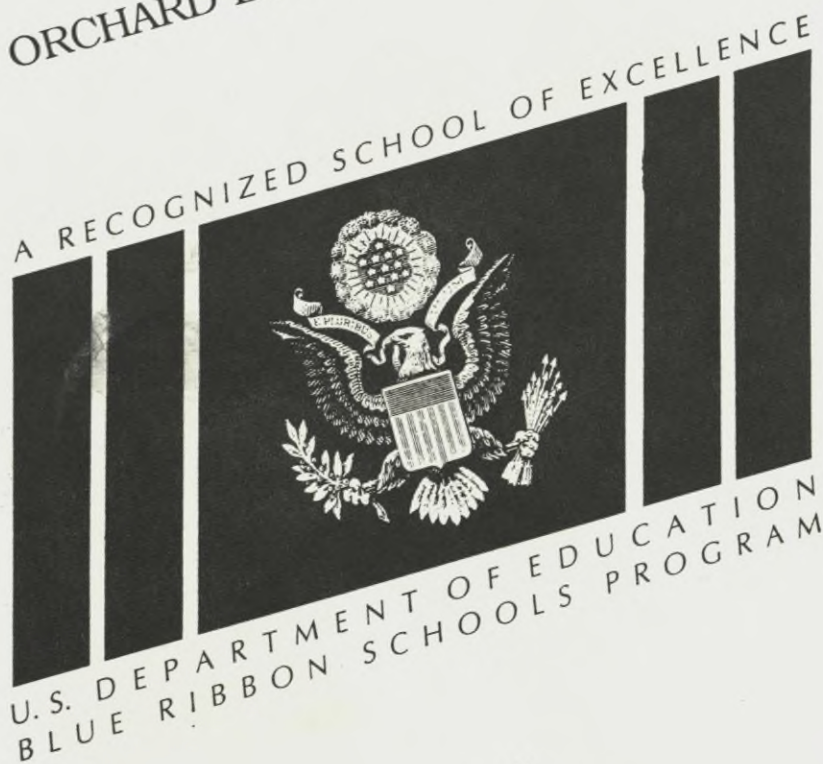


ANNUAL REPORT of the Town of OLD ORCHARD BEACH

OLD ORCHARD BEACH HIGH SCHOOL



Libby Memorial Library
Old Orchard Beach, Maine

F.Y. 1991
(July 1, 1990 - June 30, 1991)





DEDICATION OF THE TOWN REPORT

This year's Town Report is dedicated to you, the taxpayers of the community. In no recent memory of the Town can anyone remember when you have been asked to be more supportive, more understanding and more patient than in 1991. As a small token of our appreciation, we, the Town Council, have dedicated the Town Report to you.

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REPORT OF THE TOWN COUNCIL

We have dedicated this year's Town Report to you, the Citizens of Old Orchard Beach, not only for your efforts to pay taxes in these difficult economic times, but, also for your support of this Council during our difficult times.

It has not been an easy year, and although we did not attain all of our many aims and goals, our accomplishments have been significant.

One of the most important is the eradication of the deficit and ending the fiscal year with a fund balance. An unbelievable feat when you realize that last August ('90) we weren't sure we would have enough money for payroll.

We have addressed the following D.E.P. consent decrees of the mid 80's that have been ignored in the past years, and have moved forward to comply with these: (1) directed completion of the planting of the dune grass (to be completed in October of '91) (2) took necessary action to continue the study of water quality in Goosefare Brook and (3) approved the upgrading and relocation of the pumping station (including upgrading of the Comfort Station).

Appointed five new Department Heads which were: Town Planner, Director of Public Works, Superintendent of Waste Water Treatment Plant, Police Chief, and Fire Chief.

Initiated and held for the first time, three Tri-Community meetings.

Adopted a Financial Recovery Plan.

Enacted a Finance Committee Ordinance and appointed a Finance Committee.

Revised the Outside Display Ordinance and the Housing Code Ordinance.

Authorized the installation of parking meters to bring in additional revenue.

Approved a budget with no increase in the tax rate.

Negotiated and signed three union contracts.

In my opinion, the most important action taken this year by this Council was the signing of a contract with Jim Bennett, appointing him as Town Manager for two years. Jim Bennett's professionalism, financial and managerial abilities have been the guiding hand in attaining our goals.

We have made a great deal of forward progress. I would hope that you, the Citizen's of Old Orchard Beach, will make sure that this progress continues to go forward and that you will not allow the Town to retrogress.

Respectfully submitted,

Norma P. Baker, Chairwomen
Town Council

STATISTICS FOR THE FISCAL YEAR

Regular Meetings:	24
Special Meetings	35
Workshops	<u>28</u>
Total Meetings:	87

Absenses (Number of meetings missed):

Norma P. Baker	0	Regular Meetings
	2	Special Meetings
	<u>0</u>	Workshop Meetings
	2	
Paul P. Ladakakos	7	Regular Meetings
	19	Special Meetings
	<u>20</u>	Workshop Meetings
	46	
Robert P. LoPresti	0	Regular Meetings
	12	Special Meetings
	<u>12</u>	Workshop Meetings
	24	
William P. Marshall	0	Regular Meetings
	1	Special Meeting
	<u>2</u>	Workshop Meetings
	3	
F. William Schlatterer	1	Regular Meeting
	1	Special Meeting
	<u>1</u>	Workshop Meeting
	3	

1991 TOWN OFFICIALS

COUNCIL PERSONS

Norma P. Baker, Chairwoman

William P. Marshall
Paul P. Ladakakos

Robert P. LoPresti
F. William Schlatterer, Vice-Chairman

Town Manager

James A. Bennett

Town Clerk

Maureen M. O'Leary

Deputy Town Clerk

Patricia A. Maguadda

Assessor

Norman J. F. Marquis

Lister/Appraiser

Michelle Boisjoly

Treasurer

Lois A. Benway

Deputy Treasurer

Lisa Gregoire

Administrative Assistant

Nan Leveris

Police Chief

Dana Kelley

Fire Chief

Philip LaPorte

Senior Rescue Operator Facilitator

George Dantos

Building Inspector/C. E. O.

Michael Nugent

Assessing Technician

Peter Cook

Assessor's Clerk

Barbara DiModica

Town Planner

Genice Mancini

Planning Technician

Melinda V. Noonan

Tax Collector

James A. Bennett

Deputy Tax Collector

Margaret Smith

Tax Clerks

Patricia A. Blake

Patricia Saunders

Patricia Saunders

General Assistance Clerk

Bernstein, Shur, Sawyer & Nelson

Town Counsel

Superintendent of Waste Water Treatment Plant

Louis Beauchamp

Director of Public Works

Charles Lazaro

Secretary to Town Council

Lisa Gregoire

Civil Service Commission

King Weinstein/Chairman

Daniel Barbano

Jeffrey Thompson

Thomas Blake, Sr.

A. David Perkins

Conservation Commission

Terrance Timmins

John Ladakakos

Alice Langdon

Lifeguard Captain

James Boisvert

Dog Control Officer

Lee Frinsko

License Inspector

Herschel Bates

Electrical Inspector

Reny Remillard

Assistant Electrical Inspector

William Southwick

Board of Voter Registration

Aline Fontaine/Chairperson

Antoinette Bill

Edward J. Jurberg

Superintendent of Schools

Jay Bartner

School Committee Members

Sealer of Weights and Measures
Planning Board

Planning Board Secretary
Zoning Board of Appeals

Secretary to the ZBA

Stephen R. Leary/Chairman
Peter C. Warren
Debra Wiley Guarino
Sharon E. Prosser
Robert J. Morrison
Bruce Brodeur
Jeffrey Nathanson/Chairman
Priscilla Cushing
Richard Skillin
Dennis Caris
Alan Weinstein
Melinda V. Noonan
David F. Marshall/Chairman
Lawrence LaPierre
Joseph McKenney
Horace T. Moody
Antonia Spirounias
Lisa Gregoire

To the Honorable Town Council and Citizens of Old Orchard Beach:

I am honored to submit this letter for your review and consideration. Before contemplating the events of the past twelve months, I would like to have each of you think about the definition of "community." By the very definition, community is a group of people who choose to live their lives together. The goal of the community is simple. Besides the security of belonging to a community, the community exists because of the basic premise that by staying together, it offers the good life, with more opportunities for its members than life without others.

The value of the community is three fold. The first value is the physical value of protection. Such basic protection items as police, fire and rescue fall into this category. Most individuals understand this premise. The second value of the community is economic. Clearly the cost of the infrastructure needs, such as roads, sewer, snow removal, and solid waste, are more cost effective when paid for by many versus the few. The final value of the community is the social aspect. By the virtue of providing the interaction among its members, the individuals can grow and become better. All three of these values are necessary to provide a healthy community for its members.

However, in order to provide the well rounded community and the opportunities that come with it, a sound administrative system must be in place. If a Town can not adopt and stick to a budget, provide a basic financial system with integrity, and have a true democratic system controlled by the citizens through their elected officials, then the attempt to provide the other services is doomed to fail.

Last June, I stepped into a failing system. A system which did not have the basic building blocks in order to provide the foundation to accomplish great things. If a system can not pay its bills on time, keep within its budget, plan its capital investments without the help of a credit card mentality in order to balance its current year's tax rate, it will certainly fail its members of the community. During fiscal year 1991 (covering the period of July 1, 1990 to June 30, 1991), the community set forth to place those building blocks back in order, correct system wide deficiencies and rebuild the financial integrity of the Town. I am proud to say that the Town has accomplished much of that.

Last year I challenged the entire community, in this same forum, to step up to those challenges that begged for corrective action. While a very small, however vocal minority tried consistently to focus the attention of the community on small political issues, the community, as a whole, stayed focused and steadfast. I am very proud and overwhelmed with the accomplishments of the Town of Old Orchard Beach. I can say with great pleasure, the progress of the year has far exceeded my wildest imagination. This forum can never mention all of the individuals who have contributed to the many successes that the community experienced during the year. I can only express my appreciation through my admiration for all of the positive contributors to the year.

By far, the greatest hurdle that the Town had to deal with was the issue of the deficit. I am very proud to say the problem is now behind us. While the community started the year with an undesignated fund balance of (\$845,329.00), it has ended the year with a fund balance of \$268,541.00. While this is a major accomplishment, it is only the beginning. The community needs to maintain approximately \$1,250,000.00 as an undesignated fund balance in order to be considered financially healthy.

Competing for the top success story of the year would most likely be the financial recovery of the community and the awarding of the National School of Excellence to Old Orchard Beach High School. The accomplishments have started to change the outside world's perspective of the Beach. The real character of the community, instead of the characters of the community, is finally being recognized by the outside world.

The realization of the National School of Excellence for the Old Orchard Beach High School is the culmination of many years of work by many individuals. Several years ago, the community made

a commitment to set forth on a path to bring the educational system of the Town forward. The goal was simple. It was to bring a degree of respect to the system. The community has succeeded. While each system has areas to improve on, Old Orchard Beach's Educational System is a source of pride. I wish to congratulate all of the students, the staff, and the community in accomplishing their dreams.

The Town has started a journey that is similar to that which the school embarked on several years ago. A decision by the voters to set forth on a new direction was made. I am pleased to report that the first year was an excellent start. As it was in the case of the educational system, the climb upward will take a couple of years.

During the next few years, the community needs to address the neglected infrastructure. The next Town Council will have to endorse a program to fix the roads, sidewalks, storm drains, and sewer problems of the Town. That commitment on behalf of the Town will be expensive, but it will only get more expensive if it continues to be ignored.

The Town needs to nurture and cultivate a rekindling of the community spirit that the Town is famous for. It will only return with the necessary investment, both financial and personal. During the next year, the staff will work to continue to bring forth the professionalism and progress to help you in journey to recapture the pride in the community.

During the year, the Town Council dealt with a number of difficult issues. The majority of those issues have been outlined by the Town Council's report. Administratively, there were many internal changes that took place which were designed to make the operations more efficient.

The major administrative changes occurred within the department head positions. Of the ten department head positions, six currently have individuals with less than one year of service with this community in their current position. Two of the new department heads are long term residents and employees of the Town. Fire Chief Phil LaPorte was appointed full-time in August, 1990. Police Chief Dana Kelley assumed his responsibilities in June of 1991. In addition to these individuals, the Town hired several other excellent new department heads. Award winning Waste Water Superintendent Lou Beauchamp joined the team in October of 1990. Charles Lazaro became the Town's Public Works Director in April of 1991, bringing a variety of experiences with him. Genice Mancini became the Town Planner in July of 1990, also filling in as the acting Town Manager during my absences. Finally, Lisa Gregoire, took over as the Deputy Tax Collector in June of 1991, after two years of service to the Town in various departments. To date, each of these fine individuals have performed in the highest and most professional manner. I am extremely proud to be working with them.

As I set aside my usual paragraph to thank those special individuals whom have helped during the year, I must start by thanking the entire staff of the Town. In no other year of my ten year municipal career, have I ever experienced the kind of teamwork, dedication, and professionalism that the staff has demonstrated this year. I am extremely proud to say that I have had the opportunity to work with each of you. I am proud to say that I was part of the team of people whom accomplished so much in such a little amount of time.

In the coming year, having successfully dealt with the majority of the internal problems of the Town, I see the focus being much more external in nature. This is good news to you the citizen. For this work starts to address those items that mean the most to you. Each of us will have to be more creative and inventive during the next year. When everyone is being asked to do more with less, the "way that we always have done" can no longer be the answer. "If it isn't broke, don't fix it," can not be the slogan. The Town must be consistantly looking for better ways to do things, be willing to try new approaches, be willing to experiment, and not be afraid to fail in its attempts. The community which adopts this as its policy, will succeed to tackle the most difficult of issues in the most productive of ways.

As always, a special thank you goes out to several special individuals in my life who have made the year possible. As a part of every successful person in authority, there is a person who accom-

plishes more, receives less acknowledgement and deserves much more than they receive. In the Town's case, Nan Leveris can never be given the thanks she deserves for what she has given to the Town. Without her dedication and support, I am sure the results of the year would be different. I must thank the Members of the Council. Through it all, they have given me the support needed to accomplish their goals. Finally, I must thank my wife, Debbie. The many hours away, the time spent expressing my frustration, and the impact on her life, has never been met with anything but the loving support and encouragement to continue the optimistic fight for that which is right. I am looking forward to the coming years and continue to pledge all that I can be to you the citizens and the causes of good municipal government.

Respectfully submitted,

James A. Bennett
Town Manager

OFFICE OF THE TOWN CLERK

TOWN HALL

OLD ORCHARD BEACH, MAINE 04064

Telephone 934-4042

ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING JUNE 30, 1991

Maureen Mokarzel O'Leary, *Town Clerk*
Patricia Magaudda, *Deputy Town Clerk*
Susan G. Roberge, *Deputy Town Clerk*
Shirley P. Doe, *Special Deputy for Election Purposes*
Thomas R. Lee, Sr., *Elections Warden*

Oaths Administered and Recorded	169
Dog Licenses Issued and Recorded	335
Resident Hunting and Fishing Licenses Issued	1,251
Non-Resident Hunting and Fishing Licenses Issued	35
Duck Stamps—56; Pheasant Stamps—18; Muzzle Load—13	
UCC's Recorded and Filed	1
Business License Revenue \$75,856.	

VITAL RECORDS FILED—July 1, 1990 to June 30, 1991

	90/91	89/90	88/89
Births	118	135	133
Marriages	109	159	146
Deaths	79	61	73

DEATHS RECORDED—July 1, 1990 to June 30, 1991

Date of Death	Name	Age	Place of Death (Maine unless otherwise noted)
1990			
July 7	Leota W. Rowe	85	Old Orchard Beach
July 11	Robert C. Norrish	67	Ocean Park
July 15	Shirley Josephine Brown	86	Portland
July 16	John White	83	Biddeford
July 21	Grace E. Dray	80	Biddeford
July 25	Gladys Marie Hersom	77	Old Orchard Beach
August 6	Paul A. Harvey, Sr.	61	Old Orchard Beach
August 9	John J. Champagne	52	Portland
August 9	Terence McSweeney	72	Portland
August 14	John Irving Conroy, Sr.	90	Old Orchard Beach
August 14	Sandra Jean Grenier	35	Portland
August 19	Welton MacKenzie Burgess	83	Old Orchard Beach
August 23	Joan A. Smith	77	Old Orchard Beach
August 24	John C. Hadiaris	66	Portland
September 5	Jennie Marcotte	64	Biddeford
September 8	Victoria Marie Bouchard	fetal	Old Orchard Beach
September 9	Ida Jean Cooper	81	Biddeford
September 13	Arthur L. McKee, Sr.	71	Biddeford

September 23	Florian Evans Caron	65	Togus
October 12	Stella Helen Faucy	80	Biddeford
October 15	Esther Jane Caricchio	53	Old Orchard Beach
October 15	Daniel M. Stanley	80	Biddeford
October 20	Edwin Thompson Plummer, Jr.	75	Biddeford
October 25	Robert W. Collins	74	Old Orchard Beach
November 6	Norman Hamilton	67	Old Orchard Beach
November 7	Clyde Foster Frost, Jr.	60	Biddeford
November 14	Norman MacKenzie Winch	84	Portland
November 15	Celia Wedgewood	90	Biddeford
November 21	Raymond Frank Palmer	36	Biddeford
December 9	Sandra Vivian Wagner	47	Portland
December 10	Jessie Leah McDonough	63	Biddeford
December 15	Gisele Nichols	60	Biddeford
December 16	Harold W. Sargent	77	Portland
December 17	Annie R. Getchell	86	Biddeford
December 21	Florentine Skinsacos	98	Biddeford
December 25	Naola F. Eads	80	Portland
December 26	Eugene Evans Puffer	81	Portland
December 29	Yolande T. Bouchard	64	Old Orchard Beach
December 31	Tina Marie Tarbox	28	Old Orchard Beach
1991			
January 5	Joseph Correira, Jr.	45	Biddeford
January 6	Merle T. Perry, Jr.	44	Portland
January 11	Frank D. Moran	86	Portland
January 14	Gratia Louise Truesdale	79	Old Orchard Beach
January 16	Wallace Wetherell Thompson	79	Biddeford
January 19	Louise Horstmann	88	Old Orchard Beach
January 20	Helen G. MacDonald	82	Scarborough
January 24	Philip Henry Marston	78	Biddeford
January 31	Pearl Beatrice Vincent	81	Portland
February 4	Raymond L. Bishop, Sr.	58	Biddeford
February 8	E. Russell Pulsifer	86	Portland
February 11	Kathleen Mokarzel	84	Biddeford
February 11	Mary Agnes Van-Derveer	87	Old Orchard Beach
February 12	Sara M. Baxter	90	Biddeford
February 13	Claire C. Binette	62	Biddeford
February 22	Robert Raoul Lambert	66	Portland
February 23	Harold John Stuart	49	Portland
February 27	Donald Michael Lemanski	55	Scarborough
March 1	Mary G. Marshall	78	Old Orchard Beach
March 1	Gerald Leopold Beauregard	80	Biddeford
March 9	Arthur Adelard Lessard	67	Portland
March 10	Robert Emmet Maguire	53	Portland
March 15	Richard M. Vigue	40	Biddeford
March 18	Robert W. Pepin	2 hrs. 20 min.	Portland
April 7	Elizabeth Francis Major	74	Portland
April 13	Mary Agnes Cummings	82	Biddeford
April 25	John Wendell Miller	60	Old Orchard Beach
April 30	Charles Frederick Swicker	83	Old Orchard Beach
May 5	Archie Droggitis	81	Biddeford
May 5	Catherine Philomene DuDevoir	77	Biddeford
May 6	Donald Joseph LeBreton	65	Portland
May 8	Carrie B. Groves	97	Scarborough
May 12	Frances Eileen Mouton	78	Old Orchard Beach
May 17	Wilfrid Provost	90	Biddeford
June 2	Jacques R. DuPont	69	Biddeford

June 12	Joseph Fernand Aldorien Cote	70	Portland
June 16	Ruth Frances Kenenski	72	Portland
June 18	Forest S. Haselton	73	Biddeford
June 26	Blanche H. Grady	100	Biddeford
June 28	John H. Clark	65	Old Orchard Beach

TO THE CITIZENS OF THE TOWN OF OLD ORCHARD BEACH:

It once again gives me great pleasure to present you with a small recap of the July 1, 1990 to June 30, 1991 year in the Office of the Town Clerk.

It was a usual year, busy, busy, busy, but as usual, it was a wonderful and challenging year. The recall effort did take its toll and it took a while for the office to get caught up and to function normally.

The business licensing season starts in May and the revenue that was derived amounted to \$75,856. Herschel Bates, our License Inspector is never ending doing his job and is a credit to his position. His efforts make the operation of the licensing process so much more easier for the Town Clerk to administer. Due to the fact that ALL personal property taxes must be paid in order for any person to operate a business, the Town Clerk and the License Inspector function to some degree as Tax Collectors. That new State Law has been very helpful in personal property tax collection.

August starts the process for the November election (Elections are more than just the day of voting to a Town Clerk for the preparation begins three months prior to the day.) and this election brought forth 3,922 voters to the polls. If you wonder why your Town Clerk has not petitioned the Council to buy voting machines, please know that the Optec machines are expensive, the ballots are expensive—the Town of Old Orchard Beach does not have a problem finding ballot clerks to work at the polls, the amount of time to finalize an election is not excessive, we are a small community with a personal touch and the Town Clerk does everything she can to save the taxpayer dollar in every way—The total cost of the General Election in November was \$2765.75—this is a very small amount in comparison with costs of many other communities. The Ballot Clerks in our Town deserve much credit for their continued loyalty, dedication and service to our community.

New Ordinances enacted by the Town Council during the past year include:

Elected Officials Stipend Ordinance; Finance Committee Ordinance; An Ordinance Prohibiting Outside Displays, Solicitation of Sales and Obstruction of Public Passages; Housing Code Ordinance; Old Orchard Beach Building Code Ordinance and BOCA/1990 Edition; Massage Establishment Ordinance and an Emergency Ordinance to Limit and Control Effects and Impacts of an Outdoor Performing Arts Facility.

Many amendments to the existing ordinances were made and are as follows:

The Traffic Ordinance was amended five times during the fiscal year; the Sewer Ordinance and General Assistance Ordinance was amended as well as numerous amendments to the Zoning Ordinance. The License Ordinance was amended to encompass the new State Law which allows the Municipality to withhold a business license if the personal property taxes are unpaid and the fees of certain categories of licenses were increased to be effective May 1, 1992.

It was with sincere regret that I accepted the resignation of Deputy Pat Magaudda, after a four year tenure of loyal and efficient service to me and the Town. A Deputy Town Clerk is very important and I was very glad to appoint Susan Skilling Roberge as new Deputy. Sue was sworn to her duties on January 9, 1991. My sincere thanks to Pat and Congrats and Good Luck to Susan.

I would again like to thank the Board of Voter Registration, Public Works Department, Police

Department, Ballot Clerks and the School Department for their cooperation to this Office.

Town records and all Town Business is recorded in the Office of the Town Clerk, all of which are earnestly handled in order to give you, the citizen, the service that you deserve.

It is my pleasure to serve as your Town Clerk and only because of you, your faith and trust that I am able to continue. Thank you.

Sincerely,

Maureen Mokarzel O'Leary
Town Clerk

REPORT OF THE FINANCE COMMITTEE

The Finance Committee was established by Council action in March, 1990, and subsequently made a permanent committee of our Town's government by ordinance. The Council appointed Jeanne Costello, Edward O'Neill, Robert Quinn, Edward Rischawy and King Weinstein as regular members, and George Hogan and Joseph Mokarzel as alternates.

The Committee is advisory to the Council. Our three broad areas of responsibility are the preparation and review of the municipal budget, the search and review of alternate (non-property) sources of revenue, and to act as a capital improvement program committee.

During our initial year we focused primarily on the municipal and school budgets. We made several significant recommendations to the Council on both budgets. We reviewed possible new sources of revenue but none were found. No capital improvement program was undertaken this year.

For the coming year we will continue our focus on town finances, entertain suggestions on alternate sources of revenue, and hope our efforts will help improve municipal government.

Respectfully submitted,

Robert Quinn
Chairman

REPORT OF THE INSPECTIONS DEPARTMENT

The following is a summary of the permit activity for the period from July 1, 1990 to June 30, 1991:

Number of Building Permits	385
Number of New Single Family Dwellings	6
Number of Duplexes	1
Number of Multi-Dwellings	1/8 units
Building Permit Fees Collected	\$ 6,814.83
Sewer Impact Fees Collected	\$29,200.00
Electrical Permits—154	Fees \$ 2,153.85
Plumbing Permits—89	Fees \$ 1,511.01
Zoning Board of Appeal Cases—53	Fees \$ 2,600.00

The past year has presented the staff with a number of unique challenges. I found myself in a position to step outside the traditional role as Code Enforcement Officer or Building Inspector, to assist in parking meter placement studies, drafts of a Housing Code, Outside Display Ordinance, Massage Parlor Ordinance, and a Boarding Up Ordinance.

For the upcoming year, this office looks forward to the challenges of the continuing effort to ensure safe surroundings for our residents, businesses and guests. Greater preventative education through communication of Ordinances and Regulations, both State and Local, and the satisfaction of serving the fine people in this unique community.

Reny Remillard
Electrical Inspector
Plumbing Inspector

Michael Nugent CMCA
Code Enforcement
Building Inspector

REPORT OF THE PLANNING BOARD AND PLANNING DEPARTMENT

The Planning Board and the Planning Department continued with another busy year of projects. One of the major activities was the Comprehensive Plan. The Planning Department was successfully able to secure a grant of \$27,100 from the Office of Comprehensive Planning for work on the plan. The preparation of the plan is well ahead of the state-mandated deadline of 1993. The Steering Committee completed the goals and policies section and the implementation strategies section. The final draft has been prepared and will begin the approval process this summer.

Another highlight of the year was the Community Development Block Grant activity. The Planning Department was able to secure from the Department of Economic and Community Development a planning grant of \$6,700 for engineering work for the new pump station and the CDBG of \$125,000 for construction of the pump station and related sewer and sidewalk work on Saco Avenue. A new site was chosen for the Old Orchard Street pump station, one more aesthetically pleasing and safer. The new location at the existing West Grand Avenue comfort station will consist of a combination pump station and new restroom facility. Preliminary design of both structures has been completed.

The Beautification and Revitalization Committee was restructured and efforts to restore the Downtown Revitalization Plan began. The Tax Increment Financing District (TIF) began its first year as well. The BRC and department heads are now working together to develop an efficient plan for the downtown.

The Planning Department worked on other projects such as Dunegrass Management, Beach Access and drafting new ordinances such as the proposed Boarding Up Ordinance.

The Planning Board reviewed a total of five (5) subdivisions, all of which are still in progress. These include a total of 51 lots and 178 tenting sites. The Board also reviewed five (5) conditional uses, ten (10) shoreland use permits, eleven (11) site plan review reports, two (2) private ways and eleven (11) zoning amendments (four still in progress).

Respectfully submitted,

Genice M. Mancini
Town Planner

REPORT OF THE VOTER REGISTRATION BOARD

We have three particular subjects of information I hope will be of interest to the townspeople, from an administrative standpoint. It has been a positive and productive year. The two board members have been the same for the past few years, therefore, we have developed a good effective routine, resulting in our working our election procedures, such as registration times, forms, polling hours, voting list preparation equipment, removal procedures and any other duties required to be done quickly and satisfactorily.

Secondly, it is worth noting that, according to the Immigration and Naturalization Service, the United States does not recognize dual Citizenship. The only question for election officials to consider is whether or not the individual is a citizen of the United States regardless of what other citizenship he or she might claim to have in addition. The only relevant issue is the fact of U.S. citizenship. Some have come to us wishing to register to vote in Old Orchard Beach, stating they have dual citizenship. One must choose to be a U.S. citizen or relinquish their right to vote.

The State of Maine Legislature has, this past year, made available at the Motor Vehicle Registration Office, voter registration forms. This is a mixed blessing. In the course of processing these cards, we find the sorting out of intent, time consuming. It can be for several reasons, change of name, change of address, lack of vital information necessary to process the registration, therefore it is important to fill the card completely. The members of the Board are more than pleased to assist anyone wishing information.

Board of Registration Statistics for 12 Months are:

Registrations	854
Changes of Name	23
Changes of Address	96
Delete, Moved out of town	355
Delete, Deceased	28
Enrollments in political parties	707
Change of enrollments	9
Withdrawals of enrollments	7

Respectfully submitted,

Aline Fontaine, Chairperson
Antionette Bill, Member
Edward Jurberg, Member

REPORT OF THE OLD ORCHARD BEACH POLICE DEPARTMENT

It is with great pride and pleasure that after 19 years of service to the Town of Old Orchard Beach, as a Special Police Officer, Patrolman, Sergeant, Detective and Captain, that I now address this year's Town Report as your Police Chief.

There have been significant changes over the past year that will impact on the direction the police department will go in the coming years. The resignation of Chief Winkel began a series of events that led to my appointment as Police Chief. Sgt. Alfred S. Doane, Jr., an 18 year veteran, was appointed Captain and will serve in an administrative capacity being responsible for the day to day operation of the police department. The appointment of Sgt. Doane to Captain has opened up a Sergeants position that is now in the process of being filled. There will be a total of five new patrol officer vacancies. The Town Manager and the Council in an attempt to limit our overtime spending and improve services authorized hiring four new police officers. These new officers will supplement our existing staff and allow us to increase our coverage, be more efficient and hopefully provide the year round citizens with additional services throughout the year. I have appointed two officers to fill two of the existing openings. They are Laura Kidman and Gerard Hamilton, Jr. Both officers are three year veteran reserve officers and come with excellent credentials. The remaining vacancies will be filled as soon as possible.

During the past year, Officer Janice MacLeod and Captain Doane have developed and implemented a computer program that has all of our necessary reporting forms. This program has increased our efficiency and accuracy concerning our reporting system. It has also eliminated the need in most cases to have reports typed by clerical staff. I would like to commend both officers for their time in developing this system and thank them for their efforts.

The Community Crime Watch Committee has been very active over the course of this year. Due to the active participation of our concerned citizens and total involvement by Detective Keith Babin, the success of this program will hopefully branch out into other neighborhoods and help us to better serve the citizens.

Officer Vincent Mattia once again instructed the fifth grade classes in the D.A.R.E. program. This program has been in place for three years and because of Officer Mattia's efforts has been a great success in helping to educate our young adults about drug abuse.

Our Special Operations Unit commanded by Sgt. Allen C. Holmes and staffed with Captain Alfred Doane and Officer Henry Rullo has been very active in the past year. This unit which also consists of Officers from Biddeford and Saco, responded to twelve high risk situations, all of which were handled professionally and resulted in no injuries to civilians, officers or suspects. Our K-9 unit, Officer Timothy Deluca and K-9 Sid also participated in several of the units operations and has been instrumental in contributing to the success of this program. I would like to thank all of the officers involved for their efforts in making this unit a success.

Our dispatch center personnel have been busy as well. Supervised by Suzanne Coreau received over 45,000 calls for service last year. Our 911 emergency system has proven its worth many times over and generated 3,520 calls for assistance. As a result of the 45,000 calls for service, officers responded to 14,773 requests for assistance.

I would like to thank all of our personnel including Staff Sgt. Adam Chelate, Secretary Mrs. Bertha Fortman, the dispatchers and all officers for their dedication towards providing this community with the best services possible. They all have been invaluable to me in making this organization work.

In closing, I would like to thank Town Manager, James Bennett, the Town Council and all of our citizens who have supported me and this police department during these past months. With this kind of support from our town officials and citizens, I believe that we as a police department

will be able to continue to provide our citizens with professional police services.

Respectfully submitted,

Dana M. Kelley
Chief of Police

	Offenses	Arrests
Murder	0	0
Rape	4	0
Robbery	3	2
Assault	230	151
Burglary	114	12
Theft	420	59
Motor Vehicle Theft	36	4
Fraud	46	8
Criminal Mischief	372	45
Sex Offenses	7	6
Drugs		16
Operating under the influence		85
Liquor Laws		176
Disorderly Conduct		56
Other	547	238
	1779	858
Traffic		2571

TOTAL \$ Stolen \$422,674
Recovered 116,361

K-9 UNIT OVERALL STATISTICS

	1989	1990	1991	TOTAL
TRACKS	37	44	12	93
Include: attempted suicides, suspicious persons, fleeing suspects, identification confirmation, missing persons and all are not limited to the above.				
RAPES	4	3	2	9
Fleeing suspects in remote areas. Crime scene location.				
BUILDING SEARCHES	35	35	8	78
K-9 Unit conducts systematic search of building reducing officer exposure.				

	1989	1990	1991	TOTAL
DEMONSTRATIONS	4	7	3	14
Provide orientation of K-9 to community organizations.				
OFFICER PROTECTION	21	16	5	42
Assist officers in high risk situations, (i.e. assaults, weapons contact, threats.)				
CROWD CONTROL	10	14	1	25
Maintain a safety zone for officers and dispersing of disorderly crowds.				
ARTICLE SEARCHES	4	5	1	10
Locating lost or stolen items. Location of crime scenes.				
DRUG SEARCHES/OUTSIDE AGENCIES	4	2	0	6
Searches buildings, vehicles and other areas for drugs and drug paraphenalia. Other departments called because of K-9 lack of drug training.				
MUTUAL AID	6	5	0	11
K-9 responses to other communities when requested.				
K-9 ARRESTS	10	5	0	15
Persons charged with agitating the K-9 unit.				
TRAINING	14	5	6	25
Maintaining certification of K-9 unit. Required 2 days, 16 hours per month.				
CERTIFICATION	5	7	5	17
Requirement that K-9 and handler pass specific criteria to maintain certification. Certification is every 6 months.				
TOTALS FOR YEAR	133	163	43	339

NOTE: Totals for 1991 include January thru April only.

REPORT OF THE OLD ORCHARD BEACH FIRE DEPARTMENT

I respectfully submit the fire departments annual report for the year ending June 1991.

Total calls for the period July 1, 1990 to June 25, 1991 are as follows:

MONTHLY INSPECTIONS

July 1990	18
Aug. 1990	31
Sept. 1990	12
Oct. 1990	6
Nov. 1990	6
Dec. 1990	8
Jan. 1991	4
Feb. 1991	9
Mar. 1991	6
Apr. 1991	35
May 1991	58
June 1991	50
Total Inspections	226
Condo Alarms	37
Fires	131
False Alarms	26
Mutual Aid Calls	8
Vehicle Accidents	56
Fire Alarm Work	5
Miscellaneous Calls	295
Total calls	784

NOTE: Due to my being on vacation, the last five days of June are not reflected in this report.

Department Training:

December/Understanding Fire Attack—In house training.

January/SCBA training for state certification/Scene Management.

February/Fire ground ventilation—In house training.

March/Residential Fire Attack—In house training.

April/Building construction for the fire service/Commercial Fire Attack/Fire command/Haz. Mat.—In house and Seminars.

May/Fire Attack and Structural Designs—In house training.

June/Aerial and Ground Ladders/Fire command—In house training.

Respectfully submitted,

Philip Laporte
Fire Chief

REPORT OF THE DIVISION OF EMERGENCY MEDICAL SERVICES

This annual report is based on actual responses for the period between July 1, 1990 thru June 30, 1991.

The total number of responses for this period of time is 1,341. The following is a breakdown for the year:

Date	Type	100	200	Date	Type	100	200
07-90	Basic Life Support	89	11	01-91	Basic Life Support	28	3
	Advanced Life Support	21	9		Advanced Life Support	12	2
	No Transport	20	9		No Transport	4	0
	Assist Fire Dept.	10	2		Assist Fire Dept.	2	0
	Mutual Aid	3	9		Mutual Aid	1	0
		143	40			47	5
08-90	Basic Life Support	88	11	02-91	Basic Life Support	20	3
	Advanced Life Support	27	9		Advanced Life Support	11	3
	No Transport	11	4		No Transport	6	1
	Assist Fire Dept.	10	4		Assist Fire Dept.	4	0
	Mutual Aid	4	1		Mutual Aid	4	1
		140	29			45	8
09-90	Basic Life Support	49	6	03-91	Basic Life Support	46	5
	Advanced Life Support	29	5		Advanced Life Support	21	4
	No Transport	12	9		No Transport	9	0
	Assist Fire Dept.	10	2		Assist Fire Dept.	5	0
	Mutual Aid	4	1		Mutual Aid	2	0
		104	23			83	9
10-90	Basic Life Support	43	3	04-91	Basic Life Support	39	9
	Advanced Life Support	22	5		Advanced Life Support	19	7
	No Transport	7	3		No Transport	4	0
	Assist Fire Dept.	3	0		Assist Fire Dept.	4	0
	Mutual Aid	3	1		Mutual Aid	2	0
		78	12			68	16
11-90	Basic Life Support	59	9	05-91	Basic Life Support	41	4
	Advanced Life Support	28	4		Advanced Life Support	13	4
	No Transport	9	1		No Transport	8	0
	Assist Fire Dept.	9	0		Assist Fire Dept.	5	1
	Mutual Aid	4	0		Mutual Aid	3	0
		109	14			70	9
12-90	Basic Life Support	49	15	06-91	Basic Life Support	100	8
	Advanced Life Support	27	5		Advanced Life Support	28	11
	No Transport	11	3		No Transport	11	2
	Assist Fire Dept.	2	2		Assist Fire Dept.	4	1
	Mutual Aid	3	0		Mutual Aid	5	2
		92	25			148	24

This period of time has seen major improvements in the quality of prehospital care provided to the Town of Old Orchard Beach. The total active membership is now 24. Three E.M.T.'s have advanced to Intermediate level, two E.M.T.'s have advanced to the Critical Care level, and two E.M.T.'s Critical-Care Technicians have advanced to the Paramedic level. This greatly increases advance life support coverage for the Town of Old Orchard Beach.

Respectfully submitted,

George P. Dantos
Director E.M.S.

REPORT OF THE CIVIL SERVICE COMMISSION

The Civil Service Commission completed its first full year under the revised municipal charter. Serving on the Commission were Daniel Barbano, Thomas Blake, Sr., Dave Perkins, Jeff Thompson and King Weinstein. King Weinstein served as Chairman.

It was a very busy year for the board. After completing its Rules and Regulations, due to the demand workload, the Commission held meetings two to three times per month.

The commission held one appeal hearing which was an appeal of a suspension given to a former member of the Police Department.

An eligibility list had to be prepared for almost every position. This involved advertising the position, collecting and reviewing applications and supporting documents conducting oral and written examinations as required.

The positions included: Police Chief, Fire Chief, Police Captain, Dispatchers, full-time police officer, part-time police officer, call fire fighters and members of rescue. Over 750 people applied for the various positions above.

One joint workshop was held with the Town Council.

The Commission will strive to provide professional highly qualified personnel for the Police, Fire and Rescue Departments in the future. The Commission always welcomes public comments and suggestions.

Respectfully submitted,

King Weinstein
Chairman

REPORT OF THE EDITH BELLE LIBBY LIBRARY

Every year is a good year at the library. Some years are, of course, better than others. There have been better years than the last fiscal year. However, despite a severe budget cut, we have managed to maintain our level of service and our operating hours without a cutback in staff. We were able to follow through with most of our programs. This is largely due to our patrons who have been very generous with their gifts of books and money. Special thanks go to the 'Grand Beach Association' for the very generous gift which enabled us to engage the services of a professional storyteller who presented a never-to-be-forgotten program of African folktales, music and costumes. This was during February school vacation week. We continue our storytimes with crafts. Once a week, parents have been most cooperative in providing materials for the youngsters to work with. One patron brought us the paper goods to make our own bookmarks. Unable to buy the number of books that we could in past years we are now leasing the best sellers. To date this has worked very well. We have used the VCR/TV given to us last year by the 'Friends of the Library' to show cooking classes and travelogues to the adult patrons. 'Christmas in July' was enjoyed by our young patrons via the same media. Regular activities like "back-to-school" coffee hour, 'Go Fly A Kite' Day, Memorial week 'book and bake sale', 'Hobby Fair', also the Halloween and Christmas parties are now part of our annual library activities. The large-print books and talking books programs sponsored by the Maine State Library have proved very popular with our retirees and visually impaired citizens. We are hopeful that the cutback in state library funds will not negate these much needed services. This year has shown an increase in the number of townspeople using the literacy volunteers for tutoring students interested in earning their GED. This is in conjunction with the Adult and Community Education Classes at the Old Orchard Beach High School. The Visiting Nurse Association has used our meeting room for two cholesterol screening clinics. We hope they have been successful enough to warrant their continuing this service. Unfortunately, we have had to limit the number of books we send to the area retirement/nursing homes, because we are limited in our purchasing. We will improve on the situation as soon as we are able. Many thanks to my board of trustees for their years of support, to my staff for the cooperation and to our loyal patrons for their patience in these less-than-booming economic times.

Thank you,

Barbara Howard
Library Director

LIBRARY STATISTICS

Books added by purchase excluding encyclopedias and paperbacks		
Adult fiction		128
Adult non-fiction		109
Juvenile fiction		99
Juvenile non-fiction		132
Books added by gift		
Adult fiction		117
Adult non-fiction		44
Juvenile fiction		138
Juvenile non-fiction		29
Records added by purchase	12 adult 10 juvenile	Total 22
Records added by gift	1 adult 5 juvenile	Total 6
Miscellaneous materials added by purchase - 1 22 volume set, 1 5 volume set, 1 15 volume set		
Total number of books discarded		194
Total number of books not returned to library FY		107
Total number of books in library 6/90		20,125
Total number of records in library		589
Number of patrons using library FY		12,083
Number of new registrations (first time)		325
Total circulation FY		23,240
Periodicals -		7,942
Records -		337
Adult fiction -		9,161
Adult non-fiction -		7,895
Juvenile fiction -		5,486
Juvenile non-fiction -		3,201
Total number of books in library 6/30/91 excluding encyclopedias and paperbacks.		20,620

EDITH BELLE LIBBY MEMORIAL LIBRARY

REPORT OF THE TREASURER JULY 1990 - JUNE 1991

Key Bank, Checking Account - 7/1/90 \$ 1,983.40

RECEIPTS:

1989-1990	Town Budget	20,000.00
1990-1991	Town Budget	49,465.00
1990	State Aid Stipend Per Capita	1,446.00
1990	State Aid Stipend	200.00
1990	Money Market Interest	1,486.10
	Fines & Post Cards	732.07
	Copies (490.21) and Gifts (1,155.91)	1,646.12
	Books sold, lost, damaged, & lost cards	781.35
	Deposit on Cards	102.00
	Miscellaneous - Inter Library Loan	7.29
1991 (June)	Town Budget Money for Roof Repair	10,000.00
		\$87,849.24

DISBURSEMENTS:

Payroll: 2 full-time, 3 part-time		36,894.50
Taxes: Federal, F.I.C.A. and State Employers Contribution		3,098.76
Insurance: Medical for 2 full-time employees		3,812.85
		43,806.11
Books		5,995.82
Magazines and Newspapers		1,147.64
Records		114.90
		7,258.36
Utilities:		
	Electricity	1,415.89
	Oil & repairs	1,739.29
	Telephone with A.T.&T. equipment	599.95
	Water	173.40
		3,928.58
Repairs & Maintenance:		
	Copier - repair	182.50
	Light - repair	46.75
	Faucet - repair	43.00
	Maintenance - David R. Levesque (Snow and Lawn)	935.00
		1,207.25
Improvements:		NONE
Supplies:		
	Librarian and Staff and Petty Cash	1,314.20
	Custodian	143.05
	Treasurer	207.90
		1,665.15
Miscellaneous:		
	Safe Deposit Box	7.00
	Hartford - Plate Glass Insurance	250.00
	Reny Security System (monitoring alarm)	144.00
	Water Cooler (Purchased from Lease Co.)	244.40

Library Deposit Refunds	10.00
	<u>655.40</u>
Trustees:	
2 Library Meetings for Librarian and Trustees	40.00
Spring and Christmas Plants	50.38
Secretary Expenses	10.00
Ads for Librarian Job 6/91	184.90
Gift for Librarian	57.50
	<u>332.78</u>
MONEY IN MONEY MARKET FOR ROOF REPAIR	\$10,000.00
Town Money in Money Market for 1991 use as needed	<u>15,387.89</u>
	25,387.89
Key Bank Checking Account 6/30/91	<u>3,607.72</u>
	\$87,849.24

Elinor F. Smith
Treasurer

Note from last report - WE STILL HAVE \$8,000.00 in a Computer Fund.

REPORT OF THE EDITH BELLE LIBBY MEMORIAL LIBRARY

INVESTED FUNDS

SACO & BIDDEFORD SAVINGS INSTITUTION

1 year - Certificate of Deposit - Building Fund	\$33,302.93
1 year - Certificate of Deposit - Podas Fund	1,101.91
George Podas Book Fund - Savings Account #11043060	<u>629.49</u>
	\$35,034.33

Elinor F. Smith
Treasurer

REPORT OF THE FRIENDS OF THE EDITH BELLE LIBBY MEMORIAL LIBRARY

The Friends of the Library were a very quiet group this year. WE NEED LEADERSHIP AND NEW IDEAS. There was sickness among the elder group. Anyone is welcome to join The Friends of the Library by picking up an application at the Check Out Desk.

Sally Feeney, President
Elinor F. Smith, Treasurer

REPORT OF THE SUPERINTENDENT OF SCHOOLS

The leadership for the Old Orchard Beach School District changed hands in mid-year with the retirement of Vincent McGee on December 31, 1990. Jay Bartner, the high school principal, assumed the interim superintendent position for the remainder of the school year.

As you read through the various school and special reports, I am sure you will find that it has been a very productive and exciting year in our school system. Our individual and group achievements have never been higher both in the classroom and in extra curricular activities. The effort of the entire faculty should be commended.

This year the State Department of Education reviewed our entire district program as part of their five year visitation cycle. I am pleased to report that we have met or exceeded all of the requirements and mandates established by the State of Maine.

The following report reflects the finding of our visiting review committee:

INTRODUCTION

The comprehensive school review of Old Orchard Beach public schools was conducted on February 5 and 6, 1991. The school approval team consisted of Gary Barrett, School Approval Consultant and Maizie Argondizza, Early Elementary Education Consultant from the Maine Department of Education.

During the visit the school approval team interviewed ten teachers, the building principals, and interim superintendent Jay Bartner. We also toured all school facilities, reviewed the written curriculum and policy documents, and presented our finding in an oral exit report.

The team wishes to thank Superintendent Bartner, Kathleen Lee, curriculum coordinator, all the district administrators and staffs for the hospitality and cooperation extended to us during the visit. All employees were generous with their time and responsive to the questions and tasks asked of them. This cooperation facilitated the visiting team's work. Our schedules seemed to fall smoothly into place and we were able to complete all aspects of our visit. The school system's preparation for this visit was complete in every detail. Material supplied to the visiting team by the administration was very helpful.

COMMENDATIONS:

The visiting team has identified the following areas which we believe are worthy of special acknowledgement. They are areas in which Old Orchard Beach has gone beyond the standards of basic school approval, and which warrant recognition. The team commends Old Orchard Beach for the following:

1. The administrative leadership in Old Orchard Beach which is viewed as supportive of teachers' efforts.
2. Newly developed curriculum in the areas of reading, math, and science, which are reflective of current research and practices.
3. The efforts of Kathleen Lee, Curriculum Coordinator, which are clearly reflected in the quality of recent curriculum development.
4. The professional commitment and attitude of teachers in Old Orchard Beach.
5. The support of favorable student/teacher ratios in Old Orchard Beach.

6. The presence of a strong instrumental music program in Old Orchard Beach.
7. The efforts being undertaken in the review and revision of school system policies.
8. The presence of strong guidance services in Old Orchard Beach.
9. The efforts undertaken to secure grants which initiate and support educational programs.
10. The efforts being made to provide opportunities for fine arts/humanities experiences for students in Old Orchard Beach.
11. Staff development practices where teachers have input in identifying needs, and see this input as worthwhile.

PERCEPTIONS

The visiting team's perceptions are based on our observations in the schools, the interviews we conducted with teachers and administrators, as well as the review of policy and curriculum material. These perceptions should be accepted as views of persons from outside the system who may see situations and conditions in ways different from those who are involved on daily basis with the activities and operations of the Old Orchard Beach school system. They include:

1. The perception that there are varying levels of developmentally appropriate practices from one school to the next. There appears to be a lack of continuity of developmental philosophy from one school to another.
2. The perception that there exists a caring, nurturing climate in Old Orchard Beach public schools.
3. The perception that there exists a continuing awareness of student needs within the school system in the areas of pupil personnel services.
4. Curriculum development efforts are perceived to be of high quality, and, because of staff involvement in the development process, there appears to be a sense of ownership.
5. Teacher evaluation practices are perceived as non-threatening and supportive of teachers as learners.
6. Libraries appear to be an integral part of the instructional process. New technologies appear to be considered in keeping libraries up-to-date.
7. There appears to be strong support from the community in meeting the educational needs of its students.

REQUIREMENTS:

There are no system-wide nor individual school requirements which need to be addressed. Compliance with basic school approval rules and regulations has been met in Old Orchard Beach. The Old Orchard Beach public school system is to be commended for meeting all basic school approval requirements.

APPROVAL STATUS:

All Old Orchard Beach public schools are awarded Full Approval.

In closing, I want to share my genuine excitement, having recently been appointed as the new superintendent of Old Orchard Beach. The fiscal problems facing our State and Town warrant severe cutbacks in all areas. However, I remain optimistic that our schools will continue to prosper and that the education of our children will continue to be a top priority. I look forward to working with the entire school and community over the coming years.

Respectfully submitted,

Jay Bartner
Superintendent of Schools

REPORT OF THE OLD ORCHARD BEACH HIGH SCHOOL

The 1990-1991 school year proved to be one of the most eventful and rememberable years in the history of the High School.

On May 5th, Old Orchard Beach High School was named a National School of Excellence by the United States Department of Education. We were one of 169 public schools from across the country to be honored with this prestigious award. This award means a great deal to the entire school and community, especially considering that the high school just received accreditation seven years ago. The words of Dr. Elizabeth Scott and Ralph Wallace, our two observers from the Department of Education, say it best:

"This is a school that works! Oh, it is not perfect as they themselves say. There is room for new programs and additional staff and higher test scores, and they are working towards these ends. But still, this is a model school, one that should be emulated by others like it and held in awe by those schools that may have more in some regards, but are unable to achieve such ends. Everyone feels important in this school.

Everyone is positive and productive. Growth is a byword, and caring characterizes every behavior. People give of themselves here, generously and without regard to the clock, and the results they achieve, despite so many obstacles ranging from a high rate of transiency to limited financial resources, are truly impressive!"

Ralph Wallace, the other observer, continues:

"The student environment is a major strength of this high school and one which very definitely merits national recognition. Most impressive to the present observer was the willingness of students to accept the external as well as self-discipline which is required in order to successfully participate in an exemplary student activities and extracurricular programs under the structure of a very tough scholastic and attendance policy."

Mr. Wallace goes on to say:

"This is one of the most fascinating schools and school communities that the present observer has had the good fortune to observe in his 27 year career of working with school children."

Our Excellence Award this year is gratifying because it validates what many of us knew all along: The success of our school lies with people working together in harmony.

On behalf of the entire high school community I would like to thank the countless people past and present who have contributed to our overall program.

To compliment our Excellence Award, our students were busy doing what they do best, achieving!

The football team, in their now famous "second chance" season captured the Class C Football Championship and ended the season undefeated. Our marching band again awed the judges and earned top honors, crowned State Champions 1990. The spring was equally productive with our Jazz Band named one of the top three bands in our Division in the highly acclaimed Berklee Jazz Festival. They went on to become State Champions in our State Competition.

A group of fifteen seniors entered the National Bicentennial Competition on the Constitution and won the State Championship, earning a free trip to Washington, D.C. and a chance to compete at the National level. We were the smallest team in the United States from the smallest school but proudly placed 21st in the country.

These highlights reflect but a few of our students achievements and accomplishments. Needless to say, the list of individual and team awards were plentiful.

Graduation occurred on June 9 and the senior class once again distinguished themselves with a firm commitment to continuing their education and planning for the future. This year 62% of our graduates plan to attend technical schools, trade schools or 2 and 4 year colleges. 8% are entering the military and 22% have obtained full-time employment prior to graduation.

Over 80 students were recognized at our Final Awards Ceremony for outstanding academic achievement. The following students earned top honors:

Languages	Susan Doyle	Graphic Arts	Jill Surprenant
English	Tom Wiley	Business	Bobbi-Jo Senter
Social Studies	Susan Doyle	Joe Regina Award	Miranda Noonan
Science	Tom Wiley	Art Appreciation	Michael Palanza
Art	Jill Surprenant	Principals Award	Tom Wiley

In closing, I would like to thank the entire high school staff, student body and community for their ongoing support during my five years as the High School Principal. The foundation for my superintendency has been built upon the fine relationships the wonderful people that I have worked with in both the school and community.

Respectfully submitted,

Jay Bartner
Principal

REPORT OF THE OLD ORCHARD BEACH JUNIOR HIGH SCHOOL

The 1990/1991 school year was a very enjoyable and productive one for the students in Grades 6, 7 and 8. In addition to the routine classroom activities, each curriculum area sponsored a major activity in which the students could take part.

The Social Studies Department had a Geography Bee. Justin St. Louis, an eighth grader, was the winner of the Old Orchard Geography Bee, and he qualified for the State Bee at Colby College.

The English Department sponsored the *Maine Sunday Telegram* Spelling Bee. First place winner Stephen Brannelly, a sixth grader, and second place winner Nick McLaren, a seventh grader, went on to represent the Junior High School at the York County Spelling Bee in Biddeford.

The Math Department sponsored its first ever "Marathon", and during this event over \$700 was raised by our students for St. Jude's Children's Hospital.

The Science Department held a Science Fair, and with over 220 students taking part, it was our most successful fair yet.

The Physical Education Department put on its annual "Fun Run", which was comprised of a ½-mile for sixth graders, a 1-mile run for seventh graders, and a 1½-mile run for eighth graders. Additionally, the Department held an "Olympic Day", with students practicing beforehand and taking part in a variety of activities. Each homeroom represented a different country during the day's events.

Lastly, the Library/Media Center sponsored many reading programs to help foster reading for our students.

We added four new staff members to the Junior High School this year:

Sally Boardman	Chapter One
Polly Burns	Art
John Nye	Eighth Grade Science
Barbara Townes	Special Education

The Junior High welcomed them and all had a very successful first year.

The new Athletic Director, Ms. Donna Moutsatsos, put together the first Junior High School Athletic Handbook. It is a very comprehensive handbook which will be used to give information to students, staff and parents. It is well organized and gives details of extracurricular participation and goals.

The Drama Department produced two excellent plays this year. The first play, put on in the fall and directed by Ms. Sheila Johnson, was "The Little Match Girl". In the spring, under the direction of the Cultari teacher, Ms. Kathy Camire, the students put on "A Deadly Deal". Both productions were successfully performed and well received.

The Junior High School again sponsored a seventh grade substance awareness retreat at the Bayview Facility in Ocean Park. The program was designed to educate students about choices they must make concerning emotions, drugs, alcohol, and self concepts. It is a very beneficial program, and the students and faculty alike learned much from it.

The Junior High School Student Council was very active during the 1990/91 school year. They sponsored many events and ran the student government of the school and were able to practice the concepts that they learn about in their classes. Additionally, they sponsored numerous Junior High

School dances which were fulfilled events for our students.

Two eighth grade students, Danielle Correa and Matthew Reed, did well in a statewide writing contest sponsored by the Elks Club of Maine. Danielle's essay won first place for York County. Matthew Reed's essay won first place for York County, first place for the coastal division and first place for the entire state. Congratulations goes to both of those students and to the Elks for sponsoring this worthwhile activity.

This was the first year that the Junior High School was able to send the JHS principal, the Curriculum Coordinator and three teachers to the New England League of Middle Schools Conference, held in Hyannis, Massachusetts. This conference was designed to inform schools about better educating our students. Hopefully this conference will be the beginning of a worthwhile shift to move into the middle school concept. The 1990/91 school year will be used as a research year for our school in gaining information about this concept.

The Junior High School Jazz Band proudly won first place in the State Competition this year. Under the direction of Mr. Shabo, the band has performed with precision, clarity and skillful musical ability. Congratulations goes out to the entire Jazz Band for their efforts and accomplishments.

Lastly, our Extracurricular Department had a fulfilled year, with students taking part in football, field hockey, cheering, basketball, skiing, baseball, softball, track, intramurals and band. We found that every student had an opportunity to take part in something. The students of Old Orchard Beach appreciate the dynamic and wide variety of activities that the Junior High School offers, and its continued success is insured by the participation level of our students.

Respectfully submitted,

Michael Pulsifer
Principal

REPORT OF THE LORANGER MEMORIAL ELEMENTARY SCHOOL

I am very pleased to present the Loranger Memorial Elementary Annual Report for the 1990-1991 school year. The staff and I, along with students and parents, have experienced a harmonious and productive year filled with a collage of meaningful activities and growth-producing events. There is, indeed, a special spirit that prevails throughout Loranger School which touches each and every person, creating a large feeling of a special family.

Each month has had something special to offer, and I would like to highlight special occasions and events for each month.

In September, our fourth and fifth grade students were deeply ensconced in learning and receiving instruction in keyboarding and word processing skills using the Magic Slate. These activities were held in computer science classes with Mrs. Natalie Bean, the Loranger science teacher. All of the fourth and fifth grade teachers had completed a computer in-service training and have taught the skills to their students. After the students had the initial foundation building and the review, the classroom teachers carried on throughout the year with skills on the computer. Our students were able to load a file, delete and get characters, words and sentences, and they learned how to insert, cut, paste, type paragraphs, print, use vertical spacing and how to use other type styles. Fifth grade students continued to build on these skills and learned how to search and replace, to use block command, how to format and use skills for research.

We are also very proud of our Student Environmental Action Committee (SEAC), which held meetings throughout the year. The theme has been "Reduce, re-use and recycle". The students took part in recycling paper throughout the system. They are learning at a young age that this earth must be preserved, we must share and we certainly must care about our environment.

Our Just Say No Club got off to a fine start as they campaigned for Drug Awareness Week, which is observed throughout the United States and was the red ribbon campaign started by Nancy Reagan. The students wore red ribbons and passed ribbons out to the rest of the students and staff. This was to remind people to support drug-free activities. The Just Say No Club at Loranger School consists of fourth and fifth grade students who work with Jackie Tselikis, our School Nurse, Mrs. Jessie Hamphill and Mrs. Barbara Frost, Loranger teachers. The activities are coordinated with the activities of the Old Orchard Beach S.A.V.E. Team.

Our Open House in September found a very large turnout, where classroom teachers taught parents during the evening. They shared with the parents the methods which they use in teaching the students. Some taught mini lessons, some parents were able to visit with the reading teachers and then continue on the schedule that their child would follow each day, going from the Science Lab to their math classes. Parents enjoyed the interaction a great deal and participated in Gramma Rummy, Action Fractions, Multiplication Bingo, Sentence Building Cards, Spell-Out and Syllable Safari. All of these activities were highlighted at our Chapter One table, which found Patricia Howe and Diana Stuart, our Chapter One teachers, in the throws of leading these activities.

During the month of October, our fifth grade students in Mrs. Gagne's room put on an antique show in conjunction with their social studies unit. The students brought in artifacts from the 1860's onward. This proved to be a most interesting activity, as each artifact was discussed and displayed. We had old clothing, old coins, Civil War artifacts—we even had a pair of old shoes that were still in the original box and in perfect condition, and the original price was \$3. The shoes were a women's shoes, very dainty, and were produced in the early 1900's.

We enjoyed two special plays in November, entitled, "The Mayflower Compact" and "Paint Me a Memory". The theme was Thanksgiving. These plays were presented by the students in Mrs. Hemphill's class. Mrs. Day also prepared a special Thanksgiving Day collage, during which her students presented what Thanksgiving meant to them.

Our Parent Teacher Organization presented Mr. MacDonald, a special storyteller. He spent the entire day with us, visiting individual classrooms, and he kept the students' attention as he related spellbinding stories. This is just one of the many activities which the Loranger PTO has been continuing to do since its beginning 3 years ago.

The winter months found the students involved in activities such as the Sharing Tree during the month of December. The students at Loranger worked at sharing with others. A special Christmas tree was set up in the front lobby, and students donated gifts to be shared with families less fortunate. Loranger was one of the Old Orchard Beach schools that participated in this activity, and all of the schools working together were able to assist over 40 families this season.

The festivities of December included a special Christmas dinner served by the outstanding cafeteria staff. All students and invited guests and staff enjoyed a most delicious meal, which added to the holiday season.

January was a month that none of us will forget. Throughout one's life there come moments that seem to stand still and are forever imprinted on one's memory. One of these moments occurred when the United States entered into the War of the Persian Gulf. The impact was felt throughout the world, and these vibrations were felt within our local schools. The students and staff, wishing to accentuate the positive, observed "Peace Day" in January by wearing colors of white and light blue and wearing paper peace doves. Students wrote poems about peace and share songs. The students' consciousness and awareness were heightened regarding geographical locations, and the most poignant impact being that many of our students and staff had relatives and loved ones who were par-

ticipating in this crisis. We got busy as a school and started to adopt soldiers who were in the Middle East. The students wrote letters and poems and continued to send their support to our troops.

In February, fifth grade students were involved in a Geography Bee with the assistance of Mr. John Regan. The students competed for fun and learned a lot more about geography. The Old Orchard Beach Olympians at Loranger School participated in the Cumberland County Bowling Tournament, which was held at Colonial Lanes in Westbrook. Several of our students received first place awards for their activities.

April found our fifth grade students writing to students in South Africa. This project was initiated by Jayne Flaherty, a Loranger fifth grade teacher. This is a most valuable experience, as the students received penpals and corresponded with their new friends who were students at the Bede School in South Africa.

During the month of April, Loranger School held its second annual Spelling Bee. The students enjoyed participating in this event, and we had winners in our fourth and fifth grade. Each participant received special recognition with a certificate and a ribbon. The top 3 winners were awarded Spelling Bee trophies, which are on exhibit in the Loranger lobby.

This year the Loranger Parent Teacher Organization is to be complimented again for the many wonderful contributions they have made to our school. The front hall in the Loranger lobby now sports a planter that has floral arrangements reflecting the seasons. This addition has been greatly appreciated by everyone in the school. It adds that constant touch of beauty that picks up one's day. Behind the planter, we find a beautiful trophy case, which was presented to us from folks who donated their time, energy and materials. We are most grateful for these contributions. A special thank you to Mr. Roger Melancon, Mr. John Swinehart, Deering Lumber and Maine Glass, Inc. for their time, creativity and donations.

During the spring, students in Mrs. Bean's science class designed their own bird, imagining that they were scientists who had been studying in the rain forest. There are many birds in the rain forest that have never been seen. So, in an adaptation artistry lesson students were presented pictures of beaks, feet and wings and were asked to design a bird. The students were then asked to explain their reasons for choosing these features. They had to record information about their birds and add color to their feathers. As you can imagine, there were many creative birds that were discovered.

Our fourth grade Maine Educational Assessment test results fell within the state comparison bands for other similar schools. Our Loranger students continued to excel in the humanities and do well in science, math, reading, writing and social studies. The SRA test results for the fourth grade class were in the range of the 71st percentile to the 81st percentile. The fifth grade class results went from 61st percentile through the 69th percentile. All of these are strong scores and well above the 50th percentile.

In May, Loranger students participated in "Authors and Artists Night", which was held for students throughout the system. The topic of this year's Authors and Artists Night was "We Care for our Earth".

Fifth grade students attended the Annual Middle Grade Math Meet that we held at Hill Gymnasium at the University of Maine in Gorham. Our students competed in basic problem solving, group problem solving and geometry. The team found that this was a very strengthening experience and one in which they learned a great deal.

Also in May we were privileged to have a play, "Simply Kids", which was written by Sharon Strout, our school social worker, and co-directed by our fifth grade teacher, Jessie Hemphill. Sixty Loranger students were involved in the play, and the purpose was to educate both children and adults on the subject of child abuse and its prevention. The highlight of the play was Ms. Strout's solo song, "God Is Watching Us". This is a message that could be felt, as well as seen, and one which we all need to remember on a daily basis, that the healing energy is always there for those who are open to receiving it.

Our fourth grade students enjoyed an end-of-the-year field trip to Willowbrook 19th Century Village, where they visited and learned a great deal about the restored village from the 1800's. Our fifth grade students learned about Victorian architecture as they visited the Victoria Mansion in Portland.

As a school, we were all very proud of our Third Annual Cultural Arts Night, which celebrated the expression of our students' creative endeavors through their art work and their musical studies. Our Loranger band, one of the largest we have had in many years, presented a concert. All of our Loranger students' artwork was distributed throughout the gym for parents and friends to see. This is an occasion which we look forward to recreating in the future. I wish to thank Piper Bolduc, our art teacher, and George Shabo, our music teacher, for their efforts.

As the year came to a close, our teachers and the fourth grade, along with myself, welcomed the new class of third graders from Jameson with a step-up day. Our fifth grade students stepped over to the Junior High School where they had an orientation for the fall.

It has been a tremendously productive and meaningful year for each and every one of us at Loranger. There are many activities, many learning opportunities which have continued on a day-to-day basis which really could fill an entire book. I am extremely proud of Loranger School and have found it to be a unique and special place. I am certain that many good things will continue to emanate from this wonderful school.

On behalf of the Loranger staff and myself, I wish to thank all of the Loranger students, parents and staff for helping to create this productive, monumental year in education. I deeply appreciate the energy and effort that everyone has presented in a most caring manner. I wish to express my appreciation to our new Superintendent, Jay Bartner, and our School Committee, as well as community members for your sincere interest and support.

And as we look forward to another year, we are reminded that the art of teaching is the art of assisting discovery.

Respectfully submitted,

Judith A. Whitman
Principal

REPORT OF THE JAMESON SCHOOL

The following is a report of the Jameson Primary School for the year beginning July 1, 1990 and ending June 30, 1991:

Kindergarten (5 classes)	101
Grade 1 (5 classes)	78
Grade 2 (4 classes)	101
Grade 3 (5 classes)	78
Total Enrollment	358

We welcomed several new members to our staff this year: Miss Karen Croteau, grade 1; Miss Marlene Houde, grade 1; Miss Gillian Lobkowicz, grade 3; Mrs. Patricia Rioux, grade 3; and Miss Darlene Howe, resource room teacher, who all joined us in September. Mrs. Lorie Presby became our librarian in November and later replaced Miss Lobkowicz in a third grade classroom in December. Mrs. Susan Williams also joined our staff in December as a Chapter 1 reading teacher and Mrs. Joline Thompson became our new librarian in January.

Jack Trull was appointed Assistant Principal and other familiar faces were relocate to Jameson in the fall as the 3rd grades moved into the new classroom wing. Mrs. Chris Beaudoin and Ms. Jane

Duhamel joined our staff in September. Mrs. Carol Knox was transferred from Loranger to Jameson later in the year as an aide in a special education classroom.

We opened in September with access to our new classroom wing and administration wing. As construction was still in progress in the areas to be renovated and our new multipurpose room, special education and Chapter 1 classes were initially held in the portable classrooms and students were still taken to Loranger for breakfast, lunch and physical education classes. Renovated areas used for special education, Chapter 1 and storage were ready for occupancy at the end of October and we began our physical education and lunch programs in the new multipurpose room in November. Once all spaces were occupied, workers continued to work in the building until February. We have been very pleased with the cooperation and consideration of Beaver Corp. throughout our entire construction project.

Denise Heffernan, a third grade teacher, received an innovative grant from the Department of Education and Cultural Services for the 1990-91 school year. As part of the grant, her students "visited" several countries, including Saudi Arabia, the Soviet Union, Japan, Canada, and Mexico to learn the customs and culture of the people.

Math has been of particular interest to many teachers this year. Linda Roy and Denise Heffernan attended a series of workshops entitled "Math Mania" and shared the information they learned with their peers by doing demonstration lessons in their classrooms throughout the year. Chris Beaudoin attended "Family Math" workshops and was the first at Jameson to do a family math night during which students taught their parents new activities they had learned in math. Several teachers will be attending math courses this summer and Math Mania sessions will begin again in the fall.

Members of the Jameson PTO have been very active throughout the year. During the school year, members organized a playground clean-up day, a fall fundraiser, and the annual pumpkin sale and spaghetti supper. The PTO sponsored an ice cream party and organized a buffet for staff on Teacher Appreciation Day. Additionally, the PTO is always helpful with refreshments during several school events throughout the year. As a result of their efforts, the PTO was able to sponsor "Mr. and Mrs. Fish" at Jameson and programs by the Chewonki Foundation entitled "Fur, Feathers, & Feet" and "Fins & Flippers." We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

Third grade students who are members of S.E.A.C. (the Student Environmental Action Committee) have helped to organize a paper recycling project at Jameson. The students have also helped to make the community more aware of the importance of reducing, reusing, and recycling.

The joy of reading continues to be of particular importance to students and teachers at Jameson. Many classrooms enjoyed having guest readers who read special stories to students throughout the year. Kindergarten students continued S.T.A.R. (Supersacs to Advance Reading) activities that were begun last year with the help of an innovative grant. Students in grades 1, 2 and 3 participated in an eight week reading incentive program which culminated in a special awards night to honor students who had successfully completed the program.

Some of our third grade teachers worked with Kathy Lee, Curriculum Coordinator, to create science boxes in preparation for a hands-on curriculum to be used in September. The boxes covered units on matter, astronomy, plant and animal communities, rocks and fossils, magnetism and electricity, and the living world. The students have learned a lot from working with the boxes during the year and have enjoyed the hands-on experience.

Mrs. Jackie Tselikis, our school nurse, was instrumental in providing 3rd grade students with a presentation of Nancy Atkins' "All American Sam" workshop. This was done as part of our Drug and Alcohol Education and Awareness Program. The "All American Sam" workshop is a self esteem and refusal skills workshop that features puppets and dolls created by Mrs. Atkins and has a red, white and blue theme. We were chosen as a school/community site by Mrs. Atkins for filming of her pre-

sentation by Freeman Productions in Chicago, Illinois. This is part of a series of television programs called *A Better Way - Fighting Back* and features individuals and communities making a difference in drug and alcohol education for children. We were joined by featured programs from California, Alabama, Pennsylvania and Chicago, and the program was broadcasted on Prime Time ABC or NBC in the spring.

We have registered a total of 91 students for our 1991-92 kindergarten class. When the screening process was complete, we welcomed the incoming class for a kindergarten visitation day in May. The children had an opportunity to visit with each of the kindergarten teachers and get a taste of kindergarten life. This helps students and parents each year to become more comfortable on their first day of school.

Our YMCA After School Program continues to be popular with parents and students alike. The program was operated under the direction of Mrs. Rene Chou this year and approximately 30 students were enrolled. The children do a variety of crafts, homework activities and gross motor activities throughout the year. They also have access to the library during this period of time.

We would like to thank the American Legion Post #57 for donating classroom flags to all new spaces created by construction at Jameson this year. The American Legion is helpful each year in supporting students and the school.

In closing, I would like to express my appreciation to Mr. Vincent McGee, Mr. Jay Bartner, members of the School Committee, and parents and staff of Jameson School for their cooperation throughout the year.

Respectfully submitted,

Pamela Mullen
Principal

REPORT OF THE CURRICULUM COORDINATOR

This school year we have experienced some changes and many exciting events recognizing the commendable work which our district is doing.

The biggest change is in our leadership with the appointment of Jay Bartner as Superintendent. I was pleased to be a part of the Superintendent Search Committee which spent several months reviewing and interviewing applicants. It is indeed gratifying to know that the best possible candidate has been selected to lead our school district over the next few years. The staff looks forward to working collaboratively with Jay to bring our entire district to the same level as the high school which received national recognition as a School of Excellence.

In February 1991, the Department of Education visited Old Orchard Beach for a comprehensive school review which is required by the DOE every five years. The final report gives commendations, perceptions, requirements, approval status and recommendations and these will be used as a guideline in developing long-range plans for our school system. (A copy of this report is attached to my annual report.)

Curriculum areas that were addressed during 1990-91 included: science, math, reading/language arts, guidance and computers.

With the completion of the Jameson addition and the third grades moving to that school, science kits for that grade level had to be made. Six kits for the science program at the third grade

level were developed, assembled and introduced to the staff in the fall and are now included in the rotating schedule for science kits at Jameson School.

Our students are now completing the computer literacy requirement by the time they complete eighth grade. All students from fourth grade up are receiving computer instruction and many of our students at those levels are using computers on a daily basis for their schoolwork.

The Department of Education requires that every district have a comprehensive guidance plan describing guidance services available to the students of our district and incorporating developmental guidance activities. Our plan is ready for review by the administrative team and will be submitted to DOE during the summer of 1991.

The Math Committee completed most of their work over this year and has recommended Math Their Way for grades K-2 and Addison-Wesley materials for grades 3-6. All of these materials correlate closely with the NCTM (National Council of Teachers of Mathematics) **Standards**, a document we have used in developing our curriculum. Staff development over the few years will play a crucial role in the appropriate implementation of these mathematics goals.

Work is continuing in the reading/language arts area with the committee actively researching an alternative way to assess and record student progress.

Other areas which are being addressed over the summer of 1991 are testing/assessment - developing a system-wide philosophy and assessment plan; technology education; art instruction with a K-12 focus; and individual grants.

Over the past year I have worked with staff members on various grants and we have been able to generate a little over \$9000 in grant money to support a third grade expanded geography program; purchase of literature books for the K-3 science kits; development of a district recycling effort and education; and increased mathematics training opportunities.

The Staff Development Committee provided many opportunities to meet a variety of staff needs over this past school year. Professional development activities included: family life education training; sexual abuse workshop; Great Books training; Common Core of Learning; computer training (Macintosh, Apple II, software); Exceptionality course (required by the State); individual plans in collaboration with Saco, SAD 57/6/60; consultants working with staff; and individual pursuits.

One of the more exciting training opportunities was Math Mania and Family Math Training led by Rachel McAnellen, the "Math Lady" for Vermont. The intent of this training was to "train the trainer;" in other words staff who attended had to teach what they learned to their peers at school. I observed teachers who became very excited about math instruction and dramatically changed the way they taught math and assisted children with their learning.

We are fortunate that I have been able to arrange for this training to be held in Old Orchard Beach next year for four weeks. We will cooperatively offer this professional development opportunity with Biddeford and Saco which is how much of our staff development will be done over the upcoming years to better utilize dwindling monetary resources for this type of activity.

Two other highlights were especially important to me this year. We held our second annual Authors and Artists Recognition evening which recognizes artwork and written essays by students in grades K-12. This event is on its way to becoming a tradition in our district and we look forward to improvements of the format for next year. It is truly wonderful to see students—young and old—supporting each other in their artistic and written endeavors.

The second thing was "Adopt-a-Class." Two classrooms volunteered to be "adopted" by me this year—Andrea Poulin's second grade (writing) and Jayne Flaherty's fifth grade (reading). I went in once a week to assist with the instruction and become acquainted with the students. It was

interesting and fun to be in the classroom talking with children and participating in their learning. This special contact helped make the curriculum committee work and the staff interaction more relevant and meaningful and it assists me with translating the research and current trends into the reality of the classroom. Thank you Andrea and Jayne for having me in your classes.

This has been a challenging year in many different ways and I wish to thank the School Committee and staff for their continued support and efforts to improve and enhance education for all our students, K-adult.

Respectfully submitted,

Kathleen Lee
Curriculum Coordinator

REPORT OF THE SPECIAL EDUCATION DEPARTMENT

The Special Education Department of the Old Orchard Beach Schools is responsible for providing an appropriate education for all exceptional students in accordance with Federal and State laws. The State of Maine defines the following exceptionalities to which schools must be responsive:

- Mental Retardation
- Hard of Hearing
- Deaf
- Speech & Language Impairment
- Behavioral Impairment
- Orthopedic Impairment
- Other Health Impairment
- Learning Disability
- Deaf/Blind
- Multihandicapped

The school is responsible for developing an individual educational plan on at least an annual basis for each exceptional student. This plan is developed in a Pupil Evaluation Team meeting, which is attended by the student's parents, classroom teacher, special education teacher and a school administrator. Parental consent is required before any student can be evaluated or receive services through the special education department.

One hundred and forty-five students receive special education and supportive services in the Old Orchard Beach Schools. The special education teachers who provide services to our students are as follows:

Jameson School

Sue Gallant
Darlene Howe

Loranger School

Jane Allen
Mary Feigenbaum

Junior High School

Ed Bogh
Anna Culter
Barbara Townes

High School

Carol Besanko
Nancy Ray
Jack Thompson

In addition, speech and language therapy is provided to eligible students in grades K - 12 by Deborah Maksut and Marlisa Geroulo. Anne Sirois and Kathy Perry provide occupational therapy, and Nancy Valcourt is our physical therapist. Dr. Linda Naaman is the consulting psychologist who provides evaluation and consultation for our special education students.

A total of 10 students were placed in special programs outside of our public schools in order to receive appropriate special education programs. The following represents the number of students placed in these special programs:

Sweetser Children's Home:

- Residential Program	- 2
- Day School	- 1
- Pre-Vocation Program	- 1

Future Builders	- 1
Biddeford High School Program	- 1
Biddeford - Kennedy School	- 1
Boston Center for Blind Children	- 1
Spurwink (residential)	- 1
Homestead	- 1

The Old Orchard Beach schools also provide Chapter I services to eligible students in grades K-8 who could benefit from remediation in reading and in math. Chapter I personnel provide these services through the direction of classroom teachers to approximately one hundred and forty students. We were able to hire a reading teacher for our Chapter I program this year due to an increase in federal funding. Our Chapter I personnel are as follows:

Jameson School

Tim Drapeau
Esther Taylor
Susan Williams

Loranger School

Pat Howe
Diana Stuart

Junior High

Sally Boardman
Peg Heemon

"Cultari" is a program for gifted and talented students in grades 6, 7 and 8. Katherine Camire, a half time High School English teacher, provides the instruction in this program. Federal funds under Chapter II help to support the program. Tracy Brennan is the teacher of our Project Challenge program for gifted and talented students in grades 9-12. New State mandates require all schools grades K-12 to have curriculum for gifted and talented students by the 1995-96 school year. A five year plan has been developed for and approved by the Old Orchard Beach schools to provide such programming for our students.

The Old Orchard Beach School Department is the recipient of supportive funds from the Federal government under the following:

1. P.L. 89-313, Chapter I ECIA of the Elementary and Secondary Act of 1964	\$ 3,234.00
2. Local Entitlement, Title VI-B, Education of the Handicapped Act as amended by PL 94-142	\$39,520.00
3. Chapter I, ECIA Consolidated and Improvement Act of 1982	\$108,001.00
4. Chapter II, ECIA Consolidation and Improvement Act of 1981	\$ 6,719.00
Total	\$157,474.00

Respectfully submitted,

Donna M. Ford
Director of Special Education

REPORT OF THE OLD ORCHARD BEACH ADULT EDUCATION

The Adult and Community Education program has gone through several changes and grown over the last year. In 1990-1991 the program recorded over 714 enrollments, a 33% increase over the 1989-90 school year. This year we were able to offer more classes in all categories: enrichment, vocational, and academic/basic education. Our enrollments in basic skills, literacy and high school completion were up 38% over last year. We tested 25% more people for the General Equivalency Diploma and were pleased to have had 20 graduates for our June graduation compared to 11 graduates last year. Many of the increases in enrollments we experienced this year in our academic programming were due to changes in the job market and higher unemployment.

One significant change in our programming this year was our Carl Perkins grant in which we received \$2,500.00 for a Career Technician to offer employment and career counseling. We used these funds to hire a career technician to conduct job exploration workshops and office hours for individuals in the community or program who needed these services.

In the Fall semester we reorganized and established goals and a mission statement for our Advisory Board. We wrote bylaws for the group and generally clarified their objectives as an advisory body to the program.

This year we conducted several outreach ventures. In October we set up an information table at Borden Foods which was closing their plant. We held an Open House registration in January to increase public awareness of our program. Also in January, we sponsored a Financial Aid night to demonstrate to those interested how to fill out a financial aid form and to disseminate information on where to get financial aid for anyone interested in post-secondary schooling. In February we co-sponsored a Work Fair with Biddeford Adult Education and provided the public with job seeking and unemployment information and services. Also in February, we conducted a tutor training seminar in which we trained tutors to teach literacy skills. These tutors are volunteers who worked in our reading lab during the summer and will continue to work during the upcoming school year. In all our outreach efforts our objective was to provide information or services to the community and increase public awareness of our program.

In addition, we had a program review this year, the results of which are forthcoming; however, a phone conversation with Bob Crotzer from the State Department of Education indicated that our program was in high standing.

Respectfully submitted,

Sharon Ultsch
Director

REPORT OF THE HEALTH SERVICES DEPARTMENT

This year has been very busy in health services. As well as taking care of ill students and providing first aide for the four schools, many other services are provided. All students in grades K, 1, 3, 5, 7, 9 and special education were screened for vision and hearing acuity. Students in grades 5, 6, 7, 8 were screened for problems with their backs (scoliosis). Sports physicals for all sports participants were given to students in grades 6-12. Referrals were made to family physicians or appropriate specialists for follow up for students who failed screenings.

We continued our Dental Health Project in grades K-6. Dental health and nutrition classes, flouride rinses, toothbrushes, and audiovisual materials are part of the curriculum made possible by this project. "Bruce the Moose" was a guest presenter at a K-3 assembly and a healthy snack week was provided with help from school volunteers.

The school department was very supportive of our Project Graduation Party given to graduating seniors. This is a chemical free party to encourage a "safe, drug free graduation." The funding came from donations from the community. A sit down dinner for students, faculty and parents was provided as well as a party with all night dancing, games, food, prizes and early morning breakfast. We had 95% of the graduating seniors in attendance.

The SAVE-OOB Substance Abuse Volunteer Effort of Old Orchard Beach is a school/community team made up of teachers, parents and members of the community to provide education and awareness of the problems of drug and alcohol abuse to the school and community.

Student drug and alcohol education awareness retreats are held, sponsored by the SAVE-OOB Team and the school department.

Alcohol and Drug Education and Awareness has been intergrated into our health curriculum at the elementary levels.

The Just Say No Club for students in Loranger School has 60 members and won a Drug Free school recognition award from the Department of Education. Students presented a program on How to Say No To Drugs and Alcohol and were guests of Governor McKernan and Commissioner Eve Bither at the Augusta Civic Center. They also participated in a variety of community drug and alcohol awareness programs. They learn about making healthy life style decisions and the dangers of substance abuse.

In service workshops were presented to teachers on the following health issues: Tourette's syndrome, Diabetes, Cancer, and epilepsy. Our AIDS policy was reviewed. Blood pressure and flu shot clinics were held for employees.

A variety of referrals were made to Guidance, Social Work Services, Pupil Service Teams, our drug and alcohol counselor, Department of Human Services Child Protective Division, psychological counseling services, special education services, private physicians, and our school physician, Dr. Andrew Candelore, D.O. Conferences on health issues were held with students, parents and teachers. A Growth and Development Family Life Education class was given to all 5th graders.

Groups helping needy families at Christmas were, St. Margaret's Church, Mason's American Legion, Salvation Army, Methodist Church, Continental Cablevision, and the Town Hall Welfare office. The children in the elementary and high schools collected toys and food for needy families for a "sharing tree".

I would like to thank all the people in our school and community who give so generously of their time and energies to the health and welfare of the children of Old Orchard Beach, and a special thank you goes to my assistants, Janice Clark, R.N. and Judith Caouette, Health Aide.

Respectfully submitted,

Jacquelyn Tselikis, R.N.
School Nurse/OOB School Department

REPORT OF THE ASSESSOR

The Assessor's Department has completed a Townwide Revaluation of all Real and Personal property. All of the properties were measured, inventoried and re-evaluated. The land was also re-evaluated to reflect current values.

After individual hearings were conducted, which allowed taxpayers to review their new assessments, the new assessments were committed to the Tax Collector.

The Tax Rate of \$19.75 per thousand was established for the new property taxes which went into effect for the 1990-91 billing.

Total Value of Taxable Real Estate	\$605,064,550.
Total Value of Personal Property	12,230,660.
Total Value of Exempt Property	42,608,350.
Increase in Value on Completion of Revaluation	291,714,170.
TOTAL TOWN TAX LEVY	\$ 12,191,580.

PERSONNEL

ASSESSOR
APPRIASER
TECHNICIAN
CLERK

Respectfully submitted,

Norman J.F. Marquis, C.M.A.
Assessor

REPORT OF THE WASTEWATER TREATMENT FACILITY

MAJOR PURCHASES

ZISCO Sequential & wastewater samplers
Effluent Dechlorination System
Computer System with printer

MAJOR CHALLENGES

Reducing odor.

The plant has had a continuing problem with odors due to open tanks for two (2) years. This year due to process control changes and the use of odor washing chemicals, we have reduced odors by approximately 40%, and are continuing to find other cost efficient ways to reduce the problem.

Reducing noise from the aerations blowers.

As flows increase during the summer months, our requirements for air also increase. This has resulted in running our blowers on high speed hence more noise. By changing the process at the plant, we have been able to run these blowers on low speed, thereby eliminating the noise problem. This has also resulted in electrical costs being reduced.

FUTURE CHALLENGES

The greatest challenge facing us is complying with the consent decree with respect to Goosefare Brook, as well as the upgrade of the Old Orchard Street pump station.

IN CONCLUSION

The Treatment Plant continues to function well and much credit should be given to the dedicated staff at the Plant. Without their skills, the plant could not function properly and the gains that have been made would not have taken place.

As always will be the case, the public is invited to tour the facility at any time.

Respectfully submitted,

Lou Beauchamp
Superintendent

OLD ORCHARD BEACH WASTEWATER TREATMENT FACILITY

Month	Precipitation (Inches)	Total Effluent Flow (mg.)	Average Effluent Flow (mg. per day)	Septic Received (gals.)	Chlorine Used (lbs.)
July 1990	2.75	59,953	1,934	25,500	2,606
August 1990	2.97	53,252	1,718	7,325	2,796
September 1990	3.00	29,585	0,986	16,000	2,036
October 1990	8.15	34,401	1,110	13,150	1,016
November 1990	5.88	41,344	1,378	18,000	976
December 1990	7.24	45,155	1,457	3,000	984
January 1991	3.54	31,793	1,025	0	708
February 1991	2.05	28,535	1,019	6,000	824
March 1991	6.09	42,588	1,374	4,000	938
April 1991	6.42	42,581	1,419	21,250	1,048
May 1991	4.03	43,499	1,403	14,500	1,192
June 1991	2.41	35,936	1,198	26,250	1,944
TOTAL	54.53	488,622	1,335 av.	154,975	17,068

"DEWATERED SLUDGE"

Month	Yds. Removed	Polimer Used	Month	Yds. Removed	Polimer Used
July 1990	310	370	January 1991	149	175
August 1990	358	374	February 1991	138	158
September 1990	169	251	March 1991	188	213
October 1990	126	285	April 1991	161	163
November 1990	135	191	May 1991	80	179
December 1990	104	132	June 1991	266	410
			TOTAL	2,184	2,901

Biochemical Oxygen Demand			Suspended Solids			
Month	Influent mg/L	Effluent mg/L	% Removed	Influent mg/L	Effluent mg/L	% Removed
July 1990	295.0	20.0	93	199.0	10.8	95
August 1990	269.8	14.3	95	204.8	9.2	96
September 1990	252.8	17.8	93	239.0	12.2	94
October 1990	161.1	12.1	92	164.9	6.5	95
November 1990	131.9	6.8	95	113.9	4.8	96
December 1990	106.0	11.2	88	90.0	4.4	94
January 1991	148.4	7.7	95	123.5	3.1	98
February 1991	175.9	9.8	94	130.1	2.7	98
March 1991	194.7	13.5	93	130.5	5.35	96
April 1991	204.9	13.8	93	167.6	3.4	98
May 1991	276.7	19.0	93	272.0	3.3	98
June 1991	303.4	33.4	89	298.7	7.0	98
AVERAGE	210.0	14.95	93	177.8	6.1	96

REPORT OF THE COMPOST FACILITY

MAJOR CHALLENGES

The greatest challenge has been upgrading the process from a marginal one to a full compliance with state and federal guidelines on composting. This was accomplished by streamlining the process and upgrading the record keeping system. By doing this, the operating costs have been reduced. The final product is now of excellent quality and is producing revenue.

We continue to accept sludge from Saco and have seen interest in the use of the facility by other area towns.

FUTURE CHALLENGES

We are planning to sandblast and paint the facility this coming year as well as looking at the feasibility of expanding to a regional facility.

IN CONCLUSION

Much of the credit for the upgrade of this facility must go to Robert Murphy, who has worked hard to make this facility one the Town can be proud of.

Respectfully submitted,

Lou Beauchamp
Superintendent

REPORT OF THE PUBLIC WORKS DEPARTMENT

The Public Works Department consisting of twelve (12) full time personnel is responsible for the daily maintenance and repair of Public Streets and Right of Ways, including the Sanitary Sewer System and Storm Water Systems. Additionally, the Public Works Department maintains the Public Beach by raking and litter pickup and installing fencing to protect the Sand Dune System. This year the Department will be purchasing some new equipment to better serve the community consisting of a Sewer Jet Cleaner for the maintenance of sanitary sewers; an asphalt storage trailer for the permanent repair of potholes, and two (2) dump trucks with plows and sanders for material hauling and snow removal. Construction projects will consist of Asphalt Pavement overlays in the amount of \$100,000 and Sanitary Sewer and Drainage improvement projects totaling \$110,000.

Respectfully submitted,

Charles Lazaro
Director

REPORT OF THE SEALER OF WEIGHTS AND MEASURES

In the year from 7/1/90 to 6/30/91, I checked thirty-two (32) gas and kerosene pumps, with 31 passing, one failing and subsequently fixed and rechecked and passing. Nineteen scales were checked and all passed.

Respectfully submitted,

Bruce Brodeur

REPORT OF THE BEACH CLEANERS'

STATISTICALLY:

Our beach cleaning people cover a distance of 2½ miles in length from the Scarborough line to the Ocean Park line. Considering a person can reach out three feet to either side, 2½ miles in length can mean many miles traveled each morning.

To contain the waste for self depositors and our crew, sixty to sixty-five 55 gallon drums are deployed over the 2½ miles.

The beach cleaning crew uses between 2500 and 3000 twenty gallon plastic bags - many being used more than once.

RUBBISH:

The material retrieved from the beach consists of everything from match covers, pizza plates, napkins, Pampers, pieces of styrofoam from coffee cups and floats to broken chairs, glass and more.

RESPONSIBILITY:

The beach cleaners cover the area noted above. In addition, we have 49 town streets intersecting our service area. The walkways from the streets to the beach through the dunes are checked periodically. The dune areas are checked periodically. This work must be done within a two hour span. Workers begin at 5 a.m. (some earlier) and must be through before 7 a.m. to be ahead of the Public Works Department picking up the trash from the barrels.

EXTRA ACTIVITY:

In their spare time - after a rainy day at the beach some of the crew cleans the unsightly deposit of waste from along the highway (unoccupied areas). Needed? Yes! Yes! For example: we have retrieved as much as 15 bags of trash along first street next to the railroad - between Atlantic Avenue and Heath Street alone.

THE DUNES:

Our dunes area has been increasing and are inaccessible (intentionally so). These fenced-in areas become the depository of rubbish for some people. You will find everything behind these fences from candy bar wrappers, napkins, pie plates, bottles, cans to plastic bags of household rubbish. They must be cleaned or they will become a small scale dump.

We have used several techniques so that we are able to remove 80% of the trash without entering the dunes area.

PERSONNEL:

Our people are dedicated and unsparingly try to keep the beach and its approaches clean for our guests and the people of our community and when the opportunity presents itself help with our streets in the area.

BUDGETWISE:

The beach cleaners have been productive keeping their area from unsightly waste but not only unsightly but environmentally more sound by removal of plastics beyond the beach. These achievements in the line of duty have been accomplished within the budget limitations for this operation.

Budget Authorization for 1990:
\$14,500

Expenditures:
\$12,489

Respectfully submitted,

George W. Shorey
Supervisor

1990 OUTSTANDING REAL ESTATE PROPERTY TAXES As of June 30, 1991

ACG-AD Interim Inc.	\$ 1931.55	Bouchard, Jacques S. & Carol (JT)	1,453.60
Adamec, William Jr. (Heirs)	9.29	Bouchard, Ruby L.	1,253.21
Allen, Helen D.	857.15	Boutet, Ronald & Barbara A. (JT)	885.79
Allen, Kenneth R.	513.50	Boutet, Ronald & Rancourt, Duane	5,146.85
Allen, Kenneth R. & Jeannine	874.93	Boutet, Ronald A. (Trustee)	6,707.10
Allen, Kenneth R. ½ Interest & O'Rourke, S. ½ Interest	69.13	Boutet, Sharon C.	602.38
Allen, Richard Estate of	635.95	Boutin, Dwight	730.75
Allie, Albert	306.14	Breton, Linda	325.88
Andersen, Halvor	304.15	Broderick, Richard D. & Sandra L.	768.27
Annessi, Ralph L. Jr. & Jenene	3,179.75	Brousseau, Ernest A. & Suzanne	2,473.59
Anton, Charles & Elizabeth	1,389.41	Brown, Reta & Beaulieu, Amy (JT)	1,523.72
Arcidy, Louis J.	2,838.08	Brushwein, Lloyd C. & Shirley A.	6,523.43
Arcidy, Louis J.	2,830.18	Bullitt, Anne T.	1,256.10
Arcidy, Louis J.	2,830.18	Bunting, J. Norman & Shirley	350.83
Arcidy, Louis J.	3,231.10	Buotte, John	452.28
Armstrong, Jay	649.78		
Atkins, Anthony	821.60	Canada 170009 Inc.	1,452.61
Atlantic Heights Development	8,932.93	Canning, James & Lynn (JT)	4,108.00
Atlantic Housing Corp.	145.16	Cannon, Patrice	472.05
Attwood, Phillip & Irene	906.52	Carlson, David & Paula (JT)	1,232.40
Avco Inc.	30,486.10	Carlson, Robert B. & Sandra G. (JT)	
Avery, Aaron	355.50	½ Interest & Reid, R. ½ Interest	1,536.55
Ayotte, Renald & Servadio, Jo	1,092.18	Carman, Doris M.	977.63
		Carman, John E.	1,485.20
Babbitt, Linda M.	569.79	Carman, John E. & Doris M. (JT)	3,126.43
Bacon, Robert E. & Shirley	2,099.43	Caron, Arthur R.	1,220.55
Badone, Robert & Katherine	1,291.65	Carter, Larry A. & Gretchen	1,817.00
Baillargeon, Maurice & Germaine	740.48	Carvel, Dana W. & Linda M. (JT)	9.44
Baisley, Richard & Barbara	726.80	Chalmers, H. James & Jessie	207.48
Baisley, Richard W. & Barbara B.	790.99	Charbonneau, Kenneth R. & Risi Ann	1,445.70
Baltes, Bonnie	766.30	Charbonneau, Philip A. & Jeannine	6,555.03
Batchelder, John	714.12	Chasse, Dennis & C. Belanger & Straniere, B.	1,098.10
Baynes, William R. & Elizabeth E.	2,712.23	Clark, Dawn	788.03
Beaudoin, Edward	1,718.25	Clark, Dolores I.	3,116.55
Bedard, Raymond	140.22	Clemens, Gordon E. & Randee L. (JT)	938.12
Belair, Roland D. & C.C. (JT)	2,186.33	Cloutier, Roland J.	387.74
Belair, Roland D. & Christina C.	3,707.08	Coburn, Dana & Belinda	588.55
Bell, Robert & Elizabeth A. (JT)	1,070.17	Cole, James P.	1,092.18
Bergeron, John R. & Jane Marie (JT)	1,210.67	Cole, Phillip W. Heirs	580.65
Bergeron, Norman R.	1,741.14	Colombo, Colleen	79.05
Berry, Dwight & Margaret M.	1,562.23	Colombo Enterprises Inc.	6,124.48
Berthiaume, Dennis	323.90	Comeau, Marguerite A.	246.88
Blarritz Inc.	3,898.65	Copp, Raymond H.	2,283.10
Blarritz Motel Inc.	3,265.66	Copp, Raymond H.	2,294.95
Blanchard, Paul R. & Dianne	2,052.03	Cormier, Medard	75.05
Blanchard, Paul R. & Dianne L. (JT)	345.63	Cormier, Paul J. & Day, Richard P.	2,336.43
Blow Bros. Inc.	630.03	Cormier, Richard J. & Nancy	11.58
Blow, Chester & Georgette (JT)	1,066.50	Costello, Brenda E.	1,860.45
Blow, Dale & Annette ½ Interest & Desjardins, D. ½ Interest	1,420.03	Cote, Ghislain	141.21
Blow, Dale & Annette	509.55	Cote, Ghislain	453.26
Blow, Joel	2,207.10	Couillard, Raymond J. & Celine	1,477.80
Blow, Kevin S. & Lorraine	928.70	Courtyard Village Corp.	2,595.15
Boisvert, Raymond H.	151.22	Coutu, Denise F. & Coutu, Pierre	2,247.55
Boldebook, David W. & Ann	430.55	Cowan, Steven P. & David	1,544.45
Boldebook, David W. & Laura	2,842.03	Cowan, Steven P. & David R.	1,544.45
Bolduc, David A.	1,512.85	Cowan, Steven P. & David R.	1,453.60
Bouba, John J.	824.56	Cricones, Apollo & Bessie, & Gikas, William	80.85
		Cricones, Apollo & Bessie, & Gikas, William	125.40
		Crockett, Thomas S.	524.53

Cross, William	2,073.75
Crowley, Rita M.	2,012.53
Cummings, Dorothea F.	65.18
Cunningham, Gary C. & Gilberta	428.01
Currie, William T. & Carolyn	3,292.33
Curtis, Claire Y.	1,854.53
Custom Built Homes of Maine Inc.	995.40

D & R Enterprises Inc.	1,975.00
Danforth, Stanley J. & Drapeau, Sylvia	1,119.83
Danton Towers Corp.	1,801.20
Danton Towers Corporation	11,616.95
Davis, Edward & Carol	1,319.30
Davis, Robert Y.	1,443.15
Davis, Rupert H. & Verona	2,417.40
Davis, Terry M. & James	936.23
Dean, Nancy	835.43
Deering, David N. & Diane B.	904.55
Delcamp, John R. etal	407.84
DeMille, Jeffrey & Lori	641.88
Desjardins, Dorothy	4,291.68
Desmond, Iona E.	487.83
Desrochers, Joan M.	2,518.13
Desrochers, Joseph & Rhonda (JT)	1,212.65
Devito, Anthony S. & Ann M. (JT)	1,025.02
Diplomat Condominium Inc.	3,957.90
Doane, Joan S. & Shea, Mary A. (JT)	928.25
Doane, Joan S. & Shea, Mary A. (JT)	720.88
Doane, Ray D. & Ronald	2,618.85
Doane, Ronald J. & Ray D. (TC)	1,787.11
Doe, Gordon P. & Linda M. (JT)	2,579.35
Donahue, Carl R. & Dascanio, Eileen (JT)	538.16
Donnellon, Cornelia S. & Samuel	649.46
Doody, John E. & Donna	1,836.75
Downeast Associates	2,172.50
Drago, Frederick E. & Kathleen (JT)	1,558.28
Driscoll, J. George & Nancy	1,300.54
Drury, Joann H.	2,050.05
Dube, Gerard & Marcia	874.93
Dubois, Claude P. & Claire	1,327.20
Dugas, Guy & Elizabeth	410.80
Duhamel, Bonnie L.	1,110.94
Dumont, Lorraine W.	767.29
Dupras, Sandra A.	1,609.63

Eastman, Frances	543.13
Eastman, Gerald G.	2,125.10
Eisenbach, Marnee	1,844.66
Elanjian, C. George & Dorothy	51.35
Eldridge, Allen L.	525.35
Emmons, Joseph D.	327.85

F-N Properties Limited	7,206.78
Fenton, Irene K.	2,569.91
Filler, Norma M.	3,055.33
Finkelman, Bella	2,111.59
Fletcher, Russell & Elaine	2,427.28
Fogg, Timothy	475.98
Fogg, Timothy & Jill	811.73

Fontugne, Daniel & Gale (JT)	415.55
Fortin, Charles	262.68
Foss, Thomas Jr.	1,888.10
Freeman, Barbara J.	388.55
Frenette, Jeanette	1,583.95
Frenette, Michael C.	427.52
Frost, William	602.93
Fuller, Robert Trustee of	1,690.60
Fuller, Robert Trustee of	1,655.05
Fuller, Robert Trustee of	1,655.05
Fuller, Robert Trustee of	1,690.60
Fuller, Robert Trustee of	1,655.05
Fuller, Robert Trustee of	1,655.05
Fuller, Robert Trustee of	1,690.60

Gagnon, Donna A.	2,243.60
Galarneau, Richard E. & Sarah I.	927.99
Gallagher, Christopher P. & Patricia (JT)	24.72
Gannett, Stuart B. Sr & Geraldine F.	36.35
Garcia, Benjamin M.	5,699.85
Gendreau, Maurice R. & C & G Associates	2,622.80
Gilman, Eugenia	4,034.93
Girard, Dennis A. & Donna L. (JT)	4,819.00
Girard, Dennis A. & Donna L. (JT)	554.98
Girard, James & Pauline	1,354.85
Giroux, Thomas E.	1,382.50
Goodall, Joseph C. Trustee of	1,138.59
Goyet, Michael H. & Karen L.	870.97
Grandview Associates	394.01
Grandview Associates	790.00
Grandview Associates	801.85
Grandview Associates	867.03
Grandview Associates	790.00
Grandview Associates	394.01
Grandview Associates	465.11
Greeley, John F.	1,279.43
Guerette & Marcoux Inc.	608.30
Guerette & Marcoux Realty Inc.	75.05
Guerette & Marcoux Realty Inc.	131.35
Guerette & Marcoux Realty Inc.	306.13
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	80.98
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	416.73
Guerette & Marcoux Realty Inc.	491.78
Guerette & Marcoux Realty Inc.	171.83
Guerette & Marcoux Realty Inc.	521.40
Guerette & Marcoux Realty Inc.	79.00
Guerette & Marcoux Realty Inc.	79.00
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	79.00
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	75.05
Guerette & Marcoux Realty Inc.	51.35
Guerette & Marcoux Realty Inc.	55.30
Guerette & Marcoux Realty Inc.	51.35
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28
Guerette & Marcoux Realty Inc.	57.28

Guerette & Marcoux Realty Inc.	57.28	Hogan, George W. Sr. & Faith	1,819.96
Guerette & Marcoux Realty Inc.	57.28	Hogan, George W. Sr. & Faith (JT)	573.74
Guerette & Marcoux Realty Inc.	57.28	Holt, Anthony	2,373.95
Guerette & Marcoux Realty Inc.	57.28	Holt, Jerome A.	778.15
Guerette & Marcoux Realty Inc.	57.28	Hopkins, Galen	330.97
Guerette & Marcoux Realty Inc.	57.28	Horwood, William Burden & Horwood, Violet (Life Est.)	985.53
Guerette & Marcoux Realty Inc.	130.35	Hough, Carole R.	5,196.23
Guerette & Marcoux Realty Inc.	75.05	Hurd, Martha	738.65
Guerette & Marcoux Realty Inc.	63.20	Hurley, James M. & Lynn	483.88
Guerette & Marcoux Realty Inc.	57.28	Hutchinson, Robert & Hamson, John	918.37
Guerette & Marcoux Realty Inc.	57.28		
Guerette & Marcoux Realty Inc.	112.58	Jackson, Edward T. & Jeanne A.	2,507.26
Guerette & Marcoux Realty Inc.	79.00	Jacques, Roger A. & Jeannine	2,504.30
Guerette & Marcoux Realty Inc.	65.18	Jalbert, Roland J. & Patricia	4,023.08
Guerette & Marcoux Realty Inc.	63.20	Jeffrey, Ernest D. & Sally	1,733.06
Guerette & Marcoux Realty Inc.	57.28	Johansen, Donna	827.53
Guerette, Norman	716.93	Johnson, Arthur H. & Lorraine	2,073.75
Guerette, Norman	5,662.33	Johnson, Ruth A.	1,364.73
Guerette, Norman	422.65	Jones, John & Joyce	17.93
Guerette, Norman	75.05	Joyce, William F. & Brenda M.	748.52
Guerette, Norman	75.05		
Guerette, Norman	79.00	KM Properties	13,214.26
Guerette, Norman	57.28	Kaczmariski, Frank	1,453.60
Guerette, Norman	57.28	Kaeppl, Samuel H. & Linda	6,021.77
Guerette, Norman	57.28	Kearney, John J.	1,042.80
Guerette, Norman	57.28	Keating, Paul F.	4,275.88
Guerette, Norman	375.25	Keating, Paul F.	4,313.40
Guerette, Norman	329.83	Keating, Paul F.	4,724.20
Guerette, Norman	357.48	Keating, Paul F.	1,921.67
Guerette, Norman	75.05	Keating, Paul F.	4,591.88
Guerette, Norman	337.73	Keene, Donald J.	2,691.93
Guerette, Norman	237.00	Kelly, Kathleen P. & Sullivan, Barbara E.	704.09
Guerette, Norman	75.05	Kelly, Kathleen P. & Sullivan, Barbara E.	733.71
Guerette, Norman	51.35	Kennedy, Walter	1,383.49
Guerette, Norman	57.28	Kerry Petit Development Corp.	1,410.15
Guerette, Norman	57.28	Key Bank of Maine	237.00
Guerette, Norman	57.28	Kinney, John G.	746.55
Guerette, Norman	67.15	Kinney, Wesley A. Jr. & Varnum, Minnie K.	335.76
Guerette, Norman	57.28	Knight, Frederick D.	264.65
Guerette, Norman	57.28	KRE Properties	1,374.60
Guerette, Norman	57.28	KRE Properties Inc.	1,343.00
Guerette, Norman	57.28	KRE Properties Inc.	806.60
Guerette, Norman	57.28	KRE Properties Inc.	1,376.58
Guerette, Norman	57.28	KRE Properties Inc.	1,376.58
Guerette, Norman	57.28	KRE Properties Inc.	1,169.20
Guerette, Norman	65.18	KRE Properties Inc.	802.84
Guptil, Hazel	707.05	KRE Properties Inc.	3,618.20
		Kroot, Sandra L.	1,931.55
Hale, Roland & Deborah L.	516.46	Kyle, Charles S. & Theresa A. (JT)	2,468.75
Hall, Carroll A. & Cecile M.	1,504.95		
Hamblet, Daniel S. & McKinnon, Delores (JT)	1,565.19	L & D Associates	1,034.90
Hampton Management Corp.	1,252.15	Labbe, Catherine	1,811.08
Hanson, Pauline C.	1,694.55	Labelle, Jean J. & Suzanne	2,429.25
Harrington, L. Lee	3,869.03	Lafave, John L., Kathleen, Mark & Laurel	934.17
Harrington, L. Lee & Sallah, Majid T.	2,838.08	Landry, Carol A.	768.27
Harrold, David & Darcey	492.18	Lanigan, Paul T. & Edes	1,538.53
Haswell, Ethel D.	1,164.26	Lanzillo, Walter & Eleanor (JT)	3,414.77
Hayes, Edward S. & Reina E.	1,062.55	Lanzillo, Walter & Eleanor (JT)	79.99
Haynes, Bradley G. & Lillian F.	716.93	Lariviere, Yvonne	878.87
Hebert, Conrad & Joann M.	329.10	Laroche, David A. & M. Carolyn (JT)	773.21
Herwood, James A. & Joline A. (JT)	2,731.43	Larochelle, Leo & Adrienne	15,242.14
Herzberg, Doris E L	941.09	Larochelle, Leo & Adrienne	5,190.30
Higgins, Daniel	610.28	Larochelle, Leo F. & Adrienne	3,142.23
Hoban, John J. & Janet M. (JT)	1,738.00	Lauzon, Mark	293.83
Hodge, Pamela S.	4,034.93	Leblance, Barbara L.	1,143.46

Leclair, Ernest H. & Lavigne, Louis A.	8,356.23	Olanovich, Jerome T. & Patricia	1,651.10
Leddy, Louis	962.01	Old Orchard Partners	29,508.48
Lee, Thomas R. Sr.	120.48	Old Orchard Partners	41,609.30
Lehmann, Christa	740.63	Omara, George J. & Charlotte	2,678.10
Lemer Associates	1,874.28	Oreilly, May E.	1,435.83
Lemer Associates	1,874.28	Osgood, Dean A. & Janet	2,050.05
Lemer Associates	1,907.85	Ottaviani, Philip R. & Marilyn G.	1,991.75
Lemer Associates	1,907.85	Ouellette, Kathleen M.	3,209.38
Lemer Associates	1,941.43	Ouellette, Kathleen M.	3,231.10
Lemer Associates	1,941.43	Owner Unknown	233.05
Lindvall, James W. & Denley, William P.	1,811.08	Owner Unknown	1,670.85
Litwinetz, John A. & Mary	3,713.71		
Locals Inc.	7,303.55	Page, Dennis M. & Lefebvre, Maurice	1,670.85
Lombard, Raymond R.	1,603.70	Page, Donna	760.38
Lombard, Raymond R.	1,807.13	Palmer, Maurice & Julie	267.31
Lord, Clifford	477.95	Parent, Nancy L.	5,235.73
Ludwig, Herbert J. & Martin, Neil B.	6,560.95	Parrish, Steven T.	6.34
Lyndale Realty Inc.	2,083.62	Patten, Stephen G. & Shields, Kathleen E.	1,781.45
		Paulson, Barbara K.	1,645.18
MacDonald, John R. & Jean S.	1,844.65	Pawlak, John M.	1,609.63
MacEachern, Richard & Claudette	375.25	Pelkey, D. Kurt & Debra J. (JT)	3,681.40
Maclay, Clark & Linda	765.09	Peters, Constance Beals Heirs	1,467.43
MacQuarrie, Donald J. & Marion M.	1,271.90	Petit, Catherine Duffy	5,504.33
Madoff, Harvey Trustee of HMI	3,132.35	Philbrook, Dolores B. & David (JT)	770.51
Maloney, Maurice & Antoinette G.	1,574.08	Phillips, Robert Jr. & Terry C.	1,471.38
Martin, John C. & Joan M.	1,170.87	Piacitelli, Theresa	1,230.43
Martin, Rudolph A. & Lois A. (JT)	1,709.71	Pier, Russell H. & Doris E.	1,175.77
Mason, Alan & Beverly A.	4,161.33	Pilgram Place Inc.	1,214.63
McCallum, Michael	984.54	Pinehirst Tent & Trailer	13,506.04
McDermott, Richard J.	3,379.23	Pioneer Developing Co. Inc.	199.45
McIntyre, Richard E. & Carolyn	1,775.53	Piper, Richard C. Jr.	4,400.33
Mckeown, Evan Cecil	2,439.13	Potter, Shawn F.	1,951.30
Merry Meeting Development Inc.	19.75	Potvin, Richard P. & Doris	3,094.82
Merry Meeting Developers Inc.	790.00	Powell, Judith A.	1,556.30
Merry Meeting Developers Inc.	537.20	Powers, Frederick M. & Alyce	4,129.73
Middleton, Charles W. & Marley	942.94	Pratt, Donald & Elaine	3,025.70
Miller, Frederick & Rebecca	869.00	Pratt, Glen A.	1,536.55
Millett, Kenneth W. & Paulette T.	3,221.23	Proulx, Alfred L. & Paulette	1,582.29
Milligan, Nancy L.	2,172.50	Provencher, Dennis C. & Dennis	734.70
Milton, John C. & Jo	1,311.40	Psonak, Raymond J. & Janet R. (JT)	1,100.07
Mohlin, Robert A. & Pamela J. (JT)	582.63	Purdy, Douglas C. & Pratt, Glenn A.	1,738.00
Monier, Evelyn Y. Etals	8,610.01	Purdy, Douglas C. & Pratt, Glenn C.	1,738.00
Monier, Evelyn Y. Etals	2,182.38		
Monmaney, Michelle P.	27.96	R P Titcomb Associates Inc.	691.25
Moon, Iman & Yonghyo (JT)	1,937.47	Raftice, Richard & Field, Marion	418.70
Moran, Edytha H. & Larsen, John T. & Harry	1,876.25	Rainbow/Seabreeze Dev. Corp.	10,453.68
Moreau Motel	9,339.78	Rankin, Ronald	1,275.77
Morrison, Merle J.	1,017.13	Rascati, Russell & Moira J.	786.05
Morse, Edward Heirs	286.38	Rascati, Russell & Moira J.	768.28
Morse, Faye M.	7,696.58	Rascati, Russell & Moira J.	1,410.15
Moss, Patricia E.	1,362.75	Rascati, Russell & Moira J.	835.43
Mosseri, Alan J. & Jacqueline	3,132.35	Rascati, Russell & Moira J.	835.43
Moutsatsos, Donna	1,824.90	Rascati, Russell O. & Moira J. (JT)	1,736.03
Moutsatsos, Donna N. & Thomas J.	1,830.83	Redmond, Bruce	1,072.43
Mugavero, Paula Mae M.	661.47	Regan, Arthur M. & Mavis L. (JT)	2,826.23
Mundi, Russell P.	2,200.15	Reid, Roger J.	1,536.55
Murdock, Judith A.	1,903.90	Reid, Rosemary Anne	4,672.85
Murphy, Richard & Erline (JT)	865.05	Rioux, Denis E. & Daphne	7,026.06
McDonald, James N. & Sarah A.	529.30	Rioux, Denis E. & Daphne C. (JT)	1,234.38
		Rix, Reign G. & Patricia	1,237.34
Nadeau, Roger	232.06	Roberge, James & Susan	426.60
Nason, Jerry C. & Mary Lou	1,007.25	Roberge, Ronald J. Etal	1,281.78
National City Mortgage Co.	668.54	Roberts, Bryce D.	740.63
Nemon, Arthur J. & Lerman	223.17	Robinson, Glen	1,868.05
		Robinson, Larry	543.13
Obrien, Richard F.	883.37	Rooney, Timothy P. & Kelly	2,684.03

Roy, Denis G. & Marilyn	1,495.00
Roy, Michael P. & Michelle (JT)	616.89
Ruel, Michael G. & Becky L.	1,917.73
Ruel, Raynald & Alice (JT)	1,157.35
Ryan, Donald C. & Dolores	25.44
Salamacha, Gary A. & Sharon	705.07
Sandoval, Sherrie A.	427.78
Schlesinger, Lillie	1,359.79
Sealand Development Co. Inc.	558.93
Sealand Development Co. Inc.	784.08
Sealand Development Co. Inc.	26,571.65
Sealand Development Co. Inc.	1,149.45
Sealand Development Co. Inc.	691.25
Sealand Development Co. Inc.	932.20
Sealand Development Co. Inc.	843.33
Sealand Development Co. Inc.	758.40
Sealand Development Co. Inc.	744.58
Sealand Development Co. Inc.	774.20
Sealand Development Co. Inc.	738.65
Sealand Development Co. Inc.	782.10
Sealand Development Co. Inc.	788.03
Sealand Development Co. Inc.	707.05
Sealand Development Co. Inc.	651.75
Sealand Development Co. Inc.	673.48
Sealand Development Co. Inc.	790.00
Sealand Development Co. Inc.	758.40
Sealand Development Co. Inc.	574.73
Sealand Development Co. Inc.	667.55
Sealand Development Co. Inc.	637.93
Sealand Development Co. Inc.	754.45
Sealand Development Co. Inc.	612.25
Sealand Development Co. Inc.	594.48
Sealand Development Co. Inc.	608.30
Shanks, Mary D.	2,059.93
Sharkey, Wayne J.	1,854.53
Shaw, Richard M.	2,678.10
Sheehan, William J. Jr.	3,225.18
Sherman, John w. & Katina K. (JT)	2,466.81
Skillin, Lewis R.	446.35
Small, Ralph L. & Constance C. (JT)	5,050.08
Smith, Daniel B.	279.46
Smith, George III	310.07
Smith, James L.	19,843.81
Smith, James L.	2,946.70
Smith, James L.	6,308.15
Smith, Richard H. & Edna	5,073.77
Smith, Richard H. & Edna	3,160.99
Smith, Richard H. Sr. & Edna	2,850.91
Snell, Wayne R. & Shirley	583.61
Solomon, Lou	693.23
Spear, Robert & Kay	1,645.18
St. Hilaire, Paul	1,753.80
St. Laurent, Robert	3,154.08
Stetson, Scott A. & Sandra B. (JT)	773.21
Stevens, Joseph & Roger J. & Leveris, Alice Etals	702.73
Stewart, Clarence	1,755.78
Strout, Richard A. Sr. & Beulah J.	924.30
Studer, Walter	4,106.02
Sullivan, Kevin B. & Giselle	7,090.25
Sullivan, Leo D.	1,260.05
Summit Floors Inc.	746.55
Swan, Horace Heirs	245.16
Swenson, Timothy	2,838.08
Swicker, Charles F. & Madeline	6,766.35

Tangerini, Charles B.	1,527.66
Terran, Matthew	553.05
Theoharis, Ilias & Constance K.	2,200.15
Thibodeau, John F.	365.38
Thompson, Jeffrey & Colleen	3,901.61
Thompson, Jeffrey & Colleen	1,140.56
Thompson, Richard & Jolene (JT)	2,320.63
Thompson, Richard & Jolene (JT)	2,158.68
Tibbetts, Paul	1,355.70
Tibbetts, Rita R.	973.68
Tierney, Brian & Jacklyn (JT)	1,775.52
Tiffany Village Inc. & Robinson	3,865.08
Tobey, Eric W.	3,335.77
Tolley, John & Elaine (JT)	2,213.98
Tousignant, Roger A. & Mary	4,757.78
Toussaint, Gerald L. & Anita	7,718.30
Taoussaint, Ralph	391.05
Townsend, Carl J. Etal	1,115.87
Townsend, Harry & Laurie	740.63
Townsend, Lynn & Shirley	3,148.15
Townsend, Phillip R. & Barbara	5,524.08
Townsend, Richard & Baker, Debra	715.94
Trautvetter, Carl & Claudette	945.04
Trautvetter, Carl & Claudette	975.65
Trautvetter, Carl & Claudette	3,716.95
Tucker, Richard	375.35
Tulley, Roberta M. & Stephen (JT)	669.96
Tully, Paul R. Trustee	26.00
Turnbury Associates	11,160.73
Turner, Howard & Annette	1,874.28
Twomey, David H. & Carol	3,171.85
Uni-Sept Inc.	2,603.05
Uni-Sept Inc.	2,381.85
Uni-Sept Inc.	2,832.15
Unknown Owner	335.75
Unknown Owner	464.13
Usher, Mary A. (Dolan)	1,779.48
Utman, Robert T. & Barbara	1,787.38
Valliere, John D. & Geraldine	929.54
Ventura Ventures	6,134.35
Ventura Ventures	3,418.73
Violette, Robert G. & Jeanne	4,171.20
Vire, Louis P. & Noella	2,972.38
Wagner, Norman C.	1,326.21
Wagner, Norman C.	634.96
Warren, Ed & Gertrude & May	1,734.05
Watkins, James F. Jr.	10,716.35
Watters, Howard A. & Audrey	3,177.78
Weinstein, Alan & Charlene	1,994.75
Weinstein, Alan, Eber & Stanley	7,742.00
Weinstein, Alan S. & Charlene	2,664.27
Weinstein, Alan S. & Charlene J.	3,797.93
Weinstein, Beatrice S.	4,425.98
Weinstein, Beatrice S.	5,192.28
Weinstein, Beatrice S.	6,098.80
Weinstein, Beatrice S.	5,129.08
Weinstein, Eber & Stanley	2,713.65
Weinstein, Eber, Alan, Neal & King	4,508.93
Weinstein, Eber, Stanley & Alan	1,627.40
Weinstein, King H.	705.07
Weinstein, King H.	2,251.50
Weinstein, King H.	589.54
Weinstein, Neal	1,252.15

Weinstein, Neal L.	2,172.50
Weinstein, Neal L.	7,042.85
West, Leon R. Sr. & Anne M. (JT)	1,772.33
White, Rev. Robert J. Heirs	8,650.50
Williams, Ann W.	23.55
Williams, Gary S. & Donna L. (JT)	462.15
Wilson, Charles E.	1,475.33
Wilson, Wayne J. & Pamela K. (JT)	12.83
Winn, Timothy	241.99
Winter-Temple Properties	16,212.78

Wong, Wesley B.	485.85
Young Ho Jin's Taekwondo Academy	8,131.08
Zahares, Donald & Hazel E.	807.33
Zahares, Donald & Mark G. Trustee	3,187.77
Zazzera, Nancy	3,225.18
Zimelman, Melvin	3,904.58
Zimelman, Melvin & Donna C.	17,241.76

1990 OUTSTANDING PERSONAL PROPERTY TAXES As of June 30, 1991

Adams, Earl	\$ 29.45
Alfatoon, Sabzhroo	57.28
Ashley, Gerald	143.19

Bacon, Robert E.	29.63
Banks, Joseph	53.33
Baynes, William & Elizabeth E.	110.60
Beaulieu, Ralph	103.69
Belair, Roland & Christina	238.98
Bernier, Leo	74.06
Bianchin, Roger R.	63.20
Bisson, Jeffrey & Cathleen	352.54
Bissonnette, Nicky	55.30
Blanchard, Paul R. & Dianne	37.53
Blanchards Disposal	96.78
Blow Brothers Inc.	1210.68
Blue Goose Cafe Inc.	250.83
Boldebook, David	317.98
Bourassa, Guy	42.46
Boutwell, Donald	53.33
Bowser, William	124.43
Boyle, Caroline	46.41
Boyle, Walter & Ruth	9.88
Brigham, Gary	58.26
Brockett, Patrice	21.73
Brotherton, Kent	155.04
Brushwein, Lloyd & Shirley	8.14
Bryant, Diane	69.13
Burns, Joseph	117.51

Caldbeck, Alan	37.03
Caldwell/Smith, Bruce	79.00
Canney, Kevin N. Jr.	37.53
Carey, Norman C.	63.20
Carlson, Richard	108.63
Carman, John E. & Doris M.	110.60
Chadbourne, Bruce	7.90
Charbonneau, Philip A. & Jeannine	82.95
Chehebar, Selim & Esther	82.95
Clampa, Frederick A. & Lambert A.	37.53
Clark, Randall W. & Nancy G.	14.81
Clifford, Henry Barry	63.20
Coca Cola Bottling Plants Inc.	189.60

Collins, Gayle	31.60
Columbo Enterprises Inc.	23.70
Condict, Clinton A. & Helen T.	29.63
Continental Cable Vision of NH	6334.81
Copelco Credit Corp.	39.50
Cordeiro, Robert	137.26
Cormier, James	50.36
Courville, Arthur Jr.	29.13
Crane, Susan	158.00
Crete, Maurais & Christine	318.96
Cucurell, Robert	55.30
Currie, William T. & Carolyn	37.53
Cutts, Raymond	61.23

Daigle, Andre	45.43
Daigneault, Albert	147.14
Davey, John C. & Barbara J.	14.81
Davis, Rupert H. & Verona	84.93
Day, Richard P. & Carol P.	37.53
Deeb, Robert L.	27.65
Deeb, William R.	13.82
Deforest, Cynthia	23.70
Deltoro, Tony	47.40
Deziel, Jean	41.65
Dighton, Pat	1.61
Doane, Ray D. & Ronald	75.05
Doane, Ronald & Joan	29.63
Doody, John E. & Donna	21.72
Dowling, Verra	168.86
Downing, Mary G.	37.53
Driscoll, J. George & Nancy	27.65
Drury, Joann	37.53
Duplisea, Scott	55.30

Eastern Propane Gas Inc.	160.96
Emmons, David	53.33
Esthys Lunch	112.58

Fernald, Jerrald	29.63
Ferris Music Inc.	15.80
Filler, Norma M.	37.53
Flynn, Walter	162.94
Fontaine, Gregoire	140.23

Foote, William	111.59
Frabotta, Christopher	182.69
Fred Powers & Son Inc.	33.58
Front Row Seating	464.13
Fung, A. Ling W.	224.16
Gagne, Edward	30.61
Gagne, Marc R. & Loretta	13.82
Garcia, Benjamin	316.00
Garrity, Steve	63.20
George, James	242.93
Getty Petroleum Corp.	21.73
Gittens, Roberta	74.06
Gold, Joel & Diana	57.27
Grand View Assoc.	112.58
Greely, John	37.53
Green Gables Food Store Inc.	750.50
Guerette Marcoux Realty Inc.	37.53
Guerette Realty	45.43
Henry, James	199.48
Hirsch, Kenneth	342.66
HMI Realty Trust	43.45
Hodge, Pamela S.	37.53
Holmes, Wallace	133.31
Horwood, Violet M.	29.63
Huffman, James	11.85
Iacona, George	.65
IMS Inc.	63.20
Jalbert, Rene	184.66
Jannetti, James E.	41.47
Johnson, Homer	138.28
Johnson, Jill C.	27.65
Kanen, Richard	37.03
Kapetanios, Christos & Jean	14.81
Kelleher, Paul	69.13
Kelly, Kathleen	75.06
Kerry, John M. & Linda A.	37.53
Klimoff, Dorothy R.	29.63
Krantz, Hal	17.78
Kruzel, Francis & Nancy A.	18.76
Kyle, Charles & Theresa	37.53
Labbe, Catherine	27.65
Labonte, Louis	15.72
Lafrance, Gerald	55.30
Lamothe, Marc S. & Carrie J.	55.30
Lanco Vending Machine Corp.	7.90
Langille, Walter	79.00
Lanning, David	56.29
Larochelle, Yvon	100.73
Ledford, Judith	142.20
Lemeux, Gwenn	53.33
Lemieux, Donald	79.00
Letellier, Denis	31.60
Levesque, Daniel	38.86
Lombard, Donna	58.26
Lombard, Raymond R.	165.90
Lorette, Wayne	430.55
Lothrop, Orman	99.74
Ludwig, Herbert J. Etal	225.15
Lyndale Realty Inc.	79.00

Magaw, Charles	89.37
Mahoney, Joseph & Rita	166.89
Manchester Jewelry Inc.	65.18
Martin, Alan & Margaret	33.58
Matsos, Carlos	26.66
McGowan, James & Flora	29.63
McNamara, Everette & Caron	99.24
McNeill, Mike	120.47
Metcalf, Robert	132.33
Michaud Dist.	11.85
Mills, Lona L.	23.70
Morris, Richard	47.40
Morse, Faye M.	365.38
Mountain Productions	1382.50
Mullen, Vicki Shaw	15.80
Murray, Thomas R. Jr. & Judith	29.63
Naaman, George	1.98
Nault, Gilles	45.43
Nobles, Thoms	75.05
Normandie Motor Inn Inc.	25.68
Nye, Nathan & Margaret	14.81
Old Orchard Beach Assoc.	112.59
Olson, Carl	69.13
Oneill, John J.	14.81
Orde, Marion	158.00
Paige, Charles W. & Dorothy R.	14.81
Paradis, Raymond	192.56
Paulo, Josi	160.96
Perez, John	26.46
Perrone, Salvatore	18.76
Poirier, Paul	39.50
Powers, Mark	157.01
Rascati, Russell & Moira J.	29.63
Rebidue, Raymond	47.40
Reigelman, Tim	195.53
Richard, Kevin P.	206.39
Rigney, M.	87.89
Rizzo, Charles Etal	18.76
Robertson, Richard	280.45
Robidas, Andre	61.23
Rowell, Florence & Simpson, Faith	284.40
Rubito, Robert	405.86
Saada, Albert	23.70
Salisbury, William	42.46
Salvi, Frank G.	81.96
Sandweco Inc.	222.61
Sanford, Russell	63.20
Santelle, Robert	127.39
Sargent, George	137.26
Scarmas, George	126.40
Scott, Milton	4.94
Sealand Development Co., Inc.	428.58
Senosk, Daniel	79.00
Shays, Stephen	385.13
Shea, Joseph	111.09
Shorey, Glenola	132.33
Shorey, Glenola	35.55
Sisson, Daniel	716.39
Skillful Vending Distributors Inc.	53.33
Smith, James L.	1451.63

Snow, Georgette & Mark	59.25
Soule, Gail	7.90
St. Hillaire, Paul A.	801.85
Stanburg, Jack	47.40
Stephenian, John	53.33
Sun Times Inc.	148.13
Sweet, Margaret H.	29.63
Swenson, Tim	126.40

Tangerini, Charles B.	37.53
Terko, John & Debra	280.45
Ticketron	82.95
Tiffany Village Inc. & Robinson	49.38
Tousignant, Roger A.	57.28
Toussaint, Gerald & Anita	363.40
Tripp, Robert & Joycelyn	14.81
Trzcinski, Vincent	49.87
Tucker, Ed & Marie	209.35
Twombly, Michael	136.28

Valli, Mark & Cleary, Daniel	37.53
Van Peurse, Larry G. Jr.	37.53
Veayo, Galen	194.54

Veilleux, Mrs. Gaston	53.33
Vessel Services Inc.	47.40
Villineau, William	53.33

Walker, Louis	452.28
Ware, Charles & Mary Ann	82.95
Watkins, James F. Jr.	286.38
Weed, Brian	233.05
Weinstein, Eber & Stanley	59.25
Weinstein, Eber Etal	55.30
Weinstein, King	10.44
Weinstein, Neal Esq.	158.00
Wheeler, Scott	69.13
Whittemore, Richard E.	177.75
Williams, David	41.48
Williams, Harold G.	126.40
Woods, John	79.49

Young, Ho Jin	114.55
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Zatla, Marlene	19.75
Zimelman, Melvin	138.25
Zimelman, Melvin & Donna C.	92.83

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1991

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TOWN OF OLD ORCHARD BEACH, MAINE

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Independent Auditor's Report

Town Council
Town of Old Orchard Beach, Maine:

**RUNYON
KERSTEEN
OUELLETTE
& LESSARD**

We have audited the accompanying general purpose financial statements of the Town of Old Orchard Beach, Maine, as of and for the year ended June 30, 1991, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

As described in note 1, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included to conform with generally accepted accounting principles.

As described in note 12 to the financial statements, the Town accounts for teachers' summer salaries in the general purpose financial statements on the cash basis. Generally accepted accounting principles require that the cost of teachers' summer salaries be recorded at June 30, 1991.

In our opinion, except for the effect on the financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Old Orchard Beach, Maine as of June 30, 1991, and the results of its operations and cash flows of its proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through F, the schedule, and tables 1 through 7 are presented for

**Certified
Public
Accountants**

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

purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Old Orchard Beach, Maine. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Rumyon, Kersten, Ouellette & Lessard

July 29, 1991

As described in note 1, the general purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included in conformity with generally accepted accounting principles.

As described in note 2, the financial statements, the Town accounts for certain summer salaries in the general purpose financial statements on the cash basis. Generally accepted accounting principles require that the cost of certain summer salaries be recorded at June 30, 1991.

In our opinion, except for the effects on the financial statements of the corrections described in the preceding paragraphs, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Old Orchard Beach, Maine as of June 30, 1991, and the results of its operations and cash flow of its proprietary funds for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through E, the schedule, and tables 1 through 7 are presented for

Certified
Public
Accountants

Old Orchard Beach
Maine 04064
Tel: 207-233-1234
Fax: 207-233-1235

COMBINED FINANCIAL STATEMENTS - OVERVIEW (GENERAL PURPOSE FINANCIAL STATEMENTS)

These financial statements provide an overview of the financial position of all the funds and account groups and of the operating results by fund types. They also serve as an introduction to the more detailed exhibits that follow. The notes to the combined financial statements are an integral part of the combined financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1991
(with comparative totals for June 30, 1990)

Assets	Governmental Fund Types			Proprietary	Fiduciary	Account Group	Totals	
	General	Special Revenue	Capital Projects	Fund Type Enterprise	Fund Type Trust	General Long-term Debt	(Memorandum Only)	
							1991	1990
Cash and cash equivalents (note 2)	\$ 978,547	214,296	-	-	35,792	-	1,228,635	386,426
Investments (note 2)	156,954	-	102,105	-	-	-	259,059	238,691
Accounts receivable	43,011	2,299	-	-	-	-	45,310	20,426
Due from other governments	83,608	18,831	-	-	-	-	102,439	163,257
Note receivable (note 3)	-	-	-	225,000	-	-	225,000	125,000
Inventory	-	10,525	-	-	-	-	10,525	11,158
Taxes receivable (note 4)	182,839	-	-	-	-	-	182,839	219,679
Tax liens (note 4)	1,578,183	-	-	-	-	-	1,578,183	1,147,603
Tax acquired property (note 4)	4,082	-	-	-	-	-	4,082	4,082
Due from other funds (note 5)	337	30,222	135,576	13,366	-	-	179,501	87,757
Land, property and equipment (note 3)	-	-	-	2,200,000	-	-	2,200,000	2,200,000
Less accumulated depreciation	-	-	-	(55,000)	-	-	(55,000)	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	16,527,351	16,527,351	16,295,217
Amount to be provided for accrued sick leave	-	-	-	-	-	155,675	155,675	146,382
Total assets	\$ 3,027,561	276,173	237,681	2,383,366	35,792	16,683,026	22,643,599	21,045,678
<u>Liabilities and Fund Equity</u>								
Liabilities:								
Accounts payable	303,059	6,253	40,560	-	-	-	349,872	1,053,333
Accrued expenses	50,431	141	-	24,527	-	-	75,099	141,566
Taxes collected in advance	49,040	-	-	-	-	-	49,040	6,751
Due to other funds (note 5)	151,517	27,647	337	-	-	-	179,501	87,757
Deposits	26,731	10,841	-	252,671	-	-	290,243	194,512
General obligation notes payable (note 7)	-	-	-	2,180,197	-	1,242,351	3,422,548	4,870,217
General obligation bonds payable (note 7)	-	-	-	-	-	15,285,000	15,285,000	13,625,000
Deferred tax revenues (note 4)	1,460,000	-	-	-	-	-	1,460,000	987,500
Accrued vacation and sick leave (note 1)	56,100	-	-	-	-	155,675	211,775	194,882
Total liabilities	2,096,878	44,882	40,897	2,457,395	-	16,683,026	21,323,078	21,161,518
Fund equity (deficit):								
Retained earnings (deficit) (note 3)	-	-	-	(74,029)	-	-	(74,029)	(93,858)
Fund balances:								
Reserved (note 10)	370,154	10,525	-	-	-	-	380,679	213,106
Designated (note 10)	291,988	-	-	-	-	-	291,988	360,568
Undesignated	268,541	220,766	196,784	-	35,792	-	721,883	(595,656)
Total fund equity (deficit)	930,683	231,291	196,784	(74,029)	35,792	-	1,320,521	(115,840)
Total liabilities and fund equity	\$ 3,027,561	276,173	237,681	2,383,366	35,792	16,683,026	22,643,599	21,045,678

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Equity -
All Governmental Fund Types and Expendable Trust FundsFor the year ended June 30, 1991
(with comparative totals for the year ended June 30, 1990)

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Type Trust	(Memorandum Only) 1991	1990
Revenues:						
Taxes	\$ 12,486,974	-	154,185	-	12,641,159	10,327,328
Licenses and permits	125,869	30,200	-	-	156,069	171,639
Intergovernmental	1,616,716	320,954	-	-	1,937,670	2,029,191
Interest earned	170,275	5,980	18,026	3,327	197,608	115,129
Other revenues	148,127	193,855	-	-	341,982	403,373
	<u>14,547,961</u>	<u>550,989</u>	<u>172,211</u>	<u>3,327</u>	<u>15,274,488</u>	<u>13,046,660</u>
Expenditures:						
Current:						
General government	633,512	-	-	-	633,512	797,804
Public works	428,733	-	-	-	428,733	454,406
Sanitation	1,013,661	-	-	-	1,013,661	1,002,379
Public safety	1,647,946	-	-	-	1,647,946	1,631,933
Parks and recreation	34,137	-	-	-	34,137	59,008
Health and welfare	231,452	219,604	-	-	451,056	435,123
Education	5,828,766	227,427	-	5,725	6,061,918	5,470,027
Intergovernmental	177,025	-	-	-	177,025	139,459
Unclassified	1,239,111	6,755	-	846	1,246,712	1,246,727
Debt service	2,087,595	-	17,784	-	2,105,379	1,750,434
Capital outlay	242,694	18,901	895,523	-	1,157,118	2,632,429
	<u>13,564,632</u>	<u>472,687</u>	<u>913,307</u>	<u>6,571</u>	<u>14,957,197</u>	<u>15,619,729</u>
Other financing sources (uses):						
Bond proceeds	88,241	-	1,011,000	-	1,099,241	2,784,000
Transfers from other funds	165,926	24,000	-	-	189,926	105,140
Transfers to other funds	(24,000)	(15,000)	(150,926)	-	(189,926)	(68,977)
	<u>230,167</u>	<u>9,000</u>	<u>860,074</u>	<u>-</u>	<u>1,099,241</u>	<u>2,820,163</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,213,496	87,302	118,978	(3,244)	1,416,532	247,094
Fund equity (deficit), beginning of year	(282,813)	143,989	77,806	39,036	(21,982)	(269,076)
Fund equity (deficit), end of year	\$ <u>930,683</u>	<u>231,291</u>	<u>196,784</u>	<u>35,792</u>	<u>1,394,550</u>	<u>(21,982)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues, Expenditures, and Changes in Fund
Equity - Budget and Actual - General Fund

For the year ended June 30, 1991

	Budget (Note 1)	Actual	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 12,801,945	12,486,974	(314,971)
Licenses and permits	109,000	125,869	16,869
Intergovernmental	1,337,151	1,616,716	279,565
Interest earned	97,500	170,275	72,775
Other revenues	127,400	148,127	20,727
	<u>14,472,996</u>	<u>14,547,961</u>	<u>74,965</u>
Expenditures:			
Current:			
General government	747,711	633,512	114,199
Public works	404,873	428,733	(23,860)
Sanitation	1,158,350	1,013,661	144,689
Public safety	1,724,124	1,647,946	76,178
Parks and recreation	42,600	34,137	8,463
Health and welfare	150,613	231,452	(80,839)
Education	6,038,430	5,828,766	209,664
Intergovernmental	177,025	177,025	-
Unclassified	1,721,923	1,239,111	482,812
Debt service	2,137,412	2,087,595	49,817
Capital outlay	458,969	242,694	216,275
	<u>14,762,030</u>	<u>13,564,632</u>	<u>1,197,398</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(289,034)</u>	<u>983,329</u>	<u>1,272,363</u>
Other financing sources (uses):			
Utilization of prior year designated	398,034	-	(398,034)
Appropriation to surplus	(100,000)	-	100,000
Transfers from other funds	15,000	165,926	150,926
Proceeds of general obligation bonds	-	88,241	88,241
Transfer to other funds	(24,000)	(24,000)	-
	<u>289,034</u>	<u>230,167</u>	<u>(58,867)</u>
Excess of expenditures and other uses over revenues and other sources	\$ <u>-</u>	<u>1,213,496</u>	<u>1,213,496</u>
Deficit, beginning of year		<u>(282,813)</u>	
Fund equity, end of year		\$ <u>930,683</u>	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the years ended June 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Operating revenues:		
Lease proceeds	\$ <u>210,000</u>	<u>184,000</u>
	<u>210,000</u>	<u>184,000</u>
Operating expenses:		
Utilities and telephone	-	1,750
Depreciation	55,000	-
Legal and accounting	-	1,046
	<u>55,000</u>	<u>2,796</u>
Operating income	<u>155,000</u>	<u>181,204</u>
Nonoperating revenues (expenses):		
Interest revenue	12,632	568
Interest expense	(147,803)	(148,500)
	<u>(135,171)</u>	<u>(147,932)</u>
Net income	19,829	33,272
Retained earnings (deficit), beginning of year	<u>(93,858)</u>	<u>(127,130)</u>
Retained earnings (deficit), end of year	\$ <u>(74,029)</u>	<u>(93,858)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows - Proprietary Funds

For the years ended June 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Cash flows from operating activities:		
Net income	\$ 19,829	33,272
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Depreciation	55,000	-
Due from other funds	(13,466)	-
Accounts payable and other withholdings	-	(10,376)
Accrued interest	(42,395)	(35,500)
Deposits	93,000	125,000
Net cash provided by (used in) operating activities	<u>111,968</u>	<u>112,396</u>
Cash flows from financing activities:		
Note receivable advance	(100,000)	(125,000)
Retirement of debt	(19,803)	-
Net cash used in financing activities	<u>(119,803)</u>	<u>(125,000)</u>
Decrease in cash	(7,835)	(12,604)
Cash, beginning of year	<u>7,835</u>	<u>20,439</u>
Cash, end of year	<u>\$ -</u>	<u>7,835</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1991

1. Summary of Significant Accounting Policies

The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of approximately 10,000 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

The accounting policies of the Town of Old Orchard Beach, Maine conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the more significant of such policies:

A. Basis of Presentation

The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity/retained earnings, revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals - memorandum only" columns in the preceding financial statements represent a summation of the combined financial statement line items of the fund types and account groups, and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting and interfund transactions that have not been eliminated. Consequently, amounts shown in the "totals - memorandum only" columns are not comparable to a consolidation and do not represent the total resources available, or the revenues and expenditures/expenses of the Town. The Town uses the following fund categories, fund types, and account groups:

GOVERNMENTAL FUND TYPES

Governmental Funds are those through which most governmental functions of the Town are financed. The acquisition, use and balances of the Town's expendable financial resources and the related liabilities (except those that would be accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the Town's Governmental Fund Types:

General Fund - This fund accounts for all financial transactions except those required to be accounted for in another fund.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trust, or major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Capital Project Funds - Capital Project Funds are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

PROPRIETARY FUND TYPES

The Proprietary Funds are used to account for the Town's ongoing activities which are similar to those often found in the private sector. The measurement focus is upon determination of net income. The following are the Town's Proprietary Fund Types:

Enterprise Funds - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

FIDUCIARY FUND TYPES

Fiduciary Funds account for assets held by the Town in a trustee or agent capacity. All are Expendable Trust Funds and are accounted for in essentially the same manner as governmental funds.

ACCOUNT GROUPS

Account groups are used to establish accounting control and accountability for the Town's general fixed assets and general long-term debt. The following are the Town's account groups.

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, other than those accounted for in the proprietary funds.

General Long-term Debt Account Group - This account group is established to account for the long-term debt.

B. 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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

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.

All Governmental Funds and Expendable Trust Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Revenues are recognized (recorded) in the accounting period in which they become susceptible to accrual, that is, when they become both measurable and available to finance expenditures of the current fiscal period. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. This contrasts with the method used by private-sector entities, where revenues are recorded when they are earned.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are essentially two types of intergovernmental revenues currently being received by the Town:

- . Monies must be spent for the specific purpose, or project, before any amount will be paid to the Town. These revenues are recognized based upon the expenditures recorded.
- . Monies are virtually unrestricted as to purpose, and are usually revocable only for failure to comply with prescribed compliance requirements. These resources are reflected as revenues at the time of receipt, or earlier, if the susceptible to accrual criteria are met.

Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to the general rule include: principal and interest on long-term debt which is recognized when due; and prepaid expenses, which are not generally recorded.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, ContinuedC. Budgetary Accounting

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except as described in note 11, for the General Fund only. The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. Once adopted, the budget can only be amended by the Town Council. The budget as shown on Statement 3, includes carryforward balances appropriated in prior years of \$398,034.

D. Investments

Investments are stated at cost, which approximates market unless otherwise indicated.

E. Inventory

Inventory consists of the School Lunch Program food, supplies and donated commodities and is recorded at cost on a first-in, first-out basis.

F. General Fixed Assets

The Town does not maintain a general fixed asset group of accounts. Expenditures for property and equipment are charged to departmental operations whenever such items are purchased. The Town does maintain an inventory of fixed assets for insurance purposes.

G. Real Property and Equipment

Real property and equipment owned by the Proprietary Funds are stated at the cost to acquire or construct the asset. Routine maintenance and repairs are charged against income. Expenditures which materially increase values, change capacities or extend useful lives are capitalized. During 1991, the Town started to depreciate the facility over 40 years.

H. Vacation and Sick Leave

Under terms of personnel policies and union contracts, vacation and sick leave are granted in varying amounts according to length of service. In some cases, employees are entitled to payment for unused vacation and a percentage of sick leave upon termination or retirement.

At June 30, 1991, the accumulated vacation cost was \$56,100 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$155,675 and is disclosed in the general long-term debt account group because it is not currently due.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments

The Town'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 liquid investments with maturities planned to coincide with the Town's cash needs during the year.

A. Deposits

Town policy is that deposits can only be made in financial institutions insured by the FDIC or FSLIC and that funds over the \$100,000 insurance limit be collateralized or placed in other financial institutions.

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.

At June 30, 1991 cash and cash equivalents consisted of:

	Carrying Amount	Bank Balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Cash and Cash Equivalents:</u>					
Checking and savings accounts	\$ 235,969	309,014	235,640	54,885	18,489
Petty cash	500	500	500	-	-
Certificates of deposit	214,884	214,884	214,884	-	3,263
Money market accounts	103,263	103,263	100,000	-	-
Cash management account	674,019	674,019	100,000	574,019	-
	<u>\$ 1,228,635</u>	<u>1,301,680</u>	<u>651,024</u>	<u>628,904</u>	<u>21,752</u>

B. 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 repurchase agreements through a bank trust department.

Government Accounting Standards Board Statement No. 3 requires the investments to be classified into three categories. Category one 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 two includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name. Category three includes uninsured and unregistered investments for which

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments, Continued

the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At June 30, 1990 investments consisted of the following:

	Market Value	Carrying Amount	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Repurchase agreements	\$ <u>259,059</u>	<u>259,059</u>	<u>200,000</u>	<u>-</u>	<u>59,059</u>

3. Enterprise Fund--Ballpark/Performing Arts Center

The Ballpark was acquired by the Town after default of its owners in 1987. Under an agreement with the Finance Authority of Maine (FAME), the Town purchased the facility by the issuance of a general obligation security for \$2,200,000, the balance of which is \$2,180,197 at June 30, 1991. Presently the Town has entered into a lease purchase agreement with a potential purchaser of the facility. The Town has accepted a note receivable of \$225,000 (backed by an irrevocable letter of credit) as part of a lease extension.

The Ballpark facility reported a deficit at June 30, 1991 of \$74,029. It is expected that the deficit will be adequately funded in future years through the lease and/or sale of the Ballpark.

4. Property Tax

Property taxes for the current year were committed on August 20, 1990 on the assessed value listed as of April 1 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on September 14, 1990 and 50% on February 11, 1991. All personal property taxes were due in full on September 14, 1990. Interest at the rate of 12% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's Assessor at 100% of assumed market value. A revaluation was completed for the list of April 1, 1990. This assessed value was 100% of the estimated market value and 121% of the 1990 state valuation of \$510,000,000.

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 \$450,945 for the year ended June 30, 1991.

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 the tax liens and associated costs remain unpaid.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

4. Property Tax, Continued

Property taxes levied during the year were recorded as receivables at the time the levy was made. The receivables collected during the year and in the first sixty days following the end of the fiscal year have been recorded as revenues. The remaining receivables have been recorded as deferred revenues.

The following summarizes the 1991 and 1990 levy:

	<u>1991</u>	<u>1990</u>
Valuation:		
Land	\$ 298,572,500	82,977,400
Buildings	306,492,050	242,603,640
Personal property	<u>12,230,660</u>	<u>7,681,196</u>
Total assessed valuation	\$ <u>617,295,210</u>	<u>333,262,236</u>
Total assessed valuation	617,295,210	333,262,236
Tax rate (per \$1,000)	<u>19.75</u>	<u>29.00</u>
Commitment	12,191,580	9,664,605
Supplemental taxes assessed	<u>11,181</u>	<u>24,036</u>
	12,202,761	9,688,641
Less:		
Collections and abatements	<u>10,902,501</u>	<u>8,796,245</u>
Receivable at end of year	\$ <u>1,300,260</u>	<u>892,396</u>
Consisting of:		
Taxes	89,228	46,998
Liens	<u>1,211,032</u>	<u>845,398</u>
Receivable at end of year	\$ <u>1,300,260</u>	<u>892,396</u>
Collection rate	89.3%	90.8%

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

5. Interfund Balances

Individual interfund receivables and payables (due from/to other funds) at June 30, 1991, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ <u>337</u>	<u>151,517</u>
Special Revenue Funds:		
School categorical funds	29,238	27,647
Sewer reserve	<u>984</u>	<u>-</u>
	<u>30,222</u>	<u>27,647</u>
Capital Project Funds:		
Jameson School addition	-	337
Downtown TIF District	<u>135,576</u>	<u>-</u>
	<u>135,576</u>	<u>337</u>
Enterprise Funds:		
Ballpark facility	<u>13,366</u>	<u>-</u>
	\$ <u>179,501</u>	<u>179,501</u>

6. Statutory Debt Limit

In accordance with Maine law, no municipality shall incur debt for specified purposes in excess of certain percentages of State valuation of such municipality. A summary of the Town's legal debt margin is as follows:

	June 30, 1991 Outstanding <u>Bonds</u>	Percent of 1991 State Assessed Value of <u>\$572,400,000</u>	<u>Amount</u>	<u>Margin</u>
For school purposes	\$ 3,104,369	10%	57,240,000	54,135,631
For storm or sanitary sewer purposes	11,354,873	7-1/2%	42,930,000	31,575,127
For municipal airport, water and special district purposes	-	3%	17,172,000	17,172,000
For all other purposes	<u>4,248,306</u>	7-1/2%	42,930,000	38,681,693
Total	\$ <u>18,707,548</u>	15%	85,860,000	67,152,452

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

7. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1991:

	General long-term <u>debt</u>	Proprietary <u>Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1990	\$ 16,295,217	2,200,000	18,495,217
Principal additions	<u>1,225,000</u>	<u>-</u>	<u>1,225,000</u>
	17,520,217	2,200,000	19,720,217
Debt retired	<u>992,866</u>	<u>19,803</u>	<u>1,012,669</u>
Long-term debt payable at June 30, 1991	\$ <u>16,527,351</u>	<u>2,180,197</u>	<u>18,707,548</u>

Long-term debt payable at June 30, 1991 is comprised of the following:

<u>General Long-term Debt</u>	<u>Interest Rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
1973 Municipal purpose bond	Varies	1993	\$ 300,000
1978 School bond	Varies	1998	1,160,000
1982 Capital improvement bond	10.4%	1992	200,000
1983 Capital improvement bond	10.29%	1998	720,000
1985 General obligation	9.125%	1995	250,000
1986 Capital improvement bond	Varies	2006	1,050,000
1986 General obligation bond	Varies	2011	7,385,000
1988 Capital improvement note	Varies	1993	203,478
1989 Capital improvement bond	Varies	1989	1,680,000
1990 FMHA note	6.00%	2019	788,873
1990 General obligation bond	Varies	2000	1,019,000
1990 FMHA note	5.00%	2020	250,000
1990 School general obligation bond	Varies	2000	<u>1,521,000</u>
			16,527,351

Proprietary Fund:

1987 General obligation security	Varies	<u>2,180,197</u>
Total general obligation debt		\$ <u>18,707,548</u>

The Town is in compliance with all significant limitations and restrictions contained in the various bond indentures.

The annual requirements to amortize all debt outstanding as of June 30, 1991, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

7. Long-term Debt, Continued

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total
	Principal	Interest	Principal	Interest	
1992	\$ 1,356,417	1,208,670	62,837	147,163	2,775,087
1993	1,367,298	1,111,102	71,198	158,802	2,708,400
1994	1,166,492	1,022,093	76,538	153,462	2,418,585
1995	1,082,482	944,419	102,278	147,722	2,276,901
1996	1,068,530	868,078	109,949	140,051	2,186,608
1997	844,643	798,822	138,195	131,805	1,913,465
1998	855,821	735,915	148,560	121,440	1,861,736
1999	772,071	671,086	172,349	117,651	1,733,157
2000	638,395	619,862	186,137	103,863	1,548,257
2001	579,799	574,115	221,027	88,973	1,463,914
2002	446,286	534,410	238,710	71,290	1,290,696
2003	472,864	497,808	277,806	52,194	1,300,672
2004	504,535	458,543	300,031	29,969	1,293,078
2005	536,307	416,329	74,582	5,967	1,033,185
2006	568,186	371,133	-	-	939,319
2007	535,176	322,680	-	-	857,856
2008	577,287	276,949	-	-	854,236
2009	619,525	227,441	-	-	846,966
2010	666,896	174,167	-	-	841,063
2011	679,410	118,254	-	-	797,664
2012	737,075	59,277	-	-	796,352
2013	49,899	27,127	-	-	77,026
2014	52,893	24,133	-	-	77,026
2015	56,067	20,959	-	-	77,026
2016	59,431	17,595	-	-	77,026
2017	62,997	14,029	-	-	77,026
2018	66,776	10,250	-	-	77,026
2019	70,495	6,244	-	-	76,739
2020	16,164	1,998	-	-	18,162
2021	17,134	1,028	-	-	18,162
	<u>\$ 16,527,351</u>	<u>12,134,516</u>	<u>2,180,197</u>	<u>1,470,352</u>	<u>32,312,416</u>

8. State Reimbursement for Debt Service Expenditures

The State of Maine currently reimburses the Town for financing costs of school buildings and school bus purchases. Continuation of such reimbursements is dependent upon continued appropriations by the state legislature.

9. Overlapping Debt

The Town's proportionate share of York County's debt (determined by the percentage of the Town's state valuation to the county's state valuation) is not reported in the Town's financial statements. Debt service is included in the annual county assessment to the Town. At June 30, 1991 York County had no outstanding debt.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

10. Reserved/Designated Fund Balances

At June 30, 1991 portions of fund balance (deficit) were reserved and designated for future periods as follows:

<u>Reserved</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>
Education:		
Teacher summer salaries	\$ 273,000	-
Special education tuition	35,000	-
MSMA unemployment fund	25,000	-
System support recertification	8,532	-
Encumbrances	28,622	-
School lunch inventory	-	10,525
	<u>\$ 370,154</u>	<u>10,525</u>
<u>Unreserved--Designated</u>		
Roads and sidewalks	59,853	-
Planner - comprehensive plan	35,520	-
Public Works - truck	80,000	-
Pumping station - improvements	25,730	-
Parking meters	(50,425)	-
Other improvements	28,321	-
Adult education	(12,933)	-
Education	<u>125,922</u>	-
	<u>\$ 291,988</u>	<u>-</u>

11. Contingent Liabilities

The Town has also been named as defendant in several lawsuits seeking damages ranging from \$100,000 to \$1,000,000. Legal counsel has been unable to make a determination as to the possible liability to the Town; therefore, no amounts have been accrued for any possible judgment against the Town.

12. Teacher Contracts

The School Department compensates its teachers under a contract for services rendered between the months of September and June. However, compensation is remitted over a twelve month period, September through August. At June 30, 1991, the balance on such contracts amounted to \$379,504 (unaudited) for which no accrual has been made in the financial statements.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

13. Reporting of Component Units

This report includes all funds and account groups of the Town. An analysis of the criteria presented in the National Council of Governmental Accounting (NCGA) Statement 3, "Defining the Governmental Reporting Entity", was made to determine if other governmental units should be included in this report.

The criteria evaluated were (1) Manifestations of Oversight, (2) Accountability for Fiscal Matters, (3) Scope of Public Service, (4) Special Financing Relationships.

It is the Town's judgment, based on all pertinent facts derived from the analysis of these criteria that there are no other entities within the Town that should be included as part of these financial statements.

14. Employee's Retirement SystemMaine State Retirement - District Group

The Town participates in the Maine State Retirement System. The Maine State Retirement System is an agent multiple-employer public employee retirement system established by the Maine State legislature. All full time Town employees, including school bus drivers and custodians, are eligible to participate in the system. As of June 30, 1990 the Town had 45 active covered employees and 29 vested/retired employees. Covered payroll for the year ended June 30, 1991 was \$1,125,391. Employees are eligible for normal retirement upon attaining age 60 with 10 or more years of service or after completing 25 or more years of creditable service prior to age 60. Vested participants are entitled to a retirement benefit equal to a fraction (2%) of the average final compensation multiplied by the years of membership service (discounted for early retirement). The Town makes employer contributions in accordance with funding requirements determined by MSRS' actuary. For the year ended June 30, 1991 the Town's contribution rate was 16% and amounted to \$180,058. Covered employees are required to contribute 6.5% of their salary to the MSRS and amounted to \$73,151 for the year ended June 30, 1991.

The amount shown below as "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Employee's Retirement System, Continued

The pension benefit obligation was computed as part of an actuarial update based on the single actuarial valuation as of June 30, 1990 (the most recent date available). Significant actuarial assumptions used to compute the Pension Benefit obligations are:

Annual rate of investment return	8%
Annual rate of salary increase	6%
Annual cost of living increase	4%
Average retirement age	60

At June 30, 1990, the date of the latest actuarial report, the total unfunded pension benefit obligation was \$778,379 determined as follows:

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,062,712
Current employees:	
Accumulated employee contributions including investment income	561,516
Employer financed, vested	719,477
Employer financed, nonvested	195,380
Total pension benefit obligation	3,539,085
Net assets available for benefits, at cost (market value \$3,042,383)	2,760,707
Unfunded pension benefit obligation	\$ 778,378

Historical trend information for the Town of Old Orchard Beach public employee retirement system is presented below:

	<u>1990</u>	<u>1989</u>	<u>1988</u>
Net assets available for benefits as a percentage of the pension benefit obligation applicable to the Town's employees	78.00%	72.80%	74.90%
Unfunded pension benefit obligation as a percentage of the Town's annual covered payroll	70.20%	88.60%	75.60%
Town's contributions to the pension plan as a percentage of annual covered payroll	15.20%	14.15%	11.79%

Maine State Retirement - Teachers Group

All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 1991 was \$3,287,219.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Employee's Retirement System, Continued

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.5% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled receive 66.75% of the average final compensation, reduced by any amounts paid under worker's compensation, social security disability, or similar law. Employees, over 60 years old, who become permanently disabled, have their benefits calculated similarly to normal retirement. The retirement system also provides survivor benefits. Employees are required by state statute, to contribute 6.5% of their compensation, to the retirement system. For the year ended June 30, 1991, employees contributed \$214,439. The State of Maine Department of Education and Cultural Services is required, by the same statute, to contribute the employer contribution which amounts of 20.7% of their compensation. There is no contribution required by the Town except for federally funded teachers for which the Town contributes 20.7% of their compensation. This cost amounted to \$19,531 for the year ended June 30, 1991 and is chargeable to the applicable grant.

Other

Additionally, the Town participates in the Social Security Retirement Program and the International City Management Association System (ICMA). Employees participating in the ICMA system become vested after three years and are not entitled to a distribution until employment with the Town is terminated. The Town's contribution to Social Security and ICMA was approximately \$220,921 and \$15,849, respectively, for the year ended June 30, 1991.

15. Restatements of Fund Balance

The financial statements have been restated to include the following funds, determined to be component units of the reporting entity, and their respective fund balances at June 30, 1990, which had not been previously included in the Town's financial statements.

Special Revenue Funds:

School Bleacher Fund	\$ <u>23,015</u>
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Trust Funds:

School unemployment compensation fund	8,492
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School scholarship funds	<u>10,327</u>
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	<u>\$ 18,819</u>
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TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1991 and 1990

<u>Assets</u>	<u>1991</u>	<u>1990</u>
Cash and cash equivalents	\$ 978,547	194,216
Investments	156,954	7,981
Accounts receivable	43,011	20,426
Due from State of Maine	83,608	46,821
Taxes receivable	182,839	219,679
Tax liens	1,578,183	1,147,603
Tax acquired property	4,082	4,082
Due from other funds	337	3,066
 Total assets	 \$ <u>3,027,561</u>	 <u>1,643,874</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	303,059	700,601
Accrued expenses	50,431	74,644
Deposits	26,731	24,000
Taxes collected in advance	49,040	6,751
Due to other funds	151,517	84,691
Deferred tax revenues	1,460,000	987,500
Accrued vacation and sick leave	56,100	48,500
Total liabilities	<u>2,096,878</u>	<u>1,926,687</u>
Fund equity (deficit):		
Reserved	370,154	201,948
Designated	291,988	360,568
Undesignated	268,541	(845,329)
Total fund equity (deficit)	<u>930,683</u>	<u>(282,813)</u>
Total liabilities and fund equity	\$ <u>3,027,561</u>	<u>1,643,874</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund

For the year ended June 30, 1991
(with comparative actual totals for the year ended June 30, 1990)

		1991		1990
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Actual</u>
Revenues:				
Taxes:				
Property taxes	\$ 12,037,395	12,048,672	11,277	9,688,641
Changes in deferred property tax revenues	-	(472,500)	(472,500)	(167,600)
Excise taxes	589,750	594,101	4,351	596,823
Interest and lien costs	119,800	216,595	96,795	150,856
Contributions in lieu of taxes	55,000	100,106	45,106	58,608
	<u>12,801,945</u>	<u>12,486,974</u>	<u>(314,971)</u>	<u>10,327,328</u>
Licenses, permits and fees:				
Licenses	50,000	65,892	15,892	60,184
Plumbing permits	1,750	1,033	(717)	1,804
Building permits	7,000	7,117	117	8,385
Electrical permits	2,000	2,154	154	2,238
Town Clerk fees	7,000	5,448	(1,552)	5,505
Town auto registration fees	8,250	9,525	1,275	9,377
Sewer permits	31,500	31,500	-	31,500
Other	1,500	3,200	1,700	7,246
	<u>109,000</u>	<u>125,869</u>	<u>16,869</u>	<u>126,239</u>
Intergovernmental revenues:				
State Revenue Sharing	412,500	464,023	51,523	385,161
State education subsidies	744,651	761,175	16,524	893,651
D.O.T. block grant	63,000	59,460	(3,540)	63,263
Human Services reimbursement	75,000	170,301	95,301	121,807
State property tax relief	-	52,084	52,084	115,930
Compost facility--City of Saco	42,000	42,000	-	42,000
State asbestos abatement	-	34,645	34,645	25,000
Other state revenue	-	33,028	33,028	-
	<u>1,337,151</u>	<u>1,616,716</u>	<u>279,565</u>	<u>1,646,812</u>
Interest earned	<u>97,500</u>	<u>170,275</u>	<u>72,775</u>	<u>65,930</u>
Other revenues:				
Memorial Park	94,000	92,167	(1,833)	108,100
Milliken Street parking	3,000	2,203	(797)	2,050
Cable television franchise	16,000	17,611	1,611	16,216
School Department	3,000	9,179	6,179	26,770
Comfort station	5,000	7,872	2,872	4,651
Sale of town owned property	-	1,418	1,418	48,555
Miscellaneous	6,400	17,677	11,277	14,053
	<u>127,400</u>	<u>148,127</u>	<u>20,727</u>	<u>220,395</u>
Total revenues	<u>14,472,996</u>	<u>14,547,961</u>	<u>74,965</u>	<u>12,386,704</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	Budget	1991 Actual	Variance	1990 Actual
Expenditures:				
General government:				
Administration	\$ 107,235	110,418	(3,183)	104,257
Legal and accounting	155,000	165,660	(10,660)	281,512
Tourism	-	-	-	32,750
Building maintenance	33,751	19,116	14,635	20,578
Town report	8,500	6,810	1,690	6,636
Contingency	85,850	7,836	78,014	12,573
Tax collector	45,300	46,580	(1,280)	44,090
Treasurer	49,730	44,650	5,080	34,118
Assessor	109,513	102,190	7,323	106,376
Town Clerk	48,560	43,995	4,565	40,143
Planner	40,000	22,122	17,878	53,579
Building inspector	57,388	57,196	192	48,237
License inspector	4,184	4,173	11	4,390
Elections	2,700	2,766	(66)	8,565
	<u>747,711</u>	<u>633,512</u>	<u>114,199</u>	<u>797,804</u>
Public Works:				
General	263,700	291,185	(27,485)	309,136
Road construction	25,100	30,541	(5,441)	15,191
Sewers and drains	65,713	74,493	(8,780)	71,226
Snow and ice removal	30,900	13,746	17,154	37,899
Building maintenance	1,500	2,082	(582)	1,338
Street cleaning	1,500	3,596	(2,096)	4,264
Beach cleaning	16,460	13,090	3,370	15,352
	<u>404,873</u>	<u>428,733</u>	<u>(23,860)</u>	<u>454,406</u>
Sanitation:				
Comfort station	12,075	8,753	3,322	13,342
Transfer station	77,150	65,331	11,819	46,323
Compost facility	53,927	55,671	(1,744)	52,712
Treatment plant	279,760	213,802	65,958	245,858
Sewage collection	99,800	62,866	36,934	76,274
Pumping stations	68,000	98,423	(30,423)	52,336
Plant and building maintenance	21,000	15,620	5,380	6,326
Sludge disposal	4,000	478	3,522	2,766
Dry waste collection	137,638	131,941	5,697	131,896
Tipping fees	380,000	326,743	53,257	198,539
Demolition transfer	25,000	34,033	(9,033)	176,007
	<u>1,158,350</u>	<u>1,013,661</u>	<u>144,689</u>	<u>1,002,379</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	Budget	1991 Actual	Variance	1990 Actual
Expenditures, continued:				
Public safety:				
Communication center	\$ 128,658	112,586	16,072	117,139
Fire Department	328,771	267,977	60,794	287,771
Police Department	729,370	733,349	(3,979)	704,012
Rescue unit	173,700	151,681	22,019	157,906
Animal control	11,125	11,280	(155)	14,066
Public safety complex	40,350	49,219	(8,869)	27,311
Street lights	140,000	161,481	(21,481)	142,931
Hydrants	106,000	95,020	10,980	96,699
Civil Service Commission	3,650	3,390	260	3,293
Lifeguards	62,500	61,963	537	80,805
	<u>1,724,124</u>	<u>1,647,946</u>	<u>76,178</u>	<u>1,631,933</u>
Parks and recreation:				
Park Commission	36,000	26,112	9,888	37,121
Recreation	6,600	8,025	(1,425)	21,887
	<u>42,600</u>	<u>34,137</u>	<u>8,463</u>	<u>59,008</u>
Health and welfare:				
Welfare	140,613	221,452	(80,839)	181,079
York County Health Service	10,000	10,000	-	15,000
	<u>150,613</u>	<u>231,452</u>	<u>(80,839)</u>	<u>196,079</u>
Debt service:				
Principal	850,998	847,603	3,395	696,739
Interest	1,286,414	1,239,992	46,422	1,024,250
	<u>2,137,412</u>	<u>2,087,595</u>	<u>49,817</u>	<u>1,720,989</u>
Education	6,038,430	5,828,766	209,664	5,249,441
Unclassified:				
Employee benefits and insurances	1,124,768	901,815	222,953	965,219
Memorial Library	56,000	56,000	-	68,465
Planning and Zoning Boards	2,000	963	1,037	603
Board of Registration	5,510	4,922	588	7,412
Donations to provider agencies	11,000	11,077	(77)	21,987
Unemployment taxes	15,500	2,468	13,032	8,789
County tax	177,025	177,025	-	139,459
Traffic committee	10,000	10,754	(754)	4,682
Charter Revision Commission	-	-	-	1,367
Abatements, write offs and overlay	450,945	205,467	245,478	64,838
Bus subsidy	39,000	39,900	(900)	39,000
Other	7,200	5,745	1,455	12,342
	<u>1,898,948</u>	<u>1,416,136</u>	<u>482,812</u>	<u>1,334,163</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General Fund, Continued

	<u>Budget</u>	<u>1991 Actual</u>	<u>Variance</u>	<u>1990 Actual</u>
Expenditures, continued:				
Capital outlays:				
Multi-Town demolition survey \$	-	-	-	15,000
Beach rake	23,000	20,300	2,700	-
Assessor--revaluation	79,072	25,979	53,093	103,194
Local road improvements	150,867	91,014	59,853	274,828
Planner--equipment and comprehensive plan	37,336	20,333	17,003	46,306
Public Works--dump truck	80,000	-	80,000	-
Treatment plant--vehicles and equipment	25,730	-	25,730	107,133
Parking meters	-	50,425	(50,425)	-
Education capital outlays	-	-	-	194,804
Other improvements	62,964	34,643	28,321	90,717
	<u>458,969</u>	<u>242,694</u>	<u>216,275</u>	<u>831,982</u>
Total expenditures	<u>14,762,030</u>	<u>13,564,632</u>	<u>1,197,398</u>	<u>13,278,184</u>
Other financing sources (uses):				
Budgeted utilization of prior year designated	398,034	-	(398,034)	-
Transfer from special revenue funds	15,000	15,000	-	46,091
Transfer from capital project funds	-	150,926	150,926	12,887
Bond proceeds	-	88,241	88,241	805,000
Transfer to special revenue funds	(24,000)	(24,000)	-	(10,000)
Appropriation to surplus	(100,000)	-	100,000	-
	<u>289,034</u>	<u>230,167</u>	<u>(58,867)</u>	<u>853,978</u>
Excess of revenues over (under) expenditures and other sources and uses	\$ <u>-</u>	<u>1,213,496</u>	<u>1,213,496</u>	<u>(37,502)</u>
Fund deficit, beginning of year		<u>(282,813)</u>		<u>(245,311)</u>
Fund equity (deficit), end of year		\$ <u>930,683</u>		<u>(282,813)</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet - All Special Revenue Funds
June 30, 1991
(with comparative totals for June 30, 1990)

Assets	School Cate- gorical Funds	School Lunch Fund	School Bleacher Fund	Treatment equip- ment sale	Police escrow account	Matching market- ing grant	Beautifi- cation Com- mittee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Community Development Block Grant	Totals	
												1991	1990
Cash	\$ 30,218	18,489	29,966	3,100	14,336	1,350	2,733	29,557	10,841	73,706	-	214,296	135,763
Accounts receivable	2,299	18,831	-	-	-	-	-	-	-	-	-	21,130	16,436
Inventory	-	10,525	-	-	-	-	-	-	-	-	-	10,525	11,158
Due from other funds	29,238	-	-	-	-	-	-	984	-	-	-	30,222	-
Total assets	\$ 61,755	47,845	29,966	3,100	14,336	1,350	2,733	30,541	10,841	73,706	-	276,173	163,357
Liabilities and Fund Equity													
Liabilities:													
Accounts payable	6,253	-	-	-	-	-	-	-	-	-	-	6,253	5,561
Accrued wages	141	-	-	-	-	-	-	-	-	-	-	141	-
Due to General Fund	27,647	-	-	-	-	-	-	-	-	-	-	27,647	2,966
Refundable deposit	-	-	-	-	-	-	-	-	10,841	-	-	10,841	10,841
Total liabilities	34,041	-	-	-	-	-	-	-	10,841	-	-	44,882	19,368
Fund equity:													
Reserved for inventory	-	10,525	-	-	-	-	-	-	-	-	-	10,525	11,158
Undesignated	27,714	37,320	29,966	3,100	14,336	1,350	2,733	30,541	-	73,706	-	220,766	132,831
	27,714	47,845	29,966	3,100	14,336	1,350	2,733	30,541	-	73,706	-	231,291	143,989
Total liabilities and fund equity	\$ 61,755	47,845	29,966	3,100	14,336	1,350	2,733	30,541	10,841	73,706	-	276,173	163,357

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Equity - All Special Revenue FundsFor the year ended June 30, 1991
(with comparative totals for the year ended June 30, 1990)

	School Cate- gorical Funds (see Schedule)	School Lunch Fund	School Bleacher Fund	Treatment Plant- surplus equip- ment sale	Police escrow account	Matching market- ing Park	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Community Development Block Grant	Totals	
												1991	1990
Revenues:													
Intergovernmental	\$ 192,175	122,069	-	-	-	-	-	-	-	-	6,710	320,954	282,379
Police fines collected	-	-	-	-	23,567	-	-	-	-	-	-	23,567	14,295
Rescue call fees	-	-	-	-	-	-	-	-	-	42,689	-	42,689	40,902
Interest earned	6	-	1,532	-	-	-	105	341	-	3,996	-	5,980	3,373
Sewer ordinance fees	-	-	-	-	-	-	-	30,200	-	-	-	30,200	45,400
School lunch sales	-	105,079	-	-	-	-	-	-	-	-	-	105,079	103,649
Miscellaneous	16,208	-	6,312	-	-	-	-	-	-	-	-	22,520	17,852
	<u>208,389</u>	<u>227,148</u>	<u>7,844</u>	<u>-</u>	<u>23,567</u>	<u>-</u>	<u>105</u>	<u>30,541</u>	<u>-</u>	<u>46,685</u>	<u>6,710</u>	<u>550,989</u>	<u>507,850</u>
Expenditures:													
Program expenditures	227,427	219,604	-	-	-	-	-	-	-	45	6,710	453,786	468,087
Capital outlay	-	-	893	-	18,008	-	-	-	-	-	-	18,901	8,611
	<u>227,427</u>	<u>219,604</u>	<u>893</u>	<u>-</u>	<u>18,008</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>45</u>	<u>6,710</u>	<u>472,687</u>	<u>476,698</u>
Other financing sources (uses):													
Transfer from other funds	24,000	-	-	-	-	-	-	-	-	-	-	24,000	40,162
Transfer to other funds	-	-	-	-	-	-	-	-	-	(15,000)	-	(15,000)	(46,091)
	<u>24,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>9,000</u>	<u>(5,929)</u>
Excess of revenues and other sources over expenditures and other uses	4,962	7,544	6,951	-	5,559	-	105	30,541	-	31,640	-	87,302	25,223
Fund equity, beginning of year	22,752	40,301	23,015	3,100	8,777	1,350	2,628	-	-	42,066	-	143,989	118,766
Fund equity, end of year	\$ <u>27,714</u>	<u>47,845</u>	<u>29,966</u>	<u>3,100</u>	<u>14,336</u>	<u>1,350</u>	<u>2,733</u>	<u>30,541</u>	<u>-</u>	<u>73,706</u>	<u>-</u>	<u>231,291</u>	<u>143,989</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1991

(with comparative totals for June 30, 1990)

<u>Assets</u>	<u>Jameson School Addition</u>	<u>Downtown TIF</u>	<u>Sewer Expansion and Rehabilitation Fund 1989 Projects</u>	<u>Totals</u>	
				<u>1991</u>	<u>1990</u>
Cash and cash equivalents	\$ -	-	-	-	9,576
Cash--restricted contract retainage	-	-	-	-	-
Investments	102,105	-	-	102,105	230,710
Grants receivable	-	-	-	-	100,000
Due from other funds	-	135,576	-	135,576	84,691
	<u>\$ 102,105</u>	<u>135,576</u>	<u>-</u>	<u>237,681</u>	<u>424,977</u>
<u>Liabilities and Fund Equity</u>					
Liabilities:					
Accounts payable	29,558	11,002	-	40,560	347,171
Due to other funds	337	-	-	337	-
Total liabilities	<u>29,895</u>	<u>11,002</u>	<u>-</u>	<u>40,897</u>	<u>347,171</u>
Fund equity	<u>72,210</u>	<u>124,574</u>	<u>-</u>	<u>196,784</u>	<u>77,806</u>
Total liabilities and fund equity	<u>\$ 102,105</u>	<u>135,576</u>	<u>-</u>	<u>237,681</u>	<u>424,977</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Equity - All Capital Project Funds

For the year ended June 30, 1991
(with comparative totals for the year ended June 30, 1990)

	Jameson School Addition	Downtown TIF	Sewer Expansion and Rehabilitation Fund 1989 Projects	Totals	
				1991	1990
Revenues:					
Property taxes	\$ -	154,185	-	154,185	-
Interest earned	11,650	-	6,376	18,026	44,426
Federal EPA grant	-	-	-	-	100,000
	<u>11,650</u>	<u>154,185</u>	<u>6,376</u>	<u>172,211</u>	<u>144,426</u>
Expenditures:					
Interest expense	17,784	-	-	17,784	29,445
Engineering cost	26,468	29,611	5,223	61,302	266,756
Construction costs	753,559	-	-	753,559	1,450,384
Miscellaneous	75,512	-	5,150	80,662	114,683
	<u>873,323</u>	<u>29,611</u>	<u>10,373</u>	<u>913,307</u>	<u>1,861,268</u>
Other financing sources (uses):					
Bond proceeds	761,000	-	250,000	1,011,000	1,979,000
Transfer to General Fund	-	-	(150,926)	(150,926)	(12,886)
	<u>761,000</u>	<u>-</u>	<u>99,074</u>	<u>860,074</u>	<u>1,966,114</u>
Excess of revenues and other sources over (under) expenditures and other uses	(100,673)	124,574	95,077	118,978	249,272
Fund equity, beginning of year	<u>172,883</u>	<u>-</u>	<u>(95,077)</u>	<u>77,806</u>	<u>(171,466)</u>
Fund equity, end of year	\$ <u>72,210</u>	<u>124,574</u>	<u>-</u>	<u>196,784</u>	<u>77,806</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project Funds

Beginning of project to June 30, 1991

	Jameson School Addition	Downtown TIF	Sewer Expansion and Rehabilitation Fund 1989 Project
Revenues:			
Property taxes	\$ -	154,185	-
Interest earned	20,828	-	44,788
Federal EPA grant	-	-	100,000
Developer contributions	-	-	53,000
Total revenues	<u>20,828</u>	<u>154,185</u>	<u>197,788</u>
Expenditures:			
Engineering costs	148,740	29,611	378,917
Construction costs	1,217,560	-	1,500,729
Miscellaneous	85,534	-	106,771
Interest expense	17,784	-	29,445
	<u>1,469,618</u>	<u>29,611</u>	<u>2,015,862</u>
Other financing sources (uses):			
Bond proceeds	1,521,000	-	1,969,000
Transfer to other funds	-	-	(150,926)
	<u>1,521,000</u>	<u>-</u>	<u>1,818,074</u>
Cumulative excess of revenues and other financing sources over expenditures and other uses	\$ <u>72,210</u>	<u>124,574</u>	<u>-</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Balance Sheet
Enterprise Fund - Ballpark Facility

June 30, 1991 and 1990

<u>Assets</u>	<u>1991</u>	<u>1990</u>
Cash	\$ -	7,835
Due from other funds	13,366	-
Note receivable	225,000	125,000
Property, plant and equipment	2,200,000	2,200,000
Less accumulated depreciation	<u>(55,000)</u>	<u>-</u>
Total assets	\$ <u>2,383,366</u>	<u>2,332,835</u>
<u>Liabilities and Fund Equity</u>		
Liabilities:		
Accrued interest	24,527	66,922
Due to other funds	-	100
Deposits	<u>252,671</u>	<u>159,671</u>
	<u>277,198</u>	<u>226,693</u>
Long-term debt	<u>2,180,197</u>	<u>2,200,000</u>
Fund equity:		
Retained earnings (deficit)	<u>(74,029)</u>	<u>(93,858)</u>
Total liabilities and fund equity	\$ <u>2,383,366</u>	<u>2,332,835</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues, Expenditures, and Changes in
Retained Earnings - Enterprise Fund - Ballpark Facility

For the years ended June 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Operating revenues:		
Lease proceeds	\$ <u>210,000</u>	<u>184,000</u>
	<u>210,000</u>	<u>184,000</u>
Operating expenses:		
Utilities and telephone	-	1,750
Depreciation	55,000	-
Legal and accounting	-	1,046
	<u>55,000</u>	<u>2,796</u>
Operating income	<u>155,000</u>	<u>181,204</u>
Nonoperating revenues and expenditures:		
Interest earned	12,632	568
Interest expense	(147,803)	(148,500)
	<u>(135,171)</u>	<u>(147,932)</u>
Net income	19,829	33,272
Retained earnings (deficit), beginning of year	(93,858)	(127,130)
Retained earnings (deficit), end of year	\$ <u>(74,029)</u>	<u>(93,858)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows
Enterprise Fund - Ballpark Facility

Years ended June 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Cash flows from operating activities:		
Net income	\$ 19,829	33,272
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Depreciation	55,000	-
Due from other funds	(13,466)	-
Accounts payable and other withholdings	-	(10,376)
Accrued interest	(42,395)	(35,500)
Deposits	<u>93,000</u>	<u>125,000</u>
Net cash provided by (used in) operating activities	<u>111,968</u>	<u>112,396</u>
Cash flows from financing activities:		
Note advance	(100,000)	125,000
Retirement of debt	(19,803)	-
Net cash used in financing activities	<u>(119,803)</u>	<u>125,000</u>
Decrease in cash	(7,835)	(12,604)
Cash, beginning of year	<u>7,835</u>	<u>20,439</u>
Cash, end of year	\$ <u>-</u>	<u>7,835</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Combining Balance Sheet - Trust Funds

June 30, 1991
(with comparative totals for June 30, 1990)

<u>Assets</u>	School Unemployment Compensation Fund	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	<u>Totals</u>	
						1991	1990
Certificates of deposit and savings accounts	\$ <u>3,006</u>	<u>11,290</u>	<u>6,092</u>	<u>11,106</u>	<u>4,298</u>	<u>35,792</u>	<u>39,036</u>
	\$ <u>3,006</u>	<u>11,290</u>	<u>6,092</u>	<u>11,106</u>	<u>4,298</u>	<u>35,792</u>	<u>39,036</u>
<u>Fund Equity</u>							
Fund equity:							
Principal	3,006	9,179	3,956	5,995	2,171	24,307	29,793
Unexpended income	-	<u>2,111</u>	<u>2,136</u>	<u>5,111</u>	<u>2,127</u>	<u>11,485</u>	<u>9,243</u>
	\$ <u>3,006</u>	<u>11,290</u>	<u>6,092</u>	<u>11,106</u>	<u>4,298</u>	<u>35,792</u>	<u>39,036</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Equity - Trust FundsFor the year ended June 30, 1991
(with comparative totals for the year ended June 30, 1990)

<u>Assets</u>	School Unemployment Compensation Fund	School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	<u>Totals</u>	
						<u>1991</u>	<u>1990</u>
Revenues:							
Contributions	\$ -	-	-	-	-	-	6,000
Interest	<u>300</u>	<u>1,448</u>	<u>474</u>	<u>854</u>	<u>251</u>	<u>3,327</u>	<u>1,680</u>
	<u>300</u>	<u>1,448</u>	<u>474</u>	<u>854</u>	<u>251</u>	<u>3,327</u>	<u>7,680</u>
Expenditures:							
Scholarships awarded	-	485	-	300	-	785	1,000
Unemployment claims	5,725	-	-	-	-	5,725	2,579
Other	<u>61</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>61</u>	<u>-</u>
	<u>5,786</u>	<u>485</u>	<u>-</u>	<u>300</u>	<u>-</u>	<u>6,571</u>	<u>3,579</u>
Other sources:							
Operating transfer in	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,000</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(5,486)	963	474	554	251	(3,244)	10,101
Fund equity, beginning of year	<u>8,492</u>	<u>10,327</u>	<u>5,618</u>	<u>10,552</u>	<u>4,047</u>	<u>39,036</u>	<u>28,935</u>
Fund equity, end of year	\$ <u>3,006</u>	<u>11,290</u>	<u>6,092</u>	<u>11,106</u>	<u>4,298</u>	<u>35,792</u>	<u>39,036</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Changes in General Long-term Debt

For the year ended June 30, 1991

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired Previous years	Balance beginning of period	Current Period		Balance end of period
<u>Issued</u> <u>Retired</u>										
<u>General Obligation Notes</u>										
1988 Capital improvement	8.00%	1992	\$ 101,739	508,695	508,695	203,478	305,217	-	101,739	203,478
1990 FmHA note	6.00%	2019	Various	800,000	800,000	-	800,000	-	11,127	788,873
1990 Capital improvement B.A.N.	7.00%	1990	-	805,000	805,000	-	805,000	-	805,000	-
1990 School B.A.N.	7.80%	1990	-	760,000	760,000	-	760,000	-	760,000	-
1990 FmHA note	5.00%	2020	Various	250,000	250,000	-	-	250,000	-	250,000
				<u>3,123,695</u>	<u>3,123,695</u>	<u>203,478</u>	<u>2,670,217</u>	<u>250,000</u>	<u>1,677,866</u>	<u>1,242,351</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,600,000	400,000	-	100,000	300,000
1982 Capital improvement bond	10.40%	1992	100,000	1,010,000	1,010,000	710,000	300,000	-	100,000	200,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	770,000	830,000	-	110,000	720,000
1985 General obligation bonds	9.125%	1995	50,000	610,000	610,000	310,000	300,000	-	50,000	250,000
1986 Capital improvement bond	8.6- 9.75%	2006	70,000	1,410,000	1,410,000	290,000	1,120,000	-	70,000	1,050,000
1986 General obligation sewer bond	5.25- 8.5%	2011	(145,000 in 1991) (Increasing variably to 690,000 in 2011)	7,800,000	7,800,000	270,000	7,530,000	-	145,000	7,385,000
1989 Capital improvement bond	Var.	2009	-	1,840,000	1,840,000	-	1,840,000	-	160,000	1,680,000
1990 General obligation bond	Var.	2000	(140,000 in 1991) (Decreasing variably to 62,000 in 2000)	1,019,000	1,019,000	-	-	1,019,000	-	1,019,000
School issues:										
1978 School Bond	Var.	1998	145,000	2,950,000	2,950,000	1,645,000	1,305,000	-	145,000	1,160,000
1990 General obligation bond	Var.	2000	(210,000 in 1991) (Decreasing variably to 93,000 in 2000)	<u>1,521,000</u>	<u>1,521,000</u>	<u>-</u>	<u>-</u>	<u>1,521,000</u>	<u>-</u>	<u>1,521,000</u>
				<u>21,760,000</u>	<u>21,760,000</u>	<u>5,595,000</u>	<u>13,625,000</u>	<u>2,540,000</u>	<u>880,000</u>	<u>15,285,000</u>
				\$ 24,883,695	24,883,695	5,798,478	16,295,217	2,790,000	2,557,866	16,527,351

TOWN OF OLD ORCHARD BEACH, MAINE
School Department Special Revenue Funds
School Categorical Programs

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended June 30, 1991
(with comparative totals for the year ended June 30, 1990)

	Chapter I	Chapter I Follow the Child	Chapter II	Title II	Drug Free Schools	Local Entitlement	Dental Program	Innovative Grant	Adult Education	Totals (Memorandum Only)	
										June 30, 1991	June 30, 1990
Revenues:											
Federal entitlement	\$ 108,001	3,234	6,719	1,679	8,138	39,520	-	-	5,725	173,016	150,619
State grants	-	-	-	-	-	-	-	6,247	12,912	19,159	26,235
Miscellaneous	-	-	-	-	-	-	-	607	15,607	16,214	7,584
	<u>108,001</u>	<u>3,234</u>	<u>6,719</u>	<u>1,679</u>	<u>8,138</u>	<u>39,520</u>	<u>-</u>	<u>6,854</u>	<u>34,244</u>	<u>208,389</u>	<u>184,438</u>
Expenditures:											
Program expenditures	<u>107,958</u>	<u>3,314</u>	<u>9,578</u>	<u>2,959</u>	<u>6,146</u>	<u>32,440</u>	<u>-</u>	<u>4,332</u>	<u>60,700</u>	<u>227,427</u>	<u>220,586</u>
	<u>107,958</u>	<u>3,314</u>	<u>9,578</u>	<u>2,959</u>	<u>6,146</u>	<u>32,440</u>	<u>-</u>	<u>4,332</u>	<u>60,700</u>	<u>227,427</u>	<u>220,586</u>
Other financing sources:											
Transfer from General Fund	-	-	-	-	-	-	-	-	24,000	24,000	10,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,000</u>	<u>24,000</u>	<u>10,000</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	43	(80)	(2,859)	(1,280)	1,992	7,080	-	2,522	(2,456)	4,962	(26,148)
Fund balances, beginning of year	<u>11,113</u>	<u>860</u>	<u>3,482</u>	<u>2,431</u>	<u>-</u>	<u>1,405</u>	<u>490</u>	<u>-</u>	<u>2,971</u>	<u>22,752</u>	<u>48,900</u>
Fund balances, end of year	\$ <u>11,156</u>	<u>780</u>	<u>623</u>	<u>1,151</u>	<u>1,992</u>	<u>8,485</u>	<u>490</u>	<u>2,522</u>	<u>515</u>	<u>27,714</u>	<u>22,752</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Revenues, Expenditures, and Changes in Fund Equity -
General Fund

Last Ten Fiscal Years

	1982	1983	1984	1985	1986	1987 (Six month period)	1988	1989	1990	1991
Revenues:										
Property taxes	\$ 3,848,142	4,459,226	4,862,805	5,226,131	5,700,345	2,854,895	6,371,262	7,535,147	9,521,041	11,576,172
Other taxes	266,080	336,679	421,806	510,277	608,868	355,786	737,252	738,790	806,287	910,802
Licenses and permits	37,795	37,244	39,618	40,718	43,525	97,257	179,943	183,943	126,239	125,869
Intergovernmental revenues	1,481,824	1,518,026	1,650,537	1,856,905	1,823,377	727,566	1,856,486	1,921,382	1,646,812	1,616,716
Interest	142,608	70,062	108,492	86,034	85,575	27,549	112,814	54,397	65,930	170,275
Other revenues	129,825	265,980	128,006	198,193	223,483	86,739	139,470	125,900	220,395	148,127
	<u>5,906,274</u>	<u>6,687,217</u>	<u>7,211,264</u>	<u>7,918,258</u>	<u>8,485,173</u>	<u>4,149,792</u>	<u>9,397,227</u>	<u>10,559,559</u>	<u>12,386,704</u>	<u>14,547,961</u>
Other financing sources	-	-	-	7,000	-	-	1,135,940	1,239,340	863,978	254,167
Budgeted use of prior years' surplus	-	6,469	138,892	-	-	-	-	-	-	-
	<u>5,906,274</u>	<u>6,693,686</u>	<u>7,350,156</u>	<u>7,925,258</u>	<u>8,485,173</u>	<u>4,149,792</u>	<u>10,533,167</u>	<u>11,798,899</u>	<u>13,250,682</u>	<u>14,802,128</u>
Expenditures:										
General governments	295,603	408,357	457,403	416,619	440,582	293,810	635,227	720,894	797,804	633,512
Public works	331,659	358,800	341,603	343,309	380,201	226,437	491,624	518,632	454,406	428,733
Sanitation	345,409	381,719	556,282	587,919	639,779	298,844	740,214	965,785	1,002,379	1,013,661
Public safety	748,419	774,068	832,662	894,524	1,056,021	485,268	1,171,940	1,522,927	1,631,933	1,647,946
Parks and recreation	35,239	31,078	37,185	35,732	46,333	17,447	58,218	77,613	59,008	34,137
Health and welfare	37,453	39,169	52,300	55,320	55,873	22,246	140,072	121,838	196,079	231,452
Debt service	668,711	874,697	979,733	831,444	955,891	403,399	1,526,420	1,679,436	1,720,989	2,087,595
Education	2,753,571	3,029,794	3,157,942	3,524,891	3,764,677	2,018,293	4,335,844	4,926,061	5,249,441	5,828,766
Employee benefits and insurances	362,944	348,037	366,048	458,145	473,484	276,283	608,333	806,735	965,219	901,815
Capital outlays	-	-	238,227	150,793	174,201	22,074	552,608	676,386	831,982	242,694
Unclassified	232,554	274,900	238,078	283,400	282,656	93,165	298,348	314,755	368,944	514,321
	<u>5,811,562</u>	<u>6,520,619</u>	<u>7,257,463</u>	<u>7,582,096</u>	<u>8,269,698</u>	<u>4,157,266</u>	<u>10,558,848</u>	<u>12,331,062</u>	<u>13,278,184</u>	<u>13,564,632</u>
Other financing uses	-	167	74,374	122,882	12,000	-	-	28,830	10,000	24,000
	<u>5,811,562</u>	<u>6,520,786</u>	<u>7,331,837</u>	<u>7,704,978</u>	<u>8,281,698</u>	<u>4,157,266</u>	<u>10,558,848</u>	<u>12,359,892</u>	<u>13,288,184</u>	<u>13,588,632</u>
Excess of revenues and other financing sources over (under) expenditures and other financing uses	94,712	172,900	18,319	220,280	203,475	(7,474)	(25,681)	(560,993)	(37,502)	1,213,496
Fund equity--beginning	494,430	(72,858)	45,655	(74,918)	145,362	348,837	341,363	315,682	(245,311)	(282,813)
Budgeted use of surplus	-	-	(138,892)	-	-	-	-	-	-	-
Prior year adjustments	(662,000)	(54,387)	-	-	-	-	-	-	-	-
Fund equity ending	<u>\$ (72,858)</u>	<u>45,655</u>	<u>(74,918)</u>	<u>145,362</u>	<u>348,837</u>	<u>341,363</u>	<u>315,682</u>	<u>(245,311)</u>	<u>(282,813)</u>	<u>930,683</u>

Note: Certain intergovernmental revenues and education expenses have been reclassified from annual financial statements to reflect education revenues previously netted against expenditures.

TOWN OF OLD ORCHARD BEACH, MAINE
Property Tax Levies and Collections
Last Ten Fiscal Years

Table 2

Year	Collection				Total collections as a percent of total tax levy	Total outstanding December 31./ June 30.	Percent of delinquent taxes and liens to tax levy
	Current tax levy	Current tax levy	Delinquent tax	Total			
1982	\$ 4,024,116	3,371,552	426,108	3,797,660	94.37%	926,560	23.03%
1983	4,323,652	3,779,158	635,401	4,414,559	100.02%	835,653	19.33%
1984	4,942,171	4,259,091	491,427	4,750,518	96.12%	1,027,787	20.80%
1985	5,133,500	4,515,925	701,447	5,217,372	101.63%	943,915	18.39%
1986	5,700,345	5,134,386	671,451	5,804,545	101.83%	838,423	14.71%
1987 (change in year end, six months ending June 30)							
	2,854,895	2,297,194	323,880	2,621,074	91.81%	1,072,244	37.56%
1988	6,448,012	5,894,564	660,740	6,555,304	101.66%	964,953	14.97%
1989	7,597,879	6,916,114	559,337	7,475,451	98.39%	1,088,799	14.33%
1990	9,664,605	8,796,245	609,831	9,406,076	97.33%	1,367,282	14.14%
1991	12,191,580	10,902,501	906,520	11,809,021	96.86%	1,761,022	14.44%

Table 3

TOWN OF OLD ORCHARD BEACH, MAINE
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1982	\$ 111,512,200	6,844,150	118,356,350	157,808,467	75.00%	148,350,000	79.78%
1983	112,960,200	7,141,250	120,101,450	184,771,462	65.00%	164,650,000	72.94%
1984 (revaluation)	208,442,450	6,434,550	214,877,000	214,877,000	100.00%	175,750,000	122.26%
1985	217,275,500	5,920,150	223,195,650	223,195,650	100.00%	187,300,000	119.16%
1986	241,413,650	6,427,450	247,841,100	275,379,000	90.00%	214,100,000	115.76%
1987 (change in year end, six months ending June 30)	241,398,250	6,347,900	247,746,150	275,379,000	90.00%	214,100,000	115.72%
1988	273,671,750	6,379,000	280,050,750	250,063,438	80.00%	240,850,000	116.28%
1989	302,976,490	7,140,690	310,117,180	413,489,333	75.00%	313,900,000	98.79%
1990	325,581,040	7,681,196	333,262,236	476,088,909	70.00%	420,800,000	79.20%
1991	605,064,550	12,230,660	617,295,210	617,295,210	100.00%	510,000,000	121.03%

TOWN OF OLD ORCHARD BEACH, MAINE

Property Tax Rates - All Overlapping Governments
(Per \$1 of Assessed Value)

Last Ten Fiscal Years

<u>Year</u>	<u>Total</u>	<u>Town</u>	<u>School</u>	<u>County</u>	<u>Water quality Control</u>
1982	.0340	.0156	.0156	.0009	.0019
1983	.0360	.0161	.0170	.0009	.0020
1984 (revaluation)	.0230	.0113	.0092	.0005	.0015
1985	.0230	.0117	.0098	.0005	.0010
1986	.0230	.0112	.0103	.0004	.0011
1987 (change in year end, six months ending June 30)	.0115	.0049	.0060	.0000	.0006
1988	.0230	.0098	.0113	.0005	.0014
1989	.0245	.0104	.0122	.0004	.0015
1990	.0290	.0137	.0132	.0004	.0017
1991 (revaluation)	.01975	.0101	.0085	.0003	.0008

TOWN OF OLD ORCHARD BEACH, MAINE

Ratio of General Bonded Debt to Assessed Value
and General Bonded Debt Per Capita

Last Ten Fiscal Years

<u>Year</u>	<u>Estimated population</u>	<u>Assessed value (in thousands)</u>	<u>Gross bonded Debt (1)</u>	<u>Ratio of gross bonded debt to assessed value</u>	<u>Gross bonded debt per Capita</u>	<u>Estimated average population (2)</u>	<u>Gross bonded debt per estimated average population</u>
1982	6,300	\$ 118,356	6,368,532	5.38%	1,011	22,967	277
1983	6,300	120,101	7,011,035	5.84%	1,113	22,967	305
1984 (revaluation)	6,500	214,877	7,768,850	3.62%	1,195	23,167	335
1985	6,500	223,196	8,650,000	3.86%	1,331	23,167	373
1986	6,500	247,841	14,334,842	5.78%	2,205	23,167	619
1987 (change in year end, six months ending June 30)	6,500	247,632	14,139,532	5.71%	2,175	23,167	610
1988	6,750	280,051	16,086,423	5.74%	2,383	23,417	687
1989	7,000	310,117	16,469,956	5.31%	2,353	23,666	696
1990	7,250	333,262	18,495,217	5.55%	2,551	23,917	773
1991 (revaluation)	7,790	617,295	18,707,548	3.30%	2,401	24,457	765

- (1) Includes all long-term general obligation debt excluding accrued vacation and sick leave. Certain school debt is reimbursed by the State of Maine.
 (2) Includes estimated population for twelve months plus 100,000 seasonal population for two months.

TOWN OF OLD ORCHARD BEACH, MAINE

Ratio of Annual Debt Service Expenditures for General Bonded
Debt to Total General Fund Expenditures

Last ten years

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total debt service</u>	<u>Total General Fund expenditures</u>	<u>Ratio of debt service to total General Fund expenditures</u>
1982	\$ 535,452	624,342	1,159,794	5,811,562	19.96%
1983	670,349	700,065	1,370,414	6,520,786	21.02%
1984	752,185	682,413	1,434,598	7,331,837	19.57%
1985	616,500	647,397	1,263,897	7,704,978	16.40%
1986	680,158	615,049	1,295,207	8,269,698	15.66%
1987 (change in year end, six months ending June 30)	195,310	269,276	464,586	4,173,346	11.13%
1988	761,804	1,223,076	1,984,880	10,558,848	18.80%
1989	954,467	1,080,449	2,034,916	12,331,062	16.50%
1990	836,537	1,082,608	1,919,145	13,278,184	14.45%
1991	992,866	1,260,668	2,253,534	13,564,632	16.61%

Table 7

TOWN OF OLD ORCHARD BEACH, MAINE

Ten Largest Taxpayers

For the year ended June 30, 1991

<u>Name</u>	<u>Type of Operation</u>	<u>Taxes</u>	<u>% of Net Tax Levy</u>
Paul F. Keating	Developer	\$ 137,003	1.42%
Berger & Weinstein	Motels	89,424	.93%
Danton Towers Corp.	Developer	84,954	.88%
Old Orchard Partners	Amusements	71,117	.74%
Danton & Kerr	Real Estate	67,699	.70%
Central Maine Power	Utilities	62,595	.65%
D. E. L. Associates	Housing Developer	51,304	.53%
Wild Acres Tent & Trailer Park	Land	49,934	.52%
Biddeford & Saco Water Co.	Utilities	45,357	.47%
Lyman Pope	Mobile Home Park	44,415	.46%