Percentages	
Municipal Waste & Recyclables	70.38
Bulky Waste & Recyclables	29.61
Commercial Waste & Recyclables	0.00
Commercial Waste	
Commercial Waste Included in MSW y	

Municipal Recycling Rate
7.0%

(see explanation on back)

Recyclables	Tons
Office Paper	0.00
Cardboard (OCC)	5.89
Old Newspaper (ONP)	0.00
Old Magazines (OMG)	0.00
Mixed Paper	0.00
Glass	0.00
Metal (Incinerator)	0.00
Aluminium Cans/Foil	0.00
Tin Cans	0.00
Plastics	0.00
Other Materials	3.57
Food	0.00
Compost (No leaves)	0.00
Reused Materials	0.00
Universal Waste	0.00

2000 US Census Population	70	MSW Program Expenses	\$26,293.66
Year Round Housing Units	0	Seasonal Housing Units	366

	Recycled Tons	Energy Recovery Tons	Incinerated Tons	Landfilled Tons	Totals
Recyclables Total	9.46				
Municipal Solid Waste			125.47	0.00	125.47
Bulky Waste & Recycling					
Metals	13.59				13.59
Leaves & Yard	0.00		0.00	2.00	2.00
Tires	0.00	0.00	0.25	0.00	0.25
Demo Debris	0.00	0.00	40.94	0.00	40.94
Wood	0.00	0.00	0.00	0.00	0.00
Brown Goods, Furniture	0.00	0.00	0.00	0.00	0.00
Mixed Bulky	0.00	0.00	0.00	0.00	0.00
Bulky Totals	13.59		41.19	2.00	56.78
Commercial Totals	0.00		0.00		0.00
Grand Totals	23.05		166.66	2.00	191.71

Recycling Summary			
Base Rate	Returned Bottle Credit	Compost Credit	2002 Adjusted Recycling Rate
12.0%	+ 5	+ 4	= 21.0%

(see explanation on back)

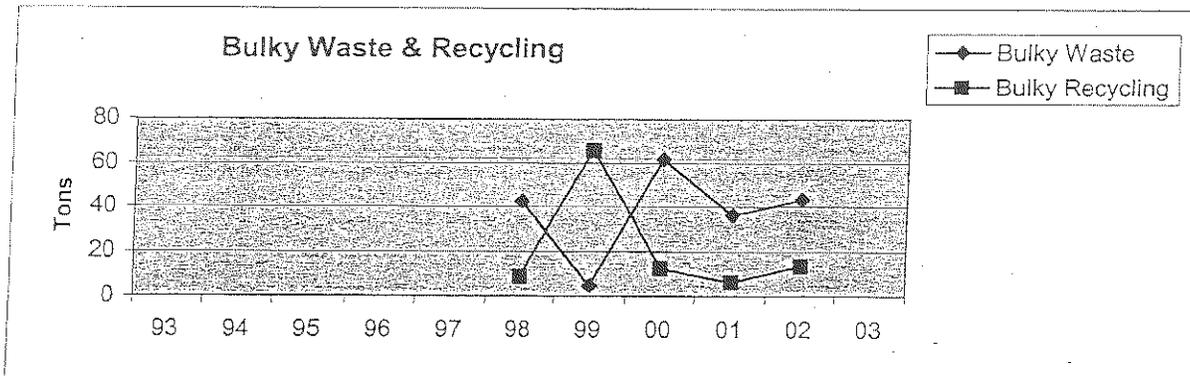
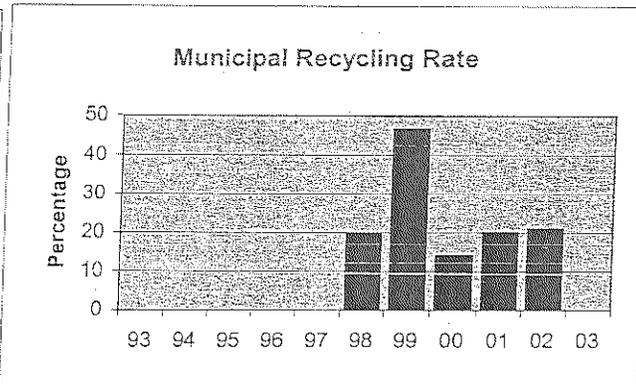
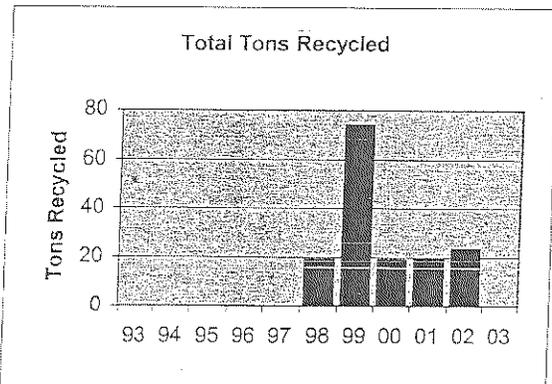
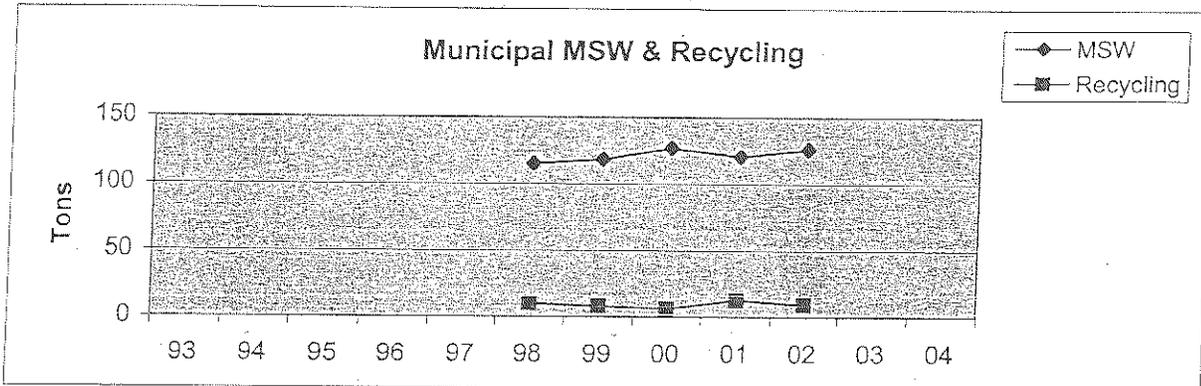
The State Planning Office's (SPO) Waste Management & Recycling Program collects and maintains data on municipal recycling efforts. Municipal recycling rates are calculated from annual data submitted by municipalities and regions through their solid waste reports.

Information on municipal solid waste management and recycling may be obtained from the SPO by visiting the web site www.recyclemaine.com, or by calling (207) 287-8934. For data information, ask for Hank Tyler when calling, or e-mail him at Hank.Tyler@maine.gov



Frye Island, Maine

Year	Municipal MSW	Municipal Recycling	Bulky Waste	Bulky Recycling	Total Recycled	Total MSW	Base Recy Rate %	Adj. Recy Rate %
93								
94								
95								
96								
97								
98	115	10.21	42.28	8.56	18.77	176.06	10.7	19.7
99	118	8.16	4.51	65.78	73.94	196.55	37.6	46.6
00	126.54	6.33	61.62	12.39	18.72	206.88	9	14.0
01	120.20	12.76	36.08	6.45	19.21	175.49	10.9	19.9
02	125.47	9.46	43.19	13.59	23.05	191.71	12	21.0
03								
04								
05								



IV. Ferry Docks & Ferry Haul-Out System

Maintenance of the Ferry docks is divided between the Ferry Department and Public Works. The Public Works Department takes care of inspection and replacement of the cables that operate the dock system both on the mainland and on the island. The replacement of the smaller cables is done as needed, and the replacement of the larger counterweight cables is done in the spring before the island officially opens. Should the counterweight cables become excessively worn, they will be replaced during the operating season, after hours of operation. The Public Works Department also oversees the maintenance of the electric and manual hoists that operate the docks as well.

The Public Works Department was instructed in and has taken part in the operation of using the new ferry boat haul-out system that was constructed last winter. During this operation, the department members work closely with the ferry crews to insure that the boat is pulled out and later put back into the water in a safe manner. The construction of this haul-out system is a major achievement for the town to better protect the investments that are the two ferries that so reliably serve residents who depend upon them.

V. Equipment Roster for 2002

The following pieces of equipment comprise the roster of large machinery that is operated by the Town of Frye Island Department of Public Works Department for the benefit of its citizens:

a 2002 Ford F-250 4 wheel drive Pick-up Truck with snow plow

a 1991 Ford L-8000 Packer Truck with 20 yd. Leach Sanicruiser body

a 1988 Ford F-350 Superduty diesel Dumptruck w/4 yard dumpbody

a 1987 Chevy 4 wheel drive Pick-up Truck (*Island use only*)

a 1985 Chevy C-50 Stakeside truck

a 1985 John Deere 310C 2 wheel drive Loader-Backhoe

a 1950 Allis-Chalmers Model B "mini" Roadgrader

a Morbark brush chipper

a York tow-behind Roadrake

During the Winter of 2002 the front hood of the Ford Packer truck was re-painted, and the cab of the Chevy Stakeside truck was re-painted dark blue. In the early spring of 2003, the cab of the Ford f-350 dump truck was also painted dark blue. The vehicles were given new town logos. For the most part, the town Public Works Fleet is now standardized.

This completes the 2002 report of the Department of Public Works for the Town of Frye Island, Maine.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Kevin L. LaMarre". The signature is written in a cursive style with a large initial "K" and a long horizontal stroke at the end.

Kevin L. LaMarre
Foreman-Dept. of Public Works

TOWN OF FRYE ISLAND
FINANCIAL REPORT



DECEMBER 31, 2002

TOWN OF FRYE ISLAND
DECEMBER 31, 2002

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Fiduciary Funds:

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TOWN OF FRYE ISLAND
 COMBINED BALANCE SHEET - ALL FUND TYPES
 DECEMBER 31, 2002
 (With Comparative Totals for the Year ended December 31, 2001)

	Governmental Fund	Fiduciary Fund Type	Account Groups	Totals	
				2002	(Memorandum Only) 2001
ASSETS:					
Cash and Investments					
Receivable:					
Taxes	\$ 940,555	\$ 0	\$ 0	\$ 940,555	\$ 792,121
Tax Liens	3,488	0	0	3,488	23,758
Accounts	25,908	0	0	25,908	11,786
Tax Acquired Property	112	0	0	112	45,305
Prepaid Expense	8,172	0	0	8,172	7,077
Due from Other Funds	25,743	0	0	25,743	6,683
Amount to be Provided for Retirement of Capital Leases	0	3,337	0	3,337	1,018
TOTAL ASSETS	<u>0</u>	<u>0</u>	<u>21,707</u>	<u>21,707</u>	<u>29,485</u>
	\$ 1,003,978	\$ 3,337	\$ 21,707	\$ 1,029,022	\$ 917,233
LIABILITIES AND FUND BALANCES:					
Liabilities:					
Accounts Payable					
Deferred Revenues	\$ 52,336	\$ 0	\$ 0	\$ 52,336	\$ 37,694
Due to Other Funds	469,639	0	0	469,639	324,527
Due to Other Groups	3,337	0	0	3,337	1,018
Capital Leases	0	3,337	0	3,337	2,535
Fund Balances:					
Reserved:					
For Specific Purposes	167,150	0	0	167,150	224,063
Unreserved:					
Undesignated	311,516	0	0	311,516	297,911
	478,666	0	0	478,666	521,974
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,003,978</u>	<u>\$ 3,337</u>	<u>\$ 21,707</u>	<u>\$ 1,029,022</u>	<u>\$ 917,233</u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF FRYE ISLAND
 STATEMENT OF REVENUES AND EXPENDITURES
 BUDGET AND ACTUAL - GENERAL FUND
 BUDGET BASIS
 YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 1,170,732	\$ 1,171,620	\$ 888
Licenses and Permits	13,950	24,511	10,561
Intergovernmental	11,396	13,238	1,842
Charges for Services	248,890	300,385	51,495
Other	62,510	42,066	(20,444)
TOTAL REVENUES	<u>1,507,478</u>	<u>1,551,820</u>	<u>44,342</u>
EXPENDITURES:			
General Government	258,133	307,775	(49,642)
Public Works and Sanitation	240,353	199,647	40,706
Ferry Service	502,664	436,951	65,713
Public Safety	32,370	32,830	(460)
Recreation	71,098	64,833	6,265
Education	617,872	610,034	7,838
Fixed Expenses	40,980	49,985	(9,005)
TOTAL EXPENDITURES	<u>1,763,470</u>	<u>1,702,055</u>	<u>61,415</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(255,992)	(150,235)	105,757
OTHER FINANCING SOURCES (USES)	<u>255,992</u>	<u>0</u>	<u>(255,992)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>\$ (150,235)</u>	<u>\$ (150,235)</u>

The Accompanying Notes are an Integral Part of these Statements.

TOWN OF FRYE ISLAND
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation (Continued)

Fiduciary Funds

Trust Funds - Trust funds are used to account for assets received by the Town and held in the capacity of trustee, custodian or agent. Non-expendable trust funds are those whose principal must be preserved intact. Expendable are those whose principal and income may be expended in the course of their designated operations. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurements or results of operations.

Account Groups

General Long-Term Debt Group of Accounts - This account group is established to account for the long-term debt that is backed by the Town of Frye Island's full faith and credit. At December 31, 2002, there was \$21,707 of outstanding debt, represented by capital lease obligations (see Note 5).

General Fixed Assets Account Group - The Town does not maintain this group of accounts which would otherwise account for the fixed assets of the town.

Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. 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 the liabilities of the current period. For property taxes, available means collected in the current period or within sixty (60) days after the end of the current fiscal year. Revenues susceptible to accrual are property taxes, interest revenue, and charges for services. Fines, licenses, and permits are not susceptible to accrual because generally they are not measurable until received in cash. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due.

TOWN OF FRYE ISLAND
NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
DECEMBER 31, 2002

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fixed Assets

General fixed assets that have been acquired for general Town purposes have been recorded as expenditures in the fund making the expenditure. These expenditures are required to be capitalized at historical cost in the general fixed asset account group for accountability purposes. The Town does not maintain a record of its general fixed assets and, accordingly, a statement of general fixed assets, required by accounting principles generally accepted in the United States of America, is not included in this financial report.

Comparative Data

Comparative data for the prior year has been presented in the accompanying general purpose financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, complete comparative data has not been presented in those instances where their inclusion would not provide meaningful comparisons or would make certain statements unduly complex and difficult to understand.

New Accounting Pronouncement

The Government Accounting Standards Board (GASB) issued statement No. 34 in June, 1999. This statement will require the Town to change the format and contents of its general purpose financial statements. Among other changes, the statement requires the Town to capitalize assets and to include management's discussion and analysis as a component of required supplementary information. The statement is applicable to the Town calendar year 2004.

Estimates

Management uses estimates and assumptions in preparing these financial statements in accordance with accounting principles generally accepted in the United States of America. These estimates and assumptions affect the reported amounts of assets, liabilities, the disclosure of contingent liabilities, and the reported revenue and expenses.

Note 2 - DEPOSITS AND INVESTMENTS

Deposits

The Town of Frye Island's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in savings, money market accounts, and repurchase agreements coinciding with its cash needs during the year.

TOWN OF FRYE ISLAND
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 2002

Note 3 - PROPERTY TAX (Continued)

The Town of Frye Island is permitted by the laws of the State of Maine to levy taxes 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 \$2,777 for the year ended December 31, 2002. Property taxes levied for the fiscal year are recorded as receivables at the time the levy is made. The receivables collected during the year and during the first sixty (60) days after December 31, 2002 are recognized as revenues. The remaining receivables estimated to be collectible subsequent to the sixty (60) day period are recorded as deferred revenues.

The 2002 property taxes were committed October 6, 2001, and have been recorded as revenues. The 2003 property taxes were levied November 1, 2002, and are due and payable January 1, and July 1, 2003. The payments collected in 2002 have been recorded as deferred revenues. 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. In addition, the Town may bring a civil action for collection of unpaid personal property taxes.

Property acquired by foreclosure for non-payment of taxes is recorded at the amount of expired tax liens plus the costs involved in foreclosure. Liens and any current taxes on the same parcel are not included as part of the tax acquired property account until expiration of statutory time limits.

Note 4 - OPERATING LEASE

The Town of Frye Island has entered into a one year lease agreement with Frye Island, Inc. (FII) which, unless otherwise canceled by either party in writing or replaced with a new agreement, will automatically renew on January 1 of each subsequent year. For a net annual fee of \$13,650, FII leases the following: Ferry Boats and Docks, Various Island Buildings, Roads and Road Maintenance Equipment, Water System and Recreational Facilities.

In addition, and with the same terms, the Town of Frye Island has also entered into a lease agreement with FII for one-half the usage of the maintenance building for an annual fee of \$7,200.

Note 5 - CAPITAL LEASE OBLIGATIONS

The following is a summary of capital-lease obligation transactions of the Town for the year ended December 31, 2002:

	Capital Lease Obligations
Capital Lease Obligations Payable at December 31, 2001	\$ 29,485
Debt Retired	<u>7,778</u>
Capital Lease Obligations Payable at December 31, 2002	<u>\$ 21,707</u>

TOWN OF FRYE ISLAND
 NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS
 DECEMBER 31, 2002

Note 6 - CONTINGENT LIABILITIES AND OTHER DISCLOSURES (Continued)

State and Federal Grants

The Town participates in 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 the Town has not complied with the rules and regulations governing the grants, refunds of any money received may be required. In the opinion of the Town, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying combined general purpose financial statements for such contingencies.

Note 7 - OVERLAPPING DEBT

The Town's proportionate share of Cumberland County's and Maine School Administrative District No.6's bonded debt are not reported in the Town's financial statements. Debt service is included in the annual County and School assessments to the Town. The Town's share is .25% (\$49,508) of Cumberland County's outstanding debt of \$20,040,000, and 4.14% (\$652,253) of Maine School Administrative District No. 6's outstanding bonded debt of \$15,754,909. In addition, the Town is contracted to pay subsidy to MSAD No. 6 until June 30, 2003, totaling \$317,204.

Note 8 - BUDGET vs GAAP BASIS OF ACCOUNTING

In order to conform to accounting principles generally accepted in the United States of America(GAAP), the accompanying financial statements have been adjusted to add the effects of the activities in the general fund reserve. Statement A-3, Statement of Revenues and Expenditures - Budget and Actual, reflects the current revenues and expenditures on a budgetary basis.

The following is an explanation of the various differences and their effect on current year revenues and expenditures on a GAAP basis as presented in Statement A-2:

Excess of revenues over(under) expenditures (Statement A-3)	\$ (150,235)
Interest from Reserve Funds	2,976
Budgeted transfers to reserves	<u>103,951</u>
Excess of revenues over(under) expenditures (Statement A-2)	<u>\$ (43,308)</u>

COMBINING AND INDIVIDUAL FUND STATEMENTS

These exhibits provide a more detailed view of the "general purpose financial statements" presented in the preceding subsection.

TOWN OF FRYE ISLAND
BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2002

	<u>2002</u>	<u>2001</u>
ASSETS:		
Cash/Investments	\$ 940,555	\$ 788,568
Receivable:		
Taxes	3,488	23,758
Tax Liens	25,908	11,786
Accounts	112	45,305
Tax Acquired Property	8,172	7,077
Prepaid Expense	25,743	6,683
Due from Other Funds	0	1,018
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 1,003,978</u>	<u>\$ 884,195</u>
 LIABILITIES AND FUND BALANCES:		
Liabilities:		
Accounts Payable	\$ 52,336	\$ 37,694
Due to Other Funds	3,337	0
Deferred Revenue	469,639	324,527
	<hr/>	<hr/>
	525,312	362,221
 Fund Balances:		
Reserved:		
For Specific Purposes	167,150	224,063
Unreserved:		
Undesignated	311,516	297,911
	<hr/>	<hr/>
	478,666	521,974
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,003,978</u>	 <u>\$ 884,195</u>

TOWN OF FRYE ISLAND
STATEMENT OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL - GENERAL FUND
YEAR ENDED DECEMBER 31, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
EXPENDITURES:			
General Government:			
Administration	\$ 241,633	\$ 291,275	\$ (49,642)
Capital Improvements	16,500	16,500	0
	<u>258,133</u>	<u>307,775</u>	<u>(49,642)</u>
Public Works and Sanitation:			
Public Works	146,753	136,549	10,204
Roads	21,700	16,020	5,680
Water	40,650	17,149	23,501
Solid Waste	31,250	29,929	1,321
	<u>240,353</u>	<u>199,647</u>	<u>40,706</u>
Ferry Service:	<u>502,664</u>	<u>436,951</u>	<u>65,713</u>
Public Safety:			
Fire and Safety	14,570	14,570	0
Dispatch	1,400	4,700	(3,300)
Emergency Medical	3,000	3,600	(600)
Security	13,000	9,960	3,040
Animal Control	400	0	400
	<u>32,370</u>	<u>32,830</u>	<u>(460)</u>
Recreation:	<u>71,098</u>	<u>64,833</u>	<u>6,265</u>
Education:			
School Administrative District 6	<u>617,872</u>	<u>610,034</u>	<u>7,838</u>
Fixed Expenses:			
County Tax	38,203	42,392	(4,189)
Overlay	2,777	7,593	(4,816)
	<u>40,980</u>	<u>49,985</u>	<u>(9,005)</u>
TOTAL EXPENDITURES	<u>1,763,470</u>	<u>1,702,055</u>	<u>61,415</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(255,992)</u>	<u>(150,235)</u>	<u>105,757</u>
OTHER FINANCING SOURCES (USES):			
Budgeted Use of Surplus	<u>255,992</u>	<u>0</u>	<u>(255,992)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 0</u>	<u>(150,235)</u>	<u>\$ (150,235)</u>

TOWN OF FRYE ISLAND
STATEMENT OF CHANGES IN FUND BALANCE - GENERAL FUND
YEAR ENDED DECEMBER 31, 2002

	<u>Reserved</u>	<u>Unreserved</u>	
	Specific Purpose (Schedule 1)	<u>Undesignated</u>	<u>Total</u>
FUND BALANCE - JANUARY 1, 2002	\$ 224,063	\$ 297,911	\$ 521,974
TRANSFER	45,189	(45,189)	0
EXCESS OF ACTUAL REVENUES AND OTHER SOURCES OVER (UNDER) ACTUAL EXPENDITURES AND OTHER USES	<u>(102,102)</u>	<u>58,794</u>	<u>(43,308)</u>
FUND BALANCE - DECEMBER 31, 2002	<u>\$ 167,150</u>	<u>\$ 311,516</u>	<u>\$ 478,666</u>

TOWN OF FRYE ISLAND
COMBINING STATEMENT OF GENERAL FUND RESERVES
YEAR ENDED DECEMBER 31, 2002

	Capital Funds Reserve	Ferry Dock and Ferry Reserve	Water System Reserve	Recreation Reserve	Equipment Reserve	Fire and Safety Reserve	Island Improvement Reserve	Revaluation Reserve	Total
APPROPRIATIONS:									
REVENUES:									
Interest	\$ 500	\$ 28,884	\$ 500	\$ 500	\$ 500	\$ 500	\$ 0	\$ 16,000	\$ 47,384
Other	305	1,259	409	335	191	46	292	139	2,976
	<u>305</u>	<u>1,259</u>	<u>409</u>	<u>335</u>	<u>191</u>	<u>46</u>	<u>56,567</u>	<u>0</u>	<u>56,567</u>
EXPENDITURES FOR DESIGNATED PURPOSES									
	0	138,796	1,559	24,992	0	0	43,682	0	209,029
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	805	(108,653)	(650)	(24,157)	691	546	13,177	16,139	(102,102)
BALANCE - JANUARY 1, 2002	25,061	113,885	33,796	32,110	15,644	3,567	0	0	224,063
TRANSFER	0	0	0	0	0	0	45,189	0	45,189
BALANCE - DECEMBER 31, 2002	<u>\$ 25,866</u>	<u>\$ 5,232</u>	<u>\$ 33,146</u>	<u>\$ 7,953</u>	<u>\$ 16,335</u>	<u>\$ 4,113</u>	<u>\$ 58,366</u>	<u>\$ 16,139</u>	<u>\$ 167,150</u>

TOWN OF FRYE ISLAND
 COMBINING BALANCE SHEET - AGENCY FUNDS
 DECEMBER 31, 2002

	Agency				
	Ballfields	Soccer Goal	Cookbooks	Fireworks	Totals
ASSETS:					
Due from General Fund	<u>\$ 1,481</u>	<u>\$ 701</u>	<u>\$ 240</u>	<u>\$ 915</u>	<u>\$ 3,337</u>
LIABILITIES:					
Due to Other Groups	<u>\$ 1,481</u>	<u>\$ 701</u>	<u>\$ 240</u>	<u>\$ 915</u>	<u>\$ 3,337</u>