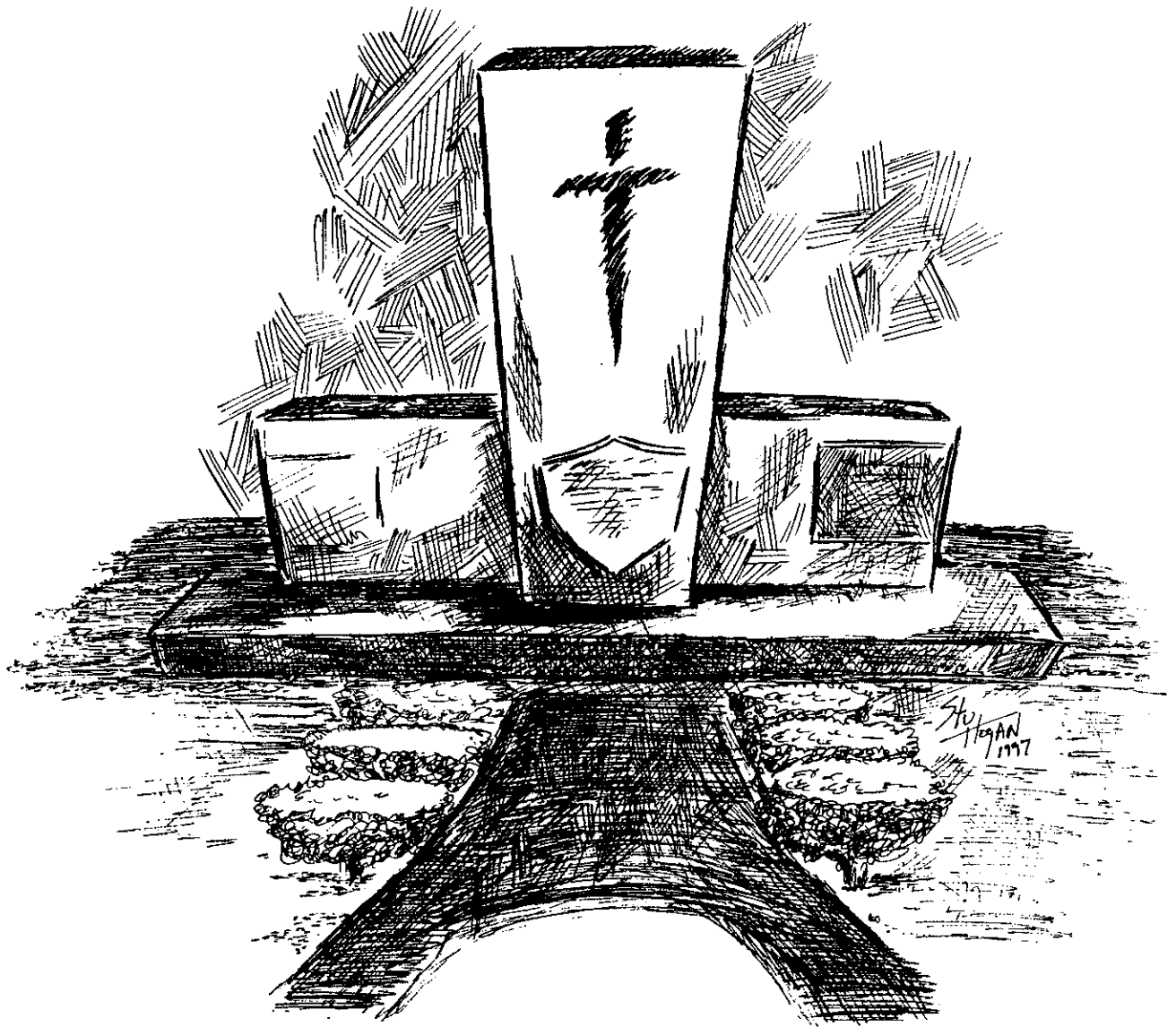


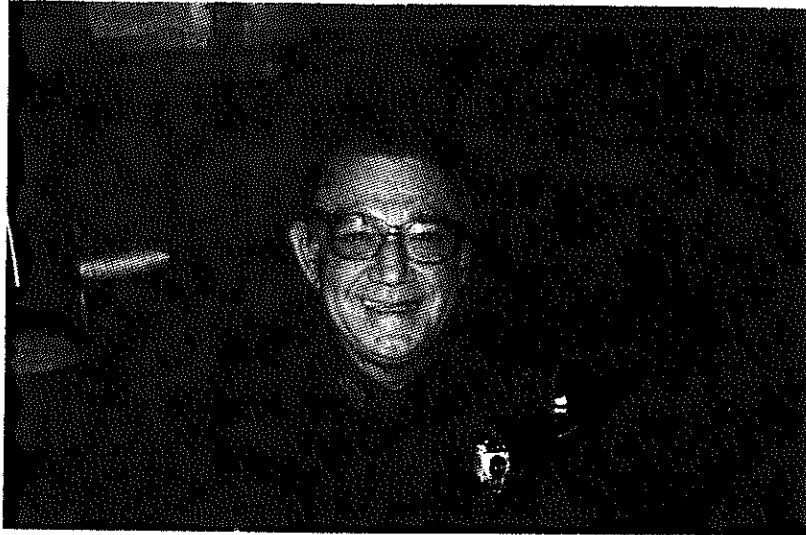
# OLD ORCHARD BEACH

## ANNUAL TOWN REPORT



LEST WE FORGET

**F. Y. 1996**  
**(July 1, 1995 - June 30, 1996)**



It is with a great deal of pride and appreciation that we, the Town Council, dedicate this year's Town Report to Chief Patrick "Cappy" Caporino who passed away on July 12, 1996.

Cappy's life was filled with many challenges and opportunities. From his early years in Hoboken, New Jersey, he faced challenges. His mother died when he was two and his father when he was a young man. Cappy came from a large family of three brothers and four sisters, many of whom are deceased today. He proudly served his country as a Seaman during World War II. He fell in love with Dolores Alutto, whom he married and had three children, Patrick, Karen, and Kevin. Cappy moved with his family to Old Orchard Beach in 1969, purchased the Belle Mer Motor Inn and turned it into a successful business.

He always put the needs of others before his own. Whenever there was a need for a volunteer in town, he was the first one with his hand up, whether it was building a skating rink for the kids, volunteering his time as a Reserve Police Officer or serving on a town board, he could always be counted on when the call went out. He believed that life is about family and community, always putting people before money and power. In the mid nineteen eighties, Old Orchard Beach was honored to have Cappy as its Police Chief. He recognized the need for the department's officers to involve the citizens in the department's efforts to combat crime and drug abuse in our community and without realizing it, was an early pioneer of today's philosophy of Community Policing. As a public servant, he was always able to see the good in people and had an uncanny ability to diffuse the most difficult of people. Cappy was a master of his trade.

We thank Cappy for all that he did. He will be sadly missed by all who had the honor and privilege to have worked with him and call him friend. As number thirty-seven stepped out for the last time, know that this community has lost one of its most beloved and respected citizens and that he will never be forgotten.

COVER: VETERANS MEMORIAL  
MEMORIAL PARK  
OLD ORCHARD BEACH

COVER ART: STU HOGAN  
OLD ORCHARD BEACH

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To the Citizens of Old Orchard Beach:

This letter is being written after only nine months following the election in November 1995 of five new non-sitting council persons. I truly believe the composition has worked well for the best interests of you, our citizens, and is in no way self-serving to any member.

The budget line was held, with a small decrease being afforded to the taxpayer. A general cleanup, pickup week is set for October of 1996, raises to the school department personnel in the amount of \$164,000 was tendered in addition to an expense of \$30,000 for the upgrading of computers for the school department. Work on upgrading Memorial Park has been started.

The winter of 1995-96 was severe (need I remind you?) and took its toll on equipment and snow removal costs. This too was addressed in the budget.

A very successful Association of Professional Volleyball players tournament of champions was held in July. Reports indicate that the group wishes to return next year and thereafter. Great visibility for our town and its resources is shown both on TV on a national basis and in print. It relates to more business and more jobs.

With a municipal budget nearing sixteen million dollars, the base of all taxes, the property tax must be enlarged. We are working on developing a true, not in name only, Industrial Park on Dirigo Drive.

As usual, there are distinct groups of political forces in Old Orchard Beach, some desiring to change the Town to their specific images, whether good or bad. They are truly bent on reinventing government and its role their way, which they believe is the only way. This group will resurface shortly. I call them dangerous.

Naturally, I truly want to thank all employees of the town, all the committee members who serve unselfishly; Veteran's Memorial Park Committee, the members of the fire call department and a special thanks to my sister, Town Clerk Maureen Mokarzel O'Leary, who has been overlooked in pervious reports for her knowledge, smile and understanding plus has an open office at her home for citizens who need hunting, fishing, or marriage licenses who cannot make the office hours.

Special thanks to the remaining four Council persons, Vice-chair Norma Baker, Mrs. Kim McLaughlin, Joe Kline and Brian McDermott who at this stage of the term have faithfully attended and-participated in over 70 meetings with three months of the first year to go.

A Special expression of gratitude to State Representative George Kerr for not only representing us in obtaining monies for the reconstruction of East Grand Avenue and First Street, but also a grant for the Volleyball Tournament. George, well done.

Sincerely,

Joseph D. Mokarzel  
Council Chairman

**TOWN OF OLD ORCHARD BEACH  
1995-96 TOWN OFFICIALS**

**COUNCIL PERSONS  
Joseph D. Mokarzel, Chairman**

Norma P. Baker, Vice-Chairwoman  
Joseph Kline

Brian J. McDermott  
Kim M. McLaughlin

Town Manager

James A. Bennett

Town Clerk  
Deputy Town Clerk  
Assessor  
Lister/Appraiser  
Assessing Technician  
Treasurer  
Deputy Treasurer  
Administrative Assistant  
Public Safety Director  
Building Inspector/C.E.O./Planner  
Director of Planning  
Building/Planning Administrative Assistant  
Tax Collector  
Deputy Tax Collector  
Tax Clerks  
  
Deputy General Assistance Administrator  
Town Counsel  
Superintendent of Waste Water Treatment Plant  
Director of Public Works  
Secretary to Town Council  
Receptionist  
Lifeguard Captain  
Animal Control Officer  
License Inspector  
Electrical Inspector  
Assistant Electrical Inspector  
Registrar  
Recreation Director  
Maintenance Supervisor  
Sealer of Weights and Measures

Maureen M. O'Leary  
Arlene (Alys) LeBreton  
Norman J.F. Marquis  
Peter Cook  
Barbara DiModica  
Lois A. Benway  
Margaret C. Smith  
Nan Leveris  
Dana M. Kelley  
Michael Nugent  
Tad Redway  
Dawn Emerson  
James A. Bennett  
Deborah Mulherin  
Patricia Blake  
Patricia Saunders  
Patricia Saunders  
Bernstein, Shur, Sawyer & Nelson  
Roger Goodwin  
Ann Archino Howe  
Terry Turcotte  
Lorraine Wyman  
James Boisvert  
Jennifer Hebert  
Herschel Bates  
Reny Remillard  
William Southwick  
Aline Fontaine  
Tashia Geaumont  
Jacques Levesque  
Bruce Brodeur

Superintendent of Schools  
School Committee Members

Jay Bartner  
Stephen Leary/Chairman  
Susanne Ampuja  
Stephen Bergeron  
Sharon Inkpen  
Peter Warren

Charter Revision Commission

Marc Bourassa, Chairman  
Laura Bolduc  
Judith George  
Debbie MacDonald  
Kelly Raye  
F. William Schlatterer  
Richard Skillin  
Richard Smith, Jr.  
Charlene Weinstein

Planning Board

Roger Ralph, Chairman  
Nicholas Vorias, Vice-Chairman  
Robert LoPresti  
Katy Gannon-Janelle  
Richard Skillin  
Arthur MacDonald, Alternate  
Paul Puchalski, Alternate  
Dawn Emerson

Planning Board Secretary

Design Review Committee

Cyndi Bolduc  
Katy Gannon-Janelle  
Paul Wood  
Fred Hinkel  
Gail Domin

Zoning Board of Appeals

Eber Weinstein, Chairman  
Marc Bureau, Vice-Chairman  
Alex Pockriss  
Alice Langdon  
Larry LaPierre  
Digby Clarke, Alternate  
Dawn Emerson

Zoning Board of Appeals Secretary

Recycling Committee

Michael D. Clements  
Stephanie Kapantais  
Sharon A. Pippin

Conservation Commission

Parker VanHoogenstyn/Chairman  
Richard Roberge  
Robert Hills  
Virginia Noyes  
Theodore Wells

Finance Committee

Edwin Rischawy/Chairman  
Michael Lavenbein  
Arthur Ferriera

Community Development Block Grant Committee

Mike Eon, Chairman  
Jayne Flaherty  
Darby Northway  
Richard Roberge  
Robert Smith

Recreation Committee

Marrienne Powell, Chairwoman  
James Bouchard  
Linda Murray Roy

Tree Board

Richard Roberge  
Maxine Pouravelis  
Paul Rousseau  
McCormack Economy

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

I am once again proud to submit this letter of transmittal for the period covering July 1, 1995 to June 30, 1996.

As I begin to prepare my seventh such letter, I would like to reflect on the many changes that have occurred in the last decade. As we hustle along in our daily lives trying to find yet one more minute to complete all that we want to accomplish, a time of reflection is often lost. I recently spent some time reflecting on where the community had been and what had been accomplished. By reflecting, it assists in the preparation for the future.

During the last decade, the educational system was not certified. Today the system is nearly the same as it was in 1992 when it was selected as the National School of Excellence.

Throughout the last decade, the Waste Water Treatment Plant was under consistent pressure from the Maine Department of Environmental Protection (MDEP) and the United States Environmental Protection Agency (EPA). Because of the problems at the plant, the community paid fines and was placed under a court ordered consent decree. This year the plant was selected as the best in New England by the EPA, and one of the seven best in the country. In November, we will find out if the plant is the best in the entire country. A lot of credit for this accomplishment goes to the men at the plant and the Superintendent, Roger Goodwin.

The police department had a reputation, whether deserved or not, as one of the worst departments around. In 1990, over thirty lawsuits were filed against the department. In the last three years, only three litigations have been filed against the department. One of those has been dismissed by the court as frivolous. In addition, the department is recognized as one of the leaders in community policing. Significant credit should be extended to the entire department. The management team consists of Public Safety Director Dana Kelley, Assistant Director Alfred "Red" Doane and Captain Allen Holmes. I would like to recognize the extra efforts of Allen in his transition to management. He deserves a major part of the credit for changes that continue to occur in that department.

The public works department was in terrible shape. Serious consideration was given to the elimination of the entire department and to contract out the entire operations. However, with the right leadership and investment in equipment, the department has become productive. It is difficult for a work day to go by that one of the employees cannot be seen making something in the community better.

The community became victim in the summer to the people that came to the community. Public drunkenness, rowdiness, and general disrespect for our community were common occurrences. Loud vehicles raced up and down our streets at all hours of the night. Many could not wait for Labor Day to arrive. Today, those practices are not tolerated. The community now belongs to all of its citizens, even in the summer. The downtown once again belongs to families; your family as well as the families that come to visit us. How rewarding it is to see baby carriages, families, and residents in the square in the summer.

The physical improvements are many. It is often hard to remember that the square once was a giant piece of asphalt; that the sidewalks on Old Orchard Street were so broken that wheelchairs and baby carriages could not use them; that the public works vehicles were so bad that the National Guard had to be used to plow snow; that regularly, raw septic backed into peoples homes; that the only public bathroom facility was the old yellow building downtown; and that Town Hall was a run down building. The community has achieved much and at the same time reduced the property taxes by \$500,000 since 1991.



Surprisingly, even the press has started to write stories about the changes that have occurred. The outside world has started to realize what most of us have known for a very long time; Old Orchard Beach is a community that is a great place to bring up your family, a great place to live and a great place to play. We truly are a community that many cannot match. I am very pleased to be part of the recapturing of the pride that any healthy community needs.

Yet, there is still much to be done. In the next year, the Town Council and the community will have to face the reality that over \$4,000,000 in capital expenditures are needed today. That does not include the ongoing investment that must be made to maintain the status quo. With the bond indebtedness one of the largest in the state, a tax rate that is high, and growing pressures on the budget, the ability to find the money to pay for the improvements is going to be an extremely difficult task.

In regards to the events of the year, there were many that the community can be proud of. Our beach during the twelve month period hosted eight Olympians. The men and women both played on the beach, displaying not only the finest beach volleyball in the world, but televising both events to over 40 million homes across the country. One of the men's matches featured the gold and silver medal winners playing each other less than two weeks before they stood on the podium with the medals around them, listening to the national anthem. Two major sewer rehab projects were completed, namely Union Avenue and West Grand Avenue. A number of roads were paved and the sidewalk program continued.

As always, I must spent some time expressing my appreciation to the staff that comes in every day with the "can do" attitude. You are truly one of the very best in the State and I would match your abilities and determination to get things done, against any. I truly appreciate your ability to keep your head above all of the superficial political rhetoric and remain the professionals that you are. A special thank you goes to the members of the management team. During the year, you have helped me personally grow and develop into more of the manager that I desire to be. Your support during the really tough times has meant more to me than words could ever describe. In particular, I would like to single out Norm Marquis. By filling in for me during my absences, you have given me the ability to get away from it all without worrying about the place. Nan, as usual, has been a breath of fresh air. You never cease to amaze me.

I wish to thank the members of the Town Council and their families for the personal sacrifices you have made to try to make the community a better place. In particular, a personal thank you to the two chairmen of the Council, Marc Bourassa and Joseph Mokarzel. Your leadership styles and guidance has been appreciated.

As always, I must include a special thank you to my wife Debbie, and my two children, Mitchell and Amanda. I hope that someday you will look back on this time and realize that your sacrifices have been appreciated by the community. I hope that will help as I have to say one more time, "Yes, daddy has to go to another meeting."

Finally, I would like to personally thank the many citizens that have extended a kind word, card or call to me during the last twelve months. You have no idea how much your words of support, encouragement, and appreciation have often made the difference in the ability to remain steadfast to the mission of providing the very best local government for the citizens. I shall endeavor every day to never let you down.

Respectfully submitted,

James A. Bennett, Town Manager

## ANNUAL REPORT OF THE TOWN CLERK YEAR ENDING JUNE 30, 1996

Maureen Mokarzel O'Leary, Town Clerk  
A. Arlene LeBreton, Deputy Town Clerk

OATHS ADMINISTERED AND RECORDED	230
DOG LICENSES ISSUED AND RECORDED	455
RESIDENT HUNTING & FISHING LICENSES ISSUED	922
NON-RESIDENT HUNTING & FISHING LICENSES ISSUED	32
DUCK STAMPS--30; MUZZLE LOAD LICENSES--32 PHEASANT STAMPS--5	
UCC FILED	1
BUSINESS LICENSE REVENUE	\$59,058.

### VITAL RECORDS FILED                      JULY 1, 1995 TO JUNE 30, 1996

	<u>95/96</u>	<u>94/95</u>	<u>93/94</u>
BIRTHS	86	84	113
MARRIAGES	128	129	128
DEATHS	76	75	71

<u>DEATHS</u>	<u>JULY 1, 1995 TO JUNE 30, 1996</u>		<u>PLACE OF DEATH</u>
<u>RECORDED</u>			
<u>DATE OF DEATH</u>	<u>NAME</u>	<u>AGE</u>	(Maine unless otherwise noted)
<b><u>1995</u></b>			
July 17	Frances Danton	72	Old Orchard Beach
July 17	Pamela K. Leon	51	Portland
August 1	Raymond Carl LeClair, Sr.	56	Auburn
August 8	Earl Gibson Cook	71	Old Orchard Beach
August 16	Mary Jane Radley	72	Old Orchard Beach
August 20	Robert W. Perkins	62	Old Orchard Beach
August 22	Ruth Landry	92	Old Orchard Beach
September 2	Dorothy Elizabeth Wells	75	Portland
September 4	Cecile P. O'Brien	74	Biddeford
September 8	Theresa Jolin	69	Portland
September 9	Yvonne Dumont	86	Biddeford
September 24	John Berchmans Butler	78	Biddeford
September 27	Birdie V. Stover	96	Portland
October 5	Irene Parker	76	Biddeford
October 13	John Millidge Wortman	88	Old Orchard Beach
October 19	Jeannette Blanche Marquis	76	Biddeford
October 22	Doris Beatrice Clark	90	Scarborough
October 22	Arthur M. Langley	71	Portland

October 26	Daniel Edward Canning	29	Old Orchard Beach
October 28	Kathleen Michaud	48	Old Orchard Beach
November 2	Joseph Laurent Chasse	79	Biddeford
November 2	Antoinette Fournier	91	Scarborough
November 2	Frances Hannah	68	Biddeford
November 2	June Posana Neault	67	Biddeford
November 6	Rene Henry Charland	69	Portland
November 13	Edith Frey Read	72	Old Orchard Beach
November 15	Marie Couri	93	Biddeford
November 15	Edward Wedlock Warren	76	Old Orchard Beach
November 17	Gail G. Aspinall	44	Portland
November 18	Valda R. Girard	85	Biddeford
November 22	Felix Neault	73	Old Orchard Beach
November 28	Helen Charlotte Morris	90	Scarborough
December 4	Donald Edward Hooper	63	Biddeford
December 15	Arnold John Hollowell	68	Biddeford
December 20	Roland A. Boisvert	78	Biddeford
December 21	Joseph Aime Blais	81	Biddeford
December 26	Lorraine Dumont	83	Biddeford
<b>1996</b>			
January 7	Helen Beaufort	90	Old Orchard Beach
January 9	Miriam Grace Battey	85	Sanford
January 10	Jeannette Alice Palmer	92	Biddeford
January 18	Ruby E. Bailey	78	Portland
January 21	Mary E. Brady	67	Old Orchard Beach
January 23	George C. Walker	64	Portland
January 26	Lorraine Gendron	59	Biddeford
February 5	Mary Bernadette Skidds	77	Biddeford
February 5	Dorothy A. Treu	86	Biddeford
February 13	Bruce Richard Flash	40	Old Orchard Beach
February 24	Rene J. Descoteaux	73	Biddeford
February 24	Nellie Frances MacDonald	88	Portland
March 2	Germaine Little	89	Biddeford
March 9	Fernande J. Gagnon	68	Biddeford
March 9	Patricia A. Lund	70	Portland
March 15	Kenneth L. Frank	79	Portland
March 22	Robert Lynn Kidd	50	Portland
March 24	Seth J. Stewart	89	Biddeford
April 6	Horace J. Allen	73	Portland
April 14	Mary W. Lawson	71	Portland
April 17	Joseph W. Presby	70	Biddeford
April 23	David A. Milliard	44	Biddeford
April 25	William Ramage	78	Biddeford
April 30	Lena Hevey	72	Portland

May 2	Katherine Crocetti	73	Biddeford
May 4	Grace Smith	90	Biddeford
May 4	Carole Bolduc	62	Portland
May 14	Donald Willis Pierce Shorey	79	Biddeford
May 22	Keith W. Parker	69	Biddeford
June 1	William E. Ponman	86	Kennebunk
June 6	Lily Grace Lavenbein	86	Old Orchard Beach
June 16	Philip G. Cheney	80	Saco
June 18	Richard Sweet	72	Biddeford
June 20	Nancy Jane Schlatterer	62	Portland
June 22	Paul D. Ambrose	70	Biddeford
June 23	Dorothy M. Scully	77	Scarborough
June 25	Jeanne Bourgoin	82	Scarborough
June 26	Raymond V. Corrigan	65	Biddeford
June 28	Mary O'Leary	61	Biddeford

**TO THE CITIZENS OF OLD ORCHARD BEACH:**

The end of the year is again here and it's time for the Town Clerk to give a report to her most favorite people. The Ordinances that were amended include the Traffic Ordinance, the Ordinance Governing the use of Skateboards, the Municipal Purchasing Ordinance, The Taxi Cab Ordinance, the Elected Officials Stipend Ordinance, The Street Opening Ordinance. The Unnecessary Noise Ordinance was amended because when the Zoning Ordinance was adopted, the names of the zones were changed, hence it was necessary to name the zones in the noise ordinance the same. The Building and Property Maintenance Ordinance, the Disbursement Warrant Ordinance, the Economic Development Committee Ordinance, the Ordinance Concerning Disposal of Septic Tank Waste at the Treatment Plant are new Ordinances which were adopted and made into law. The Ordinance to Regulate Fire Alarm Systems was repealed. The Council adopted an Emergency Ordinance for the Zoning Ordinance so that the Rite Aid Pharmacy Project on Saco Avenue would not be interrupted. The Zoning Ordinance was then amended as required by the Town Charter.

The State Referendum Election was held with the Municipal Election on November 7, 1995. The then Council also Ordered the Town Clerk to hold a Special Municipal Referendum Election at the same time. The local referendum questions that they ordered placed on the ballot were for the purpose of changing the Charter of the Town so that the Town Council would have the authority to sell or otherwise dispose of Town Property without a referendum vote of the people and the second referendum question if passed would allow the Town Council to lease Town property for up to three years without a referendum vote of the people. Also at this election was an advisory question of allowing high stakes beano at the town owned ballpark. This election brought 3,001 voters to the polls--Candidates Norma P. Baker, Joseph Kline, Brian J. McDermott, Kim M. McLaughlin and Joseph D. Mokarzel were those elected as Councilors. Susanne M. Ampuja, Stephen M. Bergeron, Sharon A. Inkpen, Stephen R. Leary and Peter C. Warren were the successful candidates for School Committee. I thank you for your vote for Town Clerk O'Leary. A recount of the votes cast for School Committee was requested because of the small difference in the tally for three of the candidates which votes were 1,314; 1,307; 1,305. The Town

voters rejected one of the two referendum questions in that they would not allow a Charter Change that would allow the Town Council to sell or otherwise dispose of Town owned land without a referendum, but they did pass the amendment which would allow up to a three year lease of town owned land without referendum. The advisory question of beano at the ballpark passed by a vote of 1,655 to 1,107 voting no. The Town Clerk administered the Oath of Office to the newly elected Officials at their Inaugural Meeting which was held on November 20, 1995.

On March 5, 1996 Maine had its first Presidential Preference Primary Election for the nomination of President rather than doing this function at the caucus. This election was known as Yankee Primary Day.

The Primary Election was held on June 11th and the Town Council had also Ordered a Special Municipal Referendum Election to be held at the same time. This Municipal election was for the purpose of submitting to the voters the question of whether or not they wished to establish a Charter Commission and in the event of an affirmative vote to elect a six member commission. Another question on the ballot was to authorize the Town Council to transfer a certain parcel of land along the railroad side of First Street, from Staples Street to Heath Street, under the terms and conditions that they deem in the best interest of the Town, for the purpose of developing so-called Depot Square Project. Both questions passed.

Because the Town Clerk had received many requests to open the polls earlier on election days, I asked the Town Council for a directive and they changed our polling times from opening at 9:00 A. M. to 8:00 A. M. Hopefully, this will be satisfactory to the citizens.

Deputy Town Clerk Arlene LeBreton is a joy to me for her work in this office and I thank her for all that she does. As I told you in last years report, I had told Arlene that there was nothing to being a Deputy, but the truth of it is ---there is a lot to it and Arl is a champ, and I love her. Ballot Clerks, Public Works, Police Department, Workers at the High School,--thank you.

State Law was passed that repealed all Boards of Voter Registration in the State and each Town and City must have a single Registrar. The new law provides for an appeal board from any decision of the Registrar. Aline Fontaine was appointed as Registrar. She has loyally served for 25 years and certainly deserved to be re-appointed.

License Inspector Herschel Bates makes my collection of license fees easy. I thank him for his cooperation.

Seems an awful lot has happened in the last year---in the past five years, much had happened in my own personal life, and without YOU, I don't know if I would have survived. I am most lucky and shall be forever grateful to you. Thank you citizens of Old Orchard Beach from my heart.

Sincerely,

Maureen Mokarzel O'Leary  
Town Clerk

## REGISTRAR'S OFFICE ANNUAL REPORT FISCAL YEAR 1995 -1996

On July 18, 1995, I went to Orono, ME for the Election conference held by the Secretary of State's office and the Town Clerks Association of Maine. At this conference we were informed of the new federal and state regulations each individual Registrar office is legally required to follow. On September 29, 1995, each individual Board of Registration was required to change to a Registrar's office. With this change come new regulations to cover the maintenance of the voting lists, purging the voting list to preserve the integrity of the list, as well as new regulations requiring the registrar's office to mail confirmation cards for each new registration and change of address cards received by this office. It is important to maintain an accurate voting list since the ultimate result means savings to the town in both time and money. With fewer ballots to print, fewer cards to mail during the purging process and a more efficient voting list, all towns' people as well as candidates and others who utilize the voting list benefit. Each name on the voting list will receive a verification of address card.

In the past twelve months, many changes have taken place with this office besides the name change. We have moved out of our office on the third floor of the Town Hall and currently share space in the Town Clerk's office. Fortunately, it has been an amenable situation, with all cooperating well together even though space is at a premium at times, causing a lack of privacy, inadequate working space, as well as cramped and cumbersome spaces during elections for the absentee voters.

This office has managed to complete the necessary work required by working approximately two days a week during the year, barring unforeseen demands. The exception being around election time, where the state mandates the Registrar office be in session for fifteen days prior to any election to accept new registrations, changes of address, names or enrollments.

I want to take this opportunity to thank the Town Officials who showed their support by confirming my appointment to this position. I would also like to thank Maureen O'Leary, Town Clerk, for speaking on my behalf and her confidence in my office and me. I have developed well-trained deputies to work in the office and at election time that facilitates the process of handling the public during very busy times.

The figures for this office are as follows:

Registrations-	771
Enrollments- New	371
Enrollments - Changes	175
Enrollments - Withdrawal	131
Removals -	557
Change of Names -	50
Change of address -	301
Deceased -	74

Respectfully submitted,

Aline L. Fontaine, Registrar

**REPORT OF THE ASSESSOR**  
(1995-1996)

TOTAL VALUE OF REAL ESTATE	\$480,466,600
TOTAL VALUATION OF TAXABLE PERSONAL PROPERTY	\$11,789,400
PROPERTY EXEMPT BY STATE LAW	\$35,474,200
T.I.F. DISTRICT RECAPTURE FUND	\$73,166
INCREASE/DECREASE IN VALUATION FOR 1996	\$63,387,600
TOTAL COMMITMENT TO TAX COLLECTOR	\$11,619,015

The Tax Rate is .02385 per thousand

There was a substantial decrease in valuation for Fiscal Year 1996 due to an update in the valuation, causing a decrease in Business/Commercial properties.

PERSONNEL: ASSESSOR  
APPRAISER  
CLERK

Respectfully submitted,

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

**REPORT OF SEALER OF WEIGHTS AND MEASURES**

The activities of the sealer of weights and measures for the period of July 1, 1995 through June 30, 1996 are as follows:

- 31 Scales were tested
- 01 Scale failed and was taken out of service
- 30 Scales passed
  
- 26 Gas and Kerosene pumps were tested - all passed

At the end of May, 1996, a taxicab course was laid out on Portland Avenue from the Scarborough line toward Old Orchard Beach. It was laid out in 9th's of a mile for one mile.

Respectfully submitted,

Bruce Brodeur  
Sealer of Weights and Measures

## Department of Planning & Economic Development

The Department of Planning & Economic Development provides a two-fold mission for the citizens of Old Orchard Beach: 1) to provide staff support to the Planning Board and in its review and permitting of land development proposals in the Town, and 2) under the direction of the Town Council, to develop and implement strategies designed to create new jobs, secure financial assistance, and expand the non-residential tax base and economy of the Town.

### *Planning & Project Review*

In the first full year since the passage of the new Zoning Ordinance land use activity and consequent permit applications increased dramatically over 1994-95 levels. Requests for Site Plan approvals more than tripled and Subdivision approvals doubled from the previous year's levels. The increased building activity of 1995-96 can be attributed to both the loosening of Zoning restrictions and the creation of a fast track administrative approval for Site Plan and Design Review projects, as well as the pent-up demand for new construction after the recession of the early 1990s. A summary of land use permits granted last fiscal year are illustrated below:

### **Summary of Land Use Decisions** *Planning Board & Planning Department*

<i>Application</i>	<i>Approved</i>
Conditional Use Permits	8
Site Plan Permits- Administrative	24
Site Plan Permits- Plenary	17
Site Plan Amendments	8
Subdivision Preliminary/Sketch	2
Subdivision- Final	3
Design Review- Administrative	20
Design Review- Plenary	4
Mineral Extraction	1
Private Way Permits	3
Zoning Map revision request	2

### *Community & Economic Development*

The Department has continued with its efforts to upgrade Town infrastructure, diversify the Town's economy, and position the community in a competitive stance for the marketplace for the next century.

Some of the major tasks accomplished in the past fiscal year include:

- ◆ Completion of the *Campground / Union Avenue Project* resulting in the replacement of dilapidated sewers, stormwater systems, roadways and sidewalks. Recent approval of the grant management procedures by the Department of Economic and Community Development clears the way for the Town to receive additional CDBG grants in the future.
- ◆ Completion of the \$10,000 CDBG grant to conduct a feasibility study of constructing a handicap-accessible boardwalk along the beach. The study indicated that a boardwalk is feasible from both a



regulatory and environmental perspective, clearing the way for applying for additional Federal/State funds to construct the project.

- ◆ In the absence of a Public Works Director, the Planning Department picked up the Project Management and Clerk-of-the-Works reigns for the *West Grand Avenue Improvement Project*, which was completed in May. Hats off to Roger Stevens for some fine inspection work in all weathers.
- ◆ Spearheading the proposed *Depot Square Redevelopment* project on First Street. The Department is negotiating with a California developer who has expressed great interest in constructing the project and including a Post Office within the project.
- ◆ Development of a Preliminary Master Plan for *Memorial Park* in addition to developing alternative designs for refurbishing the War Memorial. The Department has been working with the Memorial Park Advisory Committee and the veterans to make improvements to the Memorial in preparation for the Maine American Legion Convention.
- ◆ Securing a \$4,000 UCP grant to hire a Landscape Architect to conduct a tree inventory in Memorial Park and to develop plans for an Arboretum design.
- ◆ Continuing technical assistance and support to start-up businesses within the Town

Some of these projects are multi-year efforts that the Department will continue to aggressively pursue in the next fiscal year along with new initiatives designed to improve the economic climate and image of the community.

Finally, I would like to commend the Department staff for their fine work and dedication. *Mike Nugent* has proven to be invaluable, as usual. Dawn Emerson joined the staff in August, 1995 as our Planning Assistant, and has survived the flurry of activity with grace. We all look forward to serving the citizens of Old Orchard Beach in the coming fiscal year.

Respectfully submitted,

Tad Redway  
Director of Planning & Economic Development

## REPORT OF THE CODE ENFORCEMENT OFFICE

The following is a summary of the permit activities from July 1, 1995 to June 30, 1996:

<i>Building Permits Issued</i>	300
<i>Construction Valuation</i>	\$3,043,425.00
<i>New Dwellings Units</i>	10
<i>Building Permit Fees</i>	\$10,863.00
<i>Sewer Impact Fees</i>	\$41,414.50
<i>Plumbing Permit Fees</i>	\$2,013.00
<i>Electrical Permit Fees</i>	\$2,055.50
<i>Zoning Board Appeals Heard</i>	96

The first half of the fiscal year started off slowly but the second half has exploded with the start of the new Rite Aid store on Saco Ave. and the beginning of the residences in the Dunegrass Subdivision. Seven (7) of the ten (10) new home starts were in the second half of the period. The valuation of these homes is encouraging as well. With the emerging interest in developing our industrial lands as well as the overall interest in our residential lands as evidenced by the Planning Board activity, the upcoming fiscal year should be a banner year.

With the advent of the Miscellaneous Appeal, the Zoning Board heard 52 more appeals than last period. This process gives the Board more flexibility in allowing expansion in limited areas of nonconformity, thus a greater demand on their services.

Respectfully submitted,

Mike Nugent CMCA  
Code Enforcement Officer/Planner  
Reny Remillard  
Plumbing & Electrical Inspector

## REPORT OF THE WASTEWATER TREATMENT DEPARTMENT

The 1996 fiscal year was an eventful one for the Wastewater Treatment Department. We were recognized by the United States Environmental Protection Agency as being the best operating medium sized plant in New England . In January the staff attended an awards ceremony where we were presented with a plaque by the E.P.A. for operating excellence. The award is given out every year to a plant which provides a high level of treatment, has good financial management, and employs innovative ideas that both improve treatment and reduce operating costs.

During fiscal year 1996 we treated over 500 million gallons of wastewater and removed 96.8% of the pollutants in the water before it was discharged to the ocean. Over the last year we have done numerous electronic upgrades and soon we will have completed a new odor control system. These projects were designed and constructed by the treatment plant staff which resulted in great savings to the taxpayer. The odor control project could easily have cost up to \$30,000 if we had contracted out the work. Our cost was about \$2,800.

The wastewater treatment department also was given the added responsibility of overseeing the sludge composting operation. Over the last year there have been many process changes and equipment upgrades at the facility. We now have a new front end loader and screener which helps us produce a high quality compost that has many beneficial uses. The process changes have also significantly reduced odor problems that plagued the facility in the past. Composting is by far the most economical and beneficial way to dispose of the sludge generated at the wastewater treatment plant.

The treatment plant is also undergoing its first major upgrade since 1987. Using leftover grant money from the ocean outfall project, we are replacing the dewatering, disinfection, and aeration systems, all of which are worn out or are energy inefficient. The projects will be complete this spring.

Our goals for this coming fiscal year are to oversee the upgrades, improve plant performance, and search for ways to reduce operational costs.

The Town of Old Orchard Beach should be very proud of the wastewater treatment plant's staff and Dan Deshaies, our new compost operator. The E.P.A. award was the result of a team effort and would not have been possible without our highly skilled and dedicated staff or the support of the Town Council and Town Manager.

Respectfully submitted,

Roger Goodwin, Superintendent

## RECREATION DEPARTMENT ANNUAL REPORT

The Recreation Department continues to provide a fun and positive atmosphere for people of all ages to participate in leisure programs. Throughout our programs children and adults can develop lifelong abilities, group building skills and individual identities.

Seventy-eight (78) children participated in activities such as swimming, sports, crafts and field trips during 1995 summer camp. It was a big hit!

In the fall children and adults participated in golf, martial arts, swimming, gymnastics, flag football, batons, jazz, many field trips, men's football and women's volleyball.

Winter activities included a ski trip to Sugarloaf and five to Sunday River. Children's basketball had close to 100 participants. Dance, swimming and numerous field trips were offered when the students were not in school. Adult basketball and family ice skating were two other popular activities. Ice skating was offered for free at the Ballpark on weekends and occasional weekdays for a couple of months. Many thanks to the volunteer fire department for their assistance in maintaining the ice and helping supervise.

Softball, horse back riding, two gymnastic classes, parent and child basketball and field trips to Happy Wheels, Discovery Zone, Shrine Circus, the movies, Rock Gym and Hot Shots were quite successful. With assistance from the PTO, Safe Kids Coalition and the Police Department the Recreation Department sponsored a bicycle safety day. Children had their helmets fitted, registered their bikes, learned hand signals and other safety principals. Each child went through an obstacle course and were given a certificate and safety information.

1996 summer camp brought many more exciting activities. Field trips were to Funtown, Rotary Park, Aquaboggan, Big 20 Bowling, Smiling Hill Farm, Happy Wheels and Bradbury Mountain. Children had the opportunity to participate in swimming lessons, free swim, nature, cooking, sports, crafts, a quiet/reading time and beach trips. We had a Canadian summer camp visit us for three days. Besides all of the other activities we had an Olympic week and a family day. Over 85 children participated in camp this summer. The Recreation Department also sponsored tennis, soccer and basketball camps.

Many thanks to the schools for the use of their fields and buildings and to the volunteers who help with each program. We would not be as successful without you!

Respectfully submitted,

Tashia Geaumont, Recreation Director

## DEPARTMENT OF PUBLIC SAFETY ANNUAL REPORT

It is once again my pleasure to present to you the annual report for the Department of Public Safety.

Last year the Town Manager, Council, and various members of the departments, developed a plan to combine all departments involving public safety, under an administrative department head. I was appointed to the position of Director of Public Safety and Deputy Police Chief Alfred Doane was moved to the Assistant Director of Public Safety position. This change created the Department of Public Safety and now includes, the Fire and Rescue departments, which were previously separate and are now combined, the Police Department, Lifeguards, Dispatchers, parking enforcement, Animal Control and the supervision of comfort station employees. It would take more space than I have available to fully explain the concept but briefly it has been structured so that each department operates with a Captain overseeing the day to day operations who answers directly to the Assistant Director and me. This whole process has involved many changes in the responsibilities of the supervisors and employees in the respective departments and I am happy to say that they have all responded admirably. There is still much work to be done on this concept and I am hopeful that in the very near future we will be able to offer this community and its guests, Public Safety Services that the community can be proud of. I hope next year to be reporting to you in detail regarding this change in Public Safety services.

Respectfully submitted,

Dana Kelley  
Public Safety Director

### DEPARTMENT OF PUBLIC SAFETY POLICE CALL STATISTICS YEAR 1995/1996

NATURE OF CALL	
RAPE	8
ROBBERY	15
ASSAULT	282
DOMESTIC ASSAULT	67
BURGLARY	186
THEFT	426
MOTOR VEHICLE THEFT	29
ARSON	7
FAMILY FIGHTS	168
CRIMINAL MISCHIEF	396
TELEPHONE HARASSMENT	146
ALARMS (BANK,RESIDENTIAL,BUSINESS)	408
TRAFFIC ACCIDENTS	166
DRUNK DRIVER ARRESTS	24
TRAFFIC CITATIONS	476
TRAFFIC WARNINGS	2668
ANIMAL CONTROL CALLS	498
MISC. CALLS FOR SERVICE	30,175
TOTAL	36,145

**DEPARTMENT OF PUBLIC SAFETY  
FIRE/RESCUE DIVISION  
FIRE CALL STATISTICS  
YEAR 1995/1996**

NATURE OF CALL

TRAFFIC ACCIDENT	51
STRUCTURE FIRE	29
OUTSIDE OF STRUCTURE FIRE	21
VEHICLE FIRE	12
TREES-BRUSH-GRASS FIRES	12
REFUSE FIRE	8
GAS RUPTURE	2
EMERGENCY MEDICAL CALLS (SQUAD 1)	883
SEARCH	1
HAZARDOUS CONDITION	21
SPILL OR LEAK NO FIRE	40
POWER LINE DOWN	25
ARCHING OR ELECTRICAL EQUIPMENT	7
CALLS FOR SERVICE	84
LOCK OUT	17
WATER EVACUATION (REMOVAL)	7
SMOKE OR ODOR REMOVAL	4
ASSIST POLICE	2
UNAUTHORIZED BURNING	8
MUTUAL AID	12
GOOD INTENT CALLS	5
SMOKE SCARE	38
WRONG LOCATION	1
CONTROLLED BURN	5
VICINITY ALARM	3
STEAM/VAPOR MISTAKEN FOR SMOKE	1
FALSE CALLS	3
MALICIOUS FALSE CALL	1
SYSTEM MALFUNCTION ALARMS	46
UNINTENTIONAL ALARMS	22
INSPECTIONS	241
WATER RESCUE (WET)	7
CARBON MONOXIDE PROBLEM	8
SITUATION NOT CLASSIFIED ABOVE	2
TOTAL	1630

**Department of Public Safety  
Fire / Rescue Division  
Rescue Call Statistics  
Year 1995/1996**

**Nature of Emergency**

Anaphylaxis	11
Behaviorial	13
Burns : any source of	4
Cardiac	131
Cardiac Arrest - medical	10
- trauma	0
CVA	17
Diabetic	7
Drowning	1
Ob / Gyn	7
Assaults	55
Poison / Overdose	27
Respiratory	91
Seizure	24
STI / General Fx's	143
Trauma - head	33
- multisystems	26
- spinal	25
Water Accidents	1
Motor Vehicle Accidents	67
Other : unable to classify	336
Fire Runs	181
General Illness	58
Mutual Aid Received	33
Mutual Aid Supplied	27
 <b>TOTALS:</b>	 <b>1407</b>
 <b>NO TRANSPORTS</b>	 <b>154</b>

## HISTORICAL SOCIETY REPORT

The Harmon Memorial Museum is operated by the Old Orchard Beach Historical Society. Many visitors from all over the United States, Canada and two from Scotland enjoyed our summer feature of antique items from yesteryear.

Also on display was our popular fire room display, school room display and our aviation pictures and memorabilia.

As usual, many people were happy to see many pictures of their earlier visits to Old Orchard.

Spring of '96 saw many changes to our museum. We received many compliments on the new paint job done. Inside was freshened up with new paint and the plumbing was also upgraded.

Thanks to the Public Works crew for helping us out in digging up and installing a new sewer line. Again, thanks!

Our 95/96 officers are as follows:

President: Charles Milliken  
Vice President: Charles Davis  
Secretary: Susan Roberge  
Treasurer: Ann Mullen

Trustees: Daniel E. Blaney  
Bessie Pipinias  
Susan Roberge

Respectfully submitted,

Dan Blaney



## CONSERVATION COMMISSION

In February, Council Chairman Mocarzel requested that the Conservation Commission establish an ad-hoc committee to improve the image of Veteran's Memorial Park. Several meetings were held to include the town planner, representatives from the VFW and American Legion, Conservation Commission, Parks and Recreation and other interested volunteers from the community.

The Committee made suggestions for opening up, cleaning, trimming and planting new shrubs to the Memorial area. The work was completed in time for Memorial day with the help of veterans, members of the Conservation Commission and other members of the ad-hoc "advisory committee".

Councilor McDermott is to be credited with assuming responsibility for downtown beach grass. He has spent a great deal of time communicating, planning and planting along with a few volunteers. The Conservation Commission is grateful to Councilor McDermott for being a positive influence.

Planting trees has continued to be a major focus of the Tree Board and Conservation Commission. This spring the Tree Board made a presentation to the School Board and began planting twenty-one trees on the High School lawn. Money for the trees came from private fund raising to the Tree Fund and labor came from a few residents and students. Special recognition should go to Ray Roy, Master Landscaper, who dedicated four strenuous days guiding us and working along with us to plant the trees. We would also like to thank members of the fire department for their continuing assistance in helping us to keep the trees and memorial bushes healthy (with their watering truck) during the critical first year. The commission also gratefully acknowledges the assistance of Marc Bourassa for preparing and implementing a watering program for the new trees on West Grand Avenue.

Many residents have expressed concern to Conservation members that not enough is being done to take care of what we already have such as the half-way rotary islands, the flowers in the square, our parks, other new trees that need weeding, replacing trees that are cut down, repair of beach grass fencing, removing trash from the recycling area and picking up trash in areas of town other than the business district, etc. Commission members have been consistent in advocating for these services but have repeatedly been told that the budget will not allow for extra people or money for items like vegetation mulch etc. If you feel that these items are important, please communicate your feelings to our town manager and council.

Respectfully submitted,

Parker VanHoogenstyn  
Chairman of Conservation Commission

## REPORT OF THE BEACH CLEANERS

I concluded my final check of the beach this past weekend. There has been no need for additional work since the Labor Day weekend.

On my final check of the beach, I found a six inch main of the pier sewer line broken. The elbow where the main drops - together with a manual wheel valve were lying in the sand under the pier. If the line was still in use it could cause a real mess there. The proper people were notified and the situation rectified.

This is a good place to express my appreciation to the Town Manager's office for timely help and follow ups. I did talk to him at least once and to Nan several times when we needed action and it was always forthcoming. We are there for a short time and with the influx of visitors, holidays at the start of the season, and special events, there is little time for tomorrows or soon. Time for action is at hand. When we needed action it was there. Thank you again for your prompt help!

Financially, we ended up well. It was a good steady season with August being more active than usual. The good vacationing weather contributed I would venture to say.

Appropriation		Materials	
Labor	\$15,500	Expended	\$250
Expended	<u>\$13,876</u>	Unexpended	<u>\$75</u>
Unexpended	\$1,624		\$125

I wouldn't want to say this could be done every year. A little reshifting or alignment of the work areas in accordance to demand helped. Using one person as spare(this is not new) helps because we have help available when needed and yet we are not committed when not needed. This is usually a new person who is awaiting an opening for a beach position. Such a person is available for extra heavy times or someone is out ill or wants time off.

Respectfully submitted,

George Shorey, Supervisor

## LIBBY MEMORIAL LIBRARY

The Libby Memorial Library Trustees and Staff extend a heartfelt "thank you" to the citizens of Old Orchard Beach and all those whose efforts and contributions have made the much needed improvements and repairs to this facility possible. We also appreciate the patience of our patrons as we all adjust to the automatic circulation system; we know that such a major change takes some getting used to, but feel sure that it will allow us to serve everyone better and more efficiently.

The library once again hosted an "Afternoon of the Arts" in November and this year we expanded the program to include live music as well as visual art and poetry readings by authors from all over Maine. The annual Pumpkin Painting Party was well attended and a number of artistic, funny, and just plain scary pumpkins were created by the participants. During the winter and into the spring the Library was the site for a reading and discussion group funded by a grant from the Maine Arts and Humanities Council and jointly sponsored by the Adult Education Enrichment Program and the Libby Library. We celebrated Spring with the eighth annual "Go Fly a Kite Day" in the park and the planting of another new tree on the Library lawn. Louise continued to conduct two story hours a week and added a "finger frolics" program for toddlers and their caregivers on Tuesday mornings. We are pleased that more and more families are taking advantage of our membership in the Children's Museum of Maine. The Library continues to strive to serve the needs of all our members with a variety of resources and to promote the enjoyment of books at all age levels.

Respectfully submitted,

Eileen McNally, Director

### CIRCULATION & COLLECTION STATISTICS 1995/1996

LIBRARY HOLDINGS 6/95	22,243
BOOKS ADDED BY PURCHASE:	
FICTION ADULT: 206 JUVENILE: 102	308
NON-FICTION " 142 54	196
NEW ENCYCLOPEDIA ADDED TO CHILDREN'S ROOM	
NON-PRINT MATERIALS:	
AUDIO BOOKS 44 VIDEO TAPES 43	
RECORDS/TAPES 3 TOTAL NON-PRINT	90
TOTAL ADDED BY PURCHASE	594
MEMORIAL GIFTS AND DONATIONS:	
WOMEN'S ED. & IND. UNION - GIFT TO CHILDREN'S ROOM	80
OTHER JUVENILE DONATIONS	49
DONATIONS TO ADULT COLLECTION	108
NON-PRINT [VIDEO TAPES]	28
TOTAL ADDED BY GIFT	265
TOTAL ADDITIONS TO COLLECTION	859
WITHDRAWN FROM COLLECTION:	
MISSING/NOT RETURNED	58
DISCARDS	428
TOTAL WITHDRAWN	486
HOLDINGS 6/96	22,616
LIBRARY COLLECTION ALSO INCLUDES: 2 DAILY NEWSPAPERS, 4 WEEKLY NEWSPAPERS; 46 OTHER PERIODICAL PUBLICATIONS FOR BOTH ADULTS AND CHILDREN.	

CIRCULATION 1995/1996	
BOOKS: FICTION AND NON-FICTION ADULT	11,583
FICTION AND NON-FICTION JUVENILE	6,120
PERIODICALS	3,820
VIDEO TAPES	657
AUDIO TAPES & RECORDS	234
GAMES & PUZZLES	85
TOTAL CIRCULATION	22,499

PROGRAM ATTENDANCE TOTAL 919, ADULTS AND CHILDREN  
CHILDREN'S MUSEUM FAMILY PASS ISSUED 84 TIMES [UP TO SIX PEOPLE ALLOWED  
ON EACH PASS]

LIBBY MEMORIAL LIBRARY  
OLD ORCHARD BEACH FREE PUBLIC LIBRARY ASSOCIATION  
FINANCIAL REPORT F/Y 1995/1996

BEGINNING BALANCE	3,484.45
TOWN APPROPRIATION	72,761.20
MEDICAL INSURANCE [2 FULL TIME EMP.]	4,738.80
JUNE BILLS PAID	2,100.00
STATE AID	NONE
MONEY MARKET INTEREST	665.61
FINES & POSTCARDS	814.10
COPIES & ILL	523.80
LOST &/OR DAMAGED LIBRARY MATERIALS	20.00
REPLACEMENT & NON-RESIDENT CARDS	100.00
DONATIONS [INC. BOOK SALE]	1,350.75
TOTAL INCOME 95/96	\$86,558.71
DISBURSEMENTS:	
WAGES [INC. WORKMAN'S COMP.](2 full/time 3 part/time)	56,418.32
BOOKS, MAGAZINES & NEWSPAPERS	10,168.93
VIDEO TAPES	196.93
UTILITIES	4,558.43
REPAIRS, MAINTENANCE	2,589.72
OFFICE/OPERATING EXP.	2,657.90
COMPUTER SYSTEM [operating exp. & maint.]	3,308.70
LIBRARY PROGRAMS	500.00
MEMBERSHIPS	520.00
TRUSTEES EXP.	235.00
TOTAL EXPENDITURES 95/96	\$81,153.93
ENDING BALANCE:	5,404.78
OUTSTANDING BILLS 95/96 [books/periodicals & films]	3,227.51
BALANCE	\$2,377.27

## SUPERINTENDENT OF SCHOOLS ANNUAL REPORT

The entire school district mourns the loss of Ola Brownrigg who passed away after a long illness this past fall. Ola was a veteran English teacher at the high school, coordinated the Peer Helpers Program and was advisor to our SADD organization. Ola will always be remembered for her warm and caring personality. Touching the lives of so many people, the senior class initiated the dedication of the high school library to the memory of Ola. We will never forget her.

Due to continued budgetary cutbacks, for the first time in recent memory the School Committee was forced to eliminate nine extracurricular activities. With state and local funding problems it has become increasingly difficult to preserve present programs and to keep pace with needed repairs and technology needs in the schools. Fortunately, the 1996-97 school budget, that was recently approved, reversed this trend. We are presently planning to reinstate some of the losses that the school system has suffered over the last five years.

Enrollment in the district has increased by over ten percent since 1990. Our middle school has been identified by the state as needing improved library, music and art facilities. Unfortunately, due to a decline in state construction projects, we have not been able to be funded. At this time, the School Committee is exploring alternative methods for improving our facilities. One of our options is to have students from the Building Trades Program at the Biddeford Center for Technology construct a music room for no labor charge. We are presently in the planning stages of this exciting venture.

We are all excited about the prospect of connecting all of our schools to the Internet through the Nynex/PUC plan. This free hookup will permit our student body to take advantage of sophisticated research and communication activities on the world wide web. We are presently designing a district wide network for this new technology. Our Technology Planning Committee has done an exceptional job during the past year in planning for this project.

Seeking new funding sources has been an ongoing challenge for our district. The high school now has seven tuition students from Arundel. We are also in the process of developing a system to receive Medicaid funds that will reimburse our district for certain incurred expenses associated with special education. Our grant writing efforts continue to be ongoing and successful.

I am pleased to report that our local efforts in meeting federal mandates under Section 504 of the Rehabilitation Act of 1973 have been reviewed and updated. A newly developed 504 procedural manual further enables us to provide a free and appropriate education for all handicapped individuals within our community.

It has truly been an exciting school year. As you read the following administrative reports, I hope you share with us the genuine pride that radiates throughout our school system. The educational programs and supporting activities in the Old Orchard Beach School System continue to provide our children with a quality educational experience that we can all be proud of.

I would like to thank the School Committee for their unending commitment to the children of Old Orchard Beach and their ongoing dedication to providing quality educational programs within our community. I would also like to thank Jim Bennett and the Town Council for their support of our schools, especially during these challenging and fiscally troubled times.

Respectfully submitted,

Jay Bartner, Superintendent of Schools

## JAMESON SCHOOL ANNUAL REPORT

The following is a report of the Jameson School for the year beginning July 1, 1995 and ending June 30, 1996:

Pre-Kindergarten (1 session)	10
Kindergarten(4 sessions)	77
Grade 1 (4 Classrooms)	78
Multiage 1/2 (2 Classrooms)	40
Multiage 2/3 (1 Classroom)	20
Grade 2 (3 Classrooms)	66
Grade 3 (4 Classrooms)	83
TOTAL	374

We welcomed several new staff members this year. These included: Kate Shaw, multiage 1/2; Diana Marc-Aurele, resource room teacher, and Maureen Butler, 2/5 time speech/language clinician. New educational technicians at Jameson this year included Debra Mexas, Kathy Cury and Karen Rychorcowitz. Judy Jansen, a part-time counselor from Spurwink, was placed at Jameson for the year to work with students and families. Stacie Lunt was placed in Jameson library as a part-time aide through an agreement with the Senior Community Service Employment Project (SCSEP).

We received two grants for the 1995-96 school year that helped us in developing programming for our students and their families during the year. The first grant was from the Feinstein Foundation in Cranston, R.I. for \$1,000. Monies from this grant were used to encourage children to be helpful and considerate towards others, and to make a positive difference in their community.

Another grant in the amount of \$1,333 was awarded to James Freundlich, Jameson guidance counselor, and Matt Michaud, Loranger social worker, by the Maine Children's Trust Fund. This grant allowed us to provide parenting information to families in the area and funded a number of offerings including a monthly newsletter to Kindergarten parents, two 6-week S.T.E.P. (Systematic Training for Effective Parenting) programs for interested K-5 parents, 60 second parenting information "spots" on Channel 30 throughout the year, audio tapes which were made available to parents by phone after school hours, speakers for parents on parenting issues and a small library of books on important issues for parents. Many of the activities sponsored by this grant will be continued in the 1996-97 school year.

Students at Jameson School participated in the "Apples for the Students" program which was sponsored by Shaw's Supermarkets this year. Students collected register tapes from participating Shaw's Supermarkets from October 1 - March 31 that could be redeemed for computers, computer software or other school equipment. Our students collected over \$250,000 worth of register tapes during the collection period, and we were able to purchase an Apple 580 computer and some playground equipment for the school. Our thanks to all families who helped by sending in their cash register receipts and to Karen Walker for organizing the collection at school.

Members of the Old Orchard Beach Police Department and the School Health Services sponsored Project KidCare for our Kindergarten students this spring. Students were fingerprinted and photographed as part of the project which seeks to increase awareness about missing children and to educate families about steps they can take to help protect their children. We appreciated the efforts of these departments to keep our children safe.

Members of the Old Orchard Beach Fire Department and their guest, Officer Phil, visited Jameson in October to teach the students about fire prevention and safety. The Officer Phil presentation is done each year throughout New England and we have been fortunate to be able to offer the program for the past four years. Our special thanks to the local fire department, businesses and organizations which sponsored the program for our students each year.

The exceptional musical play "No More Secrets" was presented to students in grades 1-5 in November. The play addressed the very important topic of child abuse prevention. The play was performed by Interplay productions of Dover, New Hampshire and was presented with the help of the Jameson and Loranger PTO's and the York County Child Abuse and Neglect Council.

Helping students to develop a love of reading is an important focus at Jameson. Many classrooms enjoyed having guest readers who read special stories to students throughout the year. At home reading programs, which involved parents in their child's learning, were done by a number of classrooms during the school year as well as over the summer months. A school-wide reading incentive program culminated in a special awards night to honor students who had successfully completed the program. In May, 76 third grade students stayed overnight in the gym for our annual Friday Night Prime Time, an opportunity for students to enjoy reading and fun activities.

The Jameson library, under the direction of Nadean Record, our school librarian, continues to be an important part of our instruction for students each year and helps to promote reading for pleasure for our students. Students visit the library each week to hear a story, learn about how to use the library and borrow books to read at home. Staff members rely on Nadean to gather library materials which help in their instruction in the classroom. This year, the library boasted a circulation of over 15,000 materials and books by our students and staff.

Technology continues to grow in importance with staff at Jameson. Our building technology committee continues to develop a five year plan to implement our vision for the use of technology in the school in order to help our staff and students become contributing members in an ever-changing technological society. Nadean Record, our School librarian, held after school classes for staff members who were interested in learning to use our Macintosh computers and/or the internet. More and more teachers at Jameson are learning to use our available technology to their advantage in the classroom.

Our music program, which offers general music instruction while students learn to play the violin, continues to be successful under the direction of Debby Dabczynski. Parents were invited to share in their children's progress in the spring by attending a music class for students in grades K-2, or evening performances by third grade students. This year, the school sponsored after school individual or small group violin lessons for students which were taught by Melinda McCardell. Ms. Dabczynski began a small string ensemble this year with students in Jameson and Loranger Schools. We are pleased with the overall music program offered to our students and are excited about their progress each year.

Our Kaleidoscope program of after school enrichment activities continued to be successful this year under the new direction of Janet King and Karen Rychorcewitz. Teachers, parents and community have been very popular with students in grades 1-3. Kaleidoscope offers students a productive and fun way to spend part of their afternoon.

The YMCA After School Program continues to be popular with students and their parents. The program was operated under the direction of Renee Chou again this year and approximately 30 students were enrolled. The children do a variety of crafts, homework activities and gross motor activities throughout the year.

Members of the Jameson PTO have been very active throughout the year. During the school year, members organized a pumpkin sale, fall fundraiser, our annual Christmas fair and a spaghetti supper. As a result of their fundraising efforts, the PTO was able to sponsor "Tall Pine", who offered a hands-on learning experience for students about native Americans, members of the Krackerjack Theatre Company, who presented "Stories from the Planet Earth", and Keith Johnson, who performed his "I Feel Good" program. The PTO sponsored an ice cream party for the students, a buffet for teachers on Teacher Appreciation Day, a SafeKids presentation for parents and an end of the year school picnic. We appreciate the hard work of this organization throughout the year and invite other parents to become active members.

We received several donations to our school during the school year. We received three Apple computers and related software from families who have had students in our school. The American Legion Post #57 donated an outdoor American flag to replace our tattered one. Members of the VFW Auxillary donated 10 Colorado Blue Spruce trees on Earth Day. Many community members and parents donated their time to work with teachers and students in the classroom throughout the year.

We truly appreciate the help of others in supporting our children and the school. Their support and assistance have helped us to provide a quality educational experience for our students.

Respectfully submitted,

Pamela Mullen, Principal



## LORANGER MIDDLE SCHOOL ANNUAL REPORT

The 1995/96 School year was filled with excitement and growth for our students. Approximately 485 students were enrolled in grades 4-8 during the year. There were many different activities for our students, ranging from Dances, Field Trips, Speakers, Athletics, and presentations to the daily lessons, homework and day-to-day events. Some of the highlights of the year are listed below:

### New Staff

Catherine Bartok was the school substance abuse counselor for the middle school and high school. She came into the position during mid-year and did a fine job working with our students. She was a graduate student at the University of Southern Maine in clinical counselling, and received a masters degree.

Lisa Johnson was the Title 1 Reading teacher for the middle school. She received her BS degree from Lyndon State College in Vermont. Previous to OOB, Lisa taught nine years in California. She received her masters degree on the West Coast.

Robin Chambers was a Title 1 and Special Education Technician at the middle school. Robin received her bachelor's degree from the University of Maine at Farmington in 1995. She worked with students to improve their reading and math skills.

Tamara Perkins was the Library/Media Center assistant during the school year. Tammy brought a business background to the position. She has taken many classes in Graphic Design and Banking/Accounting from CMTC and USM.

### Student Highlights

The students below were recognized during the 1995/96 school year for accomplishments and awards:

Geography Bee winners	Grades 6-8 Peter Bell (gr.8) Grades 4-5 Alex Chou (gr. 5)
Spelling Bee winners	Grade 4-Paige Marshall Grade 5-Megan Lambert Grades 6-8 Serena Edith (gr. 8)
Rotary Club Essay Contest winner	Grade 8 - Caleb Couthard
Elks Drug Awareness Poster Contest	Grade 4-Megan Brannelly
Elks Club Students of the Year	Grade 8 male - Justin Cordwell Grade 8 female - Abby Verrill
DAR Essay Contest winner	Grade 8 -Linsey Moody
Authors and Artists winners	Grades 4-5 Danielle Roberge (author,gr. 5) Grades 4-5 Alex Chou (artist, gr. 5) Grades 6-8 Kristianne Edwards (author, gr. 8) Grades 6-8 Brandy Beaudoin (artist, gr. 8)

## **Drama Productions**

Under the direction of Mr. Safina, the Fall drama production was Four Little Words. December 8th was the evening performance date, and the parents and friends of the cast were on hand for an excellent show. In the Spring, on April 11, Give My Regards to Broadway was done for all. Under the direction of Ms. Thurlow and Ms. Camire, our students did a very fine job on this complex production. We are quite proud of our drama efforts, and look forward to many more years of excellence.

## **State Champions**

For the second straight year, our middle school Jazz Band was the state champion. Under the direction of Mr. Shabo, our students went to Caribou for the competition, and came away the champs. Congratulations to the students for all of their hard work and efforts.

## **Highlighted programs**

We had many great things going on at the middle school this year, the ones below are only a sampling of the innovative and coordinated things that occurred:

D.A.R.E. (Drug and Alcohol Resistance Education) - Under the direction of Officer Mattia from the Old Orchard Beach Police Department, our 5th grade students received some quality educational tips. We have been working with the police department for quite a few years on this project, and we have found it to be worthwhile and beneficial.

P.T.O. (Parent, Teacher Organization) - with the help of our Loranger PTO, many positive events and programs were held this year. Their support is greatly appreciated, and some of the things they sponsored were as follows: PTO/Staff Basketball game to benefit student activities, Teacher Appreciation Day and luncheon, Staff recognition awards, Book fairs, Collection of Shaw's receipts (A thank you to Marge Coreau), and donations to our athletic, Kieve and band programs. Most of all, the PTO was helpful in giving of their time to help our school be a fun place for students to learn and grow.

Big Brother/Big Sister program - Under the direction of Mr. Michaud and Mr. Freundlich, a Big Brother/Big Sister program was utilized this year. With students in grades K-5 getting big brothers or big sisters, it was an overwhelming success. Students in grades 6-12 volunteered to be a big brother or big sister to a younger student. This type of program filled a need that many of our younger students had, and it was a good learning service for our older students.

Library Family Study Nights - Ms. Drown, the Library/Media Specialist at the middle school offered a unique and valuable program this school year. On Tuesday evenings she opened the Library to Old Orchard Beach students and their families as a place for families to spend time together and to learn, study and read. It was a good place for students to do homework, for parents to read or get on the computer, and overall, a good place for families to spend time together. We hope to continue this program next year.

Respectfully submitted,

Michael Pulsifer, Principal

## OLD ORCHARD BEACH HIGH SCHOOL ANNUAL REPORT

It is my pleasure to submit the Old Orchard Beach High School Annual Report for the 1995-1996 school year. The enrollment at the conclusion of the 1995-1996 school year was as follows: Grade 9: 95, Grade 10: 83, Grade 11: 50, Grade 12: 67 TOTAL: 295.

During the 1995-1996 school year, the faculty at Old Orchard Beach High School continued to work on recommendations that were stated in the final accreditation report by the visiting committee. The Follow-Up Committee, consisting of Donna der Kinderen, Paul Bilotta, Don Maheu, Kathy Lee, Larry Frank, Grace Ward, Nancy Ray-Chairperson, were responsible for writing the two year report which is due October 1996. They are responding to the status of each recommendation in the following eight standards: 1) Administration/Faculty/Staff, 2) Curriculum and Instruction, 3) Educational Progress 4) School Climate, 5) Student Services, 6) Educational Media Services, 7) Community Support/Involvement, and 8) School Facilities.

During the fall of 1995, ten students from Mimizan, France arrived on October 19 and departed on November 2. They spent two weeks with our students, staying with families in Old Orchard Beach. Seven Old Orchard Beach students, accompanied by Mr. Wolfe, departed for France on February 16 and returned March 7. They included: Liv Ringseisen, Jennifer Howe, Sam Morrison, Mike Vigue, Rae Henckel, Jessica Critchley, and Heather Lombard. The exchange continues to be an annual event between the two sister communities.

Miss Goodnite, the Director of the music program, continues to challenge our students. The 1995 Marching Band performed one of the most challenging programs ever put together for a high school marching band program. Forty-five students participated in the Maine State Championship Marching Band competition on November 4, and finished state runner up in Division 2.

Fourteen of our students were selected to participate in the Southern Maine Music Festival. They included: Meagan Leary, Anna Dufour, Liv Ringseisen - Chorus; Dustin Thompson, Jazz Choir Drummer; Chris Prosser, Nate Charland, Steve Fontaine, Ryan Prosser - Jazz Band Jackie Lavenbein, Lauren Asperschlager, Mike Vigue, Mary Swinehart, Sharon Asperschlager, Bethany Smith - Concert Band.

Chris Prosser was selected to participate in the All-State Jazz Band Festival which was held in Millinocket, Maine, in January, 1996.

Nate Yerxa and Anna Dufour participated in the State Music Educators Convention held May, 1996. Nate participated in the All-State Band while Anna participated with the All-State Choir.

The Academic Decathlon Team, coached by Jeff Morris, finished their season in sixth place at State Competition held in March 1996 at Deering High School. The team members took tests on economic social sciences, environmental science, language and literature, mathematics, and fine arts. They were scored on their ability to write an essay, to interview, and to give a speech. The final event of the

competition was a super quiz which was over the United Nations. The team finished higher than it ever has before placing sixth out of twenty teams with a score of almost thirty-three thousand points. The team members included: Lauren Asperschlager, Sarah Lunn, Jamie L'Heureux, Lisa Howe, Bojana Stoparic, Susanne St. Onge, Kelly Gordon, Andrea Servadio, Sarah Barstow, and Angele Hall. Bojana received a gold medal in language and literature; a silver medal in social science; and a bronze medal in math and the essay. Jamie L'Heureux received a gold medal in the interview for her perfect score of 1,000. Andrea Servadio received a silver medal in the interview.

PAC 2000 championship competition was held at the University of Southern Maine on May 3. The Ola B sailboat designed by Andrea Servadio, Chris Prosser, and John Garner finished second in the State Competition under the direction of Mike Aaskov.

The U.S. First Robotic Regional Championships took place March of 1996 at New Hampshire College. This competition was made possible by UNUM Insurance Company who sponsored Old Orchard Beach High School, Kennebunk High School, Gorham High School, along with teaming up with engineers from Corning Coastal of Kennebunk and Nichols of Portland. The team objective was to design and fabricate a remote control robot to compete with these other high schools and corporations from around the country. The students involved at Old Orchard Beach High School included: Scott Parker, Matt Doucette, Bill Rankis, Andrea Servadio, Nate Charland, and Derek Blanchard under the guidance of Mike Aaskov. There were three Maine teams involved in the competition and we finished first among the three Maine teams.

"WE THE PEOPLE...THE CITIZEN AND THE CONSTITUTION" competition was held March of 1996 and the team included the following members: Dustin Thompson, Kelly Gordon, Lisa Howe, Chris Prosser, Sarah Barstow, Jill Fortman, Noel Hebert, Jen Moss, Jen Jacques, Jamie Mitchell, Mandy Gary, Nicole Smith, Tori Nadeau, Andrea Servadio, Meagan Leary, and Susie St. Onge. Under the direction of Mike Angelosante we finished runner-up in the State Competition Meet.

Girls State/Boys State recipients for the 1996 school year were selected during spring of 1996. The boys state candidates included: Erik Flanagan, Mark Belanger, Ralph Dubois, Ben Dufour, and Bill Adams. All students were sponsored by organizations in our community. Four were sponsored by the American Legion, the other two by the Knights of Columbus and Biddeford-Saco Savings Bank. The four girls attending Girls State included: Christine Bergeron, Jessica Weaver, Jamie L'Heureux, and Jessica Swinton. The girls were sponsored by the American Legion Women's Auxillary.

The Athletic Department had a successful year in various sports programs. The field hockey team qualified for the State Tournament coached by Carolyn McMenemy. Jen Larouche, Judy Marin, Jen Howe, Meredith Holmes were named to the Western Maine Conference All-Star Team. David Girard and Larry Langley were both named All Campbell Conference Team in Football. Chris Prosser was an all league award winner along with being a state qualifier in golf.

The girls basketball team coached by Dean Plante qualified for the State Tournament. Jen Larouche was named to both Western Maine Conference Team and All Class State Team. Jen Moss was named to Western Maine Conference Team.

The outdoor track team had several outstanding individual performers. Western Maine Conference Championships included: Dave Girard in the 100, 200, 400, 4x400 relay; Steve Brannelly, Eric Garon and Bill Adams the 4x400 relay; Larry Langley - Discus and Shotput; Jen Moss - Javelin, Discus, and Shotput. Jen Moss was also named the outstanding field event performer for the Western Conference Meet. At the regionals those who qualified for the State Meet included: David Girard, Jim Bickford, Steven Brannelly, Eric Garon, Bill Adams, Larry Langley, and Jen Moss. Jen Moss was crowned State Champion in the Discus and Javelin while Larry Langley finished State Runner Up in both the Shotput and Discus. Jen Larouche was elected to the Western Maine Conference All Star Team at Shortstop for the Softball Team.

The 1995-96 School year concluded with its Annual Awards Night Ceremony for the Class of 1996. They distinguished themselves to further their education as sixty eight (68) percent of the class plans to attend either a post graduate school, a technical school, a two or four year college, while six (6) percent have deferred their acceptance until fall of 1997. Three (3) percent will be entering the armed forces, twenty-three (23) percent will be working in the area. Eleven (11) percent of the twenty-three (23) percent plan to apply to continue their education beginning fall of 1997. Many of our seniors were recognized for their academic, athletic, and musical achievements. Lisa Howe, the Valedictorian, was the recipient of the Principal's Award and the Mathematics Award. The Salutatorian, Bojana Stoparic, received the English Award, Foreign Language Award and Science Award, while Same Morrison was the recipient of the Social Studies Award. Anna Dufour won the Art Award while Steve Fontaine was the Philip Souza Award winner, and Dustin Thompson received the Louis Armstrong Award. Brian Morin and Ronda MacDonald were the recipients of the Physical Education Award. The Graphic Arts Award went to Noel Hebert and the Technology Award went to Chris Prosser. Andrea Servadio was the recipient of the Society of Maine Women Engineers Award.

In Conclusion, it is my honor to present the Top Ten Students from the Class of 1996: Lisa Marie Howe, class Valedictorian, daughter of Burton and Patricia Howe of Lucette Avenue; Bojana Stoparic, class Salutatorian, daughter of Zlatko Stoparic of East Grand Avenue and Biljana Stoparic of Genoa, Italy; Samuel Bowman Morrison, son of Robert Morrison of Ocean Foreside and Susan Gold and stepson of John Gold of Saco; Susanne Elizabeth St. Onge, daughter of Richard and Elsie St. Onge of West Grand Avenue; Kelly J. Gordon, daughter of Jack and Joan Gordon of Hilltop Drive; Judy A. Marin, daughter of Joyce and Walter Marin of Ryefield Drive; Jillian Marie Fortman, daughter of Tamara Kiernan of Imperial Street and Ronald Fortman of Florida; Sarah Jackson Barstow, daughter of Carolyn Barstow and the late C. Jackson Barstow of Ocean Park; Angele Betheny Hall, daughter of Patricia Hall of Jeanette Avenue; and Heather Lee McCallum, daughter of Glenn and Sheila McCallum of Garden Street.

Respectfully submitted,

Dr. Grace J. Ward  
Principal

## CURRICULUM COORDINATOR ANNUAL REPORT

As I look back on the past school year, several areas immediately come to mind as being the focal points of 1995-96. They are Improving America's Schools Act (IASA) planning, middle school responsibilities, technology, School Quality Review Initiative (SQRI), high school accreditation follow-up and Celebration of the Arts.

The Old Orchard Beach School district spent the entire year working on the Improving America's Schools Act (IASA) requirements. We had to complete an in-depth self-assessment in six different areas across the district: student centered learning; aligned curriculum, instruction and assessment; shared vision; climate supportive of change; connected professional development; and coordinated people, programs and resources. Data was gathered through a survey completed by parents and community members and focus group discussions held for staff, students, parents and community members. Once the assessment was completed, the School Improvement Team developed a plan and goals based on the information gathered. The plan, submitted to the Department of Education on July 1, was approved and has formed the basis for our IASA application for federal funds and a Goals 2000 grant.

Over the next four years, the school department will focus on the following four major goals:

1. To develop a process that will ensure the internalization of the district Mission Statement, goals, vision and beliefs.
2. To increase effective communication which will build a climate of trust among the community.
3. To develop and implement an aligned curriculum, instruction and assessment process for K-12.
4. To provide a quality educational experience by having high expectations and ensuring learning for all students.

Activities which will support these goals for the next year include developing a poster or brochure about the district mission, vision and beliefs; identifying issues about communication; participating in team building workshops; exploring and implementing conflict resolution strategies; initiating a Family Literacy Task Force; aligning curriculum with State Learning Results and national standards; developing assessment strategies; and studying learning styles and implementing appropriate teaching strategies.

To better assist the middle school this year, the School Committee redefined some of my responsibilities to include spending more time at the middle school. My main areas of concern were the academics and how to help students who were not succeeding, to assess new students as they enrolled, to continue to oversee the testing program and to participate on both the pupil services team and the team leaders group. I screened 92 transfer students, supervised the eighth grade learning lab once a week, organized the fourth and eighth grade MEA testing and the third and sixth grade achievement testing, and administered the National Assessment of Educational Process to selected eighth graders. The extra time spent at Loranger underscored for me the need for a guidance counselor and the school committee has reinstated that position for next year.

Another focal point for this past year has been technology. Although our schools are not on the cutting edge of technology use or availability, we have come to realize the impact that technology has in

education. With the NYNEX proposal to provide access to the Internet with a 56 KGB line for all schools and libraries, comes the responsibility to use that access in an educationally sound manner. We have participated in training and information sessions about the NYNEX proposal and are learning what our role will be in this endeavor.

Each school based technology committee developed a five year plan for their school which was then used to develop the district five year plan. This plan has been submitted to the Department of Education as one of the requirements to receive the NYNEX line. Canfield Corporation is completing a detailed wiring plan for all our buildings which is needed for ultimately networking all the school sites. It is important for the school district to keep abreast of changes as they occur and be as ready as we can to implement current technology so our students and citizens can access information.

As part of our participation in the Southern Maine Partnership, I was trained in the School Quality Review Initiative (SQRI). This process focuses on teaching and learning and observers spend a week in a school looking at student work, teaching and learning. I visited Cornish Elementary School in March (during one of our many snow days!) and had an informative and enjoyable visit. This is a valuable process for both administrators and teachers and I hope that our schools will participate in a review in the future.

The high school spent this year completing follow-up reports to their accreditation report received the previous year. I participated in all departmental meetings in discussions about curriculum issues. Those discussions related directly to the work required for the IASA plan; therefore, it was nice to see that our efforts could be coordinated across the district. I was also part of the follow-up committee which is directly responsible for completing the reports.

As part of our continuing efforts to feature the arts, I coordinated a Celebration of the Arts during the month of May. The month included our annual Authors and Artists Recognition, the Celebration of the Arts at the middle school, an evening of the arts at the high school and violin recitals and art activities at Jameson School. Old Orchard Beach is fortunate to have many talented students and it was rewarding to recognize their achievements.

We have accomplished many exciting things this year and I look forward to next year and the implementation of our IASA plan and the technology advances that are occurring.

It is truly a pleasure to work with the dedicated administrative team that the Old Orchard Beach School District has and to share that work for the benefit of the community.

Respectfully submitted,

Kathleen Lee  
Curriculum Coordinator

## SPECIAL EDUCATION ANNUAL REPORT

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

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

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

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

### **Jameson School**

Sue Gallant  
Diana Marc-Aurele

### **Junior High School**

Ed Bogh  
Anna Cutler  
Jen Kenney

### **Loranger School**

Jane Allen  
Mary Feigenbaum

### **High School**

Carol Besanko  
Nancy Ray  
Jack Thompson

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

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



Sweetser Children's Home:  
 Pre-Vocational Program: 1  
 Day School - 1  
 Residential - 1  
 Biddeford High School - 1  
 Perkins School for the Blind - 1  
 Spurwink School - 2  
 Swansea Wood School - 1  
 Future Builders Program - 1  
 Portland Arts & Technical High School - 2

The Old Orchard Beach schools also provide Title I services to students grades K-8 who could benefit from remediation in reading and in math. Title I personnel provide these services through the direction of classroom teachers to approximately eight students. Our Title I personnel are as follows:

**Jameson**

Marcia Foote  
 Debra Mexas

**Loranger Middle School**

Lisa Johnson  
 Robin Chambers, part-time  
 Pat Howe

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

1. Local Entitlement, P.L. 101-476 Part B, Individuals with Disabilities Act	\$51,276
2. Title I, Part A, Improving America's Schools Act	\$115,807
Total:	\$167,083

Respectfully submitted,

Donna M. Ford  
 Director of Special Education

## REPORT OF ADULT EDUCATION

This year Adult and Community Education offered 80 classes and workshops for academic skills, vocational preparation, personal enrichment, literacy and college preparation. Our total enrollment was six hundred and five. In addition, we issued fourteen General Education Diplomas and two high school diplomas. We provided forty individuals with career counseling and 229 individuals with academic counseling and skills assessment.

This year we secured a small grant from Head Start to pilot an off-site family literacy program. Although our enrollment was lower than anticipated, we were able to work on a program design that would fit the needs of our community and consequently succeeded in obtaining a Barbara Bush Family Literacy grant for fiscal year 1997.

We did suffer some financial losses this year. We lost our funding from the Homeless Project which enabled us to conduct life skills classes at Milestone Rehabilitation. This funding has not yet been reinstated. We also had a 9% cut in our state subsidy which the town reimbursed the program for 1995-1996. Those funds were reinstated for fiscal year 1997.

This year the Superintendents and School Committee Chairs for Old Orchard Beach and Saco approved a one year agreement to merge their Adult and Community Education programs. This merger will combine the budgets of both programs. Course offerings and services will be conducted in both sites during day and evening hours. We will continue to offer a wide variety of classes and look forward to the opportunity to expand our offerings as well as access the resources in both communities. There is a Governing Board for the merged program which will be comprised of two school board members, the Superintendents from each school district and the Adult Education Director. The Board is a policy making group which will oversee the activities of the merged program.

The success of Old Orchard Beach and Saco Adult and Community Education program depends upon continued program evaluation, school improvement and community support. In large part, our ability to accomplish our program goal - to serve the life long learning needs of our residents - depends on collaborative efforts within the community.

Respectfully submitted,

Sharon Ultsch, Adult Education Director

## OUTSTANDING 1996 REAL ESTATE TAXES AS OF 6/30/96

ALLEN, HELEN D.	146 PORTLAND AVE.	761.25
ALLEN, KENNETH R.	148 PORTLAND AVE.	605.71
ALLEN, KENNETH R. & JEANNIE	144 PORTLAND AVE.	1021.37
ALLEN, KENNETH R, OROUKE, SYLVIA	PORTLAND AVE.	82.94
AMERICA, VITORINO B & MARIA	191 E GRAND AVE.	3326.61
ANDRADE, LENA B.	2 WINTERGREEN ST.	162.53
ATKINS, ANTHONY	36 GOOSEFARE DR.	640.01
AYOTTE, RENALD & JO	19 OLD SALT RD.	1273.80
AYRES, FAITH	5 SOCIETY AVE.	524.25
BADONE, ROBERT & KATHERINE	47 WEST OLD ORCHARD AVE.	1276.37
BAKANOSKY, CLAIRE E.	6 IMPERIAL ST.	960.17
BALTES, BONNIE	6 GOOSEFARE DR.	720.50
BARR, DAVID A. & ROBERTA	98 TEMPLE AVE.	2574.37
BARRETT, CHARLES A.	77 OCEAN AVE.	1690.71
BATTEY, MARIAM	33 LAKE AVE.	1610.47
BAYIDES, FRANCIS	52 SUMMIT ST.	513.93
BEAN, MARY F.	4 OLD ORCHARD RD.	1460.02
BEGIN, CHARLES E & DEBRA L	9 BOISVERT ST.	3135.38
BELFANCE, JEFFREY & STEARNS, SHANNON	5 WILLOW AVE.	2056.70
BERNIER, JANE E. & ROGER H.	20 FERN AVE.	1888.37
BERRY, DWIGHT W. & MARGARET M.	6 HIGHLAND AVE.	1574.74
BERTHIAUME, DENNIS	6 PINECONE DR.	207.93
BIRD, JOHN RUSSELL	46 OCEANA AVE.	927.04
BISSON, ROGER N. & MARIE	204 SACO AVE.	1048.28
BLACKMAN, ROBERT L. & CINDY A.	221 E GRAND AVE.	1660.74
BLAKE, WENDY L. & HOGAN, GEORGE	16 PINE AVE.	1684.39
BLANCHARD, PAUL R. & DIANNE	1 BOISVERT ST.	2020.97
BLANCHARD, ROBERT & VICTORIA	1 WILBUR AVE.	2235.18
BLOW, BRUCE WAIN	77 SMITHWHEEL RD.	2130.62
BOCCALARI, WILLIAM & CAROL	8 ELM ST.	137.02
BOLDUC, DAVID A.	10 JEANNETTE AVE.	1697.15
BONITZ, RAYMOND	39 GOOSEFARE DR.	516.49
BOUTOT, CLAIRE	100 OCEAN AVE.	2212.28
BROUCHU, DAVID & LISA	42 GOOSEFARE DR.	549.64
BRODERICK, RICHARD D. & SANDRA L.	2 FOOTE ST.	1579.28
BROUSSEAU, SUZANNE	7 MICHAUD AVE.	2768.12
BUONOPANE, ANGELO & DAVID	6 UNION AVE.	3943.78
BURGESS, HEATHER	37 FOOTE ST.	121.39
C F INVESTMENTS INC.	12 FOOTE ST.1	5298.43
CARL DUBOIS EXCAVATING INC.	ROSS RD.	4744.40
CARLIS, GEORGE & MAGGY	99 E GRAND AVE.	925.21
CARLSON, ROBERT B & SANDRA G.	2 FOOTE ST.	792.83
CARON, DANIEL	2 SCHOPPEE DR.	318.56
CASCADE CORP.	125 PORTLAND AVE.	1574.68
CASHMAN, BRIAN	9 WILSON DR.	257.03
CHARETTE, STEVEN & MARRIEL	46B ADELAIDE RD.	1572.18
CHETWYND, CHARLES & LINDA	54 RANDALL AVE.	259.86
CHRETIEN, MARCEL R.	116 ROSS RD.	3931.00
CIAMPI, LUCILLE D.	61 E GRAND AVE.	1210.08
CIAMPI, LUCILLE D.	61 E GRAND AVE.	1429.38

CIOCCA, JACK	163 E GRAND AVE.	957.80
CLARK, DAWN	47 RYEFIELD DR.	725.56
CLARK, DOLORES I.	105 ATLANTIC AVE.	2910.98
CLARK, JO ELLEN & ELLEN	88 TEMPLE AVE.	1382.21
CLOUTIER, ANNE M.	2 BAYBERRY DR.	651.63
COFFEY, SUSAN	33 MILLIKEN ST.	784.24
COLE, ALTON B. & ALICE B.	MAPLEWOOD AVE.	628.70
COLE, JAMES P.	19 OLD SALT RD.	1271.28
COLUMBO ENTERPRISES INC.	1-3 CASCADE RD.	3089.49
COMPTON, ROBERT J. JR. & HARMON, ANGELA	50 RYEFIELD DR.	781.70
COPP, RAYMOND H.	11 SMITH AVE.	1019.13
COPP, RAYMOND H.	1 BAY AVE.	1237.85
CORMIER, RICHARD J. & NANCY	135 PORTLAND AVE.	552.87
COUTU, DENISE F & PIERRE	22 MILLIKEN MILLS RD.	2582.01
COWAN, ANN & STEVEN P. & DAVID R.	116 PORTLAND AVE.	1322.27
COWAN, ANN & STEVEN P. & DAVID R.	116 PORTLAND AVE.	1243.23
COWAN, ANN & STEVEN P. & DAVID R.	116 PORTLAND AVE.	1243.23
COWAN PROPERTIES	205 E GRAND AVE.	3992.21
CYR, BRENT D. & CARMEN	34 CHESTNUT ST.	2576.91
CYR, HELEN	10 GOODWIN AVE.	1335.06
CYR, LANCE & DONNA	6 MAYFLOWER DR.	763.82
DANFORTH, STANLEY J & SYLVIA	102 ROSS RD.	1199.85
DANTON, FRANCES	207 E GRAND AVE.	2240.99
DANTON, FRANCES	207 E GRAND AVE.	1548.58
DANTON, FRANCES	207 E GRAND AVE.	2257.17
DAVIS, EDWARD & CAROL	2 PINE AVE.	1679.28
DAVIS, ROBERT Y	5 MYRTLE AVE.	1842.49
DEERING, DAVID N. & DIANE B.	13 MAPLEWOOD AVE.	1113.17
DELAGE, MICHAEL & ROBIN M.	4-6 WILDWOOD LA.	2681.47
DESJARDINS, DOROTHY	49 SMITHWHEEL RD.	1232.99
DESMOND, IONA E.	19A COTTAGE AVE.	390.72
DIKOS, DEMETRIOS & CHRYSANTHE	18 SMITHWHEEL RD.	569.08
DIMEGLIO, NICK & MARIA GRAZIA	107 SACO AVE.	1437.03
DION, CAROL	16 IVY LA.	845.00
DOANE, RONALD J.	10 PINE LA.	2434.06
DOODY, JOHN E. & DONNA	1 CLEAVES ST.	1982.71
DRURY, JOANN H.	146 W GRAND AVE.	1952.17
DÙDEVOIR, TERRY W & HAZEL J LIFE ESTATE	4 SIXTEENTH ST.	980.24
DUNPHY, RALPH JR. & MARLENE	26 SCHOOL ST.	1067.30
EASTMAN, GERALD G.	52 GARDEN ST.	2668.63
ELDRIDGE, ALLEN L. & DAVIS, AMY E.	34 RYEFIELD DR.	419.59
ELLERY, RAYMOND & CAROLE	93 UNION AVE.	2487.62
FODEN, HELEN	DOGWOOD ST.	98.27
FORD, ADAM & STEWART PAIGE	LARCH ST.	105.92
FORTIER, PRISCILLA L TR.	47 ADELAIDE RD.	37.45
FORZESE, NANCYNE	219 E GRAND AVE.	70.76
FOSS, WILLIAM G.	255 TEMPLE AVE.	1781.33
FREEMAN, BARBARA J.	21 CASCADE RD.	440.80
FROST, WILLIAM	31 RYEFIELD AVE.	575.14
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1642.52
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1599.54
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1599.54
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1642.52

FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1599.54
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1599.54
FULLER, ROBERT TRUSTEE OF C F REALTY TRUST	51 PORTLAND AVE.	1642.52
GAGNE, DONNA A.	69 SMITHWHEEL RD.	2186.76
GARON, GUY J & KATHERINE M.	1 BOISVERT ST.	1944.48
GARON, GUY J & KATHERINE M.	1 BOISVERT ST.	2839.54
GARON, GUY J & KATHERINE M.	128 W SURF & ODENA ST.	3540.13
GARON, GUY J & KATHERINE M.	39 W GRAND AVE.	1209.30
GERRY, JO-ANN HOYT	18 NORWAY AVE.	406.64
GEYER, THOMAS HEIRS	59 FERN PARK AVE.	2079.67
GLOMSKI, THOMAS	2 FERNALD ST.	1620.67
GONDEK, GERTRUDE	50 COOKMAN AVE.	1551.77
GREENFIELD FAMILY TRUST	1 SEACLIFF AVE.	1817.15
GREENLAW, PATRICK E.	103 W GRAND AVE.	2467.23
GUARINO, JOSEPH P.	156 ROSS RD.	825.67
GUERETTE & MARCOUX REALTY INC.	POPLAR ST.	98.27
GUERETTE & MARCOUX REALTY INC.	DOGWOOD ST.	98.27
GUERETTE & MARCOUX REALTY INC.	JUNIPER ST.	108.48
GUERETTE & MARCOUX REALTY INC.	JUNIPER ST.	103.38
GUERETTE & MARCOUX REALTY INC.	HEMLOCK ST.	100.82
GUERETTE & MARCOUX REALTY INC.	DOGWOOD ST.	98.27
GUERETTE & MARCOUX REALTY INC.	ELM ST.	100.82
GUERETTE & MARCOUX REALTY INC.	ELM ST.	105.92
GUERETTE & MARCOUX REALTY INC.	HEMLOCK ST.	105.92
GUERETTE & MARCOUX REALTY INC.	HEMLOCK ST.	108.44
GUERETTE & MARCOUX REALTY INC.	HEMLOCK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	HEMLOCK ST.	108.44
GUERETTE & MARCOUX REALTY INC.	IVY ST.	100.82
GUERETTE & MARCOUX REALTY INC.	LARCH ST.	105.92
GUERETTE & MARCOUX REALTY INC.	ALDER ST.	95.72
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	DOGWOOD ST.	98.27
GUERETTE & MARCOUX REALTY INC.	JUNIPER ST.	100.82
GUERETTE & MARCOUX REALTY INC.	JUNIPER ST.	98.27
GUERETTE & MARCOUX REALTY INC.	JUNIPER ST.	98.27
GUERETTE & MARCOUX REALTY INC.	POPLAR ST.	100.82
GUERETTE & MARCOUX REALTY INC.	KAPOK & LARCH ST.	108.48
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	100.79
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	123.78
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	100.79
GUERETTE & MARCOUX REALTY INC.	KAPOK ST.	98.27
GUERETTE & MARCOUX REALTY INC.	LARCH ST.	98.27
GUERETTE & MARCOUX REALTY INC.	LARCH ST.	98.27
GUERETTE & MARCOUX REALTY INC.	LARCH ST.	105.92
GUERETTE & MARCOUX REALTY INC.	ALDER ST.	100.82
GUERETTE & MARCOUX REALTY INC.	ALDER ST.	113.58
GUERETTE & MARCOUX REALTY INC.	ALDER ST.	98.27
GUERETTE, NORMAN	POPLAR ST.	100.79
GUERETTE, NORMAN	POPLAR ST.	98.27

GUERETTE, NORMAN	HEMLOCK ST.	100.82
GUERETTE, NORMAN	DOGWOOD ST.	98.27
GUERETTE, NORMAN	HEMLOCK ST.	98.27
GUERETTE, NORMAN	DOGWOOD ST.	98.27
GUERETTE, NORMAN	HEMLOCK ST.	98.27
GUERETTE, NORMAN	CRNR CASCADE & ELM ST.	526.69
GUERETTE, NORMAN	ELM ST.	103.34
GUERETTE, NORMAN	POPLAR ST.	108.44
GUERETTE, NORMAN	POPLAR ST.	98.27
GUERETTE, NORMAN	KAPOK ST.	98.27
GUERETTE, NORMAN	KAPOK ST.	98.27
GUERETTE, NORMAN	KAPOK ST.	98.27
GUERETTE, NORMAN	DOGWOOD ST.	98.27
GUERETTE, NORMAN	DOGWOOD ST.	98.27
GUERETTE, NORMAN	DOGWOOD ST.	98.27
GUERETTE, NORMAN	JUNIPER ST.	98.27
GUERETTE, NORMAN	KAPOK ST.	98.27
GUERETTE, NORMAN	KAPOK ST.	98.27
GUERETTE, NORMAN	LARCH ST.	98.27
GUERETTE, NORMAN	LARCH ST.	98.27
GUERETTE, NORMAN	LARCH ST.	98.27
GUERETTE, NORMAN	ADLER ST.	98.27
GUERETTE, NORMAN	ALDER ST.	98.27
GUERETTE, NORMAN	ALDER ST.	98.27
GUERETTE NORMAN & MARCOUX REALTY	POPLAR ST.	541.99
HALIG, ERIKA	85 ATLANTIC AVE.	1688.01
HALIG, ERIKA	47-FERN AVE.	2120.35
HALIG, ERIKA	55 FERN AVE.	1791.66
HALIG, ERIKA	54 FERN AVE.	2115.29
HALIG, ERIKA	61 HIGHLAND AVE.	1586.88
HALIG, ERIKA	30 UNION AVE.	2041.97
HARDIN, ELIZA P. & DORIS, NICHOLSON, PHYLLIS	40 RANDALL AVE.	2546.35
HARMON, HOWARD S & WEDAD EL-SAYED	7 MAYFLOWER DR.	592.96
HARRIS, MARION	112 RANDALL AVE.	2089.88
HART, WILLIAM M. ETALS & HART MAUREEN	35 WALNUT ST.	274.23
HENNINGSEA, BARBARA	23 ROCKLAND DR.	1243.25
HIRST, KENNETH R & DARLENE	6 HOBSON AVE.	2837.02
HOBAN, JOHN J & JANET M.	47 MILLIKEN ST.	1839.95
HOGAN, GEORGE W SR & FAITH	126 W GRAND AVE.	3691.26
HOGAN, GEORGE W SR & FAITH	20 CARLL AVE.	1077.48
HOLT, ANTHONY, WIGHT REALTY	125 W GRAND AVE.	2189.24
HOLT, JEROME A	DUNEGRASS	223.20
HOLT, RICHARD	18 SMITHWHEEL RD.	1128.47
HOOPA INC.	87 UNION AVE.	1331.07
INMAN, ANDY	44 GOOSEFARE DR.	40.41
IRVIN, JOHN A. & IRENE G.	1 BAYBERRY DR.	679.69
J BOUTET INC.	3 ROSS RD.	1860.61
JOHNSON, ARTHUR H. & LORAINNE	3 PEARL AVE.	2151.05
K M PROPERTIES	172 SACO AVE.	15967.31
KACZMARSKI, FRANK	54 SUMMIT ST.	1401.35
KAEPPEL, SAMUEL H & LINDA	210 E GRAND AVE.	3925.84
KEARNEY, JOHN J	129 W GRAND AVE.	902.50
KENDALL, DONNA MAE & JOHN R.	9 CASCADE RD.	1218.65

KERR, HUGH & RITA L.	17-21 WASHINGTON AVE.	1992.90
KETOLA, DONALD F & GLENDA	125 PORTLAND AVE.	1449.78
KIERSTEAD, GARY & STODDARD	31 MAYFLOWER DR.	613.39
KILEY, LAURIE	5 MAYFLOWER DR.	587.89
KINNEY, WESLEY A JR & GWEN H.	T FOR TURN RD.	3091.26
KROOT, SANDRA L	61 ATLANTIC AVE.	1674.19
L & D ASSOCIATES	DIRIGO DR.	659.92
L & D ASSOCIATES	T FOR TURN RD.	638.86
LABBE, ROLAND	11 RYEFIELD DR.	692.44
LABOCA CORP	109 UNION AVE.	3785.88
LACASSE, LEO	16 ELM ST.	1039.25
LAFAVE, JOHN L, KATHLEEN, MARK & LAUREL	28 SEACLIFF AVE.	1592.58
LAIN, CAROLE R.	4 TEMPLE AVE.	5910.26
LANCASTER, LLOYD	9 GOOSEFARE DR.	398.07
LANDRY, CAROL A.	193 TEMPLE AVE.	790.31
LANZILLO, WALTER & ELEANOR	183A SACO AVE.	447.25
LANZILLO, WALTER & ELEANOR	183 SAOC AVE.	4041.02
LANZILLO, WALTER & ELEANOR	HOLLAND AVE.	342.83
LAROCHELLE, LEO & ADRIENNE	14 FRANCIS ST.	4390.76
LAUZON, MARC	35 GOOSEFARE DR.	669.49
LECLERC, JEAN D. & DENISE	1 WALNUT ST.	92.95
LEHMANN, CHRISTA	8 MAYFLOWER DR.	633.80
LEMONS, EVERDEKE F.	23 SCHOOL ST.	454.88
LEVERIS, ARTHUR J & ALICE	5 HILLTOP DR.	1878.22
LEVESQUE, NORMAN A & ALINE M.	62 E GRAND AVE.	9791.18
LINDBERGH'S LANDING TRUST	39 W GRAND AVE.	3783.10
LITWINETZ, JOHN A & MARY	6 & 14 PORTLAND AVE.	4005.58
LOCALS INC.	8 W GRAND AVE.	6769.15
LOISELLE, DORIS	39 HIGHLAND AVE.	1306.97
LORANCAITIS, DIETER & SANDRA	36 SUMMIT ST.	1954.73
LORD, CLIFFORD	POPLAR ST.	310.48
LOUIS, HARRY P.	47 FIFTEENTH ST.	1368.18
MACDONALD, DEBBIE	177 PORTLAND AVE.	848.00
MACDONALD, JOHN R & JEAN S.	52 WOODLAND AVE.	1862.89
MACK, RAYMOND	5 DEWEY AVE.	1985.33
MACQUARRIE, DONALD J & MARION M.	12 LONGWOOD AVE.	1511.04
MAESTRE, TONI I.	64 SACO AVE.	1371.44
MAHONEY, GRACE D. & GREENLAW, PATRICK	102 WEST SURF ST.	7179.79
MAHONEY, GRACE D. & GREENLAW, PATRICK	ODEAN AVE.	2653.39
MAHONEY, GRACE D. & GREENLAW, PATRICK	18 PEARL AVE.	2770.71
MAINE URBAN PROPERTIES INC.	177 E GRAND AVE.	1681.85
MAINE URBAN PROPERTIES INC.	177 E GRAND AVE.	1901.15
MALLEY, WALTER & ELANE	19 PINECONE DR.	700.09
MALONEY, ANTOINETTE	2 MELVIN AVE.	3660.70
MARCOTTE, DONALD	184 SACO AVE.	318.00
MARTELL, BARBARA & KENNEDY C.	44 RANDALL AVE.	552.48
MARTIN, JOHN C. & JOAN M.	48 UNION AVE.	1250.91
MAYBERRY, BRUCE V.	27 WASHINGTON AVE.	521.56
MCALLISTER, BARBARA & RIDLEY	15 WASHINGTON AVE.	2505.42
MCCALLUM, GLEN C.	3 GARDEN ST.	2185.39
MCCARRON, MICHAEL P.	18 SMITHWHEEL RD.	574.12
MCCLURE, JENNIE D.	5 HEATH ST.	4035.69
MCKENNEY, JOSEPH & KAREN	85 ROSS RD.	3099.67

MELIA, GARY T.	161 SACO AVE.	673.46
MELIA, GARY T. & KAREN E.	161 SACO AVE.	675.98
MELLEN, SCOTT & MARY	26 RYEFIELD DR.	710.30
MILLER, FREDERICK & REBECCA	6 WATERMAN DR.	740.89
MILOS, JOHN & JUDITH L.	7 BIRCH LN #2	224.77
MINOR, NORMAN R.	ODESSA AVE.	6631.56
MORRIS, MARY JANE & VICTOR NANCY	151 PORTLAND AVE.	2092.43
MORSE, FRANK R & SYLVIA M.	24 FERN AVE.	1255.68
MOSSERI, ALAN J & JACQUELINE	38 STAPLES ST.	1175.65
MOUTSATSOS, DONNA N & CRIBBY, PATRICIA	42 CENTRAL PARK AVE.	1860.32
MOUTSATSOS, DONNA N & CRIBBY, PATRICIA	4 CAMDEN AVE.	1949.60
MUNDI, RUSSELL P.	191 E GRAND AVE.	2163.26
MURDOCK, JUDITH	60 HIGHLAND AVE.	2069.48
MURPHY, BARRY L.	43 SMITHWHEEL RD.	2092.40
MURPHY, MARGARET LIFE ESTATE & MURPHY WALTER & GORDON REMAINDER	182 PORTLAND AVE.	2174.04
MURPHY, RICHARD & ERLINE	22 ZION AVE.	345.63
NADEAU, MICHAEL A. & BONZNER, ELLEN R.	3 RYEFIELD DR.	488.43
NASON, JERRY C. & MARY LOU	35 SEAVIEW AVE.	1296.14
NASON, MARCIA G & GREGORY R	11 GARDEN ST.	2658.89
NOILES, PAUL R & ALICE R.	2 ARBUTUS AVE.	1651.23
NOILES, PAUL R & ALICE R.	23 WASHINGTON AVE.	2431.57
OBRIEN, TIMOTHY & TAMMY	37 GOOSEFARE DR.	636.34
OCEANSIDE LOUNGE TRUST	39 W GRAND AVE.	5853.70
OCONNELL, DENNIS M.	54 RANDALL AVE.	636.17
OLANOVICH, JEROME T. & PATRICIA	135 PORTLAND AVE.	1625.75
OSGOOD, DEAN A & JANET "SANDY HOLLOW"	96 ROSS RD.	2342.28
OWNER UNKNOWN	SACO LINE	378.79
OWNER UNKNOWN	ASPEN ST.	111.02
P R RHEAUME CO.	153 PORTLAND AVE.	2166.32
PAGE, DONNA	3 PINECONE DR.	715.39
PALLADINO, ED F JR. & ANN M.	ASPEN ST.	111.02
PANAGGIO, JOSEPH A SR. & DONNA M.	1 CLEAVES ST.	1845.58
PARENT, NANCY	114 UNION AVE.	6730.95
PELKEY, D KURT & DEBRA J.	33 ATLANTIC AVE.	3443.93
PELLETIER, GILBERT W. & ANNE E.	46 HIGHLAND AVE.	381.91
PENDEXTER, GARY E.	17 WILSON DR.	501.18
PENIAS, MOISE & MOSSERI J.	29 OLD ORCHARD ST.	88.59
PERKINS, ALFRED DAVID	8 MILLIKEN MILLS RD.	1658.89
PERKINS, DAVID	ALONG B & M RAILROAD	460.35
PETIT, CATHERINE DUFFY	1 FOURTH ST.	6748.83
PHILLIPS, ROBERT H. & MURIEL	83 CASCADE RD.	2033.72
PHILLIPS, TERRY C.	60 ATLANTIC AVE.	891.33
PIER, RUSSELL H. & DORIS E.	COOKMAN AVE.	43.81
PINE RIDGE REALTY CORP	ROSS RD.	15809.26
PINKHAM, MARGARET & NEVERS, DONALD & TORDOFF, MARK	10 GLENWOOD LA.	1294.20
PINKHAM, MARGARET A.	37 WINTERGREEN ST.	1171.79
PIONEER DEVELOPING CO INC.	100 ROSS RD.	557.29
PIPER, RICHARD C JR.	6 WINTERGREEN	3183.82
PLANTE, JEROME G & PATRICIA	114 ROSS RD.	3201.68
POOLER, GARY	14 MAYFLOWER DR.	679.69
POTVIN, RONA N.	17 OCEAN PARK RD.	822.34



PRATT, GLEN A.	2 FOOTE ST.	1242.45
PERSONAK, RAYMOND J & JANET R.	27 DATE ST.	2676.38
QUINN, IRENE G TRUSTEE OF GARB NOMINEE TRUST	31 E GRAND AVE.	3517.89
REEVES, MINNA C (HEIRS)	190 E GRAND AVE.	8730.63
REEVES, MINNA C.(HEIRS)	196 E GRAND AVE.	1031.60
REEVES, MINNA C (HEIRS)	193 E GRAND AVE.	2712.09
REID, ROGER J.	2 FOOTE ST.	1587.48
RELYEA, HAROLD F HEIRS	JUNIPER ST.	98.27
RENZONI, MICHAEL	3 NANCY DR	113.58
RICHARD, RAYMOND E.	DOOGWOOD ST.	98.27
RUEL, MONIQUE	26 GOOSEFARE DR.	92.71
RUEL, RAYMOND & ALICE	2 FERNALD ST.	1462.54
SARGENT, MICHAEL G & JOANNE	21 CLEAVES ST.	368.45
SARNO, FRANK & CAROLYN	1 CLEAVES ST.	2747.78
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.52
SEALAND DEVELOPMENT CO INC.	DUNGRASS	220.65
SEALAND DEVELOPMENT CO INC.	ROSS & CASCADE RD.	8646.05
SEALAND DEVELOPMENT CO INC.	DUNGRASS	218.13
SEALAND DEVELOPMENT CO INC.	DUNGRASS	228.30
SEALAND DEVELOPMENT CO INC.	DUNGRASS	225.75
SEALAND DEVELOPMENT CO INC.	DUNGRASS	220.65
SEALAND DEVELOPMENT CO INC.	DUNGRASS	220.65
SEALAND DEVELOPMENT CO INC.	DUNGRASS	223.20
SEALAND DEVELOPMENT CO INC.	DUNGRASS	220.65
SEALAND DEVELOPMENT CO INC.	DUNGRASS	223.20
SEALAND DEVELOPMENT CO INC.	DUNGRASS	220.65
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.54
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.54
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.54
SEALAND DEVELOPMENT CO INC.	DUNGRASS	218.13
SEALAND DEVELOPMENT CO INC.	DUNGRASS	213.00
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.54
SEALAND DEVELOPMENT CO INC.	DUNGRASS	215.54
SHANKS, MARY D.	72 TEMPLE AVE.	1314.95
SHARKEY, GEORGE E.	1 PEARL AVE.	1319.92
SHAW, CYNTHIA M.	62 UNION AVE.	3392.94
SHAW, PATRICIA A. & GARY L	SEVENTH & EVERGREEN	1597.69
SHAW, RICHARD M & YVONNE P.	32 TEMPLE AVE.	3222.02
SHEEHAN, WILLIAM J JR.	27 OLD ORCHARD ST.	3387.81
SHEPARD, ANNE E.	161 SACO AVE.	1347.78
SILVER, CHARLES & YVONNE	45 RYEFIELD DR.	327.89
SMALL, RALPH L & CONSTANCE C	HEATH ST.	3477.12
SMITH, BONNIE	1 CAMDEN AVE.	1821.60
SNELL, WAYNE R & SHIRLEY	2 FERNALD ST.	738.13
SNOW, MICHAEL R & LAURIE	194 SACO AVE.	2306.60
SORDILLO, ANGELO & VIRGINIA	TENTH & NINTH ST.	862.59
SPEAR, ROBERT & KAY	32 WEST OLD ORCHARD AVE.	1855.28
ST. PIERRE, ALLEN & DEBBIE	3 STAGECOACH DR.	774.04
STANTON, LOUISE M. & NORMAN E.	87 ROSS RD.	1964.89
STEELE, SARAH H.	20 ODESSA AVE.	1267.91
STROUMBAS, PETER A JR	PORTLAND AVE.	544.54
STUDER, WALTER	134 E GRAND AVE.	2635.53

SULLIVAN, KEVIN B & GISELLE	3 HEATH ST.	7970.32
SWENSON, TIMOTHY	LAURENE DR.	118.68
TARBOX, CARL H. & CONSTANCE	175 PORTLAND AVE.	3226.05
TERRANO, MATTHEW	8 MCCALLUM DR.	217.99
THOMAS, PHILIP H & MARLENE D.	207 E GRAND AVE.	3551.08
THOMPSON, ELLEN L.	6 LAWN AVE.	1888.39
TIERNEY, BRIAN & JACKLYN	20 SEACLIFF AVE.	1776.19
TIFFANY VILLAGE INC & ROBINSON, GARY L.	7 SUMMIT ST.	3377.67
TOBEY, ERIC W.	2 WEYMOUTH AVE.	6391.79
TOUSIGNANT, ROGER A. & MARY	36 PORTLAND AVE.	5116.79
TOWNSEND, CARL J ET AL	MILLIKEN MILLS RD.	2584.57
TOWNSEND, PHILLIP F & BARBARA	93 MILLIKEN MILLS RD.	5468.69
TOWNSEND, RICHARD & BAKER DEBRA	83 MILLIKEN MILLS RD.	2763.61
TSOULAS, GEORGE L TRUSTEE	1 SAUNDERS AVE.	2186.76
TULLEY, ROBERTA M & STEPHEN	68 UNION AVE.	2283.65
TURNER, HERVEY R & TINA M.	28 SMITHWHEEL RD.	1646.16
TURNER, JAMES A JR.	87 ATLANTIC AVE.	807.78
UNKNOWN OWNER	SACO AVE.	80.42
UNKNOWN OWNER	EVERGREEN & 6TH AVE	67.68
UTMAN, ROBERT T. & BARBARA	42 TEMPLE AVE.	1584.96
VACHON, ARMAND	43 WEST GRAND AVE.	8702.18
VALENTINO, RICHARD	ROSS RD.	1391.15
VENTURA VENTURES	88 SACO AVE.	5731.35
VERREAULT, CLAIRE A. & STEVEN J	29 PORTLAND AVE.	1380.80
VIRE, BRIAN A. & CATHERINE M.	18 FOREST AVE.	695.94
VIRE, LOUIS P. & NOELLA	2 OLD ORCHARD RD.	2270.95
WATTERS, HOWARD A & AUDREY	34 TEMPLE AVE.	3500.04
WEINSTEIN, ALEN S & CHARLENE J. & EBER K & NEAL	12 SEABREEZE AVE.	3035.92
WEINSTEIN, BEATRICE S.	E GRAND AVE.	2140.88
WEINSTEIN, BEATRICE S.	38 WAVELET ST.	6590.72
WEINSTEIN, BEATRICE S.	32 WAVELET ST.	6830.43
WEINSTEIN, BEATRICE S.	30 WAVELET ST.	5677.80
WEINSTEIN, BEATRICE S.	26-28 WAVELET ST.	8044.24
WEINSTEIN, NEAL	129 PORTLAND AVE.	1388.52
WEINSTEIN, NEAL L.	32 SACO AVE.	3222.09
WEINSTEIN, NEAL L.	1 KINNEY AVE.	4550.67
WEST, LEON R SR & ANNE M.	10 LAURENE DR.	1064.31
WILCZYSNKI, STANLEY	SITE #25 PHST	159.48
WILLIAMS, MICHAEL R.	9 OAKLAND AVE.	642.49
WILLIAMS, MICHAEL R.	34 WASHINGTON AVE.	673.46
WOODSOME, JULIE	7 PINECONE DR.	218.13
WOOFHAUS INC.	28 SUMMIT ST.	4084.01

# OUTSTANDING 1996 PERSONAL PROPERTY TAXES AS OF 6/30/96

AZ FRESH FOOD MARKET	1760.13	ALLEN, DAWN & DAN	38.16
ALOSA, SAL	259.97	AMELCO INC.	119.25
AMORELLA, PATRICIA	162.18	ASSELIN, ROGER	183.65
BAIRD, HELEN	124.02	BALL, JOAN	164.57
BEAUDOIN, BARRY	26.24	BEAUDOIN, BRADLEY	23.85
BEAUPRE, DONALD	64.40	BEGGS, MICHAEL	28.62
BEGIN, CHARLES E	69.17	BEGIN, KAY & CARL	42.93
BERGERON, JEFFREY	138.33	BERLIN, STEVEN & ANDREA	11.93
BERELLI, JOHN	28.62	BISSONNETTE, NICKY	66.78
BLANCHARD, PAUL R & DIANE	45.32	BLODGETT, RICHARD	71.55
BLUE GOOSE CAFE INC.	271.89	BOLACK, JOHN	33.39
BOUCHER, CHRISTOPHER	76.32	BRADY, PAUL	539.01
BRUNSWICK HOTEL CORP	33.39	BUONOPANE, ANGELO & DAVID	81.09
BURNS, JOSEPH	188.42	BURNSIDE, JOSEPH	35.78
BURNSIDE, JOSEPH	71.56	CAMPBELL, DALE	90.63
CANNEY, KEVIN JR	45.32	CAREY, DAVID A TRUSTEE	38.16
CARLIS, GEORGE & MAGGY	35.78	CASCADE CORP	477.00
CAVARETTA, FRANK	85.86	CHARBONNEAU, KENNETH R	45.32
CHILDS, MICHAEL	145.74	CLARK, DOLORES	85.86
CLOUTIER PROPERTY MANAG.	47.70	CLOUTIER PROPERTY MANAG	119.25
COHEN, NATHAN	88.25	COMEAU, KEITH	21.47
CONNELLY, HELEN & KATHLEEN	245.66	CONSTANTINE, RICHARD	152.64
CONTY, STACY & ROBERT	429.30	COURVILLE, RAYMOND	174.11
COX, CARLTON & LOIS	81.09	COZZOLINO, RICHARD J.	202.73
CRANE, SUSAN	104.94	CREIGHTON, LENN & LOIS	35.78
CUSHING, PRISCILLA ANN	7.16	CUSTODIO, JAMES	200.34
DEAN, CHARLES	35.78	DEAN, MARGARET	145.49
DELAGE, MICHAEL & ROBIN	23.85	DEVLIN, DANIEL & DONNA	395.91
DEZIEL, JEAN	57.24	DIGHTON, PAT	197.96
DINICOLA, EILEEN	217.04	DOANE, RONALD J.	35.78
DOODY, JOHN E. & DONNA J.	38.16	DOYLE, ROBERT R & EVLYN T	848.17
EMMONS, DAVID	1.67	FALAVOLLITA, JUDITH & JOHN	190.80
FINNERAN, MICHAEL & SUSAN	200.34	FLYNN, WALTER	135.95
GALIPEAU, ROBERT W & LUCIA	45.32	GARCIA, SHANE	7.16
GARON, GUY & KATHERINE M.	45.32	GARON, GUY & KATHERINE M.	90.64
GARRITY, STEVE & JANE	374.45	GIGUERE, GARY	73.94
GIRARD, KIM	85.86	GODIN, JAY & KAREN	24.44
GULLISON, EDWARD	52.47	HANNON, BRIAN L	190.80
HANSON, DANA	47.70	HARMON, GREORG	119.25
HAYES, JUDITH	23.85	HESELTON, RALPH	40.55
HIRST, KENNETH & DARLENE	42.93	HODGKINS, THOMAS	381.60
JACQUES, ROLAND R J & IRENE W	100.17	JALBERT, RENE & JOYCE	143.10
JOHNSON, ARTHUR & LORRAINE	45.32	JOHNSON, FRANCES	69.17
JOHNSON, HOMER	145.49	JOHNSON, KEVIN	76.32
K & M PROPERTIES	157.41	K & M PROPERTIES	112.10
KEARNEY, JOHN J.	35.78	KELLY, DIANA	100.17
KINSMAN, MIKE	19.08	LAIN, CAROLE R.A.	66.78
LAROCHELLE, LEO & ADRIENNE	112.10	LAROCHELLE, LEO & ADRIENNE	159.80
LAVGILLE, WALTER	310.05	LAVIGNE, MARSHALL & CHRISTINE	35.78
LEBRUN, GARY & GAIL	391.14	LEE, THOMAS JR.	23.85
LEMFUX, GWENN	28.62	LEMIEUX, DONALD	69.17

LEVESQUE, NORMAN & ALINE	522.32	LEWANDOWSKI, FRED	90.63
LINDBERGS LANDING	166.95	LOCKHART, BRUCE E SR.	138.33
LOMBARD, DONNA	26.24	LORETTE, WAYNE	152.64
LOVEY, RAMSFORD	69.17	LOYND, JOSEPH & LISA	35.78
LUCAS, ROBERT G. & BEVERLY P.	38.16	MACGILLIVARY, DAVID	112.10
MACINTOSH, KEN	219.42	MAESTRE, TONI I.	264.74
MAHONEY, GRACE D.	35.78	MALONEY, ANTOINETTE	279.05
MANCHESTER JEWELRY INC.	69.17	MANCHESTER JEWELRY INC.	95.41
MANCHESTER JEWELRY INC.	128.80	MANGANELLI, JAMES	193.19
MARETTA, CARL & DEBBIE	145.49	MARLES, GREGORY & NICOLE	7.16
MAXHAM, GORDON & MARY	367.29	MCCARTHY, FRANCIS & ELIZABETH	35.78
MCCLELLAN, EILEEN	324.36	MCCLURE, JENNIE D.	429.30
MCCULLOUGH, JOSEPH H	45.32	MCDONALD, TERRANCE	26.24
MCEWEN, MURRAY	57.24	MC GEE, BRIAN	169.34
MCNAMARA, RAYMOND	135.95	MICHAUD, DIST	38.16
MILLAR, KEVIN	176.49	MITCHELL, CAROL	283.82
MOUSAN, SUSAN J.	78.71	MOLLOY, JAMES JR.	23.85
MONTAGUE, DANIEL	147.87	MONTAGUE, MATTHEW	76.32
MONTOROY, CHARLES	326.75	MORAN, EDYTHA H.	11.93
MORIN, ERNEST & BARBARA	205.11	MORRISON, PETER & JUDITH	35.78
NORTHWAY, DARBY I	100.17	OBERIST, BARBARA	38.16
OHAYON, EMILE	9.54	OROURKE, MARTY	186.03
PALMER, CRAIG & GOOGINS, FRAN	35.78	PANAGAKOS, PETROS	42.93
PARILLO, ROBERT	186.03	PATALANO, NICK	320.68
PELKEY, D KURT & DEBRA	66.78	PHILLIPS, SUSAN	193.19
PIER TO ME INC.	577.17	PORTLAND DORMITORIES INC.	57.24
PORTLAND VENDING CORP	45.32	POWERS, MARK	135.95
RAFI, JACOBI	128.79	REPPUCCI, MR & MRS RICHARD	341.06
RICHARD, KEVIN P.	162.18	ROLLINS, SUSAN	107.33
SALISBURY, WILLIAM	28.62	SALVI, FRANK	38.16
SANDINO, BOSSI	188.42	SANTOSUOSSO, FRED	54.86
SBM CORP	33.39	SCARMEAS, CHRIS & JUNE	73.94
SEALAND DEVELOPMENT CO INC	174.11	SHAW, CYNTHIA	14.31
SILVAR, STEVE	331.52	SMITH, CAROL & CALDWELL	35.78
SMITH, LINDA COX	26.24	SNOW, GEORGETTE & MARK	11.93
SNOW, MICHAEL & LAURIE	54.86	SORDILLO, ANGELO & VIRGINIA	35.78
ST PETERS, KEVIN	248.04	STASULIS, JOHN	38.16
STELLAR, TERRI	112.10	SURE FIRE INTERACTIVE INC.	21.47
SULLIVAN, KEVIN B & GISELLE	713.12	THOMAS, DONNA M.	21.47
TARBOX, DAVID & PEGGY	81.09	TIERNEY, BRIAN & JACKLYN	64.40
TIEBOUT, JULIE	71.55	TRAMONTOZZI, JANICE	188.42
TOUSIGNANT, ROGER A.	64.40	TSOULAS, GEORGE L TRUSTEE	14.31
TRANI, JOHN JR.	431.69	TURGEON, DENNIS & LYNN	150.26
TUCKER, ED & MARIE	181.26	VARDINSKI, SCOTT & THERESA	31.01
TURNER, ANDREA	23.85	VEAYO, GALEN	83.48
VAUTOUR, GARY F.	62.01	VENTURA VENTURES	224.19
VENTURA VENTURES	162.18	WALL, JOE & SYLVIA	38.16
VILLENEAU, WILLIAM	135.95	WALLACE, ROBERT & MARGARET	33.39
WALLACE, GLENN	7.16	WARNER, ANGELA	21.47
WARD, MARK	295.74	WEINSTEIN, BEATRICE ET AL	107.33
WEAFER, THOMAS	85.86	WEINSTEIN, BEATRICE ET AL	434.08
WEINSTEIN, BEATRICE ET AL	221.81	WEINSTEIN, BEATRICE S.	228.97
WEINSTEIN, BEATRICE S.	107.33	WEINSTEIN, NEAL ESQ	150.26
WEINSTEIN, EBER & STANLEY	71.55	WHITWORTH, PETER	14.31
WOMARK, DONALD & BARBARA	71.55	YOUNG, MICHAEL & DIANE	71.55



Senator Joan M. Pendexter  
District 31  
State House Station 3  
Augusta, Maine 04333

THE MAINE SENATE  
117th Legislature

2 Colonial Drive  
Scarborough, Maine 04074

Dear Friends:

The three-day Special Session (9/5/96 to 9/7/96) brought to a close the 117th Maine Legislature.

I was proud to have been selected by the Maine Senate President to serve the last two years as Senate Chair of the Human Resources Committee, and as a member of the Judiciary Committee. Both Committees acted on several difficult issues. Unlike other Legislative Committees, Human Resources and Judiciary tend to review issues with immediate, quite visible consequences. Many times these consequences involve Maine's most needy citizens.

My focus on these Committees is on what will work best for the people impacted by the decisions.

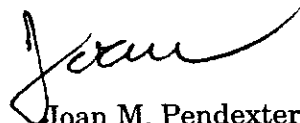
Overall, I'm proud of the accomplishments of the 117th Maine Senate. Specifically, we passed:

- a cap on State income tax
- a repeal of the 7% gross receipts nursing home tax
- a repeal of the hospital "sick tax"
- an added \$5 million to the property tax relief fund
- increased Maine's "rainy day fund" [state saving account] by 600%
- increased State aid to education.

Our ideas were geared towards municipal relief from State mandates, as well as, the creation of a business-friendly environment. The greatest ideas in the State cannot be set in motion without a growing economy.

I thank all of you for your support, ideas and constructive criticism. With the 117th Legislative Session behind us, I am looking forward to being home with my family, and to having more time to meet with and listen to my constituents.

Sincerely,

  
Joan M. Pendexter  
State Senator



# HOUSE OF REPRESENTATIVES

STATE HOUSE AUGUSTA 04333-0002

287-1400

George J. Kerr  
206 East Grand Avenue  
Old Orchard Beach, Maine 04064

## REPORT TO THE CITIZENS OF OLD ORCHARD BEACH

The Second Regular Session of the 117th Legislature is underway with the challenge of a changing role for a more streamlined state government. It is important to ensure that government works for Maine people while at the same time we tighten the belt on state spending of our citizens' tax dollars. We can accomplish this by setting priorities that are based on the fundamental values of our people.

Putting people first, we will move ahead with legislation that honors our commitment to our elderly citizens by ensuring that they have available to them, long-term care that is affordable, accessible, community-based and allows them to maintain the highest level of independence possible. We must also honor our commitment to our children by ensuring that they all have medical care and receive a quality education and proper nutrition.

We will continue our work to support small businesses in Maine and create jobs for Maine workers so that they can meet their own commitment to their families. Additionally, maintaining a safe and healthy environment continues to be a priority by ensuring that our state environmental protections are not gutted such that the quality of our air, water and land resources are not compromised.

Working for and with the citizens of Old Orchard Beach on these important issues is an honor and I am proud to be your state representative. Special thanks to those of you who have taken the time to share your views with me; it helps me to better represent you.

I continue to be available to you for help with issues of state government. You can reach me at home at 934-7364 or toll-free at the State House at 1-800-423-2900.

Thank you again for the opportunity to represent you. Please stay in touch.

Sincerely,

George J. Kerr  
State Representative

District 20 Old Orchard Beach

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Annual Financial Report**  
**Year ended June 30, 1996**

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Independent Auditor's Report

Certified  
Public  
Accountants

Town Council  
Town of Old Orchard Beach, Maine:

Alexander M. Runyon  
Glenn S. Kersteen  
Carl N. Ouellette  
John J. Sullivan  
Kathleen B. Tyson  
Alice M. Harris

D. Bradlee Hodson  
*Of Counsel*

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, 1996, 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 and "Government Auditing Standards" issued by the Comptroller General of the United States. 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include all of the financial activities of the Libby Memorial Library. This entity is a component unit of this reporting entity. The effect of this exclusion on the general purpose financial statements is not known.

As described in the notes, 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.

Also described in the notes, the Town accounts for teachers' summer salaries in the general purpose financial statements on the cash basis of accounting. Generally accepted accounting principles require that the cost of teachers' summer salaries be recorded at June 30, 1996.

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, 1996, and the results of its operations and cash flows of its proprietary fund for the year then ended, in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The additional information included in Exhibits A-1 through F, and Tables 1 through 8 are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Old Orchard Beach, Maine. Such information has been subjected to the auditing procedures applied in the audit of the

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South Portland, ME 04106  
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Town Council  
Page 2

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.

As discussed in Notes to the general-purpose financial statements, the Town adopted the provisions of Governmental Accounting Standards Board Statement No. 24 entitled "*Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*" during the year ended June 30, 1996.

In accordance with "Government Auditing Standards", we have also issued a report dated August 28, 1996 on our consideration of the Town of Old Orchard Beach's internal control structure and a report dated August 28, 1996 on its compliance with laws and regulations.

*Rumyon Kersteen Ouellette*

August 28, 1996  
South Portland, Maine

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combined Balance Sheet**  
**All Fund Types and Account Group**  
**June 30, 1996**  
**(with comparative totals for June 30, 1995)**

Statement 1

	Governmental Fund Types			Proprietary Fund Type Enterprise	Fiduciary Fund Types		Account Group	Totals		
	General	Special Revenue	Capital Projects		Trust	Agency	General Long-term Debt	(Memorandum Only)		
								1996	1995	
<b>ASSETS</b>										
Cash and cash equivalents	\$ 63,391	446,239	174,012	-	-	20,537	38,675	-	742,854	1,245,725
Investments	2,361,911	7,386	-	-	-	82,959	562,703	-	3,014,959	2,508,562
Receivables:										
Taxes receivable	124,309	-	-	-	-	-	-	-	124,309	143,626
Tax liens	1,469,389	-	-	-	-	-	-	-	1,469,389	1,525,144
Accounts receivable	51,712	3,000	-	-	-	-	-	-	54,712	42,866
Due from State of Maine	92,811	19,587	108,417	-	-	-	-	-	220,815	194,252
Interfund loans receivable	390,091	11,637	340,327	65,212	-	-	-	-	807,267	830,291
Inventory	1,632	14,585	-	-	-	-	-	-	16,217	17,528
Fixed assets (net of accumulated depreciation)	-	-	-	1,872,709	-	-	-	-	1,872,709	1,928,209
Amount to be provided for accrued sick leave	-	-	-	-	-	-	-	218,572	218,572	205,265
Amount to be provided for landfill closure and postclosure costs	-	-	-	-	-	-	-	573,000	573,000	700,000
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	19,397,163	19,397,163	20,322,800
<b>Total assets</b>	<b>\$ 4,555,246</b>	<b>502,434</b>	<b>622,756</b>	<b>1,937,921</b>	<b>103,496</b>	<b>601,378</b>	<b>20,188,735</b>	<b>28,511,966</b>	<b>29,664,268</b>	
<b>LIABILITIES AND FUND EQUITY</b>										
<b>Liabilities:</b>										
Accounts payable	164,534	644	86,187	154	-	-	-	251,519	393,904	
Accrued expenses	62,697	13,404	-	15,393	-	-	-	91,494	85,090	
Interfund loans payable	318,594	118,034	370,639	-	-	-	-	807,267	830,291	
Taxes collected in advance	18,618	-	-	-	-	-	-	18,618	13,793	
Deferred tax revenue	1,342,087	-	-	-	-	-	-	1,342,087	1,408,921	
Other deferred revenue	-	9,182	-	75,000	-	-	-	84,182	59,015	
Due to student groups	-	-	-	-	-	-	-	38,675	37,116	
Refundable deposits	25,678	5,726	-	-	-	-	-	31,404	17,963	
Accrued vacation and sick leave	118,797	-	-	-	-	-	-	218,572	337,369	
Deferred compensation benefits payable	-	-	-	-	-	-	562,703	562,703	423,984	
Estimated liability for landfill closure and postclosure costs	-	-	-	-	-	-	-	573,000	573,000	
General obligation bonds and notes payable	-	-	-	1,431,933	-	-	-	19,397,163	20,829,096	
<b>Total liabilities</b>	<b>2,051,005</b>	<b>146,990</b>	<b>456,826</b>	<b>1,522,480</b>	<b>-</b>	<b>601,378</b>	<b>20,188,735</b>	<b>24,967,414</b>	<b>26,170,743</b>	
<b>Fund equity:</b>										
Retained earnings	-	-	-	415,441	-	-	-	415,441	324,055	
Reserved	497,729	14,585	-	-	-	-	-	512,314	541,494	
Unreserved:										
Designated	661,293	-	-	-	-	-	-	-	661,293	1,265,737
Undesignated	1,345,219	340,859	165,930	-	103,496	-	-	-	1,955,504	1,362,239
<b>Total fund equity</b>	<b>2,504,241</b>	<b>355,444</b>	<b>165,930</b>	<b>415,441</b>	<b>103,496</b>	<b>-</b>	<b>-</b>	<b>3,544,552</b>	<b>3,493,525</b>	
<b>Total liabilities and fund equity</b>	<b>\$ 4,555,246</b>	<b>502,434</b>	<b>622,756</b>	<b>1,937,921</b>	<b>103,496</b>	<b>601,378</b>	<b>20,188,735</b>	<b>28,511,966</b>	<b>29,664,268</b>	

*See accompanying notes to general purpose financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Combined Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**All Governmental Fund Types and Expendable Trust Funds .**  
**Year ended June 30, 1996**  
**(with comparative totals for the year ended June 30, 1995)**

	Governmental Fund Types			Fiduciary	Totals	
	General	Special Revenue	Capital Projects	Fund Types Trust	(Memorandum Only) 1996	1995
Revenues:						
Taxes	\$ 12,695,831	-	73,166	-	12,768,997	13,083,084
Licenses and permits	144,731	9,915	-	-	154,646	283,507
Intergovernmental	1,936,953	350,225	1,518,790	-	3,805,968	1,987,077
Intergovernmental on behalf payments	768,825	-	-	-	768,825	-
Investment income	161,832	14,202	3,847	7,562	187,443	214,068
Other revenues	252,408	416,810	103	7,160	676,481	553,340
<b>Total revenues</b>	<b>15,960,580</b>	<b>791,152</b>	<b>1,595,906</b>	<b>14,722</b>	<b>18,362,360</b>	<b>16,121,076</b>
Expenditures:						
Current:						
General government	790,041	-	-	-	790,041	750,074
Public works	588,441	-	-	-	588,441	556,962
Sanitation	1,149,930	-	-	-	1,149,930	1,091,739
Public safety	1,943,906	-	-	-	1,943,906	1,898,771
Parks and recreation	42,788	21,902	-	-	64,690	65,045
Health and welfare	61,004	266,605	-	-	327,609	290,926
Education	6,662,624	303,721	-	-	6,966,345	6,837,713
Education on behalf payments MSR	768,825	-	-	-	768,825	-
Intergovernmental	208,561	-	-	-	208,561	205,683
Unclassified	1,158,580	61,977	-	7,091	1,227,648	1,190,677
Debt service	1,687,604	90,298	223,145	-	2,001,047	1,976,039
Capital outlays	216,481	-	2,166,695	-	2,383,176	3,598,491
<b>Total expenditures</b>	<b>15,278,785</b>	<b>744,503</b>	<b>2,389,840</b>	<b>7,091</b>	<b>18,420,219</b>	<b>18,462,120</b>
Excess (deficiency) of revenues over (under) expenditures	681,795	46,649	(793,934)	7,631	(57,859)	(2,341,044)
Other financing sources (uses):						
Operating transfers--in	49,599	32,978	1,052,880	-	1,135,457	290,398
Operating transfers--out	(1,179,418)	(156,039)	-	-	(1,335,457)	(593,451)
Proceeds from general obligation bonds	-	-	217,500	-	217,500	3,000,000
Total other financing sources (uses)	(1,129,819)	(123,061)	1,270,380	-	17,500	2,696,947
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(448,024)	(76,412)	476,446	7,631	(40,359)	355,903
Fund balances, beginning of year	2,952,265	431,856	(310,516)	95,865	3,169,470	2,813,567
<b>Fund balances (deficit), end of year</b>	<b>\$ 2,504,241</b>	<b>355,444</b>	<b>165,930</b>	<b>103,496</b>	<b>3,129,111</b>	<b>3,169,470</b>

*See accompanying notes to general purpose financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance--**  
**Budget and Actual--Budgetary Basis**  
**General Fund**  
**Year ended June 30, 1996**

	Budget	Actual	Variance favorable (unfavorable)
<b>Revenues:</b>			
Taxes	\$ 12,487,139	12,695,831	208,692
Licenses and permits	140,600	144,731	4,131
Intergovernmental	1,834,783	1,936,953	102,170
Investment income	145,000	161,832	16,832
Other revenues	272,450	252,408	(20,042)
<b>Total revenues</b>	<b>14,879,972</b>	<b>15,191,755</b>	<b>311,783</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General government	739,506	790,041	(50,535)
Public works	556,297	588,441	(32,144)
Sanitation	1,134,020	1,149,930	(15,910)
Public safety	1,956,810	1,943,906	12,904
Parks and recreation	46,862	42,788	4,074
Health and welfare	64,532	61,004	3,528
Education	6,667,880	6,662,624	5,256
Intergovernmental	208,561	208,561	-
Unclassified	1,196,306	1,158,580	37,726
Debt service	1,779,793	1,687,604	92,189
Capital outlays	327,703	216,481	111,222
<b>Total expenditures</b>	<b>14,678,270</b>	<b>14,509,960</b>	<b>168,310</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>201,702</b>	<b>681,795</b>	<b>480,093</b>
<b>Other financing sources (uses):</b>			
Operating transfers--in	57,000	49,599	(7,401)
Operating transfers--out	(1,179,418)	(1,179,418)	-
Utilization of prior year designated	920,716	-	(920,716)
<b>Total other financing sources (uses)</b>	<b>(201,702)</b>	<b>(1,129,819)</b>	<b>(928,117)</b>
<b>Excess of revenues and other financing sources over (under) expenditures and other financing uses</b>	<b>-</b>	<b>(448,024)</b>	<b>(448,024)</b>
<b>Fund balance, beginning of year</b>		<b>2,952,265</b>	
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,504,241</b>	

*See accompanying notes to general purpose financial statements.*

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Revenues, Expenses, and Changes in Retained Earnings**  
**Proprietary Fund**  
**Year ended June 30, 1996**  
**(with comparative figures for the year ended June 30, 1995)**

	1996	1995
Operating revenues:		
Lease proceeds	\$ 50,000	59,918
Other income	5,791	5,969
Total operating revenues	55,791	65,887
Operating expenses:		
Utilities and building maintenance	6,360	6,128
Depreciation	55,500	55,500
Total operating expenses	61,860	61,628
Operating income (loss)	(6,069)	4,259
Nonoperating revenues (expenses):		
Interest expense	(102,545)	(109,952)
Total nonoperating revenues (expense)	(102,545)	(109,952)
Income (loss) before operating transfers	(108,614)	(105,693)
Other financing sources:		
Operating transfers--in	200,000	303,053
Total other financing sources	200,000	303,053
Net income	91,386	197,360
Retained earnings, beginning of year	324,055	126,695
Retained earnings, end of year	\$ 415,441	324,055

*See accompanying notes to general purpose financial statements.*

## TOWN OF OLD ORCHARD BEACH, MAINE

## Statement of Cash Flows

## Proprietary Fund

Year ended June 30, 1996

(with comparative figures for the year ended June 30, 1995)

	1996	1995
<b>Cash flows from operating activities:</b>		
Cash received from lease	\$ 75,000	59,918
Cash received from operating revenues	6,804	10,190
Cash payments for operating expenses	(6,361)	(6,128)
<b>Net cash provided by operating activities</b>	<b>75,443</b>	<b>63,980</b>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers from other funds	200,000	303,053
Interfund transactions with General Fund	(25,443)	(4,063)
<b>Net cash provided by noncapital financing activities</b>	<b>174,557</b>	<b>298,990</b>
<b>Cash flows from capital and related financing activities:</b>		
Principal paid on long-term debt	(144,042)	(254,583)
Interest paid on long-term debt	(105,958)	(108,387)
<b>Net cash used in capital and related financing activities</b>	<b>(250,000)</b>	<b>(362,970)</b>
<b>Net increase (decrease) in cash</b>	<b>-</b>	<b>-</b>
<b>Cash, beginning of year</b>	<b>-</b>	<b>-</b>
<b>Cash, end of year</b>	<b>\$ -</b>	<b>-</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss)	(6,069)	4,259
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in accounts receivable	1,012	4,221
Increase in deferred revenue	25,000	-
<b>Net cash provided by operating activities</b>	<b>\$ 75,443</b>	<b>63,980</b>

See accompanying notes to general purpose financial statements.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements**

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**THE REPORTING ENTITY AND ITS SERVICES**

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The Town of Old Orchard Beach, Maine was incorporated in 1883 and is located in southeastern Maine, 12 miles south of Portland. A popular summer resort with 7 miles of sandy beaches, the Town encompasses 7.8 square miles. Its year round population of approximately 8,000 expands to 100,000 during the summer. The Town has operated under a Council-Manager form of government since 1950.

The Town provides the full range of municipal services contemplated by State statutes. These include public safety, public works, sanitation, health and welfare services, parks and recreation, education, planning, zoning and general administrative services.

This report includes all funds and account groups of the Town. An analysis of certain criteria was made to determine if other governmental units should be included in this report. In evaluating how to define the reporting entity, for financial reporting purposes, management has considered all potential component units. The criterion used defines the reporting entity as the primary government and those component units for which the primary government is financially accountable. Financial accountability is defined as appointment of a voting majority of the component unit's board, and either a) the ability to impose will by the primary government, or b) the possibility that the component unit will provide a financial benefit to or impose a financial burden on the primary government. Application of this criterion and determination of type of presentation involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity.

**Libby Memorial Library** - The Library provides library services and is considered to be a component unit because its primary financial resources are derived from municipal appropriations. The only activity which flows through the Town's financial records is the Town's yearly appropriation to the Library. All other financial activity of the Libby Memorial Library has not been reported in the Town's general purpose financial statements.

The Town is member of the Biddeford-Saco-Old Orchard Beach Transit Committee which is a jointly governed organization. The Committee operates a public mass transit passenger bus service within and between the three municipalities under a voluntary interlocal agreement. The Town of Old Orchard Beach's contribution to the committee for the year ended June 30, 1996 was \$45,000. The Transit Committee does not meet the definition of a component unit or a joint venture because there is no ongoing financial interest or responsibility by the participating governments.

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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Except as described below, 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.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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.

**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 TYPE**

The Proprietary Fund is 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 is the Town's Proprietary Fund Type:

**Enterprise Fund** - This fund is 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**

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



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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Agency Funds are used to account for assets that the government holds on behalf of others as their agent.

**ACCOUNT GROUPS**

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

**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 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.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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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.

**C. Investments**

Investments are stated at cost, except for investments in the deferred compensation agency fund which are reported at market value.

**D. Inventory**

Inventory consists of vehicle fuel, food and supplies and is valued at the lower of cost (first-in, first-out basis) or market, and are offset with a reserved fund balance for inventories. Inventories include the value of the U.S. Department of Agriculture commodities donated to the School Lunch Program.

**E. 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.

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. The Town depreciates the facility over 40 years and various improvements to the building over 10 years.

**F. 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, 1996, the accumulated vacation cost was \$118,797 and is accrued on the General Fund balance sheet. Accumulated vested sick leave was \$218,572 and is disclosed in the general long-term debt account group because it is not currently due.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, CONTINUED**

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**G. Encumbrances**

Encumbrances accounting, under which purchase orders, contracts and other commitments for the expenditures of funds are recorded in order to reserve that portion of the applicable appropriations, is employed in the governmental funds. Encumbrances do not constitute expenditures or liabilities.

**H. Interfund Transactions**

During the course of normal operations, the Town has several transactions between funds including expenditures and transfers of resources to provide services. These transactions are reported as operating transfers.

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

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**A. Budgetary Information**

A budget is formally adopted for the General Fund each year through the passage of the Town budget and is prepared on a basis consistent with generally accepted accounting principles except for teachers' contracts as described later in the notes. The Town's other funds do not have legally adopted budgets but have adopted budgets through formal authorizations by the Town Council, School Committee and through grant agreements.

In the General Fund, the level of control (level at which expenditures may not exceed budget) is the Department. The gross appropriation for each department shall not be exceeded except by consent of the Town Council. The Town Council may, by resolution, transfer an unencumbered appropriation balance or portion thereof including surplus between the general accounts.

For the School Department, the level of control is also the Department. Generally, all unexpended School budgetary accounts lapse to the School Departments' fund balance at the close of the fiscal year. Once adopted, the budget can be amended by the School Committee, but only through transfers between expenditure accounts.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY, CONTINUED**

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**B. Excess of Expenditures Over Appropriations**

For the year ended June 30, 1996, expenditures exceeded appropriations in the following departments:

Administration services	\$ 3,972
Legal	31,059
Building maintenance	2,025
Treasurer	769
Public works	32,144
Compost facility	30,220
Communications center	6,559
Fire	30,241
Street lights and hydrants	1,672
Parking lot	347
Planning, zoning and registration boards	1,847

**C. Deficit Fund Equity**

At June 30, 1996 the capital project fund Downtown TIF has a deficit fund balance of \$109,660, which will be funded by taxes raised from the TIF district in subsequent years. Additionally, at June 30, 1996 the Volleyball fund and Conservation Tree Grant fund (special revenue funds) had deficit fund balances of \$15,049 and \$298, respectively. The Volleyball fund deficit is expected to be funded by amounts raised by the Chamber of Commerce. The Conservation Tree Grant fund deficit is expected to be funded by future departmental appropriations.

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**DEPOSITS AND INVESTMENTS**

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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 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.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**DEPOSITS AND INVESTMENTS, CONTINUED**

At June 30, 1996 cash and cash equivalents consisted of:

	Carrying amount	Bank balance	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Cash and Cash Equivalents:</u>					
Checking and savings accounts	\$ 600,564	829,463	265,763	161,548	402,152
Money market accounts	142,290	142,290	49,614	92,676	-
	<b>\$ 742,854</b>	<b>971,753</b>	<b>315,377</b>	<b>254,224</b>	<b>402,152</b>

**B. Investments**

Maine statutes authorize the Town to invest in obligations of the U. S. Treasury and U. S. agencies, repurchase agreements and certain corporate stocks and bonds. Generally, the Town invests such excess funds in a cash management repurchase agreement account.

Investments are classified into three categories. Category 1 includes investments which are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments held by the financial institution's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent, but not in the Town's name.

At June 30, 1996 investments consisted of the following:

	Market value	Carrying amount	Category		
			<u>1</u>	<u>2</u>	<u>3</u>
<u>Investments:</u>					
Cash management--repurchase agreements	\$ 1,531,281	1,531,281	-	1,531,281	-
Mutual funds(1)	193,231	193,231	-	-	-
Maine class trust(1)	637,398	637,398	-	-	-
Corporate stocks	144,373	90,346	90,346	-	-
ICMA 457 Plan mutual funds(1)	562,703	562,703	-	-	-
	<b>\$ 3,068,986</b>	<b>3,014,959</b>	<b>90,346</b>	<b>1,531,282</b>	<b>-</b>

- (1) Certain investments are not required to be classified in any of the three above categories because they are not evidenced by securities that exist in physical or book entry form.

**PROPERTY TAX**

Property taxes for the current year were committed on July 18, 1995 on the assessed value listed as of the previous 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, 1995 and 50% on February 15, 1996. All personal property taxes were due in full on August 15, 1995. Interest at the rate of 10.75% per annum was charged on any amounts remaining unpaid after these respective due dates. Assessed values are periodically established by the Town's

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**PROPERTY TAX, CONTINUED**

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Assessor at 100% of assumed market value. A revaluation was completed for the list of April 1, 1990. The assessed value was 107% of the estimated market value and 94.35% of the 1996 state valuation of \$521,750,000.

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 \$121,290 for the year ended June 30, 1996.

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.

The following summarizes the 1996 and 1995 levy:

	<u>1996</u>	<u>1995</u>
Valuation:		
Land	\$ 211,626,400	250,306,200
Buildings	268,840,200	294,067,200
Personal property	11,789,400	11,270,200
<b>Total assessed valuation</b>	<b>492,256,000</b>	<b>555,643,600</b>
Total assessed valuation	492,256,000	555,643,600
Tax rate (per \$1,000)	23.85	21.50
Commitment	11,740,305	11,946,337
Supplemental taxes assessed	1,088	17,616
	11,741,393	11,963,953
Less--collections and abatements	10,938,527	11,119,733
<b>Receivable at end of year</b>	<b>802,866</b>	<b>844,220</b>
Consisting of:		
Taxes	31,695	21,251
Liens	771,171	822,969
<b>Receivable at end of year</b>	<b>\$ 802,866</b>	<b>844,220</b>
Collection rate	93.16%	92.94%

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**BUDGETARY VS. GAAP BASIS OF ACCOUNTING**

As required by generally accepted accounting principles (GAAP), the Town has recorded a revenue and expenditure for Maine State Retirement contributions made by the State of Maine on behalf of the Old Orchard Beach School Department. These amounts have not been budgeted in the General Fund and result in a difference in reporting on a budgetary basis of accounting vs. reporting under generally accepted accounting principles of \$768,825. These amounts have been included as an intergovernmental revenue and an education expenditure in the General fund on Statement 2 (GAAP basis). There is no effect on the fund balance at the end of the year.

Additionally, 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, 1996, the balance on such contracts amounted to approximately \$471,500 (unaudited) for which no accrual has been made in the financial statements. However, the School Department has funded \$358,667 of this accrual, which is shown as a reserved fund balance until such time as the liability is fully funded.

**REVISED BUDGET**

The revised budget presented for the General Fund in the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - All Governmental Fund Types (Statement 3), includes various adjustments as follows:

	<u>Revenues</u>	<u>Expenditures</u>	<u>Other financing sources and (uses)</u>
1995-1996 budget as originally adopted	\$ 15,457,103	(15,457,103)	-
Utilization of prior year balances:			
Town	(18,820)	-	18,820
School	(75,000)	-	75,000
Designated carryforward balances:			
Westgrand project	-	(735,193)	735,193
Various capital improvements	-	(91,703)	91,703
Interfund budgeting:			
Ocean outfall fund	-	950,193	(950,193)
Ballpark fund	(50,000)	250,000	(200,000)
Downtown TIF fund	(296,311)	296,311	-
Rescue equipment fund	(115,000)	80,000	35,000
School Adult Education fund	-	29,225	(29,225)
Police escrow account	(22,000)	-	22,000
	<b>\$ 14,879,972</b>	<b>(14,678,270)</b>	<b>(201,702)</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**INTERFUND BALANCES**

Individual interfund receivables and payables (due from/to other funds) at June 30, 1996, were as follows:

	<u>Interfund receivables</u>	<u>Interfund payables</u>
<b>General Fund</b>	<b>\$ 390,091</b>	<b>318,594</b>
<b>Special Revenue Funds:</b>		
Recreation fund	11,637	-
Sewer reserve	-	102,687
Conservation tree grant fund	-	298
Volleyball fund	-	15,049
	<u>11,637</u>	<u>118,034</u>
<b>Capital Project Funds:</b>		
West Grand Avenue	94,161	-
Town Hall renovation	9,984	-
Downtown TIF District	-	343,807
Union Avenue	-	10,186
Ocean Outfall	236,182	-
Dunegrass	-	16,560
Boardwalk	-	86
	<u>340,327</u>	<u>370,639</u>
<b>Enterprise Funds:</b>		
Ballpark facility	65,212	-
<b>Total</b>	<b>\$ 807,267</b>	<b>807,267</b>

**LONG-TERM DEBT**

The following is a summary of long-term debt transactions of the Town for the year ended June 30, 1996:

	<u>General long-term debt</u>	<u>Proprietary Fund</u>	<u>Total</u>
Long-term debt payable at June 30, 1995	\$ 20,322,800	1,575,975	21,898,775
Debt issued	3,217,500	-	3,217,500
Debt retired	4,143,137	144,042	4,287,179
<b>Long-term debt payable at June 30, 1996</b>	<b>\$ 19,397,163</b>	<b>1,431,933</b>	<b>20,829,096</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**LONG-TERM DEBT, CONTINUED**

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Long-term debt payable at June 30, 1996 is comprised of the following:

	<u>Interest rate</u>	<u>Final maturity date</u>	<u>Balance end of year</u>
General long-term debt:			
1978 School bond	Varies	1998	\$ 435,000
1983 Capital improvement bond	Varies	1998	200,000
1986 Capital improvement bond	Varies	2006	700,000
1989 Capital improvement bond	Varies	2009	905,000
1990 FMHA note	6.00%	2019	723,219
1990 General obligation bond	Varies	2000	558,500
1990 FMHA note	6.00%	2020	231,444
1990 School general obligation bond	Varies	2000	231,500
1992 General obligation bond	Varies	2012	1,500,000
1992 General obligation bond	Varies	2012	7,305,000
1992 General obligation bond TIF	Varies	2012	3,390,000
1996 Sewer bond	4.875%	2024	3,217,500
<hr/>			
Proprietary Fund:			
1987 General obligation security	Varies		1,431,933
<hr/>			
<b>Total general obligation debt</b>			<b>\$ 20,829,096</b>

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

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**LONG-TERM DEBT, CONTINUED**

The annual requirements to amortize all debt outstanding as of June 30, 1996, are as follows. Such amounts exclude overlapping debt requirements but include school debt requirements to be reimbursed by the State of Maine.

Year ended June 30,	General Long-term Debt		Proprietary Funds		Total
	Principal	Interest	Principal	Interest	
1997	\$ 1,090,853	1,195,966	180,610	89,390	2,556,819
1998	1,104,771	1,124,768	192,429	77,571	2,499,539
1999	1,078,895	1,049,582	225,340	64,660	2,418,477
2000	953,233	985,792	239,959	50,041	2,229,025
2001	897,798	927,050	276,107	33,893	2,134,848
2002	772,600	874,152	294,175	15,825	1,956,752
2003	807,654	824,041	23,313	757	1,655,765
2004	897,971	769,448	-	-	1,667,419
2005	938,567	710,087	-	-	1,648,654
2006	979,456	647,459	-	-	1,626,915
2007	960,652	581,147	-	-	1,541,799
2008	1,007,173	517,577	-	-	1,524,750
2009	1,169,037	446,962	-	-	1,615,999
2010	1,236,259	368,820	-	-	1,605,079
2011	1,273,861	287,516	-	-	1,561,377
2012	1,341,862	203,040	-	-	1,544,902
2013	705,282	137,596	-	-	842,878
2014	179,144	110,945	-	-	290,089
2015	188,473	101,616	-	-	290,089
2016	198,292	91,798	-	-	290,090
2017	208,627	81,463	-	-	290,090
2018	219,506	70,583	-	-	290,089
2019	229,932	59,131	-	-	289,063
2020	184,148	47,077	-	-	231,225
2021	192,586	37,918	-	-	230,504
2022	184,762	28,301	-	-	213,063
2023	193,769	19,294	-	-	213,063
2024	202,000	9,848	-	-	211,848
	<b>\$ 19,397,163</b>	<b>12,308,977</b>	<b>1,431,933</b>	<b>332,137</b>	<b>33,470,210</b>

**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. At June 30, 1996, the Town was in compliance with these limitations.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**STATE REIMBURSEMENT FOR DEBT SERVICE EXPENDITURES**

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

**RESERVED/DESIGNATED FUND BALANCES**

At June 30, 1996 portions of fund balance were reserved and designated for future periods as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Reserved:		
Education:		
Teacher summer salaries	\$ 358,667	-
Special education tuition	55,000	-
MSMA unemployment fund	19,000	-
System support recertification	10,000	-
Encumbrances	53,430	-
School lunch inventory	-	14,585
Town inventory	1,632	-
	<b>\$ 497,729</b>	<b>14,585</b>

	<u>General Fund</u>
Unreserved--designated:	
Fire Department vehicles	\$ 25,000
Town Hall	20,000
Public Works Department vehicles	53,930
Sewer projects	10,000
Tarring projects	4,926
Treatment plant equipment	30,000
Disaster relief fund--F.E.M.A.	14,376
Town Hall fire	1,270
Public safety	32,516
Rescue equipment	7,500
Departmental balances	127,168
Economic Development	73,090
Memorial Park	3,085
Sidewalks	5,000
Education	78,432
Reappropriated to fiscal year 1997	175,000
	<b>\$ 661,293</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**CONTINGENT LIABILITIES**

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The Town has been named as defendant in several lawsuits. The ultimate liability to the Town, if any, has not been determined.

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**LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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Under existing state law, Maine communities are required to close existing landfills under a state approved plan and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. The Town presently has two landfills which have been closed under an approved plan. Additionally, the Town is operating a demolition debris landfill and has submitted a plan to the State for closure. The estimated total current cost of landfill closure and postclosure care, \$573,000, is based on the amount that would be paid if equipment, facilities, and services required to close, monitor, and maintain the Town's landfills were acquired as of June 30, 1996. This amount has been accrued on the general long-term debt account group as it is not expected that any of these costs will be funded with current financial resources. Presently the State of Maine is providing partial funding for certain closure costs, however future funding is based on availability of funds. The actual cost of closure and postclosure care may be higher due to inflation, changes in technology, engineering estimates, or changes in landfill laws and regulations.

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**CONSTRUCTION COMMITMENT**

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At June 30, 1996, the Town had authorized a construction commitment for the Ocean Outfall capital project fund totalling \$827,450, including change orders. \$743,506 of this amount was unpaid at June 30, 1996.

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**EMPLOYEE'S RETIREMENT SYSTEM**

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**a. Maine State Retirement - District Group**

The Town participates in the Maine State Retirement System (MSRS). The Maine State Retirement System is an agent multiple-employer public employee retirement system established by the Maine State legislature. All full time Town employees, including school bus drivers and custodians hired before November of 1994, are eligible to participate in the system. As of June 30, 1996 the Town had 30 active covered employees and 28 vested/retired employees. Covered payroll for the year ended June 30, 1996 was \$901,831, of a total payroll of \$6,899,812. Employees are eligible for normal retirement upon attaining age 60 with 10 or more years of service or after completing 25 or more years of creditable service prior to age 60. Vested participants are entitled to a retirement benefit equal to a fraction (2%) of the average final compensation multiplied by the years of membership service (discounted for early retirement). The Town makes employer contributions in accordance with funding requirements determined by MSRS' actuary. For the year ended June 30, 1996 the Town's contribution rate was 11.91% and amounted to \$107,408. These contributions consisted of \$89,281 (9.90%) for normal cost and \$18,127 (2.01%) for the amortization of the unfunded actuarially accrued liability over 23 years. Covered employees are required to contribute 6.5% of their salary to the MSRS which amounted to \$58,619 for the year ended June 30, 1996.

The amount shown below as "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effect of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

**EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED**

the funding status of the Plan on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among employers. The measure is the actuarial present value of credited projected benefits.

The pension benefit obligation was computed as part of an actuarial update based on the single actuarial valuation as of June 30, 1995 (the most recent date available). Significant actuarial assumptions used to compute the pension benefit obligations are:

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

At June 30, 1995, the date of the latest actuarial report, the total unfunded pension benefit obligation was \$618,847 determined as follows:

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 2,308,570
Current employees:	
Accumulated employee contributions including investment income	788,910
Employer financed, vested	1,099,529
Employer financed, nonvested	302,742
Total pension benefit obligation	4,499,751
Net assets available for benefits, at cost (market value \$5,197,098)	3,880,904
<b>Unfunded pension benefit obligation</b>	<b>\$ 618,847</b>

Historical trend information for the Town of Old Orchard Beach District Group public employee retirement system is presented in Table 7.

**b. Maine State Retirement - Teachers Group**

All school teachers, plus other qualified educators, participate in the Maine State Retirement System's teacher group. The School Department's payroll for employees covered by this group, for the fiscal year ended June 30, 1996 was \$3,902,882.

School employees are eligible for normal retirement, upon attaining age 60, provided they have 25 years of creditable service. Employees are penalized 2.5% for each year of early retirement. Employees, under 60 years of age, who become permanently disabled receive 66.75% of the average final compensation, reduced by any amounts paid under worker's compensation, social security disability, or similar law. Employees, over 60 years old, who become permanently disabled, have their benefits calculated similarly to normal retirement. The retirement system also provides survivor benefits. Employees are required by state statute to contribute 7.65% of their compensation to the retirement system. For the year ended June 30, 1996, employees contributed \$298,431. The State of Maine

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED**

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Department of Education is required, by the same statute, to contribute the employer contribution which amounts to 20.15% of their compensation. As required by accounting standards, the amount paid on behalf of the Old Orchard Beach School Department by the State of Maine has been recorded as an intergovernmental revenue and an expenditure and amounted to \$768,825. There is no contribution required by the School except for federally funded teachers for which the School contributes 20.15% of their compensation. This cost amounted to \$17,608 for the year ended June 30, 1996 and is chargeable to the applicable grant.

**c. Deferred Compensation Plan**

The Town offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457, through the International City Management Association (ICMA). The plan, available to all Town employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the Plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the Town (without being restricted to the provisions or benefits under the Plan), subject only to the claims of the Town's general creditors. Participants' rights under the plan are equal to those of general creditors of the Town in an amount equal to the fair market value of the deferred account for each participant.

In management's opinion, the Town has no liability for losses under the plan. However, the Town does have the duty of due care that would be required of an ordinary prudent investor. The Town believes it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

All assets of the Plan are held by an independent administrator. It is appropriate to include this entity in the Town's financial statements since the Town has title to these assets. The Deferred Compensation Fund is reported as an Agency Fund and its assets are presented at market value \$562,703 at June 30, 1996.

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**RISK MANAGEMENT**

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The Town is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets, errors and omissions; and natural disasters for which the Town either carries commercial insurance, participates in a public entity risk pool, or is effectively self-insured. Currently, the Town participates in several public entity and self-insured risk pools sponsored by the Maine Municipal Association. These pools, and the risks of loss to which the Town is exposed, is as follows:

MMA's workers' compensation fund retains \$400,000 of risk and purchases excess insurance for claims which exceed \$400,000 up to a maximum coverage of \$2,000,000 per occurrence.

MMA's income protection risk and health insurance risk pools are also self-insured. Each member retains \$135,000 of risk in total for the two plans and the pool purchases excess insurance for claims which

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Notes to General Purpose Financial Statements, Continued**

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**EMPLOYEE'S RETIREMENT SYSTEM, CONTINUED**

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exceed \$135,000 cumulative for both lines. The health insurance pool has no maximum coverage limit and the income protection has a limit of \$1,000 a week for a maximum of 52 weeks per occurrence.

MMA's property and casualty risk pool retains \$100,000 of risk and purchases excess insurance for claims which exceed \$100,000 up to a maximum coverage of \$1,000,000 for property and casualty coverage per occurrence and \$200,000,000 cumulative coverage for the entire pool, and \$250,000 for crime per entity per occurrence.

Based on the coverage provided by the pools described above, as well as coverage provided by commercial insurance purchased, the Town is not aware of any material actual or potential claim liabilities which should be recorded at June 30, 1996.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Comparative Balance Sheet**  
**June 30, 1996 and 1995**

	1996	1995
<b>ASSETS</b>		
Cash and cash equivalents	\$ 63,391	581,285
Investments, at cost	2,361,911	1,785,348
Receivables:		
Taxes receivable	124,309	143,626
Tax liens	1,469,389	1,525,144
Accounts receivable	51,712	41,853
Due from State of Maine	92,811	64,274
Inventory	1,632	4,400
Interfund loans receivable	390,091	682,516
<b>Total assets</b>	<b>\$ 4,555,246</b>	<b>4,828,446</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities:		
Accounts payable and payroll withholdings	164,534	153,302
Accrued expenses	62,697	43,528
Accrued vacation and sick leave	118,797	96,626
Interfund loans payable	318,594	147,774
Taxes collected in advance	18,618	13,793
Deferred tax revenue	1,342,087	1,408,921
Refundable deposits	25,678	12,237
<b>Total liabilities</b>	<b>2,051,005</b>	<b>1,876,181</b>
Fund balance:		
Reserved	497,729	528,366
Unreserved:		
Designated	661,293	1,229,265
Undesignated	1,345,219	1,194,634
<b>Total fund equity</b>	<b>2,504,241</b>	<b>2,952,265</b>
<b>Total liabilities and fund equity</b>	<b>\$ 4,555,246</b>	<b>4,828,446</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual--Budgetary Basis**  
**Year ended June 30, 1996**  
**(with comparative actual amounts for the year ended June 30, 1995)**

	1996		Variance favorable (unfavorable)	1995 Actual
	Budget	Actual		
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes	\$ 11,667,139	11,668,227	1,088	11,842,793
Change in deferred property tax revenue	-	66,834	66,834	181,339
Excise taxes	655,000	763,768	108,768	700,046
Interest and costs on taxes	145,000	175,316	30,316	215,722
Contributions in lieu of taxes	20,000	21,686	1,686	21,790
<b>Total taxes</b>	<b>12,487,139</b>	<b>12,695,831</b>	<b>208,692</b>	<b>12,961,690</b>
<b>Licenses, permits and fees:</b>				
Licenses	60,000	59,058	(942)	74,783
Building, plumbing and electrical permits	13,850	14,973	1,123	23,548
Town Clerk fees	6,250	6,884	634	6,508
Town auto registration fees	16,000	15,484	(516)	14,425
Sewer permits	31,500	31,500	-	32,000
Other	13,000	16,832	3,832	14,265
<b>Total licenses, permits and fees</b>	<b>140,600</b>	<b>144,731</b>	<b>4,131</b>	<b>165,529</b>
<b>Intergovernmental:</b>				
State Revenue Sharing	530,000	592,447	62,447	597,690
State education subsidies	1,156,183	1,170,105	13,922	900,704
State agency clients	24,000	35,898	11,898	-
M.D.O.T. block grant	59,000	61,344	2,344	59,052
Human services reimbursement	20,000	14,237	(5,763)	17,766
Community billings--compost facility	45,600	49,250	3,650	40,150
Other federal revenue	-	323	323	326
Other state revenue	-	13,349	13,349	29,993
<b>Total intergovernmental</b>	<b>1,834,783</b>	<b>1,936,953</b>	<b>102,170</b>	<b>1,645,681</b>
<b>Investment income</b>	<b>145,000</b>	<b>161,832</b>	<b>16,832</b>	<b>182,654</b>
<b>Other revenues:</b>				
Parking and comfort station fees	84,500	63,509	(20,991)	64,723
Cable television franchise	28,000	28,201	201	27,111
School Department	3,000	18,709	15,709	30,708
Sale of town owned property	5,000	6,354	1,354	1,612
Parking meters and fines	132,500	112,376	(20,124)	95,511
Miscellaneous	19,450	23,259	3,809	24,139
<b>Total other revenues</b>	<b>272,450</b>	<b>252,408</b>	<b>(20,042)</b>	<b>243,804</b>
<b>Total revenues</b>	<b>14,879,972</b>	<b>15,191,755</b>	<b>311,783</b>	<b>15,199,358</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures and Changes in Fund Balance**  
**Budget and Actual--Budgetary Basis, Continued**

	1996			1995 Actual
	Budget	Actual	Variance favorable (unfavorable)	
<b>Expenditures:</b>				
<b>Current:</b>				
<b>General governmental:</b>				
Town Council	\$ 40,850	36,957	3,893	40,311
Administration	116,568	120,540	(3,972)	111,465
Legal	70,000	101,059	(31,059)	90,738
Building maintenance	59,032	61,057	(2,025)	39,392
Contingency	45,175	72,307	(27,132)	64,414
Tax collector	54,751	51,931	2,820	49,148
Treasurer	71,084	71,853	(769)	69,723
Assessor	101,535	100,476	1,059	95,913
Town Clerk	49,233	47,062	2,171	44,702
Planning	68,052	65,202	2,850	79,927
Code enforcement	52,089	51,220	869	56,411
License inspector	4,737	4,676	61	4,440
Elections	6,400	5,701	699	3,490
<b>Total general government</b>	<b>739,506</b>	<b>790,041</b>	<b>(50,535)</b>	<b>750,074</b>
<b>Public works:</b>				
General	518,547	543,760	(25,213)	521,489
Snow and ice removal	18,250	27,220	(8,970)	17,271
Beach cleaning	19,500	17,461	2,039	18,202
<b>Total public works</b>	<b>556,297</b>	<b>588,441</b>	<b>(32,144)</b>	<b>556,962</b>
<b>Sanitation:</b>				
Comfort station	15,200	13,520	1,680	11,491
Compost facility	83,567	113,787	(30,220)	94,620
Treatment plant	443,952	441,628	2,324	424,950
Solid waste	591,301	580,995	10,306	560,678
<b>Total sanitation</b>	<b>1,134,020</b>	<b>1,149,930</b>	<b>(15,910)</b>	<b>1,091,739</b>
<b>Public safety:</b>				
Communication center	133,275	139,834	(6,559)	139,171
Fire department	352,506	382,747	(30,241)	333,272
Police department	829,372	825,158	4,214	835,242
Parking enforcement	15,600	14,263	1,337	16,650
Rescue unit	224,552	190,690	33,862	180,022
Animal control	9,880	8,151	1,729	10,331
Public safety complex	24,625	23,069	1,556	28,370
Street lights	197,500	197,954	(454)	196,369
Hydrants	103,000	104,218	(1,218)	102,866
Lifeguards	66,500	57,822	8,678	53,804
Other	-	-	-	2,674
<b>Total public safety</b>	<b>1,956,810</b>	<b>1,943,906</b>	<b>12,904</b>	<b>1,898,771</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual--Budgetary Basis, Continued**

	1996		Variance favorable (unfavorable)	1995 Actual
	Budget	Actual		
Expenditures, continued:				
Current, continued:				
Parks and recreation:				
Conservation Commission	\$ 5,050	899	4,151	143
Parking lot	17,900	18,247	(347)	18,928
Recreation	23,912	23,642	270	23,880
Total parks and recreation	46,862	42,788	4,074	42,951
Health and welfare:				
General assistance	53,532	50,004	3,528	48,070
Visiting nurse program	11,000	11,000	-	10,000
Total health and welfare	64,532	61,004	3,528	58,070
Education	6,667,880	6,662,624	5,256	6,508,989
Intergovernmental--county tax	208,561	208,561	-	205,683
Unclassified:				
Employee benefits and insurances	960,007	920,669	39,338	975,364
Memorial Library	77,500	77,500	-	75,000
Planning, Zoning and Registration Boards	11,050	12,897	(1,847)	9,407
Donations to provider agencies	13,595	12,394	1,201	14,156
Transit District subsidy	45,000	45,000	-	45,000
Abatements, write offs and overlay	89,154	90,120	(966)	63,971
Total unclassified	1,196,306	1,158,580	37,726	1,182,898
Debt service:				
Principal	850,149	735,237	114,912	754,414
Interest	929,644	952,367	(22,723)	998,261
Total debt service	1,779,793	1,687,604	92,189	1,752,675
Capital outlays:				
Public safety building repairs	41,000	38,484	2,516	-
Fire Department pumper	25,000	-	25,000	-
Public works--vehicles	55,000	-	55,000	67,070
Assessing computer	12,000	13,041	(1,041)	-
Local road improvements	100,000	98,158	1,842	91,416
Sewer projects	10,000	-	10,000	29,486
Memorial Park improvements	5,000	1,915	3,085	-
Library improvements	29,512	29,512	-	-
Other improvements	50,191	35,371	14,820	96,863
Total capital outlays	327,703	216,481	111,222	284,835
Total expenditures	14,678,270	14,509,960	168,310	14,333,647

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**General Fund**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Budget and Actual--Budgetary Basis, Continued**

	1996			1995 Actual
	Budget	Actual	Variance favorable (unfavorable)	
Excess of revenues over expenditures	\$ 201,702	681,795	480,093	865,711
Other financing sources (uses):				
Operating transfers--in	57,000	49,599	(7,401)	30,895
Operating transfers--out	(1,179,418)	(1,179,418)	-	(523,731)
Utilization of prior year designated	920,716	-	(920,716)	-
Total other financing sources (uses)	(201,702)	(1,129,819)	(928,117)	(492,836)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	(448,024)	(448,024)	372,875
Fund balance, beginning of year		2,952,265		2,579,390
<b>Fund balance, end of year</b>	<b>\$</b>	<b>2,504,241</b>		<b>2,952,265</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**June 30, 1996**  
 (with comparative totals for June 30, 1995)

	School Categorical Funds	School Lunch Fund	Other School Funds	Police Escrow Account	Beautifi- cation Committee	Sewer Reserve Escrow	Task	Rescue Equipment Fund	Recreation Fund	Conservation		Playground Equipment Fund	Totals	
							Order Review Escrow			Tree Grant Fund	Volleyball Fund		1996	1995
<b>ASSETS</b>														
Cash and cash equivalents	\$ 25,550	19,926	13,945	-	2,393	189,193	5,726	183,892	4,192	-	-	1,422	446,239	452,018
Investments, at cost	-	-	7,386	-	-	-	-	-	-	-	-	-	7,386	7,086
Accounts receivable	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000	-
Due from State of Maine	-	19,587	-	-	-	-	-	-	-	-	-	-	19,587	38,121
Inventory	-	14,585	-	-	-	-	-	-	-	-	-	-	14,585	13,128
Interfund loans receivable	-	-	-	-	-	-	-	-	11,637	-	-	-	11,637	-
<b>Total assets</b>	<b>\$ 28,550</b>	<b>54,098</b>	<b>21,331</b>	<b>-</b>	<b>2,393</b>	<b>189,193</b>	<b>5,726</b>	<b>183,892</b>	<b>15,829</b>	<b>-</b>	<b>-</b>	<b>1,422</b>	<b>502,434</b>	<b>510,353</b>
<b>LIABILITIES AND FUND EQUITY</b>														
Liabilities:													644	3,823
Accounts payable	644	-	-	-	-	-	-	-	-	-	-	-	13,404	22,755
Accrued wages	13,404	-	-	-	-	-	-	-	9,182	-	-	-	9,182	9,015
Deferred revenue	-	-	-	-	-	102,687	-	-	-	298	15,049	-	118,034	37,178
Interfund loans payable	-	-	-	-	-	-	5,726	-	-	-	-	-	5,726	5,726
Refundable deposits	-	-	-	-	-	102,687	5,726	-	9,182	298	15,049	-	146,990	78,497
<b>Total liabilities</b>	<b>14,048</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>102,687</b>	<b>5,726</b>	<b>-</b>	<b>9,182</b>	<b>298</b>	<b>15,049</b>	<b>-</b>	<b>146,990</b>	<b>78,497</b>
Fund equity:													14,585	13,128
Reserved for inventory	-	14,585	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved:													340,859	418,728
Undesignated	14,502	39,513	21,331	-	2,393	86,506	-	183,892	6,647	(298)	(15,049)	1,422	355,444	431,856
<b>Total fund equity</b>	<b>14,502</b>	<b>54,098</b>	<b>21,331</b>	<b>-</b>	<b>2,393</b>	<b>86,506</b>	<b>-</b>	<b>183,892</b>	<b>6,647</b>	<b>(298)</b>	<b>(15,049)</b>	<b>1,422</b>	<b>355,444</b>	<b>431,856</b>
<b>Total liabilities and fund equity</b>	<b>\$ 28,550</b>	<b>54,098</b>	<b>21,331</b>	<b>-</b>	<b>2,393</b>	<b>189,193</b>	<b>5,726</b>	<b>183,892</b>	<b>15,829</b>	<b>-</b>	<b>-</b>	<b>1,422</b>	<b>502,434</b>	<b>510,353</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Special Revenue Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Equity**  
**Year ended June 30, 1996**  
**(with comparative totals for the year ended June 30, 1995)**

	School Categorical Funds	School Lunch Fund	Other School Funds	Police Escrow Account	Beautifi- cation Committee	Sewer Reserve Escrow	Task Order Review Escrow	Rescue Equipment Fund	Recreation Fund	Conservation Tree Grant	Volleyball Fund	Playground Equipment Fund	Totals		
													1996	1995	
<b>Revenues:</b>															
Licenses and permits															
Sewer ordinance fees	\$ -	-	-	-	-	9,915	-	-	-	-	-	-	-	9,915	117,978
Total licenses and permits	-	-	-	-	-	9,915	-	-	-	-	-	-	-	9,915	117,978
<b>Intergovernmental:</b>															
Federal grants and commodities	196,143	115,704	-	-	-	-	-	-	-	10,000	-	-	-	321,847	307,115
State grants	22,529	5,849	-	-	-	-	-	-	-	-	-	-	-	28,378	34,281
Total intergovernmental	218,672	121,553	-	-	-	-	-	-	-	10,000	-	-	-	350,225	341,396
Investment income	-	763	1,488	-	-	6,072	-	5,879	-	-	-	-	-	14,202	12,365
<b>Other revenues:</b>															
Police fines	-	-	-	14,599	-	-	-	-	-	-	-	-	-	14,599	10,895
Rescue unit call fees	-	-	-	-	-	-	-	136,644	-	-	-	-	-	136,644	95,506
School lunch sales	-	151,744	-	-	-	-	-	-	-	-	-	-	-	151,744	117,972
Recreation program	-	-	-	-	-	-	-	-	28,508	-	-	-	-	28,508	11,760
Other	32,781	-	10,901	-	-	-	-	-	-	-	-	-	-	32,781	10,901
Total other revenues	32,781	151,744	10,901	14,599	-	-	-	136,644	28,508	-	41,633	-	-	213,527	133,462
Total revenues	251,453	274,060	12,389	14,599	-	15,987	-	142,523	28,508	10,000	41,633	-	-	791,152	775,185
<b>Expenditures:</b>															
Health and welfare	-	266,605	-	-	-	-	-	-	-	-	-	-	-	266,605	232,856
Education	291,643	-	12,078	-	-	-	-	-	-	-	-	-	-	303,721	328,724
Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	21,902	22,094
Unclassified	-	-	-	-	-	-	-	5,295	-	-	-	-	-	5,295	-
Capital outlay	-	-	-	-	-	-	-	80,000	-	10,298	56,682	-	-	146,980	184
Total expenditures	291,643	266,605	12,078	-	-	-	-	85,295	21,902	10,298	56,682	-	-	744,503	583,858
Excess (deficiency) of revenues over (under) expenditures	(40,190)	7,455	311	14,599	-	15,987	-	57,228	6,606	(298)	(15,049)	-	-	46,649	191,327
<b>Other financing sources (uses):</b>															
Operating transfers--in	32,254	-	724	-	-	-	-	-	-	-	-	-	-	32,978	29,000
Operating transfers--out	-	-	(3,753)	(14,599)	-	(102,687)	-	(35,000)	-	-	-	-	-	(156,039)	(69,720)
Total other financing sources (uses)	32,254	-	(3,029)	(14,599)	-	(102,687)	-	(35,000)	-	-	-	-	-	(123,061)	(40,720)
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(7,936)	7,455	(2,718)	-	-	(86,700)	-	22,228	6,606	(298)	(15,049)	-	-	(76,412)	150,607
Fund equity, beginning of year	22,438	46,643	24,049	-	2,393	173,206	-	161,664	41	-	-	1,422	-	431,856	281,249
Fund equity, end of year	\$ 14,502	54,098	21,331	-	2,393	86,506	-	183,892	6,647	(298)	(15,049)	1,422	-	355,444	431,856

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Combining Balance Sheet**  
**June 30, 1996**  
(with comparative totals for June 30, 1995)

		Ocean	Union	Downtown	W. Grand	Boardwalk	Dunegrass	Town Hall	Totals	
		Outfall	Avenue	TIF	Avenue			Renovation	1996	1995
<b>ASSETS</b>										
Cash and cash equivalents	\$	-	29,234	142,290	-	2,488	-	-	174,012	138,543
Investments, at cost		-	-	-	-	-	-	-	-	233,042
Interfund loans receivable		236,182	-	-	94,161	-	-	9,984	340,327	108,006
Due from State of Maine		-	-	91,857	-	-	16,560	-	108,417	91,857
<b>Total assets</b>	<b>\$</b>	<b>236,182</b>	<b>29,234</b>	<b>234,147</b>	<b>94,161</b>	<b>2,488</b>	<b>16,560</b>	<b>9,984</b>	<b>622,756</b>	<b>571,448</b>
<b>LIABILITIES AND FUND EQUITY</b>										
Liabilities:										
Accounts payable		56,771	210	-	29,206	-	-	-	86,187	146,792
Retainage payable		-	-	-	-	-	-	-	-	89,833
Interfund loans payable		-	10,186	343,807	-	86	16,560	-	370,639	645,339
<b>Total liabilities</b>		<b>56,771</b>	<b>10,396</b>	<b>343,807</b>	<b>29,206</b>	<b>86</b>	<b>16,560</b>	<b>-</b>	<b>456,826</b>	<b>881,964</b>
Fund equity:										
Unreserved:										
Designated		-	-	-	-	-	-	-	-	36,472
Undesignated		179,411	18,838	(109,660)	64,955	2,402	-	9,984	165,930	(346,988)
<b>Total fund equity</b>		<b>179,411</b>	<b>18,838</b>	<b>(109,660)</b>	<b>64,955</b>	<b>2,402</b>	<b>-</b>	<b>9,984</b>	<b>165,930</b>	<b>(310,516)</b>
<b>Total liabilities and fund equity</b>	<b>\$</b>	<b>236,182</b>	<b>29,234</b>	<b>234,147</b>	<b>94,161</b>	<b>2,488</b>	<b>16,560</b>	<b>9,984</b>	<b>622,756</b>	<b>571,448</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Year ended June 30, 1996**  
**(with comparative totals for the year ended June 30, 1995)**

	Ocean Outfall	Union Avenue	Downtown TIF	W.Grand Avenue	Boardwalk	Dunegrass	Town Hall Renovation	Totals	
								1996	1995
<b>Revenues:</b>									
Property taxes	\$ -	-	73,166	-	-	-	-	73,166	121,394
Grant proceeds	714,290	399,500	-	-	5,000	400,000	-	1,518,790	-
Investment income	-	-	3,847	-	-	-	-	3,847	13,224
Other revenues	-	-	-	103	-	-	-	103	2,200
<b>Total revenues</b>	<b>714,290</b>	<b>399,500</b>	<b>77,013</b>	<b>103</b>	<b>5,000</b>	<b>400,000</b>	<b>-</b>	<b>1,595,906</b>	<b>136,818</b>
<b>Expenditures:</b>									
<b>Capital improvements:</b>									
Engineering costs	178,624	-	-	53,895	2,500	-	-	235,019	246,682
Construction costs	99,279	399,500	-	818,921	-	400,000	-	1,717,700	2,999,920
Equipment	115,551	-	-	-	-	-	-	115,551	-
Miscellaneous	6,518	79,284	-	12,525	98	-	-	98,425	67,054
Debt service	-	-	223,145	-	-	-	-	223,145	223,364
<b>Total expenditures</b>	<b>399,972</b>	<b>478,784</b>	<b>223,145</b>	<b>885,341</b>	<b>2,598</b>	<b>400,000</b>	<b>-</b>	<b>2,389,840</b>	<b>3,537,020</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>314,318</b>	<b>(79,284)</b>	<b>(146,132)</b>	<b>(885,238)</b>	<b>2,402</b>	<b>-</b>	<b>-</b>	<b>(793,934)</b>	<b>(3,400,202)</b>
<b>Other financing sources:</b>									
Operating transfers--in	102,687	-	-	950,193	-	-	-	1,052,880	191,678
Proceeds from general obligation bonds	217,500	-	-	-	-	-	-	217,500	3,000,000
<b>Total other financing sources</b>	<b>320,187</b>	<b>-</b>	<b>-</b>	<b>950,193</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,270,380</b>	<b>3,191,678</b>
<b>Excess (deficiency) of revenues and other sources over (under) expenditures</b>	<b>634,505</b>	<b>(79,284)</b>	<b>(146,132)</b>	<b>64,955</b>	<b>2,402</b>	<b>-</b>	<b>-</b>	<b>476,446</b>	<b>(208,524)</b>
<b>Fund balances (deficit), beginning</b>	<b>(455,094)</b>	<b>98,122</b>	<b>36,472</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,984</b>	<b>(310,516)</b>	<b>(101,992)</b>
<b>Fund balances (deficit), ending</b>	<b>\$ 179,411</b>	<b>18,838</b>	<b>(109,660)</b>	<b>64,955</b>	<b>2,402</b>	<b>-</b>	<b>9,984</b>	<b>165,930</b>	<b>(310,516)</b>



**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Capital Project Funds**  
**Cumulative Statement of Revenues and Expenditures**  
**Beginning of project to June 30, 1996**

	Ocean Outfall	Union Avenue	Downtown TIF	W. Grand Avenue	Boardwalk	Dunegrass	Town Hall Renovation
<b>Revenues:</b>							
Property taxes	\$ -	-	746,970	-	-	-	-
Grant proceeds	714,290	399,500	628,115	-	5,000	400,000	-
Investment income	8,457	-	121,263	-	-	-	19,937
Other revenues	-	2,200	60,365	103	-	-	-
<b>Total revenues</b>	<b>722,747</b>	<b>401,700</b>	<b>1,556,713</b>	<b>103</b>	<b>5,000</b>	<b>400,000</b>	<b>19,937</b>
<b>Expenditures:</b>							
Capital improvements:							
Engineering costs	651,186	22,600	360,124	53,895	2,500	-	185,801
Construction costs	3,079,720	399,500	3,762,086	818,921	-	400,000	1,291,255
Equipment	115,551	-	-	-	-	-	-
Miscellaneous	32,066	110,762	292,293	12,525	98	-	32,897
Debt service	-	-	1,019,987	-	-	-	-
<b>Total expenditures</b>	<b>3,878,523</b>	<b>532,862</b>	<b>5,434,490</b>	<b>885,341</b>	<b>2,598</b>	<b>400,000</b>	<b>1,509,953</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(3,155,776)</b>	<b>(131,162)</b>	<b>(3,877,777)</b>	<b>(885,238)</b>	<b>2,402</b>	<b>-</b>	<b>(1,490,016)</b>
<b>Other financing sources:</b>							
Operating transfers--in	117,687	150,000	368,117	950,193	-	-	-
Proceeds of general obligation bonds	3,217,500	-	3,400,000	-	-	-	1,500,000
<b>Total other financing sources</b>	<b>3,335,187</b>	<b>150,000</b>	<b>3,768,117</b>	<b>950,193</b>	<b>-</b>	<b>-</b>	<b>1,500,000</b>
<b>Cumulative excess of revenues and other sources over expenditures</b>	<b>\$ 179,411</b>	<b>18,838</b>	<b>(109,660)</b>	<b>64,955</b>	<b>2,402</b>	<b>-</b>	<b>9,984</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Comparative Balance Sheet**  
**June 30, 1996**  
(with comparative totals for June 30, 1995)

	1996	1995
<b>ASSETS</b>		
Interfund loans receivable	\$ 65,212	39,769
Accounts receivable	-	1,013
Total current assets	65,212	40,782
Property, plant and equipment:		
Fixed assets	2,204,959	2,204,959
Accumulated depreciation	(332,250)	(276,750)
Net property, plant and equipment	1,872,709	1,928,209
<b>Total assets</b>	<b>\$ 1,937,921</b>	<b>1,968,991</b>
<b>LIABILITIES AND FUND EQUITY</b>		
Liabilities:		
Accounts payable	154	154
Accrued interest	15,393	18,807
Deferred revenue	75,000	50,000
Total current liabilities	90,547	68,961
Long-term liabilities:		
General obligation notes payable	1,431,933	1,575,975
Total long-term liabilities	1,431,933	1,575,975
Fund equity:		
Retained earnings	415,441	324,055
Total fund equity	415,441	324,055
<b>Total liabilities and fund equity</b>	<b>\$ 1,937,921</b>	<b>1,968,991</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Enterprise Fund - Ballpark Facility**  
**Statement of Revenues, Expenses and Changes in Retained Earnings**  
**Year ended June 30, 1996**  
**(with comparative totals for June 30, 1995)**

	1996	1995
Operating revenues:		
Lease proceeds	\$ 50,000	59,918
Other revenues	5,791	5,969
Total operating revenues	55,791	65,887
Operating expenses:		
Utilities and building maintenance	6,360	6,128
Depreciation	55,500	55,500
Total operating expenses	61,860	61,628
Operating income (loss)	(6,069)	4,259
Nonoperating revenues (expenses):		
Interest expense	(102,545)	(109,952)
Total nonoperating revenue (expense)	(102,545)	(109,952)
Income (loss) before operating transfers	(108,614)	(105,693)
Other financing sources:		
Operating transfers--in	200,000	303,053
Total other financing sources	200,000	303,053
Net income	91,386	197,360
Retained earnings, beginning of year	324,055	126,695
Retained earnings, end of year	\$ 415,441	324,055

## TOWN OF OLD ORCHARD BEACH, MAINE

## Enterprise Fund - Ballpark Facility

## Statement of Cash Flows

Year ended June 30, 1996

(with comparative figures for the year ended June 30, 1995)

	1996	1995
Cash flows from operating activities:		
Cash received from lease	\$ 75,000	59,918
Cash received from operating revenues	6,804	10,190
Cash payments for operating expenses	(6,361)	(6,128)
Net cash provided by operating activities	75,443	63,980
Cash flows from noncapital financing activities:		
Operating transfers from other funds	200,000	303,053
Interfund transactions with General Fund	(25,443)	(4,063)
Net cash provided by noncapital financing activities	174,557	298,990
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(144,042)	(254,583)
Interest paid on long-term debt	(105,958)	(108,387)
Net cash used in capital and related financing activities	(250,000)	(362,970)
Net increase (decrease) in cash	-	-
Cash, beginning of year	-	-
Cash, end of year	\$ -	-
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	(6,069)	4,259
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation	55,500	55,500
Changes in assets and liabilities:		
Decrease in accounts receivable	1,012	4,221
Increase in deferred revenue	25,000	-
Net cash provided by operating activities	\$ 75,443	63,980

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Trust Funds**  
**Combining Balance Sheet**  
**June 30, 1996**  
**(with comparative totals for June 30, 1995)**

		Ralph Perreault Scholarship	W. Warren Harmon Scholarship	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Other School Scholarship Funds	Totals	
								1996	1995
<b>ASSETS</b>									
Cash and cash equivalents	\$	2,150	990	453	381	413	16,150	20,537	36,763
Investments		36,679	18,779	6,309	11,228	4,232	5,732	82,959	59,102
<b>Total assets</b>	<b>\$</b>	<b>38,829</b>	<b>19,769</b>	<b>6,762</b>	<b>11,609</b>	<b>4,645</b>	<b>21,882</b>	<b>103,496</b>	<b>95,865</b>
<b>FUND EQUITY</b>									
Fund equity:									
Unreserved:									
Principal		10,208	18,500	4,553	-	2,599	12,641	48,501	52,161
Unexpended income		28,621	1,269	2,209	11,609	2,046	9,241	54,995	43,704
<b>Total fund equity</b>		<b>38,829</b>	<b>19,769</b>	<b>6,762</b>	<b>11,609</b>	<b>4,645</b>	<b>21,882</b>	<b>103,496</b>	<b>95,865</b>
<b>Total fund equity</b>	<b>\$</b>	<b>38,829</b>	<b>19,769</b>	<b>6,762</b>	<b>11,609</b>	<b>4,645</b>	<b>21,882</b>	<b>103,496</b>	<b>95,865</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Trust Funds**  
**Combining Statement of Revenues, Expenses and Changes in Fund Equity**  
**Year ended June 30, 1996**  
**(with comparative totals for the year ended June 30, 1995)**

	Ralph Perreault Scholarship	W. Warren Harmon Scholarship	Other School Scholarship Funds	William Murphy Scholarship	Gladys Tarbox Scholarship	Gilbert McBay Music Scholarship	Totals	
							1996	1995
<b>Revenues:</b>								
Investment income	\$ 3,704	1,493	977	502	534	352	7,562	5,825
Contributions	-	-	7,160	-	-	-	7,160	3,890
<b>Total revenues</b>	<b>3,704</b>	<b>1,493</b>	<b>8,137</b>	<b>502</b>	<b>534</b>	<b>352</b>	<b>14,722</b>	<b>9,715</b>
<b>Expenditures:</b>								
<b>Current:</b>								
Scholarships awarded	3,700	2,000	644	350	-	-	6,694	7,595
Other	-	-	119	170	-	108	397	-
<b>Total expenditures</b>	<b>3,700</b>	<b>2,000</b>	<b>763</b>	<b>520</b>	<b>-</b>	<b>108</b>	<b>7,091</b>	<b>7,595</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>4</b>	<b>(507)</b>	<b>7,374</b>	<b>(18)</b>	<b>534</b>	<b>244</b>	<b>7,631</b>	<b>2,120</b>
<b>Other financing sources:</b>								
Transfer from other funds	-	-	-	-	-	-	-	38,825
<b>Total other sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>38,825</b>
<b>Excess (deficiency) of revenues over (under) expenditures and other sourc</b>	<b>4</b>	<b>(507)</b>	<b>7,374</b>	<b>(18)</b>	<b>534</b>	<b>244</b>	<b>7,631</b>	<b>40,945</b>
<b>Fund equity, beginning of year</b>	<b>38,825</b>	<b>20,276</b>	<b>14,508</b>	<b>6,780</b>	<b>11,075</b>	<b>4,401</b>	<b>95,865</b>	<b>54,920</b>
<b>Fund equity, end of year</b>	<b>\$ 38,829</b>	<b>19,769</b>	<b>21,882</b>	<b>6,762</b>	<b>11,609</b>	<b>4,645</b>	<b>103,496</b>	<b>95,865</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Statement of Changes in General Long-term Debt**  
**Year ended June 30, 1996**

	Interest Rate	Final Maturity Date	Annual Principal Payments	Amounts Authorized	Issued Previous Years	Retired Previous Years	Balance Beginning Year	Current Period		Balance End of Year
								Issued	Retired	
<b>General Obligation Notes</b>										
1994 Bond anticipation note	4.650%	1995		\$ 3,217,500	3,000,000	-	3,000,000	-	3,000,000	-
Total general obligation notes					3,000,000	-	3,000,000	-	3,000,000	-
<b>General Obligation Bonds</b>										
Town issues:										
1983 Capital improvement bond	10.290%	1998	100,000	1,600,000	1,600,000	1,300,000	300,000	-	100,000	200,000
1985 General obligation bond	9.125%	1995	50,000	610,000	610,000	560,000	50,000	-	50,000	-
1986 Capital improvement bond	8.6 - 9.75%	2006	70,000	1,410,000	1,410,000	640,000	770,000	-	70,000	700,000
1989 Capital improvement bond	Var.	2009	160,000	1,840,000	1,840,000	800,000	1,040,000	-	135,000	905,000
1990 General obligation bond	Var.	2000	Various	1,019,000	1,019,000	368,400	650,600	-	92,100	558,500
1990 FmHA Sewer bond	6.000%	2019	Various	800,000	800,000	62,243	737,757	-	14,538	723,219
1990 FmHA Sewer bond	6.000%	2020	Various	250,000	250,000	14,957	235,043	-	3,599	231,444
1992 General obligation bond	Var.	2012	Various	1,500,000	1,500,000	-	1,500,000	-	-	1,500,000
1992 General obligation - refunding bond	Var.	2012	Various	8,145,000	8,145,000	570,000	7,575,000	-	270,000	7,305,000
1992 General obligation bond	Var.	2012	Various	3,400,000	3,400,000	5,000	3,395,000	-	5,000	3,390,000
1996 Sewer bond	4.875%	2024	Various	3,217,500	-	-	-	3,217,500	-	3,217,500
School issues:										
1978 School bond	Var.	1998	145,000	2,950,000	2,950,000	2,370,000	580,000	-	145,000	435,000
1990 General obligation bond	Var.	2000	Various	1,521,000	1,521,000	1,031,600	489,400	-	257,900	231,500
Total general obligation bonds					25,045,000	7,722,200	17,322,800	3,217,500	1,143,137	19,397,163
<b>Total long-term debt</b>				<b>\$</b>	<b>28,045,000</b>	<b>7,722,200</b>	<b>20,322,800</b>	<b>3,217,500</b>	<b>4,143,137</b>	<b>19,397,163</b>

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Revenues, Expenditures, and Changes in Fund Balances -**  
**General Fund**  
**Last Ten Fiscal Years**

Table 1

	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
	(Six month period)									
<b>Revenues:</b>										
Property taxes	\$ 2,854,895	6,371,262	7,535,147	9,521,041	11,576,172	11,813,600	11,927,522	11,946,778	12,024,132	11,735,061
Other taxes	355,786	737,252	738,790	806,287	910,802	904,462	940,410	901,261	937,558	960,770
Licenses and permits	97,257	179,943	183,943	126,239	125,869	127,739	129,699	137,009	165,529	144,731
Intergovernmental revenues	727,566	1,856,486	1,921,382	1,646,812	1,616,716	1,464,739	1,408,239	1,474,329	1,645,681	1,936,953
Investment income	27,549	112,814	54,397	65,930	170,275	183,187	106,242	92,104	182,654	161,832
Other revenues	86,739	139,470	125,900	220,395	148,127	294,310	256,050	275,529	241,704	252,408
	4,149,792	9,397,227	10,559,559	12,386,704	14,547,961	14,788,037	14,768,162	14,827,010	15,197,258	15,191,755
<b>Expenditures:</b>										
General governments	293,810	635,227	720,894	797,804	633,512	709,557	647,681	673,678	750,073	790,041
Public works	226,437	491,624	518,632	454,406	428,733	533,906	502,629	518,187	718,181	588,441
Sanitation	298,844	740,214	965,785	1,002,379	1,013,661	1,095,157	979,030	1,015,333	1,091,739	1,149,930
Public safety	485,268	1,171,940	1,522,927	1,631,933	1,647,946	1,651,589	1,709,829	1,803,707	1,898,771	1,943,906
Parks and recreation	17,447	58,218	77,613	59,008	34,137	33,679	31,106	50,169	42,951	42,788
Health and welfare	22,246	140,072	121,838	196,079	231,452	124,446	83,580	68,689	58,070	61,004
Debt service (excluding education)	403,399	1,526,420	1,679,436	1,720,989	2,087,595	2,113,143	1,805,606	1,779,664	1,752,675	1,687,604
Education	2,018,293	4,335,844	4,926,061	5,249,441	5,828,766	6,100,617	6,187,249	6,265,438	6,511,989	6,662,624
Employee benefits and insurance	276,283	608,333	806,735	965,219	901,815	934,585	909,571	956,037	975,364	920,670
Capital outlays	22,074	552,608	676,386	831,982	242,694	277,893	476,525	904,071	123,616	216,481
Unclassified	93,165	298,348	314,755	368,944	514,321	399,568	420,102	423,121	413,217	446,471
	4,157,266	10,558,848	12,331,062	13,278,184	13,564,632	13,974,140	13,752,908	14,458,094	14,336,646	14,509,960
Other financing sources	-	1,135,940	1,239,340	863,978	254,167	8,175,500	54,100	70,594	32,995	49,599
Other financing uses	-	-	(28,830)	(10,000)	(24,000)	(8,128,615)	(436,006)	(284,933)	(520,732)	(1,179,418)
Excess of revenues and other financing sources over (under) expenditures and other financing uses	(7,474)	(25,681)	(560,993)	(37,502)	1,213,496	860,782	633,348	154,577	372,875	(448,024)
Fund balances--beginning	348,837	341,363	315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265
Fund balances--ending	\$ 341,363	315,682	(245,311)	(282,813)	930,683	1,791,465	2,424,813	2,579,390	2,952,265	2,504,241



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

Year	Current tax levy	Collection		Total	Total current year collections as a percent of total tax levy	Total collections as a percent of total tax levy	Total outstanding June 30,	Percent of delinquent taxes and liens to tax levy
		Current tax levy	Delinquent tax					
1987 (1) \$	2,854,895	2,297,194	323,880	2,621,074	80.47%	91.81%	1,072,244	37.56%
1988	6,448,012	5,894,564	660,740	6,555,304	91.42%	101.66%	964,953	14.97%
1989	7,597,879	6,916,114	559,337	7,475,451	91.03%	98.39%	1,088,799	14.33%
1990	9,664,605	8,796,245	609,831	9,406,076	91.02%	97.33%	1,367,282	14.15%
1991	12,191,580	10,902,501	906,520	11,809,021	89.43%	96.86%	1,761,022	14.44%
1992	12,052,028	10,826,186	1,092,929	11,919,115	89.83%	98.89%	1,914,610	15.88%
1993	12,044,900	10,992,295	1,065,115	12,057,410	91.26%	100.10%	1,853,226	15.38%
1994	11,988,224	11,010,389	1,162,825	12,173,214	91.84%	101.54%	1,840,496	15.35%
1995	11,963,953	11,119,733	1,012,806	12,132,539	92.94%	101.20%	1,668,770	13.95%
1996	11,741,393	10,938,527	877,938	11,816,465	93.16%	100.64%	1,593,698	13.57%

(1) change in year end, six months ending June 30

Table 3

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

Year	Assessed Value			Estimated actual value	Ratio of total assessed value to total estimated actual value	State equalized valuation	Ratio of total assessed value to state equalized value
	Real	Personal	Total				
1987 (1) \$	241,398,250	6,347,900	247,746,150	275,379,000	90.00%	214,100,000	115.72%
1988	273,671,750	6,379,000	280,050,750	250,063,438	80.00%	240,850,000	116.28%
1989	302,976,490	7,140,690	310,117,180	413,489,333	75.00%	313,900,000	98.79%
1990	325,581,040	7,681,196	333,262,236	476,088,909	70.00%	420,800,000	79.20%
1991 (2)	605,064,550	12,230,660	617,295,210	617,295,210	100.00%	510,000,000	121.03%
1992	597,819,400	12,409,000	610,228,400	610,228,400	100.00%	572,400,000	106.61%
1993	549,185,900	11,042,000	560,227,900	560,227,900	100.00%	607,400,000	92.23%
1994	545,427,500	11,073,500	556,501,000	530,000,950	105.00%	569,900,000	97.65%
1995	544,373,400	11,270,200	555,643,600	529,184,381	105.00%	529,000,000	105.04%
1996	480,466,600	11,789,400	492,256,000	460,052,336	107.00%	521,750,000	94.35%

(1) change in year end, six months ending June 30

(2) revaluation

Table 4

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Property Tax Rates - All Overlapping Governments**  
**(Per \$1,000 of Assessed Value)**  
**Last Ten Fiscal Years**

Year		Total	Town	School	County	Water quality control
1987 (1)	\$	11.50	4.90	6.00	0.00	0.60
1988		23.00	9.80	11.30	0.50	1.40
1989		24.50	10.40	12.20	0.40	1.50
1990		29.00	13.70	13.20	0.40	1.70
1991 (2)		19.75	9.89	8.66	0.29	0.91
1992		19.75	9.22	9.07	0.33	1.13
1993		21.50	9.97	9.90	0.37	1.26
1994		21.50	9.69	10.06	0.43	1.32
1995		21.50	9.81	9.97	0.37	1.35
1996		23.85	10.83	11.06	0.43	1.53

(1) change in year end, six months ending June 30

(2) revaluation

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ratio of General Bonded Debt to Assessed Value**  
**and General Bonded Debt Per Capita**  
**Last Ten Fiscal Years**

	Estimated population	Assessed value (in thousands)	Gross bonded Debt (3)	Ratio of gross bonded debt to assessed value	Gross bonded debt per capita	Estimated average population (4)	Gross bonded debt per estimated average population
1987 (1)	6,500	\$ 247,632	14,139,532	5.71%	2,175	23,167	610
1988	6,750	280,051	16,086,423	5.74%	2,383	23,417	687
1989	7,000	310,117	16,469,956	5.31%	2,353	23,666	696
1990	7,250	333,262	18,495,217	5.55%	2,551	23,917	773
1991 (2)	7,790	617,295	18,707,548	3.30%	2,401	24,457	765
1992	7,790	610,228	23,026,017	3.77%	2,956	24,457	941
1993	7,790	560,228	21,707,112	3.87%	2,787	24,457	888
1994	7,790	556,501	20,315,673	3.65%	2,608	24,457	831
1995	7,790	555,644	21,898,775	3.94%	2,811	24,457	895
1996	7,790	492,256	20,829,096	4.23%	2,674	24,457	852

(1) change in year end, six months ending June 30

(2) revaluation

(3) Includes all long-term general obligation debt excluding accrued vacation and sick leave. Certain school debt is reimbursed by the State of Maine.

(4) Includes estimated population for twelve months plus 100,000 seasonal population for two months.

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ratio of Annual Debt Service Expenditures for**  
**General Bonded Debt to Total General Fund Expenditures**  
**Last ten years**

Year	Principal	Interest	Total debt service	Total General Fund expenditures	Ratio of debt service to total General Fund expenditures
1987 (1)	\$ 195,310	269,276	464,586	4,173,346	11.13%
1988	761,804	1,223,076	1,984,880	10,558,848	18.80%
1989	954,467	1,080,449	2,034,916	12,331,062	16.50%
1990	836,537	1,082,608	1,919,145	13,278,184	14.45%
1991	992,866	1,260,668	2,253,534	13,564,632	16.61%
1992	1,357,089	1,211,021	2,568,110	13,977,140	18.37%
1993	1,257,924	1,279,698	2,537,622	14,128,810	17.96%
1994	1,242,223	1,263,426	2,505,649	14,743,027	17.00%
1995	1,162,280	1,296,674	2,458,954	14,857,378	16.55%
1996	1,143,137	1,217,568	2,360,705	15,688,786	15.05%

(1) change in year end, six months ending June 30

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Maine State Retirement - District Group**  
**Historical Trend Information (in Thousands)**

Table 7

Fiscal year	(1) Net assets available for benefits	(2) Pension benefit obligation	(3) Percentage funded (1) / (2)	(4) Unfunded pension benefit obligation (2) - (1)	(5) Annual covered payroll	(6) Unfunded pension benefit obligation as a percentage of covered payroll (4) + (5)	(7) Town's contribution as a percentage of covered payroll
1989	\$ 2,443	3,357	72.77%	914	1,084	84.32%	14.15%
1990	2,761	3,539	78.02%	778	1,109	70.15%	15.20%
1991	3,023	3,840	78.72%	817	1,125	72.62%	16.00%
1992	3,187	3,828	83.25%	641	1,040	61.63%	15.04%
1993	3,404	4,116	82.70%	712	871	81.75%	14.20%
1994	3,632	4,342	83.65%	710	832	85.34%	14.31%
1995	3,881	4,500	86.24%	619	836	74.04%	13.31%

1996 data is not presently available.

Table 8

**TOWN OF OLD ORCHARD BEACH, MAINE**  
**Ten Largest Taxpayers**  
**Year ended June 30, 1996**

Name	Type of Operation	Taxes	% of Net Tax Levy
Wild Acres T&T Park, Inc.	Tenting Park	\$ 85,767	0.73%
Central Maine Power	Utility	76,716	0.65%
Pope, Lyman Jr.	Mobil Home Park	76,177	0.65%
Berger & Weinstein	Motels	71,626	0.61%
Old Orchard Partners	Amusements	63,057	0.54%
Pinehirst Tent & Trailer	Resort	62,408	0.53%
KRE Properties & K. Weinstein	Developer	55,945	0.48%
Danton & Kerr	Real Estate	53,004	0.45%
DEL Associates	Developer	46,815	0.40%
Biddeford & Saco Water Co.	Utility	44,559	0.38%