

Old Orchard Beach



F. Y. 1989 TOWN REPORT

OLD ORCHARD BEACH AND MIMIZAN-PLAGE, FRANCE ARE SISTER CITIES

Sixty years ago, the towns of Old Orchard Beach, Maine and Mimizan-Plage, France were linked together for the first time when the French plane, l'Oiseau Canari (Yellow Bird) took off from the hard-packed sands of Old Orchard Beach on an epic flight to France and an eventual landing on the beach in Mimizan.

Thanks to the daring of three French pilots and an American stowaway who made the crossing, both communities achieved a certain fame in the early history of aviation. Six decades later, Old Orchard Beach and Mimizan-Plage still share a similar claim to fame, that of being leaders in the tourism industry with beautiful beaches that attract hundreds of thousands of visitors from all over the world.

Since June 15, 1989, the two communities share a much closer relationship having formally signed a declaration of friendship and having established a Sister City affiliation to deepen the friendship and the confidence between our two countries. In June a seven member delegation represented Old Orchard Beach in Mimizan-Plage for events that marked the 60th anniversary of the flight of the Yellow Bird and the linking of our two communities as Sister Cities. The whirlwind visit by members of the Chamber of Commerce, their spouses, and the Old Orchard Beach Town Manager was truly memorable. Our French hosts were warm, friendly, generous and most enthusiastic about the new relationship with their Sister City in Maine.

In October, 1989, ten people from Mimizan-Plage completed the first phase of an exchange program by visiting Old Orchard Beach. In addition to some old fashion American style hospitality, the French delegation spent the equivalent of a full day discussing the exchange of students between our schools. The outcome of these talks was an agreement to send ten students from Old Orchard Beach to France in April of 1990 and to welcome a similar number of Mimizan students to our schools the following month.

The purpose of a Sister City relationship is to further friendship, and to contribute to the development of both towns and the peace of the world by exchanging education and culture, industry and economy, childrens' and students' works, and individuals who are interested in learning about a country enjoying a different life style and environment. To that end, Old Orchard Beach and Mimizan-Plage have, in less than a year, organized and developed common experiences and activities between the two towns assuring us continuity between our communities and a broad base of activity in which many people and organizations can participate.

George E. Ouellette
Executive Director
Chamber of Commerce

TABLE OF CONTENTS

1989 Town Officials	2
Town Clerk's Report	4
Inspections Department Report	7
Planning Board and Planning Department	7
Board of Voter Registration Report	8
Police Department Report	9
Fire Department Report	10
Rescue Department Report	11
Edith Belle Libby Memorial Librarian Report	14
Edith Belle Libby Memorial Library Report	15
Friends of the Library Annual Report	17
Historical Society Annual Report	18
School Department Reports	19
Assessor's Report	33
Wastewater Treatment Facility Report	34
Emergency Management Agency Report	35
Public Safety Commission Report	35
Traffic Committee Report	36
Unpaid Real Estate Taxes	37
Unpaid Personal Property Taxes	40
Table of Contents to Auditor's Financial Report	42
Auditor's Report	44

1989 TOWN OFFICIALS

COUNCIL PERSONS

Paul P. Ladakakos, Chairman

Helen Harvey, Vice-Chairman
Kevin Barry Sullivan

Donna A. Gagne
William M. Danton

Town Manager

Jerome G. Plante

Assessor

Norman J. F. Marquis

Lister/Appraiser

Bernard W. Emery

Town Clerk

Maureen M. O'Leary

Deputy Town Clerk

Patricia Maguadda

Treasurer

Lois A. Benway

Deputy Treasurer

Judith B. George

Administrative Assistant

Nan Leveris

Police Chief

H. Wallace Welliver, III

Fire Chief

Donald D. Roy

Deputy Fire Chief

Philip LaPorte

Building Inspector/C.E.O.

Michael Nugent

Assessor's Clerks

Katerine Poulin

Town Planner

Barbara DiModica

Planner/Technician

Martin J. Patrickus

Tax Collector

Melinda V. Noonan

Deputy Tax Collector

Jerome G. Plante

Tax Clerks

Margaret Smith

General Assistance Clerk

Patricia Blake

Town Counsel

Patricia Saunders

Public Works Foreman

Patricia Saunders

Superintendent Water Pollution Control Facility

Bernstein, Shur, Sawyer & Nelson

Secretary to Town Council

Edward Coreau

Public Safety Commission

Edward H. Townsend, Jr.

Debra Pelkey

Park Commission

Daniel Barbano/Chairman

Raymond B. Vire

Lifeguard Captain

Vivian M. Collum

Constables

John D. Ladakakos

Dog Control Officer

Terrance Timmins

License Inspector

Robert E. Maguire

Electrical Inspector

James Boisvert

Assistant Electrical Inspector

Conrad Gilbert

Board of Voter Registration

Russell Shaw

Kenneth Hunter

Herschel Bates

Reny Remillard

William Southwick

Aline Fontaine/Chairperson

Antoinette Bill

Norma Baker

Superintendent of Schools

Vincent B. McGee

School Committee Members

Roger N. Painchaid/Chairman

Stephen R. Leary

Robert J. Morrison

William C. Shevenell

Richard W. Roberge

Emergency Management Agency Director
Planning Board

Russell Shaw
Jeffrey Nathanson/Chairman
Marilyn Roy
Robert Violette
Dennis Caris
Robert Couri
Melinda V. Noonan
Antonia Spirounias/Chairperson
David F. Marshall
Robert LoPresti
Horace T. Moody
Lawrence LaPierre
Debra Pelkey

Planning Board Secretary
Zoning Board of Appeals

Secretary to the ZBA

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, 1989

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

Oaths Administered and Recorded	339
Hunting and Fishing Licenses Issued:	
Resident Licenses	1,121
Non-Resident Licenses	37
Duck Stamps, 62 — Pheasant Stamps, 19 — Muzzle Load, 10	
Dog Licenses Issued and Recorded	270
UCC Recordings Filed	2
Business License Revenue	\$65,352

VITAL RECORDS FILED

	88/89	87/88	1986
Births	133	127	102
Marriages	146	170	149
Deaths	73	80	91

DEATHS RECORDED - July 1988 to June 1989

Date of Death	Name	Age	Place of Death
July 6, 1988	Bill Joseph Oakes	23	Scarborough
July 8, 1988	Grace H. Clough	90	Saco
July 12, 1988	Frederick Howard Daniels, III	65	Biddeford
July 15, 1988	Irene Morrison Fleming	69	Portland
July 26, 1988	Juliette Marie Keene	79	Portland
July 26, 1988	Effie M. Finnin	71	Old Orchard Beach
July 26, 1988	Louis Joffre Fortier	69	Old Orchard Beach
July 27, 1988	David Theodore Simpson	75	Togus
July 28, 1988	Clara Maude Swanton	101	Old Orchard Beach
August 5, 1988	Charlotte Pauline Waye	72	Portland
August 12, 1988	Chelsea Anna Thompson	9 hrs.	Portland
August 14, 1988	Priscilla James	89	Old Orchard Beach
August 17, 1988	Avilda Erma Lewis	77	Biddeford
September 9, 1988	Laura Marie Fortier	89	Biddeford
September 10, 1988	Alice Amy Phinney	69	Biddeford
September 12, 1988	Lawrence Remick Rumery	77	Biddeford
September 17, 1988	Pauline J. Emerson	88	Biddeford
September 17, 1988	Beatrice L. Vallee	84	Biddeford
September 18, 1988	Jeannette L. Gosselin	70	Biddeford
September 20, 1988	Victoria Lee Tibbetts	28	Biddeford
September 24, 1988	Chester M. Clarke	83	Biddeford
September 24, 1988	Erma B. Gilman	69	Portland
October 1, 1988	Ernest Charles Beal, Jr.	62	Biddeford

October 5, 1988	Edith D. Lynes	73	Portland
October 9, 1988	Jessica Rosemary Woodley	20	Old Orchard Beach
November 12, 1988	Genevra Beatrice Pettingale	82	Biddeford
November 14, 1988	Rodolphe M. Ayotte	63	Biddeford
November 19, 1988	Vincent Louis Angelosante	68	Biddeford
November 27, 1988	Helen Grace Smith	78	Biddeford
December 5, 1988	Hortense E. Hayes	80	Biddeford
December 22, 1988	Lona L. Mills	48	Portland
December 28, 1988	Lucille Pauline Dickson	57	Portland
January 4, 1989	Frances Ellen Johnson	88	Saco
January 9, 1989	Yvonne Rose Goulet	82	Old Orchard Beach
January 15, 1989	Eugene R. Mitch	45	Biddeford
January 17, 1989	Blanche E. Pike	79	Old Orchard Beach
January 26, 1989	Laura B. Day	66	Portland
February 5, 1989	Gertha M. Small-Person	67	Portland
February 5, 1989	Maxine V. Forster	77	Old Orchard Beach
February 10, 1989	Leona G. Descoteaux	76	Biddeford
February 11, 1989	Rosario Lamb	78	Biddeford
February 18, 1989	Alton Spear Coburn	74	Portland
February 24, 1989	Stella Mary Yates	76	Biddeford
February 26, 1989	Albert Leslie Norton	78	Biddeford
February 26, 1989	Helen Sværtner	86	Biddeford
March 1, 1989	Donald Frederick Nelson	77	Biddeford
March 18, 1989	Olga Frances Maestre	62	Portland
March 22, 1989	Wallace Pettingale	85	Biddeford
March 23, 1989	Mary Rose Thorne	79	Biddeford
April 3, 1989	Simone Eglantine Reny	90	Old Orchard Beach
April 4, 1989	George C. Grover	74	Biddeford
April 10, 1989	Corona Poitras	88	Old Orchard Beach
April 10, 1989	Imelda St. Jean	89	Biddeford
April 13, 1989	Lydia Alice Lizotte	92	Old Orchard Beach
April 13, 1989	Virgil R. Milliken	87	Old Orchard Beach
April 28, 1989	Waino Robert Pulkkinen	60	Old Orchard Beach
May 2, 1989	Clarence L. Roberts	92	Portland
May 6, 1989	Fernand Racicot	70	Togus
May 16, 1989	Paul Seeley Decker	54	Portland
May 16, 1989	George R. Lewis	45	Old Orchard Beach
May 18, 1989	Leola F. Turrell	65	Portland
May 21, 1989	Elmer Vincent Amsden	76	Biddeford
May 21, 1989	Louis L. Leddy	74	Old Orchard Beach
May 22, 1989	June Lorraine Metcalf	55	Portland
May 23, 1989	Evelyn Yvonne Monier aka Evelyne Ivonne Trembley	82	Biddeford
June 2, 1989	Margaret Marie Holland	65	Biddeford
June 3, 1989	Norman R. Vir	51	Biddeford
June 9, 1989	Archie A. Barrett	81	Biddeford
June 10, 1989	Arlene Elizabeth Beausoleil	72	Portland
June 12, 1989	Franklin S. Hersom	81	Scarborough
June 16, 1989	Geraldine F. Malcolm	80	Portland
June 23, 1989	Dorothy E. Danes	81	Biddeford
June 26, 1989	Betty Moutsatsos	67	Portland

It's almost impossible to realize that July 1, 1988 to June 30, 1989 has passed so quickly. Needless to say, the office of the Town Clerk was extremely busy. This Annual Town Report will attempt to give a small "recap" of that business.

There were three elections this 88/89 fiscal year. It was Ordered by the Town Council to hold a Special Municipal Election concurrently with the Presidential Election on November 7. A new Town Charter was approved by the voters of the Town and Council also placed an advisory question on the ballot as to whether or not concerts should continue at the Ballpark. This election brought forth to the polls 4,041 voters. I would like to note that Ballot Clerks counted 12,000+ ballots and the result was tallied at 11:30 P.M. I feel that this is an accomplishment and thank each of them for the dedication and loyalty that they provide to our community.

Petitions were circulated and filed to place a referendum question on the ballot to allow Sunday sales of liquor in State Agency Stores at our Annual Municipal Election. This question was voted in the negative. The number of voters who cast ballots at the December 5, 1988 election was 1,908. An inspection and recount followed this election, at the request of two candidates for the Office of the Public Safety Commission. The count changed by 1 and 2 votes but the original election night tally remained unchanged.

Council ordered another Special Referendum Election to be held on April 11, 1989 at which election 578 voters cast ballots in the affirmative for additions and renovations to be made to the Jameson School.

Elections can be a very trying time for Town Clerks and I must give many thanks to Deputy Pat Magaudda, Shirley Doe, Tom Lee as well as the Public Works Department, the Police and School Departments for their help and cooperation at election time. They do everything that they can to make things easier. The Board of Registration does a fine job and we thank them also for their help and cooperation. When I was first elected, the number of registered voters in the Town was 4,319 and has grown to 6,369 as of November 1988.

The Traffic, Zoning, Litter, General Assistance, Sprinkler System and Fire Alarm, Sewer Ordinances were amended and a Moratorium on Development of Mobile Home Parks as well as an Ordinance Regulating Obscene Materials and Obscene Devices was enacted. The Ambulance Service for Old Orchard Beach was repealed by the Council and replaced with a contract.

The Licensing Season began in April and this office collected \$65,352 in fees. Herschel Bates, our Licensing Inspector is always on top of everything and makes certain that each business is properly licensed. Thank you Herschel, for a job well done.

Though it was a busy year, it was a wonderful year and I once again say thank you for the trust and faith that you place in me as your Town Clerk. It gives me sincere pleasure to try to serve you as best as I can. Thank you, Citizens of Old Orchard Beach.

Maureen Mokarzel O'Leary

INSPECTIONS DEPARTMENT ANNUAL REPORT

The following is a summary of the permit activity in the Inspections Department:

Building Permits Issued:	348	Fees:	\$14,317.24
Construction Value			\$8,586,666.00
Zoning Board Appeals:	98		
Plumbing Permits	106	Fees:	\$2,895.25
Electrical Permits	174	Fees:	\$10,945.70
 Plumbing and Electrical Inspections Performed:	 840		

The following is a breakdown in the Building Permits issued:

Single Family:	29 Dwellings
Duplex:	4 Structures, 8 units
Multi Family:	5 Structures, 42 units

Reny Remillard, Sr.
Plumbing Inspector
Electrical Inspector

Michael Nugent, C.M.C.A.
Building Inspector
Code Enforcement Officer
Health Officer

PLANNING BOARD AND PLANNING DEPARTMENT

The Planning Board and Planning Department responded to many land use issues as a result of the continued development pressure placed upon the community. Of special note, the year activities were highlighted by the approval of the Downtown Redevelopment Plan and Boundary, the acceptance of Dunegrass Subdivision which is the largest per acre proposal ever reviewed by the Board in the history of the Town, the continued preparation of the Comprehensive Plan which gained momentum and the acceptance of the FmHA Loan and grant for the implementation of the Smithwheel Road reconstruction project.

Workshop items included discussion of growth management ideas, consideration of recycling, improvements to the Housing Code, review of a Streetscape Plan for Grand Avenue and the preparation and adoption of Planning Board rules and regulations.

The Planning Board and staff reviewed a total of eighteen (18) subdivisions of which thirteen (13) were approved. The total number of units approved was 1,111 of which the Dunegrass Subdivision represented 53% of the total. The Board also reviewed nine (9) shoreland use applications, twelve (12) Site Plan Review Reports and one (1) conditional use application. As a diversity from the past, the Board reviewed ten (10) commercial development proposals. Zoning amendments included the adjustment of space and bulk provisions of the RD and R2A Districts, the redefinition of subdivision per the State law and a minor map amendment of the SRP District near Cascade Road.

Under the second year of existence, the Planning Department gained more momentum to better the community. Planning work to revitalize the downtown as well as the Smithwheel Road Corridor was the primary work effort during the year. Work effort regarding the state imposed mobile home law, solid waste management and transportation coordination with the State continued. Nine (9) Comprehensive Plan Public Meetings were conducted ranging in topics from protection of natural resources to an assessment of community goals.

The Planning Department staff will continue to march ahead this coming year to implement the plans made to date and to prepare a Comprehensive Plan to improve our community.

Respectfully submitted,

Martin J. Patrickus
Town Planner

BOARD OF VOTER REGISTRATION

The three members of the Voter Registration Board met periodically to maintain an accurate voting list, they are: Aline Fontaine, Antoinette Bill and Norma Baker who came on board to fill Laura Bolduc's remaining term. The deputies are Paula Fontaine and Laura Bolduc.

Since its inception in 1970, the Board of Registration has been governed by the election laws as passed by the State Legislature. Working with the State Office and Local Election Officials, we are instructed on new changes in administration laws.

At the close of the Presidential Election in November, the number of registered voters increased by 600. The local election one month later showed considerably less activity and changes as was anticipated.

According to Curtis Gans, Director Committee for the study of the American Electorate, Maine is only one of two states which allows registration on Election Day.

Over the last nineteen (19) years as Chairperson of the Board of Voter Registration, I have received great satisfaction as a member of the Board in my work. With the cooperation of Town Election Officials and two Board Members, the Election Day process ran with efficiency.

Statistics for the twelve months were:

Registrations:	1,082
Changes (Names & Addresses)	250
Removals (Moved out of town)	331
Removals of Deceased	47

Sincerely,

Aline Fontaine
Antoinette Bill
Norma Baker

POLICE DEPARTMENT ANNUAL REPORT

During the 1989 Fiscal Year, the Old Orchard Beach Police Department went through some very significant changes. In August of 1988 a new communications department was established for Police, Fire, Rescue along with the Emergency "911" system. During this period, the Dispatch center handled almost 14,000 calls.

The Police Department has the new "Dare Program" which is designed to enhance the awareness of children about the dangers of drugs and is taught as part of the regular curriculum at the elementary schools by Officer Vincent Mattia.

Another new addition to our department is the K-9 unit. Officer Timothy Deluca and "Sid" attended and successfully completed 12 weeks of training at the Maine State Police Canine School. "Sid" is now a new member of this department and patrols with Officer Deluca.

A full time detective division was created with Officer Keith Babin assigned and, with the help of Officer Mattia have organized a Community Crime Watch program which, hopefully, will be functioning in the fall of 1989.

Also in 1988, a Special Reaction Team, a four town coordinated unit consisting of officers from Old Orchard Beach, Biddeford, Wells and Saco was formed.

Many more improvements are planned for the future and hopefully, the Old Orchard Beach Police Department can continue to move forward.

	1988-1989 Complaints		1988-1989 Arrests
Felony	101	Felony	52
Misdemeanor	2,780	Misdemeanor	532
Accident	312	Traffic	4,164

Respectfully submitted,

Capt. Dana Kelley

FIRE DEPARTMENT

I submit my yearly report of the Old Orchard Beach Fire Department. Total calls answered for the period July 1, 1988 through June 30, 1989 is as follows:

Total Calls	1,012	Monthly Inspections	Number
Inspections	378	July	88
Condo Alarms	78	August	88
False Alarms	21	September	88
Accidents	32	October	88
Misc. calls	76	November	88
		December	88
		January	89
		February	89
		March	89
		April	89
		May	89
		June	89
		Total	378

Schooling was held on the following subjects:

SMVTI Salvage operations

SMVTI Sprinklers & Alarms

Life Safety Protection Agency Workshop

Maine Emergency Management Agency Seminar

EPA HAZ MAT Seminar held in Saco

Three department members were certified in SCBA

Two department members were certified in Breathing apparatus maintenance

York County Fire Attack School/Sanford, Me. Pumps & Structural Fire Fighting

A local department drill in structural fire fighting was held by department officers/burned a building in Milliken Mills for training exercise - call fire fighters and regulars took part.

Sincerely,

Donald D. Roy
Chief

RESCUE UNIT ANNUAL REPORT

This annual report is based on run reports for the time period of July 1, 1988 to June 30, 1989. There were a total of 920 runs with 102 of those runs with Rescue 200. Below is a breakdown of the runs for the period mentioned above. They are broken down by types of calls and Rescue 100 and 200.

DATE	TYPE	100	200
07-88	Basic Life Support	52	14
	Advanced Life Support	15	2
	No Transport	28	4
	Assist Fire Dept.	1	0
	Mutual Aid	0	0
	Void	<u>3</u>	<u>0</u>
			99
	TOTAL RUNS 07-88		119
08-88	Basic Life Support	60	15
	Advanced Life Support	25	0
	No Transport	24	8
	Assist Fire Dept.	0	0
	Mutual Aid	0	0
	Void	<u>4</u>	<u>0</u>
			113
	TOTAL RUNS 08-88		136
09-88	Basic Life Support	40	4
	Advanced Life Support	22	2
	No Transport	21	2
	Assist Fire Dept.	0	0
	Mutual Aid	1	0
	Void	<u>2</u>	<u>0</u>
			86
	TOTAL RUNS 09-88		94
10-88	Basic Life Support	37	0
	Advanced Life Support	9	0
	No Transport	6	0
	Assist Fire Dept.	0	0
	Mutual Aid	0	0
	Void	<u>0</u>	<u>0</u>
			52
	TOTAL RUNS 10-88		52
11-88	Basic Life Support	22	1
	Advanced Life Support	12	0
	No Transport	13	0
	Assist Fire Dept.	0	0
	Mutual Aid	0	0
	Void	<u>0</u>	<u>0</u>
			47
	TOTAL RUNS 11-88		48

DATE	TYPE	100	200
12-88	Due to unknown status of December 1988 run sheets, unable to compile information.		
01-89	Basic Life Support	39	2
	Advanced Life Support	15	0
	No Transport	15	0
	Assist Fire Dept.	0	0
	Mutual Aid	0	0
	Void	<u>1</u>	<u>0</u>
		71	2
	TOTAL RUNS 01-90		73
02-89	Basic Life Support	27	1
	Advanced Life Support	22	0
	No Transport	6	0
	Assist Fire Dept.	0	0
	Mutual Aid	0	0
	Void	<u>0</u>	<u>0</u>
		55	1
	TOTAL RUNS 02-89		56
03-89	Basic Life Support	33	0
	Advanced Life Support	10	1
	No Transport	7	1
	Assist Fire Dept.	0	0
	Mutual Aid	1	0
	Void	<u>2</u>	<u>0</u>
		53	2
	TOTAL RUNS 03-89		55
04-89	Basic Life Support	32	5
	Advanced Life Support	8	0
	No Transport	12	0
	Assist Fire Dept.	1	0
	Mutual Aid	2	0
	Void	<u>3</u>	<u>0</u>
		58	5
	TOTAL RUNS 04-89		63
05-89	Basic Life Support	23	8
	Advanced Life Support	19	6
	No Transport	27	3
	Assist Fire Dept.	5	1
	Mutual Aid	0	0
	Void	<u>0</u>	<u>0</u>
		74	18
	TOTAL RUNS 05-89		92

DATE	TYPE	100	200
06-89	Basic Life Support	36	8
	Advanced Life Support	33	1
	No Transport	34	13
	Assist Fire Dept.	5	0
	Mutual Aid	0	0
	Void	<u>2</u>	<u>0</u>
		110	22
	TOTAL RUNS 06-89		132

This Rescue Unit was all volunteers until May 15, 1989, when there were three full-time paramedics hired. Our billing is done by a billing clerk and all other paperwork is done by the Secretary/Treasurer of the Rescue Volunteers. Our Rescue Unit will have a Deputy Chief and Lieutenant beginning January 1, 1990. Our unit holds monthly meetings of training and rescue operations.

Respectfully submitted,

George Dantos,
Senior R.O.F.

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,

Dan Blaney
Bessie Pipinias
Ben Emery
Trustees

SUPERINTENDENT OF SCHOOLS ANNUAL REPORT 7/1/88 - 6/30/89

I am submitting the Annual Report of the Superintendent of Schools for the fiscal year 7/1/88 - 6/30/89.

Mrs. Kathleen A. Lee, a local resident, was appointed as the new curriculum coordinator here in the Old Orchard Beach School System for the 1988-89 school year. This was a most important and necessary appointment. The position of curriculum coordinator had been eliminated approximately 7 years earlier. The fact that there was nobody to head up this position created some problems for the school system. The teachers, principals and Superintendent did their best to work on curriculum but the progress was slow and sporadic. This new appointment recognizes the importance of a modern and updated curriculum. I am certain that Mrs. Lee will get this in place both rapidly and efficiently.

The High School principal reported that he was very pleased with the new attendance policy. A great deal of time, effort and thought was given by the staff to the development of this policy. The new document tightened up some loose ends in the old policy and is more restrictive and realistic for today's students.

Due to the vigilance of Assistant Athletic Director Grace Cantara, Old Orchard Beach High School was credited with being the Track Class C State Champions. The original notification indicated that we were in a tie with another school. A mistake was made in the computation of our and the other schools scores. Mrs. Cantara, a former math teacher, brought the matter to the attention of the proper officials which resulted in Old Orchard Beach being awarded the sole Class C Track State Championship.

Only 8 High School students dropped out of school last year. This further supports Mr. Bartner's contention that this is in large measure due to their improved Attendance Policy. Further, he felt that the herculean efforts of Assistant Principal Grace Cantara in tracking absentees is another plus concerning the mitigating of the drop out problem.

The School Department received unfavorable report from David S. McCullough, Director of the Adult and Community Education Programs for the State of Maine concerning our evening Adult Education Program. Superintendent McGee pointed out that we were the only program in the State of Maine which was funded outside of the school system. This caused numerous problems and resulted in the fact that the evening adult education program was not geared to what was happening in the rest of the school system. Supt. McGee recommended the adult evening program be cancelled for a period of one year so that High School administrators, School Board members, and the Curriculum Coordinator could look into this program and reorganize it along more efficient lines. The School Board voted to implement Supt. McGee's recommendation.

At a Special Meeting in July Mrs. Libby McLeod was appointed part-time Junior High School Social Worker. At the September 8th meeting Ms. Sharon Strout was appointed as a part-time social worker at the Loranger School. We expect to reap many dividends and rewards for our needy school pupils by the appointment of both of these talented and concerned ladies.

Another first for the Old Orchard Beach School System was the appointment of a K-5 Gifted and Talented teacher for the 1988-89 school year. Such a position is mandated by State law to take place in the 1991-92 school year. Obviously, we are three years early and are pleased to have this valuable program in place. We feel we will learn a great deal in the three years prior to this position being mandated to be filled. A veteran Loranger teacher, Mrs. Jessie Hemphill, was selected for this most important position. We are sure she will do a fine job. She will be assigned on-half day to the Jameson School and the remaining half day to the Loranger School.

The eleventh grade State mandated test results indicated that the High School is going to have to consider increasing the math requirements for graduation from High School. The Committee was pleased because they felt that the State mandated test scores are increasing each year. We would like to see a faster upswing, but we are in general pleased with the present rate of growth and development. Hopefully, we can improve it. Mr. Bartner pointed out in the test result scores that the most interesting statistic is the correlation between the parents' education level and the student's test scores.

The School Committee and myself were most impressed by the new coaches' handbook that had been developed for the 1988-89 school year. This was badly needed and had never been done before here in Old Orchard Beach. We congratulate Athletic Director Grace Cantara for her foresight, ambition and tenacity in seeing that this most worthy document was developed.

The School Committee honored a request by Mrs. Muriel Fortier, Lunch Program Director, to increase the price of school lunches. Mrs. Fortier reminded the Board that there has not been an increase in ten years. Based upon the recommendation of her and the Superintendent, the price of school lunch was raised from 80 cents to \$1.00. This had no effect on the free and reduced lunch and breakfast prices.

We were most pleased with the development this year of a new Junior High School Detention/Suspension Policy and Student Handbook. Both of these items were needed. We congratulate Michael Pulsifer and the Junior High School staff for the development of these most necessary policies.

The School Committee was most thankful for receiving a free outdoor scoreboard from the Coca-Cola Co. for our High School athletic complex. Grace Cantara pushed this project through to fruition.

Chairman Painchaud informed the rest of the School Committee that he had met with Stephen Blatt on 12/7/88, to accept the architect's final drawings and proposal for the addition to the Jameson School. There was a meeting on 12/20/88 to present the final plans to the public and to take a straw vote. The next step was to go before the State Board of Education on 1/11/89 to present the Jameson School Addition program officially. After receiving State approval, we will have to present the proposal to the Old Orchard Beach Town Council and in addition get a referendum for March or April to present it to the voters. They will answer yes or no to: "We will accept an 8,000 sq. ft. addition." We do not expect this to cost the local tax payers any money at all. This will be financially underwritten by the State. "Town will add a 3rd grade wing and an addition to the all-purpose room at a cost of \$463,000." This will be totally financed by the town.

High School Principal Jay Bartner was pleased to announce that our High School band won the State Class B Championship. We had hoped that we might be part of the Presidential Inaugural ceremonies in January. However, politics prevailed, and this did not come to pass.

At a special meeting held on 12/21/88, Roger Painchaud thanked Ted O'Neill for his six years of service on the School Committee as well as his years of service on the Board of Trustees. Mr. O'Neill continues to serve on the Jameson Building Committee.

At the same special meeting on 12/21/88 the Superintendent was reelected and it was voted to extend his present contract for one year to expire on 6/30/92.

On 1/12/89 the School Committee welcomed Robert Morrison as a new member.

Further, that same evening, Roger Painchaud was nominated and elected to serve as chairman and Steve Leary was nominated and elected to serve as vice-chairman of the Old Orchard Beach School Committee.

We received concept approval for the Jameson School Addition from the State Board of Education on 1/11/89. The next step will be a referendum which will be held in March or April. Hopefully, if all goes well, construction ought to start in the fall of 1989.

The Superintendent read a letter received tonight, 1/12/89, from the OOB Teachers' Association requesting that a night be reserved to open negotiations and to schedule future meeting dates. Chairman Painchaud and Vice-Chairman Leary were selected to represent the School Committee at the collective bargaining meetings which will be held during this current school year.

An unpaid leave of absence for medical reasons was granted to Ray Scalabrini, a veteran teacher at the JHS.

The School Committee approved a request that Michael Belanger, a graduate student from USM, be allowed to participate in an educational administration internship at the JHS. He has teaching and administrative experience on the international level. Michael Pulsifer, JHS principal, agreed to be responsible for supervising said internship.

An unusual event took place at the March 9, 1989 meeting. The School Committee approved a request to rent the JHS gym to the Lion's Club for the purpose of a boxing event to be held on 3/30/89.

All schools, particularly the Junior High School and High School, are demonstrating continuous growth and improvement of their substance abuse awareness programs which have been expanded in the school system. These programs are constantly being upgraded and strengthened. We all feel that this is a significant and important contribution to our K-12 curriculum. We regret that it is needed but feel that a fine job is being done in making our pupils aware of the dangers of alcohol and drug abuse. These abuse problems are not indigenous to Old Orchard Beach but are equally prevalent throughout our state and nation.

Curriculum Coordinator Lee informed the Board that Commissioner Bither will visit our school system on 4/27/89. She will be at the High School at 8:00 A.M. and continue throughout the morning to the Junior High, Loranger and Jameson Schools.

The School Committee, after formal negotiations, decided to approve a parking space rental agreement with the newly formed Seashore Performing Arts Center.

The School Committee regrettably received and voted to accept the following resignations: Patricia Chapin, JHS Home Economics teacher, with sincere appreciation. Mrs. Chapin devoted many years of excellent teaching and counseling to the students of the OOBJHS. Cheryl Miner, Adult Education Director, Shelley Konrad, Social Worker K-2 and Ray Scalabrini, 6th grade teacher at the JHS.

The School Committee accepted a bid from the Contractors Group (Dow Roofing) for the repair of the JHS gym roof at a cost of \$24,444.00. The work will be done during the summer and will be completed prior to the return of students in the fall.

Superintendent McGee entered the hospital on 5/5/89 for heart bypass surgery. This surgery was successfully completed at the Deaconess Hospital in Boston. Dr. Vaughn LaCombe of Blue Hills, ME, was appointed as acting superintendent until Superintendent McGee's return.

We would like to thank Howard Cushman, the Superintendent of Dayton/Saco who served as acting superintendent at the meeting held on 5/18/89.

High School Principal Bartner was pleased to report receiving the official accreditation approval for five years by the New England Association of Schools and Colleges.

Respectfully submitted,

Vincent B. McGee
Superintendent of Schools

JAMESON SCHOOL ANNUAL REPORT

1988-89

The following is a report of the Jameson Primary School for the year beginning July 1, 1988 and ending June 30, 1989:

Kindergarten (6 classes)	87
Grade 1 (5 classes)	111
Grade 2 (4 classes)	<u>82</u>
Total Enrollment	280

We welcomed several new members to our staff this year: Miss Rhonda Bean, grade 1; Mrs. Lisa Mullen, grade 1; Miss Patricia Carlozzi, grade 2; and Miss Andrea Poulin, grade 2. Mrs. Jessie Hemphill will be at Jameson as our half-time gifted/talented teacher. Mrs. Alice Davis, who was our sign language interpreter/tutor last year in grade 2, will be the resource room assistant this year. Another new staff member, Libby McLeod, joined Shelley Konrad this year in providing social services to students and conducting social skills groups and divorce groups.

We were pleased to begin our G/T program during the 1988-89 school year. Mrs. Hemphill initially conducted enrichment classes with all students and developed a pull-out program with K-2 students at mid-year. The program has been very successful. We appreciate the opportunity to have a member of our staff who will be better able to meet the needs of these students.

This year it has been necessary to use two portable classrooms to accommodate students at Jameson. In order to remedy our space problem, we completed an application to the state last year, and received approval at the beginning of the summer for an 8,000 sq. ft. addition to our school. Stephen Blatt Architects of Portland designed this project as well as an additional 4-classroom wing to bring the 3rd grades down from Loranger School. A referendum vote was held on April 11, 1989 and the townspeople voted overwhelmingly for the state approved addition as well as the 3rd grade wing that will be constructed at local expense.

Members of the Jameson PTO have been very active throughout the year. The playground committee was busy during the summer building new equipment for the students. During the school year, members organized a fall fundraiser, the annual pumpkin sale, a spaghetti supper and compiled a student directory for distribution to all parents. The PTO sponsored our annual school picnic, an ice cream party, and a visit to students from children's author Ronnie Sellers. We appreciate the hard work of this organization throughout the year.

This year has been designated the Year of the Young Reader. Students at Jameson participated in a number of activities throughout the year to celebrate the young reader. In addition to these activities, all K-2 students participated in reading incentive programs. We hope that our reading activities have fostered a love for reading in our students as well as parent involvement in the children's school experience.

Teachers at Jameson have been working to develop a new hands-on science curriculum for our K-2 students. With the help of curriculum coordinator Kathy Lee, they have gathered information, visited other schools, and outlined the curriculum. They will be working over the summer to complete the program for use in the fall.

Debbie Maksut, Speech/Language Clinician, and Alice Davis, Special Education aide, began recess sign language classes. A total of 50 first grade students and 25 second graders signed up for these April classes held during recess time. Mrs. Smith's chorus, also scheduled during recess time, grew to 78 students from first and second grade. They gave a wonderful performance for parents and students in May.

Eve Bither, Commissioner of Education, was at Jameson on April 27 as part of her tour of OOB schools. We discussed the new building plans and kindergarten registration, which was in progress during her visit.

We were pleased to have two children from Switzerland in kindergarten and second grade. Both children spoke only French when they came in October. Classroom teachers, students, our speech/language people, and Chapter I aides have enjoyed teaching them the English language.

The Student of the Month program continued this year. One Student of the Month is chosen from each grade level each month and are nominated for outstanding improvement in academic performance and/or citizenship in their classroom.

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

Respectfully submitted,

Pamela Mullen

LORANGER SCHOOL ANNUAL REPORT — 1988-89

Since assuming the principalship of Loranger in July of 1988, the days and months have unfolded in a Kaleidoscope of varied experiences and activities. Throughout the summer, I met with each staff member individually, and together we discussed goals for the approaching school year. Through a collaborative and cooperative effort on the part of all staff, by September we had readied a new disciplinary policy which was approved by the school board. To date, we have found the policy effective and will reevaluate at the end of the school year. It should be noted that Loranger staff has been genuine in their support and cooperation. The concern for children is quickly visible as is a ready sense of humor. Both of these attributes are essential for quality education.

With the onset of Fall, we found ourselves practicing fire drills, organizing curriculum, getting our students placed for maximum learning, giving S.R.A. tests, taking part in Central Maine Power's Safety Presentation, assisting students in selecting musical instruments for beginning lessons and band entrance, having our pictures taken, expanding the awareness of the importance of good health and Saying No to drugs, having University of New England Medical Students present the Affects of Smoking On Lungs to our fifth graders, enjoying the Young Peoples Theater presentation of James and the Giant Peach, attending workshops on Models of Teaching, having computer courses, open house, parent teacher conferences, field trips special holiday meals prepared by our cafeteria staff, the emergency of a fine gifted and talented program, having musical concerts, and special plays. All of these experiences, activities and special times have been woven together by a very able staff working to bring the best to our children.

Moving into the new year, budget preparation goes into motion along with goals for Spring. One of the major focus points for the approach of Spring is the formation of a parent-teacher playground committee for our Loranger students. Hopefully, with the help and vision of interested parents, teachers, and community friends, we will be able to build a new playground that is larger, more creative, and durable for our third, fourth, and fifth grade students.

As we continue along into winter and the new year, our enrollment is as follows:

Grade 3 (4 classes)	88
Grade 4 (3 classes)	74
Grade 5 (4 classes)	<u>88</u>
	250

Our staff, who keep our children on their toes, deserves special recognition and appreciation.

LORANGER STAFF

Teachers:

Mrs. Christine Beaudoin
Miss Jane Duhamel
Mrs. Susan Paige
Mrs. Stephanie Vary
Mrs. Marlene Day
Mrs. Barbara Frost
Mrs. Patricia Hickey
Mr. Stephen Ferguson
Mrs. Jayne Flaherty
Mrs. Maryann Gagne
Mr. John Regan

Grade:

3
3
3
3
4
4
4
5
5
5
5

Resource Room

Mrs. Mary Feigenbaum

Chapter I

Mrs. Patricia Howe
Mrs. Diana Stuart

Specials

Mrs. Nathalie Bean, Science
Mrs. Piper Bolduc, Art
Mrs. Judith Caouette, Nurses' Aide
Mrs. Jacqueline Drown, Librarian
Mrs. Jessie Hemphill, Gifted & Talented
Mr. George Shabo, Music & Band
Mrs. Kay Stack, Third Grade Music
Mr. Jack Trull, Physical Education
Mrs. Kathryn Lovejoy, Speech Therapist
Ms. Sharon Strout, Social Worker
Mrs. Jacqueline Tselikis, School Nurse/Educator

Special Education (D.M.R.)

Miss Jane Mapes

Teacher Aides

Mrs. Carol Knox
Mrs. Patricia Plante

Secretary

Mrs. Faye Harding

Lunchroom

Mrs. Muriel Fortier
Mrs. June Guest

Custodians

Ms. Doris Beasley
Mr. George Gilligan
Mr. Ralph Pettengill

Bus Drivers

Mrs. Peggy Berry
Ms. Ann Shepard
Mr. Dick Tanguay

In closing, it is with sincere appreciation that I wish to thank all the wonderful Loranger staff members, Mr. Vincent McGee, our superintendent, the members of the Trustees, the members of the School Committee, the parents and the many community friends for their cooperation and support during my first year as principal at Loranger Memorial Elementary School.

Respectfully submitted,

Judith A. Whitman

OLD ORCHARD BEACH JUNIOR HIGH SCHOOL
Town Report
July 1, 1988 - June 30, 1989

The Junior High School enrollment remained consistent with an average of 230 students. Throughout the year there were over 35 students who moved in and out of Old Orchard Beach. These numbers are fairly consistent with last year's enrollment.

The Junior High School participated in its first Geography Bee. This was a national event sponsored by the National Geographic Society. A sixth grader, David Belan, was the eventual winner. Every student in the Junior High School took part in this Geography Bee, and it was a very exciting event.

The Junior High School also took part in a statewide Spelling Bee last year. This was sponsored by the *Maine Sunday Telegram* and is a statewide competition involving first the school, then the town, then the county and finally the state. The Junior High School winner was Sarah Wilson, a sixth grader. She competed and did well at the county level and came in sixth there. We were very happy with the success of the Spelling Bee.

The Student Council was very active during the 1988-89 school year. They sponsored dances, did fundraising, and were basically the student government of the Junior High School. One particularly exciting event they put on was Donkey Ball, which was hosted in the Junior High School gym and was made up of high school faculty and junior high school faculty competing in a basketball game. The event raised over \$800, which was used to supplement extracurricular activities. The Student Council proved itself to be a very worthwhile group.

A first-ever Junior High School Handbook was put together last year. It was made up of all rules, regulations, classes, offerings, eligibility standards, faculty and needed information. This booklet was also sent home to all parents so they would be aware of Junior High School events and situations.

The Junior High School would like to welcome the eleven new staff members who were added to the faculty during the 1988-89 year. They are a very quality group of teachers, and their addition to the school is greatly appreciated. With various teachers leaving the system for one reason or another, these eleven new teachers are able to walk into a situation and use their energy and education to directly help the students of Old Orchard Beach.

The Junior High School sponsored an Awareness Program for the 7th graders and it was held at the Bayview facility in Ocean Park. The program is designed to give information to students about choices they must make concerning emotions, drugs, alcohol and self-concepts. The program is a beneficial one, and students and faculty alike learned from the project. We look forward to its continued success.

The Junior High School was very active in extracurriculars during the 1988-89 school year. For the first time, the Junior High School was in the Triple C conference, which allows the Junior High School to be more competitive. In athletics, we competed in football, field hockey and cheering in the fall. In the winter the Junior High School offered boys and girls' basketball at the junior varsity and varsity levels, and cheering was also offered. As an added note, the Varsity Boys won the "Triple C" league championship with an 11-1 record. In the spring, extracurricular activities such as softball and baseball were offered, and softball for the first time offered a JV team. This created an opportunity for many more students to take part in the activity.

Rounding out the extracurricular events, the Junior High School band was also very active during the school year—taking part in parades, competitions and exchange programs and doing well representing the school.

Ending the school year on a happy note, the Physical Education Department sponsored an Olympic Day. Each homeroom represented a country of the world, and competition in track and field events helped unite the school for a very fun, enjoyable day of events. The cafeteria helped make it a success by providing a picnic lunch for the students and staff. Their effort was greatly appreciated.

In summation, the year was exciting and rewarding for the students and faculty of Old Orchard Beach. With a goal of educating our young people and improving their abilities and knowledge levels, the faculty and administration worked at achieving success at all levels. The combined efforts proved fruitful, and the students found the Junior High School to be a place where they could learn and grow.

Respectfully submitted,

Michael Pulsifer

**OLD ORCHARD BEACH HIGH SCHOOL
ANNUAL HIGH SCHOOL REPORT 1988-1989
Jay B. Bartner, Principal**

With a great deal of pleasure, I would like to submit the Annual High School Report for the 1988-1989 school year.

Enrollment as of June 1989:

Grade 9	86
Grade 10	80
Grade 11	80
Grade 12	<u>66</u>
Total	312

The following represents the post secondary plans for the graduation class of 1989:

- 2 students to junior colleges in the State of Maine
- 1 student to junior college outside the State of Maine
- 13 students to colleges and universities in the State of Maine
- 13 students to colleges and universities outside the State of Maine
- 3 students to vocational/business/technical school in the State of Maine
- 1 student to vocational/business/technical school outside the State of Maine
- 5 students joined the Armed Forces

There are 66 graduates in the class of 1989.

New Teaching Staff

Stephanie Sears	Business/Computer
Luise Wilkinson	Mathematics
Brett Sutherland	Industrial Arts

The New England Association of Secondary Schools and Colleges accepted our five year status report as we continue to maintain our full accreditation status.

The 1988-1989 school year was very eventful. The following reflects some of the yearly highlights:

- Two of our seniors, Kelly Brown and Tamara Lee, were selected to attend the National Youth Leadership Conference in Washington D.C. for a week-long hands on look at the inner workings of our Federal Government.
- Our first three-day Sophomore Drug and Alcohol Awareness Program proved to be very successful and will hopefully become an annual event.
- Dr. Patricia Plante, President of USM, was the keynote speaker at our first Academic Awards night and National Honor Society Induction. The evening concluded with our spring band concert.
- A group of fifteen senior history students entered the Annual National Competition on the Constitution. They placed first in the state of Maine, earning a free trip to Washington, D.C. and a chance to participate at the national level. Our team fared well and placed 24th in the nation.
- Our high school band, once again, proved to be one of the top units in the State as they placed first in the State Class B Championship Marching Band Competition. In the spring our band went to New York City and earned a superior rating in the Big Apple Music Festival.

“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 II help to support the program. Mrs. Jessie Hamphill is the teacher of our new program for gifted and talented students in grades K-4. 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:	\$ 1,524 00
2. Local Entitlement, Title VI-B, Education of the Handicapped Act, as amended by P.L. 94-142	\$ 42,500.00
3. Chapter I, ECIA Consolidated and Improvement Act of 1982	\$ 91,758.00
4. Chapter II, ECIA Consolidation and Improvement Act of 1981	\$ 7,538.00
TOTAL	\$143,320.00

Respectfully submitted,

Donna J. Morrilly
Director of Special Education

ASSESSOR'S ANNUAL REPORT

Valuation of Real Estate	\$302,976,490
Valuation of Personal Property	<u>7,140,690</u>
Total Valuation	\$310,117,180
Property Exempt by State Law	\$ 37,840,200
Increase in Taxable Valuation for Fiscal 1989	\$ 30,066,430
Total Commitment of Tax Collector	\$ 7,597,879
Tax rate for Fiscal 1989	.0245
an increase of 1.5 mil	

The Town of Old Orchard Beach has begun a Townwide revaluation, it will be undertaken as an in house project and administered by the Town Assessor. A supplemental staff of ten people is completing the task of remeasuring and listing all properties. A new computer system is being implemented for this project.

The new values are anticipated to be in effect for the 1990-1991 Fiscal Year.

Respectfully submitted,

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

WASTEWATER TREATMENT PLANT REPORT

Month	Precipitation (inches)	2nd Effluent Total Flow (mg.)	Average Flow (mg.)	Total Flow To Primary Clarifier + Chlorination (mg.)	Average Flow To Primary Clarifier + Cl ₂ (mg.)	Septic (gals.)	Chlorine (lbs.)
1988							
July	8.68	62,0896	2.0029	2.935	1.359	10,700	3736
Aug.	6.5	56,719	1.8296	2.178	1.418	22,200	5981
Sept.	1.66	33,043	1.1014	2.45	0.787	13,100	1892
Oct.	2.84	24,893	0.803	1.196	0.654	13,900	908
Nov.	7.7	34,684	1.1561	1.787	0.897	10,750	1000
Dec.	1.42	25,999	0.8387	1.021	0.697	9,800	596
1989							
Jan.	1.51	23,405	0.755	1.008	0.657	2,500	514
Feb.	3.07	22,836	0.8156	1.731	0.581	500	566
March	3.0	26,680	0.8606	1.432	0.664	2,500	536
April	4.05	37,845	1.2615	2.015	0.943	10,000	788
May	8.13	54,567	1.76	3.976	0.991	21,300	1430
June	4.3	43,863	1,4621	2.227	1.031	12,800	1704

“DEWATERED SLUDGE”

Month	Pounds	Polimer Used	Month	Pounds	Polimer Used
1988			1989		
July	102,412	266	Jan.	50,328	154
Aug.	104,430	277	Feb.	37,978	140
Sept.	51,349	159	March	47,654	177
Oct.	40,034	132	April	48,656	145
Nov.	55,814	199	May	44,585	149
Dec.	29,596	84	June	66,830	232
			TOTALS:	679,666	2114

Effluent BOD removal average 92.7%
 Effluent suspended solids removal average 95.8%

EMERGENCY MANAGEMENT AGENCY

Basic planning has been completed and approved by the Town Council. A code system has been completed to provide for three levels of preparedness for events or disasters. This system has a set of three maps and plans for :

1. Crowds and traffic control for special events such as concerts at Seapac.
2. Special situations such as large fires, transportation of hazardous materials that might occur in neighborhoods or in the business sector and involving the closing of a specific area for the duration of the event. Evacuation on a limited scale might be required.
3. A large event that would require extensive evacuation and the closing of the town to all but responding aid. This type of special situation would require the opening of shelter for the duration of the event.

Planning is underway to cover the chlorine storage at the sewage treatment plant and will probably be done in a more specific manner but using a similar stage type of plan from onsite to evacuation. At present, it would be handled under level 2. incident handling in the primary plans.

The Emergency Operation Center is now permanently placed at the Public Safety Complex and the 911 system is operational. All compacts concerning mutual aid are current and operational.

Respectfully submitted,

Russell E. Shaw
Director

PUBLIC SAFETY COMMISSION F.Y. 1989 REPORT

The members of the Public Safety Commission at the beginning of the year consisted of Chairman Dan Barbano, Vivian Collum and King Weinstein. The latter, King Weinstein, was replaced by Raymond Vire who subsequently, was elected during our December 1988 election.

The most significant event of the year was the installation of our 911 Emergency Dispatching and Communication System which frees our firefighters to perform inspection and preventive functions during daytime hours.

Before the end of the fiscal year, the commission initiated the process of replacing Chief Wallace Welliver and named Capt. Dana Kelley as Acting Chief of Police.

We are grateful for the excellent job performed by Capt. Kelley during the interim period and all of our public safety personnel who have tendered professional services to the Town.

Respectfully submitted,

Dan Barbano,
Chairman

TRAFFIC COMMITTEE ANNUAL REPORT

Traffic volume projections by the State of Maine for the fiscal year were for an increase of seven percent and the town experienced a net increase of 10%. Tourism and two major concerts lead to a record volume of traffic throughout the year.

In March of 1989, it was recommended that Route 5 be widened to four lanes to move an anticipated further increase of 7%. After the project was completed, there was a change of attitude toward the widening and the road was reduced to two lanes. The proposed concerts for the upcoming year were being anticipated for the summer of 1989.

The widening of Saco Avenue at Union Avenue and the addition of a sidewalk on Saco Avenue along the front of the Loranger School was not completed as planned. Nor was the widening of the T for Turn Road at the Union Avenue intersection which also included a sidewalk on the Loranger School side on the T for Turn Road from the school to Union Avenue.

No progress was made concerning additional traffic lights at the top of Old Orchard Street and at Smithwheel Road and Route 5 at the Ocean Park Road intersection. The pressure to keep these projects on-going is being maintained and the studies concerning the feasibility have been made and are not in question as to the necessity. It is now a matter of priorities at the State level.

The maintenance of highway, traffic and parking posting and marking was continued until June 30, 1989 by Mr. Shaw and Mr. Gilbert. At that time, the Town Dept. of Public Works reassumed the responsibility as required by the Traffic Ordinance.

The Police Department and Fore Department with the aid of the Public Works Department, Mr. Gilbert, and Mr. Shaw have posted or marked and removed more than 3,500 signs and marked 400 crosswalks and parking spaces in the past three years. Future responsibility will lie in the hands of the Public Works Department.

Respectfully submitted,

Russell E. Shaw,
Chairman

OUTSTANDING REAL ESTATE TAXES As of June 30, 1989

*Not paid at time of printing.

Adams, Earl F. & Sheila M.	\$ 2,085.56	*Cormier, Oscar J. & Angela M.	1,683.15
*Allen, Helen D.	308.70	*Cote, Thomas	195.39
*Allen, Kenneth R.	178.85	*Cowan Properties	2,076.37
*Allen, Kenneth R. & Jeannie C.	453.25	*Cross, William	1,621.90
America, Vitorino B. & Maria A.	1,613.32	Crowley, Rita & Edith	559.82
*Andersen, Halvor	198.45	*Cucurell, Robert	928.55
*Anderson, Anders & Margaret	1,389.76	Currie, William T.	3,937.15
*Annessi, Ralph L. Jr. & Jenene M.	1,656.20	*Currie, William T. & Carolyn N.	3,666.43
Attwood, Phillip & Irene	812.79	*Curtis, Claire Y.	1,087.80
Avco Inc.	28,875.70	*Custom Built Homes of Maine Inc.	975.10
*Avery, Virginia B.	735.00	Cyr, Brent D. & Carmen	1,386.70
*B D K Properties III	18,302.73	*Cyr, Carl A.	539.00
*Badone, Robert & Katherine	644.35	Cyr, Robert	80.85
*Baltes, Bonnie	260.31	*Danforth, Stanley J. & Sylvia A. Drapeau	853.10
Barlow, Donna A.	714.26	Danton, Frances	633.32
*Barstow, C. Jackson & Carolyn B.	1,225.00	Danton, Frances & Constance Kerr	102.90
*Bean, Leon F. & Mary A.	737.45	Danton, Frances & Constance Kerr	764.40
*Beaudoin, Edward	874.65	Danton, Frances & Constance Kerr	3,091.29
*Beaulieu, Lionel R.	1,443.05	Danton, Frances & Constance Kerr	3,102.92
*Belanger, John W. & Eva	448.48	Danton, Frances & Constance Kerr	2,243.59
*Belanger, John W. & Eva	1,015.86	Danton, Frances & Constance Kerr	6,362.04
*Berry, Dwight W. & Margaret M.	857.50	Danton, Frances & Constance Kerr	1,145.37
*Berthiaume, Dennis	101.06	Danton, Frances & Constance Kerr	1,275.22
Bickford, John R. Jr. & Laura M.	291.92	*Darling, Vanessa	389.55
*Bisson, Leo	267.58	*Davenport of Maine Inc.	738.68
*Blow, Bruce & Della N.	716.63	*Davenport of Maine Inc.	902.21
*Blow, Chester & Georgette	330.75	David, Marcelle	294.00
*Blow, Robert D. Jr.	365.88	*Davis, Edward & Carol	896.70
*Bolduc, David A.	1,117.20	*Davis, Gordon B.	2,355.68
*Boutet, Ronald A. & Barbara A.	2,450.00	*Deeb, Robert L.	366.27
*Boutet, Ronald A. & Duane Rancourt Trs.	4,728.50	*Deeb, William R.	757.05
Boutet, Ronald A. (Trustee)	2,805.25	Delucca, Gerald J. & Mary M.	1,292.99
*Brennan, Vincent	1,839.95	*Desmond, Iona E.	181.30
*Broderick, Richard D.	842.87	*Desrochers, Joseph & Rhonda	1,027.77
*Broderick, Richard D. Jr.	802.69	*DiBiase, William J. & Dorothy	2,948.58
Brunswick Realty Associates	3,984.92	*DiBiase, William J. & Dorothy	3,859.98
*Brunt, Betty P.	1,153.95	*Diplomat Condominium Inc.	2,793.00
*Buckley, Frederick P. & Linda L.	2,799.13	Diplomat Condominium Inc.	870.97
*Buckley, Frederick P. & Linda L.	2,948.58	*Diplomat Condominium Inc.	923.20
Bunting, J. Norman & Shirley	296.45	*Diplomat Condominium Inc.	4,098.85
Burnett, Theodore M. & Louise E.	8.57	*Diplomat Condominium Inc.	2,149.26
CVR Associates	377.30	*Doe, Gordon P. & Linda M.	765.62
CVR Associates	962.24	Donahue, Mark	2,808.93
CVR Associates	823.20	*Doughty, Philip	209.48
*CVR Associates	823.20	Drago, Frederick E. & Kathleen	539.61
*CVR Associates	962.24	Driscoll, J. George & Nancy S.	1,047.37
*Canning, James E. & Lynn C.	1,936.73	Dubuc, Joan Y.	115.38
*Carlin, Sean F. & Christina M.	1,547.18	*Dugas, Guy & Elizabeth	209.48
*Carlson, David & Paula	810.95	*Dutremble, Donald S. & Ann	280.53
Carter, Thomas A.	416.50	Dwyer, Janina & Maria Frackiewicz	633.94
*Cavallo, Francis J. & Lynn M.	801.63	*Eastman, Gerald	192.07
*Charbonneau, Kenneth R. & Ann M. Risi	1,349.34	*Ellery, Raymond & Carole	1,283.80
*Charbonneau, Philip A. & Jeannine A.	1,914.06	Escott, Robert J. & Barbara	1,577.80
Ciocca, Jack	941.41	*Ewart, John E. & Susan E. Crowther	281.75
*Clark, Dawn	474.08	*F & S Development Corp.	1,280.13
*Clark, Dolores I.	2,367.93	*F & S Development Corp.	1,280.13
*Cloutier, David M. & Daniel	579.42	*F & S Development Corp.	1,280.13
*Cloutier, Roland J. & Carol	394.03	*F & S Development Corp.	1,280.13
*Cole, James P.	495.82	*F & S Development Corp.	1,280.13
*Comeau, Marguerite A.	107.43	*Fairley, Colin H. & Susanne M.	696.41
*Connor, Bernard H.	329.52	*Fenton, Irene K.	793.19
*Cooper, Willis & R. Willis	572.07	*Ferneckes, John H. & Annalle M.	1,790.95
*Cordeiro, Joseph	29.40	*Ferreira, Philip & Susan	453.25

*Filler, Norma M.	2,948.58	LaPointe, Ronald C. & June	4,353.04
*Frenette, Jeanette	1,135.02	Lariviere, Yvonne	377.30
Frenette, Michael C.	720.92	*Larouche, David A. & M. Carolyn	23.70
*Fuller, Robert, Trustee of	822.59	*Larson, Eric V. & Susan H.	553.70
*Gagne, Donald E. & Donna A.	1,031.45	*Laurentian Development Corp.	16,520.35
Gagne, Pauline	82.07	Leahy, Frank S.	268.27
*Galarneau, Richard E. & Sarah I.	1,011.85	*Leclair, Ernest H. & Louis A. Lavigne	4,489.63
*Garcia, Benjamin	2,572.50	*Lehmann, Christa	238.87
*Garcia, Benjamin M.	1,937.95	*Lemer Associates	2,745.23
*Garcia, Benjamin M.	2,849.35	*Lemer Associates	2,813.83
Gardner, Scott G. & Andrea A. Wong	1,543.50	*Lemer Associates	2,882.43
*Garon, Guy J. & Katherine M.	3,344.25	*Lemer Associates	2,951.03
*Gendreau, Maurice R.	918.75	*Lemer Associates	3,020.85
*Genthner, Donna L.	200.90	*Lemer Associates	3,089.45
*Girard, Dennis & Donna L.	218.05	Lemos, Everdeke F.	1,733.07
*Girard, Dennis A. & Donna L.	12.25	*Leveris, Arthur J. & Alice M.	1,841.18
*Girard, Dennis A. & Donna L.	338.10	Loiselle, Marc J.	3,030.03
*Girard, Dennis A. & Donna L.	3,025.75	*Lord, Clifford	396.90
Giroux, Thomas E.	1,069.43	Ludwig, Herbert J. & Neil B. Martin	4,011.88
*Goodwin, Carl A. & Elizabeth L.	918.75	*MacDonald, John R. & Jean S.	1,104.95
Grandview Associates	1,996.75	Mack, Raymond Jr.	1,337.70
Grandview Associates	1,449.18	MacKiernan, Darrell I.	24.50
Grandview Associates	1,449.18	*MacLeod, Kent F. & Basil B.	286.65
Grandview Associates	1,449.18	Maison Blanche Inc.	1,511.65
Grandview Associates	2,732.98	Maison Blanche Inc.	1,511.65
Grandview Associates	2,737.88	Maison Blanche Inc.	2,328.73
Grandview Associates	1,449.18	*MaAlarney, Dorothy L.	771.75
Grandview Associates	1,449.18	*McAlarney, Stephen & Angela	1,543.50
Grandview Associates	1,449.18	*McAtee, Clarence	142.10
Grandview Associates	2,225.83	*McCallum, David	1,531.25
Grandview Associates	1,449.18	*McCarthy, Richard	25.73
Grandview Associates	2,225.83	McClure, Robert 3rd & Jennie D.	3,253.60
Grandview Associates	1,449.18	McIntyre, Fredrick W. & Kathleen	499.80
Grandview Associates	1,449.18	*McNally, William J. & Rose E.	1,702.75
Grandview Associates	1,449.18	*Messer, James & Carol	2,679.08
*Hall, Carroll A. & Cecile M.	619.85	*Methot, Normand M. Agency Inc.	1,591.28
*Hampton Management Corp.	16,925.83	*Methot, Normand M. Agency Inc.	1,547.18
*Hampton Management Corp.	1,543.50	*Methot, Normand M. Agency Inc.	1,547.18
*Hampton Management Corp.	1,543.50	Michel, Lionel & Suzanne	7,012.51
*Hampton Management Corp.	1,543.50	Miller, Frederick & Rebecca	237.04
*Hampton Management Corp.	17,671.85	Millett, Kenneth W. & Paulette T. M.	1,298.50
Hanmer, Colin & Dyan	9.55	*Milligan, Edgar	104.74
*Harmon, Laurie	65.07	*Mills, Alan D. & Wanda J.	355.25
Harrington, Mary E.	1,609.65	Mills, David E. & Lona L.	438.55
*Harvey, Helen	1,450.40	*Molina, Mary	301.35
*Hayes, Edward S. & Reina E.	507.15	Monier, Evelyn Y.	6,909.00
*Herman, Leah & Syiva Feldman	1,626.80	Monier, Evelyn Y.	529.37
*Herwood, James A. & Joline A.	1,049.83	*Morin, Ruth	1,621.90
*Higgins, Daniel	482.65	*Morin, Ruth E.	1,727.25
*Higgins, William E.	73.50	*Morrison, Brett	3,747.28
*Holland, Margaret M.	300.12	*Morrison, Brett C.	79.63
*Huot, Lucien E. & Patricia A.	3,858.75	*Morrison, Joseph L. & Joan	837.90
*Huot, Lucien E. & Patricia A.	93.10	Morrow, David E. & Patricia	378.52
*Hurley, James M. & Lynn	224.18	*Morse, Edward, Heirs	172.73
Iaconetta, Joseph	267.05	*Morse, Frank R. & Sylvia M.	739.90
*Jalbert, Roland J. & Patricia M.	1,628.02	Mosseri, Alan J. & Jacqueline	491.22
*Jordan, Stephen C. & James E. Lamb	848.93	*Moutsatsos, Donna	425.69
*K M Properties	4,949.51	*Mundi, Russell P.	1,621.90
*Kaczmariski, Frank	1,249.50	*Murdock, Judith A.	680.23
*Kashkashian, Arsen Jr.	2,474.50	*Murphy, John F. & Barry L.	747.86
*Kashkashian, Arsen Jr.	2,474.50	*Nason, Eleanor	103.51
Kearney, John J.	328.30	*Nason, Jerry C. & Mary Lou	482.65
*Keene, Donald J.	1,474.90	*Neault, Maurice & Helen	1,046.15
*Kerry, David T.	577.76	*Nemon, Arthur J. & Gail H. Lerman	769.30
*Kroot, Sandra L.	526.75	*New Linwood Realty Trust Inc.	3,241.27
*Kyle, Charles S. & Theresa A.	1,724.80	*Nye, Nathan & Margaret A.	51.07
*Labbe, Roland	474.08	*Olanovich, Jerome T. & Patricia A.	1,449.18
*Lacroix, David & Gail	523.36	Olympia Commons	714.17
*Lanigan, Paul T. & Wayne N. Edes	378.53	*Olympia Commons	714.17

Olympia Commons	304.41	*Spear, Robert & Kay	561.05
O'Reilly, May E.	408.48	*Stack, Richard	222.82
*Osgood, Dean A. & Janet E.	1,394.05	*Stetson, Scott A. & Sandra B.	1,591.28
Ostopoulos, Anna, Etal	3,107.83	*Stewart, Clarence	835.45
*Owczakczak, Arlene	365.05	*Stewart, Gladys K., Heirs	120.05
*Palmer, Maurice & Julie	125.95	*Stewart, Gladys K., Heirs	69.82
Penias, Moise & Jacques Mosseri	2,122.92	*Stroumbas, Peter A. & Maria E.	12.25
Penias, Moise & Jack Mosseri	2,948.58	*Stroumbas, Peter A. & Maria E.	1,440.60
*Petit, Catherine D.	1,565.55	*Sullivan, Kevin B. & Giselle G.	9,218.13
*Petit, Catherine Duffy	3,020.85	*Swanson, Stanley R.	2,205.00
*Phillips, Robert H. & Muriel L.	1,187.03	Swanson, Stanley R., etal	812.79
*Phillips, Robert Jr. & Terry C.	725.20	*Tangerini, Charles B.	2,948.58
*Piacitelli, Theresa	452.03	*Tangerini, David	2,474.50
*Pine Point Condominium Inc.	1,830.76	Taylor, Deborah A.	1,060.85
*Pine Point Condominium Inc.	1,654.36	*Tefft, Wallace H. & Amelia C.	1,474.29
*Pineo, Robert	41.65	*Terran, Matthew	425.08
*Pinnell, Ralph & Edward S.	157.04	*The Godfather Inc.	4,656.23
*Piper, Richard C. Jr.	1,757.88	*Thibodeau, J.F.C.	188.65
*Powell, Judith A.	614.95	Tobey, Eric W.	1,822.80
*Powell, William	2,837.10	*Toussaint, Gerald L. & Anita P.	3,532.90
*Powell, William H.	2,102.10	*Toussaint, Ralph & Mary Poland	137.20
*Powell, William H.	2,102.10	*Townsend, Denise F. & Pierre M. Coutu	840.35
*Pratt, Donald A. & Elaine	1,740.73	Townsend, Harry & Lauri	118.82
*Pratt, Glen A.	1,577.80	*Townsend, Lynn & Shirley	1,403.85
*Pribish, Vincent R. & Dorothy A.	457.54	Townsend, Philip E. & Barbara	2,806.48
*Projansky, David C. & Julie A.	1,335.25	Trautvetter, Carl & Claudette	588.00
*Proulx, Alfred L. & Paulette E.	372.40	Trautvetter, Carl & Claudette	2,292.59
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Tripp, Stephen A. & Ann E.	1,572.90
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Tucker, Timothy	77.54
*Purdy, Douglas C. & John G. Kinney	755.82	*Turgeon, Jeanne	491.23
Purdy, Douglas C. & John G. Kinney	755.83	*Turner, Howard & Annette	414.05
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Twomey, David H. & Carol A.	1,217.65
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Usher, Mary A. (Dolan)	1,162.62
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Utman, Robert T. & Barbara M.	918.75
*Purdy, Douglas C. & John G. Kinney	1,511.65	Van Peursen, Larry G. Jr.	1,669.68
*Purdy, Douglas C. & John G. Kinney	1,511.65	Veilleux, Gaston	245.00
*Purdy, Douglas C. & John G. Kinney	1,511.65	*Verrier, Gerald F. & Judy A.	598.32
*Purdy, Douglas C. & John G. Kinney	1,511.65	Vire, Louis P. & Noella	1,291.15
*Raftice, Richard	118.96	*Walnut Grove Associates	632.71
*Rainbow/Seabreeze Dev. Corp.	7,451.68	Ware Group Inc.	578.20
*Rainbow/Seabreeze Dev. Corp.	11,486.83	Ware Group Inc.	4,248.91
*Rainbow/Seabreeze Dev. Corp.	970.20	Ware Group Inc.	3,064.95
*Rainbow/Seabreeze Dev. Corp.	1,171.10	*Waterman, Russell	160.48
Rascati, Russell O. & Moira J.	891.80	Watson, Lawrence	1,049.21
Reed, Andrew & Debbie	290.94	Watson, Lawrence W. & Patricia	1,439.37
*Reid, Roger J.	802.69	Watters, Howard A. & Audrey F.	1,389.15
*Relyea, Harold F., Heirs	17.15	Weinstein, Alan & Charlene	2,627.63
*Rice, Phyllis W. (Life Est.) & Natalie G.	987.35	Weinstein, Alan S. & Charlene, Etal	2,979.20
Riley, Edward P. & Maureen	701.92	Weinstein, Eber & Stanley	1,117.20
Rousseau, Gary L.	970.20	Weinstein, Neal L., Etal	4,298.53
*Roy, Denis G. & Marilyn A.	444.67	*Wescott, Bryce R. & Jean M.	1,313.20
*Ruel, Michael G. & Becky L.	651.70	*West, Leon R. Sr. & Anne M.	1,648.85
*Ruel, Raynald & Alice	794.63	*Weisenfeld, Sidney A. & Ethel	19.60
Ryder, Milton P.	421.40	*Wilson, Charles E.	967.75
*Sargent, Roger D.	407.92	*Winter-Temple Properties	5,383.87
*Sharkey, George E.	3,750.95	*Wong, Wesley B.	433.65
*Sharkey, Wayne J.	1,621.90	Woods, Joseph	653.84
*Shaw, Richard M.	1,269.10	*Zimelman, Melvin	2,116.80
*Sherman, Charles S. & Rita E.	761.95	*Zimelman, Melvin & Donna C.	1,341.16
*Siegel, Elizabeth D.	17.15	*Zimelman, Melvin & Donna C.	2,348.63
*Simpson, Edward F. (Trustee)	4,953.29	*Zimelman, Melvin & Donna C.	2,550.45
*Small, Ralph L. & Constance C.	1,564.94	*Ziner, Saul L.	2,102.10
Smith, Richard H. & Edna M.	3,113.95	*Ziner, Saul L.	2,837.10
Smith, Richard H. & Edna M.	2,133.34	*Ziner, Saul L.	2,102.10
Smith, Richard H. Sr. & Edna M.	2,571.27	*Zuczek, Chester A. & Sandra L.	3,665.20
Smith, Robert G. & Geraldine	296.45		
*Smith, Thomas	491.23		
*Solomon, Lou	466.73		
*Solomon, Toufic J. Jr. & Patricia A.	1,376.90		

OUTSTANDING PERSONAL PROPERTY TAXES

As of June 30, 1989

*Not paid at time of printing.

*A T & T Information Systems Inc.	\$ 258.47	Francois, Jean	22.05
*Adams, Earl	147.00	*Gabriele, Richard	47.78
*Albert, Camille R. & Brenda A.	28.17	*Garcia, Benjamin	84.53
*Allen, Thomas	63.09	Garcia, Benjamin	33.08
*Andrews, Norman L. & Shirley J.	13.47	*Garland, Dorothy	11.02
*Babbin, Donald	42.87	*Geoffroy, Francois J., M.D.	35.52
*Bacon, Robert E. & Shirley D.	10.96	*George, Pam & James	100.36
Barry, John	42.26	*Gerrish, Herman S. (Heirs)	14.70
*Barter, Lawrence	109.64	*Gilbert, Joseph W. & Lorraine M.	18.38
*Beaulieu, Ralph	68.60	*Giroux, Thomas E.	49.00
*Beauregard, Jim	25.72	*Godfather Inc.	395.68
*Belair, Roland D. & Christina C.	66.14	Gold, Joel & Diana	33.01
*Belanger, John W. & Eva	12.23	*Graham, William	63.70
*Bellemore, Jerald	25.72	*Grand View Assoc.	362.60
*Berube, Leo H. & Elizabeth H.	49.00	*Grippio, William & Diana	113.93
*Betta Apartments Assoc.	36.75	*Hamilton, Richard A. Jr. & Gary W.	73.50
*Betty, Terry & Anthony Holt	29.40	Hannah, Kimberly	9.80
*Bejeau, Diane	134.75	Hardy, Rosalie & Bill	31.85
*Binette, Lillian	88.20	Hawkins, Cecile	60.02
*Bolger, John	90.65	*Hazel, Charlotte	58.80
*Borgnesi, Frederick	53.90	*Holmes, Walter	102.29
*Caris, Dennis	252.35	*Horwood, Violet M.	5.51
Carlson, Richard	98.00	*Hothem, Maurice C. & Patricia Y.	61.25
*Cashman, Francis W. & Edna M.	47.77	*Hunt, Dorothy	85.14
*Casino, Eva	58.80	*Hutchinson, Robert E. & John J. Hamson	61.77
*Cunningham, Lee Ann	56.35	*Jackson, Edward T. & Jeanne A.	134.75
Currie, William	147.00	*Jalbert, Rene	150.68
*Currie, William T. & Carolyn E.	147.00	*Johnson, Homer	112.46
*Currier, Dennis L. & Dorothy R.	49.00	*Johnson, Jill C.	36.75
Cutler, Stanley D.	154.35	*Johnson, Kevin	49.00
*D S R Inc.	113.31	*Juliano, Paul	29.40
Daigle, Andre	20.82	*K & M Properties	98.00
*Daigneault, Al	54.51	*Kinney, John G.	110.25
*DeAngelis, Edward	23.27	*Kyle, Charles & Theresa A.	196.00
*Deeb, William R.	12.25	*Labbe, Catherine	11.03
*Delucca, Gerald & Mary	73.50	*Lacoss, Eugene	50.84
*Design Engineering Group Inc.	235.20	*Ladd, Dean	44.10
*Deziel, Jean	25.73	*Lafountain-Gilpatrick	29.40
*Dickson Enterprises Inc.	116.99	*LaKuisine Inc.	298.90
*Dighton, Pat	154.35	*Lamb, Thomas A. & Patricia A.	73.50
*Dilauro, Dominic	110.25	*Langille, Walter	73.50
*Doane, Ronald J. & Joan S.	2.94	*Lapointe, Ronald C. & June C.	249.90
*Donahue, Mark	44.10	*Larsen, Lars	14.70
*Dowling, Robin	58.80	*Lau Woon	199.68
*Dozois, Carol & Bob	56.35	*Laurentian Development Corp.	717.85
Drago, Frederick E. & Kathleen	24.50	*Leach, Bradley & Jean M.	22.05
*Driscoll, J. George & Nancy S.	24.50	*Lemieux, Glenn	49.00
*Dupuis, Raymond	149.45	*Locke, Charles	105.35
*Eastern Propane Gas Inc.	111.47	*Lombard, Donna	26.95
*Ellery, Raymond	30.63	*Lous Montreal Smoked Meats, Inc.	53.90
*Enrico, Nulloli	53.90	*Lucas, Robert G. & Beverly P.	122.50
*Exchange, Richard	24.50	*Ludwig, Herbert J. & Neil B. Martin	110.25
*Falke, Ernie Sr.	33.07	*Lyndale Realty Inc.	19.60
*Fanfare Inc.	455.70	Maguire, Dennis E. & Marie P.	61.25
Feeley, Mark & Stella	49.00	Maine Dry Cleaners Inc.	134.75
*Fellows, Janice M.	11.03	*Maison Blanche Inc.	220.50
*Ferneckes, John H. & Annelle M.	73.50	*Mapes, H. A. Inc.	39.20
*Filiatrault, Dennis	53.90	*Marceau, Richard	110.25
*Filler, Norma M.	147.00	*Marshall, David	61.25
*Fishman Realty Group	31.85	*Martinath, Walter	68.60
*Fitzpatrick, Robert	69.21	*Matos, Carlos	24.50
*Flynn, William	68.60	*Matson, Carl	67.38
*Fox, Gloria M. & Dolores M.	147.00	*Mazzarello, Mr.	122.50

*McCarthy, John D.	18.40	*Skillful Vending Distrib. Inc.	44.10
*McGillivray, Don J. & Kay F.	11.02	*Skowronski, Josephine	33.07
*McHale, Christine	49.00	*Sleeper, George & Abbey	175.79
*McQuade, J. Stanley & Rita E.	61.25	*Snow, Mark & Georgette	11.64
*McSalties Inc.	180.80	*Sordillo, Angelo & Virginia	5.51
*Mela, Peter M. & Jeanne E.	37.82	*Sousa, Maria S.	75.95
*Michaud Distributors	4.90	*St. Hilaire, Paul A.	747.25
*Milliken, Eugene R. & Janet M.	49.00	*St. Jean, Catherine	199.68
Mills, Lona L. & Patrece Cannon	6.12	*St. Louis, Theresa	25.72
*Monier, Evelyn Y.	256.02	*St. Pierre, Romeo	53.29
*Morrison, Brett	238.88	*Stuart, Clark W. & Diana	14.70
Morrison, Brett C.	90.65	*Sullivan, Barbara	79.01
*Morrissette, Roland & Adrien Fortier	24.50	Sullivan, Kevin B. & Giselle G.	591.68
*Morton, Robert	1.66	*Sultana, Sami	55.13
*Moskaluk, Arthur & Gloria	49.00	*Tangerini, Charles B.	147.00
*Mouzas, Arthur	10.41	Tangerini, David	122.50
*Nadeau, Todd	173.95	*Thibault, Ronald	165.38
*Napolitano, Alfred & Elizabeth	22.05	*Three Hundred Interpace Parkway	61.25
*Nappi, Anthony	58.80	*Tomolo, Shirley	34.30
*Ng Chan Sun	33.08	*Tousignant, Roger A.	75.95
*O'Donnell, Elva & Paul	36.75	*Toussaint, Gerald L. & Anita P.	139.65
*O'Hayon, David	58.80	*Townsend, Lynn & Shirley	22.05
*Old Orchard Beach Associates	490.00	*Trautvetter, Carl & Claudette	96.77
*Old Orchard Ocean Pier Co.	1,800.75	*Treasures & Pleasures Inc.	1,044.92
*Olson, Carl & Sharon	58.80	*Tripp, Robert W. & Jocelyn L.	29.40
*Osheas, James	12.25	*Trzcinski, Vincent	33.07
*Padovano, Margaret	11.02	*Turgeon, Dennis	55.12
*Palmer, Arthur & Brenda	284.20	*Vallante, Michael A.	11.03
*Parego, Ralph	109.64	*Van Peursem, Larry G. Jr.	98.00
*Parlee, Wayne G. & Lucy A.	11.02	*Vancott, Dorothy	68.60
*Pelkey, D. Kurt & Debra J.	22.05	*Veayo, Galen	153.75
*Penney, John C. & Leslee	42.87	*Vessel Services Inc.	42.87
*Perrone, Salvatore	98.00	*Villineau, William	49.00
*Peters, Helen P.	11.02	*Wagner, Frank E. & Nancy G.	36.75
*Petit, Catherine	101.68	*Ward, William A. Jr.	382.20
*Phillips, Robert & Muriel	22.05	*Warren, Glen	4.90
*Pignato, Elena M. & James	61.25	*Waste Management of Maine	412.82
*Pimenta, Charles & Sharon	58.19	*Weed, Brian	139.65
*Piper, Rich C. Jr. & Lynn	22.05	*Weinstein, Alan	252.35
*Piper, Richard C. Jr.	93.10	*Weinstein, Eber & Stanley	44.10
*Piper, Richard C. Jr. & Lynn	19.60	*Weinstein, Neal, Esq.	311.15
*Pomerleau, Sandy	58.80	*Welch, John	63.70
*Powell, William	147.00	*Wilson, Richard W. & Janice M.	461.83
*Powell, William	196.00	*Wilson, William	24.50
*Projansky, David C. & Julie A.	22.05	*Winter Temple Prop.	78.40
*Rainbow/Seabreeze Dev. Corp.	518.18	Wood, Mitchell M. & Justine	29.40
*Ramonas, Mr.	44.10	*Wright, Frederick S.	5.51
*Rascati, Russell & Moira J.	53.90	Zaitlin, Celia	7.35
*Rascati, Russell & Moira J.	11.03	*Zimmerman, Mark	24.50
*Riley, Joseph E. & Anne C.	11.02	*Ziner, Saul L.	343.00
*Rizzo, Charles, Etal	122.50	*Zuczek, Chester R. & Sandra L.	210.70
Roger, Alfred	29.40		
*Ronayne, Peter	44.10		
*Rotolo, Raymond M. & Christina P.	5.51		
*Rowett, William	110.25		
*Ruel, Jean	41.04		
*Saada, Albert	49.00		
*Sanford, Russell	28.17		
*Sargent, Michael G. & Joanne L.	147.00		
*Schwarzel, Barry E.	60.02		
*Scott, Milton N.	8.58		
*Sellick, Richard	95.55		
*Senosk, Daniel	73.50		
*Serge, Roger	53.90		
*Shannon, Robert & Hazel M.	32.46		
*Shays, Stephen	31.85		
*Shipko, Gary & Sandra	256.03		
*Silk Screen Design	12.25		
*Sinopoli, Joseph & R.	36.75		

TOWN OF OLD ORCHARD BEACH, MAINE

Annual Financial Report

Year ended June 30, 1989

Table of Contents

	Statement
Independent Auditor's Report	
General Purpose Financial Statements:	
Combined Balance Sheet - All Fund Types and Account Groups	1
Combined Statement of Revenues, Expenditures, and Changes in Fund Equity - All Governmental Fund Types and Expendable Trust Funds	2
Statement of Revenues, Expenditures, and Changes in Fund Equity - Budget and Actual - General Fund	3
Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Funds	4
Statement of Cash Flows - Proprietary Funds	5
Notes to Financial Statements	
	Exhibit
Combining and Individual Fund and Account Group Statements:	
General Fund:	
Comparative Balance Sheet	A-1
Comparative Statement of Revenues and Expenditures - Budget and Actual	A-2
Special Revenue Funds:	
Combining Balance Sheet	B-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Equity	B-2
Capital Project Funds:	
Combining Balance Sheet	C-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Equity	C-2
Project-Length Statement of Construction Projects	C-3
Enterprise Funds:	
Balance Sheet	D-1
Statement of Revenues, Expenditures, and Changes in Retained Earnings	D-2
Statement of Cash Flows	D-3
Trust Funds:	
Combining Balance Sheet	E-1
Combining Statement of Revenues, Expenditures, and Changes in Fund Equity	E-2
Statement of Changes in General Long-term Debt	F
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - School Categorical Special Revenue Funds	Schedule

TOWN OF OLD ORCHARD BEACH, MAINE

Table of Contents, Continued

	Tables
Statistical Section:	
General Fund Revenues, Expenditures and Changes in Fund Equity	1
Property Tax Levies and Collections	2
Assessed and Estimated Actual Value of Taxable Property	3
Property Tax Rates - All Overlapping Governments	4
Ratio of General Bonded Debt to Assessed Value and General Bonded Debt Per Capita	5
Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Fund Expenditures	6
Ten Largest Taxpayers	7

Independent Auditor's Report

Town Council
Town of Old Orchard Beach, Maine:

**RUNYON
KERSTEEN
OUELLETTE
& LESSARD**

We have audited the accompanying general purpose financial statements of the Town of Old Orchard Beach, Maine, as of and for the year ended June 30, 1989, as listed in the table of contents. These general purpose financial statements are the responsibility of the Town's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

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

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

As described in note 11 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, 1989.

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, 1989, 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
Page 2

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.

Runyon, Kersten, Ouellette & Tessard

September 20, 1989

COMBINED FINANCIAL STATEMENTS - OVERVIEW
(GENERAL PURPOSE FINANCIAL STATEMENTS)

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

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1989

(with comparative totals for June 30, 1988)

Assets	Governmental Funds			Proprietary Funds Enterprise	Fiduciary Funds Trust	Account Group General Long- term Debt	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects				1989	1988
Cash and cash equivalents (note 2)	\$ 221,934	132,163	6,107	20,439	19,616	-	400,259	788,175
Cash--restricted for retainage (note 2)	-	-	125,478	-	-	-	125,478	240,447
Investments (note 2)	-	-	99,986	-	-	-	99,986	323,967
Accounts receivable	27,264	4,373	26,971	-	-	-	58,608	59,273
Taxes receivable (note 3)	211,581	-	-	-	-	-	211,581	175,953
Tax liens (note 3)	873,136	-	-	-	-	-	873,136	784,918
Tax acquired property (note 3)	4,082	-	-	-	-	-	4,082	4,082
Due from other funds (note 13)	32,639	9,567	20,000	-	-	-	62,206	20,675
Inventory	-	13,216	-	-	-	-	13,216	12,397
Land, property and equipment (note 1)	-	-	-	2,200,000	-	-	2,200,000	2,200,000
Amount to be provided for retirement of long-term debt	-	-	-	-	-	14,269,956	14,269,956	13,886,423
Amount to be provided for accrued sick leave	-	-	-	-	-	126,069	126,069	123,928
Total assets	\$ 1,370,636	159,319	278,542	2,220,439	19,616	14,396,025	18,444,577	18,620,238
Liabilities and Fund Equity								
Liabilities:								
Accounts payable	717,808	12,737	410,732	10,376	-	-	1,151,653	762,223
Accrued expenses	-	1,652	-	102,422	-	-	104,074	139,607
Taxes collected in advance	7,250	-	-	-	-	-	7,250	6,679
Due to other funds (note 13)	-	22,830	39,276	100	-	-	62,206	20,675
Deposits	26,000	17,550	-	34,671	-	-	78,221	-
Capital lease obligations	-	-	-	-	-	-	-	17,728
General obligation notes payable (note 6)	-	-	-	2,200,000	-	1,744,956	3,944,956	2,708,695
General obligation bonds payable (note 6)	-	-	-	-	-	12,525,000	12,525,000	13,360,000
Deferred tax revenues	819,900	-	-	-	-	-	819,900	755,750
Accrued vacation and sick leave (note 1)	44,989	-	-	-	-	126,069	171,058	163,940
Total liabilities	1,615,947	54,769	450,008	2,347,569	-	14,396,025	18,864,318	17,935,297
Fund equity:								
Reserved	-	13,216	-	-	-	-	13,216	12,397
Designated (note 9)	341,881	-	-	-	-	-	341,881	126,336
Undesignated (note 14)	(587,192)	91,334	(171,466)	(127,130)	19,616	-	(774,838)	546,208
Total fund equity	(245,311)	104,550	(171,466)	(127,130)	19,616	-	(419,741)	684,941
Total liabilities and fund equity	\$ 1,370,636	159,319	278,542	2,220,439	19,616	14,396,025	18,444,577	18,620,238

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Combined Statement of Revenues, Expenditures, and Changes in Fund Equity -
All Governmental Fund Types and Expendable Trust FundsFor the year ended June 30, 1989
(with comparative totals for the year ended June 30, 1988)

	Governmental Funds			Fiduciary Funds Trust	Totals (Memorandum Only)	
	General	Special Revenue	Capital Projects		June 30, 1989	June 30, 1988
Revenues:						
Taxes	\$ 8,273,937	-	-	-	8,273,937	7,108,514
Licenses and permits	183,943	281,300	-	-	465,243	594,413
Intergovernmental revenues	1,921,382	275,702	26,971	-	2,224,055	2,129,497
Interest earned	54,397	6,749	21,608	1,322	84,076	211,621
Other revenues	125,900	174,953	53,000	-	353,853	262,231
	<u>10,559,559</u>	<u>738,704</u>	<u>101,579</u>	<u>1,322</u>	<u>11,401,164</u>	<u>10,306,276</u>
Expenditures:						
General government	720,894	-	-	-	720,894	635,227
Public works	518,632	-	-	-	518,632	491,624
Sanitation	965,785	-	-	-	965,785	740,214
Public safety	1,522,927	-	-	-	1,522,927	1,171,940
Parks and recreation	77,613	-	-	-	77,613	58,218
Health and welfare	121,838	223,845	-	-	345,683	346,866
Debt service	1,679,436	-	-	-	1,679,436	1,526,420
Education	4,926,061	145,551	-	-	5,071,612	4,474,173
Unclassified	1,121,490	13,913	19,246	500	1,155,149	953,227
Capital outlay	676,386	56,726	992,316	-	1,725,428	2,323,705
	<u>12,331,062</u>	<u>440,035</u>	<u>1,011,562</u>	<u>500</u>	<u>13,783,159</u>	<u>12,721,614</u>
Other financing sources and uses:						
Bond proceeds	838,000	-	500,000	-	1,338,000	508,695
Transfers from other funds	401,340	29,764	-	-	431,104	627,245
Transfers to other funds	(28,830)	(473,753)	-	-	(502,583)	(627,245)
	<u>1,210,510</u>	<u>(443,989)</u>	<u>500,000</u>	<u>-</u>	<u>1,266,521</u>	<u>508,695</u>
Excess of revenues and other sources over (under) expenditures and other uses	(560,993)	(145,320)	(409,983)	822	(1,115,474)	(1,906,643)
Fund equity, beginning	<u>315,682</u>	<u>249,870</u>	<u>238,517</u>	<u>18,794</u>	<u>822,863</u>	<u>2,729,506</u>
Fund equity, ending	\$ <u>(245,311)</u>	<u>104,550</u>	<u>(171,466)</u>	<u>19,616</u>	<u>(292,611)</u>	<u>822,863</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, 1989

(with comparative totals for the year ended June 30, 1988)

	Enterprise Fund	Totals	
		1989	1988
Operating revenues:			
Concert commissions	\$ 41,632	41,632	-
Concession commissions	59,173	59,173	-
Lease proceeds	92,000	92,000	-
Other	<u>17,022</u>	<u>17,022</u>	-
	<u>209,827</u>	<u>209,827</u>	-
Operating expenses:			
Salaries and wages	34,362	34,362	-
Utilities and telephone	24,388	24,388	-
Supplies and maintenance	9,306	9,306	-
Advertising and appraisal	11,255	11,255	-
Legal and accounting	<u>45,683</u>	<u>45,683</u>	-
	<u>124,994</u>	<u>124,994</u>	-
Operating income	<u>84,833</u>	<u>84,833</u>	-
Nonoperating expenses:			
Interest revenue	2,046	2,046	-
Interest expense	(148,500)	(148,500)	(137,922)
Transfer from other funds	<u>72,413</u>	<u>72,413</u>	-
	<u>(74,041)</u>	<u>(74,041)</u>	<u>(137,922)</u>
Net income (loss)	10,792	10,792	(137,922)
Retained earnings at beginning of year	(137,922)	(137,922)	-
Retained earnings at end of year	<u>\$ (127,130)</u>	<u>(127,130)</u>	<u>(137,922)</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

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

For the year ended June 30, 1989

	<u>Budget</u> (Note 1)	<u>Actual</u>	Variance favorable (unfavorable)
Revenues:			
Taxes	\$ 8,466,678	8,273,937	(192,741)
Licenses and permits	218,140	183,943	(34,197)
Intergovernmental	1,788,627	1,921,382	132,755
Interest earned	100,800	54,397	(46,403)
Other revenues	<u>180,560</u>	<u>125,900</u>	<u>(54,660)</u>
	<u>10,754,805</u>	<u>10,559,559</u>	<u>(195,246)</u>
Expenditures:			
General government	618,960	720,894	(101,934)
Public works	503,451	518,632	(15,181)
Sanitation	953,297	965,785	(12,488)
Public safety	1,459,841	1,522,927	(63,086)
Parks and recreation	72,326	77,613	(5,287)
Health and welfare	73,986	121,838	(47,852)
Debt service	1,702,442	1,679,436	23,006
Education	4,935,716	4,926,061	9,655
Unclassified	968,763	1,121,490	(152,727)
Capital outlays	<u>955,106</u>	<u>676,386</u>	<u>278,720</u>
	<u>12,243,888</u>	<u>12,331,062</u>	<u>(87,174)</u>
Excess of expenditures over revenues	<u>1,489,083</u>	<u>1,771,503</u>	<u>(282,420)</u>
Other financing sources (uses):			
Utilization of prior year designated	126,336	-	(126,336)
Transfers from other funds	553,600	401,340	(152,260)
Proceeds of general obligation bonds	838,000	838,000	-
Transfer to other funds	<u>(28,853)</u>	<u>(28,830)</u>	<u>23</u>
	<u>1,489,083</u>	<u>1,210,510</u>	<u>(278,573)</u>
Excess of revenues and other sources over expenditures and other uses	\$ <u>-</u>	(560,993)	<u>(560,993)</u>
Fund equity, beginning of year		<u>315,682</u>	
Fund equity, end of year		\$ <u>(245,311)</u>	

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows - Proprietary Funds

Year ended June 30, 1989

(with comparative totals for the year ended June 30, 1988)

	Enterprise Fund	Totals 1989	Totals 1988
Cash flows from operating activities:			
Net income (loss)	\$ 10,792	10,792	(137,922)
Adjustments to reconcile net income to net cash provided by operating activities:			
Changes in operating assets and liabilities:			
Accounts payable and other withholdings	10,476	10,476	-
Accrued interest	(35,500)	(35,500)	137,922
Deposits	<u>34,671</u>	<u>34,671</u>	<u>-</u>
Net cash provided by operating activities	<u>20,439</u>	<u>20,439</u>	<u>-</u>
Cash flows from investing activities:			
Purchase of property and equipment	<u>-</u>	<u>-</u>	<u>(2,200,000)</u>
Net cash used in investing activities	<u>-</u>	<u>-</u>	<u>(2,200,000)</u>
Cash flows from financing activities:			
Proceeds from long-term borrowing	<u>-</u>	<u>-</u>	<u>2,200,000</u>
Net cash provided by investing activities	<u>-</u>	<u>-</u>	<u>2,200,000</u>
Increase (decrease) in cash	20,439	20,439	-
Cash at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Cash at end of year	<u>\$ 20,439</u>	<u>20,439</u>	<u>-</u>

See accompanying notes to financial statements.

TOWN OF OLD ORCHARD BEACH, MAINE

Notes to Financial Statements

June 30, 1989

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 7,000 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

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

A. Basis of Presentation

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

GOVERNMENTAL FUND TYPES

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

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

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

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

PROPRIETARY FUND TYPES

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

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

FIDUCIARY FUND TYPES

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

ACCOUNT GROUPS

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

General Fixed Assets Account Group - The Town does not maintain this group of accounts which would otherwise account for the fixed assets of the Town, other than those accounted for in the proprietary funds.

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

B. Basis of Accounting

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

1. Summary of Significant Accounting Policies, Continued

included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

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

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

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

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

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

A budget is adopted, on a basis consistent with generally accepted accounting principles (GAAP) except as described in note 11, for the General Fund only. The level of control (level at which expenditures may not exceed budget) is the Department. Generally, all unexpended budgetary accounts lapse at the close of the fiscal year. Once adopted, the budget can only be amended by the Town Council. The budget as shown on Statement 3, includes carryforward balances appropriated in prior years of \$126,336. Additionally, the budget as shown has been adjusted for the approved 1988 capital improvement note issue of \$838,000.

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, 1989, the accumulated vacation cost was \$44,989 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$126,069 and is disclosed in the general long-term debt account group because it is not a current liability.

H. Inventory

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

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments

The Town's policy is to invest all available funds at the highest possible rates, in conformance with legal and administrative guidelines, while avoiding unreasonable risk. The funds are invested in liquid investments with maturities planned to coincide with the Town's cash needs during the year.

A. Deposits

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

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

At June 30, 1989 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	510,185	510,185	129,004	381,181	-
Certificate of deposits	<u>15,252</u>	<u>15,252</u>	<u>15,252</u>	<u>-</u>	<u>-</u>
	<u>\$ 525,737</u>	<u>525,737</u>	<u>144,556</u>	<u>381,181</u>	<u>-</u>

B. Investments

Treasury and U. S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in repurchase agreements.

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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

2. Deposits and Investments, Continued

At June 30, 1989 investments consisted of the following:

	Carrying <u>Amount</u>	Market <u>Value</u>	<u>Category</u>		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Repurchase agreements	\$ <u>99,986</u>	<u>99,986</u>	<u>99,986</u>	<u>-</u>	<u>-</u>

3. Property Tax

Property taxes for the current year were committed on August 1, 1989, 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, 1988 and 50% on February 15, 1989. All personal property taxes were due in full on August 15, 1988. 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 75% of the estimated market value and 99% of the 1988 state valuation of \$313,900,000.

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 \$187,542 for the year ended June 30, 1989.

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

3. Property Tax, Continued

The following summarizes the 1989 levy:

Assessed	\$ 310,117,180
Tax rate (per \$1,000)	<u>24.50</u>
Commitment	7,597,879
Supplemental taxes assessed	<u>1,418</u>
	7,599,297
Less:	
Collections and abatements	<u>6,916,114</u>
Receivable at June 30, 1989	\$ <u>683,183</u>
Consisting of:	
Taxes	75,177
Liens	<u>608,006</u>
Receivable at June 30, 1989	\$ <u>683,183</u>
Collection rate	91.0%

4. 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.

5. 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, 1989 Outstanding <u>Bonds</u>	Percent of 1989 State Assessed Value of <u>\$420,800,000</u>	<u>Amount</u>	<u>Margin</u>
For school purposes	\$ 1,762,926	10%	42,080,000	40,317,074
For storm or sanitary sewer purposes	11,017,969	7-1/2%	31,560,000	20,542,031
For municipal airport, water and special district purposes	-	3%	12,624,000	12,624,000
For all other purposes	<u>3,689,061</u>	7-1/2%	31,560,000	27,870,939
Total	\$ <u>16,469,956</u>	15%	63,120,000	46,650,044

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

6. Long-term Debt

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1989:

	<u>Long-term Debt</u>	<u>Proprietary Funds</u>	<u>Total</u>
Long-term debt payable at June 30, 1988	\$ 13,886,423	2,200,000	16,086,423
Principal additions	<u>1,338,000</u>	<u>-</u>	<u>1,338,000</u>
	15,224,423	2,200,000	17,424,423
Debt retired	<u>954,467</u>	<u>-</u>	<u>954,467</u>
Long-term debt payable at June 30, 1989	\$ <u>14,269,956</u>	<u>2,200,000</u>	<u>16,469,956</u>

Long-term debt payable at June 30, 1989 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	\$ 500,000
1978 School bond	Varies	1998	1,450,000
1982 Capital improvement bond	10.4%	1992	400,000
1983 Capital improvement bond	10.29%	1998	940,000
1985 General obligation	9.125%	1995	375,000
1986 Capital improvement bond	Varies	2006	1,190,000
1986 General obligation bond	Varies	2011	7,670,000
1988 Capital improvement note	Varies	1993	406,956
1989 Capital improvement B.A.N.	6.75%	1989	838,000
1989 Sewer improvement B.A.N.	6.88%	1989	<u>500,000</u>
			14,269,956

Proprietary Funds:

1987 General obligation security	Varies	<u>2,200,000</u>
Total general obligation debt		\$ <u>16,469,956</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, 1989, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

During the year ended June 30, 1989, the Town issued two bond anticipation notes for \$838,000 and \$500,000. The \$838,000 was issued as short-term financing for the Town's 1989 capital improvement program. The note for \$500,000 was issued as short-term financing for sewer improvements. Both the

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

6. Long-term Debt, Continued

\$838,000 and \$500,000 notes are anticipated to be permanently financed in 1989.

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total	
	B.A.N.	Principal	Interest	Principal		Interest
1990	1,338,000	841,739	1,087,289	-	184,000	3,451,028
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>\$ 1,338,000</u>	<u>12,931,956</u>	<u>11,548,802</u>	<u>2,200,000</u>	<u>1,794,318</u>	<u>29,813,076</u>

7. 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, 1989 York County had no outstanding debt.

8. 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 \$299,646 for the year ended June 30, 1989.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

8. Employee's Retirement System, Continued

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.

9. Designated Fund Balances

At June 30, 1989 portions of the General Fund fund balance (deficit) were designated to future periods as follows:

Town Report	\$ 7,000
Compost facility site maintenance	12,600
Assessor's revaluation	182,266
Planner - equipment	3,642
Historical Society - porch	1,500
Treatment plant - sludge truck	80,000
Treatment plant - equipment	2,863
Fire - equipment	10,243
Multi-town demolition survey	15,000
Town Hall - handicap access	25,000
Adult education	(14,783)
Education	<u>16,550</u>
	<u>\$ 341,881</u>

10. 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.

11. 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, 1989, the balance on such contracts amounted to \$293,657 (unaudited). No accrual has been made in the financial statements.

12. 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.

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

12. Reporting of Component Units, Continued

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

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

13. Interfund Balances

Individual interfund receivables and payables (due from/to other funds) at June 30, 1989, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
General Fund	\$ <u>32,639</u>	<u>-</u>
Special Revenue Funds:		
School categorical funds	8,830	15,990
Task order escrow	737	-
Sewer reserve	<u>-</u>	<u>6,840</u>
	<u>9,567</u>	<u>22,830</u>
Capital Project Funds:		
Sewer expansion fund - 1986 projects	20,000	737
Sewer expansion fund - 1989 projects	<u>-</u>	<u>38,539</u>
	<u>20,000</u>	<u>39,276</u>
Enterprise Funds:		
Ballpark facility	<u>-</u>	<u>100</u>
	\$ <u>62,206</u>	<u>62,206</u>

(Continued)

TOWN OF OLD ORCHARD BEACH, MAINE

14. Deficit Fund Balances

At June 30, 1989 the following funds had deficit fund balances:

The General Fund had a deficit undesignated fund balance of \$587,192. The Town anticipates reducing the undesignated fund deficit of the General Fund in part by having appropriated \$300,000 from the 1989-90 budget, by having committed property taxes for 1990 with an overlay of approximately \$125,000, by committing supplemental taxes on property not previously assessed at April 1, 1989, and by recognizing certain revenues representing payments in lieu of taxes not originally estimated in the 1989-90 budgetary process.

The 1989 sewer expansion project (capital project fund) had a deficit fund balance of \$229,156. Subsequent to year end the deficit was funded through the issuance of general obligation bonds dated July 15, 1989.

The Ballpark facility (an enterprise fund) had a deficit of \$127,130. It is expected that the deficit will be adequately funded in future years through the lease and/or sale of the ballpark.

TOWN OF OLD ORCHARD BEACH, MAINE

Comparative Balance Sheet - General Fund

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

<u>Assets</u>	<u>1989</u>	<u>1988</u>
Cash and cash equivalents	\$ 221,934	429,218
Investments	-	117,768
Accounts receivable	27,264	39,253
Taxes receivable	211,581	175,953
Tax liens	873,136	784,918
Tax acquired property	4,082	4,082
Due from other funds	<u>32,639</u>	<u>8,517</u>
Total assets	\$ <u>1,370,636</u>	<u>1,559,709</u>
 <u>Liabilities and Fund Balances</u>		
Liabilities:		
Accounts payable	717,808	441,586
Deposits	26,000	-
Taxes paid in advance	7,250	6,679
Deferred tax revenues	819,900	755,750
Accrued vacation and sick leave	44,989	40,012
Total liabilities	<u>1,615,947</u>	<u>1,244,027</u>
Fund equity:		
Designated	341,881	126,336
Undesignated	<u>(587,192)</u>	<u>189,346</u>
Total fund equity (deficit)	<u>(245,311)</u>	<u>315,682</u>
Total liabilities and fund equity	\$ <u>1,370,636</u>	<u>1,559,709</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Exhibit A-2

Statement of Revenues and Expenditures - Budget and Actual -
General FundFor the year ended June 30, 1989
(with comparative totals for the year ended June 30, 1988)

	1988	1989			1988		
	Carryforward balance	Budget	Available	Actual		Variance	Carryforward balance
Revenues:							
Taxes:							
Property taxes		\$ 7,597,878	7,597,878	7,599,297	1,419		6,448,012
Changes in deferred property tax revenues		-	-	(64,150)	(64,150)		(76,750)
Excise taxes		707,400	707,400	603,981	(103,419)		575,376
Interest and lien costs on taxes		151,800	151,800	123,209	(28,591)		127,843
Contributions in lieu of taxes		9,600	9,600	11,600	2,000		34,033
		<u>-</u>	<u>8,466,678</u>	<u>8,273,937</u>	<u>(192,741)</u>	<u>-</u>	<u>7,108,514</u>
Licenses, permits and fees:							
Licenses		73,200	73,200	65,425	(7,775)		60,863
Plumbing permits		7,200	7,200	2,895	(4,305)		6,030
Building permits		24,000	24,000	15,387	(8,613)		19,717
Electrical permits		10,800	10,800	10,946	146		9,898
Other permits		36,000	36,000	13,350	(22,650)		16,617
Town Clerk fees		7,680	7,680	5,513	(2,167)		6,433
Town auto registration fees		4,320	4,320	7,570	3,250		1
Sewer user fees		1,440	1,440	1,081	(359)		1,144
Sewer permits		31,500	31,500	31,600	100		26,250
Site plan review fees		22,000	22,000	30,176	8,176		32,990
		<u>-</u>	<u>218,140</u>	<u>183,943</u>	<u>(34,197)</u>	<u>-</u>	<u>179,943</u>
Intergovernmental revenues:							
State landfill closure		-	-	113,640	113,640		-
State Revenue Sharing		497,616	497,616	547,057	49,441		424,389
State education subsidies		1,105,011	1,105,011	1,104,574	(437)		1,233,996
D.O.T. block grant		84,000	84,000	70,292	(13,708)		57,616
Human Services reimbursement		54,000	54,000	43,819	(10,181)		72,372
State property tax relief		-	-	-	-		32,113
Compost facility - City of Saco		48,000	48,000	42,000	(6,000)		36,000
		<u>-</u>	<u>1,788,627</u>	<u>1,921,382</u>	<u>132,755</u>	<u>-</u>	<u>1,856,486</u>
Interest earned		100,800	100,800	54,397	(46,403)		112,814
Other revenues:							
Memorial Park		96,000	96,000	92,657	(3,343)		73,049
Milliken Street parking		3,000	3,000	4,003	1,003		3,350
Cable television franchise		14,400	14,400	12,801	(1,599)		11,337
School Department		4,400	4,400	5,902	1,502		10,743
Comfort station		14,400	14,400	7,389	(7,011)		11,034
Sale of town owned property		39,600	39,600	1,000	(38,600)		21,792
Miscellaneous		8,760	8,760	2,148	(6,612)		8,165
		<u>-</u>	<u>180,560</u>	<u>125,900</u>	<u>(54,660)</u>	<u>-</u>	<u>139,470</u>
Total revenues		<u>10,754,805</u>	<u>10,754,805</u>	<u>10,559,559</u>	<u>(195,246)</u>	<u>-</u>	<u>9,397,227</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1988	1989			1988		
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Expenditures:							
General government:							
Administration		\$ 100,508	100,508	100,328	180		92,118
Legal and accounting		83,420	83,420	207,207	(123,787) ✓		131,944
Tourism		42,750	42,750	42,750	-		49,700
Building maintenance		28,200	28,200	24,035	4,165		40,305
Town report		7,000	7,000	-	7,000	7,000	4,638
Contingency		11,250	11,250	15,299	(4,049)		13,543
Tax collector		36,138	36,138	34,319	1,819		44,179
Treasurer		34,199	34,199	33,843	356		32,189
Assessor		108,181	108,181	106,225	1,956		89,346
Town Clerk		39,537	39,537	36,759	2,778		33,022
Planner		76,020	76,020	69,532	6,488		58,663
Building inspector		38,182	38,182	37,958	224		34,507
Plumbing inspector		-	-	-	-		1,583
License inspector		4,275	4,275	4,088	187		3,654
Elections		9,300	9,300	8,551	749		5,836
		<u>-</u>	<u>618,960</u>	<u>720,894</u>	<u>(101,934)</u>	<u>7,000</u>	<u>635,227</u>
Public Works:							
General		308,474	308,474	308,857	(383)		283,552
Road construction		37,500	37,500	37,727	(227)		41,569
Sewers and drains		74,869	74,869	76,272	(1,403)		70,245
Snow and ice removal		34,593	34,593	49,774	(15,181)		44,787
Building maintenance		4,400	4,400	4,400	-		108
Street cleaning		25,285	25,285	22,974	2,311		35,260
Beach cleaning		18,330	18,330	18,628	(298)		16,103
		<u>-</u>	<u>503,451</u>	<u>518,632</u>	<u>(15,181)</u>	<u>-</u>	<u>491,624</u>
Sanitation:							
Comfort station		13,800	13,800	13,156	644		14,729
Transfer station		203,778	203,778	258,992	(55,214) ✓		221,561
Compost facility		75,687	75,687	71,323	4,364	12,600	69,301
Treatment plant		282,237	282,237	235,914	46,323		172,619
Sewage collection		122,920	122,920	69,145	53,775		73,844
Pumping stations		50,400	50,400	82,762	(32,362)		41,759
Plant and building maintenance		27,000	27,000	18,818	8,182		11,311
Sludge disposal		12,000	12,000	1,047	10,953		10,099
Dry waste collection		125,475	125,475	125,475	-		124,991
Demolition transfer		40,000	40,000	89,153	(49,153) ✓		-
		<u>-</u>	<u>953,297</u>	<u>965,785</u>	<u>(12,488)</u>	<u>12,600</u>	<u>740,214</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1988	1989			Carryforward balance	1988 Actual
	Carryforward balance	Budget	Available	Actual		
Public safety:						
Fire Department	\$ 8,000	272,049	280,049	272,377	7,672	249,461
Police Department		748,982	748,982	814,008	(65,026) ✓	548,152
Rescue unit		98,334	98,334	99,053	(719)	55,291
Animal control		14,950	14,950	12,712	2,238	11,742
Public safety complex		15,600	15,600	19,768	(4,168)	25,478
Street lights		140,000	140,000	135,660	4,340	145,184
Hydrants		80,000	80,000	82,994	(2,994)	79,837
Public Safety Commission		2,750	2,750	4,931	(2,181)	4,100
Lifeguards		79,176	79,176	81,424	(2,248)	52,695
	<u>8,000</u>	<u>1,451,841</u>	<u>1,459,841</u>	<u>1,522,927</u>	<u>(63,086)</u>	<u>1,171,940</u>
Parks and recreation:						
Park Commission		39,515	39,515	44,703	(5,188)	35,514
Recreation		32,811	32,811	32,910	(99)	22,704
	<u>-</u>	<u>72,326</u>	<u>72,326</u>	<u>77,613</u>	<u>(5,287)</u>	<u>58,218</u>
Health and welfare:						
Welfare		59,986	59,986	107,838	(47,852)	119,822
York County Health Service		14,000	14,000	14,000	-	20,250
	<u>-</u>	<u>73,986</u>	<u>73,986</u>	<u>121,838</u>	<u>(47,852)</u>	<u>140,072</u>
Debt service:						
Principal		686,739	686,739	686,537	202	465,000
Interest		1,015,703	1,015,703	992,899	22,804	1,061,420
	<u>-</u>	<u>1,702,442</u>	<u>1,702,442</u>	<u>1,679,436</u>	<u>23,006</u>	<u>1,526,420</u>
Education	<u>56,785</u>	<u>4,878,931</u>	<u>4,935,716</u>	<u>4,926,061</u>	<u>9,655</u>	<u>4,335,844</u>
Unclassified:						
Employee benefits and insurances		627,644	627,644	806,735	(179,091) ✓	608,333
Change in accrued vacation and sick		-	-	4,977	(4,977)	(15,933)
Memorial Library		73,300	73,300	73,300	-	66,000
Historical Society		1,755	1,755	1,646	109	2,820
Planning Board		1,500	1,500	1,081	419	6,269
Zoning Board--net		1,400	1,400	257	1,143	728
Board of Registration		5,125	5,125	5,327	(202)	8,138
Donations to provider agencies		20,367	20,367	17,848	2,519	19,941
Adult education--net	(13,063)	-	(13,063)	1,720	(14,783)	9,356
Unemployment taxes		15,000	15,000	15,432	(432)	14,350
County tax		116,324	116,324	116,324	-	129,529
Traffic committee		3,000	3,000	5,486	(2,486)	-
Charter Revision Commission		1,500	1,500	1,926	(426)	3,612
Abateements and overlay		64,211	64,211	17,922	46,289	13,250
Bus subsidy		38,000	38,000	38,000	-	33,000
Other		12,700	12,700	13,509	(809)	7,288
	<u>(13,063)</u>	<u>981,826</u>	<u>968,763</u>	<u>1,121,490</u>	<u>(152,727)</u>	<u>906,681</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

	1988	1989				1988	
	Carryforward balance	Budget	Available	Actual	Variance	Carryforward balance	Actual
Capital outlays:							
Multi-Town demolition survey		\$ 15,000	15,000	-	15,000	15,000	-
Town Hall handicapped access		25,000	25,000	-	25,000	25,000	-
Town Clerk--computer		5,000	5,000	4,970	30	-	-
Assessor--revaluation	40,500	170,000	210,500	28,234	182,266	182,266	193,336
Local road improvements		60,000	60,000	80,084	(20,084)	-	4,931
Treasurer--computer equipment		4,000	4,000	2,780	1,220	-	-
Planner--computer equipment	2,500	4,600	7,100	3,458	3,642	3,642	4,900
Public Works--building repair		-	-	-	-	-	19,622
Historical Society--porch		1,500	1,500	-	1,500	1,500	-
Comfort station--roof	6,000	-	6,000	4,310	1,690	-	-
Transfer station--bulldozer		-	-	-	-	-	68,799
Treatment plant--vehicles and equipment	23,172	140,400	163,572	80,709	82,863	82,863	25,828
Police--vehicles	897	12,500	13,397	12,773	624	-	23,103
Rescue--ambulance and equipment	1,315	-	1,315	1,315	-	-	52,735
Public safety--dispatch center and renovations		143,943	143,943	150,007	(6,064)	-	-
Lifeguards--radios	230	1,500	1,730	2,114	(384)	-	970
Education--capital outlays		185,549	185,549	180,745	4,804	4,804	158,384
Dump closing		-	-	23,630	(23,630)	-	-
Fire--vehicles and repair		111,500	111,500	101,257	10,243	10,243	-
	<u>74,614</u>	<u>880,492</u>	<u>955,106</u>	<u>676,386</u>	<u>278,720</u>	<u>325,318</u>	<u>552,608</u>
Total expenditures	<u>126,336</u>	<u>12,117,552</u>	<u>12,243,888</u>	<u>12,331,062</u>	<u>(87,174)</u>	<u>341,881</u>	<u>10,558,848</u>
Other financing sources (uses):							
→ Transfer from special revenue funds		553,600	553,600	401,340	(152,260)	-	627,245
Bond proceeds		838,000	838,000	838,000	-	-	508,695
Transfer to special revenue funds		(28,853)	(28,853)	(28,830)	23	-	-
	<u>-</u>	<u>1,362,747</u>	<u>1,362,747</u>	<u>1,210,510</u>	<u>(152,237)</u>	<u>-</u>	<u>1,135,940</u>
Excess of expenditures over revenues and other sources and uses	\$ <u>(126,336)</u>	<u>-</u>	<u>(126,336)</u>	<u>(560,993)</u>	<u>(434,657)</u>	<u>(341,881)</u>	<u>(25,681)</u>
Fund balance, beginning of year			<u>315,682</u>	<u>315,682</u>		<u>(245,311)</u>	<u>341,363</u>
Fund balance, end of year			\$ <u>189,346</u>	<u>(245,311)</u>		<u>(587,192)</u>	<u>315,682</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Special Revenue Funds

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

Assets	School	Treatment	Police	Matching	Industrial	Beautifi-	Sewer	Task	Rescue	Waterfront	Totals		
	Cate- gorical Funds	School Lunch Fund	equip- ment sale	escrow account	ing grant	Park	cation Com- mittee	reserve escrow	order review escrow	Equip- ment Fund	Action Grant	1989	1988
Cash	\$ 68,369	23,076	3,100	1,787	1,350	-	8,969	6,840	16,813	1,859	-	132,163	292,227
Accounts receivable	428	3,945	-	-	-	-	-	-	-	-	-	4,373	20,020
Inventory	-	13,216	-	-	-	-	-	-	-	-	-	13,216	12,397
Due from other funds	8,830	-	-	-	-	-	-	-	737	-	-	9,567	-
Total assets	\$ 77,627	40,237	3,100	1,787	1,350	-	8,969	6,840	17,550	1,859	-	159,319	324,644
Liabilities and Fund Equity													
Liabilities:													
Accounts payable	12,737	-	-	-	-	-	-	-	-	-	-	12,737	40,973
Accrued wages	-	1,652	-	-	-	-	-	-	-	-	-	1,652	1,685
Due to General Fund	15,990	-	-	-	-	-	-	6,840	-	-	-	22,830	20,675
Refundable deposit	-	-	-	-	-	-	-	-	17,550	-	-	17,550	11,441
Total liabilities	28,727	1,652	-	-	-	-	-	6,840	17,550	-	-	54,769	74,774
Fund equity:													
Reserved for inventory	-	13,216	-	-	-	-	-	-	-	-	-	13,216	12,397
Undesignated	48,900	25,369	3,100	1,787	1,350	-	8,969	-	-	1,859	-	91,334	237,473
	48,900	38,585	3,100	1,787	1,350	-	8,969	-	-	1,859	-	104,550	249,870
Total liabilities and fund equity	\$ 77,627	40,237	3,100	1,787	1,350	-	8,969	6,840	17,550	1,859	-	159,319	324,644

TOWN OF OLD ORCHARD BEACH, MAINE

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

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

	School Cate- gorical Funds (see Schedule)	School Lunch Fund	Treatment Plant- surplus equip- ment sale	Police escrow account	Matching market- ing grant	Indus- trial Park	Beautifi- cation Committee	Sewer reserve escrow	Task order review escrow	Rescue Equip- ment Fund	Water- front Action Grant	Totals		
												1989	1988	
Revenues:														
Intergovernmental	\$ 173,599	102,103	-	-	-	-	-	-	-	-	-	275,702	273,011	
Police fines collected	-	-	-	25,870	-	-	-	-	-	-	20,000	45,870	13,249	
Rescue call fees	-	-	-	-	-	-	-	-	-	1,864	-	1,864	-	
Interest earned	-	1,927	-	-	-	1,458	536	2,596	✓	6	226	6,749	15,740	
Sewer ordinance fees	-	-	-	-	-	-	-	281,300	-	-	-	281,300	414,470	
School lunch sales	-	115,087	-	-	-	-	-	-	-	-	-	115,087	95,127	
Miscellaneous	2,388	122	-	-	-	-	9,622	-	-	-	-	12,132	14,385	
	<u>175,987</u>	<u>219,239</u>	<u>-</u>	<u>25,870</u>	<u>-</u>	<u>1,458</u>	<u>10,158</u>	<u>283,896</u>	<u>-</u>	<u>1,870</u>	<u>20,226</u>	<u>738,704</u>	<u>825,982</u>	
Expenditures:														
Program expenditures	145,551	223,845	-	-	-	-	13,902	-	-	11	40,226	423,535	371,703	
Police vehicle purchases	-	-	-	16,500	-	-	-	-	-	-	-	16,500	15,690	
	<u>145,551</u>	<u>223,845</u>	<u>-</u>	<u>16,500</u>	<u>-</u>	<u>-</u>	<u>13,902</u>	<u>-</u>	<u>-</u>	<u>11</u>	<u>40,226</u>	<u>440,035</u>	<u>387,393</u>	
Other sources and uses of funds:														
Transfer from other funds	9,764	-	-	-	-	-	-	-	-	-	20,000	29,764	-	
Transfer to other funds	-	-	-	-	-	(72,413)	-	(401,340)	✓	-	-	(473,753)	(627,245)	
	<u>9,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(72,413)</u>	<u>-</u>	<u>(401,340)</u>	<u>-</u>	<u>-</u>	<u>20,000</u>	<u>(443,989)</u>	<u>(627,245)</u>	
Excess of revenues over (under) expenditures and other sources and uses														
	40,200	(4,606)	-	9,370	-	(70,955)	(3,744)	(117,444)	-	1,859	-	(145,320)	(188,656)	
Fund equity, beginning 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>-</u>	<u>249,870</u>	<u>438,526</u>	
Fund equity, end of year	\$ <u>48,900</u>	<u>38,585</u>	<u>3,100</u>	<u>1,787</u>	<u>1,350</u>	<u>-</u>	<u>8,969</u>	<u>-</u>	<u>-</u>	<u>1,859</u>	<u>-</u>	<u>104,550</u>	<u>249,870</u>	

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - All Capital Project Funds

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

<u>Assets</u>	Sewer Expansion and Rehabilitation Funds		<u>Totals</u>	
	<u>1986</u>	<u>1989</u>	<u>1989</u>	<u>1988</u>
	Projects	Projects		
Cash and cash equivalents	\$ 1,509	4,598	6,107	47,936
Cash--restricted contract retainage	125,478	-	125,478	240,447
Investments	97,039	2,947	99,986	206,199
Grants receivable	26,971	-	26,971	-
Due from other	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>12,158</u>
	<u>\$ 270,997</u>	<u>7,545</u>	<u>278,542</u>	<u>506,740</u>
 <u>Liabilities and Fund Equity</u>				
Liabilities:				
Accounts payable	87,092	198,162	285,254	22,526
Retainage and interest payable	125,478	-	125,478	245,697
Due to other funds	737	38,539	39,276	-
Total liabilities	<u>213,307</u>	<u>236,701</u>	<u>450,008</u>	<u>268,223</u>
Fund equity	<u>57,690</u>	(229,156)	(171,466)	<u>238,517</u>
Total liabilities and fund equity	<u>\$ 270,997</u>	<u>7,545</u>	<u>278,542</u>	<u>506,740</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

	Sewer Expansion and Rehabilitation Funds		Totals	
	1986 Projects	1989 Projects	1989	1988
Revenues:				
Interest income	\$ 13,027	8,581	21,608	81,791
Federal EPA grant	26,971	-	26,971	-
Developer contributions	-	53,000	53,000	-
	<u>39,998</u>	<u>61,581</u>	<u>101,579</u>	<u>81,791</u>
Other sources:				
Bond proceeds	-	500,000	500,000	-
Expenditures:				
Engineering cost	77,451	255,285	332,736	216,883
Construction costs	127,303	532,277	659,580	1,538,524
Bond financing	-	3,175	3,175	-
Miscellaneous	16,071	-	16,071	19,766
	<u>220,825</u>	<u>790,737</u>	<u>1,011,562</u>	<u>1,775,173</u>
Excess of expenditures over revenues and other sources	(180,827)	(229,156)	(409,983)	(1,693,382)
Fund equity, beginning of year	<u>238,517</u>	<u>-</u>	<u>238,517</u>	<u>1,931,899</u>
Fund equity, end of year	\$ <u>57,690</u>	<u>(229,156)</u>	<u>(171,466)</u>	<u>238,517</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Project-Length Statement of Construction Projects -
Capital Project Funds

Beginning of project to June 30, 1989

	Sewer Expansion and Rehabilitation Funds	
	<u>1986 Project</u>	<u>1989 Project</u>
Revenues:		
Interest income	\$ 379,939	8,581
Federal EPA grant	1,348,271	-
Developer contributions	-	53,000
	<u>1,728,210</u>	<u>61,581</u>
Other financing sources:		
Bond proceeds	7,800,000	500,000
Total revenues and other financing sources	<u>9,528,210</u>	<u>561,581</u>
Expenditures:		
Engineering costs	1,542,232	255,285
Construction costs	6,978,576	532,277
Bond financing	295,977	3,175
Miscellaneous	171,077	-
Interest expense	439,918	-
	<u>9,427,780</u>	<u>790,737</u>
Other financing uses:		
Transfer to other funds	<u>42,740</u>	<u>-</u>
Cumulative excess of revenues and other financing sources over (under) expenditures and other uses	\$ <u>57,690</u>	<u>(229,156)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Balance Sheet
Enterprise Funds - Ballpark Facility

June 30, 1989 and 1988

<u>Assets</u>	<u>1989</u>	<u>1988</u>
Cash	\$ 20,439	-
Property, plant and equipment	<u>2,200,000</u>	<u>2,200,000</u>
Total assets	\$ <u>2,220,439</u>	<u>2,200,000</u>
 <u>Liabilities and Fund Equity</u>		
Liabilities:		
Accounts payable	9,852	-
Payroll taxes payable	524	-
Accrued interest	102,422	137,922
Due to other funds	100	-
Deposits	<u>34,671</u>	-
	<u>147,569</u>	<u>137,922</u>
Long-term debt	<u>2,200,000</u>	<u>2,200,000</u>
Fund equity:		
Retained earnings (deficit)	<u>(127,130)</u>	<u>(137,922)</u>
Total liabilities and fund equity	\$ <u>2,220,439</u>	<u>2,200,000</u>

TOWN OF OLD ORCHARD BEACH, MAINE

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

Year ended June 30, 1989

(with comparative totals for the year ended June 30, 1988)

	<u>1989</u>	<u>1988</u>
Operating revenues:		
Concert commissions	\$ 41,632	-
Concession commissions	59,173	-
Lease proceeds	92,000	-
Other	17,022	-
	<u>209,827</u>	<u>-</u>
Operating expenses:		
Salaries and taxes	34,362	-
Utilities and telephone	24,388	-
Supplies and maintenance	9,306	-
Advertising and appraisal	11,255	-
Legal and accounting	45,683	-
	<u>124,994</u>	<u>-</u>
Operating income (loss)	<u>84,833</u>	<u>-</u>
Nonoperating revenues and expenditures:		
Interest revenue	2,046	-
Interest expense	(148,500)	(137,922)
Transfer from other funds	72,413	-
	<u>(74,041)</u>	<u>(137,922)</u>
Net income (loss)	10,792	(137,922)
Retained earnings (deficit) at beginning of year	(137,922)	<u>-</u>
Retained earnings (deficit) at end of year	\$ <u>(127,130)</u>	<u>(137,922)</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Statement of Cash Flows
Enterprises Funds - Ballpark FacilityYear ended June 30, 1989
(with comparative totals for the year ended June 30, 1988)

	<u>1989</u>	<u>1988</u>
Cash flows from operating activities:		
Net income (loss)	\$ 10,792	(137,922)
Adjustments to reconcile net income to net cash provided by operating activities:		
Changes in operating assets and liabilities:		
Accounts payable and other withholdings	10,476	-
Accrued interest	(35,500)	137,922
Deposits	<u>34,671</u>	-
Net cash provided by operating activities	<u>20,439</u>	<u>-</u>
Cash flows from investing activities:		
Purchase of property and equipment	<u>-</u>	(2,200,000)
Net cash used in investing activities	<u>-</u>	<u>(2,200,000)</u>
Cash flows from financing activities:		
Proceeds from long-term borrowing	<u>-</u>	<u>2,200,000</u>
Net cash provided by investing activities	<u>-</u>	<u>2,200,000</u>
Increase (decrease) in cash	20,439	-
Cash at beginning of year	<u>-</u>	<u>-</u>
Cash at end of year	\$ <u>20,439</u>	<u>-</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Balance Sheet - Trust Funds

June 30, 1989

(with comparative totals for the year ended June 30, 1988)

<u>Assets</u>	<u>William Murphy Scholarship</u>	<u>Gladys Tarbox Scholarship</u>	<u>Gilbert McBay Music Scholarship</u>	<u>Totals</u>	
				<u>1989</u>	<u>1988</u>
Certificates of deposit and savings accounts	\$ <u>5,490</u>	<u>10,323</u>	<u>3,803</u>	<u>19,616</u>	<u>18,794</u>
	\$ <u>5,490</u>	<u>10,323</u>	<u>3,803</u>	<u>19,616</u>	<u>18,794</u>
 <u>Fund Equity</u>					
Fund equity:					
Principal	3,956	5,995	2,171	12,122	12,122
Unexpended income	<u>1,534</u>	<u>4,328</u>	<u>1,632</u>	<u>7,494</u>	<u>6,672</u>
	\$ <u>5,490</u>	<u>10,323</u>	<u>3,803</u>	<u>19,616</u>	<u>18,794</u>

TOWN OF OLD ORCHARD BEACH, MAINE

Combining Statement of Revenues, Expenditures, and Changes in
Fund Equity - Trust Funds

Exhibit E-2

June 30, 1989

(with comparative totals for the year ended June 30, 1988

	William Murphy <u>Scholarship</u>	Gladys Tarbox <u>Scholarship</u>	Gilbert McBay Music <u>Scholarship</u>	<u>Totals</u>	
				1989	1988
Revenues:					
Contributions	\$ -	-	-	-	-
Interest	<u>397</u>	<u>698</u>	<u>227</u>	<u>1,322</u>	<u>1,276</u>
	<u>397</u>	<u>698</u>	<u>227</u>	<u>1,322</u>	<u>1,276</u>
Expenditures:					
Scholarships awarded	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>	<u>200</u>
Excess of revenues over (under) expenditures	397	198	227	822	1,076
Fund equity, beginning of year	<u>5,093</u>	<u>10,125</u>	<u>3,576</u>	<u>18,794</u>	<u>17,718</u>
Fund equity, end of year	\$ <u>5,490</u>	<u>10,323</u>	<u>3,803</u>	<u>19,616</u>	<u>18,794</u>

TOWN OF OLD ORCHARD BEACH, MAINE
Statement of Changes in General Long-term Debt
For the year ended June 30, 1989

	Interest rate	Final maturity date	Annual principal payments	Amounts authorized	Amount issued	Retired Previous years	Balance beginning of period	Current Period		Balance end of period
								Issued	Retired	
<u>General Obligation Notes</u>										
1988 Capital improvement	-	-	-	\$ 508,695	508,695	-	508,695	-	101,739	406,956
1989 Capital improvement B.A.N.	-	-	-	952,977	838,000	-	-	838,000	-	838,000
1989 Sewer project B.A.N.	-	-	-	2,290,000	500,000	-	-	500,000	-	500,000
				<u>3,751,672</u>	<u>1,846,695</u>	<u>-</u>	<u>508,695</u>	<u>1,338,000</u>	<u>101,739</u>	<u>1,744,956</u>
<u>General Obligation Bonds</u>										
Town issues:										
1973 Municipal purpose bond	Var.	1993	100,000	2,000,000	2,000,000	1,400,000	600,000	-	100,000	500,000
1982 Capital improvement bond	10.40%	1992	105,000 (100,000 in 1985-1992)	1,010,000	1,010,000	510,000	500,000	-	100,000	400,000
1983 Capital improvement bond	10.29%	1998	110,000 (100,000 in 1994-1998)	1,600,000	1,600,000	550,000	1,050,000	-	110,000	940,000
1985 General obligation bonds	9.125%	1995	80,000 (75,000 in 1988-1989) (50,000 in 1990-1995)	610,000	610,000	160,000	450,000	-	75,000	375,000
1986 Capital improvement bond	8.6-9.75%	2006	75,000 (70,000 in 1989-2006)	1,410,000	1,410,000	150,000	1,260,000	-	70,000	1,190,000
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	-	130,000	7,670,000
School issues:										
1978 School Bond	Var.	1998	150,000 (145,000 in 1989-1988)	2,950,000	2,950,000	1,350,000	1,600,000	-	150,000	1,450,000
1978 School renovation bond	Var.	1998	100,000	1,035,000	1,035,000	935,000	100,000	-	100,000	-
				<u>18,415,000</u>	<u>18,415,000</u>	<u>5,055,000</u>	<u>13,360,000</u>	<u>-</u>	<u>835,000</u>	<u>12,525,000</u>
<u>Capital Lease Obligation</u>										
1986 FMC sweeper lease	8.0%	1989	Var.	65,000	65,000	47,272	17,728	-	17,728	-
				<u>\$ 22,231,672</u>	<u>20,326,695</u>	<u>5,102,272</u>	<u>13,886,423</u>	<u>1,338,000</u>	<u>954,467</u>	<u>14,269,956</u>

TOWN OF OLD ORCHARD BEACH, MAINE

School Department Special Revenue Funds
School Categorical Programs

Combining Statement of Revenues, Expenditures and Changes in Fund Balances

June 30, 1989

	Chapter I	Chapter I			Drug Free Schools	Local Entitlement	Dental Program	Innovative Grant	Adult Education	Totals	
		Follow the Child	Chapter II	Title II						(Memorandum Only)	
									June 30, 1989	June 30, 1988	
Revenues:											
Federal entitlement	\$ 91,758	1,524	7,538	2,197	2,840	42,500	-	-	2,500	150,857	127,736
State grants	-	-	-	-	-	-	1,087	-	21,655	22,742	11,445
Miscellaneous	-	-	-	-	-	-	-	-	2,388	2,388	-
	<u>91,758</u>	<u>1,524</u>	<u>7,538</u>	<u>2,197</u>	<u>2,840</u>	<u>42,500</u>	<u>1,087</u>	<u>-</u>	<u>26,543</u>	<u>175,987</u>	<u>139,181</u>
Expenditures:											
Program expenditures	72,140	5,228	5,377	1,219	2,840	34,713	1,710	-	22,324	145,551	138,329
	<u>72,140</u>	<u>5,228</u>	<u>5,377</u>	<u>1,219</u>	<u>2,840</u>	<u>34,713</u>	<u>1,710</u>	<u>-</u>	<u>22,324</u>	<u>145,551</u>	<u>138,329</u>
Other financing sources (uses):											
Transfer from General Fund	-	-	-	-	-	-	-	934	8,830	9,764	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>934</u>	<u>8,830</u>	<u>9,764</u>	<u>-</u>
Excess of revenues over (under) expenditures and other uses	19,618	(3,704)	2,161	978	-	7,787	(623)	934	13,049	40,200	852
Fund balances, beginning of year	-	5,496	3,025	-	-	-	1,113	(934)	-	8,700	7,848
Fund balances, end of year	\$ <u>19,618</u>	<u>1,792</u>	<u>5,186</u>	<u>978</u>	<u>-</u>	<u>7,787</u>	<u>490</u>	<u>-</u>	<u>13,049</u>	<u>48,900</u>	<u>8,700</u>