

Old Orchard Beach



Champions
Track • Basketball • Jazz

F. Y. 1988 TOWN REPORT

As Seagulls Fly

By: "Jerry" Plante

The Town Team at Tournament Time

As our young male basketball players dream of glory and perpetual youth, the records indicate that their opportunity is uncommon in our town's high school basketball history. Since 1947, when the Maine Secondary School Principals Association first sponsored state-wide tournaments, for schools our size, the Seagulls have won only two Western Maine Basketball titles - in 1957 and 1967 - Class M - by defeating Cape Elizabeth and Boothbay Harbor, respectively.

No town basketball team has ever won a Maine State Championship! The last losing, but valiant, effort was (twenty-one years ago) against Brownville Junction (now, Penquis Valley) by a score of 56-55

THE STARTERS

The highly seeded Class C Gulls, undefeated during their regular schedule (17-0), have indeed a unique team. The starting-five - commonly known as "The French Connection" - are very experienced and each add a special measure to the team's overall strength.

Center, Francois Bouchard, the highest scorer and rebounder, in the "Land of OOB", is the only Junior. Curt Chretien is a shooting forward and very physical. Robbie Hebert is the power forward and completes the front court entourage. Bruce Vallee, a left-handed three-point specialist, is the off guard. Dean Plante, a quiet floor general, is the point guard and leads the team with over 100 assists.

THE BENCH

The sixth-shooter, off the bench - guard, Paul McDonald, gives the team a spark and is capable of changing the tempo of the game because of his speed and fine defensive play. Forwards, David Begin and Jeff Feeney - their value unquestioned - add to the versatility of the back-up personnel. When you substitute seniors, forward, Scott Regan and guard, Nathan Comer, coupled with the remaining younger contingency of David Michaud, Ron Blanchette, Chris Paradis, Bique Bouchard and Adam Wilson, you have an effective and highly competitive basketball team.

THE COACHING

While it's important for individual players to set goals for themselves (points, assists, rebounds), such personal accomplishments at times must be sacrificed to advance good sportsmanship and strengthen the entire team. Success is often invisible.

There are no real values in trouncing certain teams on your *regular* schedule. Consequently, Coach John Regan would take several of the starters out, early and often, with excellent individual statistics, in fairness to the opponents and to give an excellent bench actual game experience. Such decent and proper coaching will fair well during the Western Maine Tournament and, hopefully, the Class C Championship (Saturday, February 27)!

Not to be overlooked, is the positive family role that John, his wife, Elaine, and their two beautiful children portray.

COMMUNITY SUPPORT

The dignity of the game(s) will be derived from the competence, conduct and character of our young adults. I'm confident that *this* team will do us proud and that their success will not be but a transient victory.

Let's have a real "town meeting" at the Augusta Tournaments and support our outstanding players (boys and girls) in reaching a new plateau in Maine Basketball history.

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TOWN MANAGER'S REPORT - Fiscal' 88

(July 1, 1987 - June 30, 1988)

Our first fiscal year (July 1, 1987-June 30, 1988) found us focusing on policies, personnel, purchases, people and public ordinances.

RECOGNITION AND GRATITUDE

Our State Champions in track, basketball, and jazz (see cover) were commended by their peers and the community.

The Town Council acknowledged the services of retiring chiefs.

Paul A. Tibbetts (police) and Thomas A. Smith (fire).

Thanks were extended to Reny Remillard and "Bob" Corliss for the time they donated to the Town regarding the office construction for the Planning Department.

Town tendered its 1930 Ladder Truck to the Bangor Transportation Museum (Cole Family Foundation).

The Whispering Sands project contributed \$10,000 to the Town for use in rehabilitating the Ocean Park Canal System.

Assisted two local student ambassadors (David Begin and Danielle St. Laurent) participating in the American-Soviet Youth Exchange Program who represented this nation state very well.

COMMITTEES

We are fortunate to have so many citizen volunteers who serve on boards and committees. New groups established this F.Y. included the following: an Omnibus Committee to assist with ad hoc matters; another body to study multi-year needs re: Resurfacing of Public Ways and Sidewalks; members to review future use, expansion, relocation or regionalization of a stump dump and demolition site; and, in conjunction with a Coastal Grant application to supplement our dune grass management program (East Surf), an Advisory Committee.

POLICIES

The policy making aspect functioned well. For example: The Council was supportive of the York County's Cocaine Task Force; authorized new stickers for the Transfer Station; established rules to be followed with respect to fire-damaged buildings; approved a pumping station at the corner of Ross Road and Portland Avenue; approved conceptual plans regarding the Jameson School addition; accepted Maine Tomorrow's report to revitalize portions of the town; reached an agreement with the New England Baptist Council subject to its relaying a sewer pipe along Royal Street; and, adopted procedures governing the advertising and filling of new positions.

PURCHASES AND CONTRACTS

Much time was devoted to preparing various specifications, bids and the awarding of same by the Council. In particular: the Town authorized the purchase of used portable bleachers (normally, \$45.00 per seat/our cost \$9.00 per seat) and installation of same (\$20,000) at our all-purpose field*; Astro Waste Services was the successful low bidder (\$119,800) regarding curb collection of dry waste; for the Treatment Plant - a tractor mower and centrifical pump; for the Public Works Dept. -

reroofing of the Comfort Station, three ceiling furnaces for the "town barn" and a bulldozer; for the Fire Dept. - a service pick-up truck, and a mini-pumper (\$58,000); for Police Dept. and Complex - suburban automobile unit and a Communication Center (\$133,943) to accomodate our 911 system; renewed the O.O.B. Art Center lease; selected Stadium Partners as would-be buyers of the Ballpark; and, granted Waste Management the transportation contract between our Transfer Station and the M.E.R.C. Facility (\$37.00 per ton).

POSITIONS AND PERSONNEL

Our municipal "team" was strengthened by the employment of several qualified individuals. By way of introduction: Reny Remillard added the duty of licensed Plumbing Inspector; Norman Marquis (formerly Deputy) was appointed Assessor and Bernard Emery, Assist. Assessor; Patricia Saunders became our Welfare Clerk; Michael Nugent was hired as Code Enforcement Officer/Building Inspector and Health Officer; and, Dr. Francois J. Geoffroy was selected as the municipality's internist for required physicals.

ORDINANCES

The Town Council, as our law making body, exercises this responsibility through the passage of Ordinances. Such may be illustrated by the following: off-street parking facilities redefined by banning "piggy-backing"; new Planned Mix-Use Development District incorporated within our Zoning Ordinance; Special Events Permit (Beach) now required; overnight parking of R.V.'s on public ways prohibited; regulating use of motorized and non-motorized watertoys; revamping of our License Ordinance; updating of our General Assistance regulations; enactment of Sprinkler System and Fire Alarm rules; amendment to cover site plan review of all multi-units and commercial properties; adoption of new Sewer Ordinance to replace 1975 version; the licensing and inspection of year-round rental units; prohibition of off-premises, leased-parking associated with subdivisions, and traffic changes such as the prohibition of heavy trucks on School Street.

POTPOURRI

Governing at the local level offers ever changing considerations. We present a few dealt with covering this period: a new fire alarm system was installed in the town hall; our Compost Utilization License was renewed until Nov. 25, 1992; Franchise Agreement with Continental Cablevision was amended; "Blockhouse" at Transfer Station entrance staffed; Town Hall's Bell Tower refurbished; town retakes the Ballpark and establishes an enterprise fund (revenues and expenditures); E. C. Jordan Co. retained to design upgrading of halfway interceptor and extension of Smithwheel Road's Sewer System; Agreement entered into between the Town and M.M.A.'s Worker's Compensation Indemnity Fund; and, highway salt purchased at \$29.00 per ton.

J.G. Plante

*With assistance from organizations such as the local American Legion, this project was made possible at a substantial savings to the town.

F. Y. 1987-88 TOWN OFFICIALS

TOWN MANAGER

JEROME G. PLANTE

COUNCIL PERSONS

Gerald P. Verrier, Chairman

Paul P. Ladakakos, Vice Chairman
Helen L. Harvey

Donna A. Gagne
Kevin Barry Sullivan

Assessor
Lister/Appraiser
Assessor's Clerks

Norman J. F. Marquis
Bernard Emery
Katherine Poulin
Barbara DiModica
Martin J. Patrickus
Melinda V. Noonan
Maureen M. O'Leary
Patricia A. Maguadda
Lois A. Benway
Judith B. George

Town Planner
Planner Technician
Town Clerk
Deputy Town Clerk
Treasurer
Deputy Treasurer
Police Chief
Fire Chief
Building Inspector/Code Enforcement Officer
General Assistance Clerk
Deputy Tax Collector
Tax Clerk
Town Counsel
Public Works Foreman
Superintendent Water Pollution Control Facility
Secretary to Town Council
Public Safety Commission

H. Wallace Welliver III
Donald Roy
Michael Nugent
Patricia Saunders
Margaret C. Smith
Patricia A. Blake

Park Commission

Bernstein, Shur, Sawyer & Nelson
Edward Coreau
Edward Townsend
Debra Pelkey
King H. Weinstein
Vivian M. Collum
Daniel Barbano
John D. Ladakakos
Robert E. Maguire
Terrance Timmins
James Boisvert
Conrad H. Gilbert
Russell Shaw

Lifeguard Captain
Constables

Sealer of Weights and Measures
Animal Control Officer
License Inspector
Electrical Inspector
Assistant Electrical Inspector
Plumbing Inspector
Board of Voter Registration

Clarence L. Roberts
Kenneth Hunter
Herschel Bates
Reny Remillard
William Southwick
Reny Remillard

Superintendent of Schools
School Committee Members

Aline Fontaine/Chairperson
Laura Bolduc
Antoinette Bill
Vincent B. McGee
Stephen R. Leary
Edward J. O'Neill
Roger Painchaud
William C. Shevenell
Richard W. Roberge

**Emergency Management Director
Planning Board**

**Planning Board Secretary
Zoning Board of Appeals**

Secretary to the ZBA

**Russell Shaw
Norman J.F. Marquis
Robert Couri
Jeffrey Nathanson
Robert Violette
Dennis Caris
Melinda V. Noonan
Robert Morrison
Robert Lopresti
Antonia Spirounias
Horace Moody
Lawerence Lapierre
Debra Pelkey**

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, 1988

Maureen Mokarzel O'Leary, *Town Clerk*
Patricia Magaudda, *Deputy Town Clerk*
Patricia A. Blake and Beverly A. Geyer, *Assistant Town Clerks*
Shirley P. Doe, *Special Deputy for Election Purposes*

Oaths Administered and Recorded	248
Dog Licenses Issued and Recorded	300
Resident Hunting and Fishing Licenses Issued	1,092
Non-Resident Hunting and Fishing Licenses Issued	37
Duck Stamps Sold 49 Pheasant Stamps Sold 13	
UCC's Recorded and Filed	7
UCC Terminations Recorded and Filed	2

VITAL RECORDS FILED - July 1, 1987 to June 30, 1988

	87/88	Jan. 1987 - June 1987 incl.	1986	1985
Births	127	50	102	81
Marriages	170	50	149	131
Deaths	80	35	91	89

Date of Death	Name	Age	Place of Death (Maine unless otherwise noted)
July 3, 1987	Charles F. Damery	79	Biddeford
July 7, 1987	Martha E. Cameron	97	Old Orchard Beach
July 7, 1987	Lillian Perreault	75	Old Orchard Beach
July 10, 1987	Emma M. Mullen	95	Portland
July 12, 1987	Luella O. Haines	76	Portland
July 17, 1987	Marion Vilma Plourde	82	Portland
July 24, 1987	Leonard Gerald Shevenell	62	Old Orchard Beach
July 30, 1987	Mary Barrett Cummings	89	Biddeford
August 1, 1987	Vernon A. Orchard	72	Biddeford
August 1, 1987	Harold F. Pillsbury	69	Biddeford
August 7, 1987	Flora Maude Cochran	93	Old Orchard Beach
August 14, 1987	Ruby Brown	95	Biddeford
August 15, 1987	John C. Martorana	30	Portland
August 20, 1987	William John Lawrence, Jr.	71	Biddeford
September 1, 1987	Mary Alice Bellevue	88	Biddeford
September 3, 1987	Pandora Button	89	Biddeford
September 4, 1987	Bruce Gilbert	16	Old Orchard Beach
September 7, 1987	Kristin Greer	26	Portland
September 9, 1987	Laura Beth Greer	6 mos. 2 days	Portland

September 15, 1987	Joseph John Hood a/k/a Joseph John Chudzicki	2 days 60	Biddeford
September 19, 1987	Jean Frimin Doiron	66	Portland
September 24, 1987	Pauline Eleanor Gordon	71	Biddeford
October 8, 1987	Albert E. Geaumont	76	Old Orchard Beach
October 20, 1987	Chalice Jones	53	Portland
October 20, 1987	Loretta M. Dube	73	Biddeford
October 24, 1987	Verna L. Young	96	Old Orchard Beach
November 2, 1987	Kenneth K. King	69	Portland
November 9, 1987	John B. Morrison	76	Biddeford
November 15, 1987	Theodore Henry Chamberlain	74	Biddeford
November 26, 1987	Charles Henry Tibbetts	69	Togus
December 1, 1987	Leon V. Drobish, III	39	Biddeford
December 7, 1987	Ruth Flo Courtney	92	Lewiston
December 11, 1987	Dorothy Elizabeth Tilton	80	Biddeford
December 12, 1987	Mabel Elliott	87	Biddeford
December 12, 1987	Vivian M. Dixon	71	Portland
December 31, 1987	Delbert L. George	62	Portland
January 3, 1988	Marcel Henry Bouchard	66	Biddeford
January 7, 1988	Franciszek M. Jagnietowski	55	Portland
January 7, 1988	Amelia Elizabeth Stevens	67	Biddeford
January 10, 1988	Roger J. Fillion	60	Portland
January 11, 1988	Hilda A. Hoffman	86	Portland
January 16, 1988	Alberta C. Bunker	72	Ocean Park
January 21, 1988	Agnes A. Moody	63	Old Orchard Beach
January 22, 1988	Cecile A. Scriptor	89	Yarmouth
January 25, 1988	Mary R. Hersey	71	Biddeford
January 28, 1988	John H. Cleary, Sr.	64	Old Orchard Beach
February 6, 1988	Francis James Smith	58	Winthrop
February 7, 1988	Edith Mary Gonville	78	Old Orchard Beach
February 10, 1988	Katherine McKinnon Cushing	83	Old Orchard Beach
February 14, 1988	Charles W. Whitten	62	Portland
February 15, 1988	Leo D. Bisson	73	Biddeford
February 18, 1988	Alice Cora Nason	85	Biddeford
February 24, 1988	Laura H. Duffy	77	Biddeford
February 25, 1988	Jean Paul Cote	68	Biddeford
February 25, 1988	John Albert Boutin	73	Biddeford
February 27, 1988	Bertha M. Breton	74	Old Orchard Beach
February 29, 1988	Bertha T. Randall	93	Biddeford
March 4, 1988	Marion Blood Hoyt	98	Biddeford
March 5, 1988	Gertrude Corinne Tousignant	73	Portland
March 6, 1988	Delia M. Blow	86	Biddeford
March 8, 1988	Jeffrey Thompson	88	Biddeford
March 12, 1988	Patrick Chabe	72	Biddeford
March 14, 1988	Bruce Eric McCafferty	44	Portland
March 14, 1988	Hazel P. McLaughlin	83	Biddeford
March 14, 1988	Dorothy Burnham	85	Biddeford
March 23, 1988	Alfred Joseph LeBlanc, Jr.	79	Biddeford
March 31, 1988	William Walter Henry	71	Portland
April 5, 1988	Marie Rose Lagueux	71	Biddeford
April 6, 1988	Katherine R. Goldthwait	87	Biddeford
April 7, 1988	Willis Cooper	86	Biddeford
April 10, 1988	Nathan Babcock	94	Scarborough
April 11, 1988	Rose Marie Cantara	100	Old Orchard Beach

Date of Death	Name	Age	Place of Death (Maine unless otherwise noted)
May 1, 1988	Edward F. Mulderig	67	Biddeford
May 7, 1988	Marjorie Metcalfe	71	Biddeford
May 10, 1988	Charles Harry Amann, III	41	Old Orchard Beach
May 12, 1988	Paul S. Hazlett	77	Ocean Park
May 24, 1988	Lucienne A. Valliere	78	Portland
June 16, 1988	Mark S. Deschesne	20	Old Orchard Beach
June 26, 1988	Grace Vera Taylor	91	Windham
June 28, 1988	Catherine L. Wentworth	79	Old Orchard Beach

TO THE CITIZENS OF THE TOWN OF OLD ORCHARD BEACH:

Once again, it's time to give an accounting of the Town Clerk's Office. This report is the first yearly report filed on the fiscal year of July 1, 1987 to June 30, 1988. It was an extremely busy year, which I must say, I do enjoy!

There were three elections: State Referendum on November 3, 1987 bringing 2,608 voters to the polls; the Annual Municipal Election on December 7, 1987 which had a voter turnout of 1,569; and the June Primary with only 261 voters casting ballots. Whether or not the turnout is large or small, the preparation for an election takes much time and the day itself is a long day for the Town Clerk, (at the polling place at 6:30 A.M.) Ballot Clerks, Warden and Board of Voter Registration Members. Many thanks to all for their dedication and hard work.

The Organizational/Inaugural Meeting was called to Order by the Town Clerk at Town Hall on January 4, 1988 and the newly elected officials were sworn to their respective offices.

The business licensing season begins in April and the Town's general fund realized \$60,863 from license fees. Inspector Herschel Bates did his usual fine job in making the process of collecting fees and issuing new licenses so much easier. In order for the Council not to spend too much time on licensing, the Ordinance was amended so that the Town Clerk now issues all renewals of existing licenses so long as no written complaint has been made against the business during the year.

There were many new Ordinances adopted as well as amendments made to the existing laws of our Town and are as follows: The Sewer, Fire Protection and Prevention and the General Assistance Ordinances were repealed and replaced respectively with new Sewer, Sprinkler System & Fire Alarm and General Assistance Ordinances so that the Town would be in compliance with State Laws. In order to protect and control our beautiful beach, council adopted an "Ordinance Regulating Use of Motorized and Non-Motorized Watertoys on Town Beach", and a "Special Events Permit Ordinance". Amendments were made to the Flood Plain Management Ordinance; the Traffic Ordinance was amended on three different dates regarding parking on School and Staples Streets as well as on Union Avenue; the Zoning Ordinance was amended seven times during the year to include a Site Plan Review Section, a new district to be known as the Planned Mix Use Business Development District (PMD); and the Zoning Map was amended. It is the sole responsibility of the Town Clerk to record and document all of the new Ordinances and the amendments to existing laws, as well as to keep the record of all Town Business and Transactions.

My pledge of opening the office on Wednesday evenings continues to allow the working citizen time to conduct his business at Town Hall more conveniently and it gives me pleasure to offer this service in an attempt to show my appreciation to each of you for the trust, kindness and support that each of you give me daily throughout the year. I thank you sincerely.

Maureen Mokarzel O'Leary
Town Clerk

BOARD OF VOTER REGISTRATION

To the members of the Town Council, Town Manager and the Citizens of the Town of Old Orchard Beach:

During the fiscal year July 1, 1987 - June 30, 1988, the members of the Board of Voter Registration were called to session seventy-four times for the following purposes: At regular intervals we updated the voting list by adding new registrations, recorded changes and made removals. We unanimously appointed Deputies to serve on the Board of Voter Registration on election days when more help was needed. Signatures on the Test of the Cruise missile referendum were certified, as well as nineteen nomination petitions for the Local Election, and ten for the Federal and State nomination petitions. Also, we verified signatures on absentee ballots for the two fall elections, November 3rd and December 7, 1987.

In the spring we prepared for the Primary Election which was held on June 14, 1988.

As Chairman of the Board, I attended the Computer Seminar in June at the Black Point Inn to learn of new programs and inputs to enhance our use of the computer activities.

In the spring of 1988, our office was moved to a new and larger space, across the hall (former Planning Board Office). The space allows us more room to accommodate the burster and collator which we need to process the voting lists for elections. Since we have obtained this equipment, we are able to print our own voting lists. We would like to thank the gracious Nan Leveris, our Town Manager Jerome Plante and Eugene Schmidt for their help in making our move to the new office easier and pleasant.

A note of recognition for the cooperation we have received from the Police Department, the Superintendent of Schools and the Town Clerk on Election Days for their support which makes our service to the community a much more pleasant and smoother operation.

The number of registrants has grown by a large percentage, and if one could summerize this period in a few words, it would be positive growth and change.

The statistics are as follows:

Registrations	486
Change of Names	31
Change of Enrollments	7
Deletes, Moved out of Town	231
Enrollments	391
Change of Addresses	287
Withdrawal of Enrollment	1
Deletes, deceased	84

Respectfully submitted,

Aline Fontaine
Chairperson

Laura Bolduc
Member

Antoinette Bill
Member

**REPORT OF ASSESSOR
ANNUAL REPORT - 1988**

Total valuation of taxable real estate	\$302,976,490
Total valuation of personal property	<u>7,140,690</u>
	310,117,180
 Property Exempt by State Law	 31,086,000
Increase in Taxable Valuation for 1988	30,066,430
Total commitment to Tax Collector	7,597,878

The Tax Rate of .02450 per thousand is an increase of .0150 mil for 1988.

Respectfully submitted,

Norman J.F. Marquis
Certified Tax Assessor

PLANNING BOARD AND PLANNING DEPARTMENT

The Planning Board and Department were very busy in 1988. The Board and staff tackled many land use issues head on as a result of the continued growth of our town. Of a special note, this year's activities included the beginning of the preparation of a new Comprehensive Plan, the completion of a Downtown Revitalization Plan and the formation of a Site Plan Review Ordinance and committee.

Workshop items included issues such as affordable housing, historic preservation districts, zoning code enforcement, growth impact fees, sidewalks, parking, housing codes, Smithwheel Road Development, Sand Dune Laws, Streetscape designs for Grand Avenue, Homewood Park, subdivision review standards, sewer system update, a Planned Mix-Use Business Development Zoning District and the Comprehensive Plan.

The Planning Board and staff reviewed a total of twenty-eight (28) development proposals. Nine (9) of the proposals were pending, while fourteen (14) projects were approved and five (5) received shoreland permits. Seventeen (17) subdivisions were reviewed during this time period. The Board also reviewed amendments to the Zoning Ordinance to eliminate tandem parking, added Section 11, Site Plan Review and created a Planned Mix Use Business Development District.

Under its first year of existence, the Planning Department concentrated its effort to create a better method to review all projects for the betterment of the community. The Site Plan Review Ordinance was thus created to systematically review all projects other than a single family and two-family unit. The Department also concentrated work efforts towards the idea of a new road that would connect the spur, initiated Smithwheel Road Corridor Improvements to accommodate affordable housing, prepared a Capital Improvements Plan for the Downtown Revitalization, coordinated general transportation planning throughout the community, implemented Contribution (Impact) Fees, coordinated grant and financial planning for sewer work and downtown improvement activities, and conducted ten (10) neighborhood public meetings to solicit issues and concerns needing to be addressed for the the new Comprehensive Plan.

The Planning Department staff will continue to march ahead this coming year to prepare a comprehensive strategy to improve our neighborhoods and revitalize our community.

Respectfully submitted,

Martin J. Patrickus
Town Planner

INSPECTIONS DEPARTMENT REPORT

The following is a summary of the Permit Activity in the Inspections Department:

Building Permits issued	415	Fees:	\$18,223.61
Construction Valuation			\$16,177,670.00
Zoning Board Appeals	43		
Plumbing Permits	164	Fees:	\$ 6,029.75
Electrical Permits	228	Fees:	\$ 9,897.90

Plumbing and Electrical Inspections Performed: 909

The following is a breakdown on the Building Permits issued:

Single Family	40 Dwellings
Duplexes	2 Structures/4 Units
Multi Family	20 Structures/262 Units

Michael Nugent CMCA
Building Inspector
Code Enforcement Officer
Health Officer

Reny Remillard
Plumbing Inspector
Electrical Inspector

POLICE DEPARTMENT REPORT

In July of 1987, Old Orchard Beach Police Chief Paul A. Tibbetts retired after 25 years of service to the Town. Just prior to his leaving, planning began on a new and badly needed dispatch center. Planning and study was done to see about combining dispatching duties for the police and fire department, thus freeing up firefighters for other duties.

The end of 1987 showed a large increase in numbers of arrests, summonses, complaints and calls for service.

Arrests/summonses	4,743
Offenses Reported	1,218
Calls for Service	13,659
Accidents	385

March of 1988 brought Chief H. Wallace Welliver, III, to Old Orchard Beach from Upper Dublin Township, Pa. He continued the effort to bring a new dispatch center to Old Orchard Beach Public Safety Complex. This became a reality in June 1988. Also during this time, Sgt. Dana Kelley was promoted to Captain, Sgt. Adam Chelate was promoted to S/Sgt., Patrolmen Alan Holmes and Alfred Doane were promoted to Sgt., Officer Keith Babin was designated as the detective for the department.

We are happy to report that progress and upgrading are continuing to bring, hopefully, better service to the residents of Old Orchard Beach.

Respectfully submitted,

Old Orchard Beach Police Department

**Bureau of Arson and Fire Prevention
 OLD ORCHARD BEACH FIRE DEPARTMENT
 ANNUAL REPORT**

It is with pleasure that I express my appreciation to the members of the Town Council and citizens of Old Orchard Beach for the courtesy and cooperation extended to me.

Following is a breakdown of calls received and answered by this department from the period of July 1, 1987 to June 30, 1988.

Arson Fires & Investigations	7
Accidental Alarms (Buildings)	6
Alarm Malfunctions (Condo's & other buildings)	43
Appliance Fires	20
Brush Fires	19
Bomb Scares	3
Burning without Permits	10
Bon Fires	22
Compliants answered	3
Chimney Fires	8
Chlorine Spills & Leaks	1
Detector Alarms	34
Electrical Fires & Shorts	37
False Alarms	66
Fire Alarm Work	14
Fire Scare	1
Fires in Buildings	8
Fuel oil spills	2
Food left on stove	7
Fire Prevention Programs	16
Gasoline spills	11
Grass fires	4
Investigations	28
Inspections as per Codes	354
Lock outs public assistance	14
Landfill Fires	8
Lost persons	1
Lightning strikes	4
Mutual aid Calls	14
Motorcycle Accidents	3
Ocean Rescues	2
Public Service Calls	31
Public Safety Calls	40
Permit Burning	16
Propane gas leaks	24
Rescue Calls	5
School fire drills	12
Structure fires	27
Sprinkler alarms	6
Smoke Scares	43
Trash fires	14
Training Drills (Department personnel)	10
Vehicle Fires	26
Vehicle Accidents	58
Wires Down (CMP)	18
Water Problem	1
TOTAL:	<u>1,101</u>

Sincerely,

Donald D. Roy
 Fire Chief

ANNUAL TOWN REPORT July 1, 1987 - June 30, 1988

I am submitting the Annual Report of the Superintendent of Schools for the fiscal year July 1, 1987 - June 30, 1988.

A very important event happened at the beginning of this fiscal year. The School Department was able to dramatically improve its High School athletic complex. The Town Council approved \$20,000 for us to purchase secondhand bleachers from the Hussey Seating Co. This was an excellent bargain for the community. The bleachers were used and in excellent condition. The purchase price of \$20,000, which included installation, was approximately 20% of the cost of comparable new bleachers. The bleachers have a seating capacity of slightly over 2,000 spectators.

Additional funding for the development of the High School athletic complex was enhanced by a most generous donation of \$5,400.00 from the Old Orchard Beach American Legion. Further, we accrued approximately \$14,000.00 for concerts which have been held in town over the past two years. These funds, which did not come out of the tax payers, were utilized to logically expand our Senior High School athletic complex which was badly needed.

We received another timely gift from the Coca-Cola Co. with the donation of a second electric scoreboard for the High School gym this year.

The Old Orchard Beach School system was able to greatly improve the care, custody and health of our football players this year. The University of New England had opened a new program which provides qualified high school athletic trainers to assist athletes in their conditioning and preventing injuries by proper supervision and exercises. Only three towns were chosen to participate in this project. Old Orchard Beach was one of them. For a cost of \$2,000 we were able to utilize a professional person from UNE who was an athletic trainer and another qualified student attended all of our football practices and games. I believe this was a fantastic program and greatly enhances players going through a season injury free.

The high school was delighted to let us know that their veteran English Department staff member Billy Marshall was one of twenty people selected from 2,800 applicants to take part in a formal instructional program sponsored by Duke University. We were very proud of the fact that Mr. Marshall was selected. He has a well earned and deserved reputation for excellence in our English Department.

The School Committee is to be commended for their establishment of the department head coordinators here in the Old Orchard Beach School system. The department coordinators are Billy Marshall, Nancy Ray and Donna derKinderen. They are responsible for improving instructional coordination in grades 6-12. They receive an extra stipend for this service and were granted some additional time off to assist with the instruction and coordination of activities between the various grade levels in their respective assigned subjects.

The school system embarked upon a quest to significantly improve their drug education program. As I am sure you are aware, alcohol and substance abuse is a problem in most school systems in Maine as well as in the rest of the United States. We have sought and received several state grants to update our program. We were pleased this summer to hire Mr. Don Lucas as a Substance Abuse Counselor. He is thoroughly experienced in the areas of alcohol and substance abuse. He has been contracted to work two full days a week this year in Old Orchard Beach.

We are very pleased with his progress and the assistance he has rendered many of our students. We expect to contract with him for an additional day per week for the following school year and assign him to the Junior High School as well as the Senior High School.

Continued progress and growth has been made in the Drug and Alcohol Program. A number of staff members were sent to workshops. Some formal instructional programs were instituted for the Senior and Junior High Schools.

Another noteworthy development which took place in October 1987 was the formation of the Jameson School Building Addition Committee. School Board member Roger Painchaud was unanimously elected to chair this committee. The other members of this committee are G. Verrier, N. Marquis, E. Tarbox, U. Goulet, D. Radley, R. Tousignant, S. Marshall and School Board Chairman E. O'Neill.

The initial concept regarding the Jameson School Addition was to be in the magnitude of an additional 12 classrooms and a large multi-purpose room which would have doubled the size of the school. This was submitted and studied by the State officials. The school construction law system in Maine involves a large number of schools competing for a relatively small amount of money. The needs of the State are prioritized as determined by the State Department of Education. The priority assigned to Old Orchard Beach was not high enough to be funded.

The Building Committee then took the next logical step and applied for a greatly reduced amount of space and money which placed us in the "Special Project Category." Special Project Category projects are limited to no more than 8,000 sq. ft. of construction. This put us in a separate category for smaller projects.

The Jameson School Building Committee applied for funding of the 8,000 sq. ft. special addition project. The project would include badly needed special education rooms, larger multi-purpose room, three classrooms and relocation of the library. State approval would be forthcoming officially in January of 1989.

The Jameson School Building Committee sent out proposals to the bulk of architectural firms in the State of Maine. Approximately one dozen were interested in the project. A date has been set in February to diminish the number of architects for the eventual selection of the applicant who will be chosen to design this project.

The School Department received State reimbursement for the purchase of a new 72 passenger bus. The bid was awarded to W.C. Cressey in the amount of \$29,100. The bulk of our bus fleet is aging rapidly and has a great deal of mileage on each vehicle. This new bus will be a welcome and necessary addition to our bus fleet.

A second 72 passenger school bus was approved by the State Department of Education for the Old Orchard Beach School system. We received 100% reimbursement so it did not cost the taxpayers of Old Orchard Beach any money. We were able to get this by applying for funding based upon the fact that many towns who were committed to be funded were unable to purchase a bus. This left a residue of State money available. We seized the opportunity and were granted a new bus. This will make the second new bus for next year.

The School Committee had some concerns regarding the test scores in the Junior High School. They felt that improvements could and needed to be made in the instruction process. Consequently, based upon the Superintendent's recommendation and their approval, they decided to segregate the 6th grade students from the Junior High School pupils and instruct them on a self-contained classroom basis. The Committee hopes this will be a step in improving State test scores.

The School Committee, in conjunction with the YMCA, has set up an after school program which began in January of 1988. This program is self-supporting by parental payment. The program is housed at the Jameson School from 3-5 P.M. for most children and from 3-6 P.M. for a few children. The cost is modest, the service excellent and the safety and well-being of the students is in good hands. The students utilize three of our facilities: the multi-purpose room, the library and one classroom. The program started with a very modest number of pupils, four to be precise. By the end

of the year, it was up to over 30 students which significantly attests to its need and success.

Ms. Lois Whitcomb from the State Department of Education came to visit and observe our Chapter I program. Chapter I services are offered in math and reading to children who are one to two years behind grade level. She stated, "I was pleased to see the many positive changes effected during the past year and found the program to be in compliance with federal regulations in each area reviewed."

The entire school system was saddened by the retirement of Miss Mary Brady who had served many years as principal of the Loranger School. Miss Brady was replaced by Miss Judith Whitman as principal for the 1988-1989 school year.

Congratulations to basketball coach John Regan and his fine team. Old Orchard Beach High School won the State Basketball Championship for Class B schools.

Music Director Marilyn Goodnite continues to provide championship caliber music and band program progress which continues a long tradition here in Old Orchard Beach. Our High School Marching Band placed second in State competition this year. Our High School Jazz Band were State Champions in Division III size schools.

In January of 1988 we welcomed to the School Board, three new members: Richard Roberge, Stephen Leary and Charles Shevenell.

**JAMESON PRIMARY SCHOOL
ANNUAL REPORT
1987-1988**

The following is a report of the Jameson Primary School for the year beginning July 1, 1987 and ending June 30, 1988:

Kindergarten (6 Classes)	122 Students
Grade I (4 Classes)	91 Students
Grade II (4 Classes*)	93 Students
Total Enrollment	<u>306 Students</u>

*one 2nd grade class at Loranger

We have several new members to our staff this year: Miss Phylliss Jones, grade 2; Mrs. Susan Falvey, kindergarten and K-2; Mrs. Barbara Lyons, resource room; Miss Sue Philbrick, behavioral resource room; Mrs. Geraldine Maheu, library clerk; and Mrs. Alice Davis, sign language interpreter/tutor. Mrs. Rita Dancoes was reassigned to a first grade classroom for the 1987-88 school year. They have all been productive and respected additions to our staff.

We have made steady progress this year in planning a gifted and talented program for primary students. A comprehensive gifted and talented program K-12 has been mandated by the State to be in place by September, 1991. We have developed what will be used as our identification process and begun to work on the type(s) of programming we will offer.

Our YMCA-sponsored After School Program, under the direction of Mrs. Jana Angelosante, has proven very successful in its first year. The program began in January, 1988 with 4 students and finished the year with 15 children participating. The YMCA program offers after school care to students in grades K-5. It provides a well-planned quality service to our students.

The Jameson PTO continues to be active in fund raising events which enable us to bring entertaining/educational programs and services to our students K-2. During the past year, we have been able to present a concert by Rich Charette and two presentations by the Chewonki Foundation. In addition to sponsoring these programs, the PTO has been helpful this year in purchasing library books and computer software programs. A newly formed PTO playground committee has been helpful in organizing playground clean-up efforts and in designing new equipment which will be constructed next year. We appreciate the efforts of our PTO in providing these opportunities for our students.

We were pleased to accept the donation of a new Apple IIe computer and printer from the C. Fayette Staples American Legion Post 57 this spring. The computer is located in our library and is used by students as well as the librarian. We would again like to extend our thanks to the American Legion for this gift.

With our growing K-2 population, it has been necessary this year to move one of our second grade classes to Loranger in order to accommodate a third kindergarten classroom in our building. This relocation was unfortunate, but the best solution considering our present circumstances. The move temporarily alleviated some of our space problems but overcrowding and lack of appropriate space within the building have remained a problem throughout the year.

As a result of the space problems at Jameson, we have made two proposals to the State for a building addition. The first proposal was turned down by the State. Undoubtedly, our best news of the year was concept approval at the State level for our second proposal for an 8,000 sq. ft. addition to the building. We hope to receive continued approval by the State and the Town of Old Orchard Beach for this sorely needed expansion of our facilities.

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

Respectfully submitted,

Pamela Mullen
Principal

**JAMESON SCHOOL
STAFF LISTING**

Teachers/Staff	Grade/Position
Mrs. June Bureau	Kindergarten
Mrs. Susan Falvey	Kindergarten & K-2
Mrs. Rita LaPlante	Kindergarten & Asst. Principal
Ms. Rita Dancoes	Grade 1
Mrs. Mary Lou Smith	Grade 1
Ms. Kathy Train	Grade 1
Mrs. Sharon Weeman	Grade 1
Miss Phylliss Jones	Grade 2
Miss Linda Murray	Grade 2
Mrs. Lisa Plossay	Grade 2
Mrs. Sandra Sibson	Grade 2
Mrs. Barbara Lyons	Resource Room
Miss Sue Philbrick	Behavioral Resource Room
Mrs. Deborah Maksut	Speech/Language Clinician
Mrs. Susan Tourigny	Speech/Languare Clinician
Mrs. Shelley Konrad	Home/School Coordinator
Mrs. Esther Taylor	Chapter I
Mrs. Rita Tibbetts	Chapter I
Ms. Kim Berry	Resource Room Assistant
Mrs. Alice Davis	Sign Language Interpretor/Tutor
Mrs. Kay Lancaster	Student Aide
Mrs. Geraldine Smith	Teacher Associate
Mrs. Geraldine Maheu	Librarian
Mrs. Sanda Lewis	Secretary
Mr. Kenneth Murphy	Custodian
Mr. Ray Doucette	Custodian
Mrs. Mary Brady	Lunchroom
Mrs. Simone Goulet	Lunchroom

LORANGER MEMORIAL ELEMENTARY SCHOOL

The following is a report of the Loranger Elementary School for the year beginning July 1, 1987 and ending June 30, 1988.

Grade 2 (1 Class)	24 Students
Grade 3 (3 Classes)	74 Students
Grade 4 (4 Classes)	82 Students
Grade 5 (3 Classes)	72 Students
Total Enrollment	252 Students

This year we have a second grade from Jameson. The children settled in very nicely, and are doing well under the guidance of Mrs. Lisa Plossay. Mrs. Plossay is a most capable addition to our staff.

We continue to use our Behavior Guide. It was passed out to all students the first week along with our new handbook. The handbooks arrived the last of August and are very attractive.

All students were weighed and measured and forms were sent home for health information, flouride permission and emergency numbers.

Dental Health:

A grant was received from the Department of Human Services Dental Health Division in the amount of \$1,500.00. This grant will continue our Dental Health Project K-6. The money will be used for educational materials in dental health and nutrition, toothbrushes, and paper cups, napkins and flouride rinse for the students. We will be doing nutrition and dental health teaching in all the grades as part of this project.

Science:

Mrs. Nathalie Bean, Teacher. Our Science program is doing well. Mrs. Bean keeps the interest high and the students are enjoying the many projects and units. The students are learning to read charts, graphs and to track the weather.

Math:

This year our fourth grades are grouping for math. We currently have three groups. Each child was tested the first week of school to help determine their strengths and weaknesses. It is still early to make any judgements, but we are in hopes to integrate individualized math groupings throughout our grades in the future.

Curriculum:

The Curriculum Committee for Science and Health are progressing well. Weekly meetings were started and work on this curriculum should be completed by spring.

Cultari:

The Cultari Program for our grade 5 students is doing well. The students are involved in writing their own stories which will be dramatized for the classes and also recorded on tape. The students are enjoying their program and using their many talents to enrich their school program.

The Great American Smokeout was held on November 19th. Mrs. Flaherty's 5th grade was involved in several projects for the occasion. A petition was circulated by the students on election day. The petition was a request for the police to enforce the law that forbids store personnel from selling to minors. Our youth officer and school nurse accompanied several students to the police station to present the petition to the chief. The chief assured the studetns that something would be done. On the 19th, parents were invited to eat lunch with the class to help them "kick the habit."

Conferences:

Loranger School held parent/teacher conferences on November 19th, from 6 to 8 P.M. Parents are always welcome to visit the school to talk with the teachers. Communication between home and school is most important and necessary for the advancement of the students.

Mrs. Hemphill's fifth grade class performed "Return to Oz" on June 9th. The students worked very hard and they gave an excellent performance. Our students have a great deal of talent, and a desire to share it with others.

June 17, 1988 will mark the end of my 36 year career in education. Two years in Worcester, Mass., and one year in Southbridge, Mass. I have enjoyed my 33 years in Old Orchard Beach. I wish to thank all parents for their support, cooperation and understanding during my tenure. Your children are beautiful and deserve much credit for their hard work.

During the spring, Miss Judith Whitman was elected to be the new principal of Loranger School. It was my pleasure to welcome Miss Whitman into the building and to introduce her to the staff. Miss Whitman made several visits to the school and we had many talks. I consider her to be an excellent choice. She is most interested in children and their education. I wish her the very best.

In closing I wish to express my appreciation to Mr. Vincent McGee, members of the School Committee, parents and staff of Loranger School for their cooperation throughout the years.

Respectfully submitted,

Mary Brady

**LORANGER SCHOOL
STAFF LISTING**

Teachers/Staff	Grade/Position
Mrs. Lisa Plossay	Grade 2
Mrs. Christine Beaudoin	Grade 3
Miss Jane Duhamel	Grade 3
Mrs. Susan Paige	Grade 3
Mrs. Marlene Day	Grade 4
Mrs. Barbara Frost	Grade 4
Mrs. Patricia Hickey	Grade 4
Mrs. Jayne Flaherty	Grade 5
Mrs. Mary Ann Gagne	Grade 5
Mrs. Jessie Hemphill	Grade 5
Mr. John Regan	Grade 5
Mrs. Mary Feigenbaum	Resource Room
Mrs. Anna Cutler	Chapter I
Mrs. Diana Stuart	Chapter I
Mrs. Nathalie Bean	Science
Mrs. Piper Bolduc	Art
Mrs. Judith Caouette	Nurse's Aide
Mrs. Jacqueline Drown	Librarian
Mr. George Shabo	Music
Mrs. Kay Stack	Loranger Chorus
Mr. Jack Trull	Physical Education
Mrs. Kathryn Lovejoy	Speech Therapist
Mrs. Arlene O'Sullivan	Social Worker
Mrs. Jacqueline Tselikis	School Nurse
Miss Jane Mapes	Special Education
Mrs. Carol Knox	Teacher Aide
Mrs. Patricia Plante	Teacher Aide
Mrs. Faye Harding	Secretary
Mrs. Muriel Fortier	Lunchroom
Mrs. June Guest	Lunchroom

**OLD ORCHARD BEACH JUNIOR HIGH SCHOOL
TOWN REPORT
JULY 1, 1987 - JUNE 30, 1988**

The enrollment remained consistent with an average of 246 students enrolled in school. Monthly though, approximately 6 students would move out of the school system, and the same number would enroll in the school system.

The English Department took part in developing the writing skills of the junior high school students. The 7th and 8th grade teachers took part in workshops designed to promote "The Writing Process" and its results are positive. Hopefully, this is a positive educational step for our students, and its effect will be long lasting.

The entire 8th grade took part in a Substance Abuse Awareness program during April. The program was designed to give information and insight into the substance abuse problem, and to make students aware of various choices open to them instead of alcohol or drugs. Also a topic, self-esteem was dealt with in a manner to promote and foster positive feelings for all students. The program was a success, and a major contribution during the school year.

The Spelling Bee champion for the school was a 6th grader, Lynn Caras. Ms. Caras went on to the York County Spelling Bee and placed 6th overall. She did a fine job, and represented herself and her school well.

The Athletic Department was very active during the 1987/88 school year. The football and field hockey teams were successful in their seasons, and started the year on a good note. During the winter season, both girls and boys basketball teams represented the school well, and a winning season was accomplished by both. In the Spring, the baseball and softball teams got underway early, and strong hitting and fielding kept the teams in the thick of things during the entire season. The student numbers for a school the size of the junior high show that something good is happening for the students, and crowd support also reveals this. Congratulations go out to all participants.

The Student Council sponsored all of the dances during the year, and the involvement of the students was excellent. The Student Council also hosted a "Lip Sync" contest. Everyone who took part and who attended can attest to the success of the event. Smiles were plentiful during the entire evening. The Student Council also donated funds for various activities and needed supplies for the students during the year. Their worthy contributions are an example of the Student Council's willingness to share, and their positive function.

A 7th period "Enrichment Program" was begun during the school year by the principal and staff. The aim of the program was to foster growth and success in all students, while promoting educational enjoyment in the students. During this time, offerings were made for students to choose from, and the selections had to do with topics such as: Model Rockets, Computers, Junior Achievement, Chess and Physical Exercise. The program was a success, and is enjoyed by all who participate.

The junior high school Band was very active during the 1987/88 school year. With over 60 members taking part, the school Band's performances included parades, concerts and festivals. All concerts were played to packed houses, and with the Band's talent coupled with fine direction, excellence was exhibited in all shows. Many of the members have promising careers ahead of them.

Field Trips were successful during the school year. With such groups as the Band, Social Studies classes and Athletic teams, every trip was a learning experience. Student behavior has always been good, and other groups remark at the maturity and poise exhibited by our students. Continued growth through Field Trips will be utilized in the future.

In summation, the year was exciting and rewarding for the students of Old Orchard Beach, and hopefully, every year in the future will add to the growth and success of our student population. The concept of teamwork and fairness was stressed, and its ideals were taught along with regular curriculum. Education to enhance each student's ability was the goal during the year, and will continue to be so.

Respectfully submitted,

Michael Pulsifer
Principal

OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT

With a great deal of pleasure, I would like to submit the Annual High School Report for the 1987-1988 school year. Enrollment, as of June, 1988:

Grade 9	85 Students
Grade 10	82 Students
Grade 11	75 Students
Grade 12	62 Students
Total:	304 Students

The following represents the post-secondary plans for the Graduating Class of 1988:

- 6 Students to Junior Colleges in the State of Maine.
- 3 Students to Junior Colleges outside the State of Maine.
- 17 Students to Colleges or Universities in the State of Maine
- 8 Students to Colleges or Universities outside the State of Maine.
- 3 Students to Vocational/Business/Technical Schools.
- 2 Students joined the armed forces

There were 62 students in the Graduating Class of 1988. Sixty percent (60%) of the graduates went on to post-secondary schooling. This is the second highest total in York County.

Orientation on the first day of school again proved to be a worthwhile activity, as incoming freshmen had an opportunity to become familiar with the school rules and run-through an abbreviated schedule.

Our new course offerings in Latin, Art and Music Appreciation, The Humanities, Advanced Placement English, Honors POD, Photography, Basic Geometry, Algebra, Part III, and General Physics/Chemistry are welcome additions to our curriculum and were well-received by the student body as they selected their courses.

Bill Marshall, Donna derKinderen and Nancy Ray were appointed Departmental Coordinators. These new positions provide the needed curriculum leadership in grades 6-12. In addition to their duties, all three continue to teach full-time at the high school.

Our eleventh grade test scores continue to show steady improvement, as our students earned the second-highest writing scores in York County.

We were pleased with the performances of fifteen of Mr. Angelosante's senior POD students in the Maine Bicentennial High School Competition. Their second place-state-wide finish proved to be a rewarding climax to their intensive study carried out throughout the first semester.

Our band once again, proved to be one of the premier units in the State - placing second in the Class B Marching Band Competition, and first in the Jazz Band Competition. Miss Goodnite, our band instructor, also successfully hosted the first Southern Maine Concert Band Festival.

Our new athletic eligibility policy and attendance policy, proved to both be extremely successful. Our ending attendance figure was 93.5%, which was very acceptable. Over 90% of our athletes earned all passing grades - a tribute to their dedication and hard work, both in the classroom and on the athletic field.

Our athletic teams provided the community with constant excitement throughout the year. Our girls' basketball team were Western Maine Conference Champs. Our boys' basketball team went undefeated and won the Class C State Championship, while the boys' track team also took top honors as they were crowned Class C State Champions. We will miss our exceptional group of senior athletes who have provided us with three thrilling years of sports.

The grounds and athletic complex became a focal point during the year. New football bleachers, a tower, a re-surfaced track, and a new fence, are all welcome additions to our facility.

In closing, I would like to wish Arthur LaChance the very best in his retirement.

On behalf of the staff, I would also like to thank Mr. McGee, the entire School Committee, and the community of Old Orchard Beach for their ongoing support.

Respectfully submitted,

Jay B. Bartner
Principal
Old Orchard Beach High School

**OLD ORCHARD BEACH SCHOOL DEPARTMENT
SPECIAL EDUCATION ANNUAL REPORT
July 1987 to June 1988**

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

- Vision
- Audition
- Speech and Language Functions
- Physical Mobility Functions
- Pregnancies and Temporary Traumatic Injuries
- Specific Learning Functions
- Mental Development or Maturation
- Behavior
- Other Health Functions

The school is responsible for developing an individual educational plan on at least an annual basis for each handicapped 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 sixty-six students receive special education and supportive services in the Old Orchard Beach Schools. The special education teachers who provide services to our handicapped students are as follows:

<p>Jameson School Sue Philbrick Barbara Lyons</p>	<p>Loranger School Mary Feigenbaum Jane Mapes</p>
<p>Junior High School Susan Hight Ed Bogh</p>	<p>High School Nancy Ray Carol Besanko Jack Thompson</p>

In addition, speech and language therapy is provided to eligible students in grades K - 12 by Mrs. Deborah Maksut and Mrs. Kathryn Lovejoy and Mrs. Sue Tourigny. Ms. Anne Sirois provides occupational therapy, and Mrs. 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 17 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	-	1
- Residential Program	-	3
- Day School	-	2
- Pre-Vocational Program	-	4
Woodfords-West Educational Center	-	1
Baxter School for the Deaf	-	1
South Portland - Redbank School	-	1
Levinson Center	-	1
Biddeford T.M.R. Program	-	1
Perkins School for the Blind	-	1
Homestead (residential)	-	1
Gorham Schools	-	1

The Old Orchard Beach schools also provide Chapter I services to students grades K-8 who could benefit from remediation in reading and in math. Six auxiliary personnel provide these services through the direction of classroom teachers to approximately one hundred students.

"Cultari" is a program for gifted and talented students in grades 5, 6, 7 and 8. Mrs. Katherine Camire, a half time High School English teacher, provides the instruction in this program. Federal funds under Chapter 11 help to support the program. New State mandates require all schools grades K-12 to have curriculum for gifted and talented students within the next few years. 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	\$ 5,496.00
2. Local Entitlement, Title VI-B, Education of the Handicapped Act as amended by PL 94-142	\$36,735.00
3. Chapter I, ECIA Consolidation and Improvement Act of 1982	\$75,625.00
4. Chapter II, ECIA Consolidation and Improvement Act of 1981	<u>\$ 7,477.00</u>
Total	\$125,333.00

Respectfully submitted,

Donna J. Morrilly
Director of Special Education

HEALTH SERVICES

This year has been very busy in health services. As well as taking care of ill students and 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 the screenings.

We received a grant from the Department of Human Services of \$1050. to continue 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 funding.

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 S.A.V.E. - O.O.B. 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.

A two day community/school Alcohol and Drug Education Awareness Workshop was held for employees in March. This was sponsored by the S.A.V.E. - O.O.B. Team.

Alcohol and Drug Education and Awareness has been intergrated into our health curriculum at the elementary levels. A two day Drug and Alcohol Education and Awareness Workshop was held for the eighth grade students.

Blood pressure and flu shot clinics were held for employees. A Nutrition Workshop was presented by the Maine Dairy Council for our elementary teachers.

A variety of referrals were made to Social Work Services, our drug and alcohol counselor, Department of Human Services Child Protective Division, psychological counseling services, special education services, private physician, Dr. Andrew Candelore, D.O., and health students conferences were held with students, parents and teachers.

A Walk-A-Thon For Vision was sponsored by the Lion's Club in the spring to raise money for students and families needing assistance.

Groups helping needy families at Christmas were, St. Margarets Church, Mason's, American Legion, Salvation Army, Methodist Church, Continental Cablevision, and the Town Hall Welfare office. The children in the elementary 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.

Respectfully submitted,

Jacquelyn Tselikis, R.N.

**EDITH BELLE LIBBY MEMORIAL LIBRARY
REPORT OF THE TREASURER JULY 1987 - JUNE 1988**

Key Bank, Checking Account - 7/1/87 \$ 501.32

RECEIPTS:

1987-1988	Town Money	48,000.00
1987	Money Market Interest on money	1,196.11
1987	State Aid Stipend	200.00
1987	State Stipend Per Capita	1,258.00
1987	Interim 6 months Budget Money in Money Market (\$5000 for computer)	17,592.48
	Fines, Reservations, and Post Cards	765.25
	Copies and Gifts	710.70
	Books Sold, Deposit Cards, Books Lost	997.99
	Miscellaneous - Inter Library Postage \$2. and Deposit on a New England Oxygen Tank for Children's Programs	52.00
		\$71,273.85

DISBURSEMENTS:

Payroll: 2 full-time, 3 part-time and substitutes	33,657.64
Taxes: Federal, F.I.C.A. and State Employers Contribution	3,020.14
Insurance: Medical for 2 full-time employees	2,480.00
	39,157.86

Books	9,898.38
Magazines	1,404.24
Records	358.94
Maps	433.54
	12,006.10

Utilities:

Electricity	1,207.09
Oil (with cleaning & repairs)	2,791.74
Telephone and A.T.&T. Equipment Leased	705.96
Water	146.10
	4,850.89

Repairs:

Replace Fire Extinguishers with new ones	63.90
Service Copier	82.00
	145.90

Improvements:	
2 small bookcases for Veterans Books (gift money)	142.00
New Catalogue Files	1,227.00
York County Electric-Update electrical system	190.00
Plants from Skillins Greenhouse (twice)	140.19
Lease Water Cooler from Poland Spring Co.	66.35
Air Conditioner for Staff Office	399.95
New Bookkeeping System for New Fiscal Year	186.52
	<hr/>
	2,352.01
Supplies:	
Librarian and Staff (1,647.56), and Petty Cash (185.00)	1,832.56
Janitor	62.98
Treasurer - supplies and postage	116.00
	<hr/>
	2,011.54
Miscellaneous:	
Safe Deposit Box	7.00
4 Library Deposit Card Refunds	40.00
David R. Levesque, (maintenance and snow removal	664.41
Reny Security Systems, Inc. (monitoring system)	144.00
The Hartford - Plate Glass Insurance	253.00
	<hr/>
	1,108.41
Trustees:	
4 Library Meetings by Librarian and Trustees	247.83
2 Library Courses and meetings attended by Librarian	160.40
2 Plaques for Large Gift Bookcases,	
Memory of Leon G. Milliken given by Muriel Gooch	11.10
	<hr/>
	419.33
TOWN MONEY IN MONEY MARKET FUND	
	\$8,772.88
Key Bank Checking Account 6/30/88	
	<hr/>
	448.93
	<hr/>
	\$71,273.85

Elinor F. Smith
Treasurer

INVESTED FUNDS

SACO & BIDDEFORD SAVINGS INSTITUTION

1 year - building fund money - certificate of Deposit #1014006910	\$26,500.00
1 year - George Podas Book Fund - certificate of Deposit #1014005290	\$1,000.00
George Podas Book Fund - Savings Acct. #11043060	387.35
	<hr/>
	\$27,887.35

Elinor F. Smith
Treasurer

LIBRARIAN'S ANNUAL REPORT

Our service to the Town of Old Orchard Beach continues to be available all year round for all or part of six days a week with the exception of Sundays and holidays. As the statistics show, more persons are using the library, either to participate in our many activities, or to read one of the 2 daily, 3 weekly or 1 monthly newspapers to which we subscribe. We also receive 90+ magazines a month, several of these are gift subscriptions from our patrons. Our programs are varied and many. This year, 'Waste Management of Maine' sponsored a bookmark contest, the theme being "Keep America Beautiful". Book certificates from 'Bookland' valued at \$50. each were awarded to the winner of each of 2 categories. The summer reading club was successful, all children completing the "Pinecone Pete" program were presented with awards and prizes at a party at the end of the summer. The story-time with crafts continues on a weekly basis, and is enjoyed by many pre-schoolers and their mothers. One of our best attended events was the 'Hobby Fair' held in December. Many people of all ages displayed and demonstrated their hobbies. In February, over 100 persons crowded into the library for a magic show with Kilroy the Clown. This exceeds the great number of patrons coming in daily for tax forms, and then to have the finished forms copied. This has proved to be one of our most important (even if not the most pleasant) of our services to the town. Our balloon launch in April proved to be very exciting. Although everybody has been disappointed that no balloons have been found. This was accompanied by an informative talk by a scientist. Our book sale has been on-going. The recipients of our left-over discarded books this year were 'Big Brother, Big Sister' Organization, and the V.A. Hospital at Togus. A new card catalog has been purchased and installed in the juvenile room and a 10 drawer unit has been added to the card catalog in the adult room. Another welcome addition is the "Poland Spring" water cooler. Come in and browse in our new 'Maine' room where our Old Orchard Beach material is now located, or sit in the refurbished garden room and watch the world of books in action. I wish to thank my trustees, staff and our loyal patrons for helping me make this another busy, exciting year for the Edith Belle Libby Library.

Barbara Howard
Director
Head Librarian

LIBRARY STATISTICS FOR THE PERIOD
July 1987 to June 1988

Books added by purchase	290
Adult fiction	341
Adult non-fiction	208
Juvenile fiction	119
Juvenile non-fiction	
 Books added by gift	
Adult fiction	123
Adult non-fiction	147
Juvenile fiction	79
Juvenile non-fiction	14
 Records added by purchase	
Adult	22
Juvenile	6
 Total number of books added F.Y. 1988	1,349
Other material added	
2 sets encyclopedias	
2 wall maps (Maine)	
 Total number of books in library except paperbacks, encyclopedias and periodicals 6/30/87	17,379
 Total number of books in library 7/1/88	18,728
 Total number of books and records not returned to library	Books - 105 Records - 4
 Total number of patrons using library	17,959
 Circulation	
Adult fiction	11,424
Adult non-fiction	3,789
Juvenile fiction	4,526
Juvenile non-fiction	1,287
Periodicals	3,097
Records	231
	24,354

**THE EDITH BELLE LIBBY MEMORIAL LIBRARY
FRIENDS OF THE LIBRARY**

No scheduled meetings or Fund Raising Activities were held during 1988 as so few people attended meetings. The paid membership has dropped to 25 faithful supporters. We have sponsored the children's programs during school vacations.

"The Shoemaker and the Elves"

"The Gingerbread Boy and The Clyde Puppets".

Sally Feeney

President

Elinor F. Smith

Treasurer

OLD ORCHARD BEACH HISTORICAL SOCIETY ANNUAL REPORT

The Harmon Memorial Building was open from 1 p.m. to 4 p.m. five days a week from the end of June until Labor Day. There were nearly 200 guests during that period. They represented nearly all the East Coast States as well as the Eastern Provinces of Canada.

The TV personality, Cliff Reynolds, did a thirty-minute program on the "Big Band" era. A Montreal TV Station did a three-part program on "Old Orchard - Then and Now". Both of these programs drew extensively from the material in the possession of the Historical Society.

The Society honored Leslie Wyman as the "Citizen of the Year", recognizing one of our outstanding citizens for his many years of devoted public service.

The Curator, June Emery, has continued answering many inquiries of a varied nature, cataloging acquisitions and generally "minding the shop".

Respectfully submitted,

Trustees

Dan Blaney

Bessie Pipinias

Ben Emery

WASTEWATER TREATMENT PLANT REPORT

Month	Precipitation (Inches)	2nd Effluent Total Flow (M.G.)	Average Flow (M.G.)	Total Flow To Primary Clarifier + Chlorination (M.G.)	Average Flow To Primary Clarifier + Cl ₂ (M.G.)	Septic (Gals.)	Chlorine (Lbs.)
1987							
July	1.51	35.6817	1.151	14.1485	0.4564	21,200	3,964
Aug.	2.34	31.4498	1.0145	7.7935	0.2514	28,400	4,958
Sept.	4.42	22.9713	0.7657	0.8858	0.0295	6,000	2,590
Oct.	2.91	19.628	0.6332	0.046	0.0015	23,250	1,716
Nov.	4.55	19.9575	0.6653	0.3275	0.0109	10,000	838
Dec.	2.14	27.618	0.8909	0.0562	0.0018	6,000	758
1988							
Jan.	2.13	21.139	0.6819	0.0	0.0	7,200	428
Feb.	3.29	26.401	0.9104	0.0	0.0	1,000	720
March	1.85	25.761	0.831	0.0	0.0	8,300	712
April	5.28	28.573	0.952	0.0	0.0	10,800	1,024
May	5.3	47.0086	1.5164	0.0	0.0	24,100	2,046
June	2.33	37.1593	1.2386	0.0	0.0	21,250	1,608
Totals:	38.05	343.3482	0.9375	23.2575	0.06263	167,500	21,362

"DEWATERED SLUDGE"

Month	Lbs.	# Polimer Used	Month	Lbs.	# Polimer Used
1987			1988		
July	86,838	254.	Jan.	35,146	80.
Aug.	115,112	190.	Feb.	34,712	84.
Sept.	40,832	56.	Mar.	26,658	82.5
Oct.	46,654	81.	Apr.	35,094	111.0
Nov.	63,741	136.	May	39,239	103.
Dec.	48,756	80.5	June	63,498	180.
			Totals:	636,280	1,438.

Respectfully submitted,

Edward Townsend, Jr.
Superintendent

EMERGENCY MANAGEMENT AGENCY REPORT

1988 saw great changes in the town. A large increase in our population, new department heads and changes in their standard operating procedures, a centralized emergency services dispatch system in a new self contained protected area, and the institution of a 911 system were some of the significant changes.

It has become necessary to rewrite the town emergency operating plan and with all the data collected, we are in the process of collating all information regarding hazards and our resources available to cope with disasters.

In spite of all our progress, we still have two deficiencies that should be addressed. First is the lack of a warning system capable of reaching at least 75% of our people. The second is the emergency light and heat for people who might be in need of shelter in the event of disaster.

Respectfully submitted,

Russell Shaw
Director

TRAFFIC COMMITTEE REPORT

The flow of vehicles on the roads and streets of the town increased by 10% over the previous year. For 1989 we can expect a further increase of about 10%. Concerts affected the general pattern on two occasions but were at peak traffic flow weekends so their effect was not serious.

Maine State Department of Transportation has several proposed plans for new highways with the main objective of relieving the congestion at the Halfway Rotary.

Several hundred traffic direction signs were posted and 300 parking restriction signs were placed or replaced. The center lining of heavily traveled roads was increased and several new roads added to our list of roads that require regulation.

In spite of intensive street designation signs, about 200 will have to be replaced or added. Public safety is at all times the prime concern of the committee.

Respectfully submitted,

Russell Shaw
Chairman

OUTSTANDING REAL ESTATE PROPERTY TAXES As of June 30, 1988

* Not paid at time of printing.

* Allen, Helen D.	289.80	Cormier, Medard	16.10
* Allen, Kenneth R.	167.90	* Cummings, Dorothea F.	10.35
* Allen, Kenneth R. & Jeannie C.	425.50	* Currie, William T.	3,696.10
Allen, Kenneth R.	23.00	* Currie, William T. & Carolyn N.	3,441.95
Allen, William W.	159.70	Curtis, Claire Y.	1,021.20
Alterman, Glen & John Bowker	756.70	Danton, Frances	594.55
Anderson, Halvor	186.30	Danton, Frances & Constance Kerr	1,075.25
Anderson, Anders & Margaret	2,609.35	Danton, Frances & Constance Kerr	96.60
Anderson, Joseph B. & Bethany J.	16.48	Danton, Frances & Constance Kerr	717.60
Andrews, Norman L. & Shirley J.	907.35	Danton, Frances & Constance Kerr	2,902.02
Arenstam, David M. & Ann. M. Teri	775.10	Danton, Frances & Constance Kerr	2,912.95
Arsenault, Peter M. & Jean Y.	433.55	Danton, Frances & Constance Kerr	2,106.23
* Avery, Virginia B.	555.33	Danton, Frances & Constance Kerr	5,403.85
		Danton, Frances & Constance Kerr	1,197.15
		* Davis, Edward & Carol	841.80
* Badone, Robert & Katherine	599.61	Davis, Terry	703.80
Barclay-Barbieri Inc.	2,108.52	Decker, Colleen Libby	1,009.70
Barlow, Donna A.	874.85	Deeb, William R.	400.79
* Barstow, C. Jackson & Carolyn B.	1,150.00	Deltona Construction Inc.	58.65
Bean, Leon F. & Mary A.	692.30	* Diakos, Peter J.	539.35
Beaudoin, Edward	821.10	Donahue, Carl R. & Eileen Dascanio	3,023.35
Bedard, Robert & Clyde Farrell	318.55	* Doucette, Conrad & Sylvia	711.85
Belanger, John W.	793.50	Doughty, Philip	196.65
Belanger, John W. & Eva	1,323.50	* Duhamel, Bonnie L.	666.19
Belmonte, Evelyn	13.70	* Dutremble, Donald S. & Ann	263.35
Berlin, Marilyn	1,012.00		
* Berry, Dwight W. & Margaret M.	805.00	* Eastman, Gerald	146.05
* Berthiaume, Dennis	94.87	* Eastman, Robert A. & Howard Penny	81.65
* Betty, Theresa	1,462.80	Euouse, George A.	779.12
* Betty, Theresa	4,280.30	Escott, Robert J. & Barbara	1,481.20
Blow, Bruce & Della N.	336.37		
* Blow, Chester & Georgette	310.50	F & H Realty Partnership 3	1,592.34
* Boston North Corp.	3,471.85	Feeney, Charles F. & Sarah	779.70
Boutin, Dwight	351.90	Fenton, Irene K.	744.85
* Brennan, Vincent	1,727.30	Ferreira, Philip & Susan J.	341.54
Brettle, Nancy N.	2.22	* Fishman, Harris A. & Cynthia A. Layton	1,688.20
Brigham, Marc T. & Thomas M. Jones	288.65	* Flaherty, Patrick J. & Helen M.	2,158.55
Brousseau, Susanne & Ernest A.	1,819.30	Flaherty, Patrick J. & Helen M.	1,941.20
Brown, Earle P. & Margaret H.	1,336.30	Fogg, Timothy & Jill	16.00
Brown, Muriel L. & Eric S.	487.60	Foss, Thomas Jr.	652.70
* Brunswick Motel Trust	3,649.52	* Foster, John R.	1,959.60
* Buckley, Frederick P. & Linda L.	2,627.75	* Fralley, Robert Allen Jr.	16.10
Buckley, Frederick P. & Linda L.	2,768.05	Fregeau, Steven	364.55
Buffum, Claudette J.	21.48	* Frenette, Jeanette	1,154.60
Bullitt, Anne T.	591.10	Frenette, Michael C.	358.80
* Carlson, David & Paula	761.30	* Galarneau, Richard E. & Sarah I.	949.90
Carman, John E. & Doris M.	614.67	Garcia, Benjamin	2,415.00
* Carriere, Claude M. & Noreita E.	1,959.60	Garcia, Benjamin & Barbara K. Paulson	2,674.90
Carter, Thomas A.	782.00	Garon, Guy J. & Katherine M.	3,139.50
Charland, Gary S. & Suzanne M.	75.46	Gervais, Doris C.	100.05
Chelate, Adam	162.15	Gibson, Marshall 3rd	16.10
Ciampa, Frederick A. Etal	1,513.97	Gilbert, Joseph Jr. & Linda L.	389.85
* Clark, Dawn	468.05	Girard, James & Pauline	260.25
* Clark, Dolores I.	2,222.95	Golzbein, Nat & Marilyn	8,821.80
Cohen, Harry J.	1,322.50	Goodale, Charles	144.30
Cohen, Harry J.	240.35		
Cohen, Harry J.	2,709.40		
Cole, Phillip W. Heirs	174.36		

* Nason, Jerry C. & Mary Lou	453.10	Smith, James L.	986.35
* Neault, Maurice & Helen	982.10	Smith, James L.	1,625.52
* New England Herald Development Group	1,748.00	Smith, Richard H., & Edna M.	2,858.90
New England Herald Development Corp.	2,691.00	Smith, Richard H. & Edna M.	2,002.72
New Linwood Realty Trust Inc.	1,505.92	Smith, Richard H. Sr. & Edna M.	2,413.85
* Nickerson, William E. & Wanda M.	755.55	* Solomon, Lou	461.15
Nye, Nathan & Margaret A.	13.64	* Solomon, Toufic J. Jr. & Patricia A.	1,361.60
		* Spear, Robert & Kay	526.70
* Oats, Patricia	73.02	St. Laurent, Robert	1,938.90
* Olanovich, Jerome T. & Patricia	1,360.45	St. Ours, Alice M.	669.30
Old Orchard Beach Associates	1,959.60	* Stans & Doris Inc.	941.09
Old Orchard Beach Associates	1,959.60	* Stewart, Clarence	784.30
Old Orchard Beach Associates	1,959.60	Stroumbas, Peter A.	1,235.10
Old Orchard Beach Associates	1,959.60	* Stroumbas, Peter & Maria E.	1,352.40
Old Orchard Beach Associates	1,959.60	Sullivan, Kevin B. & Giselle G.	5,520.00
Old Orchard Ocean Pier Co.	23,391.00	Sunspray Associates	32.82
O'Leary, Donald F. & Linda B.	10.23	Surfside Corp.	2,691.00
Osher, Bernard, William J.	17,151.10	* Swanson, Stanley R.	1,035.00
Osher, Bernard, William J.	26,003.80		
* Ostoposides, Anna Etal	2,917.55	* Talbot, Leonard F. & Arletta Geonee	1,179.90
Owczakczak, Arlene	342.70	* Tangerini, Charles B.	2,768.05
		* Thibodeau, J.F.C.	172.50
* Palmer, Maurice & Julie	66.87	Thompson, Philip W.	6.14
Pattracon, Lew	46.00	Tibbetts, Alan W. & Victoria L.	322.35
Penias, Moise E. & Jack Mosseri	1,384.02	* Toussaint, Gerald L. & Anita P.	3,316.60
Peters, Constance Beals Heirs	427.45	Townsend, Denise F. & Pierre M. Coutu	754.40
* Petit, Catherine Duffy	2,835.90	* Townsend, Lynn & Shirley	1,133.90
* Petrin, Michael	194.35	Trautvetter, Carl & Claudette	522.00
Philbrook, Lloyd J.	169.05	Trautvetter, Carl & Claudette	2,152.22
* Phillips, Robert H. & Muriel L.	1,114.35	Tremblay, Marc I. & Elizabeth	72.99
* Phillips, Robert, Jr. & Terry C.	680.80	* Triple A Baseball Club Assoc.	37,463.55
* Piacitelli, Theresa	424.35	Tripp, Stephen A. & Ann E.	1,476.60
Pine Point Condominium Inc.	2,632.35	Tucker, Timothy	154.10
Pine Point Condominium Inc.	2,401.20	Turner, Howard & Annette	388.70
* Pineo, Robert	39.10	Twomey, David H. & Carol A.	1,143.10
* Pinnell, Ralph & Edward S.	37.22		
Piper, Richard C. Jr.	1,650.25	* Ultra Associates	2,645.00
Pirates Island Maine Inc.	93.53	Underhill, Corey & Sherri	242.65
* Powell, Judith A.	577.30	Usher, Mary A. (Dolan)	1,246.60
* Powell, William	2,645.00	* Utman, Robert T. & Barbara M.	862.50
* Powell, William H.	1,959.60		
Pratt, Donald A. & Elaine	1,634.15	Valliere, John D. & Geraldine	227.99
* Proulx, Alfred L. & Paulette E.	349.60	Verrier, Gerald F. & Judy A.	488.17
		Vire, Louis P. & Noella	606.05
Richardson, Ervine L. Jr.	2,636.95		
Rioux, Denis E. & Daphne	5,538.97	Warming, Donald A. & Linda B.	837.20
Roberts, William A., Jr.	1,380.00	Warren, Eileen	272.55
Rochester, Helen Louise	8.05	* Waterman, Russell	150.65
Rogers, Calvin T. & June E.	1,076.97	Watson, Lawrence	984.97
Rousseau, Gary L.	910.80	Watson, Lawrence & Patricia	383.52
Roy, Denis G. & Marilyn A.	473.80	Watters, Howard A. & Audrey F.	1,292.60
Ruel, Michael G. & Becky L.	1,223.60	Weinstein, Alan Etal	16.10
Ruel, Raynald & Alice	715.87	Weinstein, Beatrice S.	732.55
		Weinstein, Beatrice S.	1,204.05
Sargent, Roger D.	382.95	Weinstein, Beatrice S.	1,179.32
Sasso, Matthew & Nancy	588.80	Weinstein, Beatrice S.	1,450.72
* Shaw, Richard M.	1,191.40	* Weinstein, Beatrice S.	1,972.25
* Siegel, Elizabeth	16.10	Weinstein, Eber, Alan, Neal, King Etal	2,816.35
* Simpson, Edward F.	149.50	Weinstein, Eber, Stanley, Alan, Neal	706.10
* Simpson, Edward F.	74.75	Weinstein, Neal L.	665.85
Small, Ralph L. & Constance C.	1,469.12	Weinstein, Neal L. Etal	2,017.67
Smart, Robert	64.40	Wilson, Richard W. & Janice M.	1,942.92
Smith, James L.	7,968.35	Woodman, Mark W. & Theresa J.	1,421.40

Wormwood, Colin & Dorothy	685.40
Young, Edward R. & Constance	1,351.25
Zahares, Donald	1,098.72
Zimelman, Melvin & Donna C.	53.31
Zimelman, Melvin & Donna C.	29.00
Zimelman, Melvin & Donna C.	29.58
Zuczek, Chester A. & Sandra L.	1,720.40

OUTSTANDING PERSONAL PROPERTY TAXES As of June 30, 1988

* Unpaid at time of printing.

Ahearn, Frederick J. & Marion	\$ 5.17	Graham, William	59.80
* Andrews, Norman L. & Shirley J.	25.30	* Grand View Assoc.	340.40
		* Grzeika, Edward	29.90
* Babin, Donald	43.70		
Bacon, Robert E. & Shirley D.	10.35	* Hamann, Fernadez	32.20
* Beauregard, Ernest	155.25	* Hazel, Charlotte	55.20
Belanger, John W. & Eva	10.35	Hirst, Randall	106.95
* Bella Corp.	621.00	Hogan, George	151.22
* Bergeron, Kenneth	113.85	Huot, Lucien E. & Patricia A.	66.12
Betta Apartments Assoc.	34.50		
* Betty, Theresa	371.45		
* Binette, Lillian	82.80	* Jalbert, Rene	157.55
* Boston North Corp.	224.25	* Johnson, Kevin	46.00
* Bouser, William	90.85	Juliona, Paul	55.20
* Boutwell, Donald	46.00		
Brady, Paul	127.65		
* Brake, Ginny	143.75	* Kashkashian, Arsen Jr.	276.00
* Brochu, Robert J.	815.35	Katsikaris, George & Diane	47.15
Brousseau, Susanne & Ernest A.	31.05	Keene, David S. & Vicki S.	12.00
Brown, Muriel L. & Eric S.	10.35	Kelley, Donald P. & Dolores C.	1.92
* Buckley, Frederick P. & Linda L.	322.00	* Kovnit, Helen	106.95
Buzzell, Stephen A. & Jean S.	347.30	* Kyle, Charles & Theresa A.	92.00
Campbell, Philip & Patricia	8.65	Labbe, Catherine	10.35
Canning, James E. & Lynn C.	29.90	* Lakuisine Inc.	280.60
* Caris, Dennis	295.55	* Langille, Walter	71.41
Carlis, Maggy	11.50	* Lau Woon	187.45
* Carlson, Richard	101.20	Lee, Thomas Jr.	52.90
Carman, John E. & Doris M.	21.85	* Lewis, Teresa M.	161.00
Carriere, Claude M. & Noreita E.	92.00	Lombard, Raymond R.	103.50
* Chalom, Esther	108.10	* Lousignan, Roger	50.60
* Clark, Dolores I.	87.40	* Ludwig, Herbert J. & Neil B. Martin	103.50
Cohen, Harry J.	41.40		
* Collings, Gayle	23.00		
* Cordeiro, Robert	46.00	Maguire, Dennis E. & Marie P.	57.50
* Cote, Robert & Beverly	59.80	* Maguire, John	75.90
		Maison Blanche Inc.	34.50
* Driscoll, J. George & Nancy S.	46.00	Maloney, Antoinette	170.20
		* Marshall, David	23.00
* Ellery, Raymond	28.75	* Martin, Thomas	11.59
* Eouse, George A.	66.70	* Matson, Carl	73.60
		* McKay, Virginia	71.30
* Fiorello, Fred	40.82	* Montello, Francis & Martin	92.00
* Firenzi, Louis	59.80	Mooers, Daniel	59.80
Flaherty, Patrick J. & Helen M.	20.70	* Mooney, Joseph C. & Lynne A.	23.00
Folke, Ernie	40.25	* Morin, John B. Heirs	17.25
* Foster, John R.	92.00	* Morin, Raymond	41.40
Fournier, Lionel	98.90	Morrison, Brett C.	85.10
Gabriele, Richard	44.85	Morse, Faye M.	87.40
* Gagnon, Guy	36.80	Mulhern, Daniel M.	11.59
* Garcia, Benjamin	35.65	* New England Herald Dev. Corp.	161.00
Garcia, Benjamin & Barbara K. Paulson	43.70		
Gilbert, Joseph Jr. & Linda L.	10.35	* Ohayon, David	55.20
* Giroux, Thomas E.	46.00	Ohayon, Emile	25.30
Gold, Joel & Diana	31.05	* Old Orchard Beach Associates	460.00
Golzbein, Nat & Marilyn	123.05	* Old Orchard Ocean Pier Co.	1,892.90
		* Osowski, Walter	50.60

Palace Amusement Enterprises	10,482.25	* Yefet, Shalom	23.00
Petit, Catherine	621.00		
* Phillips, Robert & Muriel	20.70		
Pine Brook Assoc.	125.35		
* Powell, William	138.00		
* Powell, William H.	92.00		
Ramonas, Joseph	105.80		
* Ramonas, Jr. Mr.	41.40		
Richardson, Ervine L. Jr.	41.40		
* Rizeakos, Katina	46.00		
* Roberge, Paulette	88.55		
* Roger, Jean Paul	20.70		
* Rouleau, Cynthia	35.07		
* Rowett, William	113.85		
* Ruel, Jean	93.15		
Sasseville, Sorto & Gail L.	115.00		
* Senosk, Daniel	69.00		
* Serge, Roger	50.60		
* Shays, Stephen	59.80		
* Skillful Vending Distribution Inc.	89.70		
* Sousa, Maria S.	71.30		
Stans & Doris Inc.	201.25		
* Staples, Kenneth	55.20		
Sullivan, Barbara	11.50		
Sullivan, John & Mary	6.90		
Sullivan, Kevin B. & Giselle G.	555.45		
* Sunburst Inc.	97.75		
* Sunspray Assoc.	138.00		
Surfside Corp.	161.00		
* Swanson, Stanley R.	132.28		
* Tangerini, Charles B.	161.00		
* Thibeault, Ronald	64.40		
* Tilton, John	64.40		
* Toussaint, Gerald L. & Anita P.	131.10		
* Townsend, Lynn & Shirley	20.70		
* Treasure & Pleasure Inc.	791.77		
* Triple A. Baseball Club Assoc.	2,527.70		
* Ultra Associates	138.00		
Veayo, Galen	173.65		
* Villineau, William	46.00		
* Walker, James E. & Mozell	20.70		
* Warming, Donald A. & Linda B.	10.35		
* Weinstein, Alan S. & Charlene Etal	41.40		
Weinstein, Beatrice S.	59.30		
Weinstein, King	9.20		
Weinstein, Neal & King.	59.23		
* Weinstein, Neal Etal	78.20		
* Welch, John	59.80		
Wells, Thomas W. & Carol A.	.49		
* White, Ruth	64.40		
Wilkinson, Thomas & Cynthia S.	41.40		
* Willey, Robert E. & Beverly J.	87.50		
* Wilson, Richard W. & Janice M.	101.77		
* Woods, Raymond	66.12		

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1988

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Town Council
Town of Old Orchard Beach, Maine:

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, 1988, as listed in the table of contents. These financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these financial statements based on our audit.

**RUNYON
KERSTEEN
OUELLETTE
& LESSARD**

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

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, 1988.

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, 1988, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Our examination 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, schedule, and tables 1 through 7 are presented for the purpose

**Certified
Public
Accountants**

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

Town Council

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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 examination 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.

Dumyon, Kersten, Ouellette & Tessard

March 17, 1989

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1988

(With comparative totals for June 30, 1987)

Assets	Governmental Funds			Proprietary Funds Enterprise	Fiduciary Funds Trust	Account Group General Long-term Debt	Total	
	General	Special Revenue	Capital Projects				(Memorandum Only) 1988	(Memorandum Only) 1987
Cash and cash equivalents (note 2)	\$ 429,218	292,227	47,936	-	18,794	-	788,175	825,941
Cash--restricted for retainage (note 2)	-	-	240,447	-	-	-	240,447	296,657
Investments (note 2)	117,768	-	206,199	-	-	-	323,967	2,340,371
Accounts receivable	39,253	20,020	-	-	-	-	59,273	130,724
Taxes receivable (note 3)	175,953	-	-	-	-	-	175,953	702,867
Tax liens (note 3)	784,918	-	-	-	-	-	784,918	365,295
Tax acquired property (note 3)	4,082	-	-	-	-	-	4,082	4,082
Due from other funds	8,517	-	12,158	-	-	-	20,675	213,013
Inventory	-	12,397	-	-	-	-	12,397	-
Land, property and equipment	-	-	-	-	-	-	2,200,000	-
Amount to be provided for retirement of long-term debt	-	-	-	2,200,000	-	13,886,423	13,886,423	14,139,532
Amount to be provided for accrued sick leave	-	-	-	-	-	123,928	123,928	104,155
Total assets	\$ 1,559,709	324,644	506,740	2,200,000	18,794	14,010,351	18,620,238	19,122,637
Liabilities and Fund Equity								
Liabilities:								
Accounts payable	441,586	52,414	268,223	-	-	-	762,223	1,237,548
Accrued expenses	-	1,685	-	137,922	-	-	139,607	6,704
Taxes collected in advance	6,679	-	-	-	-	-	6,679	-
Due to other funds	-	20,675	-	-	-	-	20,675	213,013
Capital lease obligations (note 7)	-	-	-	-	-	17,728	17,728	39,532
General obligation notes payable (note 7)	-	-	-	2,200,000	-	508,695	2,708,695	-
General obligation bonds payable (note 7)	-	-	-	-	-	13,360,000	13,360,000	14,100,000
Deferred tax revenues	755,750	-	-	-	-	-	755,750	679,000
Accrued vacation and sick leave (note 1)	40,012	-	-	-	-	-	163,940	160,100
Total liabilities	1,244,027	74,774	268,223	2,337,922	-	123,928	17,935,297	16,435,897
Fund equity:								
Reserved	-	12,397	-	-	-	-	12,397	-
Designated (note 10)	126,336	-	-	-	-	-	126,336	52,874
Undesignated	189,346	237,473	238,517	(137,922)	18,794	-	546,208	2,633,866
Total fund equity	315,682	249,870	238,517	(137,922)	18,794	-	684,941	2,686,740
Total liabilities and fund equity	\$ 1,559,709	324,644	506,740	2,200,000	18,794	14,010,351	18,620,238	19,122,637

See accompanying notes to financial statements.

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TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Equity -
All Governmental Fund Types and Expendable Trust Funds

For the year ended June 30, 1988

(With comparative totals for the six months ended June 30, 1987)

	Governmental Funds		Fiduciary Funds Trust	Totals (Memorandum Only)	
	General	Special Revenue		June 30, 1988	June 30, 1987
Revenues:					
Taxes	\$ 7,108,514	-	-	7,108,514	3,210,681
Licenses and permits	179,943	414,470	-	594,413	321,357
Intergovernmental revenues	1,856,486	273,011	-	2,129,497	1,173,394
Interest earned	112,814	15,740	1,276	211,621	119,079
Other revenues	139,470	122,761	-	262,231	100,237
	<u>9,397,227</u>	<u>825,982</u>	<u>1,276</u>	<u>10,306,276</u>	<u>4,924,748</u>
Expenditures:					
General government	635,227	-	-	635,227	293,810
Public works	491,624	-	-	491,624	248,428
Sanitation	740,214	-	-	740,214	298,844
Public safety	1,171,940	-	-	1,171,940	485,268
Parks and recreation	58,218	-	-	58,218	17,447
Health and welfare	140,072	-	-	140,072	22,246
Debt service	1,526,420	-	-	1,526,420	764,095
Education	4,335,844	138,329	-	4,474,173	2,109,043
Unclassified	906,681	26,580	200	953,227	458,637
Capital outlay	552,608	15,690	-	2,323,705	1,643,852
	<u>10,558,848</u>	<u>387,393</u>	<u>200</u>	<u>12,721,614</u>	<u>6,341,670</u>
Other financing sources and uses:					
Bond proceeds	508,695	-	-	508,695	-
Transfers from other funds	627,245	-	-	627,245	-
Transfers to other funds	-	(627,245)	-	(627,245)	-
	<u>1,135,940</u>	<u>(627,245)</u>	<u>-</u>	<u>508,695</u>	<u>-</u>
Excess of revenues and other sources over (under) expenditures and other uses	(25,681)	(188,656)	1,076	(1,906,643)	(1,416,922)
Fund equity, beginning	341,363	438,526	17,718	2,729,506	4,103,662
Fund equity, ending	\$ 315,682	249,870	18,794	822,863	2,586,740

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, 1988

	<u>Budget</u> (Note 1)	<u>Actual</u>	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 7,175,172	7,108,514	(66,658)
Licenses and permits	171,275	179,943	8,668
Intergovernmental	1,721,599	1,856,486	134,887
Interest earned	84,000	112,814	28,814
Other revenues	238,150	139,470	(98,680)
	<u>9,390,196</u>	<u>9,397,227</u>	<u>7,031</u>
Expenditures:			
General government	628,445	635,227	(6,782)
Public works	493,492	491,624	1,868
Sanitation	785,909	740,214	45,695
Public safety	1,163,801	1,171,940	(8,139)
Parks and recreation	67,598	58,218	9,380
Health and welfare	70,677	140,072	(69,395)
Debt service	1,512,165	1,526,420	(14,255)
Education	4,325,332	4,335,844	(10,512)
Unclassified	912,290	906,681	5,609
Capital outlays	622,056	552,508	69,448
	<u>10,581,765</u>	<u>10,558,348</u>	<u>22,917</u>
Excess of expenditures over revenues	<u>(1,191,569)</u>	<u>(1,161,621)</u>	<u>29,948</u>
Other financing sources (uses):			
Utilization of prior year designated	52,874	-	(52,874)
Transfers from other funds	630,000	627,245	(2,755)
Proceeds of general obligation bonds	508,695	508,695	-
	<u>1,191,569</u>	<u>1,135,940</u>	<u>(55,629)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	(25,681)	<u>25,681</u>
Fund equity, beginning of year		<u>341,363</u>	
Fund equity, end of year		\$ <u>315,682</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

Year ended June 30, 1988

	Enterprise Fund
Operating revenues:	
Charges for services	\$ <u> -</u>
Operating expenses	<u> -</u>
Operating income	<u> -</u>
Nonoperating expenses:	
Interest expense	(<u>137,922</u>)
Net loss	(137,922)
Retained earnings at beginning of year	<u> -</u>
Retained earnings at end of year	\$(<u>137,922</u>)

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Cash Flows - Proprietary Funds
Year ended June 30, 1988

	<u>Enterprise Fund</u>
Cash flows from operating activities:	
Net loss	\$ (137,922)
Adjustments to reconcile net income to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Accrued interest	<u>137,922</u>
Net cash provided by operating activities	<u>-</u>
Cash flows from investing activities:	
Purchase of property and equipment	(2,200,000)
Net cash used in investing activities	<u>(2,200,000)</u>
Cash flows from financing activities:	
Proceeds from long-term borrowing	<u>2,200,000</u>
Net cash provided by investing activities	<u>2,200,000</u>
Increase (decrease) in cash	-
Cash at beginning of year	<u>-</u>
Cash at end of year	\$ <u><u>-</u></u>
See accompanying notes to financial statements.	

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1988

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 6,500 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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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.

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 account for water and sewer 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 - This account group is established to account for the fixed assets of the Town. All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available.

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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 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.

TOWN OF OLD ORCHARD BEACH, MAINE

H. Inventory

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

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, 1988 cash and cash equivalents consisted of:

	Carrying Amount	Market Value	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Cash and Cash Equivalents:</u>					
Petty cash	\$ 300	300	300	-	-
Checking and savings accounts	1,013,637	1,013,637	203,774	809,863	-
Certificate of deposits	<u>14,685</u>	<u>14,685</u>	<u>14,685</u>	<u>-</u>	<u>-</u>
	\$ <u>1,028,622</u>	<u>1,028,622</u>	<u>218,759</u>	<u>809,863</u>	<u>-</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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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.

C. Budgetary Accounting

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except as described in note 13, 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 \$52,874. Additionally, the budget as shown has been adjusted for the approved 1988 capital improvement note issue of \$508,695.

D. Investments

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

E. 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.

F. 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.

G. 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, 1988, the accumulated vacation cost was \$40,012 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$123,928 and is disclosed in the general long-term debt account group because it is not a current liability.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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

At June 30, 1988 investments consisted of the following:

	Carrying Amount	Market Value	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Repurchase agreements	\$ <u>323,967</u>	<u>323,967</u>	<u>100,000</u>	<u>-</u>	<u>223,967</u>

3. Property Tax

Property taxes for the current year were committed on July 22, 1987, on the assessed value listed as of the prior April 1 for all real and personal property located in the Town. All real property taxes were due in two installments, 50% on August 15, 1987 and 50% on February 12, 1988. All personal property taxes were due in full on August 15, 1987. Interest at the rate of 11% 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. The last revaluation was completed for the list of April 1, 1984. This assessed value was 80% of the estimated market value and 116% of the 1987 state valuation of \$240,850,000.

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 \$170,050 for the year ended June 30, 1988.

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.

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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

The following summarizes the 1988 levy:

Assessed value	\$ 280,050,750
Tax rate (per \$1,000)	23.00
Commitment	6,441,167
Supplemental taxes assessed	6,845
	<u>6,448,012</u>
Less:	
Collections and abatements	<u>5,894,564</u>
Receivable at June 30, 1988	\$ <u><u>553,448</u></u>
Consisting of:	
Taxes	39,426
Liens	<u>514,022</u>
Receivable at June 30, 1988	\$ <u><u>553,448</u></u>
Collection rate	91.4%

4. Restatement of Prior Year's Fund Balance

Prior to the year end June 30, 1988, the School Lunch Fund had not been included as part of the Town's general purpose financial statements. This fund has been added to the Town's special revenue funds for the year ended June 30, 1988. The fund balance at June 30, 1987 was \$42,766.

The totals - memorandum only column for the year ended June 30, 1987 in Statements 1 and 2 have not been adjusted to reflect these restatements.

5. 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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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, 1988 Outstanding Bonds	Percent of 1988 State Assessed Value of \$313,900,000	Amount	Margin
For school purposes	\$ 1,859,222	10%	31,390,000	29,530,778
For storm or sanitary sewer purposes	10,840,014	7-1/2%	23,542,500	12,702,486
For municipal airport, water and special district purposes	-	3%	9,417,000	9,417,000
For all other purposes	<u>3,387,187</u>	7-1/2%	23,542,500	20,155,313
Total	\$ <u>16,086,423</u>	15%	47,085,000	30,998,577

7. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1988:

	Long-term Debt	Proprietary Funds	Total
Long-term debt payable at June 30, 1987	\$ 14,139,532	-	14,139,532
Principal additions	<u>508,695</u>	<u>2,200,000</u>	<u>2,708,695</u>
	14,648,227	2,200,000	16,848,227
Debt retired	<u>761,804</u>	<u>-</u>	<u>761,804</u>
Long-term debt payable at June 30, 1988	\$ <u>13,886,423</u>	<u>2,200,000</u>	<u>16,086,423</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

Long-term debt payable at June 30, 1988 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	\$ 600,000
1978 School bond	Varies	1998	1,600,000
1978 School renovation bond	8.0%	1988	100,000
1982 Capital improvement bond	10.4%	1992	500,000
1983 Capital improvement bond	10.29%	1998	1,050,000
1985 General obligation bond	9.125%	1995	450,000
1986 Capital improvement bond	Varies	2006	1,260,000
1986 General obligation bond	Varies	2011	7,800,000
1986 Sweeper lease	8.0%	1989	17,728
1988 Capital improvement note	Varies	1993	<u>508,695</u>
			13,886,423
 <u>Proprietary Funds:</u>			
1987 General obligation security	Varies		<u>2,200,000</u>
Total general obligation debt			<u>\$ 16,086,423</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, 1988, 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

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total
	Principal	Interest	Principal	Interest	
1989	\$ 954,467	1,075,793	-	184,000	2,214,260
1990	841,739	1,008,889	-	184,000	2,034,628
1991	821,739	946,357	8,096	201,904	1,978,096
1992	831,739	883,767	63,094	146,906	1,925,506
1993	841,739	818,855	71,658	158,342	1,890,594
1994	640,000	762,983	77,133	152,867	1,632,983
1995	555,000	718,935	103,402	146,598	1,523,935
1996	565,000	675,857	111,302	138,698	1,490,857
1997	530,000	633,328	140,181	129,819	1,433,328
1998	550,000	591,014	150,892	119,108	1,411,014
1999	465,000	546,732	179,151	110,849	1,301,732
2000	340,000	516,005	193,305	96,695	1,146,005
2001	360,000	487,930	228,963	81,037	1,157,930
2002	380,000	457,970	247,052	62,948	1,147,970
2003	405,000	425,885	286,957	43,043	1,160,885
2004	435,000	391,263	309,627	20,373	1,156,263
2005	465,000	353,810	29,187	1,131	849,128
2006	495,000	313,503	-	-	808,503
2007	460,000	270,070	-	-	730,070
2008	500,000	229,500	-	-	729,500
2009	540,000	185,300	-	-	725,300
2010	585,000	137,487	-	-	722,487
2011	635,000	85,637	-	-	720,637
2012	690,000	29,325	-	-	719,325
	\$ <u>13,886,423</u>	<u>12,546,195</u>	<u>2,200,000</u>	<u>1,978,318</u>	<u>30,610,936</u>

8. 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, 1988 York County had no outstanding debt.

9. Employee's Retirement System

Eligible Town employees, including school bus drivers and school custodians, are covered under either or both the Maine State Retirement System and the Social Security System. Other eligible school employees are covered under the Maine State Retirement System only. The Town's contribution to Maine State Retirement and Social Security was approximately \$222,832 for the year ended June 30, 1988.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

Employees participating in the Maine State Retirement System are eligible for normal retirement upon attaining the age of sixty and early retirement after completing twenty-five or more years of creditable service. As of June 30, 1988, the unfunded accrued liability was \$110,413 and is being amortized over 30 years.

10. Designated Fund Balances

At June 30, 1988 portions of the General Fund fund balance (deficit) were designated to future periods as follows:

Assessor's revaluation	\$ 40,500
Planner - computer equipment	2,500
Comfort station - roof	6,000
Treatment plant - equipment	31,172
Police - equipment	897
Rescue - equipment	1,315
Lifeguards - radios	230
Adult education	(13,063)
Education	<u>56,785</u>
	<u>\$ 126,336</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, 1988, the balance on such contracts amounted to \$265,150 (unaudited). No accrual has been made in the financial statements.

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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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

14. Interfund Balances

Individual interfund receivables and payables (due from/to other funds) at June 30, 1988, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ <u>8,517</u>	<u>-</u>
Special Revenue Funds:		
School categorical funds	-	934
Police escrow account	-	7,583
Task order escrow	<u>-</u>	<u>12,158</u>
	<u>-</u>	<u>20,675</u>
Capital Project Funds:		
Sewer expansion fund	<u>12,158</u>	<u>-</u>
	\$ <u><u>20,675</u></u>	<u><u>20,675</u></u>

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1988

(With comparative totals for June 30, 1987)

<u>Assets</u>	<u>1988</u>	<u>1987</u>
Cash and cash equivalents	\$ 429,218	476,738
Investments	117,768	-
Accounts receivable	39,253	47,524
Sewer fees receivable	-	-
Taxes receivable	175,953	702,867
Tax liens	784,918	365,295
Tax acquired property	4,082	4,082
Due from other funds	<u>8,517</u>	<u>15,584</u>
Total assets	\$ <u>1,559,709</u>	<u>1,612,090</u>
<u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	441,586	332,428
Accrued payroll	-	6,704
Taxes paid in advance	6,679	-
Deferred tax revenues	755,750	679,000
Accrued vacation and sick leave	40,012	55,945
Due to other funds	-	196,650
Total liabilities	<u>1,244,027</u>	<u>1,270,727</u>
Fund equity:		
Designated	126,336	52,874
Undesignated	<u>189,346</u>	<u>288,489</u>
Total fund equity	<u>315,682</u>	<u>341,363</u>
Total liabilities and fund equity	\$ <u>1,559,709</u>	<u>1,612,090</u>

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TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Revenues and Expenditures - Budget and Actual -
General FundFor the year ended June 30, 1988
(With comparative totals for the six months ended June 30, 1987)

	1987	1988			1987		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	1987 Actual
Revenues:							
Taxes:							
Property taxes		\$ 6,441,167	6,441,167	6,448,012	6,845		2,854,895
Changes in deferred property tax revenues		-	-	(76,750)	(76,750)		71,000
Excise taxes		540,280	540,280	575,376	35,096		229,158
Interest and lien costs on taxes		153,825	153,825	127,843	(25,982)		44,546
Contributions in lieu of taxes	-	39,900	39,900	34,033	(5,867)	-	11,082
	-	<u>7,175,172</u>	<u>7,175,172</u>	<u>7,108,514</u>	<u>(66,658)</u>	-	<u>3,210,681</u>
Licenses, permits and fees:							
Licenses		47,250	47,250	60,863	13,613		40,963
Plumbing permits		-	-	6,030	6,030		2,015
Building permits		73,500	73,500	19,717	(53,783)		36,019
Electrical permits		-	-	9,898	9,898		-
Other permits		3,150	3,150	16,617	13,467		1,155
Town Clerk fees		6,300	6,300	6,433	133		2,637
Town auto registration fees		-	-	1	1		1,968
Sewer user fees		1,575	1,575	1,144	(431)		-
Sewer permits		26,250	26,250	26,250	-		12,500
Site plan review fees	-	13,250	13,250	32,990	19,740	-	-
	-	<u>171,275</u>	<u>171,275</u>	<u>179,943</u>	<u>8,668</u>	-	<u>97,257</u>
Intergovernmental revenues:							
Federal Revenue Sharing		-	-	-	-		3,515
State Revenue Sharing		383,173	383,173	424,389	41,216		202,591
Education--State subsidies		1,170,816	1,170,816	1,233,996	63,180		492,433
D.O.T. block grant		64,500	64,500	57,616	(6,884)		29,027
Human Services reimbursement		31,500	31,500	72,372	40,872		-
State property tax relief		33,810	33,810	32,113	(1,697)		-
Compost facility - City of Saco	-	37,800	37,800	36,000	(1,800)	-	15,000
	-	<u>1,721,599</u>	<u>1,721,599</u>	<u>1,856,486</u>	<u>134,887</u>	-	<u>742,566</u>
Interest earned	-	84,000	84,000	112,814	28,814	-	27,549
Other revenues:							
Memorial Park		84,000	84,000	73,049	(10,951)		9,800
Milliken Street parking		-	-	3,350	3,350		2,550
Cable television franchise		-	-	11,337	11,337		9,381
School Department		1,000	1,000	10,743	9,743		3,304
Comfort station		10,500	10,500	11,034	534		2,390
Sale of town owned property		31,500	31,500	21,792	(9,708)		39,453
Miscellaneous	-	111,150	111,150	8,615	(102,985)	-	4,861
	-	<u>238,150</u>	<u>238,150</u>	<u>139,470</u>	<u>(98,680)</u>	-	<u>71,739</u>
Total revenues	-	<u>9,390,196</u>	<u>9,390,196</u>	<u>9,397,227</u>	<u>7,031</u>	-	<u>4,149,792</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1987	1988			1987		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Expenditures:							
General government:							
Administration		\$ 85,783	85,783	92,118	(6,335)		46,908
Legal and accounting		98,000	98,000	131,944	(33,944)		82,896
Tourism		48,700	48,700	49,700	(1,000)		24,300
Building maintenance	6,000	34,124	40,124	40,305	(181)		16,998
Town report		4,000	4,000	4,638	(638)		312
Contingency		11,400	11,400	13,543	(2,143)		8,378
Tax collector		43,066	43,066	44,179	(1,113)		21,124
Treasurer		32,290	32,290	32,189	101		12,527
Assessor		83,878	83,878	89,346	(5,468)		44,325
Assessor--revaluation	20,500	20,000	40,500	-	40,500	40,500	-
Town Clerk		36,452	36,452	33,022	3,430		15,587
Planner		58,664	58,664	58,663	1		4,827
Building inspector		33,688	33,688	34,507	(819)		11,730
Plumbing inspector		2,340	2,340	1,583	757		1,918
License inspector		3,660	3,660	3,654	6		1,920
Elections		5,900	5,900	5,836	64		60
		<u>26,500</u>	<u>601,945</u>	<u>635,227</u>	<u>(6,782)</u>	<u>40,500</u>	<u>293,810</u>
Public Works:							
General		299,612	299,612	283,552	16,060		141,301
Road construction		37,500	37,500	41,569	(4,069)		12,938
Sewers and drains		72,520	72,520	70,245	2,275		32,498
Snow and ice removal		40,160	40,160	44,787	(4,627)		27,026
Building maintenance		-	-	108	(108)		(327)
Street cleaning		31,500	31,500	35,260	(3,760)		11,544
Beach cleaning		12,200	12,200	16,103	(3,903)		1,457
		<u>-</u>	<u>493,492</u>	<u>491,624</u>	<u>1,868</u>	<u>-</u>	<u>226,437</u>
Sanitation:							
Comfort station		13,800	13,800	14,729	(929)		5,123
Transfer station		192,898	192,898	221,561	(28,663)		87,447
Compost facility		76,120	76,120	69,301	6,819		28,520
Treatment plant		189,121	189,121	172,619	16,502		88,468
Sewage collection	3,000	94,550	97,550	73,844	23,706		21,150
Pumping stations		49,000	49,000	41,759	7,241		18,598
Plant and building maintenance	6,720	24,400	31,120	11,311	19,809		(1,802)
Sludge disposal	5,000	11,500	16,500	10,099	6,401		-
Dry waste collection		119,800	119,800	124,991	(5,191)		51,340
		<u>14,720</u>	<u>771,189</u>	<u>740,214</u>	<u>45,695</u>	<u>-</u>	<u>298,844</u>

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TOWN OF OLD ORCHARD BEACH, MAINE

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

	1987	1988				1987		
	Carryforward balance	Budget	Available	Actual	Variance		Carryforward balance	Actual
Public safety:								
Fire Department		\$ 241,300	241,300	249,461	(8,161)		96,543	
Police Department		540,347	540,347	548,152	(7,805)		228,129	
Rescue unit		56,856	56,856	55,291	1,565		28,799	
Animal control		13,237	13,237	11,742	1,495		5,304	
Public safety complex		16,914	16,914	25,478	(8,564)		7,692	
Street lights		145,000	145,000	145,184	(184)		74,499	
Hydrants		84,100	84,100	79,837	4,263		42,042	
Public Safety Commission		2,175	2,175	4,100	(1,925)		1,640	
Lifeguards		63,872	63,872	52,695	11,177		620	
		<u>-</u>	<u>1,163,801</u>	<u>1,163,801</u>	<u>1,171,940</u>	<u>(8,139)</u>	<u>-</u>	<u>485,268</u>
Parks and recreation:								
Park Commission		34,450	34,450	35,514	(1,064)		9,149	
Recreation		33,148	33,148	22,704	10,444		8,298	
		<u>-</u>	<u>67,598</u>	<u>58,218</u>	<u>9,380</u>	<u>-</u>	<u>17,447</u>	
Health and welfare:								
Welfare		50,427	50,427	119,822	(69,395)		22,246	
York County Health Service		20,250	20,250	20,250	-		-	
		<u>-</u>	<u>70,677</u>	<u>140,072</u>	<u>(69,395)</u>	<u>-</u>	<u>22,246</u>	
Debt service:								
Principal		465,000	465,000	465,000	-		185,000	
Interest		1,047,165	1,047,165	1,061,420	(14,255)		218,399	
		<u>-</u>	<u>1,512,165</u>	<u>1,526,420</u>	<u>(14,255)</u>	<u>-</u>	<u>403,399</u>	
Education	<u>2,000</u>	<u>4,323,332</u>	<u>4,325,332</u>	<u>4,335,844</u>	<u>(10,512)</u>	<u>56,124</u>	<u>2,018,293</u>	
Unclassified:								
Employee benefits and insurances		616,263	616,263	608,333	7,930		276,283	
Change in accrued vacation and sick		-	-	(15,933)	15,933		7,820	
Memorial Library		66,000	66,000	66,000	-		26,250	
Historical Society		3,140	3,140	2,820	320		382	
Planning Board		6,465	6,465	6,269	196		6,881	
Zoning Board--net		1,590	1,590	728	862		155	
Board of Registration		7,496	7,496	8,138	(642)		1,901	
Donations to provider agencies		19,594	19,594	19,941	(347)		1,307	
Adult education--net	(13,707)	10,000	(3,707)	9,356	(13,063)	(13,063)	14,561	
Unemployment taxes		18,000	18,000	14,350	3,650		7,363	
County tax		129,529	129,529	129,529	-		-	
Traffic committee		6,000	6,000	-	6,000		1,000	
Charter Revision Commission		2,500	2,500	3,612	(1,112)		613	
Abatements		-	-	13,250	(13,250)		7,190	
Bus subsidy		33,000	33,000	33,000	-		12,500	
Other		6,420	6,420	7,288	(868)		5,242	
	<u>(13,707)</u>	<u>925,997</u>	<u>912,290</u>	<u>906,681</u>	<u>5,609</u>	<u>(13,063)</u>	<u>369,448</u>	

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1987	1988				1987	
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Capital outlays:							
Telephone system		\$ -	-	-	-		11,313
Local road improvements	22,467	200,000	222,467	193,336	29,131		6,560
Treasurer--computer equipment	894	4,000	4,894	4,931	(37)		3,360
Sidewalks		-	-	-	-		841
Planner--computer equipment		7,400	7,400	4,900	2,500	2,500	-
Public Works:							
Overhead doors		10,000	10,000	9,980	20		-
Furnace		9,000	9,000	9,642	(642)		-
Comfort station--roof		6,000	6,000	-	6,000	6,000	-
Transfer station--bulldozer		67,000	67,000	68,799	(1,799)		-
Treatment plant:							
Pick-up truck		18,000	18,000	14,098	3,902		-
Equipment		39,000	39,000	11,730	27,270	31,172	-
Police--suburban carrier		24,000	24,000	23,103	897	897	-
Rescue--ambulance		54,050	54,050	52,735	1,315	1,315	-
Lifeguards--radios		1,200	1,200	970	230	230	-
Education--capital outlays		159,045	159,045	158,384	661	661	-
	<u>23,361</u>	<u>598,695</u>	<u>622,056</u>	<u>552,608</u>	<u>69,448</u>	<u>42,775</u>	<u>22,074</u>
Total expenditures	<u>52,874</u>	<u>10,528,891</u>	<u>10,581,765</u>	<u>10,558,848</u>	<u>22,917</u>	<u>126,336</u>	<u>4,157,266</u>
Excess of revenues over (under) expenditures	(52,874)	(1,138,695)	(1,191,569)	(1,161,621)	29,948	(126,336)	(7,474)
Other financing sources (uses):							
Transfer from special revenue funds	-	630,000	630,000	627,245	(2,755)	-	-
Bond proceeds	-	508,695	508,695	508,695	-	-	-
	<u>\$(52,874)</u>	<u>-</u>	<u>(52,874)</u>	<u>(25,681)</u>	<u>27,193</u>	<u>(126,336)</u>	<u>7,474</u>

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TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Special Revenue Funds

June 30, 1988

(With comparative totals for the six months ended June 30, 1987)

Assets	School	School Lunch Fund	Treatment	Police	Matching	Industrial	Beautifi-	Sewer	Task	Beach	Totals	
	Cate- gorical Funds (See Schedule)		Plant- surplus equipment sale								escrow	marketing
Cash	\$ 47,377	27,847	3,100	-	1,350	70,955	12,713	117,444	11,441	-	292,227	258,373
Accounts receivable	3,230	4,632	-	-	-	-	-	-	12,158	-	20,020	-
Inventory	-	12,397	-	-	-	-	-	-	-	-	12,397	-
Due from General Fund	-	-	-	-	-	-	-	-	-	-	-	197,429
Total assets	\$ 50,607	44,876	3,100	-	1,350	70,955	12,713	117,444	23,599	-	324,644	455,802
Liabilities and Fund Equity												
Liabilities:												
Accounts payable	40,973	-	-	-	-	-	-	-	-	-	40,973	40,228
Accrued wages	-	1,685	-	-	-	-	-	-	-	-	1,685	-
Due to General Fund	934	-	-	7,583	-	-	-	-	12,158	-	20,675	16,363
Refundable deposit	-	-	-	-	-	-	-	-	11,441	-	11,441	3,451
Total liabilities	41,907	1,685	-	7,583	-	-	-	-	23,599	-	74,774	60,042
Fund equity:												
Reserved for inventory	-	12,397	-	-	-	-	-	-	-	-	12,397	-
Undesignated	8,700	30,794	3,100	(7,583)	1,350	70,955	12,713	117,444	-	-	237,473	395,760
	<u>8,700</u>	<u>43,191</u>	<u>3,100</u>	<u>(7,583)</u>	<u>1,350</u>	<u>70,955</u>	<u>12,713</u>	<u>117,444</u>	<u>-</u>	<u>-</u>	<u>249,870</u>	<u>395,760</u>
Total liabilities and fund equity	\$ 50,607	44,876	3,100	-	1,350	70,955	12,713	117,444	23,599	-	324,644	455,802

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in Fund
Equity - All Special Revenue Funds

June 30, 1988

with comparative totals for the six months ended June 30, 1987

	School Cate- gorical Funds (See Schedule)	School Lunch Fund	Treatment Plant- surplus equipment sale	Police escrow account	Matching marketing grant	Indus- trial Park	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Beach cleaning	Totals	
											1988	1987
Revenues:												
Intergovernmental	\$ 139,181	109,775	-	-	-	-	15,150	-	-	8,905	273,011	94,028
Police fines collected	-	-	-	13,249	-	-	-	-	-	-	13,249	4,790
Interest earned	-	2,209	-	-	-	4,002	661	8,868	-	-	15,740	5,027
Sewer ordinance fees	-	-	-	-	-	-	-	414,470	-	-	414,470	224,100
School lunch sales	-	95,127	-	-	-	-	-	-	-	-	95,127	-
Miscellaneous	-	108	-	-	-	-	14,277	-	-	-	14,385	8,708
	<u>139,181</u>	<u>207,219</u>	<u>-</u>	<u>13,249</u>	<u>-</u>	<u>4,002</u>	<u>30,088</u>	<u>423,338</u>	<u>-</u>	<u>8,905</u>	<u>825,982</u>	<u>336,653</u>
Expenditures:												
Program expenditures	138,329	206,794	-	6,002	-	-	20,578	-	-	-	371,703	144,527
Police vehicle purchases	-	-	-	15,690	-	-	-	-	-	-	15,690	12,947
	<u>138,329</u>	<u>206,794</u>	<u>-</u>	<u>21,692</u>	<u>-</u>	<u>-</u>	<u>20,578</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>387,393</u>	<u>157,474</u>
Other uses of funds:												
Transfer to General Fund	-	-	-	-	-	-	-	618,340	-	8,905	627,245	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>618,340</u>	<u>-</u>	<u>8,905</u>	<u>627,245</u>	<u>-</u>
Excess of revenues over (under) expenditures and other uses	852	425	-	(8,443)	-	4,002	9,510	(195,002)	-	-	(188,656)	179,179
Fund equity, beginning of year	<u>7,848</u>	<u>42,766</u>	<u>3,100</u>	<u>860</u>	<u>1,350</u>	<u>66,953</u>	<u>3,203</u>	<u>312,446</u>	<u>-</u>	<u>-</u>	<u>438,526</u>	<u>216,581</u>
Fund equity, end of year	\$ <u>8,700</u>	<u>43,191</u>	<u>3,100</u>	<u>(7,583)</u>	<u>1,350</u>	<u>70,955</u>	<u>12,713</u>	<u>117,444</u>	<u>-</u>	<u>-</u>	<u>249,870</u>	<u>395,760</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1988

(With comparative totals for the six months June 30, 1987)

<u>Assets</u>	Sewer Expansion and Rehabilitation Fund	<u>Totals</u>	
		<u>1988</u>	<u>1987</u>
Cash and cash equivalents	\$ 47,936	47,936	73,112
Cash--restricted contract retainage	240,447	240,447	296,657
Investments	206,199	206,199	2,340,371
Accounts receivable	-	-	83,200
Due from General Fund	<u>12,158</u>	<u>12,158</u>	<u>-</u>
	\$ <u>506,740</u>	<u>506,740</u>	<u>2,793,340</u>
<u>Liabilities and Fund Equity</u>			
Liabilities:			
Accounts payable	22,526	22,526	564,784
Retainage and interest payable	<u>245,697</u>	<u>245,697</u>	<u>296,657</u>
Total liabilities	<u>268,223</u>	<u>268,223</u>	<u>861,441</u>
Fund equity	<u>238,517</u>	<u>238,517</u>	<u>1,931,899</u>
Total liabilities and fund equity	\$ <u>506,740</u>	<u>506,740</u>	<u>2,793,340</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

June 30, 1988

(With comparative totals for the six months June 30, 1987)

	Sewer Expansion and Rehabilitation Fund	Totals	
		1988	1987
Revenues:			
Interest income	\$ 81,791	81,791	85,754
Federal EPA grant	-	-	351,800
	<u>81,791</u>	<u>81,791</u>	<u>437,554</u>
Expenditures:			
Engineering cost	216,883	216,883	131,597
Construction costs	1,538,524	1,538,524	1,477,234
Bond financing	-	-	999
Miscellaneous	19,766	19,766	54,804
Interest expense	-	-	360,696
	<u>1,775,173</u>	<u>1,775,173</u>	<u>2,025,330</u>
Excess of revenues over (under) expenditures	(1,693,382)	(1,693,382)	(1,587,776)
Fund equity, beginning of year	<u>1,931,899</u>	<u>1,931,899</u>	<u>3,519,675</u>
Fund equity, end of year	\$ <u><u>238,517</u></u>	<u><u>238,517</u></u>	<u><u>1,931,899</u></u>

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project Funds

Beginning of project September 19, 1984 to June 30, 1988

	Sewer Expansion and Rehabilitation <u>Fund</u>
Total project authorization	\$ <u>9,355,042</u>
Revenues:	
Interest income	366,912
Federal EPA grant	<u>1,321,300</u>
	<u>1,688,212</u>
Other financing sources:	
Bond proceeds	7,800,000
Transfers from other funds	-
	<u>7,800,000</u>
Total revenues and other financing sources	<u>9,488,212</u>
Expenditures:	
Engineering costs	1,464,781
Construction costs	6,851,273
Bond financing	295,977
Miscellaneous	155,006
Interest expense	<u>439,918</u>
	9,206,955
Other financing uses:	
Transfer to other funds	<u>42,740</u>
Total expenditures and other financing uses	<u>9,249,695</u>
Cumulative excess of revenues and other financing sources over (under) expenditures and other uses	\$ <u>238,517</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Balance Sheet
Proprietary Funds

June 30, 1988

<u>Assets</u>	<u>Ballpark Facility</u>
Property plant and equipment	\$ 2,200,000
Less accumulated depreciation	-
Net fixed assets	<u>2,200,000</u>
Total assets	<u>\$ 2,200,000</u>
 <u>Liabilities and Fund Equity</u>	
Liabilities:	
Accrued interest	<u>137,922</u>
Long-term debt	<u>2,200,000</u>
Fund equity:	
Retained earnings (deficit)	<u>(137,922)</u>
Total liabilities and fund equity	<u>\$ 2,200,000</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows - Proprietary Funds

Year ended June 30, 1988

	<u>Ballpark Facility</u>
Cash flows from operating activities:	
Net loss	\$ (137,922)
Adjustments to reconcile net income to net cash provided by operating activities:	
Changes in operating assets and liabilities:	
Accrued interest	<u>137,922</u>
Net cash provided by operating activities	<u>-</u>
Cash flows from investing activities:	
Purchase of property and equipment	<u>(2,200,000)</u>
Net cash used in investing activities	<u>(2,200,000)</u>
Cash flows from financing activities:	
Proceeds from long-term borrowing	<u>2,200,000</u>
Net cash provided by investing activities	<u>2,200,000</u>
Increase (decrease) in cash	-
Cash at beginning of year	<u>-</u>
Cash at end of year	\$ <u><u>-</u></u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

Year ended June 30, 1988

	<u>Ballpark Facility</u>
Operating revenues:	
Charges for services	\$ <u> -</u>
Operating expenses	<u> -</u>
Operating income (loss)	<u> -</u>
Nonoperating expenses:	
Interest expense	(137,922)
Net loss	(137,922)
Retained earnings at beginning of year	<u> -</u>
Retained earnings at end of year	\$(137,922)

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - Trust Funds

June 30, 1988
(With comparative totals for June 30, 1987)

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<u>Assets</u>	<u>William Murphy Scholarship</u>	<u>Gladys Tarbox Scholarship</u>	<u>Gilbert McBay Music Scholarship</u>	<u>Totals</u>	
				<u>1988</u>	<u>1987</u>
Certificates of deposit and savings accounts	\$ <u>5,093</u>	<u>10,125</u>	<u>3,576</u>	<u>18,794</u>	<u>17,718</u>
	\$ <u>5,093</u>	<u>10,125</u>	<u>3,576</u>	<u>18,794</u>	<u>17,718</u>
 <u>Fund Equity</u>					
Fund equity:					
Principal	3,956	5,995	2,171	12,122	12,122
Unexpended income	<u>1,137</u>	<u>4,130</u>	<u>1,405</u>	<u>6,672</u>	<u>5,596</u>
	\$ <u>5,093</u>	<u>10,125</u>	<u>3,576</u>	<u>18,794</u>	<u>17,718</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Equity - Trust FundsJune 30, 1988
with comparative totals for June 30, 1987

	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
				1988	1987
Revenues:					
Contributions	\$ -	-	-	-	-
Interest	386	672	218	1,276	749
	<u>386</u>	<u>672</u>	<u>218</u>	<u>1,276</u>	<u>749</u>
Expenditures:					
Scholarships awarded	-	-	200	200	1,600
Excess of revenues over (under) expenditures	386	672	18	1,076	(851)
Fund equity, beginning of year	<u>4,707</u>	<u>9,453</u>	<u>3,558</u>	<u>17,718</u>	<u>18,569</u>
Fund equity, end of year	\$ <u>5,093</u>	<u>10,125</u>	<u>3,576</u>	<u>18,794</u>	<u>17,718</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Changes in General Long-term Debt

For the year ended June 30, 1988

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	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired previous years	Balance beginning of period	Current Period Issued	Period Retired	Balance end of period
<u>General Obligation Notes</u>										
1988 Capital improvement note	-	-	-	\$ 508,695	508,695	-	-	508,695	-	508,695
				<u>508,695</u>	<u>508,695</u>	<u>-</u>	<u>-</u>	<u>508,695</u>	<u>-</u>	<u>508,695</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,300,000	700,000	-	100,000	600,000
1982 Capital improvement bond	10.40%	1992	105,000 (100,000 in 1985-1992)	1,010,000	1,010,000	410,000	600,000	-	100,000	500,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	440,000	1,160,000	-	110,000	1,050,000
1985 General obligation bonds	9.125%	1995	80,000 (75,000 in 1988-1989) (50,000 in 1990-1995)	610,000	610,000	80,000	530,000	-	80,000	450,000
1986 Capital improvement bond	8.6-9.75%	2006	75,000 (70,000 in 1989-2006)	1,410,000	1,410,000	75,000	1,335,000	-	75,000	1,260,000
1986 General obligation sewer bond	5.25-8.5%	2011	(130,000 in 1988) (Increasing variably to 690,000 in 2011)	7,800,000	7,800,000	-	7,800,000	-	-	7,800,000
School issues:										
1967 High School bond	4.50%	1987	25,000	550,000	550,000	525,000	25,000	-	25,000	-
1978 School bond	Var.	1998	150,000 (145,000 in 1989-1988)	2,950,000	2,950,000	1,200,000	1,750,000	-	150,000	1,600,000
1978 School renovation bond	Var.	1998	100,000	<u>1,035,000</u>	<u>1,035,000</u>	<u>835,000</u>	<u>200,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>
				<u>18,965,000</u>	<u>18,965,000</u>	<u>4,865,000</u>	<u>14,100,000</u>	<u>-</u>	<u>740,000</u>	<u>13,360,000</u>
<u>Capital Lease Obligation</u>										
1986 FMC sweeper lease	8.0%	1989	Var.	<u>65,000</u>	<u>65,000</u>	<u>25,468</u>	<u>39,532</u>	<u>-</u>	<u>21,804</u>	<u>17,728</u>
				\$ <u>19,538,695</u>	<u>19,538,695</u>	<u>4,890,468</u>	<u>14,139,532</u>	<u>508,695</u>	<u>761,804</u>	<u>13,886,423</u>

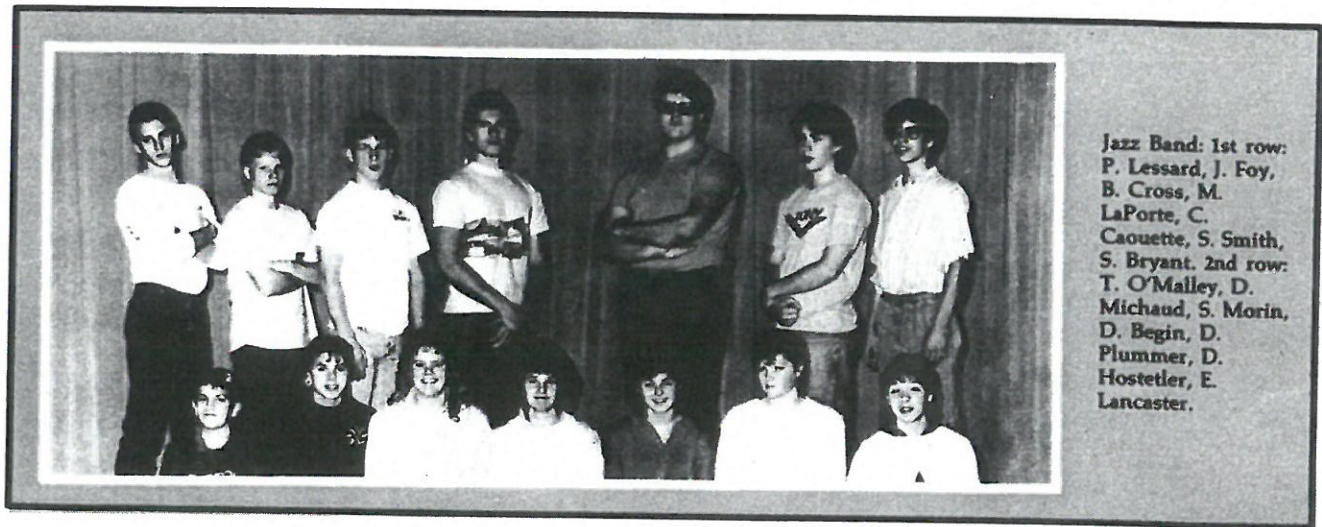


Steppin' Out with a Champ.



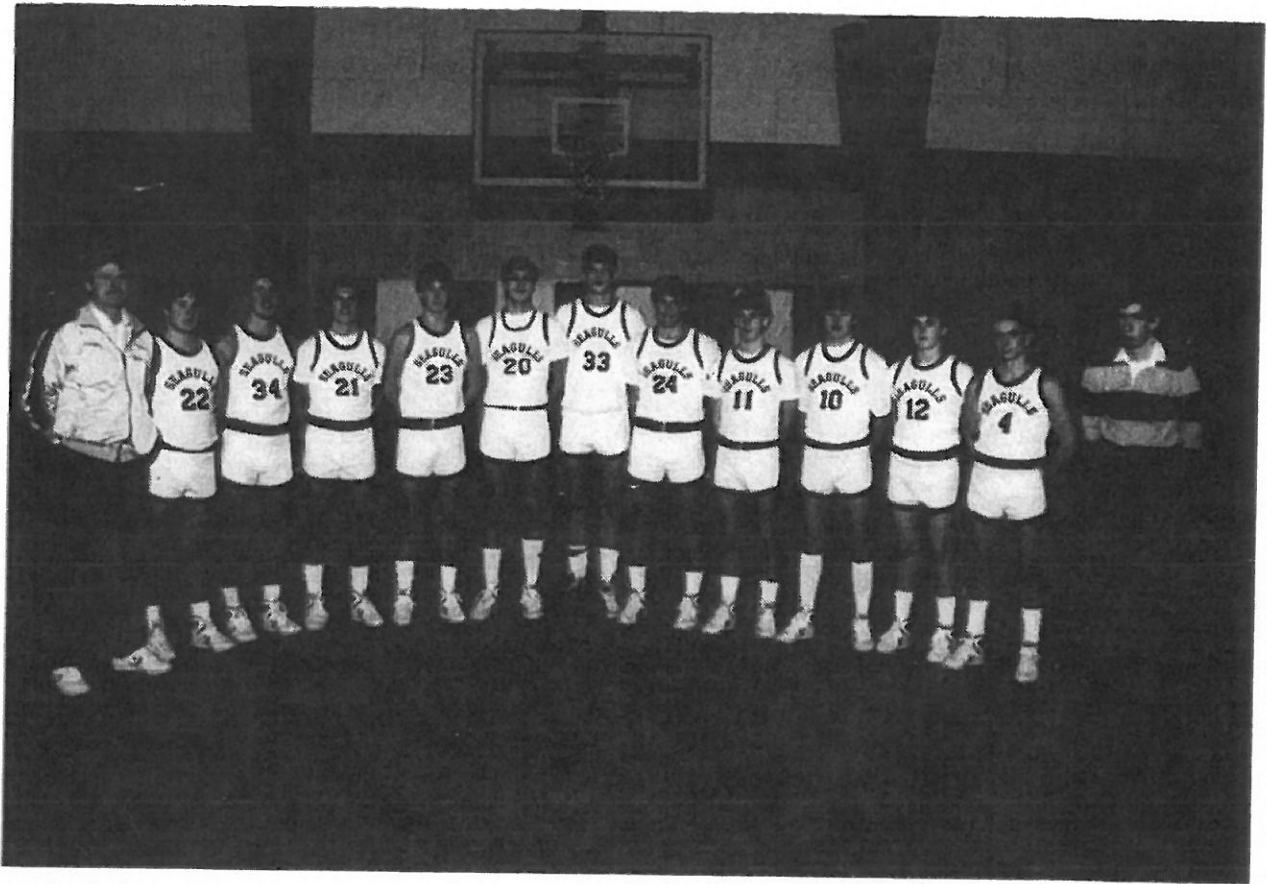
Coach C. Geaumont, M. McCoullough, S. Wilcher, Coach L. Frank, A. Pettingale, S. Morin, M. Townsend, C. Desrochers, J. Masse, T. Johnson, E. Lipsett, D. Collette, V. Ledoux, C. Smith, B. Skillin, R. Hebert, D. Bouffard, C. Quinn, A. Wilson, Coach M. Snow (kneeling), C. Chretien, T. Wiley, M. Armstrong, B. Allen.

The Long Miles.



Jazz Band: 1st row:
P. Lessard, J. Foy,
B. Cross, M.
LaPorte, C.
Caouette, S. Smith,
S. Bryant. 2nd row:
T. O'Malley, D.
Michaud, S. Morin,
D. Begin, D.
Plummer, D.
Hostetler, E.
Lancaster.

All That Jazz.



1987/88 State Champions 21-0

Scott Regan, Jeff Feeney, David Begin, Chris Welch, Robbie Hebert, Francois Bouchard, Curt Chretien, Paul McDonald, Bruce Vallee, Dean Plante, Nate Comer, Manager - Jon Riel.